



825 NE Multnomah, Suite 2000  
Portland, Oregon 97232

December 19, 2014

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

Public Utility Commission of Oregon  
3930 Fairview Industrial Dr SE  
Salem, Oregon 97302-1166

Attn: Filing Center

RE: UP \_\_\_—Application for an Order Approving the Exchange of Certain Transmission Assets

Enclosed for filing by PacifiCorp d/b/a Pacific Power is an Application for an Order Approving the Exchange of Certain Transmission Assets. An original and five (5) 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](mailto: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 Natasha Siores, Director of Regulatory Affairs and Revenue Requirement, at (503) 813-6583.

Very truly yours,

R. Bryce Dalley  
Vice President, Regulation

Enclosure

**BEFORE THE PUBLIC UTILITY COMMISSION  
OF OREGON**

**UP \_\_\_\_\_**

In the Matter of

PACIFICORP d/b/a/ PACIFIC POWER and  
IDAHO POWER COMPANY

Application for an Order Authorizing the  
Exchange of Certain Transmission Assets

APPLICATION OF PACIFICORP AND  
IDAHO POWER

1           In accordance with ORS 757.480 and 757.485 and OAR 860-027-0025, PacifiCorp  
2 d/b/a Pacific Power (PacifiCorp) and Idaho Power Company (Idaho Power) (together, the  
3 Parties) seek approval from the Public Utility Commission of Oregon (Commission) to  
4 exchange certain transmission assets to resolve issues arising from legacy agreements  
5 governing the Parties’ transmission service needs in relation to each other and for operation  
6 of the Jim Bridger generation plant (Jim Bridger Plant) located in Point of Rocks, Wyoming.  
7 In support of this Application, the Parties state as follows:

**I.     BACKGROUND**

9           The Parties own and operate the Jim Bridger Plant<sup>1</sup> and associated transmission  
10 assets<sup>2</sup> under the Restated Transmission Service Agreement (RTSA), the Restated and  
11 Amended Transmission Facilities Agreement (RATFA), and the Interconnection and  
12 Transmission Service Agreement (ITSA). The RTSA, RATFA and ITSA originated with the  
13 construction of the Jim Bridger Plant and were agreed to with the intention of moving energy  
14 from the Jim Bridger Plant to the PacifiCorp West Balancing Area. In the intervening years  
15 since these agreements were signed, the regulatory landscape, the Parties’ respective load

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<sup>1</sup> Idaho Power owns one-third and PacifiCorp owns two-thirds of the Jim Bridger power plant.

<sup>2</sup> There are three transmission lines used to move power from the Jim Bridger power plant. PacifiCorp owns two lines; Idaho Power owns one line.

1 growth, and investments in system upgrades have rendered the allocation of ownership and  
2 operational responsibility provided for under the agreements inefficient with regard to each  
3 Party's modern day load service and regulatory obligations. The intent is to reallocate the  
4 Parties' respective ownership interests and operational responsibilities for various integrated  
5 transmission facilities in Idaho, Oregon, Washington, and Wyoming ("Transmission  
6 Facilities"), some of which the Parties jointly own and operate and others that are  
7 independently owned and operated.<sup>3</sup> Currently, the ownership and operation of the jointly-  
8 owned Transmission Facilities is governed under numerous agreements that are in some  
9 cases over 40 years old ("Legacy Agreements").<sup>4</sup>

10 **II. NEW TRANSMISSION SERVICE OBLIGATIONS**  
11 **AND THE ASSET EXCHANGE**

12 There are three 345 kilovolt (kV) transmission lines that connect the Jim Bridger  
13 power plant ("Jim Bridger Plant") to Idaho Power and PacifiCorp's transmission system: (i)  
14 the Jim Bridger – Three Mile Knoll – Goshen line, (ii) the Jim Bridger – Populus – Borah  
15 line, and (iii) the Jim Bridger-Populus-Kinport line. Under the Legacy Agreements,  
16 PacifiCorp owns two of the three 345 kilovolt (kV) transmission lines that connect the Jim  
17 Bridger Plant to the transmission system and two-thirds of the capacity, and Idaho Power  
18 owns one of the transmission lines and one-third of the total capacity. The current Legacy  
19 Agreements dictate how the Jim Bridger transmission system is operated, how capacity and  
20 ownership is divided between PacifiCorp and Idaho Power, and other system protocols.

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<sup>3</sup> For a complete list of the Transmission Facilities that will be subject to the Joint Ownership and Operating Agreement dated October 24, 2014, and which previously were subject to various Legacy Agreements between the Parties, please refer to Exhibit A of the Joint Purchase and Sale Agreement dated October 24, 2014, both of which are attached hereto.

<sup>4</sup> The RATFA, RTSA, and ITSA are the primary agreements between the Parties. There are a number of related agreements which support or are directly connected to the RATFA, RTSA, and ITSA. The RATFA, RTSA, and ITSA and remaining agreements are collectively referred to as the "Legacy Agreements". A complete list of the Legacy Agreements that will be terminated, amended, or consolidated upon approval of the JPSA are identified in Schedules 1.1(g) and 1.1(h) to the JPSA.

1 With the elimination, amendment, and consolidation of the Legacy Agreements, the Parties  
2 desire to exchange ownership interests through the proposed asset exchange to better align  
3 with the current configuration of their respective transmission systems and current load  
4 obligations, which will allow for the elimination of the Legacy Agreements. The asset  
5 exchange will provide both Idaho Power and PacifiCorp with capacity and ownership in each  
6 of the three transmission lines.

7 The Parties determined that new transmission service obligations and an asset  
8 exchange will transform and modernize their relationship, making it simpler and more  
9 transparent, in addition to being more consistent with current regulatory requirements. The  
10 transaction will provide PacifiCorp with approximately 1,600 MW of capacity across Idaho  
11 Power's transmission system, which is consistent with the capacity PacifiCorp is provided  
12 under the Legacy Agreements and existing Open Access Transmission Tariff (OATT)  
13 service, and Idaho Power with capacity on various portions of the existing PacifiCorp  
14 transmission system. Existing joint ownership interests in the 345 kV and 230 kV Jim  
15 Bridger Plant transmission system will be reallocated to align with the Parties' current  
16 operational requirements. Additionally, the transaction will establish the respective rights  
17 and obligations of the Parties related to joint ownership of certain assets, operation of jointly  
18 owned facilities, and operational business practices. The transaction does not create any new  
19 available transmission capacity.

20 Under the Joint Purchase and Sale Agreement (JPSA) and the Joint Ownership and  
21 Operations Agreement (JOOA) included with this Application as Attachment A,<sup>5</sup> PacifiCorp  
22 will purchase 510 megawatts (MW) of transmission service under Idaho Power's OATT in

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<sup>5</sup> The JOOA is attached to the JPSA as Exhibit C. The JOOA does not become effective until closing, which is dependent upon federal and state regulatory approvals listed in Schedules 1.1(i) and (j) of the JPSA.

1 place of the current amounts paid by PacifiCorp to Idaho Power under some of the Legacy  
2 Agreements. This represents a portion of the 1,600 MWs needed to meet its operational  
3 needs. The Parties' new arrangement aligns with the Federal Energy Regulatory  
4 Commission's (FERC) preference for transactions to be OATT-based. With OATT-based  
5 transactions, all operations continue to be governed by current reliability standards and  
6 industry business practice language instead of reconciling the antiquated language of the  
7 Legacy Agreements, which can be subject to interpretation and disagreement. In addition,  
8 OATT-based transactions add flexibility and transparency allowing for more efficient use of  
9 the assets and may facilitate the development of new markets, such as the Energy Imbalance  
10 Market.

11 The Parties used PacifiCorp's capacity needs above the amount to be served under  
12 Idaho Power's OATT as the basis for determining the asset exchange portion of the  
13 arrangement. This results in a need for 1,090 MW of east-to-west capacity across the  
14 existing Idaho Power transmission system. PacifiCorp will meet this capacity need through  
15 the acquisition of ownership in facilities between Adelaide, Borah, Kinport, and Midpoint.

16 The asset exchange will provide Idaho Power with capacity and ownership on each of  
17 the three transmission lines making up the Jim Bridger transmission system, specifically the  
18 Jim Bridger to Three Mile Knoll to Goshen, Jim Bridger to Populus to Borah, and Jim  
19 Bridger to Populus to Kinport lines. PacifiCorp will receive capacity and ownership on the  
20 same lines. The following summarizes the asset exchange by Party:

- 21 • Idaho Power will receive capacity and ownership in the following substations and  
22 transmission lines:

<u>Substations</u>	<u>Transmission Lines</u>
Goshen	Kinport – Goshen
Burns	Antelope – Goshen
Summer Lake	Antelope – Scoville
Jefferson	American Falls – Malad
Big Grassy	Midpoint – Hemingway – Summer Lake
Walla Walla	Hemingway – Summer Lake
Hurricane	Jim Bridger – Populus - Borah
Antelope	Jim Bridger – Populus - Kinport

- 1           • PacifiCorp will receive capacity and ownership in the following substations and  
2           transmission lines:

<u>Substations</u>	<u>Transmission Lines</u>
Kinport	Jim Bridger – Three Mile Knoll - Goshen
Borah	Goshen – Jefferson – Big Grassy
Adelaide	Midpoint – Kinport
Midpoint	Midpoint – Adelaide – Borah #1
	Midpoint - Adelaide – Borah #2
	Adelaide – Midpoint

3           The details of the transaction are further described in the JPSA and the JOOA, which  
4           reallocates the Parties’ ownership interests to meet their respective load service obligations  
5           and improve operational efficiency. If this Application is approved, along with the receipt of  
6           all other required regulatory approvals, the Legacy Agreements will also be eliminated or  
7           amended as part of the overall transaction. The JOOA will provide the terms under which  
8           the Parties will operate jointly owned transmission facilities. Set forth in this Application is a  
9           description of transmission asset ownership and transmission service under the JPSA and  
10          JOOA.

11          The asset exchange benefits both Parties and is in the best interest of both Parties’  
12          customers. The exchange will resolve certain transmission operational issues to ensure  
13          continued safe and reliable electric service. Also included with this Application is testimony  
14          from the following individuals: Lisa A. Grow, Senior Vice President of Power Supply, Idaho

1 Power, supporting the transaction and describing the background and benefits from the  
2 transaction for Idaho Power; David M. Angell, Planning Manager, Idaho Power, discussing  
3 the new ownership rights resulting from the transaction and describing the assets and  
4 capacity being exchanged; Richard A. Vail, Vice President of Transmission, PacifiCorp,  
5 supporting the transaction and describing the background and benefits of the transaction for  
6 PacifiCorp; and Gregory N. Duvall, Director Net Power Costs, PacifiCorp, describing  
7 PacifiCorp Energy's new firm transmission rights following the close of the transaction and  
8 associated benefits. As more fully explained below, this transaction will not affect either  
9 Party's ability to perform its public duties.

### 10 **III. COMPLIANCE WITH OAR 860-027-0025(1) FILING REQUIREMENTS**

#### 11 **A. Address**

12 PacifiCorp's exact name and address of its principal business office are:

13 PacifiCorp  
14 825 NE Multnomah Street, Suite 2000  
15 Portland, OR 97232

16 Idaho Power's exact name and address of its principal business office are:

17 Idaho Power Company  
18 1221 West Idaho Street (83702)  
19 P.O. Box 70  
20 Boise, ID 83707-0070

#### 21 **B. State in which incorporated; date of incorporation; other states in which** 22 **authorized to transact utility business**

23 PacifiCorp was incorporated under the laws of the State of Oregon on August 11,  
24 1987. PacifiCorp is authorized to provide retail electric service in Oregon, California, Idaho,  
25 Utah, Washington, and Wyoming.

26 Idaho Power was incorporated under the laws of the state of Maine on May 6, 1915,  
27 and migrated its state of incorporation from the state of Maine to the state of Idaho effective

1 June 30, 1989. It is qualified as a foreign corporation to do business in the states of Oregon,  
2 Nevada, Montana, and Wyoming in connection with its utility operations. Idaho Power is  
3 authorized to provide retail electric service in Idaho and Oregon.

4 **C. Communications and notices**

5 All notices and communications to PacifiCorp regarding this Application should be  
6 addressed to:

PacifiCorp Oregon Dockets  
825 NE Multnomah, Suite 2000  
Portland, OR 97232  
Email:  
[OregonDockets@pacificorp.com](mailto:OregonDockets@pacificorp.com)

Michelle Mishoe  
Senior Counsel  
PacifiCorp  
825 NE Multnomah, Suite 1800  
Portland, OR 97232  
Telephone: 503.813.5977  
Facsimile: 503.813.7252  
Email: [michelle.mishoe@pacificorp.com](mailto:michelle.mishoe@pacificorp.com)

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

9 By e-mail (**preferred**)

[datarequest@pacificorp.com](mailto:datarequest@pacificorp.com)

10 By regular mail

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

11  
12  
13  
14 All notices and communications to Idaho Power regarding this Application should be  
15 addressed to:

16 Julia Hilton, Corporate Counsel  
17 Idaho Power Company  
18 1221 West Idaho Street (83702)  
19 P.O. Box 70  
20 Boise, Idaho 83707  
21 Telephone: (208) 388-6117  
22 Facsimile: (208) 388-6936  
23 [jhilton@idahpower.com](mailto:jhilton@idahpower.com)  
24 [dockets@idahpower.com](mailto:dockets@idahpower.com)

25 **D. Principal officers**

26 PacifiCorp's principal officers are:



<u>Name</u>	<u>Title</u>
Gregory E. Abel	Chairman of Board & Chief Executive Officer
Michael G. Dunn	President and Chief Executive Officer, PacifiCorp Energy
Cindy A. Crane	President and Chief Executive Officer, Rocky Mountain Power
R. Patrick Reiten	President and Chief Executive Officer, Pacific Power
Douglas K. Stuver	Senior Vice President & Chief Financial Officer

1 As of May 31, 2014, Idaho Power's principal officers are:

<u>Name</u>	<u>Title</u>
Darrel T. Anderson	President and Chief Executive Officer
Daniel B. Minor	Executive Vice President and Chief Operating Officer
Rex Blackburn	Senior Vice President and General Counsel
Lisa A. Grow	Senior Vice President of Power Supply
Steven R. Keen	Senior Vice President, Chief Financial Officer and Treasurer
Warren Kline	Senior Vice President of Customer Operations
Lonnie G. Krawl	Vice President and Chief Information Officer
Jeffrey L. Malmen	Vice President of Public Affairs
Luci K. McDonald	Vice President of Human Resources and Corporate Services
N. Vern Porter	Vice President
Gregory W. Said	Vice President of Regulatory Affairs
Lori D. Smith	Vice President and Chief Risk Officer
Patrick A. Harrington	Corporate Secretary
Ken Petersen	Vice President, Controller and Chief Accounting Officer

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

3 PacifiCorp engages in the generation, purchase, transmission, distribution and sale of  
4 electric energy in Benton, Clackamas, Clatsop, Coos, Crook, Deschutes, Douglas, Gilliam,  
5 Hood River, Jackson, Jefferson, Josephine, Klamath, Lake, Lane, Lincoln, Linn, Marion,  
6 Morrow, Multnomah, Polk, Sherman, Tillamook, Umatilla, Wallowa, Wasco, and  
7 Washington Counties in Oregon. PacifiCorp also engages in the generation, purchase,  
8 transmission, distribution and sale of electric energy in the states of Washington, California,  
9 Idaho, Wyoming, and Utah.

10 Idaho Power is an electric public utility engaged principally in the generation,  
11 purchase, transmission, distribution, and sale of electric energy in a 24,000 square mile area

1 over southern Idaho, and in the counties of Baker, Harney, and Malheur in eastern Oregon.

2 A map showing Idaho Power's service territory is on file with the Commission as Exhibit H

3 to Idaho Power's application in Docket No. UF 4063.

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

7 Not applicable. This transaction does not involve the sale of financial instruments or  
8 stock of either Party.

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

13 Not applicable. This transaction does not involve the sale of financial instruments.

14 **H. Purpose of application; description of consideration and method of arriving at**  
15 **amount thereof**

16 There are three 345 kV transmission lines that connect the Jim Bridger power plant to  
17 Idaho Power and PacifiCorp's transmission system: (i) the Jim Bridger–Three Mile Knoll–  
18 Goshen line, (ii) the Jim Bridger–Populus–Borah line, and (iii) the Jim Bridger Populus–  
19 Kinport line. Under the Legacy Agreements, PacifiCorp owns two of the three transmission  
20 lines and two-thirds of the total capacity and Idaho Power owns one of the transmission lines  
21 and one-third of the total capacity. The Legacy Agreements dictate how the Jim Bridger  
22 transmission system is operated, how capacity and ownership is divided between PacifiCorp  
23 and Idaho Power, and other system protocols. The Parties desire to exchange ownership  
24 interests through the proposed asset exchange to better align with the current configuration of  
25 their respective transmission systems and current load obligations and eliminate, amend or  
26 consolidate the Legacy Agreements. The asset exchange will provide both Idaho Power and  
27 PacifiCorp with capacity and ownership in each of the three transmission lines.

1           The Parties are seeking approval of this transaction, which will facilitate more  
2 efficient operation of the transmission system near the Jim Bridger Plant and resolve issues  
3 with the Legacy Agreements. The Parties evaluated their individual operational needs and  
4 current constraints on the transmission system near the Jim Bridger Plant to determine that  
5 outstanding issues could be resolved through provision of OATT service, exchange of certain  
6 assets, and reallocation of ownership interests.

7           The Parties determined the value of the transaction to be approximately \$43 million  
8 to each Party based on the net book value of the assets as of December 31, 2014. The  
9 specific assets included were determined between the Parties to be those required to provide  
10 both Parties with owned paths across the transmission system and through each substation  
11 associated with the specific transmission line. Ownership share is commensurate with the  
12 capacity needs of each Party and is detailed in Exhibit C to the JOOA, which is attached as  
13 part of Attachment A. The assets required to support the requested path in each substation,  
14 but not specifically part of the path, will continue to be owned by the original owner with the  
15 new owner required to compensate for operation and maintenance (O&M) activities. Article  
16 V and Exhibit D of the JOOA detail the compensation between Parties for these O&M  
17 activities.

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

20           The Parties determined that new transmission service obligations and an asset  
21 exchange will transform and modernize their relationship, making it simpler and more  
22 transparent, in addition to being more consistent with current regulatory requirements.  
23 Generally, this transaction will provide PacifiCorp with 1,600 MW of capacity across Idaho  
24 Power's transmission system, which is consistent with the capacity PacifiCorp is provided

1 under the Legacy Agreements and existing OATT service. Idaho Power will receive capacity  
 2 on various portions of the existing PacifiCorp transmission system through an asset  
 3 ownership arrangement. Existing joint ownership interests on the 345kV and 230kV Jim  
 4 Bridger Plant transmission system will be re-allocated to align with the Parties' current  
 5 operational requirements. Additionally, the transaction will establish the respective rights  
 6 and obligations of the Parties related to joint ownership of certain assets, operation of jointly  
 7 owned facilities, and operational business practices. A complete description of the assets to  
 8 be exchanged and ownership percentages to be acquired by each Party may be found in  
 9 Attachment A.

10 **J. Statement by primary account of cost of the facilities and applicable**  
 11 **depreciation reserve**

	<b>PacifiCorp</b>	<b>Idaho Power</b>
<b>Electric Plant in Service</b>	\$74,148,876	\$63,787,598
<b>Accumulated Depreciation</b>	(\$30,530,978)	(\$20,522,563)
<b>Net Plant</b>	\$43,617,898	\$43,265,036

12 The net book values are subject to a true-up adjustment following the closing date of  
 13 the proposed exchange for certain upgrades placed into service and certain equipment  
 14 removed from service. With nearly equal asset values being exchanged, ongoing expenses  
 15 following the closing of the transaction will be similar to expenses being incurred during the  
 16 review of this Application. Commission approval of the asset exchange will either be neutral  
 17 for the Parties' customers or it may provide a modest retail rate benefit for customers when  
 18 the Parties file their next general rate cases, respectively. The ongoing benefits of these  
 19 comprehensive agreements will be reflected in each company's respective retail customer  
 20 rates over time.

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

2 PacifiCorp is required to file applications for approval with FERC, the Washington  
3 Utilities and Transportation Commission, the California Public Utilities Commission, the  
4 Idaho Public Utilities Commission, and the Wyoming Public Service Commission. A notice  
5 filing is required to be made with the Utah Public Service Commission.

6 Idaho Power is required to file applications for approval with the FERC and the Idaho  
7 Public Utilities Commission.

8 Applications for these approvals have either been submitted or will be submitted soon  
9 after this filing.

10 **L. Facts relied upon by applicants to show transaction is within the public interest**

11 ORS 757.480 requires Commission approval for the sale, lease, assignment or other  
12 disposition of property used in the generation, transmission, or distribution supply of electric  
13 power of a value in excess of \$100,000, and ORS 757.485 requires Commission approval for  
14 purchases by a public utility of property of another public utility used for utility purposes  
15 having a value in excess of \$10,000. Further, OAR 860-027-0025(1)(l) requires that the  
16 utility show that such a proposed sale is “consistent with the public interest.” The  
17 Commission has previously held that this standard requires only a “no harm” showing.<sup>6</sup>

18 The proposed transaction will not harm customers. The exchange of assets, the  
19 reallocation of ownership interests in certain assets, and the provision of OATT service will

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<sup>6</sup> See, e.g., *In the Matter of a Legal Standard for Approval of Mergers*, Docket No. 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 No. 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 No. 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 No. UP 165/UP 170, Order No. 99-730, at 7 (Nov. 29, 1999) (regarding the sale of the Centralia generating plant).

1 resolve operational issues to ensure safe and reliable transmission service to PacifiCorp and  
2 Idaho Power customers. The Parties carefully negotiated the transaction so that the value to  
3 each company is evenly distributed. The transaction is not expected to materially affect  
4 either company's rates or finances.

5         When completed, the new arrangement will replace approximately fourteen legacy  
6 agreements and amend and consolidate three other legacy agreements, with current OATT  
7 service and ownership, offering both Parties more operational flexibility to meet customers'  
8 needs. All transmission service to be provided between the Parties under their respective  
9 OATTs will be governed by rates, terms, and conditions that are clear and consistent with  
10 current FERC policies while also providing valuable reassignment, redirect, and rollover  
11 rights. If approved, the reallocation of ownership interests will enable the Parties to more  
12 efficiently operate the transmission system consistent with current regulatory requirements  
13 and provide the Parties with the ability to more effectively manage required system upgrades  
14 and serve expected load growth.

15         Further, through more streamlined ownership and capacity rights, the reallocation and  
16 exchange provides additional ownership and capacity and facilitate more efficient long-term  
17 operations and cost-effective load service. For example, each Party will have capacity and  
18 ownership on each of the three transmission lines making up the Jim Bridger transmission  
19 system. During certain outage scenarios (e.g., a Goshen to Kinport line outage), PacifiCorp  
20 will use other transmission facilities to serve affected load, notably improving reliability.  
21 With the JOOA, the Parties have created a strong foundation for future business by  
22 enhancing relationships and accommodating future business between the Parties based on

1 mutual interest or need, including potential participation in future joint projects, such as the  
2 McNary transmission project as described in Section 6.2 of the JOOA.

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

5 Please refer to sections I. and L., and the Background Section, above.

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

8 Not applicable. This transaction does not involve the sale of stock or other financial  
9 instruments.

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

11 Not applicable. This transaction will not affect either Party's service territory.

12 **IV. COMPLIANCE WITH OAR 860-027-0025(2) FILING REQUIREMENTS**

13 **A. Exhibit A—Articles of Incorporation**

14 Not applicable. Review of Articles of Incorporation would not advance the  
15 Commission's analysis of this Application because the transaction involves the conveyance  
16 of utility property, reallocation of joint ownership interests in utility operational assets, and  
17 provision of OATT service. This transaction does not affect either Party's corporate  
18 structure or governance.

19 **B. Exhibit B—Bylaws**

20 Not applicable. Review of bylaws would not advance the Commission's analysis of  
21 this Application because the transaction involves the conveyance of utility property  
22 reallocation of joint ownership interests in utility operational assets and provision of OATT  
23 service. The transaction does not affect the either Party's corporate structure or governance.

1 **C. Exhibit C—Resolution of directors authorizing transaction**

2 Attached as Exhibit C is a certified copy of the resolutions of Idaho Power’s Board of  
3 Directors, dated October 21, 2014, authorizing approval of Idaho Power’s asset exchange  
4 agreements with PacifiCorp.

5 **D. Exhibit D—Mortgages, trust, deeds or indentures securing obligation of each**  
6 **party**

7 Not applicable.

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

11 Not applicable.

12 **F. Exhibit F—Known contingent liabilities**

13 There are no known contingent liabilities associated with this transaction.

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

17 Not applicable.

18 **H. Exhibit H—Analysis of surplus for the period covered by income statements**  
19 **referred to in G**

20 Not applicable.

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

22 Included with this Application as Attachment A is a copy of the JPSA.

23 **J. Exhibit J—Copy of each proposed journal entry to be used to record the**  
24 **transaction**

25 Please refer to the attached Exhibit J.



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

4 This Application and attachments contain the necessary information to demonstrate  
5 the benefits of this transaction and for the Commission to base its decision. However, the  
6 Parties are prepared to provide additional information as requested by the Commission.

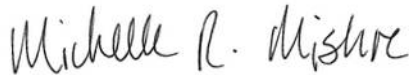
7 **V. PRAYER FOR RELIEF**

8 PacifiCorp and Idaho Power respectfully request a Commission order:

- 9 (a) Finding that the proposed transaction between PacifiCorp and Idaho Power  
10 will not harm the Company's customers and is consistent with the public interest;  
11 (b) Granting other such relief as the Commission deems necessary and proper.

DATED: December 19, 2014.

Respectfully submitted,



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Michelle R. Mishoe, # 07242  
Senior Counsel  
Pacific Power

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Julia A. Hilton, # 142457  
Corporate Counsel  
Idaho Power Company

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

4 This Application and attachments contain the necessary information to demonstrate  
5 the benefits of this transaction and for the Commission to base its decision. However, the  
6 Parties are prepared to provide additional information as requested by the Commission.

7 **V. PRAYER FOR RELIEF**

8 PacifiCorp and Idaho Power respectfully request a Commission order:

- 9 (a) Finding that the proposed transaction between PacifiCorp and Idaho Power  
10 will not harm the Company's customers and is consistent with the public interest;  
11 (b) Granting other such relief as the Commission deems necessary and proper.

DATED: December 19, 2014.

Respectfully submitted,

---

Michelle R. Mishoe, # 07242  
Senior Counsel  
Pacific Power



Julia A. Hilton, # 142457  
Corporate Counsel  
Idaho Power Company

**EXHIBIT C**

**Resolution of Directors Authorizing Transaction**

**IDAHO POWER COMPANY  
UNANIMOUS WRITTEN CONSENT OF THE  
BOARD OF DIRECTORS  
IN LIEU OF A MEETING  
TO APPROVE ASSET EXCHANGE AGREEMENTS WITH PACIFICORP**

Pursuant to Idaho Code Section 30-1-803 authorizing the directors to waive notice and take action without a meeting, the undersigned, being all of the directors of Idaho Power Company (the "Company"), hereby waive notice of a meeting and adopt the following resolutions in place of holding a meeting of directors.

RESOLVED, that the President & CEO of the Company, and any Vice President of the Company (the "Authorized Officers") be, and each of them hereby is, authorized to enter into a Joint Purchase and Sale Agreement, together with the Joint Ownership and Operating Agreement included as an exhibit thereto, in each case substantially in the form attached to this consent as Exhibit A, providing for the Company's exchange, ownership, and operation of transmission-related assets with PacifiCorp, together with any modifications or amendments thereto as any Authorized Officer deems necessary, desirable or appropriate (the "Asset Exchange Agreements"), and to cause the Company to perform its obligations thereunder; and be it

FURTHER RESOLVED, that the Authorized Officers be, and each of them hereby is, authorized and empowered to execute such other agreements, instruments, certificates and documents as they deem necessary, desirable or appropriate in connection with the execution and performance of the Asset Exchange Agreements, including without limitation any filings with any appropriate local, state or federal regulatory agency or governmental body, including without limitation filings with the Idaho Public Utilities Commission, and such other agencies or governmental bodies as deemed necessary, appropriate or advisable by the Authorized Officers or any of them, and to file any such amendments, additions, deletions and modifications to such filings as the Authorized Officers or any of them may deem necessary; and be it

FURTHER RESOLVED, that the Authorized Officers be, and each of them hereby is, authorized and directed to do or cause to be done all such acts and things and to take any and all steps and do any and all things and execute and deliver any and all such documents and papers, and to expend such money and pay such filing fees, as they may deem necessary, desirable or appropriate for the execution and performance of the Asset Exchange Agreements, or to otherwise effectuate the purposes of each and all of the foregoing resolutions, and any and all actions heretofore or hereafter taken by or at the direction of said Authorized Officers or any of them consistent with the terms, provisions and intent of the foregoing resolutions be and the same are hereby approved, authorized and confirmed in all respects.

This consent may be executed in one or more counterparts, a complete set of which shall constitute one original.

Dated: October 21, 2014



Darrel T. Anderson

\_\_\_\_\_  
Thomas Carlile

\_\_\_\_\_  
Richard J. Dahl

\_\_\_\_\_  
Ronald W. Jibson

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Judith A. Johansen

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Dennis L. Johnson

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J. LaMont Keen

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Christine King

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Jan B. Packwood

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Joan H. Smith

\_\_\_\_\_  
Robert A. Tinstman

\_\_\_\_\_  
Thomas J. Wilford

This consent may be executed in one or more counterparts, a complete set of which shall constitute one original.

Dated: \_\_\_\_\_, 2014

\_\_\_\_\_  
Darrel T. Anderson

\_\_\_\_\_  
Thomas Carlile

  
\_\_\_\_\_  
Richard J. Dahl

\_\_\_\_\_  
Ronald W. Jibson

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Robert A. Tinstman

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Thomas J. Wilford

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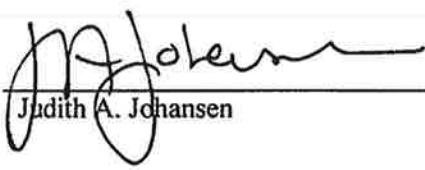
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Darrel T. Anderson

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Thomas Carlile

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Robert A. Tinstman

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Thomas J. Wilford

This consent may be executed in one or more counterparts, a complete set of which shall constitute one original.

Dated: October 20, 2014

\_\_\_\_\_  
Darrel T. Anderson

\_\_\_\_\_  
Thomas Carlile

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Richard J. Dahl

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Ronald W. Jibson

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Jan B. Packwood

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Joan H. Smith

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Robert A. Tinstman

\_\_\_\_\_  
Thomas J. Wilford



This consent may be executed in one or more counterparts, a complete set of which shall constitute one original.

Dated: October 17, 2014

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Darrel T. Anderson

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Thomas Carlile

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Richard J. Dahl

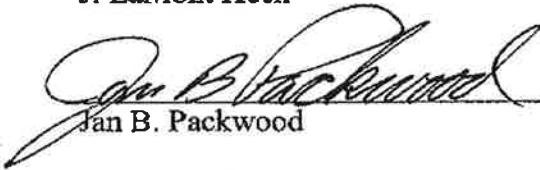
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Christine King

  
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Jan B. Packwood

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Joan H. Smith

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Robert A. Tinstman

\_\_\_\_\_  
Thomas J. Wilford

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Dated: \_\_\_\_\_, 2014

\_\_\_\_\_  
Darrel T. Anderson

\_\_\_\_\_  
Thomas Carlile

\_\_\_\_\_  
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Christine King

\_\_\_\_\_  
Jan B. Packwood

\_\_\_\_\_  
Joan H. Smith

*Robert A. Tinstman*

\_\_\_\_\_  
Robert A. Tinstman

\_\_\_\_\_  
Thomas J. Wilford

*Handwritten initials*

This consent may be executed in one or more counterparts, a complete set of which shall constitute one original.

Dated: \_\_\_\_\_, 2014

\_\_\_\_\_  
Darrel T. Anderson

*Thomas Carlile*  
\_\_\_\_\_  
Thomas Carlile

\_\_\_\_\_  
Richard J. Dahl

\_\_\_\_\_  
Ronald W. Jibson

\_\_\_\_\_  
Judith A. Johansen

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Dennis L. Johnson

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J. LaMont Keen

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Christine King

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Jan B. Packwood

\_\_\_\_\_  
Joan H. Smith

\_\_\_\_\_  
Robert A. Tinstman

\_\_\_\_\_  
Thomas J. Wilford

## Butler, Amanda

---

**From:** Ron Jibson [Ron.Jibson@questar.com]  
**To:** Monday, October 20, 2014 8:20 AM  
Butler, Amanda  
**Subject:** Proposed Asset Swap

Amanda, I support the proposed asset swap. Thank you

This consent may be executed in one or more counterparts, a complete set of which shall constitute one original.

Dated: \_\_\_\_\_, 2014


\_\_\_\_\_  
Darrel T. Anderson

\_\_\_\_\_  
Thomas Carlile

\_\_\_\_\_  
Richard J. Dahl

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Ronald W. Jibson

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Thomas J. Wilford

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Dated: \_\_\_\_\_, 2014

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*Christine King*  
Christine King

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Jan B. Packwood

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Robert A. Tinstman

\_\_\_\_\_  
Thomas J. Wilford

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Dated: \_\_\_\_\_, 2014

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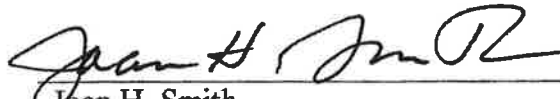
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Thomas J. Wilford

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Dated: \_\_\_\_\_, 2014

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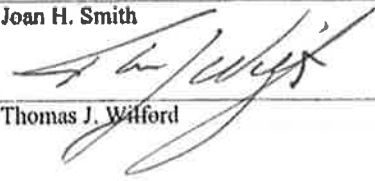
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Joan H. Smith

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Robert A. Tinstman

\_\_\_\_\_  
Thomas J. Wilford





**EXHIBIT J**

**Copy of Each Proposed Journal Entry to be Used to Record the Transaction**

**PACIFICORP**  
**EXHIBIT J**  
**PROPOSED JOURNAL ENTRIES**

Proposed journal entries to exchange undivided ownership interests in equipment between PacifiCorp and Idaho Power Company to provide the parties with transmission capacity that better aligns with the current configuration of the parties respective transmission systems

<u>FERC Account</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
1	102 Electric Plant Purchased or Sold	43,617,898	
	108 Accumulated Provision for Depreciation of Electric Plant	30,530,978	
	101 Electric Plant in Service		74,148,876
	<i>To classify the exchange of the undivided ownership interest in assets to Idaho Power Company from Electric Plant in Service to FERC account #102 - Electric Plant Purchased or Sold in accordance with 18 CFR, Part 101, Electric Plant Instruction 5.</i>		
2	131 Cash	352,862	
	102 Electric Plant Purchased or Sold		352,862
	<i>To record cash payment from Idaho Power Company for the differing values resulting from the netting of the exchange prices.</i>		
3	102 Electric Plant Purchased or Sold	601,354	
	186.1 Sales of Electric Utility Facility		601,354
	<i>To record transaction costs incurred by PacifiCorp to facilitate the exchange of undivided ownership interest in assets with Idaho Power Company.</i>		
4	101 Electric Plant in Service	63,787,598	
	108 Accumulated Provision for Depreciation of Electric Plant		20,522,562
	102 Electric Plant Purchased or Sold		43,265,036
	<i>To clear account FERC #102 Electric Plant Purchased or Sold to Electric Plant in Service and Accumulated Provision for Depreciation for the value of the undivided ownership interest in assets received from Idaho Power Company.</i>		
5	409.1 Income Taxes, Utility Operating Income	5,093,333	
	236 Taxes Accrued		5,093,333
	282.1 Accumulated Deferred Taxes	5,093,333	
	411.1 Provision for Deferred Income Taxes		5,093,333
	<i>To record current and deferred tax of undivided ownership interest in assets exchanged with Idaho Power Company.</i>		

*All amounts are estimated. The final amounts of all entries above will be based on the actual amounts at the time of closing.*

**IDAHO POWER COMPANY**  
**EXHIBIT J**  
**PROPOSED JOURNAL ENTRIES**

Proposed journal entries to exchange undivided ownership interests in equipment between PacifiCorp and Idaho Power Company to provide the parties with transmission capacity that better aligns with the current configuration of the parties respective transmission systems.

<u>FERC Account</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
102	Electric Plant Purchased or Sold	43,265,036	
108	Accumulated Provision for Depreciation of Electric Plant	20,522,562	
101	Electric Plant in Service		63,787,598
<i>To classify the exchange of the undivided ownership interest in assets to PacifiCorp from Electric Plant in Service to FERC account #102 - Electric Plant Purchased or Sold in accordance with 18 CFR, Part 101, Electric Plant Instruction 5.</i>			
102	Electric Plant Purchased or Sold	352,862	
131	Cash		352,862
<i>To record cash payment to PacifiCorp for the differing values resulting from the netting of the exchange prices.</i>			
101	Electric Plant in Service	74,148,876	
108	Accumulated Provision for Depreciation of Electric Plant		30,530,978
102	Electric Plant Purchased or Sold		43,617,898
<i>To clear account FERC #102 Electric Plant Purchased or Sold to Electric Plant in Service and Accumulated Provision for Depreciation for the value of the undivided ownership interest in assets received from PacifiCorp.</i>			
409.1	Income Taxes, Utility Operating Income	5,244,134	
236	Taxes Accrued		5,244,134
282.1	Accumulated Deferred Taxes	4,735,079	
411.1	Provision for Deferred Income Taxes		4,735,079
<i>To record current and deferred tax of undivided ownership interest in assets exchanged with PacifiCorp.</i>			

*The amounts shown are based on December 31, 2014 values and are subject to a true-up adjustment following the closing of the exchange.*

*Per Electric Plant Instruction #5, paragraph A allows for "expenses incidental thereto properly includible in electric plant, shall be charged to account 102, Electric Plant Purchased or Sold". Per this instruction, Idaho Power intends to capitalize the incremental costs related to the transaction and include them in the final asset costs. The total amount of these costs has not yet been incurred, but is anticipated to be immaterial to the transaction.*

**ATTACHMENT A**

**Joint Purchase and Sale Agreement**

**JOINT PURCHASE AND SALE AGREEMENT**

**BETWEEN**

**IDAHO POWER COMPANY,**

**AND**

**PACIFICORP**

**October 24, 2014**

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**Exhibits**

Exhibit A	Ownership Percentages to be Acquired by Parties
Exhibit B-1	Form of Idaho Power Bill of Sale
Exhibit B-2	Form of PacifiCorp Bill of Sale
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Exhibit D	Termination Agreement
Exhibit E	Amendment and Restatement of Specified Legacy Agreements

**Schedules**

Schedule 1.1(a)	Idaho Power Permitted Encumbrances
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Schedule 1.1(c)	PacifiCorp Permitted Encumbrances
Schedule 1.1(d)	PacifiCorp's Knowledge
Schedule 1.1(e)	Idaho Power Planned Improvements
Schedule 1.1(f)	PacifiCorp Planned Improvements
Schedule 1.1(g)	Terminated Legacy Agreements
Schedule 1.1(h)	Specified Legacy Agreements
Schedule 1.1(i)	Idaho Power Required Regulatory Approvals
Schedule 1.1(j)	PacifiCorp Required Regulatory Approvals
Schedule 1.1(k)	230kV Upgrades
Schedule 3.1(f)	PacifiCorp Acquired Assets – Liabilities
Schedule 3.1(g)	PacifiCorp Acquired Assets – Title Exceptions
Schedule 3.1(h)(i)	PacifiCorp Acquired Assets – Environmental Law and Environmental Permit Exceptions
Schedule 3.1(h)(ii)	PacifiCorp Acquired Assets – Violation of Environmental Laws
Schedule 3.1(h)(iii)	PacifiCorp Acquired Assets – Releases
Schedule 3.1(h)(iv)	PacifiCorp Acquired Assets – Storage Tanks, etc.
Schedule 3.1(h)(v)	PacifiCorp Acquired Assets – Assumed Obligations Under Environmental Laws
Schedule 3.1(j)	PacifiCorp Acquired Assets – Intellectual Property
Schedule 3.2(f)	Idaho Power Acquired Assets – Liabilities
Schedule 3.2(g)	Idaho Power Acquired Assets – Title Exceptions
Schedule 3.2(h)(i)	Idaho Power Acquired Assets – Environmental Law and Environmental Permit Exceptions
Schedule 3.2(h)(ii)	Idaho Power Acquired Assets – Violation of Environmental Laws
Schedule 3.2(h)(iii)	Idaho Power Acquired Assets – Releases
Schedule 3.2(h)(iv)	Idaho Power Acquired Assets – Storage Tanks, etc.
Schedule 3.2(h)(v)	Idaho Power Acquired Assets – Assumed Obligations Under Environmental Laws
Schedule 3.2(j)	Idaho Power Acquired Assets – Intellectual Property



## JOINT PURCHASE AND SALE AGREEMENT

This Joint Purchase and Sale Agreement (this “Agreement”), dated as of October 24, 2014 (the “Effective Date”), is made and entered into by and between Idaho Power Company, an Idaho corporation (“Idaho Power”), and PacifiCorp, an Oregon corporation (“PacifiCorp”). Idaho Power and PacifiCorp are also each referred to herein as a “Party” and, collectively, as the “Parties.”

### RECITALS

WHEREAS, Idaho Power is a transmission provider which owns and operates certain equipment for the transmission of electric power and energy located in Idaho, Oregon, and Wyoming, including one hundred percent (100%) ownership interests in the equipment comprising those facilities listed in Exhibit A for which the “IPC” share under “Segment Ownership Pre-Closing” is 100% (the “Idaho Power Equipment”);

WHEREAS, PacifiCorp is a transmission provider which owns and operates certain equipment for the transmission of electric power and energy located in Idaho, Wyoming, Oregon, and Washington, including one hundred percent (100%) ownership interests in the equipment comprising those facilities listed in Exhibit A for which the “PAC” share under “Segment Ownership Pre-Closing” is 100% (the “PacifiCorp Equipment”);

WHEREAS, the Parties jointly own certain equipment for the transmission of electric power and energy located in Idaho and Wyoming, including the equipment comprising those facilities listed in Exhibit A other than the Idaho Power Equipment and the PacifiCorp Equipment (the “Existing Joint Equipment”);

WHEREAS, the Parties desire to exchange undivided ownership interests in the Idaho Power Equipment, the PacifiCorp Equipment and the Existing Joint Equipment to provide the Parties with transmission capacity that better aligns with the current configuration of the Parties’ respective transmission systems and current load service obligations, each of which has changed since the Existing Joint Equipment was originally constructed;

WHEREAS, in connection with the exchange of undivided ownership interests in the Existing Joint Equipment, the Parties also desire to (a) exchange undivided ownership interests in the Idaho Power Equipment and the PacifiCorp Equipment to balance the respective asset values underlying the undivided ownership interests exchanged with respect to the Existing Joint Equipment, and (b) amend, cancel or replace certain transmission services currently provided pursuant to certain historical contractual arrangements between the Parties with transmission services provided under the Open Access Transmission Tariffs (each, an “OATT”) of Idaho Power and PacifiCorp, respectively;

WHEREAS, concurrently herewith, the Parties are entering into a Joint Ownership and Operating Agreement with respect to certain ownership and operational issues, a copy of which is attached hereto as Exhibit C (the “Joint Ownership and Operating Agreement”), the effectiveness of which is subject to certain conditions precedent set forth therein;

WHEREAS, concurrently herewith, the Parties are entering into a Termination Agreement with respect to the Terminated Legacy Agreements, a copy of which is attached hereto as Exhibit D (the

“Termination Agreement”), the effectiveness of which is subject to certain conditions precedent set forth therein; and

WHEREAS, (i) Idaho Power wishes to convey and transfer to PacifiCorp, and PacifiCorp wishes to acquire and accept from Idaho Power, undivided ownership interests in the Idaho Power Equipment; (ii) PacifiCorp wishes to convey and transfer to Idaho Power, and Idaho Power wishes to acquire and accept from PacifiCorp, undivided ownership interests in the PacifiCorp Equipment; (iii) Idaho Power wishes to convey and transfer to PacifiCorp, and PacifiCorp wishes to acquire and accept from Idaho Power, additional undivided ownership interests in certain Existing Joint Equipment, (iv) PacifiCorp wishes to convey and transfer to Idaho Power, and Idaho Power wishes to acquire and accept from PacifiCorp, additional undivided ownership interests in certain Existing Joint Equipment; and (v) the Parties desire to enter into or deliver to one another certain Related Documents (including, without limitation, the Joint Ownership and Operating Agreement, the Termination Agreement and the Amended and Restated Legacy Agreements) in connection therewith, in each case, subject to the terms and conditions set forth in this Agreement (collectively, the “Transaction”).

NOW THEREFORE, in consideration of the Parties’ respective representations, warranties, and agreements hereinafter set forth and for other good and valuable consideration, the receipt and adequacy of which are hereby acknowledged, the Parties, intending to be legally bound, hereby agree as follows:

## **ARTICLE I** **DEFINITIONS**

1.1 Definitions. As used in this Agreement, the following capitalized terms have the meanings specified in this Section 1.1:

“230kV Upgrades” means the projects of Idaho Power described on Schedule 1.1(k).

“Action” means any demand, action, claim, suit, countersuit, arbitration, inquiry, subpoena, discovery request, proceeding or investigation by or before any court or grand jury, any Governmental Entity or any arbitration or mediation tribunal.

“Affiliate” means, with respect to a Person, each other Person that, directly or indirectly, controls, is controlled by or is under common control with, such designated Person; provided, however, that in the case of PacifiCorp, the term “Affiliate” does not include Berkshire Hathaway Inc. or any of its affiliates (other than PacifiCorp and any direct or indirect subsidiaries of PacifiCorp), and no provision of this Agreement shall apply to, be binding on, create any Liability of or otherwise restrict the activities of Berkshire Hathaway Inc. or any of its affiliates (other than PacifiCorp and any direct or indirect subsidiaries of PacifiCorp). For the purposes of this definition, “control” (including with correlative meanings, the terms “controlled by” and “under common control with”), as used with respect to any Person, shall mean (a) the direct or indirect right to cast at least fifty percent (50%) of the votes exercisable at an annual general meeting (or its equivalent) of such Person or, if there are no such rights, ownership of at least fifty percent (50%) of the equity or other ownership interest in such Person, or (b) the right to direct the policies or operations of such Person.

“Affiliated Group” means any affiliated group within the meaning of Code Section 1504(a) or any similar group defined under a similar provision of law.

“Agreement” has the meaning given to such term in the preamble.

“Amended and Restated Legacy Agreements” means the Specified Legacy Agreements, in each case, as amended and restated to reflect the concepts set forth on Exhibit E.

“Business Day” means any day other than Saturday, Sunday, and any day which is a legal holiday or a day on which banking institutions in Boise, Idaho are authorized or obligated by Governmental Requirements to close.

“Casualty Loss” means any damage, loss or destruction (whether by fire, theft, vandalism or other casualty) with respect to an Idaho Power Acquired Asset or a PacifiCorp Acquired Asset, in whole or in part.

“Claims” means any administrative, regulatory, or judicial actions or causes of action, suits, petitions, proceedings (including arbitration proceedings), investigations, hearings, demands, demand letters, claims, complaints, allegations of liability or potential liability or notices of noncompliance or violation delivered by any Governmental Entity or other Person.

“Closing” has the meaning given to such term in Section 2.7.

“Closing Date” has the meaning given to such term in Section 2.7.

“Code” means the Internal Revenue Code of 1986, as amended.

“Commercially Reasonable Efforts” means the level of effort that a reasonable electric utility would take in light of the then known facts and circumstances to accomplish the required action at a then commercially reasonable cost (taking into account the benefits to be gained thereby).

“Contract” means any agreement, lease, license, note, evidence of indebtedness, mortgage, security agreement, understanding, instrument or other arrangement, in each case, whether written or oral.

“Disputed Costs Notice” has the meaning given to such term in Section 2.5(d)(iii).

“Effective Date” has the meaning given to such term in the preamble.

“Effective Time” has the meaning given to such term in Section 2.7.

“Encumbrances” means any mortgages, pledges, liens, Claims, charges, security interests, conditional and installment sale agreements, activity and use limitations, easements, covenants, encumbrances, obligations, limitations, title defects, deed restrictions, and any other restrictions of any kind, including restrictions on use, transfer, receipt of income, or exercise of any other attribute of ownership.

“Environment” means the indoor or outdoor environment, including any soil, land surface and subsurface strata, surface waters (including navigable waters, streams, ponds, drainage basins, and wetlands), groundwater, drinking water supply, sediments, ambient air (including the air within

buildings and the air within other natural or man-made structures above or below ground), plant and animal life, and any other natural resource.

“Environmental Claims” means any and all Claims (including any such Claims involving toxic torts or similar liabilities in tort, whether based on negligence or other fault, strict or absolute liability, or any other basis) relating in any way to any Environmental Laws or Environmental Permits, or arising from the presence, Release, or threatened Release (or alleged presence, Release, or threatened Release) into the Environment of any Hazardous Materials, or the result of the handling, transportation or treatment of Hazardous Materials, including any and all Claims by any Governmental Entity or by any Person for enforcement, cleanup, remediation, removal, response, remedial or other actions, or response costs, damages, contribution, indemnification, cost recovery, compensation, fines or penalties or injunctive relief arising out of or relating to any Environmental Law or Hazardous Materials or for any property damage, natural resource damage or personal or bodily injury (including death) or threat of injury to health, safety, natural resources, or the Environment.

“Environmental Laws” means all Governmental Requirements (including common law) relating to pollution or the protection of human health, safety, the Environment, or damage to natural resources, including Governmental Requirements relating to Releases and threatened Releases or otherwise relating to the manufacture, processing, distribution, use, treatment, storage, disposal, transport, or handling of Hazardous Materials. Environmental Laws include the Comprehensive Environmental Response, Compensation, and Liability Act, 42 U.S.C. § 9601, et seq.; the Federal Insecticide, Fungicide and Rodenticide Act, 7 U.S.C. § 136, et seq.; the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act of 1976 and Hazardous and Solid Waste Amendments of 1984, 42 U.S.C. § 6901, et seq.; the Hazardous Materials Transportation Act, 49 U.S.C. § 1801, et seq.; the Toxic Substances Control Act, 15 U.S.C. § 2601, et seq.; the Clean Air Act, 42 U.S.C. § 7401, et seq.; the Federal Water Pollution Control Act, 33 U.S.C. § 1251, et seq.; the Oil Pollution Act, 33 U.S.C. § 2701, et seq.; the Endangered Species Act, 16 U.S.C. § 1531, et seq.; the National Environmental Policy Act, 42 U.S.C. § 4321, et seq.; the Occupational Safety and Health Act, 29 U.S.C. § 651, et seq.; the Safe Drinking Water Act, 42 U.S.C. § 300f, et seq.; Emergency Planning and Community Right-to-Know Act, 42 U.S.C. § 11001, et seq.; Atomic Energy Act, 42 U.S.C. § 2014, et seq.; Nuclear Waste Policy Act, 42 U.S.C. § 10101, et seq.; and all similar or analogous foreign, state, regional or local statutes, secondary and subordinate legislation, and directives, as in effect and legally binding, and the rules and regulations promulgated thereunder, and any provisions of common law providing for any remedy or right of recovery or right of injunctive relief with respect to Environmental Matters, as these laws, rules and regulations were in the past or are currently in effect at the relevant time period.

“Environmental Matters” means: (a) the pollution or destruction of, or loss or injury to, or any adverse effect upon, the Environment, (b) the protection, cleanup or restoration of, or removal, remediation or mitigation of conditions affecting the Environment, (c) any Release or the generation, handling, transportation, use, treatment or storage of any Hazardous Materials, (d) the regulation of the manufacture, processing, distribution or use, for commercial purposes, of chemical substances or radioactive materials, by-products or waste, or (e) any matter concerning or arising out of the Environment or exposure to Hazardous Materials.

“Environmental Permits” means all permits, certifications, licenses, franchises, approvals, consents, notifications, exemptions, waivers or other authorizations of any Governmental Entity under or with respect to applicable Environmental Laws.

“Existing Joint Equipment” has the meaning given to such term in the Recitals.

“FERC” means the Federal Energy Regulatory Commission or any successor agency thereto.

“Firm Transmission Service Agreements” means the standard long-term firm point-to-point transmission service agreements set forth in Idaho Power’s OATT for the provision to PacifiCorp of 510MW of long-term firm point-to-point transmission service on Idaho Power’s transmission system.

“FPA 203 Approval” means a final order issued by FERC under Section 203 of the Federal Power Act approving the Transaction.

“FPA 205 Approval” means a final order issued by FERC under Section 205 of the Federal Power Act approving (a) the Joint Ownership and Operating Agreement, (b) the Termination Agreement and (c) the Amended and Restated Legacy Agreements.

“GAAP” means generally accepted accounting principles in the United States of America.

“Good Utility Practice” means any of the practices, methods and acts engaged in or approved by a significant portion of the electric utility industry during the relevant time period, or any of the practices, methods and acts which, in the exercise of reasonable judgment in light of the facts known at the time the decision was made, would have been expected to accomplish the desired result at a reasonable cost consistent with good business practices, reliability, safety and expedition. Good Utility Practice is not intended to be limited to the optimum practice, method, or act to the exclusion of all others, but rather to be acceptable practices, methods, or acts generally accepted in the region, including those practices required by Federal Power Act Section 215(a)(4), 16 U.S.C. § 824o(a)(4)(2006).

“Governmental Authorizations” means any license, permit, order, approval, filing, waiver, exemption, variance, clearance, entitlement, allowance, franchise, or other authorization from or by a Governmental Entity, including Environmental Permits.

“Governmental Entity” means any federal, state, local or municipal governmental body; any governmental, quasi-governmental, regulatory or administrative agency, commission, body or other authority exercising or entitled to exercise any administrative, executive, judicial, legislative, policy, regulatory or taxing authority or power.

“Governmental Requirements” means all laws, statutes, ordinances, rules, regulations, codes and similar acts or promulgations or other legally enforceable requirements of any Governmental Entity.

“Hazardous Materials” means (a) any chemicals, materials, substances, or wastes which are now or hereafter defined as or included in the definition of “hazardous substance,” “hazardous material,” “hazardous waste,” “solid waste,” “toxic substance,” “extremely hazardous substance,” “pollutant,” “contaminant,” or words of similar import under any applicable Environmental Laws; (b) any petroleum, petroleum products (including crude oil or any fraction thereof), natural gas, natural gas liquids, liquefied natural gas or synthetic gas useable for fuel (or mixtures of natural gas and such

synthetic gas), or oil and gas exploration or production waste, polychlorinated biphenyls, asbestos-containing materials, mercury, urea formaldehyde insulation, radioactivity and lead-based paints; and (c) any other chemical, material, substances, waste, or mixture thereof which is prohibited, limited, or regulated pursuant to, or that could reasonably be expected to give rise to liability under, Environmental Laws.

“Idaho Power” has the meaning given to such term in the preamble.

“Idaho Power Acquired Assets” has the meaning given to such term in Section 2.1(a).

“Idaho Power Assumed Obligations” has the meaning given to such term in Section 2.3(a).

“Idaho Power Bill of Sale” has the meaning given to such term in Section 2.8(a)(i).

“Idaho Power Cost Records” has the meaning given to such term in Section 2.5(d)(ii).

“Idaho Power Costs” has the meaning given to such term in Section 2.5(d)(ii).

“Idaho Power Equipment” has the meaning given to such term in the Recitals.

“Idaho Power Excluded Assets” has the meaning set forth in Section 2.1(b).

“Idaho Power Excluded Liabilities” has the meaning set forth in Section 2.4(a).

“Idaho Power Extraordinary Items” means extraordinary additions, deletions, upgrades or improvements to the PacifiCorp Acquired Assets determined by Idaho Power during the Interim Period to be necessary due to emergency conditions or exigent circumstances to maintain the safety and reliability of Idaho Power’s electrical system, or to operate and maintain Idaho Power’s electrical system and serve its customers in accordance with applicable Governmental Requirements (including, but not limited to, Idaho Power rates and tariffs on file therewith).

“Idaho Power Marks” means the rights of Idaho Power and its Affiliates to the names “Idaho Power Company,” “IDACORP,” or any trade names, trademarks, service marks, corporate names or logos, or any derivative or combination thereof, that are confusingly similar thereto.

“Idaho Power Mortgage” means the Mortgage and Deed of Trust, dated as of October 1, 1937, and indentures supplemental thereto, granted by Idaho Power to Deutsche Bank Trust Company Americas, formerly known as Bankers Trust Company, and Stanley Burg, as Trustees, together with any related documents evidencing or securing the indebtedness secured by the Idaho Power Mortgage.

“Idaho Power Net Book Value” means, with respect to an asset, the cost of such asset less depreciation and amortization, as shown on Idaho Power’s books and records maintained for regulatory purposes.

“Idaho Power Net Book Value True-up Notice” has the meaning given to such term in Section 2.5(d)(i).

“Idaho Power Ownership Percentages” has the meaning given to such term in Section 2.1(a).

“Idaho Power Permitted Encumbrances” means (a) those Encumbrances set forth in Schedule 1.1(a); (b) Encumbrances securing or created by or in respect of any of the PacifiCorp Assumed Obligations; (c) statutory liens for current Taxes or assessments not yet due or payable; (d) mechanics’, carriers’, workers’, repairers’, landlords’, and other similar liens arising or incurred in the ordinary course of business relating to obligations as to which there is no default on the part of Idaho Power, or pledges, or deposits, or other liens securing the performance of statutory obligations; (e) any Encumbrances set forth in any state, local, or municipal franchise or governing ordinance under which any portion of the PacifiCorp Acquired Assets are being used or conducted; (f) transmission service requests and interconnection service requests made pursuant to Idaho Power’s OATT with respect to the PacifiCorp Acquired Assets; or (g) Encumbrances, including zoning, entitlement, restriction, and other land use regulations by Governmental Entities, which, together with all other Encumbrances, do not materially detract from the value of or materially interfere with the present use of the PacifiCorp Acquired Assets or the conduct of the business thereon as it is currently being used and conducted or as contemplated under any of the Related Documents.

“Idaho Power Planned Improvements” means the upgrades and improvements to the PacifiCorp Acquired Assets that the Parties agree that Idaho Power may commence or continue to make during the Interim Period, as more particularly described in Schedule 1.1(e)

“Idaho Power Purchase Price” has the meaning given to such term in Section 2.5(a).

“Idaho Power Required Regulatory Approvals” means the Governmental Authorizations described on Schedule 1.1(i).

“Idaho Power’s Knowledge” means the actual, constructive or imputed knowledge that the individuals listed in Schedule 1.1(b) have or could reasonably be expected to have after reasonable due inquiry.

“Indemnified Party” has the meaning given to such term in Section 6.6(a).

“Indemnifying Party” has the meaning given to such term in Section 6.6(a).

“Independent Accounting Firm” means an independent accounting firm of national reputation mutually appointed by the Parties.

“Intellectual Property” means trademarks, patents, copyrights, trade secrets, and other intellectual property rights which are utilized in connection with ownership, use and operation of the PacifiCorp Acquired Assets or the Idaho Power Acquired Assets (as such Assets are reasonably expected to be operated in accordance with the provisions of the Joint Ownership and Operating Agreement on the Closing Date), as the case may be.

“Interim Period” means the period of time commencing on and including the Effective Date and continuing through the earlier of the Closing Date or the termination of this Agreement in accordance with its terms.

“Joint Ownership and Operating Agreement” has the meaning given to such term in the Recitals.

“Liability” means any debt, liability, obligation or commitment of any kind, character or description, whether known or unknown, absolute or contingent, accrued or unaccrued, disputed or undisputed, liquidated or unliquidated, secured or unsecured, joint or several, due or to become due, vested or unvested, executory, determined, determinable or otherwise.

“Losses” mean any and all damages and losses, deficiencies, Liabilities, taxes, obligations, penalties, judgments, settlements, claims, payments, fines, interest, costs and expenses, whether or not resulting from third party claims, including the costs and expenses of any and all Actions and demands, assessments, judgments, settlements and compromises relating thereto and the costs and expenses of attorneys’, accountants’, consultants’ and other professionals’ fees and expenses incurred in the investigation or defense thereof or the enforcement of rights hereunder and costs and expenses of remediation (including, in the case of remediation, all expenses and costs associated with financial assurance); provided, however, that in no event shall Losses include lost profits or damages and losses excluded under Section 6.11.

“Material Adverse Effect” means, in respect of a Party, an event, circumstance, condition, or occurrence of whatever nature that materially and adversely affects: (a) the business, assets, property, results of operation, or financial condition of such Party or any of its Affiliates, including a material adverse regulatory impact on such Party or any of its Affiliates; (b) such Party’s ability to perform its obligations under this Agreement or any of the Related Documents to which it is a party; or (c) the validity or enforceability of this Agreement or any of the Related Documents to which it is a party, including the ability of such Party to enforce any of its rights or remedies hereunder or thereunder.

“Net Book Value True-up Period” has the meaning given to such term in Section 2.5(d)(i).

“OATT” has the meaning given to such term in the Recitals.

“Outside Closing Date” means December 31, 2015, or such later date as the Parties may agree to in writing, such agreement not unreasonably to be withheld or delayed, which is the latest date by which the Closing may occur.

“Ownership Percentages” means, collectively, the Idaho Power Ownership Percentages and the PacifiCorp Ownership Percentages.

“PacifiCorp” has the meaning given to such term in the preamble.

“PacifiCorp Acquired Assets” has the meaning given to such term in Section 2.1(b).

“PacifiCorp Assumed Obligations” has the meaning given to such term in Section 2.3(b).

“PacifiCorp Bill of Sale” has the meaning given to such term in Section 2.8(b)(i).

“PacifiCorp Cost Records” has the meaning given to such term in Section 2.5(d)(ii).

“PacifiCorp Costs” has the meaning given to such term in Section 2.5(d)(ii).

“PacifiCorp Equipment” has the meaning given to such term in the Recitals.



“PacifiCorp Excluded Assets” has the meaning given to such term in Section 2.2(b).

“PacifiCorp Excluded Liabilities” has the meaning given to such term in Section 2.4(b).

“PacifiCorp Extraordinary Items” means extraordinary additions, deletions, upgrades or improvements to the Idaho Power Acquired Assets determined by PacifiCorp during the Interim Period to be necessary due to emergency conditions or exigent circumstances to maintain the safety and reliability of PacifiCorp’s electrical system, or to operate and maintain PacifiCorp’s electrical system and serve its customers in accordance with applicable Governmental Requirements (including, but not limited to, PacifiCorp rates and tariffs on file therewith).

“PacifiCorp Marks” means the rights of PacifiCorp and its Affiliates to the names “PacifiCorp,” “Pacific Power,” “Rocky Mountain Power,” “PacifiCorp Energy,” or any trade names, trademarks, service marks, corporate names or logos, or any derivative or combination thereof, that are confusingly similar thereto.

“PacifiCorp Mortgage” means the Mortgage and Deed of Trust from PacifiCorp to Morgan Guaranty Trust Company of New York (The Bank of New York Mellon Trust Company, N.A., successor), dated as of January 9, 1989, as amended and supplemented by supplemental indentures, including the Twenty-Seventh Supplemental Indenture, dated March 1, 2014, together with any related documents evidencing or securing the indebtedness secured by the PacifiCorp Mortgage.

“PacifiCorp Net Book Value” means, with respect to an asset, the cost of such asset less depreciation and amortization, as shown on PacifiCorp’s books and records maintained for regulatory purposes.

“PacifiCorp Net Book Value True-up Notice” has the meaning given to such term in Section 2.5(d)(i).

“PacifiCorp Ownership Percentages” has the meaning given to such term in Section 2.1(b).

“PacifiCorp Permitted Encumbrances” means (a) those Encumbrances set forth in Schedule 1.1(c); (b) Encumbrances securing or created by or in respect of any of the Idaho Power Assumed Obligations; (c) statutory liens for current Taxes or assessments not yet due or payable; (d) mechanics’, carriers’, workers’, repairers’, landlords’, and other similar liens arising or incurred in the ordinary course of business relating to obligations as to which there is no default on the part of PacifiCorp, or pledges, or deposits, or other liens securing the performance of statutory obligations; (e) any Encumbrances set forth in any state, local, or municipal franchise or governing ordinance under which any portion of the Idaho Power Acquired Assets are being used or conducted; (f) transmission service requests and interconnection service requests made pursuant to PacifiCorp’s OATT with respect to the Idaho Power Acquired Assets; or (g) Encumbrances, including zoning, entitlement, restriction, and other land use regulations by Governmental Authorities, which, together with all other Encumbrances, do not materially detract from the value of or materially interfere with the present use of the Idaho Power Acquired Assets or the conduct of the business thereon as it is currently being used and conducted or as contemplated under any of the Related Documents.

“PacifiCorp Planned Improvements” means the upgrades and improvements to the Idaho Power Acquired Assets that the Parties agree that PacifiCorp may commence or continue to make during the Interim Period, as more particularly described in Schedule 1.1(f).

“PacifiCorp Purchase Price” has the meaning given to such term in Section 2.5(b).

“PacifiCorp Required Regulatory Approvals” means the Governmental Authorizations described on Schedule 1.1(j).

“PacifiCorp’s Knowledge” means the actual, constructive or imputed knowledge that the individuals listed in Schedule 1.1(d) have or could reasonably be expected to have after reasonable due inquiry.

“Party” has the meaning given to such term in the preamble.

“Person” means any individual, partnership, limited liability company, joint venture, corporation, trust, unincorporated organization, or Governmental Entity.

“Purchase Price” means the Idaho Power Purchase Price or the PacifiCorp Purchase Price, as the context requires.

“Release” means any spilling, leaking, pumping, pouring, emitting, emptying, discharging, injecting, escaping, leaching, dumping, or disposing of Hazardous Materials into the Environment.

“Related Documents” means the Idaho Power Bill of Sale, PacifiCorp Bill of Sale, Joint Ownership and Operating Agreement, Termination Agreement, Amended and Restated Legacy Agreements, and each other document, certificate or instrument delivered by each of the Parties on the Closing in accordance with the terms of this Agreement.

“Representatives” means, with respect to a Party, the directors, officers, shareholders, partners, members, employees, agents, consultants, contractors or other representatives of such Party.

“Required Regulatory Approvals” means the Idaho Power Required Regulatory Approvals and the PacifiCorp Required Regulatory Approvals.

“Restoration Cost” means, with respect to any Idaho Power Acquired Asset or PacifiCorp Acquired Asset, the cost of restoring a damaged, lost or destroyed Idaho Power Acquired Asset or PacifiCorp Acquired Asset to a condition reasonably comparable to its pre-Casualty Loss condition, as estimated in good faith by the Party bearing the risk of loss of such Idaho Power Acquired Asset or PacifiCorp Acquired Asset during the Interim Period.

“Specified Legacy Agreements” means the Contracts described on Schedule 1.1(h).

“Subsidiary,” when used in reference to a Person, means any Person (a) of which outstanding securities or other equity interests having ordinary voting power to elect a majority of the board of directors or other Persons performing similar functions of such Person are owned directly or indirectly by such first Person, (b) of which such Person or any subsidiary of such first Person is a general partner or (c) such first Person directly or indirectly controls.

“Tax” and “Taxes” means all taxes, charges, customs, duties, fees, levies, penalties, or other assessments imposed by any foreign or United States federal, state, or local taxing authority, including profits, estimated gross receipts, income, excise, property, replacement tax, sales, transfer, franchise, license, payroll, withholding, social security, or any other taxes (including any escheat or unclaimed property obligations), including any interest, penalties, or additions attributable thereto.

“Tax Affiliate” of a Person means a member of that Person’s Affiliated Group and any other Subsidiary of that Person which is a partnership or is disregarded as an entity separate from that Person for Tax purposes.

“Tax Return” means any return, declaration, report, claim for refund, or information return or statement relating to Taxes of any kind or nature, filed or required to be filed with any Governmental Entity, including any schedule or attachment thereto, and including any amendment thereof.

“Terminated Legacy Agreements” means the Contracts described on Schedule 1.1(g).

“Termination Agreement” has the meaning given to such term in the Recitals.

“Transaction” has the meaning given to such term in the Recitals.

“Transfer Taxes” means any real property transfer, sales, use, value added, stamp, documentary, recording, registration, conveyance, stock transfer, intangible property transfer, personal property transfer, gross receipts, registration, duty, securities transactions or similar fees or Taxes or governmental charges (together with any interest or penalty, addition to Tax or additional amount imposed) as levied by any Governmental Entity in connection with the transactions contemplated by this Agreement, including any payments made in lieu of any such Taxes or governmental charges which become payable in connection with the transactions contemplated by this Agreement.

1.2 Other Definitional and Interpretive Matters. Unless otherwise expressly provided in this Agreement, for purposes of this Agreement, the following rules of interpretation apply:

(a) Calculation of Time Period. When calculating the period of time before which, within which, or following which any act is to be done or step taken pursuant to this Agreement, the date that is the reference date in calculating such period will be excluded. If the last day of such period is a non-Business Day, the period in question will end on the next succeeding Business Day.

(b) Dollars. Any reference in this Agreement to “dollars” or “\$” means U.S. dollars.

(c) Exhibits and Schedules. Unless otherwise expressly indicated, any reference in this Agreement to an “Exhibit” or a “Schedule” refers to an Exhibit or Schedule to this Agreement. The Exhibits and Schedules to this Agreement are hereby incorporated and made a part hereof as if set forth in full herein and are an integral part of this Agreement. Any capitalized terms used in any Schedule or Exhibit but not otherwise defined therein are defined as set forth in this Agreement.

(d) Gender and Number. Any reference in this Agreement to gender includes all genders, and the meaning of defined terms applies to both the singular and the plural of those terms.

(e) Headings. The provision of a Table of Contents, the division of this Agreement into Articles, Sections, and other subdivisions, and the insertion of headings are for convenience of reference only and do not affect, and will not be utilized in construing or interpreting, this Agreement. All references in this Agreement to any “Section” are to the corresponding Section of this Agreement unless otherwise specified.

(f) “Herein.” The words such as “herein,” “hereinafter,” “hereof,” and “hereunder” refer to this Agreement (including the Schedules and Exhibits to this Agreement) as a whole and not merely to a subdivision in which such words appear unless the context otherwise requires.

(g) “Including.” The word “including” or any variation thereof means “including, without limitation” and does not limit any general statement that it follows to the specific or similar items or matters immediately following it.

(h) Agreements and Documents. Each reference in this Agreement to any agreement or document or a portion or provision thereof shall be construed as a reference to the relevant agreement or document as amended, supplemented or otherwise modified from time to time with the written approval of both Parties.

(i) Governmental Requirements. Each reference in this Agreement to Governmental Requirements and to terms defined in, and other provisions of, Governmental Requirements shall be references to the same (or a successor to the same) as amended, supplemented or otherwise modified from time to time.

(j) Days; Years. Each reference in this Agreement to: (A) “day” means a calendar day; and (B) “year” means a calendar year, provided that when a period measured in years commences on a day other than the first day of a year, the period shall run from the day on which it starts to the corresponding day in the next year and, as appropriate, to succeeding years thereafter.

(k) Recitals. The above-stated recitals to this Agreement are incorporated in this Agreement and made a part of it by this reference to the same extent as if these recitals were set forth in full at this point.

1.3 Joint Negotiation and Preparation of Agreement. The Parties have participated jointly in the negotiation and drafting of this Agreement and, in the event an ambiguity or question of intent or interpretation arises, this Agreement will be construed as jointly drafted by the Parties and no presumption or burden of proof favoring or disfavoring any Party will exist or arise by virtue of the authorship of any provision of this Agreement.

## ARTICLE II PURCHASE AND SALE

### 2.1 Purchase and Sale.

(a) Idaho Power Acquired Assets. Subject to the terms and conditions set forth in this Agreement, at the Closing, PacifiCorp shall sell, assign, convey, transfer and deliver to Idaho Power, and Idaho Power shall purchase and accept from PacifiCorp, free and clear of all Encumbrances (other than PacifiCorp Permitted Encumbrances and the lien of the PacifiCorp Mortgage on the Idaho JOINT PURCHASE AND SALE AGREEMENT

Power Acquired Assets, which lien will be released after Closing in accordance with Section 2.10(b)), undivided ownership interests, as tenant in common, in all of PacifiCorp's right, title and interest in, and to the assets constituting (i) the PacifiCorp Equipment and (ii) certain Existing Joint Equipment, equal to the ownership percentages set forth opposite such Equipment in Exhibit A in the column labeled "Quantity Transferred to Other Owner" for PacifiCorp (collectively, the "Idaho Power Ownership Percentages"), but excluding the PacifiCorp Excluded Assets (collectively, the "Idaho Power Acquired Assets"). For illustrative purposes, Exhibit A also sets forth the respective undivided ownership percentages of the Parties in the PacifiCorp Equipment, the Idaho Power Equipment and the Existing Joint Equipment both (x) prior to the Closing, and (y) upon the consummation of the Closing.

(b) PacifiCorp Acquired Assets. Subject to the terms and conditions set forth in this Agreement, at the Closing, Idaho Power shall sell, assign, convey, transfer and deliver to PacifiCorp, and PacifiCorp shall purchase and accept from Idaho Power, free and clear of all Encumbrances (other than Idaho Power Permitted Encumbrances and the lien of the Idaho Power Mortgage on the PacifiCorp Acquired Assets, which lien will be released after Closing in accordance with Section 2.10(a)), undivided ownership interests, as tenant in common, in all of Idaho Power's right, title and interest in, and to the assets constituting (i) the Idaho Power Equipment and (ii) certain Existing Joint Equipment, equal to the ownership percentages set forth opposite such Equipment in Exhibit A in the column labeled "Quantity Transferred to Other Owner" for Idaho Power (collectively, the "PacifiCorp Ownership Percentages"), but excluding the Idaho Power Excluded Assets (collectively, the "PacifiCorp Acquired Assets"). For illustrative purposes, Exhibit A also sets forth the respective undivided ownership percentages of the Parties in the PacifiCorp Equipment, the Idaho Power Equipment and the Existing Joint Equipment both (x) prior to the Closing, and (y) upon the consummation of the Closing.

## 2.2 Excluded Assets.

(a) Idaho Power Excluded Assets. The PacifiCorp Acquired Assets do not include any property or assets of Idaho Power not described in Section 2.1(b) and, notwithstanding any provision to the contrary in Section 2.1(b) or elsewhere in this Agreement, the PacifiCorp Acquired Assets do not include the following property or assets of Idaho Power (all assets excluded pursuant to this Section 2.2(a), the "Idaho Power Excluded Assets"), and PacifiCorp shall have no Liability with respect thereto:

- (i) the Idaho Power Marks;
- (ii) all cash, cash equivalents, bank deposits, accounts receivable, and any income, sales, payroll or other tax receivables;
- (iii) subject to Section 2.6, any refund or credit (A) related to Taxes paid by or on behalf of Idaho Power, whether such refund is received as a payment or as a credit against future Taxes payable, or (B) relating to a period before the Closing Date;
- (iv) all of the Claims of Idaho Power against any Person related to, arising from or associated with the PacifiCorp Acquired Assets relating to a period before the Closing Date;
- (v) all insurance policies, and rights thereunder, including any such policies and rights in respect of the PacifiCorp Acquired Assets;

(vi) the rights of Idaho Power arising under or in connection with this Agreement, any Related Document delivered in connection herewith, and any of the transactions contemplated hereby and thereby;

(vii) all Contracts entered into by Idaho Power related to, arising from or associated with the PacifiCorp Acquired Assets;

(viii) all software, software licenses, information systems and management systems owned or used by Idaho Power related to, arising from or associated with the PacifiCorp Acquired Assets;

(ix) all communication towers, communication equipment and related assets of Idaho Power related to, arising from or associated with the PacifiCorp Acquired Assets, except to the extent any such assets are specifically identified by the Parties pursuant to the process described in Section 4.8;

(x) all real property upon which the PacifiCorp Acquired Assets are located, and all interests in real property (including, without limitation, easements, rights-of-way, permits, licenses and leases) related to the PacifiCorp Acquired Assets; and

(xi) all other assets and properties of Idaho Power other than the PacifiCorp Acquired Assets.

(b) PacifiCorp Excluded Assets. The Idaho Power Acquired Assets do not include any property or assets of PacifiCorp not described in Section 2.1(a) and, notwithstanding any provision to the contrary in Section 2.1(a) or elsewhere in this Agreement, the Idaho Power Acquired Assets do not include the following property or assets of PacifiCorp (all assets excluded pursuant to this Section 2.2(b), the “PacifiCorp Excluded Assets”), and Idaho Power shall have no Liability with respect thereto:

(i) the PacifiCorp Marks;

(ii) all cash, cash equivalents, bank deposits, accounts receivable, and any income, sales, payroll or other tax receivables;

(iii) subject to Section 2.6, any refund or credit (A) related to Taxes paid by or on behalf of PacifiCorp, whether such refund is received as a payment or as a credit against future Taxes payable, or (B) relating to a period before the Closing Date;

(iv) all of the Claims of PacifiCorp against any Person related to, arising from or associated with the Idaho Power Acquired Assets relating to a period before the Closing Date;

(v) all insurance policies, and rights thereunder, including any such policies and rights in respect of the Idaho Power Acquired Assets;

(vi) the rights of PacifiCorp arising under or in connection with this Agreement, any Related Document delivered in connection herewith, and any of the transactions contemplated hereby and thereby;

(vii) all Contracts entered into by PacifiCorp related to, arising from or associated with the Idaho Power Acquired Assets;

(viii) all software, software licenses, information systems and management systems owned or used by PacifiCorp related to, arising from or associated with the Idaho Power Acquired Assets;

(ix) all communication towers, communication equipment and related assets of PacifiCorp related to, arising from or associated with the Idaho Power Acquired Assets, except to the extent any such assets are specifically identified by the Parties pursuant to the process described in Section 4.8;

(x) all real property upon which the Idaho Power Acquired Assets are located, and all interests in real property (including, without limitation, easements, rights-of-way, permits, licenses and leases) related to the Idaho Power Acquired Assets; and

(xi) all other assets and properties of PacifiCorp other than the Idaho Power Acquired Assets.

### 2.3 Assumed Obligations.

(a) Idaho Power Assumed Obligations. Effective as of the Effective Time, Idaho Power shall assume all Liabilities (other than the PacifiCorp Excluded Liabilities), solely to the extent applicable to any period after the Closing, related to, arising from, or associated with the Idaho Power Acquired Assets, to the extent of the respective Idaho Power Ownership Percentages therein (collectively, the “Idaho Power Assumed Obligations”).

(b) PacifiCorp Assumed Obligations. Effective as of the Effective Time, PacifiCorp shall assume all Liabilities (other than Idaho Power Excluded Liabilities), solely to the extent applicable to any period after the Closing, related to, arising from, or associated with the PacifiCorp Acquired Assets, to the extent of the respective PacifiCorp Ownership Percentages therein (collectively, the “PacifiCorp Assumed Obligations”).

### 2.4 Excluded Liabilities.

(a) Idaho Power Excluded Liabilities. Idaho Power shall retain and remain fully responsible for, and PacifiCorp does not assume and shall have no responsibility or Liability for, and will not be obligated to pay, perform, or otherwise discharge any of the following Liabilities of Idaho Power or its Affiliates or any present or former owner or operator thereof (collectively, the “Idaho Power Excluded Liabilities”):

(i) any Liabilities of Idaho Power to the extent related to any Idaho Power Excluded Assets or other assets which are not PacifiCorp Acquired Assets and the ownership, operation and conduct of any business in connection therewith or therefrom;

(ii) any Liabilities in respect of Taxes of Idaho Power or any Tax Affiliate of Idaho Power, or any liability of Idaho Power for unpaid Taxes of any Person under Treasury Regulation Section 1.1502-6 (or similar provision of state, local, or foreign law) as a transferee or successor, by

contract or otherwise, including any Taxes relating to, pertaining to or arising from the PacifiCorp Acquired Assets for periods (or portions thereof) ending on or prior to the Closing Date, except for Taxes for which PacifiCorp is liable pursuant to Section 2.6;

(iii) any Liabilities in respect of any employees of Idaho Power or its Affiliates, including any obligations of Idaho Power for benefits, bonuses, wages, employment Taxes, or severance pay and any liability or obligations arising under any employee benefit plan;

(iv) any Liabilities relating to (A) the disposal, storage, transportation, discharge, Release, recycling, or the arrangement for such activities, by Idaho Power, of Hazardous Materials, and (B) Environmental Claims and requirements of Environmental Law with regard to Environmental Matters existing in the PacifiCorp Acquired Assets, in each case, prior to the Closing Date;

(v) any Liabilities relating to any properties (other than PacifiCorp Acquired Assets) formerly owned or operated by Idaho Power or its Affiliates or predecessors prior to the Closing Date;

(vi) any Liabilities related to real property upon which the PacifiCorp Acquired Assets are located, or to interests in real property (including, without limitation, easements, rights-of-way, permits, licenses and leases) related to the PacifiCorp Acquired Assets, except for amounts payable with respect to easements, rights-of-way, permits, licenses and leases related to the PacifiCorp Acquired Assets that relate to periods after the Closing Date;

(vii) any Liabilities arising from any Claim (including any workers compensation Claim) related to the PacifiCorp Acquired Assets which have arisen, been accrued or incurred, or are otherwise based on events taking place, prior to the Closing Date;

(viii) any Liabilities of Idaho Power arising under or in connection with this Agreement, any Related Document delivered in connection herewith, and any of the transactions contemplated hereby and thereby;

(ix) any Liabilities, including fines, penalties or costs imposed by a Governmental Entity, and the costs of any associated defense or response, with respect to any of the PacifiCorp Acquired Assets resulting from an investigation, proceeding, request for information or inspection before or by a Governmental Entity whether pending or commencing on, prior to or after the Closing Date, to the extent based on events or conditions occurring or existing in connection with, or arising out of, or otherwise relating to, the PacifiCorp Acquired Assets or the ownership, possession, use, operation, sale or other disposition thereof on or prior to the Closing Date (or any other assets, properties, rights or interests associated, at any time on or prior to the Closing Date, with the PacifiCorp Acquired Assets), or actions taken or omissions to act made on or prior to the Closing Date;

(x) any Liabilities relating to the PacifiCorp Acquired Assets (or any other assets, properties, rights or interests associated, at any time on or prior to the Closing Date, with the PacifiCorp Acquired Assets), to the extent based on events or conditions occurring or existing on or prior to the Closing Date and arising out of or relating to (A) any dispute arising out of or in connection with capacity of or energy provided or services rendered from the PacifiCorp Acquired Assets, including



claims for refunds, personal injury or property damage, (B) claims relating to employee health and safety, including claims for injury, sickness, disease or death of any Person, (C) any lien described in clause (d) of the definition of Idaho Power Permitted Encumbrances or any unpaid sums for which any such liens shall have arisen, (D) claims by any Person utilized or retained for services or work related to or in support of the PacifiCorp Acquired Assets, or (E) compliance with any Governmental Requirements relating to any of the foregoing;

(xi) any Liabilities relating to, based in whole or in part on events or conditions occurring or existing in connection with, or arising out of, the PacifiCorp Acquired Assets as operated on or prior to the Closing Date, or the design, construction, ownership, possession, use, or operation of the PacifiCorp Acquired Assets, on or before the Closing Date;

(xii) any Liabilities representing indebtedness for money borrowed (and any refinancing thereof); and

(xiii) all other pre-Closing Liabilities of Idaho Power, of whatever nature.

(b) PacifiCorp Excluded Liabilities. PacifiCorp shall retain and remain fully responsible for, and Idaho Power does not assume and shall have no responsibility or Liability for, and will not be obligated to pay, perform, or otherwise discharge any of the following Liabilities of PacifiCorp or its Affiliates or any present or former owner or operator thereof (collectively, the "PacifiCorp Excluded Liabilities"):

(i) any Liabilities of PacifiCorp to the extent related to any PacifiCorp Excluded Assets or other assets which are not Idaho Power Acquired Assets and the ownership, operation and conduct of any business in connection therewith or therefrom;

(ii) any Liabilities in respect of Taxes of PacifiCorp or any Tax Affiliate of PacifiCorp, or any liability of PacifiCorp for unpaid Taxes of any Person under Treasury Regulation Section 1.1502-6 (or similar provision of state, local, or foreign law) as a transferee or successor, by contract or otherwise, including any Taxes relating to, pertaining to or arising from the Idaho Power Acquired Assets for periods (or portions thereof) ending on or prior to the Closing Date, except for Taxes for which Idaho Power is liable pursuant to Section 2.6;

(iii) any Liabilities in respect of any employees of PacifiCorp or its Affiliates, including any obligations of PacifiCorp for benefits, bonuses, wages, employment Taxes, or severance pay and any liability or obligations arising under any employee benefit plan;

(iv) any Liabilities relating to (A) the disposal, storage, transportation, discharge, Release, recycling, or the arrangement for such activities, by PacifiCorp, of Hazardous Materials, and (B) Environmental Claims and requirements of Environmental Law with regard to Environmental Matters existing in the Idaho Power Acquired Assets, in each case, prior to the Closing Date;

(v) any Liabilities relating to any properties (other than Idaho Power Acquired Assets) formerly owned or operated by PacifiCorp or its Affiliates or predecessors prior to the Closing Date;

(vi) any Liabilities related to real property upon which the Idaho Power Assets are located, or to interests in real property (including, without limitation, easements, rights-of-way, permits, licenses and leases) related to the Idaho Power Acquired Assets, except for amounts payable with respect to easements, rights-of-way, permits, licenses and leases related to the Idaho Power Acquired Assets that relate to periods after the Closing Date;

(vii) any Liabilities arising from any Claim (including any workers compensation Claim) related to the Idaho Power Acquired Assets which have arisen, been accrued or incurred, or are otherwise based on events taking place, prior to the Closing Date;

(viii) any Liabilities of PacifiCorp arising under or in connection with this Agreement, any Related Document delivered in connection herewith, and any of the transactions contemplated hereby and thereby;

(ix) any Liabilities, including fines, penalties or costs imposed by a Governmental Entity, and the costs of any associated defense or response, with respect to any of the Idaho Power Acquired Assets resulting from an investigation, proceeding, request for information or inspection before or by a Governmental Entity whether pending or commencing on, prior to or after the Closing Date, to the extent based on events or conditions occurring or existing in connection with, or arising out of, or otherwise relating to, the Idaho Power Acquired Assets or the ownership, possession, use, operation, sale or other disposition thereof on or prior to the Closing Date (or any other assets, properties, rights or interests associated, at any time on or prior to the Closing Date, with the Idaho Power Acquired Assets), or actions taken or omissions to act made on or prior to the Closing Date;

(x) any Liabilities relating to the Idaho Power Acquired Assets (or any other assets, properties, rights or interests associated, at any time on or prior to the Closing Date, with the Idaho Power Acquired Assets), to the extent based on events or conditions occurring or existing on or prior to the Closing Date and arising out of or relating to (A) any dispute arising out of or in connection with capacity of or energy provided or services rendered from the Idaho Power Acquired Assets, including claims for refunds, personal injury or property damage, (B) claims relating to employee health and safety, including claims for injury, sickness, disease or death of any Person, (C) any lien described in clause (D) of the definition of PacifiCorp Permitted Encumbrances or any unpaid sums for which any such liens shall have arisen, (D) claims by any Person utilized or retained for services or work related to or in support of the Idaho Power Acquired Assets, or (E) compliance with any Governmental Requirements relating to any of the foregoing;

(xi) any Liabilities relating to, based in whole or in part on events or conditions occurring or existing in connection with, or arising out of, the Idaho Power Acquired Assets as operated on or prior to the Closing Date, or the design, construction, ownership, possession, use, or operation of the Idaho Power Acquired Assets, on or before the Closing Date;

(xii) any Liabilities representing indebtedness for money borrowed (and any refinancing thereof); and

(xiii) all other pre-Closing Liabilities of PacifiCorp, of whatever nature.

## 2.5 Purchase Price; Net Book Value True-up; Audit Rights; Section 1031 Exchange.

(a) Idaho Power Purchase Price. The purchase price to be paid by Idaho Power to PacifiCorp under this Agreement is an amount equal to the PacifiCorp Net Book Value of the Idaho Power Acquired Assets as of December 31, 2014 (the “Idaho Power Purchase Price”). The Idaho Power Purchase Price, subject to Sections 2.5(c) and 2.5(d), is the total consideration to be paid by Idaho Power to PacifiCorp at Closing for the Idaho Power Acquired Assets. Not less than two (2) Business Days before the Closing Date, or at such other time as may be mutually agreed upon by the Parties in writing, PacifiCorp shall deliver to Idaho Power a written notice setting forth PacifiCorp’s good faith estimate of the Idaho Power Purchase Price. The notice provided under this Section 2.5(a) shall provide sufficient detail on the calculation of the Idaho Power Purchase Price reasonably to permit an audit of such Purchase Price subsequent to Closing in accordance with Section 2.5(d) hereof.

(b) PacifiCorp Purchase Price. The purchase price to be paid by PacifiCorp to Idaho Power under this Agreement is an amount equal to the Idaho Power Net Book Value of the PacifiCorp Acquired Assets as of December 31, 2014 (the “PacifiCorp Purchase Price”). The PacifiCorp Purchase Price, subject to Sections 2.5(c) and 2.5(d), is the total consideration to be paid by PacifiCorp to Idaho Power at Closing for the PacifiCorp Acquired Assets. Not less than two (2) Business Days before the Closing Date, or at such other time as may be mutually agreed upon by the Parties in writing, Idaho Power shall deliver to PacifiCorp a written notice setting forth Idaho Power’s good faith estimate of the PacifiCorp Purchase Price. The notice provided under this Section 2.5(b) shall provide sufficient detail on the calculation of the PacifiCorp Purchase Price reasonably to permit an audit of such Purchase Price subsequent to Closing in accordance with Section 2.5(d) hereof.

(c) Purchase Price Netting. At Closing, due to the differing values in the Purchase Price for each Party, the Idaho Power Purchase Price shall be netted against the PacifiCorp Purchase Price and the Party whose Purchase Price pursuant to Section 2.5(a) or Section 2.5(b) is greater shall pay the difference between the two Purchase Prices to the other Party by wire transfer in immediately available funds, in the lawful currency of the United States, to an account or accounts designated by the other Party.

### (d) Net Book Value True-up; Audit Rights.

(i) Net Book Value True-up. Not later than one hundred eighty (180) days after the Closing, (A) Idaho Power shall deliver to PacifiCorp a written notice setting forth (1) the Idaho Power Net Book Value, as of the Closing Date, of any Idaho Power Planned Improvements or Idaho Power Extraordinary Items placed in service during the period from January 1, 2015 to the Closing Date (the “Net Book Value True-up Period”), and (2) the Idaho Power Net Book Value, as of the Closing Date, of any PacifiCorp Acquired Assets affected by Casualty Loss or removed from service or retired by Idaho Power in the ordinary course of its utility operations during the Net Book Value True-up Period, along with any resulting adjustment to be made to the PacifiCorp Purchase Price (the “Idaho Power Net Book Value True-up Notice”), and (B) PacifiCorp shall deliver to Idaho Power a written notice setting forth the (1) PacifiCorp Net Book Value, as of the Closing Date, of any PacifiCorp Planned Improvements or PacifiCorp Extraordinary Items placed in service during the Net Book Value True-up Period, and (2) the PacifiCorp Net Book Value, as of the Closing Date, of any Idaho Power Acquired Assets affected by Casualty Loss or removed from service or retired by PacifiCorp in the ordinary course of its utility operations during the Net Book Value True-up Period, along with any

resulting adjustment to be made to the Idaho Power Purchase Price (the “PacifiCorp Net Book Value True-up Notice”). Not more than five (5) Business Days after delivery of the later of the Idaho Power Net Book Value True-up Notice or the PacifiCorp Net Book Value True-up Notice, the Parties shall net the costs set forth in the respective Net Book Value True-up Notices and the Party whose Net Book Value True-up Notice identifies the higher amount shall receive from the other Party a payment of the difference by wire transfer in immediately available funds, in the lawful currency of the United States, to an account or accounts designated by such Party.

(ii) Audit Rights. Not more than one hundred eighty (180) days after delivery of the PacifiCorp Net Book Value True-Up Notice, Idaho Power may, at its own cost, at any time during normal business hours and with reasonable notice of not less than thirty (30) days to PacifiCorp, audit the books and records of PacifiCorp and any of its Affiliates related to the Idaho Power Acquired Assets (the “PacifiCorp Cost Records”) to the extent reasonably related to the calculations of (A) the PacifiCorp Net Book Value of the Idaho Power Acquired Assets or (B) the PacifiCorp Net Book Value of any PacifiCorp Planned Improvements or PacifiCorp Extraordinary Items or items affected by Casualty Loss or removed from service by PacifiCorp during the Net Book Value True-Up Period in connection with the Idaho Power Acquired Assets (the “PacifiCorp Costs”). Not more than one hundred eighty (180) days after delivery of the Idaho Power Net Book Value True-Up Notice, PacifiCorp may, at its own cost, at any time during normal business hours and with reasonable notice of not less than ten (10) Business Days to Idaho Power, audit the books and records of Idaho Power and any of its Affiliates related to the PacifiCorp Acquired Assets (“Idaho Power Cost Records”) to the extent reasonably related to the calculations of (A) the Idaho Power Net Book Value of the PacifiCorp Acquired Assets or (B) the Idaho Power Net Book Value of any Idaho Power Planned Improvements or Idaho Power Extraordinary Items or items affected by Casualty Loss or removed from service by Idaho Power during the Net Book Value True-Up Period in connection with the PacifiCorp Acquired Assets (the “Idaho Power Costs”).

(iii) If any audit conducted pursuant to Section 2.5(d)(ii) discloses that the actual Idaho Power Costs differ from the Idaho Power Net Book Value used for determining the PacifiCorp Purchase Price pursuant to this Section 2.5, or that the actual PacifiCorp Costs differ from the PacifiCorp Net Book Value used for determining the Idaho Power Purchase Price pursuant to this Section 2.5, then the Party conducting such audit shall notify the other Party in writing of such difference (the “Disputed Costs Notice”). The Parties shall attempt, in good faith and for not less than thirty (30) days following the Disputed Costs Notice (or such longer period as the Parties may mutually agree in writing), to reach agreement on the actual Idaho Power Purchase Price and the PacifiCorp Purchase Price, as applicable, and to adjust the applicable Purchase Price paid under this Section 2.5 to reflect such agreement.

(iv) If the Parties are unable to reach agreement under Section 2.5(d)(iii), then the Parties shall retain an Independent Accounting Firm to audit the PacifiCorp Costs or the Idaho Power Costs, as applicable, to determine the Idaho Power Purchase Price or the PacifiCorp Purchase Price, as applicable. The decision of the Independent Accounting Firm shall be binding upon the Parties and final and the consideration provided pursuant to this Section 2.5 shall be adjusted to reflect the results of the Independent Accounting Firm’s determination. Each Party shall be liable for fifty percent (50%) of the Independent Accounting Firm’s charges.

(v) Each Party shall, and shall cause any of its relevant Affiliates to, keep and maintain all such Idaho Power Cost Records or PacifiCorp Cost Records, as applicable, to the extent

reasonably related to the determination of the Idaho Power Costs or the PacifiCorp Costs, as applicable, and make such records available to the other Party and, if applicable, the Independent Accounting Firm, in accordance with the terms of this Agreement. The Party requesting the audit shall reimburse one hundred percent (100%) of all reasonable costs and expenses (including internal costs and expenses) incurred by or on behalf of the other Party and any of its Affiliates in complying with the provisions of this Section 2.5(d)(v), provided that each Party shall be liable for fifty percent (50%) of any such costs incurred by either Party and its Affiliates in complying with a request by the Independent Accounting Firm.

(vi) The allocation of costs incurred by a Party with respect to any PacifiCorp Planned Improvements or PacifiCorp Extraordinary Items, or any Idaho Power Planned Improvements or Idaho Power Extraordinary Items, in each case, that are not placed in service on or prior to the Closing Date shall be governed by the Joint Ownership and Operating Agreement, and there shall be no adjustment of either Purchase Price with respect to such costs.

(e) Section 1031 Exchange.

(i) The Parties desire and intend that the purchase and sale of the PacifiCorp Acquired Assets and the Idaho Power Acquired Assets provided for under this Agreement will satisfy the requirements of a like-kind exchange. Each of the transfers necessary to complete the exchange is part of an integrated, interdependent, mutual and reciprocal plan intended to effectuate a tax-deferred exchange by PacifiCorp and Idaho Power of like-kind properties pursuant to and in accordance with the provisions of Code Section 1031, and the Treasury Regulations promulgated thereunder.

(ii) Prior to the Closing, the Parties shall allocate the Idaho Power Purchase Price and the PacifiCorp Purchase Price among the Idaho Power Acquired Assets and the PacifiCorp Acquired Assets under this Agreement in accordance with Exhibit A, which Exhibit identifies the various Idaho Power Equipment, PacifiCorp Equipment and Existing Joint Equipment as either transmission or substation property to determine like-kind characterization pursuant to Code Section 1031.

2.6 Tax Prorations.

(a) Idaho Power Acquired Assets. All property Taxes and pre-paid expenses, in each case, to the extent relating to the Idaho Power Acquired Assets, will be prorated as of the Effective Time, with PacifiCorp liable to the extent such items relate to any period prior to the Effective Time, and PacifiCorp and Idaho Power each liable to the extent such items relate to any period from and after the Effective Time in accordance with their respective Ownership Percentages.

(b) PacifiCorp Acquired Assets. All property Taxes and pre-paid expenses, in each case, to the extent relating to the PacifiCorp Acquired Assets, will be prorated as of the Effective Time, with Idaho Power liable to the extent such items relate to any period prior to the Effective Time, and PacifiCorp and Idaho Power each liable to the extent such items relate to any period from and after the Effective Time in accordance with their respective Ownership Percentages.

(c) Property Tax Proration Calculations. The collective amount of property Taxes to be prorated in Sections 2.6(a) and 2.6(b) will be calculated by (i) Idaho Power, with respect to the

PacifiCorp Acquired Assets, and (ii) PacifiCorp, with respect to the Idaho Power Acquired Assets, in each case, on a state specific basis by multiplying the Idaho Power Net Book Value of the PacifiCorp Acquired Assets or the PacifiCorp Net Book Value of the Idaho Power Acquired Assets, as applicable, by an assessment ratio and then by a composite statewide property Tax rate. The applicable assessment ratio will be calculated by dividing the applicable Net Book Value of all state assessed property by the assessed value of such property prior to any adjustment for state specific exemptions. The applicable statewide property Tax rate will be calculated by dividing the amount of property Taxes paid for state assessed property for the most recent year by the corresponding assessed value of state assessed property.

(d) Transfer Taxes. The aggregate amount of all Transfer Taxes, if any, to the extent relating to the PacifiCorp Acquired Assets and the Idaho Power Acquired Assets will be shared equally by the Parties. Idaho Power will file, to the extent required by applicable Governmental Requirements, all necessary Tax Returns and other documentation with respect to all such Transfer Taxes relating to the PacifiCorp Acquired Assets, and if required by applicable Governmental Requirements, PacifiCorp will join in the execution of any such Tax Returns or other documentation, provided that PacifiCorp shall first have an opportunity to review and approve (such approval not to be unreasonably withheld) such Tax Returns. PacifiCorp will file, to the extent required by applicable Governmental Requirements, all necessary Tax Returns and other documentation with respect to all such Transfer Taxes relating to the Idaho Power Acquired Assets, and if required by applicable Governmental Requirements, Idaho Power will join in the execution of any such Tax Returns or other documentation, provided that Idaho Power shall first have an opportunity to review and approve (such approval not to be unreasonably withheld) such Tax Returns. Not later than sixty (60) days after the Closing, each Party shall provide the other Party with copies of all such Tax Returns, other documentation and payments with respect to all such Transfer Taxes. Each Party shall notify the other Party promptly after notice or commencement of an examination, audit or other proceeding by a Governmental Entity with respect to such Transfer Taxes and shall provide copies of all pertinent audit papers reasonably requested by such Party.

2.7 Time and Place of Closing. Unless this Agreement is terminated early in accordance with Section 5.1, and upon the terms and subject to the satisfaction of the conditions contained in Section 2.9 (or waiver thereof as provided therein), the closing of purchase and sale of the PacifiCorp Acquired Assets and the Idaho Power Acquired Assets and assumption by PacifiCorp of the PacifiCorp Assumed Obligations and the assumption by Idaho Power of the Idaho Power Assumed Obligations (the “Closing”) will take place electronically (by exchange of PDF signatures) or, at the election of the Parties, at the offices of Troutman Sanders LLP, 805 SW Broadway, Suite 1560, Portland, Oregon 97205, at 10:00 a.m., Pacific time, on the second (2nd) Business Day following the date on which the conditions set forth in Section 2.9 (other than conditions to be satisfied by deliveries at the Closing) have been satisfied or waived, or at such other place and time as the Parties may mutually agree in writing. The date on which the Closing occurs is referred to herein as the “Closing Date.” The purchase and sale of the PacifiCorp Acquired Assets and the Idaho Power Acquired Assets and the assumption by PacifiCorp of the PacifiCorp Assumed Obligations and the assumption by Idaho Power of the Idaho Power Assumed Obligations will be effective as of 12:00:01 a.m., Pacific time on the Closing Date (the “Effective Time”).

2.8 Closing Deliverables.

(a) Deliveries by Idaho Power. At or prior to the Closing, Idaho Power will deliver to PacifiCorp, each of the following:

(i) a bill of sale for the PacifiCorp Acquired Assets in the form attached hereto as Exhibit B-1 with the appropriate equipment lists developed pursuant to Section 4.8 inserted in schedule 1 thereto (the "Idaho Power Bill of Sale"), duly executed by Idaho Power;

(ii) a certificate duly executed by an authorized officer or representative of Idaho Power, dated as of the Closing Date, certifying that each of the conditions set forth in Section 2.9(b)(i) and Section 2.9(b)(ii) has been satisfied as of the Closing Date;

(iii) copies of all Idaho Power Required Regulatory Approvals and any other consents, waivers or approvals obtained by Idaho Power from third parties in connection with this Agreement and the Transaction;

(iv) all such other instruments of assignment or conveyance properly executed and acknowledged by Idaho Power in customary form as are reasonably requested by PacifiCorp in order to transfer to and vest in PacifiCorp PacifiCorp's Ownership Percentages in all of Idaho Power's right, title and interest in, to and under the PacifiCorp Acquired Assets in accordance with this Agreement;

(v) evidence reasonably satisfactory to PacifiCorp of the costs incurred by Idaho Power, as of the Closing Date, with respect to Idaho Power Planned Improvements and Idaho Power Extraordinary Items not placed in service as of the Closing Date; and

(vi) any other documents or instruments reasonably required by PacifiCorp to consummate the Transaction and reasonably requested of Idaho Power prior to the Closing Date.

(b) Deliveries by PacifiCorp. At or prior to the Closing, PacifiCorp will deliver to Idaho Power, each of the following:

(i) a bill of sale for the Idaho Power Acquired Assets in the form attached hereto as Exhibit B-2 with the appropriate equipment lists developed pursuant to Section 4.8 inserted in schedule 1 thereto (the "PacifiCorp Bill of Sale"), duly executed by PacifiCorp;

(ii) a certificate duly executed by an authorized officer or representative of PacifiCorp, dated as of the Closing Date, certifying that each of the conditions set forth in Section 2.9(a)(i) and Section 2.9(a)(ii) has been satisfied as of the Closing Date;

(iii) copies of all PacifiCorp Required Regulatory Approvals and any other consents, waivers or approvals obtained by PacifiCorp from third parties in connection with this Agreement and the Transaction;

(iv) all such other instruments of assignment or conveyance properly executed and acknowledged by PacifiCorp in customary form as are reasonably requested by Idaho Power in order to transfer to and vest in Idaho Power Idaho Power's Ownership Percentages in all of PacifiCorp's right, title and interest in, to and under the Idaho Power Acquired Assets in accordance with this Agreement;

(v) evidence reasonably satisfactory to Idaho Power of the costs incurred by PacifiCorp, as of the Closing Date, with respect to PacifiCorp Planned Improvements and PacifiCorp Extraordinary Items not placed in service as of the Closing Date; and

(vi) any other documents or instruments reasonably required by Idaho Power to consummate the Transaction and reasonably requested of PacifiCorp prior to the Closing Date.

## 2.9 Conditions Precedent to Closing.

(a) Idaho Power's Conditions Precedent. Idaho Power's obligation to sell and transfer to PacifiCorp the PacifiCorp Acquired Assets, to purchase and accept from PacifiCorp the Idaho Power Acquired Assets, and to take the other actions required to be taken by Idaho Power at the Closing are subject to the satisfaction, at or prior to the Closing, of each of the following conditions (any of which may be waived, in whole or in part, by Idaho Power in writing):

(i) Accuracy of Representations. Except as provided in Section 4.6, all representations and warranties made in this Agreement by PacifiCorp that are qualified with respect to materiality (whether by reference to Material Adverse Effect or otherwise) are true and correct, and all representations and warranties made in this Agreement by PacifiCorp that are not so qualified are true and correct in all material respects, in each case, as of the Closing Date by reference to the facts and circumstances then existing;

(ii) PacifiCorp's Performance. PacifiCorp shall have complied in all material respects with all covenants and agreements made by it in Article IV to be performed prior to Closing;

(iii) Delivery of Documents. Each document and other item required to be delivered by PacifiCorp pursuant to Section 2.8(b) shall have been delivered to Idaho Power;

(iv) Required Regulatory Approvals. All Required Regulatory Approvals shall have been obtained and be in full force and effect, and shall be in form and substance, including the terms and conditions thereof, acceptable to Idaho Power in its sole discretion (provided that any condition in a Required Regulatory Approval requiring that a Party file any Related Document in executed form with a Governmental Entity shall be deemed acceptable to Idaho Power and shall not cause the condition in this Section 2.9(a)(iv) to not be satisfied);

(v) No Prohibition. Neither the consummation nor the performance of the Transaction shall, directly or indirectly (with or without notice or lapse of time), materially contravene, or conflict with, or result in a material violation of, any Governmental Requirement or Governmental Authorization applicable to the PacifiCorp Acquired Assets or Idaho Power or any of its Affiliates;

(vi) No Injunction. No litigation or injunction shall be pending, threatened or reasonably likely to be commenced or issued (A) involving any challenge to, or seeking damages or other relief in connection with the Transaction, (B) that may have the effect of preventing, delaying, making illegal, or otherwise interfering with the Transaction, or (C) imposing or seeking to impose material damages or sanctions directly arising out of the Transaction on Idaho Power or any of its Affiliates;



(vii) No Casualty Loss. Since the Effective Date, no Casualty Loss shall have occurred having a Restoration Cost in excess of five million dollars (\$5,000,000.00).

(viii) Release of Liens. PacifiCorp shall have received all releases of liens and other Encumbrances, other than PacifiCorp Permitted Encumbrances and the lien of the PacifiCorp Mortgage on the Idaho Power Acquired Assets, which lien will be released after Closing in accordance with Section 2.10(b), from lenders or other parties applicable to the Idaho Power Acquired Assets in form and substance reasonably satisfactory to Idaho Power;

(ix) No Material Adverse Effect. Since the Effective Date, no Material Adverse Effect on Idaho Power or any of its Affiliates shall have occurred and be continuing;

(x) Firm Transmission Service Agreements. The Firm Transmission Service Agreements shall have been executed and delivered by the Parties;

(xi) Amended and Restated Legacy Agreements. Each of the Amended and Restated Legacy Agreements shall have been executed and delivered by the Parties;

(xii) Effectiveness of Agreements. Each of the Joint Ownership and Operating Agreement, the Amended and Restated Legacy Agreements and the Termination Agreement shall be in full force and effect (subject only to the condition precedent of the occurrence of the Closing);

(xiii) Release Agreement. PacifiCorp shall have executed a release agreement in form and substance acceptable to Idaho Power with respect to claims arising under the Terminated Legacy Agreements prior to the Closing Date, which agreement shall include any agreed-upon exceptions to such release; and

(xiv) Joint Ownership and Operating Agreement Exhibit Updates. Exhibits A, B, C, and F to the Joint Ownership and Operating Agreement shall have been updated, in form and substance acceptable to Idaho Power, to accurately reflect the information contained therein as of the Closing.

(b) PacifiCorp's Conditions Precedent. PacifiCorp's obligations to sell and transfer to Idaho Power the Idaho Power Acquired Assets, to purchase and accept from Idaho Power the PacifiCorp Acquired Assets, and to take the other actions required to be taken by PacifiCorp at the Closing are subject to the satisfaction, at or prior to the Closing, of each of the following conditions (any of which may be waived, in whole or in part, by PacifiCorp in writing):

(i) Accuracy of Representations. Except as provided in Section 4.6, all representations and warranties made in this Agreement by Idaho Power that are qualified with respect to materiality (whether by reference to Material Adverse Effect or otherwise) are true and correct, and all representations and warranties made in this Agreement by Idaho Power that are not so qualified are true and correct in all material respects, in each case, as of the Closing Date by reference to the facts and circumstances then existing;

(ii) Idaho Power's Performance. Idaho Power shall have complied in all material respects with all covenants and agreements made by it in Article IV to be performed prior to Closing;

(iii) Delivery of Documents. Each document and other item required to be delivered by Idaho Power pursuant to Section 2.8(a) shall have been delivered to PacifiCorp;

(iv) Required Regulatory Approvals. All Required Regulatory Approvals shall have been obtained and be in full force and effect, and shall be in form and substance, including the terms and conditions thereof, acceptable to PacifiCorp in its sole discretion (provided that any condition in a Required Regulatory Approval requiring that a Party file any Related Document in executed form with a Governmental Entity shall be deemed acceptable to PacifiCorp and shall not cause the condition in this Section 2.9(b)(iv) to not be satisfied);

(v) No Prohibition. Neither the consummation nor the performance of the Transaction shall, directly or indirectly (with or without notice or lapse of time), materially contravene, or conflict with, or result in a material violation of, any Governmental Requirement or Governmental Authorization applicable to the Idaho Power Acquired Assets or PacifiCorp or any of its Affiliates;

(vi) No Injunction. No litigation or injunction shall be pending, threatened or reasonably likely to be commenced or issued (A) involving any challenge to, or seeking damages or other relief in connection with the Transaction, (B) that may have the effect of preventing, delaying, making illegal, or otherwise interfering with the Transaction, or (C) imposing or seeking to impose material damages or sanctions directly arising out of the Transaction on PacifiCorp or any of its Affiliates;

(vii) No Casualty Loss. Since the Effective Date, no Casualty Loss shall have occurred having a Restoration Cost in excess of five million dollars (\$5,000,000.00).

(viii) Release of Liens. Idaho Power shall have received all releases of liens and other Encumbrances, other than Idaho Power Permitted Encumbrances and the lien of the Idaho Power Mortgage on the PacifiCorp Acquired Assets, which lien will be released after Closing in accordance with Section 2.10(a), from lenders or other parties applicable to the PacifiCorp Acquired Assets in form and substance reasonably satisfactory to PacifiCorp;

(ix) No Material Adverse Effect. Since the Effective Date, no Material Adverse Effect on PacifiCorp or any of its Affiliates shall have occurred and be continuing;

(x) Firm Transmission Service Agreements. The Firm Transmission Service Agreements shall have been executed and delivered by the Parties;

(xi) Amended and Restated Legacy Agreements. Each of the Amended and Restated Legacy Agreements shall have been executed and delivered by the Parties;

(xii) Effectiveness of Agreements. Each of the Joint Ownership and Operating Agreement, the Amended and Restated Legacy Agreements and the Termination Agreement shall be in full force and effect (subject only to the condition precedent of the occurrence of the Closing);

(xiii) PacifiCorp Transmission Service Requests. PacifiCorp shall have received evidence reasonably satisfactory to it that Idaho Power has satisfied requirements established by Idaho Power's OATT with respect to, and timely processed PacifiCorp's request for, 510MW of long-term firm point-to-point transmission service on Idaho Power's transmission system;

(xiv) Idaho Power 230kV Upgrades. PacifiCorp shall have received evidence reasonably satisfactory to it that Idaho Power has ordered the transformer for, and entered into all necessary construction agreements with respect to, the 230kV Upgrades that are required to provide PacifiCorp with 510MW of long-term firm point-to-point transmission service on Idaho Power's transmission system;

(xv) Release Agreement. Idaho Power shall have executed a release agreement in form and substance acceptable to PacifiCorp with respect to claims arising under the Terminated Legacy Agreements prior to the Closing Date, which agreement shall include any agreed-upon exceptions to such release; and

(xvi) Joint Ownership and Operating Agreement Exhibit Updates. Exhibits A, B, C and F to the Joint Ownership and Operating Agreement shall have been updated, in form and substance acceptable to PacifiCorp, to accurately reflect the information contained therein as of the Closing.

#### 2.10 Release of Mortgage Liens or other Encumbrances.

(a) As soon as reasonably practicable following the Closing, but in any event, not later than thirty (30) days after the Closing Date, Idaho Power will obtain a release of the lien of the Idaho Power Mortgage on the PacifiCorp Acquired Assets. The release shall be in form and substance reasonably acceptable to PacifiCorp and Idaho Power will promptly provide a copy of such release to PacifiCorp.

(b) As soon as reasonably practicable following the Closing, but in any event, not later than thirty (30) days after the Closing Date, PacifiCorp will obtain a release of the lien of the PacifiCorp Mortgage on the Idaho Power Acquired Assets. The release shall be in form and substance reasonably acceptable to Idaho Power and PacifiCorp will promptly provide a copy of such release to Idaho Power.

(c) The obligations under this Section 2.10 shall continue in full force and effect notwithstanding the occurrence of the Closing.

### **ARTICLE III REPRESENTATIONS AND WARRANTIES**

3.1 Representations and Warranties of Idaho Power. Idaho Power represents and warrants to PacifiCorp as follows:

(a) Idaho Power is a corporation duly formed, validly existing and in good standing under the laws of the State of Idaho.

(b) Idaho Power has all necessary corporate power and authority to execute and deliver this Agreement and each Related Document to which it will be a party and to perform its obligations under this Agreement and each such Related Document, and the execution and delivery of this Agreement and each Related Document to which it will be a party and the performance by it of this Agreement and each such Related Document have been duly authorized by all necessary corporate action on its part

(c) Subject to the receipt of the Idaho Power Required Regulatory Approvals, the execution and delivery of this Agreement by Idaho Power and each Related Document to which it will be party and the performance by it of this Agreement and each such Related Document, and the consummation of the Transaction, do not and will not: (i) violate its organizational documents; (ii) violate any Governmental Requirements applicable to it; or (iii) result in a breach of or constitute a default, or an event which, with the passage of time or the giving of notice, or both, would become a default, under any material Contract relating to the PacifiCorp Acquired Assets to which Idaho Power is a party or by which the PacifiCorp Acquired Assets may be bound.

(d) This Agreement has been, and each Related Document to which Idaho Power will be a party will be, duly and validly executed and delivered by Idaho Power and, constitutes, or will constitute upon execution, its legal, valid and binding obligation enforceable against it in accordance with its terms, except as the same may be limited by bankruptcy, insolvency or other similar laws affecting creditors' rights generally and by principles of equity regardless of whether such principles are considered in a proceeding at law or in equity.

(e) Except for the Idaho Power Required Regulatory Approvals, no material consent or approval of, filing with or notice to, any Governmental Entity or other Person by Idaho Power is required in connection with the due execution and delivery of, and, except with respect to the Joint Ownership and Operating Agreement and the Amended and Restated Legacy Agreements, performance by Idaho Power of its obligations under, this Agreement and each Related Document to which it is a party, and the consummation of the Transaction.

(f) Except as disclosed in Schedule 3.1(f), there are no material Liabilities related to the PacifiCorp Acquired Assets, whether or not required by GAAP to be disclosed in a balance sheet, other than the lien of the Idaho Power Mortgage on the PacifiCorp Acquired Assets, which lien will be released after Closing in accordance with Section 2.10(a) hereof. Except as set forth on Schedule 3.1(f), Idaho Power does not have any obligations (absolute or contingent) related to the PacifiCorp Acquired Assets to provide funds on behalf of, or to guarantee any debt, liability or obligation of, any Person.

(g) Except as set forth on Schedule 3.1(g), Idaho Power has good and marketable title to the PacifiCorp Acquired Assets and there exist no Encumbrances (other than Idaho Power Permitted Encumbrances and the lien of the Idaho Power Mortgage on the PacifiCorp Acquired Assets, which lien will be released after Closing in accordance with Section 2.10(a) hereof) applicable to the PacifiCorp Acquired Assets that would restrict the ownership, use or operation of the PacifiCorp Acquired Assets (as the PacifiCorp Acquired Assets are reasonably expected to be operated in accordance with the provisions of the Joint Ownership and Operating Agreement on the Closing Date).

(h) Environmental.

(i) Except as set forth on Schedule 3.1(h)(i) and except as to matters that would not reasonably be expected to have a Material Adverse Effect on PacifiCorp, with respect to the PacifiCorp Acquired Assets, (A) to Idaho Power's Knowledge, Idaho Power is in compliance with all applicable Environmental Laws, (B) to Idaho Power's Knowledge, Idaho Power possesses all Environmental Permits required under Environmental Laws for the operation of the PacifiCorp Acquired Assets (as the PacifiCorp Acquired Assets are reasonably expected to be operated in accordance with the provisions of the Joint Ownership and Operating Agreement on the Closing Date) and is in compliance

with such Environmental Permits; and (C) Idaho Power has received no written notice that any Environmental Permit required under Environmental Laws for the operation of the PacifiCorp Acquired Assets is subject to termination, modification or revocation.

(ii) Except as set forth on Schedule 3.1(h)(ii) and except as to matters that would not reasonably be expected to have a Material Adverse Effect on PacifiCorp, to Idaho Power's Knowledge, neither Idaho Power nor any Affiliate of Idaho Power has received, within the five (5) years preceding the Effective Date, any written notice, report, request for information or other information regarding any actual or alleged violation of Environmental Laws or any Liabilities or potential Liabilities, including any investigatory, remedial or corrective obligations relating to the operation of the PacifiCorp Acquired Assets or the real property upon which the PacifiCorp Acquired Assets are located, arising under or relating to Environmental Laws or regarding Hazardous Materials.

(iii) Except as set forth on Schedule 3.1(h)(iii) and except as to matters that would not reasonably be expected to have a Material Adverse Effect on PacifiCorp, (A) to Idaho Power's Knowledge, Idaho Power has not caused any Release, and there is and has been no other Release from, in, on, beneath, or affecting the PacifiCorp Acquired Assets or the real property upon which the PacifiCorp Acquired Assets are located that could form a basis for an Environmental Claim, and (B) within the five (5) years preceding the Effective Date, to Idaho Power's Knowledge, Idaho Power has not received written notice of any Environmental Claims relating to the PacifiCorp Acquired Assets or the real property upon which the PacifiCorp Acquired Assets are located that have not been fully and finally resolved and, to Idaho Power's Knowledge, no such Environmental Claims are pending or threatened against Idaho Power.

(iv) Except as set forth on Schedule 3.1(h)(iv) and except as to matters that would not reasonably be expected to have a Material Adverse Effect on PacifiCorp, to Idaho Power's Knowledge, there are and have been no underground storage tanks, and there are no asbestos-containing building materials or poly-chlorinated biphenyls owned, leased, used, operated or maintained by Idaho Power or, to Idaho Power's Knowledge, otherwise located on the real property upon which the PacifiCorp Acquired Assets are located.

(v) Except as set forth on Schedule 3.1(h)(v) and except as to matters that would not reasonably be expected to have a Material Adverse Effect on PacifiCorp, to Idaho Power's Knowledge, within the five (5) years preceding the Effective Date, Idaho Power has not assumed or retained, by contract or operation of law, any obligation under any Environmental Law or concerning any Hazardous Materials relating to the PacifiCorp Acquired Assets or the real property upon which the PacifiCorp Acquired Assets are located.

(i) No broker, finder, or other Person is entitled to any brokerage fees, commissions, or finder's fees for which PacifiCorp could become liable or obligated in connection with the Transaction by reason of any action taken by Idaho Power or its Affiliates.

(j) Except as set forth in Schedule 3.1(j), Idaho Power does not own, or directly license from a third party, any Intellectual Property used in or necessary for the ownership, use and operation of the PacifiCorp Acquired Assets (as the PacifiCorp Acquired Assets are reasonably expected to be operated in accordance with the provisions of the Joint Ownership and Operating Agreement on

the Closing Date) in accordance with Good Utility Practice and Governmental Requirements, that is not part of the PacifiCorp Acquired Assets.

3.2 Representations and Warranties of PacifiCorp. PacifiCorp represents and warrants to Idaho Power as follows:

(a) PacifiCorp is a corporation duly formed and validly existing under the laws of the State of Oregon.

(b) PacifiCorp has all necessary corporate power and authority to execute and deliver this Agreement and each Related Document to which it will be a party and to perform its obligations under this Agreement and each such Related Document, and the execution and delivery of this Agreement and each Related Document to which it will be a party and the performance by it of this Agreement and each such Related Document have been duly authorized by all necessary corporate action on its part.

(c) Subject to receipt of the PacifiCorp Required Regulatory Approvals, the execution and delivery of this Agreement by PacifiCorp and each Related Document to which it will be party and the performance by it of this Agreement and each such Related Document, and the consummation of the Transaction, do not and will not: (i) violate its organizational documents; (ii) violate any Governmental Requirements applicable to it; or (iii) result in a breach of or constitute a default, or an event which, with the passage of time or the giving of notice, or both, would become a default, under any material Contract relating to the Idaho Power Acquired Assets to which PacifiCorp is a party or by which the Idaho Power Acquired Assets may be bound.

(d) This Agreement has been, and each Related Document to which PacifiCorp will be a party will be, duly and validly executed and delivered by PacifiCorp and, constitutes, or will constitute upon execution, its legal, valid and binding obligation enforceable against it in accordance with its terms, except as the same may be limited by bankruptcy, insolvency or other similar laws affecting creditors' rights generally and by principles of equity regardless of whether such principles are considered in a proceeding at law or in equity.

(e) Except for the PacifiCorp Required Regulatory Approvals, no material consent or approval of, filing with or notice to, any Governmental Entity or other Person by PacifiCorp is required in connection with the due execution and delivery of, and, except with respect to the Joint Ownership and Operating Agreement and the Amended and Restated Legacy Agreements, performance by PacifiCorp of its obligations under, this Agreement and each Related Document to which it is a party, and the consummation of the Transaction.

(f) Except as disclosed in Schedule 3.2(f), there are no material Liabilities related to the Idaho Power Acquired Assets, whether or not required by GAAP to be disclosed in a balance sheet, other than the lien of the PacifiCorp Mortgage on the Idaho Power Acquired Assets, which lien will be released after Closing in accordance with Section 2.10(b) hereof. Except as set forth on Schedule 3.2(f), PacifiCorp does not have any obligations (absolute or contingent) related to the Idaho Power Acquired Assets to provide funds on behalf of, or to guarantee any debt, liability or obligation of, any Person.

(g) Except as set forth on Schedule 3.2(g), PacifiCorp has good and marketable title to the Idaho Power Acquired Assets and there exist no Encumbrances (other than PacifiCorp Permitted Encumbrances and the lien of the PacifiCorp Mortgage on the Idaho Power Acquired Assets, which lien will be released after Closing in accordance with Section 2.10(b) hereof) applicable to the Idaho Power Acquired Assets that would restrict the ownership, use or operation of the Idaho Power Acquired Assets (as the Idaho Power Acquired Assets are reasonably expected to be operated in accordance with the provisions of the Joint Ownership and Operating Agreement on the Closing Date).

(h) Environmental.

(i) Except as set forth on Schedule 3.2(h)(i) and except as to matters that would not reasonably be expected to have a Material Adverse Effect on Idaho Power, with respect to the Idaho Power Acquired Assets, (A) to PacifiCorp's Knowledge, PacifiCorp is in compliance with all applicable Environmental Laws, (B) to PacifiCorp's Knowledge, PacifiCorp possesses all Environmental Permits required under Environmental Laws for the operation of the Idaho Power Acquired Assets (as the Idaho Power Acquired Assets are reasonably expected to be operated in accordance with the provisions of the Joint Ownership and Operating Agreement on the Closing Date) and is in compliance with such Environmental Permits; and (C) PacifiCorp has received no written notice that any Environmental Permit required under Environmental Laws for the operation of the Idaho Power Acquired Assets is subject to termination, modification or revocation.

(ii) Except as set forth on Schedule 3.2(h)(ii) and except as to matters that would not reasonably be expected to have a Material Adverse Effect on Idaho Power, to PacifiCorp's Knowledge, neither PacifiCorp nor any Affiliate of PacifiCorp has received, within the five (5) years preceding the Effective Date, any written notice, report, request for information or other information regarding any actual or alleged violation of Environmental Laws or any Liabilities or potential Liabilities, including any investigatory, remedial, or corrective obligations, relating to the operation of the Idaho Power Acquired Assets or the real property upon which the Idaho Power Acquired Assets are located, arising under or relating to Environmental Laws or regarding Hazardous Materials.

(iii) Except as set forth on Schedule 3.2(h)(iii) and except as to matters that would not reasonably be expected to have a Material Adverse Effect on Idaho Power, (A) to PacifiCorp's Knowledge, PacifiCorp has not caused any Release, and there is and has been no other Release from, in, on, beneath, or affecting the Idaho Power Acquired Assets or the real property upon which the Idaho Power Acquired Assets are located that could form a basis for an Environmental Claim, and (B) within the five (5) years preceding the Effective Date, to PacifiCorp's Knowledge, PacifiCorp has not received written notice of any Environmental Claims relating to the Idaho Power Acquired Assets or the real property upon which the Idaho Power Acquired Assets are located that have not been fully and finally resolved and, to PacifiCorp's Knowledge, no such Environmental Claims are pending or threatened against PacifiCorp.

(iv) Except as set forth on Schedule 3.2(h)(iv) and except as to matters that would not reasonably be expected to have a Material Adverse Effect on Idaho Power, to PacifiCorp's Knowledge, there are and have been no underground storage tanks, and there are no asbestos-containing building materials or poly-chlorinated biphenyls owned, leased, used, operated or maintained by PacifiCorp or, to PacifiCorp's Knowledge, otherwise located on the real property upon which the Idaho Power Acquired Assets are located.

(v) Except as set forth on Schedule 3.2(h)(v) and except as to matters that would not reasonably be expected to have a Material Adverse Effect on Idaho Power, to PacifiCorp's Knowledge, within the five (5) years preceding the Effective Date, PacifiCorp has not assumed or retained, by contract or operation of law, any obligation under any Environmental Law or concerning any Hazardous Materials relating to the Idaho Power Acquired Assets or the real property upon which the Idaho Power Acquired Assets are located.

(i) No broker, finder, or other Person is entitled to any brokerage fees, commissions, or finder's fees for which Idaho Power could become liable or obligated in connection with the Transaction by reason of any action taken by PacifiCorp or its Affiliates.

(j) Except as set forth in Schedule 3.2(j), PacifiCorp does not own, or directly license from a third party, any Intellectual Property used in or necessary for the ownership, use and operation of the Idaho Power Acquired Assets (as the Idaho Power Acquired Assets are reasonably expected to be operated in accordance with the provisions of the Joint Ownership and Operating Agreement on the Closing Date) in accordance with Good Utility Practice and Governmental Requirements, that is not part of the Idaho Power Acquired Assets.

#### **ARTICLE IV COVENANTS**

4.1 Conditions and Commercially Reasonable Efforts. Subject to the terms and conditions of this Agreement, each Party, at its own cost, will use Commercially Reasonable Efforts to effectuate the Transaction and to fulfill all of the conditions to its obligations under this Agreement and will do all such acts and things as reasonably may be required to carry out its obligations hereunder and to consummate the Transaction on or before the Outside Closing Date, including making or cooperating with the other Party in the making of applications for, or resolving the form or substance of, including any proposed terms or conditions for, the Required Regulatory Approvals.

4.2 Filings with Governmental Entities.

(a) In General. Prior to the Closing, with respect to (i) the Idaho Power Required Regulatory Approvals and (ii) the PacifiCorp Required Regulatory Approvals set forth as items 1, 2, 4, 5 and 7 on Schedule 1.1(j), (X) each Party will provide prior written notice to the other Party before making any filing with, or initiating any discussion or proceeding with, any Governmental Entity in the course of obtaining any such Required Regulatory Approvals from such Governmental Entities, and (Y) prior to filing applications, pre-filed testimony or responses to data requests to any such Governmental Entity in the course of obtaining any such Required Regulatory Approvals from such Governmental Entities after the Effective Date, each Party will provide such materials to the other Party for its information and shall provide drafts of such materials to, and reasonably consider comments of, the other Party. With respect to the PacifiCorp Required Regulatory Approvals set forth as items 3, 6 and 8 on Schedule 1.1(j), prior to filing applications, pre-filed testimony or responses to data requests to any such Governmental Entity in the course of obtaining any such Required Regulatory Approvals from such Governmental Entities after the Effective Date, PacifiCorp will provide such materials to Idaho Power for its information.



(b) FERC and State Approvals. Within sixty (60) days after the Effective Date, (i) the Parties shall jointly submit to the FERC applications for the FPA 203 Approval and the FPA 205 Approval, (ii) the Parties shall jointly submit to the Idaho Public Utilities Commission and to the Oregon Public Utility Commission applications for approval of the Transaction, and (iii) each of the Parties shall submit to the applicable Governmental Entities all other necessary applications, filings or other documentation for their respective Required Regulatory Approvals.

4.3 Compliance. Each Party shall comply with all Governmental Requirements and Governmental Authorizations applicable to it in connection with the Transaction, except where non-compliance will not have a Material Adverse Effect on the other Party or any of its Affiliates.

4.4 Risk of Loss.

(a) Idaho Power Equipment. During the Interim Period, Idaho Power will bear the risk of Casualty Loss to the Idaho Power Equipment; provided, however, that, if the Closing occurs, unless otherwise agreed in writing by the Parties, (i) Idaho Power shall receive any insurance proceeds applicable to reconstruction or repairs performed prior to the Closing, and insurance proceeds applicable to any reconstruction or repairs remaining to be performed after the Closing shall be paid to the Party that will be the “Operator” of the affected Idaho Power Equipment under the Joint Ownership and Operating Agreement, and (ii) the provisions of the Joint Ownership and Operating Agreement shall govern the treatment of such Casualty Loss following the Closing.

(b) PacifiCorp Equipment. During the Interim Period, PacifiCorp will bear the risk of Casualty Loss to the PacifiCorp Equipment; provided, however, that, if the Closing occurs, unless otherwise agreed in writing by the Parties, (i) PacifiCorp shall receive any insurance proceeds applicable to reconstruction or repairs performed prior to the Closing, and insurance proceeds applicable to any reconstruction or repairs remaining to be performed after the Closing shall be paid to the Party that will be the “Operator” of the affected PacifiCorp Equipment under the Joint Ownership and Operating Agreement, and (ii) the provisions of the Joint Ownership and Operating Agreement shall govern the treatment of such Casualty Loss following the Closing.

(c) Existing Joint Equipment. During the Interim Period, the Parties will bear the risk of Casualty Loss to the Existing Joint Equipment in accordance with the terms of the applicable Specified Legacy Agreements and Terminated Legacy Agreements or, if such Agreements do not expressly address risk of loss, in proportion to a Party’s undivided ownership interest in such Existing Joint Equipment; provided, however, that, if the Closing occurs, unless otherwise agreed in writing by the Parties, (i) any insurance proceeds applicable to reconstruction or repairs performed prior to the Closing shall be paid to the Parties in accordance with the terms of the applicable Specified Legacy Agreements and Terminated Legacy Agreements or in proportion to a Party’s undivided ownership interest in such Existing Joint Equipment, as applicable, and insurance proceeds applicable to any reconstruction or repairs remaining to be performed after the Closing shall be paid to the Party that will be the “Operator” of the affected Existing Joint Equipment under the Joint Ownership and Operating Agreement, and (ii) the provisions of the Joint Ownership and Operating Agreement shall govern the treatment of such Casualty Loss following the Closing.

4.5 Maintenance of Assets.

(a) Idaho Power Acquired Assets. During the Interim Period, PacifiCorp, at its sole cost and expense, will operate and maintain the Idaho Power Acquired Assets, consistent with past practices and in accordance with Good Utility Practice, Governmental Requirements and Governmental Authorizations, and will not decommission any of the Idaho Power Acquired Assets, provided that the foregoing shall not restrict PacifiCorp from removing from service or retiring equipment in the ordinary course of its utility operations. From and after the Effective Time, the Idaho Power Acquired Assets shall be operated and maintained in accordance with the Joint Ownership and Operating Agreement.

(b) PacifiCorp Acquired Assets. During the Interim Period, Idaho Power, at its sole cost and expense, will operate and maintain the PacifiCorp Acquired Assets, consistent with past practices and in accordance with Good Utility Practice, Governmental Requirements and Governmental Authorizations, and will not decommission any of the PacifiCorp Acquired Assets, provided that the foregoing shall not restrict Idaho Power from removing from service or retiring equipment in the ordinary course of its utility operations. From and after the Effective Time, the PacifiCorp Acquired Assets shall be operated and maintained in accordance with the Joint Ownership and Operating Agreement.

4.6 Notice. Each Party shall notify the other Party in writing of any fact, circumstance, or development known to it prior to Closing which at the time of notification causes any of its representations or warranties in this Agreement to be materially inaccurate. Unless the other Party terminates this Agreement pursuant to Section 5.1, the written notice pursuant to this Section 4.6 will be deemed to have qualified the representations or warranties, to have amended any Schedule referenced in such Section, and to have caused any breach of representation or warranty that otherwise might have existed hereunder by reason of the fact, circumstance, or development to be cured. Upon request of the other Party, the Party providing notice of a material inaccuracy of any of its representations and warranties shall, if possible, provide reasonable assurances to the other Party, in writing, that it will be able to perform its obligations under this Agreement.

4.7 Disclosure. Disclosure by a Party of any fact or item in any Schedule or Exhibit hereto shall be deemed to have been so disclosed in any other Schedule, Exhibit or representation or warranty made by such Party herein, provided that disclosure of such fact or item on such Schedule or Exhibit contains disclosure of facts that would otherwise be required to be disclosed in such other Schedule, Exhibit or representation or warranty.

4.8 Equipment Schedules. Prior to the Effective Date, the Parties have prepared a spreadsheet containing detailed lists of the equipment comprising the Idaho Power Equipment, the PacifiCorp Equipment and the Existing Joint Equipment, the most recent versions of which were sent by email from Dave Angell to Brian Fritz on October 22, 2014. Prior to the Closing, the Parties shall cooperate in developing and approving detailed equipment lists for each of the Idaho Power Equipment, the PacifiCorp Equipment and the Existing Joint Equipment which shall be based on the spreadsheets described in the prior sentence, and will attach the completed lists to the PacifiCorp Bill of Sale or the Idaho Power Bill of Sale, as applicable, when such Bills of Sale are delivered at Closing.

4.9 Firm Transmission Service Agreements. Prior to the Closing, PacifiCorp shall submit to Idaho Power requests for the Firm Transmission Service Agreements, pursuant to Idaho Power's OATT.

4.10 Amended and Restated Legacy Agreements. Within sixty (60) days after the Effective Date, the Parties shall (a) cooperate in preparing the Amended and Restated Legacy Agreements, the effectiveness of which shall be conditioned on the Closing occurring, and (b) execute and deliver the Amended and Restated Legacy Agreements for submission as part of the application for the FPA 205 Approval.

4.11 Joint Ownership and Operating Agreement Exhibit Updates. The Parties shall cooperate in updating Exhibits A, B, C and F to the Joint Ownership and Operating Agreement to accurately reflect the information contained therein as of the Closing and, at the Closing, will replace the prior Exhibits A, B, C and F to the Joint Ownership and Operating Agreement with such updated Exhibits.

## ARTICLE V TERMINATION

5.1 Termination. Except as to those provisions that are expressly intended to survive termination of this Agreement, this Agreement may be terminated at any time prior to the Closing:

(a) by the Parties, if the Parties mutually agree in writing to terminate this Agreement;

(b) by Idaho Power, if Idaho Power delivers a written notice to PacifiCorp that it is terminating this Agreement (including the date of termination of this Agreement, which shall not be earlier than any applicable cure period provided for below) because:

(i) one or more of the conditions set forth in Section 2.9(a) (to be specified in detail in such notice) cannot be met on or before the Outside Closing Date, and such condition or conditions have not been satisfied (or waived by Idaho Power) within thirty (30) days after the date such notice is delivered by Idaho Power to PacifiCorp, provided that the failure of such condition or conditions to be satisfied has not occurred as a result of Idaho Power's default hereunder; or

(ii) PacifiCorp has breached in a material respect one or more of its covenants or agreements contained in Article IV or one or more of its representations and warranties contained in Article III (to be specified in detail in such notice), and such breach has not been remedied (or waived by Idaho Power) within thirty (30) days after the date such notice is delivered by Idaho Power to PacifiCorp, provided that such breach has not occurred as a result of Idaho Power's default hereunder; or

(iii) PacifiCorp notifies Idaho Power pursuant to Section 4.6 of a material inaccuracy, and Idaho Power delivers its termination notice within ten (10) days of receipt of PacifiCorp's notice;

(c) by PacifiCorp, if PacifiCorp delivers a written notice to Idaho Power that it is terminating this Agreement (including the date of termination of this Agreement, which shall not be earlier than any applicable cure period provided for below) because:

(i) one or more of the conditions set forth in Section 2.9(b) (to be specified in detail in such notice) cannot be met on or before the Outside Closing Date, and such condition or

conditions have not been satisfied (or waived by PacifiCorp) within thirty (30) days after the date such notice is delivered by PacifiCorp to Idaho Power, provided that the failure of such condition or conditions to be satisfied has not occurred as a result of PacifiCorp's default hereunder; or

(ii) Idaho Power has breached in a material respect one or more of its covenants or agreements contained in Article IV or one or more of its representations and warranties contained in Article III (to be specified in detail in such notice), and such breach has not been remedied (or waived by PacifiCorp) within thirty (30) days after the date such notice is delivered by PacifiCorp to Idaho Power, provided that such breach has not occurred as a result of PacifiCorp's default hereunder; or

(iii) Idaho Power notifies PacifiCorp pursuant to Section 4.6 of a material inaccuracy, and PacifiCorp delivers its termination notice within ten (10) days of receipt of Idaho Power's notice;

(d) by either Party, if such Party delivers a written notice to the other Party that it is terminating this Agreement (including the date of termination of this Agreement, which shall not be earlier than the date the condition below has been satisfied) because a court of competent jurisdiction in the United States or any state has issued an order, judgment or decree (other than a temporary restraining order) restraining, enjoining or otherwise prohibiting the Transaction and such order, judgment or decree has become final and nonappealable; or

(e) by either Party, if such Party delivers a written notice to the other Party that it is terminating this Agreement (including the date of termination of this Agreement, which shall not be earlier than the Outside Closing Date) because the Closing has not occurred on or before the Outside Closing Date, provided that the failure to consummate the Closing has not occurred as a result of a default by the Party terminating this Agreement.

5.2 Effect of Early Termination. In the event this Agreement is validly terminated by either or both of the Parties prior to Closing pursuant to Section 5.1, this Agreement will terminate and become wholly void and of no further force and effect, without further action by either Party, whereupon the Liabilities of the Parties hereunder will terminate, and each Party and its Affiliates and Representatives shall be fully released and discharged from any Liability or obligation under or resulting from this Agreement, except as otherwise expressly provided in this Agreement. If a Party validly terminates this Agreement prior to Closing pursuant to Section 5.1, such termination will be the sole remedy of such Party with respect to breaches of any representation, warranty, covenant or agreement contained in this Agreement prior to Closing, and neither Party shall have any other remedy or cause of action under or relating to this Agreement.

5.3 Post-Termination Obligations. If this Agreement is terminated for any reason prior to Closing, the Parties shall notify FERC of such termination and that the Joint Ownership and Operating Agreement, Termination Agreement, and Amended and Restated Legacy Agreements will not become effective. In addition, if this Agreement is terminated prior to Closing as a result of failure of the conditions set forth in Sections 2.9(a)(iv) or 2.9(b)(iv) to be satisfied, the Parties shall meet and confer regarding the Parties' respective operations. The obligations in this Section 5.3 shall survive for a period of two (2) years following the termination of this Agreement.

## ARTICLE VI INDEMNIFICATION

### 6.1 Survival of Representations, Warranties, Covenants and Agreements; Notices of Claims.

The representations, warranties, covenants and agreements of the Parties contained in this Agreement will survive for a period of one (1) year following the Closing, except that (i) the representations and warranties in Sections 3.1(g), 3.1(h), 3.1(j), 3.2(g), 3.2(h) and 3.2(j) will survive the Closing for a period of two (2) years following the Closing Date, (ii) the covenants and agreements in Sections 2.4(a) and 2.4(b) will survive the Closing Date indefinitely, and (iii) any covenant or agreement that is stated elsewhere in this Agreement to survive for longer than one (1) year shall survive for such longer period; provided that, any representation or warranty (and the indemnification obligations of the Parties with respect thereto) that would otherwise terminate in accordance with this Section 6.1 will continue to survive if notice for indemnification shall have been timely given under this Article VI on or prior to such termination date, until the related claim for indemnification has been satisfied or otherwise resolved as provided in this Article VI.

### 6.2 Indemnification.

(a) Idaho Power. On the terms and subject to the conditions set forth in this Agreement, from and after the Closing, Idaho Power hereby agrees to indemnify, defend, and hold harmless PacifiCorp and its Affiliates and Representatives from and against, and shall reimburse PacifiCorp with respect to, all Losses, whether or not involving a third-party Claim, resulting from or arising out of or in connection with:

- (i) the breach in any material respect of any representation or warranty made by Idaho Power in this Agreement;
- (ii) the breach in any material respect by Idaho Power of any covenant or agreement contained in this Agreement to be performed by Idaho Power (other than with respect to the Idaho Power Excluded Liabilities); or
- (iii) the Idaho Power Excluded Liabilities.

(b) PacifiCorp. On the terms and subject to the conditions set forth in this Agreement, from and after the Closing, PacifiCorp hereby agrees to indemnify, defend and hold harmless Idaho Power and its Affiliates and Representatives from and against, and shall reimburse Idaho Power with respect to, all Losses, whether or not involving a third-party Claim, resulting from or arising out of or in connection with:

- (i) the breach in any material respect of any representation or warranty made by PacifiCorp in this Agreement;
- (ii) the breach in any material respect by PacifiCorp of any covenant or agreement contained in this Agreement to be performed by PacifiCorp (other than with respect to the PacifiCorp Excluded Liabilities); or
- (iii) the PacifiCorp Excluded Liabilities.

### 6.3 Limitations on Indemnification.

(a) A Party may assert a claim for indemnification pursuant to this Article VI only to the extent the Indemnified Party gives a notice to the Indemnifying Party specifying the factual basis of such claim in reasonable detail to the extent known to the notifying Party (i) for claims pursuant to Section 6.2(a)(i) or Section 6.2(b)(i), prior to the expiration of the applicable time period set forth in Section 6.1; (ii) for claims pursuant to Section 6.2(a)(ii) or Section 6.2(b)(ii), within one (1) year of the Closing Date; and (iii) for claims pursuant to Section 6.2(a)(iii) or Section 6.2(b)(iii), at any time following the Closing. If any claim for indemnification is not made in accordance with Section 6.5 and the foregoing sentence by a Party on or prior to the applicable date set forth in Section 6.1 or this Section 6.3(a), the other Party's indemnification obligations with respect thereto will be irrevocably and unconditionally released and waived.

(b) Notwithstanding any provision to the contrary contained in this Agreement, neither Party shall have Liability to the other Party pursuant to Section 6.2 unless and until the amount of such Losses, individually or in the aggregate, exceed five hundred thousand dollars (\$500,000) and then, only for the Losses above that amount.

(c) Notwithstanding anything to the contrary contained in this Agreement, the maximum amount of the indemnification obligation of Idaho Power under Section 6.2(a) to PacifiCorp and its Affiliates and Representatives shall not exceed an amount equal to the PacifiCorp Purchase Price. Notwithstanding anything to the contrary contained in this Agreement, the maximum amount of the indemnification obligation of PacifiCorp under Section 6.2(b) to Idaho Power and its Affiliates and Representatives shall not exceed an amount equal to the Idaho Power Purchase Price.

(d) The Parties acknowledge and agree that if any Party has knowledge of a material failure of any condition set forth in Section 2.9 or of a material breach by the other Party of any representation or warranty or covenant or agreement contained in this Agreement, through disclosure by the other Party pursuant to Section 4.6 or because any Party is otherwise aware, to Idaho Power's Knowledge or to PacifiCorp's Knowledge, respectively, of any such material failure or material breach by the other Party, and such Party proceeds with the Closing, such Party shall be deemed to have waived such condition or breach (but then only to the extent of the disclosure made or knowledge acquired prior to Closing) and such Party and its successors, assigns and Affiliates and Representatives shall not be entitled to be indemnified pursuant to this Article VI, to sue for damages or to assert any other right or remedy for any Losses reasonably relating to such condition or breach and such disclosure made prior to execution of the Agreement, notwithstanding anything to the contrary contained herein or in any Related Document.

(e) Notwithstanding anything contained in this Agreement to the contrary, except for the representations and warranties contained in this Agreement, neither Party nor its Affiliates, Representatives or any other Person is making any other express or implied representation or warranty with respect to the PacifiCorp Acquired Assets, the Idaho Power Acquired Assets, the PacifiCorp Assumed Obligations, the Idaho Power Assumed Obligations or the Transaction and each Party disclaims and negates, and expressly waives, any other representations or warranties, express (whether made by the other Party or its Affiliates or Representatives) or implied, at common law, by statute or otherwise relating to the PacifiCorp Acquired Assets, the Idaho Power Acquired Assets, the PacifiCorp Assumed Obligations, the Idaho Power Assumed Obligations or the Transaction, INCLUDING THE

IMPLIED WARRANTY OF MERCHANTABILITY AND ANY IMPLIED WARRANTY OF FITNESS. Any claims a Party may have pursuant to Sections 6.2(a)(i) and 6.2(b)(i) for breach of representation or warranty must be based solely on the representations and warranties of the other Party set forth in this Agreement. In furtherance of the foregoing, except for the representations and warranties contained in this Agreement, each Party acknowledges and agrees that neither the other Party nor any of its Affiliates or Representatives will have or be subject to any liability to it or any of its Affiliates or Representatives for, and each Party hereby disclaims all liability and responsibility for, any representation, warranty, projection, forecast, statement, or information made, communicated, or furnished (orally or in writing) to the other Party or any of the other Party's Affiliates or Representatives. EACH PARTY HEREBY ACKNOWLEDGES THAT, EXCEPT FOR THE WARRANTIES EXPRESSLY SET FORTH IN ARTICLE III, THE PACIFICORP ACQUIRED ASSETS AND IDAHO POWER ACQUIRED ASSETS ARE BEING PURCHASED ON AN "AS IS, WHERE IS" BASIS.

(f) Notwithstanding anything in this Section 6.3 to the contrary, except as otherwise may be ordered by a court of competent jurisdiction, the Indemnified Party shall bear its own costs, including counsel fees and expenses, incurred in connection with Claims against the Indemnifying Party hereunder that are not based upon Claims asserted by third parties.

6.4 Exclusive Remedies. Idaho Power and PacifiCorp acknowledge and agree that, from and after the Closing, except in the case of fraud, the sole and exclusive remedy for any breach or inaccuracy, or alleged breach or inaccuracy, of any representation or warranty in this Agreement or any covenant or agreement to be performed hereunder on or prior to the Closing, will be indemnification in accordance with this Article VI. In furtherance of the foregoing, except to the extent provided under this Article VI, from and after the Closing, Idaho Power and PacifiCorp hereby waive, to the fullest extent permitted by applicable Governmental Requirements, any and all other rights, claims, and causes of action (including rights of contributions, if any) against the other Party that may be based upon, arise out of, or relate to this Agreement, or the negotiation, execution, or performance of this Agreement (including any tort or breach of contract claim or cause of action based upon, arising out of, or related to any representation or warranty made in or in connection with this Agreement or as an inducement to enter into this Agreement), known or unknown, foreseen or unforeseen, which exist or may arise in the future, that it may have against the other arising under or based upon any Governmental Requirement, common law, or otherwise; provided, however, that such waiver does not include a waiver of either Party's rights with respect to the Idaho Power Excluded Liabilities or the PacifiCorp Excluded Liabilities.

6.5 Indemnification in Case of Strict Liability. THE INDEMNIFICATION PROVISIONS IN THIS ARTICLE VI SHALL BE ENFORCEABLE IN ACCORDANCE WITH THEIR EXPRESS TERMS REGARDLESS OF WHETHER THE LIABILITY IS BASED ON PAST, PRESENT OR FUTURE ACTS, CLAIMS OR LAWS (INCLUDING ANY PAST, PRESENT OR FUTURE ENVIRONMENTAL LAW, FRAUDULENT TRANSFER ACT, OCCUPATIONAL SAFETY AND HEALTH LAW OR PRODUCTS LIABILITY, SECURITIES OR OTHER LAW), AND REGARDLESS OF WHETHER ANY PERSON (INCLUDING THE PERSON FROM WHOM INDEMNIFICATION IS SOUGHT) ALLEGES OR PROVES THE SOLE, JOINT, OR CONCURRENT STRICT LIABILITY IMPOSED ON THE PERSON SEEKING INDEMNIFICATION.

## 6.6 Notice and Participation.

(a) If a Party (an “Indemnified Party”) intends to seek indemnification under this Article VI with respect to any Claims for Losses, it shall give the other Party (the “Indemnifying Party”) prompt written notice of such Claims upon the receipt of actual knowledge or information by the Indemnified Party of any possible Claims or of the commencement of such Claims. The Indemnifying Party shall have no liability under this Article VI for any Claim for which such notice is not provided, but only to the extent that the failure to give such notice materially impairs the ability of the Indemnifying Party to respond to or to defend the Claim.

(b) The Indemnifying Party shall have the right to assume the defense of any Claim, at its sole cost and expense, with counsel designated by the Indemnifying Party and reasonably satisfactory to the Indemnified Party; provided, however, that if the defendants in any such proceeding include both the Indemnifying Party and the Indemnified Party, and the Indemnified Party shall have reasonably concluded that there may be legal defenses available to it which are in conflict with those available to the Indemnifying Party and that such conflict materially prejudices the ability of the counsel selected by the Indemnifying Party to represent both Parties, the Indemnified Party shall have the right to select separate counsel reasonably satisfactory to the Indemnifying Party, at the Indemnifying Party’s expense, to assert such legal defenses and to otherwise participate in the defense of such Claim on behalf of the Indemnified Party, and the Indemnifying Party shall be responsible for the reasonable fees and expenses of such separate counsel.

(c) Should the Indemnified Party be entitled to indemnification under this Article VI as a result of a Claim by a third party, and should the Indemnifying Party fail to assume the defense of such Claim within a reasonable period of time after the Indemnifying Party has provided the Indemnifying Party written notice of such Claim, the Indemnified Party may, at the expense of the Indemnifying Party, contest or (with or without the prior consent of the Indemnifying Party) settle such Claim.

(d) Except to the extent expressly provided herein, the Indemnified Party shall not settle any Claim with respect to which it has sought or is entitled to seek indemnification pursuant to this Article VI unless (i) it has obtained the prior written consent of the Indemnifying Party, or (ii) the Indemnifying Party has failed to assume the defense of such Claim within a reasonable period of time after the Indemnified Party has provided the Indemnifying Party written notice of such Claim.

(e) Except to the extent expressly provided otherwise herein, the Indemnifying Party shall not settle any Claim with respect to which it may be liable to provide indemnification pursuant to this Section 6.6 without the prior written consent of the Indemnified Party; provided, however, that if the Indemnifying Party has reached a bona fide settlement agreement with the plaintiff(s) in any such proceeding, which settlement includes a full release of the Indemnified Party for any and all liability with respect to such Claim, and the Indemnified Party does not consent to such settlement agreement, then the dollar amount specified in the settlement agreement, plus the Indemnified Party’s reasonable legal fees and other costs related to the defense of the Claim paid or incurred prior to the date of such settlement agreement, shall act as an absolute maximum limit on the indemnification obligation of the Indemnifying Party with respect to the Claim, or portion thereof, that is the subject of such settlement agreement.



6.7 Net Amount. Subject to the limitations imposed by Section 6.6(e), if applicable, in the event that one Party is obligated to indemnify and hold the other Party harmless under this Article VI, the amount owing to the other Party shall be the amount of the other Party's actual Claims, net of any insurance or other recovery actually received by such Party.

6.8 No Set-Off. Neither Party shall have any right to set-off any indemnification obligations that either may have under this Article VI against any other obligations or amounts due to the other Party, including under any other provisions of this Agreement or under any other Related Document.

6.9 No Release of Insurers. The provisions of this Article VI shall not be deemed or construed to release any insurer from its obligation to pay any insurance proceeds in accordance with the terms and conditions of valid and collectible insurance policies.

6.10 Mitigation. Each Party shall take Commercially Reasonable Efforts to mitigate all Claims after becoming aware of any event which could reasonably be expected to give rise to any Claims that are indemnifiable or recoverable hereunder or in connection herewith.

6.11 Limitation of Liability. Neither Party shall be liable under this Agreement in any action at law or in equity, whether based on contract, tort, strict liability, indemnity or otherwise, for any special, incidental, indirect, exemplary, punitive or consequential damages or losses, including any loss of revenue, income, claims of customers, profits or investment opportunities.

## **ARTICLE VII MISCELLANEOUS PROVISIONS**

7.1 Amendment and Modification. This Agreement may be amended, modified, or supplemented only by written agreement executed by both Parties.

7.2 Waiver of Compliance; Consents. Except as otherwise provided in this Agreement, any failure of either Party to comply with any obligation, covenant, agreement, or condition herein may be waived by the Party entitled to the benefits thereof only by a written instrument signed by the Party granting such waiver, but such waiver or failure to insist upon strict compliance with such obligation, covenant, agreement, or condition will not operate as a waiver of, or estoppel with respect to, any subsequent or other failure.

7.3 Notices.

(a) Any notice, demand, request or other communication required or permitted to be given pursuant to this Agreement shall be in writing and signed by the Party giving such notice, demand, request or other communication and shall be hand delivered or sent by certified mail, return receipt requested, or nationally or internationally recognized overnight courier to the other Party at the address set forth below:

If to Idaho Power:	Idaho Power Company 1221 West Idaho Street Boise, ID 83702 Attn: Director, Load Serving Operations Telephone: 208-388-2360
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With a copy to: Idaho Power Company  
1221 West Idaho Street  
Boise, ID 83702  
Attn: Legal Department  
Telephone: 208-388-2300

If to PacifiCorp: PacifiCorp  
825 NE Multnomah Street, Suite 1600  
Portland, OR 97232  
Attn: Director, Transmission Service  
Telephone: 503-813-6712

With a copy to: PacifiCorp  
825 NE Multnomah Street, Suite 2000  
Portland, OR 97232  
Attn: Legal Department  
Telephone: 503-813-5854

(b) Each Party shall have the right to change the place to which any notice, demand, request or other communication shall be sent or delivered by similar notice sent in like manner to the other Party. The effective date of any notice, demand, request or other communication issued pursuant to this Agreement shall be when: (i) delivered to the address of the Party personally, by messenger, by a nationally or internationally recognized overnight delivery service; or (ii) received or rejected by the Party, if sent by certified mail, return receipt requested, in each case, addressed to the Party at its address and marked to the attention of the person designated above (or to such other address or person as a Party may designate by notice to the other Party effective as of the date of receipt by such Party).

7.4 Assignment. This Agreement and all of the provisions hereof will be binding upon and inure to the benefit of the Parties and their respective successors and permitted assigns, but neither this Agreement nor any of the rights, interests, or obligations hereunder may be assigned by either Party, without the prior written consent of the other Party. No provision of this Agreement, other than Section 6.2, creates any rights, claims or benefits inuring to any Person that is not a Party hereto.

7.5 Governing Law; Exclusive Choice of Forum; Remedies.

(a) This Agreement, the rights and obligations of the Parties under this Agreement, and any claim or controversy arising out of this Agreement (whether based on contract, tort, or any other theory), including all matters of construction, validity, effect, performance and remedies with respect to this Agreement, shall be governed by and interpreted, construed, and determined in accordance with, the laws of the State of Idaho (regardless of the laws that might otherwise govern under applicable principles of conflicts of law). Each Party irrevocably consents to the exclusive jurisdiction and venue of any court within the State of Idaho, in connection with any matter based upon or arising out of this Agreement or the matters contemplated herein, agrees that process may be served upon them in any manner authorized by the laws of the State of Idaho for such persons and waives and covenants not to assert or plead any objection which they might otherwise have to such jurisdiction, venue or process.

(b) TO THE FULLEST EXTENT PERMITTED BY LAW, EACH OF THE PARTIES HERETO WAIVES ANY RIGHT IT MAY HAVE TO A TRIAL BY JURY IN RESPECT OF LITIGATION DIRECTLY OR INDIRECTLY ARISING OUT OF, UNDER OR IN CONNECTION WITH THIS AGREEMENT. EACH PARTY FURTHER WAIVES ANY RIGHT TO CONSOLIDATE ANY ACTION IN WHICH A JURY TRIAL HAS BEEN WAIVED WITH ANY OTHER ACTION IN WHICH A JURY TRIAL CANNOT BE OR HAS NOT BEEN WAIVED.

7.6 Severability. Any term or provision of this Agreement that is invalid or unenforceable in any situation in any jurisdiction will not affect the validity or enforceability of the remaining terms and provisions hereof or the validity or enforceability of the offending term or provision in any other situation or in any other jurisdiction.

7.7 Entire Agreement. This Agreement will be a valid and binding agreement of the Parties only if and when it is fully executed and delivered by the Parties, and until such execution and delivery no legal obligation will be created by virtue hereof. This Agreement, together with the Schedules and Exhibits hereto and the Related Documents delivered under or in accordance herewith, embodies the entire agreement and understanding of the Parties hereto in respect of the Transaction. This Agreement and the Related Documents supersede all prior agreements and understandings between the Parties with respect to such subject matter hereof.

7.8 Expenses. Except as otherwise set forth in this Agreement, each Party shall bear its own expenses (including attorneys' fees) incurred in connection with the preparation, negotiation, execution and performance of this Agreement and each other Related Document and the consummation of the Transaction.

7.9 Delivery. This Agreement, and any Related Documents delivered under or in accordance herewith, may be executed in multiple counterparts (each of which will be deemed an original, but all of which together will constitute one and the same instrument), and may be delivered by electronic transmission, with originals to follow by overnight courier or certified mail (return receipt requested).

[Signature page follows.]

IN WITNESS WHEREOF, each of the Parties has caused this Joint Purchase and Sale Agreement to be executed by its duly authorized officer as of the date first above written.

**IDAHO POWER COMPANY**

/s/ Darrel T. Anderson

By: \_\_\_\_\_

Name: Darrel T. Anderson

Title: President & CEO

**PACIFICORP**

/s/ R. Patrick Reiten

By: \_\_\_\_\_

Name: R. Patrick Reiten

Title: President & CEO, Pacific Power

**Exhibit A**  
**Ownership Percentages to be Acquired by Each Party**

Column	A		B		C		D		E		F	
	Transmission Lines		Segment Ownership Pre-Closing		Quantity Transferred to other owner		Segment Ownership Post-Closing		Segment Ownership Pre-Closing		Segment Ownership Post-Closing	
	IPC	PAC	IPC	PAC	IPC	PAC	IPC	PAC	IPC	PAC	IPC	PAC
Jim Bridger West Transmission	100.0%	0.0%	71.0%	0.0%	0.0%	0.0%	29.0%	0.0%	29.0%	0.0%	29.0%	71.0%
Bridger-Goshen 345 kV	0.0%	100.0%	0.0%	100.0%	0.0%	29.0%	0.0%	29.0%	0.0%	29.0%	0.0%	71.0%
Bridger-Populus #1 345 kV	0.0%	100.0%	0.0%	100.0%	0.0%	29.0%	0.0%	29.0%	0.0%	29.0%	0.0%	71.0%
Bridger-Populus #2 345 kV	0.0%	100.0%	0.0%	100.0%	0.0%	29.0%	0.0%	29.0%	0.0%	29.0%	0.0%	71.0%

Transmission Lines	Segment Ownership Pre-Closing		Quantity Transferred to other owner		Segment Ownership Post-Closing	
	IPC	PAC	IPC	PAC	IPC	PAC
Populus West Transmission	0.0%	100.0%	0.0%	29.0%	29.0%	71.0%
Populus-Kinport 345 kV	0.0%	100.0%	0.0%	29.0%	29.0%	71.0%
Populus-Borah #1 345 kV	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Populus-Borah #2 345 kV	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%

Transmission Lines	Segment Ownership Pre-Closing		Quantity Transferred to other owner		Segment Ownership Post-Closing	
	IPC	PAC	IPC	PAC	IPC	PAC
Jim Bridger West Transmission	0.0%	100.0%	0.0%	15.7%	15.7%	84.3%
Goshen-Kinport 345 kV	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%

Transmission Lines	Segment Ownership Pre-Closing		Quantity Transferred to other owner		Segment Ownership Post-Closing	
	IPC	PAC	IPC	PAC	IPC	PAC
Jim Bridger 230 kV Transmission	33.3%	66.7%	33.3%	0.0%	0.0%	100.0%
Bridger-Point of Rocks 230 kV	33.3%	66.7%	33.3%	0.0%	0.0%	100.0%
Bridger-Rock Springs 230 kV	33.3%	66.7%	33.3%	0.0%	0.0%	100.0%

EXECUTION VERSION

	Segment Ownership Pre-Closing		Quantity Transferred to other owner		Segment Ownership Post-Closing	
	IPC	PAC	IPC	PAC	IPC	PAC
Borah West Transmission						
Kinport-Midpoint 345 kV	100.0%	0.0%	26.8%	0.0%	73.2%	26.8%
Borah-Adelaide-Midpoint #1 345 kV	100.0%	0.0%	35.6%	0.0%	64.4%	35.6%
Borah-Adelaide-Midpoint #2 345 kV	100.0%	0.0%	35.6%	0.0%	64.4%	35.6%

	Segment Ownership Pre-Closing		Quantity Transferred to other owner		Segment Ownership Post-Closing	
	IPC	PAC	IPC	PAC	IPC	PAC
Goshen-Big Grassy Transmission						
Goshen-Jefferson 161 kV	100.0%	0.0%	62.2%	0.0%	37.8%	62.2%
Jefferson-Big Grassy 161 kV	100.0%	0.0%	62.2%	0.0%	37.8%	62.2%

	Segment Ownership Pre-Closing		Quantity Transferred to other owner		Segment Ownership Post-Closing	
	IPC	PAC	IPC	PAC	IPC	PAC
Idaho to Northwest Transmission						
Walla Walla-Hurricane 230 kV	0.0%	100.0%	0.0%	40.8%	40.8%	59.2%
Hemingway-Summer Lake 500 kV	0.0%	100.0%	0.0%	22.0%	22.0%	78.0%

	Segment Ownership Pre-Closing		Quantity Transferred to other owner		Segment Ownership Post-Closing	
	IPC	PAC	IPC	PAC	IPC	PAC
Midpoint - Hemingway Transmission						
Midpoint-Hemingway 500 kV	0.0%	100.0%	0.0%	37.0%	37.0%	63.0%

	Segment Ownership Pre-Closing		Quantity Transferred to other owner		Segment Ownership Post-Closing	
	IPC	PAC	IPC	PAC	IPC	PAC
Antelope-Goshen Transmission						
Antelope-Goshen 161 kV (25 of 44 segment miles)	0.0%	100.0%	0.0%	21.9%	21.9%	78.1%

*EXECUTION VERSION*

	Segment Ownership Pre-Closing		Quantity Transferred to other owner		Segment Ownership Post-Closing	
	IPC	PAC	IPC	PAC	IPC	PAC
American Falls-Malad Transmission						
American Falls-Malad 138 kV (29 of 68 segment miles)	0.0%	100.0%	0.0%	3.6%	3.6%	96.4%

	Segment Ownership Pre-Closing		Quantity Transferred to other owner		Segment Ownership Post-Closing	
	IPC	PAC	IPC	PAC	IPC	PAC
Antelope-Scoville Transmission						
Antelope-Scoville 138 kV (two circuits)	0.0%	100.0%	0.0%	11.5%	11.5%	88.5%

EXECUTION VERSION

Column A B C D E F

Substations

	Segment Ownership Pre-Closing		Quantity Transferred to other owner		Segment Ownership Post-Closing	
	IPC	PAC	IPC	PAC	IPC	PAC
Three Mile Knoll Substation	0.0%	100.0%	0.0%	29.0%	29.0%	71.0%
Jim Bridger Terminal Series Capacitor	100.0%	0.0%	71.0%	0.0%	29.0%	71.0%
Goshen Terminal	0.0%	100.0%	0.0%	29.0%	29.0%	71.0%
Transformer Terminal	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
345 kV Assets	0.0%	100.0%	0.0%	19.4%	19.4%	80.6%

	Segment Ownership Pre-Closing		Quantity Transferred to other owner		Segment Ownership Post-Closing	
	IPC	PAC	IPC	PAC	IPC	PAC
Goshen 345 kV Sub & Transformers	0.0%	100.0%	0.0%	29.0%	29.0%	71.0%
Three Mile Knoll Terminal	0.0%	100.0%	0.0%	15.7%	15.7%	84.3%
Kinport Terminal	0.0%	100.0%	0.0%	5.6%	5.6%	94.4%
Transformer Terminal #1 (345/161 kV)	0.0%	100.0%	0.0%	5.6%	5.6%	94.4%
Transformer Terminal #2 (345/161 kV)	0.0%	100.0%	0.0%	14.0%	14.0%	86.0%
345 kV Assets	0.0%	100.0%	0.0%	14.0%	14.0%	86.0%



EXECUTION VERSION

	Segment Ownership Pre-Closing		Quantity Transferred to other owner		Segment Ownership Post-Closing	
	IPC	PAC	IPC	PAC	IPC	PAC
Goshen 161 kV Substation						
Transformer Terminal #1 (345/161 kV)	0.0%	100.0%	0.0%	5.6%	5.6%	94.4%
Transformer Terminal #2 (345/161 kV)	0.0%	100.0%	0.0%	5.6%	5.6%	94.4%
Transformer Terminal #3 (161/138 kV)	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Transformer Terminal #4 (161/138 kV)	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Transformer Terminal #5 (161/69 kV)	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Transformer Terminal #6 (161/46 kV)	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Grace Terminal	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Wolverine Creek Terminal	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Drummond Terminal	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Swan Valley Terminal	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Sugarmill Terminal	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Rigby Terminal	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Antelope Terminal	0.0%	100.0%	0.0%	21.9%	21.9%	78.1%
Jefferson Terminal	0.0%	100.0%	0.0%	37.8%	37.8%	62.2%
Cinder Butte Terminal	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Blackfoot Terminal	0.0%	100.0%	0.0%	100.0%	100.0%	0.0%
161 kV Assets	0.0%	100.0%	0.0%	10.7%	10.7%	89.3%

	Segment Ownership Pre-Closing		Quantity Transferred to other owner		Segment Ownership Post-Closing	
	IPC	PAC	IPC	PAC	IPC	PAC
Burns Substation						
Hemingway Terminal (Series Cap. & Sh. Reactor)	0.0%	100.0%	0.0%	22.0%	22.0%	78.0%
Summer Lake Terminal	0.0%	100.0%	0.0%	22.0%	22.0%	78.0%
500 kV Assets	0.0%	100.0%	0.0%	22.0%	22.0%	78.0%

EXECUTION VERSION

	Segment Ownership Pre-Closing		Quantity Transferred to other owner		Segment Ownership Post-Closing	
	IPC	PAC	IPC	PAC	IPC	PAC
Summer Lake Substation						
Hemingway Terminal (Sh. Reactor)	0.0%	100.0%	0.0%	22.0%	22.0%	78.0%
Malin Terminal	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
500 kV Assets	0.0%	100.0%	0.0%	11.0%	11.0%	89.0%

	Segment Ownership Pre-Closing		Quantity Transferred to other owner		Segment Ownership Post-Closing	
	IPC	PAC	IPC	PAC	IPC	PAC
Jefferson Substation						
Goshen Terminal	0.0%	100.0%	0.0%	37.8%	37.8%	62.2%
Big Grassy Terminal (Phase Shifter)	0.0%	100.0%	0.0%	37.8%	37.8%	62.2%
Rigby Terminal	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Transformer Terminal #1 (161/69 kV)	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Transformer Terminal #2 (161/69 kV)	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
161 kV Assets	0.0%	100.0%	0.0%	15.1%	15.1%	84.9%

	Segment Ownership Pre-Closing		Quantity Transferred to other owner		Segment Ownership Post-Closing	
	IPC	PAC	IPC	PAC	IPC	PAC
Big Grassy Substation						
Jefferson Terminal	0.0%	100.0%	0.0%	37.8%	37.8%	62.2%
Dillon Terminal	0.0%	100.0%	0.0%	100.0%	100.0%	0.0%
Transformer Terminal #1 (161/69 kV)	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
161 kV Assets	0.0%	100.0%	0.0%	45.9%	45.9%	54.1%

EXECUTION VERSION

	Segment Ownership Pre-Closing		Quantity Transferred to other owner		Segment Ownership Post-Closing	
	IPC	PAC	IPC	PAC	IPC	PAC
Walla Walla Substation						
Hurricane Terminal (Series Cap.)	0.0%	100.0%	0.0%	40.8%	40.8%	59.2%
Vantage Terminal	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Wallula Terminal	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Talbot Terminal	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Transformer Terminal #1 (161/69 kV)	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Transformer Terminal #2 (161/69 kV)	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
230 kV Assets	0.0%	100.0%	0.0%	6.8%	6.8%	93.2%

	Segment Ownership Pre-Closing		Quantity Transferred to other owner		Segment Ownership Post-Closing	
	IPC	PAC	IPC	PAC	IPC	PAC
Hurricane Substation						
Walla Walla Terminal	0.0%	100.0%	0.0%	40.8%	40.8%	59.2%
Hells Canyon Terminal	0.0%	100.0%	0.0%	40.8%	40.8%	59.2%
Transformer Terminal #1 (230/69 kV)	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
230 kV Assets	0.0%	100.0%	0.0%	27.2%	27.2%	72.8%

	Segment Ownership Pre-Closing		Quantity Transferred to other owner		Segment Ownership Post-Closing	
	IPC	PAC	IPC	PAC	IPC %	PAC %
Antelope 230 kV Substation						
Brady Terminal	0.0%	100.0%	0.0%	12.2%	12.2%	87.8%
Lost River Terminal	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Anaconda Terminal	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Transformer Terminal #1 (230/161 kV)	0.0%	100.0%	0.0%	26.8%	26.8%	73.2%
230 kV Assets - O&M Allocation	0.0%	100.0%	0.0%	9.7%	9.7%	90.3%

EXECUTION VERSION

	Segment Ownership Pre-Closing		Quantity Transferred to other owner		Segment Ownership Post-Closing	
	IPC	PAC	IPC	PAC	IPC %	PAC %
Antelope 161 kV Substation						
Goshen Terminal	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Transformer Terminal #1 (230/161 kV)	0.0%	100.0%	0.0%	26.8%	26.8%	73.2%
Transformer Terminal #2 (161/138 kV)	0.0%	100.0%	0.0%	66.7%	66.7%	33.3%
Transformer Terminal #3 (161/138 kV)	0.0%	100.0%	0.0%	66.7%	66.7%	33.3%
161 kV Assets - O&M Allocation	0.0%	100.0%	0.0%	40.0%	40.0%	60.0%

	Segment Ownership Pre-Closing		Quantity Transferred to other owner		Segment Ownership Post-Closing	
	IPC	PAC	IPC	PAC	IPC %	PAC %
Antelope 138 kV Substation						
Scoville Terminal #1	0.0%	100.0%	0.0%	66.7%	66.7%	33.3%
Scoville Terminal #2	0.0%	100.0%	0.0%	66.7%	66.7%	33.3%
Transformer Terminal #1 (161/138 kV)	0.0%	100.0%	0.0%	66.7%	66.7%	33.3%
Transformer Terminal #2 (161/138 kV)	0.0%	100.0%	0.0%	66.7%	66.7%	33.3%
138 kV Assets - O&M Allocation	0.0%	100.0%	0.0%	66.7%	66.7%	33.3%

	Segment Ownership Pre-Closing		Quantity Transferred to other owner		Segment Ownership Post-Closing	
	IPC	PAC	IPC	PAC	IPC %	PAC %
Populus Substation						
Bridger #1 Terminal (Series Cap. & Sh. Reactor)	33.3%	66.7%	4.3%	0.0%	29.0%	71.0%
Bridger #2 Terminal (Series Cap. & Sh. Reactor)	33.3%	66.7%	4.3%	0.0%	29.0%	71.0%
Kinport Terminal	33.3%	66.7%	4.3%	0.0%	29.0%	71.0%
Borah #1 Terminal	33.3%	66.7%	4.3%	0.0%	29.0%	71.0%
Borah #2 Terminal	33.3%	66.7%	33.3%	0.0%	0.0%	100.0%
Ben Lomond #1 Terminal	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Ben Lomond #2 Terminal	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Terminal Terminal	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
345 kV Assets	20.8%	79.2%	6.3%	0.0%	14.5%	85.5%

EXECUTION VERSION

	Segment Ownership Pre-Closing		Quantity Transferred to other owner		Segment Ownership Post-Closing	
	IPC	PAC	IPC	PAC	IPC	PAC
Bridger 345 kV Substation						
Three Mile Knoll Terminal (Sh. Reactor)	33.3%	66.7%	4.3%	0.0%	29.0%	71.0%
Populus #1 Terminal (Sh. Reactor)	33.3%	66.7%	4.3%	0.0%	29.0%	71.0%
Populus #2 Terminal (Sh. Reactor)	33.3%	66.7%	4.3%	0.0%	29.0%	71.0%
Transformer Terminal #1 (345/230 kV)	33.3%	66.7%	33.3%	0.0%	0.0%	100.0%
Transformer Terminal #2 (345/230 kV)	33.3%	66.7%	33.3%	0.0%	0.0%	100.0%
Transformer Terminal #3 (345/230 kV)	33.3%	66.7%	33.3%	0.0%	0.0%	100.0%
Transformer Terminal #4 (345/22 kV)	33.3%	66.7%	0.0%	0.0%	33.3%	66.7%
Transformer Terminal #5 (345/22 kV)	33.3%	66.7%	0.0%	0.0%	33.3%	66.7%
Transformer Terminal #6 (345/22 kV)	33.3%	66.7%	0.0%	0.0%	33.3%	66.7%
Transformer Terminal #7 (345/22 kV)	33.3%	66.7%	0.0%	0.0%	33.3%	66.7%
345 kV Assets	33.3%	66.7%	11.3%	0.0%	22.0%	78.0%

	Segment Ownership Pre-Closing		Quantity Transferred to other owner		Segment Ownership Post-Closing	
	IPC	PAC	IPC	PAC	IPC	PAC
Bridger 230 kV Substation						
230 kV Substation Assets (excluding 230/34.5 kV transformer)	33.3%	66.7%	33.3%	0.0%	0.0%	100.0%

	Segment Ownership Pre-Closing		Quantity Transferred to other owner		Segment Ownership Post-Closing	
	IPC	PAC	IPC	PAC	IPC	PAC
Kinport Substation						
Goshen Terminal (Sh. Reactor)	100.0%	0.0%	84.3%	0.0%	15.7%	84.3%
Populus Terminal (Series Cap. & Sh. Reactor)	100.0%	0.0%	71.0%	0.0%	29.0%	71.0%
Midpoint Terminal	100.0%	0.0%	26.8%	0.0%	73.2%	26.8%
Transformer Terminal (345/230 kV)	100.0%	0.0%	0.0%	0.0%	100.0%	0.0%
345 kV Assets	100.0%	0.0%	45.5%	0.0%	54.5%	45.5%

EXECUTION VERSION

	Segment Ownership Pre-Closing		Quantity Transferred to other owner		Segment Ownership Post-Closing	
	IPC	PAC	IPC	PAC	IPC	PAC
Borah Substation						
Populus #1 Terminal (Series Cap. & Sh. Reactor)	100.0%	0.0%	71.0%	0.0%	29.0%	71.0%
Populus #2 Terminal (Series Cap. & Sh. Reactor)	100.0%	0.0%	100.0%	0.0%	0.0%	100.0%
Midpoint #1 Terminal	100.0%	0.0%	35.6%	0.0%	64.4%	35.6%
Midpoint #2 Terminal	100.0%	0.0%	35.6%	0.0%	64.4%	35.6%
Transformer Terminal (345/230 kV)	100.0%	0.0%	0.0%	0.0%	100.0%	0.0%
345 kV Assets	100.0%	0.0%	48.4%	0.0%	51.6%	48.4%

	Segment Ownership Pre-Closing		Quantity Transferred to other owner		Segment Ownership Post-Closing	
	IPC	PAC	IPC	PAC	IPC	PAC
Adelaide Substation						
Borah/Midpoint #1 Terminal	100.0%	0.0%	0.0%	0.0%	100.0%	0.0%
Borah #2 Terminal	100.0%	0.0%	35.6%	0.0%	64.4%	35.6%
Midpoint #2 Terminal	100.0%	0.0%	35.6%	0.0%	64.4%	35.6%
Transformer Terminal #1 (345/138 kV)	100.0%	0.0%	0.0%	0.0%	100.0%	0.0%
Transformer Terminal #2 (345/138 kV)	100.0%	0.0%	0.0%	0.0%	100.0%	0.0%
345 kV Assets	100.0%	0.0%	14.2%	0.0%	85.8%	14.2%

	Segment Ownership Pre-Closing		Quantity Transferred to other owner		Segment Ownership Post-Closing	
	IPC	PAC	IPC	PAC	IPC	PAC
Midpoint 345 kV Substation						
Kinport Terminal (Sh. Reactor)	100.0%	0.0%	26.8%	0.0%	73.2%	26.8%
Borah #1 Terminal (Sh. Reactor)	100.0%	0.0%	35.6%	0.0%	64.4%	35.6%
Borah #2 Terminal (Sh. Reactor)	100.0%	0.0%	35.6%	0.0%	64.4%	35.6%
Humboldt Terminal (Sh. Reactor)	100.0%	0.0%	0.0%	0.0%	100.0%	0.0%
500 kV Tie Terminal	100.0%	0.0%	36.3%	0.0%	63.7%	36.3%
Transformer Terminal #1 (345/230 kV)	100.0%	0.0%	0.0%	0.0%	100.0%	0.0%
Transformer Terminal #2 (345/230 kV)	100.0%	0.0%	0.0%	0.0%	100.0%	0.0%
345 kV Assets	100.0%	0.0%	19.2%	0.0%	80.8%	19.2%

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	Segment Ownership Pre-Closing		Quantity Transferred to other owner		Segment Ownership Post-Closing	
	IPC	PAC	IPC	PAC	IPC	PAC
Midpoint 500 kV Substation						
Hemingway Terminal (Series Cap. & Sh. Reactor)	100.0%	0.0%	36.3%	0.0%	63.7%	36.3%
Transformer Terminal (500/345 kV)	100.0%	0.0%	36.3%	0.0%	63.7%	36.3%
500 kV Assets	100.0%	0.0%	36.3%	0.0%	63.7%	36.3%

	Segment Ownership Pre-Closing		Quantity Transferred to other owner		Segment Ownership Post-Closing	
	IPC	PAC	IPC	PAC	IPC	PAC
Hemingway 500 kV Substation						
Midpoint Terminal	15.8%	84.2%	0.0%	21.2%	37.0%	63.0%
Summer Lake Terminal (Sh. Reactor)	7.3%	92.7%	0.0%	14.6%	22.0%	78.0%
Transformer Terminal (500/230 kV)	100.0%	0.0%	0.0%	0.0%	100.0%	0.0%
500 kV Assets	41.0%	59.0%	0.0%	11.9%	53.0%	47.0%

**Exhibit B-1**

**Idaho Power Bill of Sale**

THIS IDAHO POWER BILL OF SALE is made and entered into as of [\_\_\_\_\_], 2015 (this “Bill of Sale”) by Idaho Power Company, an Idaho corporation (“Idaho Power”), for the benefit of PacifiCorp, an Oregon corporation (“PacifiCorp”). Capitalized terms used but not defined in this Bill of Sale shall have the meanings assigned to such terms in the Agreement (as defined below).

**RECITALS**

WHEREAS, pursuant to that certain Joint Purchase and Sale Agreement, dated as of October 24, 2014 (the “Agreement”), between Idaho Power and PacifiCorp, Idaho Power has agreed, subject to the terms and conditions of the Agreement, to sell, assign, convey, transfer and deliver to PacifiCorp, free and clear of all Encumbrances (except for Idaho Power Permitted Encumbrances and the lien of the Idaho Power Mortgage on the PacifiCorp Acquired Assets, which lien will be released after Closing in accordance with Section 2.10(a) of the Agreement), undivided ownership interests, as tenant in common, equal to the PacifiCorp Ownership Percentages, in all of Idaho Power’s right, title and interest in, to and under the Purchased Assets (as more fully described below); and

WHEREAS, pursuant to the Agreement, Idaho Power has agreed to enter into this Bill of Sale pursuant to which the PacifiCorp Ownership Percentages in the Purchased Assets will be sold, transferred, assigned, conveyed, set over and delivered to PacifiCorp (as more fully described below).

NOW, THEREFORE, in consideration of the foregoing premises and for other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, Idaho Power hereby agrees as follows:

1. Sale. Subject to the terms and conditions of the Agreement, including delivery of the consideration specified therein, Idaho Power does hereby sell, assign, convey, transfer and deliver to PacifiCorp, free and clear of all Encumbrances (except for Idaho Power Permitted Encumbrances and the lien of the Idaho Power Mortgage on the PacifiCorp Acquired Assets, which lien will be released after Closing in accordance with Section 2.10(a) of the Agreement), undivided ownership interests, as tenant in common, equal to the PacifiCorp Ownership Percentages, in all of Idaho Power’s right, title and interest in and to the PacifiCorp Acquired Assets (the “Purchased Assets”).

2. Excluded Assets Not Assigned. Notwithstanding anything expressed herein to the contrary, the Idaho Power Excluded Assets are specifically excluded from the Purchased Assets as provided in the Agreement and shall be retained by Idaho Power at and following the Closing.

3. Further Assurances. Idaho Power shall, from time to time after the delivery of this Bill of Sale, at PacifiCorp’s request and expense, prepare, execute and deliver to PacifiCorp such other instruments of conveyance and transfer and take such other action as PacifiCorp may reasonably request in order to sell, transfer, convey, assign and deliver and vest in PacifiCorp, its successors and assigns, title to and possession of the PacifiCorp Ownership Percentages in the PacifiCorp Acquired Assets free and clear of all Encumbrances (except for Idaho Power Permitted Encumbrances and the lien of the



Idaho Power Mortgage on the PacifiCorp Acquired Assets, which lien will be released after Closing in accordance with Section 2.10(a) of the Agreement) as provided in the Agreement and to further effect the purposes of this Bill of Sale.

4. Relationship to Agreement; Construction. This Bill of Sale is delivered pursuant to the Agreement. This Bill of Sale and the provisions hereof are subject, in all respects, to the terms and conditions of the Agreement, including all of the covenants, representations and warranties contained therein, all of which shall survive the execution and delivery of this Bill of Sale to the extent indicated in the Agreement. In the event of any conflict between the terms of the Agreement and the terms of this Bill of Sale, the terms of the Agreement shall prevail.

5. No Waiver. It is understood and agreed that nothing in this Bill of Sale shall constitute a waiver or release of any claims arising out of the contractual relationships between Idaho Power and PacifiCorp.

6. No Third Party Beneficiary. Nothing in this Bill of Sale, express or implied, is intended or shall be construed to confer upon, or give to, any person other than PacifiCorp, Idaho Power and their successors and permitted assigns any remedy or claim under or by reason of this Bill of Sale or any agreements, terms, covenants or conditions hereof and all the agreements, terms, covenants and conditions contained in this Bill of Sale shall be for the sole and exclusive benefit of PacifiCorp, Idaho Power and their successors and permitted assigns.

7. Binding Effect. This Bill of Sale and all of the provisions hereof shall be binding upon and shall inure to the benefit of Idaho Power, PacifiCorp and their respective successors and permitted assigns.

8. Governing Law. This Bill of Sale shall be governed by and construed in accordance with the laws of the State of Idaho (regardless of the laws that might otherwise govern under applicable principles of conflicts of law) as to all matters, including matters of validity, construction, effect, performance and remedies.

9. Severability. Any term or provision of this Bill of Sale that is invalid or unenforceable in any situation will not affect the validity or enforceability of the remaining terms and provisions hereof or the validity or enforceability of the offending term or provision in any other situation or in any other jurisdiction.

10. Counterparts. This Bill of Sale may be executed in one or more counterparts, each of which will be deemed to be an original copy of this Bill of Sale and all of which, when taken together, will be deemed to constitute one and the same agreement.

11. Notices. All notice, requests, demands and other communications under this Bill of Sale shall be given in accordance with Section 7.3 of the Agreement and at the addresses set forth therein.

[Signature page follows.]

IN WITNESS WHEREOF, Idaho Power has caused its duly authorized representative to execute this Bill of Sale as of the date first above written.

IDAHO POWER COMPANY

By: \_\_\_\_\_  
Name:  
Title:

Schedule 1 to Idaho Power Bill of Sale

[[Schedule to be attached at Closing to contain detailed information for each item of equipment based upon the email exchanged between the Parties pursuant to Section 4.8]]

**Exhibit B-2**

**PacifiCorp Bill of Sale**

THIS PACIFICORP BILL OF SALE is made and entered into as of [\_\_\_\_\_], 2015 (this “Bill of Sale”) by PacifiCorp, an Oregon corporation (“PacifiCorp”), for the benefit of Idaho Power Company, an Idaho corporation (“Idaho Power”). Capitalized terms used but not defined in this Bill of Sale shall have the meanings assigned to such terms in the Agreement (as defined below).

**RECITALS**

WHEREAS, pursuant to that certain Joint Purchase and Sale Agreement, dated as of October 24, 2014 (the “Agreement”), between PacifiCorp and Idaho Power, PacifiCorp has agreed, subject to the terms and conditions of the Agreement, to sell, assign, convey, transfer and deliver to Idaho Power, free and clear of all Encumbrances (except for PacifiCorp Permitted Encumbrances and the lien of the PacifiCorp Mortgage on the Idaho Power Acquired Assets, which lien will be released after Closing in accordance with Section 2.10(b) of the Agreement), undivided ownership interests, as tenant in common, equal to the Idaho Power Ownership Percentages, in all of PacifiCorp’s right, title and interest in, to and under the Purchased Assets (as more fully described below); and

WHEREAS, pursuant to the Agreement, PacifiCorp has agreed to enter into this Bill of Sale pursuant to which the Idaho Power Ownership Percentages in the Purchased Assets will be sold, transferred, assigned, conveyed, set over and delivered to Idaho Power (as more fully described below).

NOW, THEREFORE, in consideration of the foregoing premises and for other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, PacifiCorp hereby agrees as follows:

1. Sale. Subject to the terms and conditions of the Agreement, including delivery of the consideration specified therein, PacifiCorp does hereby sell, assign, convey, transfer and deliver to Idaho Power, free and clear of all Encumbrances (except for PacifiCorp Permitted Encumbrances and the lien of the PacifiCorp Mortgage on the Idaho Power Acquired Assets, which lien will be released after Closing in accordance with Section 2.10(b) of the Agreement), undivided ownership interests, as tenant in common, equal to the Idaho Power Ownership Percentages, in all of PacifiCorp’s right, title and interest in and to the Idaho Power Acquired Assets (the “Purchased Assets”).

2. Excluded Assets Not Assigned. Notwithstanding anything expressed herein to the contrary, the PacifiCorp Excluded Assets are specifically excluded from the Purchased Assets as provided in the Agreement and shall be retained by PacifiCorp at and following the Closing.

3. Further Assurances. PacifiCorp shall, from time to time after the date hereof, at Idaho Power’s request and expense, prepare, execute and deliver to Idaho Power such other instruments of conveyance and transfer and take such other action as Idaho Power may reasonably request in order to sell, transfer, convey, assign and deliver and vest in Idaho Power, its successors and assigns, title to and possession of the Idaho Power Ownership Percentages in the Idaho Power Acquired Assets free and clear of all Encumbrances (except for PacifiCorp Permitted Encumbrances the lien of the PacifiCorp Mortgage on the Idaho Power Acquired Assets, which lien will be released after Closing in accordance

with Section 2.10(b) of the Agreement) as provided in the Agreement and to further effect the purposes of this Bill of Sale.

4. Relationship to Agreement; Construction. This Bill of Sale is delivered pursuant to the Agreement. This Bill of Sale and the provisions hereof are subject, in all respects, to the terms and conditions of the Agreement, including all of the covenants, representations and warranties contained therein, all of which shall survive the execution and delivery of this Bill of Sale to the extent indicated in the Agreement. In the event of any conflict between the terms of the Agreement and the terms of this Bill of Sale, the terms of the Agreement shall prevail.

5. No Waiver. It is understood and agreed that nothing in this Bill of Sale shall constitute a waiver or release of any claims arising out of the contractual relationships between PacifiCorp and Idaho Power.

6. No Third Party Beneficiary. Nothing in this Bill of Sale, express or implied, is intended or shall be construed to confer upon, or give to, any person other than Idaho Power, PacifiCorp and their successors and permitted assigns any remedy or claim under or by reason of this Bill of Sale or any agreements, terms, covenants or conditions hereof and all the agreements, terms, covenants and conditions contained in this Bill of Sale shall be for the sole and exclusive benefit of Idaho Power, PacifiCorp and their successors and permitted assigns.

7. Binding Effect. This Bill of Sale and all of the provisions hereof shall be binding upon and shall inure to the benefit of PacifiCorp, Idaho Power and their respective successors and permitted assigns.

8. Governing Law. This Bill of Sale shall be governed by and construed in accordance with the laws of the State of Idaho (regardless of the laws that might otherwise govern under applicable principles of conflicts of law) as to all matters, including matters of validity, construction, effect, performance and remedies.

9. Severability. Any term or provision of this Bill of Sale that is invalid or unenforceable in any situation will not affect the validity or enforceability of the remaining terms and provisions hereof or the validity or enforceability of the offending term or provision in any other situation or in any other jurisdiction.

10. Counterparts. This Bill of Sale may be executed in one or more counterparts, each of which will be deemed to be an original copy of this Bill of Sale and all of which, when taken together, will be deemed to constitute one and the same agreement.

11. Notices. All notice, requests, demands and other communications under this Bill of Sale shall be given in accordance with Section 7.3 of the Agreement and at the addresses set forth therein.

[Signature page follows.]

IN WITNESS WHEREOF, PacifiCorp has caused its duly authorized representative to execute this Bill of Sale as of the date first above written.

PACIFICORP

By: \_\_\_\_\_  
Name:  
Title:

Schedule 1 to PacifiCorp Power Bill of Sale

[[Schedule to be attached at Closing to contain detailed information for each item of equipment based upon the email exchanged between the Parties pursuant to Section 4.8]]

**Exhibit C**  
**Joint Ownership and Operating Agreement**



**JOINT OWNERSHIP AND OPERATING AGREEMENT**

**BETWEEN**

**IDAHO POWER COMPANY**

**AND**

**PACIFICORP**

**DATED OCTOBER 24, 2014**

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## JOINT OWNERSHIP AND OPERATING AGREEMENT

This Joint Ownership and Operating Agreement, dated October 24, 2014 (the “Execution Date”), is between PacifiCorp, an Oregon corporation, (“PacifiCorp”), and Idaho Power, an Idaho corporation (“Idaho Power”). Each of PacifiCorp and Idaho Power are sometimes hereinafter referred to individually as “Party” and collectively as “Parties”.

### RECITALS:

WHEREAS, Idaho Power is a transmission provider which owns, controls and operates, or in certain cases only operates, equipment for the transmission of electric power and energy located in Idaho, Oregon, Washington and Wyoming (the “Idaho Power Transmission System”);

WHEREAS, Idaho Power uses the Idaho Power Transmission System, its distribution system and its generation resources to provide retail and wholesale electric services, and is the NERC recognized Balancing Authority Operator of one Balancing Authority Area;

WHEREAS, PacifiCorp is a transmission provider which owns, control and operates, or in certain cases only operates, equipment for the transmission of electric power and energy located in Idaho, Oregon, Washington and Wyoming (the “PacifiCorp Transmission System”);

WHEREAS, PacifiCorp uses the PacifiCorp Transmission System, its distribution system and its generation resources to provide retail and wholesale electric services, and is the NERC recognized Balancing Authority Operator of two Balancing Authority Areas (PACW and PACE);

WHEREAS, the Idaho Power Transmission System and the PacifiCorp Transmission System interconnect at the Points of Interconnection and the Idaho Power and PacifiCorp Balancing Authority Areas are considered Adjacent Balancing Authority Areas at the Points of Balancing Authority Area Adjacency;

WHEREAS, the Idaho Power Transmission System and the PacifiCorp Transmission System include certain equipment for the transmission of electric power and energy located in Idaho and Wyoming that are jointly owned and were operated pursuant to certain legacy agreements between the Parties;

WHEREAS, the Parties desired to exchange with one another certain jointly-owned and wholly-owned equipment to provide each Party with transmission capacity that better aligns with the current configuration of its Transmission System and current load service obligations, each of which had changed since the jointly-owned and wholly-owned equipment were originally constructed;

WHEREAS, in order to facilitate such an exchange, the Parties entered into a Joint Purchase and Sale Agreement, dated as of the Execution Date (the “JPSA”), pursuant to which at closing: (i) the ownership of certain jointly-owned equipment was reallocated and the ownership of certain additional equipment was exchanged between the Parties (as further described in Exhibit C, the “Transmission Facilities”); and (ii) certain legacy agreements between the Parties were terminated and the transmission service contained therein converted to OATT service;

WHEREAS, PacifiCorp individually owns additional equipment that serve and are a part of the PacifiCorp Transmission System and will not be part of the Transmission Facilities, but that PacifiCorp will make available to support the operation of the Transmission Facilities (as further described in Exhibit A, the “PacifiCorp Common Equipment”);

WHEREAS, Idaho Power individually owns additional equipment that serve and are a part of the Idaho Power Transmission System and will not be part of the Transmission Facilities, but that Idaho Power will make available to support the operation of the Transmission Facilities (as further described in Exhibit B, the “Idaho Power Common Equipment” and, together with the PacifiCorp Common Equipment, the “Common Equipment”); and

WHEREAS, in connection with the JPSA, Idaho Power and PacifiCorp are entering into this Agreement: (i) to acknowledge each Party’s ownership interest in the jointly-owned Transmission Facilities; (ii) to allocate the transmission capacity of the jointly-owned Transmission Facilities as between the Parties; (iii) to allocate operational responsibility for the Transmission Facilities as between the Parties; (iv) to define the responsibility of the Operators with respect to the operation and maintenance of the Transmission Facilities and Common Equipment; and (v) to define the responsibilities of the Owners with respect to the operation of their Transmission Systems in relation to the other.

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Idaho Power and PacifiCorp agree as follows:

**ARTICLE I**  
**DEFINITIONS; RULES OF INTERPRETATION**

1.1 Definitions.

Unless the context otherwise requires, the following capitalized terms have the meanings given to them below:

“Adjacent Balancing Authority Area” has the meaning set forth in the Reliability Standards.

“Affected Party” has the meaning given to such term in Section 11.1.

“Affiliate” means, with respect to a Person, each other Person that, directly or indirectly, controls, is controlled by or is under common control with, such designated Person; provided, however, that in the case of PacifiCorp, the term “Affiliate” does not include Berkshire Hathaway Inc. or any of its affiliates (other than PacifiCorp and any direct or indirect subsidiaries of PacifiCorp), and no provision of this Agreement shall apply to, be binding on, create any liability of, or otherwise restrict the activities of, Berkshire Hathaway Inc. or any of its affiliates (other than PacifiCorp and any direct or indirect subsidiaries of PacifiCorp). For the purposes of this definition, “control” (including with correlative meanings, the terms “controlled by” and “under common control with”), as used with respect to any Person, shall mean (a) the direct or indirect right to cast at least fifty percent (50%) of the votes exercisable at an annual general meeting (or its equivalent) of such Person or, if there are no such rights, ownership of at



least fifty percent (50%) of the equity or other ownership interest in such Person, or (b) the right to direct the policies or operations of such Person.

“AFUDC” means allowance for funds used during construction and has the meaning set forth in 18 CFR § 101, Electric Plant Instructions § 17 (2014), as amended from time-to-time.

“Agreement” means this Joint Ownership and Operating Agreement (including all Exhibits and Schedules attached hereto), as the same may be amended and supplemented from time to time in accordance with the terms hereof.

“Amendment” has the meaning given to such term in Section 6.1(a)(i).

“Approved Courts” has the meaning given to such term in Section 17.4.

“Automatic Generation Control” has the meaning set forth in the Reliability Standards.

“Balancing Authority Area” means the collection of generation, transmission and loads within the metered boundaries of each Owner determined in accordance with the Reliability Standards.

“Bankrupt” means, with respect to any Person, that such Person: (a) files a petition or otherwise commences, authorizes or acquiesces in the commencement of a proceeding or cause of action under any bankruptcy, insolvency, reorganization or similar law, or has any such petition filed or commenced against it; (b) makes an assignment or any general arrangement for the benefit of creditors; (c) otherwise becomes insolvent (however evidenced); (d) has a liquidator, administrator, receiver, trustee, conservator or similar official appointed with respect to it or any substantial portion of its property or assets; or (e) is generally unable to pay its debts as they fall due.

“Business Days” means any day except a Saturday, Sunday and any day which is a legal holiday or a day on which banking institutions in New York, New York are authorized or obligated by Governmental Requirements to close.

“Capital Upgrade Notice” has the meaning given to such term in Section 6.1(a).

“Claims” has the meaning given to such term in Section 14.1(a).

“Closing Date” has the meaning given to such term in the JPSA.

“Code” has the meaning given to such term in Section 16.2.

“Commercially Reasonable Efforts” means the level of effort that a reasonable electric utility would take in light of the then known facts and circumstances to accomplish the required action at a then commercially reasonable cost (taking into account the benefits to be gained thereby).

“Common Equipment” has the meaning given to such term in the recitals and includes all ancillary equipment necessary to support the operation of the Substations, including land, site

preparation, improvements (control building and other permanent buildings), communications equipment, control equipment, SCADA, relays, batteries, battery chargers, cable trench, cabling, local service, security equipment, fencing, yard gravel, and grounding. Each Owner's Common Equipment, sorted by Substation, on the Effective Date is identified on Exhibit A or Exhibit B.

“Continuing Owner” has the meaning given to such term in Section 7.3.

“Costs” means, with respect to the construction, reconstruction or upgrade of the Transmission Facilities or Common Equipment by or on behalf of the Operator responsible for such Transmission Facilities or Common Equipment pursuant to this Agreement, including capital upgrades and improvements thereto, such Operator's actual cost of: (a) preliminary surveys and investigations and property acquisitions in connection therewith; and (b) the development, design, engineering, procurement, construction, reconstruction and upgrade of such Transmission Facilities and Common Equipment, including an allowance for AFUDC and applicable overheads determined in accordance with such Operator's customary practices, as calculated in accordance with FERC's Uniform System of Accounts; provided, however, AFUDC shall be recovered by Operators, if at all, in accordance with Section 4.7(b).

“Damage Notice” has the meaning given to such term in Section 7.1(a).

“Damaged Facilities” has the meaning given to such term in Section 7.1(a).

“Decommissioning Notice” has the meaning given to such term in Section 8.3.

“Defaulting Party” has the meaning given to such term in Section 12.1.

“Delegate” has the meaning given to such term in Section 4.3.

“Directional Capacity Allocation” has the meaning given to such term in Section 3.2(a).

“Directional Capacity Allocation Percentage” has the meaning given to such term in Section 3.2(a).

“Dispute” has the meaning given to such term in Section 17.1.

“Dispute Notice” has the meaning given to such term in Section 17.2.

“Dynamic Transfer Capability” means the intra-hour deviation from scheduled flow.

“Effective Date” has the meaning given to such term in Section 2.1.

“Electing Owner” has the meaning given to such term in Section 6.1(a).

“Energy Emergency” has the meaning set forth in the applicable version of NERC Reliability Standard EOP-002, which pertains to capacity and energy emergencies.

“Event of Default” has the meaning given to such term in Section 12.1.

“Execution Date” has the meaning given to such term in the preamble.

“Executive(s)” has the meaning given to such term in Section 17.3(a).

“Excluded Transmission Facilities Sites” has the meaning given to such term in Section 3.8(h).

“FERC” means the Federal Energy Regulatory Commission.

“FERC Methodology” has the meaning given to such term in Section 4.7(b).

“FERC Uniform System of Accounts” means the Uniform System of Accounts Prescribed for Public Utilities and Licensees Subject to the Jurisdiction of the Federal Power Act prescribed by FERC, and codified as of the Execution Date at 18 C.F.R. Part 101, as the same may be amended from time to time.

“Force Majeure” has the meaning given to such term in Section 11.1.

“Good Utility Practice” means any of the practices, methods and acts engaged in or approved by a significant portion of the electric utility industry during the relevant time period, or any of the practices, methods and acts which, in the exercise of reasonable judgment in light of the facts known at the time the decision was made, would have been expected to accomplish the desired result at a reasonable cost consistent with good business practices, reliability, safety and expedition. Good Utility Practice is not intended to be limited to the optimum practice, method, or act to the exclusion of all others, but rather to be acceptable practices, methods, or acts generally accepted in the region, including those practices required by Federal Power Act section 215(a)(4), 16 U.S.C. § 824o(a)(4)(2014).

“Governmental Authority” means any federal, state, local or municipal governmental body; any governmental, quasi-governmental, regulatory or administrative agency, commission, body or other authority exercising or entitled to exercise any administrative, executive, judicial, legislative, policy, regulatory or taxing authority or power, including FERC, NAESB, NERC or any regional reliability council; or any court or governmental tribunal, in each case, having jurisdiction over the Person or matter in question, including either Owner (including in its capacity as Operator) or any of its Affiliates or the ownership, use, operation and maintenance, repair and reconstruction, or retirement and decommissioning of all or a portion of the Transmission Facilities or the Common Equipment.

“Governmental Authorizations” means any license, permit, order, approval, filing, waiver, exemption, variance, clearance, entitlement, allowance, franchise, or other authorization from or by a Governmental Authority that is applicable to the Person or matter in question.

“Governmental Requirements” means all laws, statutes, ordinances, rules, regulations, codes, and similar acts or promulgations or other legally enforceable requirements of any Governmental Authority that are applicable to the Person or matter in question.

“Idaho Power” has the meaning given to such term in the preamble.

“Idaho Power Common Equipment” has the meaning given to such term in the recitals.

“Idaho Power License” has the meaning given to such term in Section 3.8(a)(i).

“Idaho Power Real Property Rights” has the meaning given to such term in Section 3.8(a)(ii).

“Idaho Power Sites” has the meaning given to such term in Section 3.8(a)(ii).

“Idaho Power Transmission System” has the meaning given to such term in the recitals.

“Indemnified Party” has the meaning given to such term in Section 14.1(a).

“Indemnifying Party” has the meaning given to such term in Section 14.1(a).

“Interconnection Owner” has the meaning given to such term in Section 5.3.

“Interrupting Owner” has the meaning given to such term in Section 10.1(c).

“Jim Bridger Project” means the four-unit Jim Bridger coal fired electric power plant and related facilities, of which Idaho Power’s ownership share is 1/3, and PacifiCorp’s ownership share is 2/3 and which is metered at the bus bar located at the Jim Bridger Project.

“Jim Bridger Project Net Generation” means the gross generation output of the four Jim Bridger Project generators metered on the low side of the generator step up transformers, minus the calculated losses on the four step up transformers, minus the tertiary loads on the 345/230 kV transformers #1 and #2, minus the 230/34 kV transformer #5 load, as calculated below:

Jim Bridger total generation – ((Jim Bridger Unit1)<sup>2</sup> + (Jim Bridger Unit2)<sup>2</sup> + (Jim Bridger Unit3)<sup>2</sup> + (Jim Bridger Unit4)<sup>2</sup>) x (4.4 x 10<sup>-6</sup>) - 1.2 – XFMR1tertiary – XFMR2tertiary – XFMR5.

“Jim Bridger Transmission Losses” means the calculated line losses on the Jim Bridger-Goshen, Jim Bridger-Populus #1 and #2, Populus-Kinport, and Populus-Borah #1 and #2 345 kV lines, and the transformer losses on the Jim Bridger 345/230 kV transformers #1, 2 and 3.

“JPSA” has the meaning given to such term in the recitals.

“Losses” mean any and all damages and losses, deficiencies, liabilities, taxes, obligations, penalties, judgments, settlements, claims, payments, fines, interest, costs and expenses, whether or not resulting from third party claims, including the costs and expenses of any and all actions and demands, assessments, judgments, settlements and compromises relating thereto and the costs and expenses of attorneys’, accountants’, consultants’ and other professionals’ fees and expenses incurred in the investigation or defense thereof or the enforcement of rights hereunder and costs and expenses of remediation (including, in the case of remediation, all expenses and costs associated with financial assurance); provided, however, that in no event shall Losses include lost profits or damages and losses excluded under Section 14.8(a).

“Manager” has the meaning given to such term in Section 17.3(a).

“McNary Transmission Project” has the meaning given to such term in Section 6.2.

“McNary Transmission Project Agreements” has the meaning given to such term in Section 6.2.

“Monthly Common Equipment Charge” has the meaning given to such term in Exhibit D.

“Monthly Transmission Facilities O&M Charge” has the meaning given to such term in Exhibit D.

“NAESB” means the North American Energy Standards Board.

“Negotiation End Date” has the meaning given to such term in Section 6.2.

“NERC” means the North American Electric Reliability Corporation.

“Non-Defaulting Party” means an Owner that is not a Defaulting Party.

“Non-Operating Owner” means, in a given circumstance or context with respect to certain Transmission Facilities or Common Equipment, the Owner which is not also serving as the Operator in such circumstance or context with respect to such Transmission Facilities or Common Equipment.

“OATT” means, with respect to each Owner, the Owner’s Open Access Transmission Tariff on file with FERC.

“Operating Owner” means, in a given circumstance or context with respect to certain Transmission Facilities or Common Equipment, the Owner which is also serving as the Operator in such circumstance or context with respect to such Transmission Facilities or Common Equipment.

“Operator” means PacifiCorp or Idaho Power, in its capacity as Operator under this Agreement.

“Other Costs” has the meaning given to such term in Section 4.7(a).

“Other Costs Records” has the meaning given to such term in Section 4.5.

“Owner” means PacifiCorp or Idaho Power, in its capacity as an owner of Transmission Facilities or Common Equipment under this Agreement.

“Ownership Interest” means: (a) in respect of an Owner and a Segment, the ownership interest (expressed as a percentage) of such Owner in such Segment as described in Section 3.1(a) and set forth on Exhibit C, as the same may be adjusted from time to time pursuant to Section 3.3(b); and (b) in respect of an Owner and Common Equipment, the one hundred percent (100%) ownership interest of such Owner in such Common Equipment.

“PacifiCorp” has the meaning given to such term in the preamble.

“PacifiCorp Common Equipment” has the meaning given to such term in the recitals.

“PacifiCorp License” has the meaning given to such term in Section 3.8(a)(ii).

“PacifiCorp Real Property Rights” has the meaning given to such term in Section 3.8(a)(i).

“PacifiCorp Sites” has the meaning given to such term in Section 3.8(a)(i).

“PacifiCorp Transmission System” has the meaning given to such term in the recitals.

“Party” and “Parties” have the meanings given to such terms in the preamble.

“Paths” means the specific rated electric transmission paths within the Western Interconnection that are identified in the WECC path rating catalogue and that are identified in Exhibit C, which rated paths the Parties acknowledge may be comprised of transmission line or substation equipment that are in addition to those identified on Exhibit C.

“Person” means an individual, partnership, corporation, limited liability company, joint venture, association, trust, unincorporated organization, Governmental Authority, or other form of entity.

“Points of Balancing Authority Area Adjacency” means the points at which Idaho Power’s Balancing Authority Area is an Adjacent Balancing Authority Area with each of PacifiCorp’s PACE and PACW Balancing Authority Areas.

“Points of Interconnection” means the points of interconnection between Idaho Power’s Transmission System and PacifiCorp’s Transmission System.

“Prior Projects” has the meaning given to such term in Section 5.2(e).

“Pro Rata Share” or “Pro Rata Basis” means a proportionate allocation of a quantity between the Owners that is calculated by multiplying the quantity being allocated by each Owner’s Ownership Interest or Directional Capacity Allocation Percentage or other metric, as the context provides.

“Proprietary Information” has the meaning given to such term in Section 15.6.

“Qualified Owner” means an Owner that has an OATT on file with FERC under which it is authorized to provide transmission service on its transmission system.

“Real Property Licenses” has the meaning given to such term in Section 3.8(a)(ii).

“Real Property Rights” has the meaning given to such term in Section 3.8(a)(ii).

“Regulations” has the meaning given to such term in Section 16.2.

“Reliability Standards” means the electric reliability standards approved by FERC pursuant to Federal Power Act Section 215, 16 U.S.C. §824o(d) (2014).

“Remaining Owner” has the meaning given to such term in Section 8.3.

“Representatives” means, in respect of an Owner or Operator, the directors, officers, shareholders, partners, members, employees, agents, consultants, contractors or other representatives of such Owner or Operator.

“Retired Transmission Facilities” has the meaning given to such term in Section 8.1.

“Segment” means a Substation Segment or a Transmission Segment.

“Substations” means the substations that are identified on Exhibit C.

“Substation Segment” means the Transmission Facilities that are identified on a specific row of Exhibit C as a Substation.

“Transmission Segment” means the Transmission Facilities that are identified on a specific row of Exhibit C as a transmission line.

“Tax Indemnifying Party” has the meaning given to such term in Section 16.4.

“Tax Indemnitee Party” has the meaning given to such term in Section 16.4.

“Taxes” has the meaning given to such term in Section 16.3.

“Term” has the meaning given to such term in Section 2.2.

“Terminated Transmission Facilities” has the meaning given to such term in Section 2.3(a).

“Total Directional Capacity” has the meaning given to such term in Section 3.2(a).

“Transfer” has the meaning given to such term in Section 18.1.

“Transferee” has the meaning given to such term in Section 15.1.

“Transferor” has the meaning given to such term in Section 15.1.

“Transmission Facilities” has the meaning given to such term in the recitals.

“Transmission Facilities Contracts” means, in respect of each Operator, each agreement, instrument or other contract relating to or in connection with the Transmission Facilities or Common Equipment it is responsible for, that such Operator enters into pursuant to this Agreement and, in respect of the Prior Projects, that the Operating Owner entered into prior to the Effective Date; but does not include transmission service agreements.

“Transmission Facilities Sites” has the meaning given to such term in Section 3.8(a)(ii).

“Transmission System” means, in the case of PacifiCorp, the PacifiCorp Transmission System, and, in the case of Idaho Power, the Idaho Power Transmission System.

“WECC” means the Western Electricity Coordinating Council.

“WIS Agreement” has the meaning given to such term in Section 14.8(b).

## 1.2 Rules of Construction.

The following rules of interpretation shall apply in this Agreement:

- (a) The masculine shall include the feminine and neuter.
- (b) References to “Articles,” “Sections,” “Exhibits” and “Schedule” shall be to articles, sections, exhibits and schedules of this Agreement.
- (c) The Exhibits and Schedules attached hereto are incorporated in and are intended to be a part of this Agreement.
- (d) This Agreement was negotiated and prepared by both Parties with the advice and participation of counsel. The Parties have agreed to the wording of this Agreement and none of the provisions hereof shall be construed against one Party on the ground that such Party is the author of this Agreement or any part hereof.
- (e) Each reference in this Agreement to any agreement or document or a portion or provision thereof shall be construed as a reference to the relevant agreement or document as amended, supplemented or otherwise modified from time to time with the written approval of both the Parties.
- (f) Each reference in this Agreement to Governmental Requirements and to terms defined in, and other provisions of, Governmental Requirements shall be references to the same (or a successor to the same) as amended, supplemented or otherwise modified from time to time.
- (g) The term “day” shall mean a calendar day, the term “month” shall mean a calendar month, and the term “year” shall mean a calendar year. Whenever an event is to be performed, a period commences or ends, or a payment is to be made on or by a particular date and the date in question falls on a day which is not a Business Day, the event shall be performed, or the payment shall be made, on the next succeeding Business Day; provided, however, that all calculations shall be made regardless of whether any given day is a Business Day and whether or not any given period ends on a Business Day.
- (h) Each reference in this Agreement to a Person includes its successors and permitted assigns; and each reference to a Governmental Authority includes any Governmental Authority succeeding to its functions and capacities.
- (i) In this Agreement, the words “include,” “includes” and “including” are to be construed as being at all times followed by the words “without limitation.”



(j) The words “hereof,” “herein” and “hereunder” and words of similar import when used in this Agreement shall, unless otherwise specified, refer to this Agreement as a whole and not to any particular provision of this Agreement.

## **ARTICLE II**

### **TERM**

2.1 Effectiveness of this Agreement. This Agreement, including the Parties’ rights and obligations hereunder, shall become effective, if at all, on the Closing Date (the “Effective Date”). For the avoidance of doubt, no aspect of this Agreement, other than this Section 2.1, shall have any effect unless and until the Effective Date occurs. If the Effective Date does not occur and the JPSA is terminated, this Agreement, including this Section 2.1, shall become void *ab initio*.

2.2 Term. The term of this Agreement (“Term”) shall commence upon the Effective Date and shall continue in full force and effect until terminated in accordance with the provisions hereof.

#### 2.3 Termination.

(a) Subject to Section 2.4(a) and Section 2.4(b), this Agreement shall terminate solely with respect to certain Transmission Facilities and Common Equipment (each, “Terminated Transmission Facilities”), and not otherwise with respect to any other Transmission Facilities or Common Equipment or other obligations hereunder, if one or more of the following events occur:

(i) The Terminated Transmission Facilities are damaged and destroyed and the Owners decide not to repair or rebuild (or cannot reach agreement to repair or rebuild) them in accordance with Article VII; or

(ii) The Terminated Transmission Facilities are retired and decommissioned in accordance with Article VIII.

(b) Subject to Section 2.4(c), this entire Agreement shall terminate if one or more of the following events occur:

(i) Mutual agreement of the Parties to terminate this Agreement; or

(ii) This Agreement is terminated by exercise of remedies pursuant to Section 12.3.

#### 2.4 Effect of Termination.

(a) If this Agreement is terminated pursuant to Section 2.3(a) with respect to any Terminated Transmission Facilities, then, except as for those provisions that are expressly intended to survive termination and, subject to Section 2.4(b) and receipt of any necessary Governmental Authorizations required by Governmental Requirements, this Agreement shall terminate and become void and of no further force and effect, without further action by either

Party solely with respect to such Terminated Transmission Facilities, provided that neither Party shall be relieved from any of its obligations or liabilities hereunder accruing prior thereto.

(b) In the event that this Agreement is terminated pursuant to Section 2.3(a) with respect to any Terminated Transmission Facilities and the Non-Operating Owner continues to own all or a portion of the Ownership Interest(s) in such Terminated Transmission Facilities, then: (i) the Operator shall, upon written notice from the Non-Operating Owner delivered to the Operator no later than fifteen (15) Business Days after termination of this Agreement solely with respect to such Terminated Transmission Facilities pursuant to Section 2.3(a), continue to perform such of its obligations and covenants in Articles VI, VII, and VIII as are set forth in the notice; (ii) such obligations and covenants, together with Articles XI, XIV, XV, XVI, XVII, and XIX (to the extent applicable to the surviving covenants and obligations), shall continue in full force and effect notwithstanding the termination of this Agreement solely with respect to such Terminated Transmission Facilities pursuant to Section 2.3(a); and (iii) the Parties shall amend this Agreement to reflect such changes to this Agreement as shall be necessary and mutually acceptable to the Parties to conform this Agreement solely as it relates to such Terminated Transmission Facilities to the surviving provisions of this Agreement in accordance with this Section 2.4(b).

(c) If this Agreement is terminated pursuant to Section 2.3(b), then, except as for those provisions that are expressly intended to survive termination of this Agreement and, subject to receipt of any necessary Governmental Authorizations required by Governmental Requirements, including FERC approval, this Agreement shall terminate and become void and of no further force and effect, without further action by either Party, provided that neither Party shall be relieved from any of its obligations or liabilities hereunder accruing prior thereto.

### **ARTICLE III**

#### **TRANSMISSION FACILITIES OWNERSHIP INTERESTS**

##### 3.1 Ownership Interests.

(a) Pursuant to the JPSA, as of the Closing Date: (i) the percentage of ownership in a Segment that is owned by Idaho Power is set forth in column A of Exhibit C, and the percentage of ownership in a Segment that is owned by PacifiCorp is set forth in column B of Exhibit C; and (ii) when the Owners each own a percentage of a Segment, each of the Owners own an undivided ownership interest in such Segment as tenants-in-common.

(b) The Owners agree that they shall enter into such additional documentation as shall reasonably be required to document the Owners' Ownership Interests in the Transmission Facilities and any change in the Owners' Ownership Interests in the Transmission Facilities as a result of the application of Section 3.3(b), provided that in no event shall an Owner be responsible for paying any amount to the other Owner as a result of any change in any Ownership Interest in the Transmission Facilities, except as expressly provided for in this Agreement or as otherwise agreed to in writing by the Parties.

### 3.2 Capacity Allocations.

(a) Directional Capacity Allocation. The Parties agree that the total directional transmission capacity in megawatts of each Segment and Path is set forth in columns E and H of Exhibit C (the “Total Directional Capacity”), and is allocated to: (i) Idaho Power (A) as expressed in megawatts as set forth in columns C and F of Exhibit C and (B) as expressed as a percentage of the total directional transmission capacity of each Segment and Path as set forth in columns I and K of Exhibit C; and (ii) PacifiCorp (A) as expressed in megawatts as set forth in columns D and G of Exhibit C and (B) as expressed as a percentage of the total directional transmission capacity of each Segment and Path as set forth in columns J and L of Exhibit C. Each of the allocations of directional transmission capacity of each of the Segments and Paths to each of the Owners expressed in megawatts in Sections 3.2(a)(i)(A) and 3.2(a)(ii)(A) is herein referred to as the “Directional Capacity Allocation” and each of the allocations of directional transmission capacity of each of the Segments and Paths to each of the Owners in percentages in Sections 3.2(a)(i)(B) and 3.2(a)(ii)(B) is herein referred to as the “Directional Capacity Allocation Percentage.”

(b) Scheduling Over Segments which are Not Part of a Path. Each Owner shall have the right to post and sell its Directional Capacity Allocation over each Segment (which is not part of a Path) in accordance with its OATT, and each Owner shall schedule energy or make available for scheduling each Segment (which is not part of a Path) in each direction consistent with its applicable Directional Capacity Allocation Percentage of the Total Directional Capacity of the Segment in each direction and pursuant to Governmental Requirements and Governmental Authorizations; provided, however, that at no time shall an Owner be entitled to post, sell, schedule or make available for scheduling more than its applicable Directional Capacity Allocation Percentage of the Total Directional Capacity of any Segment (which is not part of a Path) in any direction, unless otherwise mutually agreed to in writing by the Owners.

(c) Scheduling Over Segments which are Part of a Path. Each Owner shall have the right to post and sell its Directional Capacity Allocation over a Path in accordance with its OATT, and each Owner shall schedule energy or make available for scheduling a Path in each direction consistent with its applicable Directional Capacity Allocation Percentage of the Total Directional Capacity of the Path in each direction and pursuant to Governmental Requirements and Governmental Authorizations; provided, however, that at no time shall an Owner be entitled to post, sell, schedule or make available for scheduling more than its applicable Directional Capacity Allocation Percentage of the Total Directional Capacity of any Path over one or more of the Segments which are part of the Path in any direction, unless otherwise mutually agreed to in writing by the Owners.

### 3.3 Adjustment of Capacity Allocations and Ownership Interests.

(a) Adjustment of Directional Capacity Allocations and Directional Capacity Allocation Percentages.

(i) Each of the Owners shall be allocated their Pro Rata Share (based on their applicable Directional Capacity Allocation Percentages) of all temporary changes in the Total Directional Capacity of a Segment or Path.

(ii) Permanent changes in the Total Directional Capacity of a Segment or Path occur when the first of the following occurs: (A) when the quantity and, if applicable, direction of change in Total Directional Capacity are agreed to by the Owners; or (B) when WECC or the applicable WECC committee recognizes the quantity and, if applicable, direction of change in Total Directional Capacity.

(iii) Each of the Owners shall be allocated their Pro Rata Share (based on their applicable Directional Capacity Allocation Percentages) of any permanent decrease or permanent increase (which is not the result of a capital upgrade or which is the result of a capital upgrade that both Owners participated in on a Pro Rata Basis (in accordance with their Ownership Interests)) in the Total Directional Capacity of a Segment or Path calculated pursuant to Section 3.3(a)(ii). In the event of a permanent increase in the Total Directional Capacity of a Segment or Path calculated pursuant to Section 3.3(a)(ii), then the increase in Total Directional Capacity shall be allocated to the Owners based on their participation in the capital upgrade established pursuant to Section 6.1.

(iv) In the event there is a permanent increase or decrease in the Total Directional Capacity of a Segment or Path calculated pursuant to Section 3.3(a)(ii), the Owners shall promptly amend the Agreement to update Exhibit C to reflect revisions in the Total Directional Capacity of the Segment or Path as well as the Directional Capacity Allocations and Directional Capacity Allocation Percentages of the Owners in the Segment or Path calculated pursuant to Sections 3.3(a)(ii) and 3.3(a)(iii).

(b) Adjustment of Ownership Interests in Segments.

(i) Only permanent changes in the Total Directional Capacity of a Segment pursuant to Section 3.3(a)(ii) have the ability to affect the Owners' Ownership Interests in a Segment. In the event that there is a permanent increase or decrease in the Total Directional Capacity of a Segment in accordance with Section 3.3(a)(ii), then the Ownership Interest for each Owner shall be calculated on the following basis:

(A) Add both of the Owner's Directional Capacity Allocations in the Segment (taking into account the Owner's Pro Rata Share of the increase or decrease determined in accordance with Section 3.3(a));

(B) Add both of the Segment's Total Directional Capacities (taking into account the increase or decrease of the Segment's Total Directional Capacities determined in accordance with Section 3.3(a)); and

(C) Divide the sum of clause A above by the sum of clause B above to produce the Owner's revised Ownership Interest in the Segment.

(ii) In the event that there is a permanent increase or decrease in the Total Directional Capacity of a Segment in accordance with Section 3.3(a)(ii), the Owners shall promptly amend the Agreement to update Exhibit C to reflect any revisions in the Ownership Interests of the Owners in any Segment calculated in accordance with this Section 3.3(b)(i). In addition, the Owners shall promptly amend the Agreement to update Exhibit C to reflect

revisions in any Substation O&M Allocation as a result of changes in the Ownership Interests of the Owners in any Substation Segment calculated in accordance with Section 3.3(b)(i).

(c) Reviews.

(i) Subject to Section 3.3(c)(iii), the Owners shall meet periodically, but not less than every five (5) years beginning in the year 2020, to review:

- (A) The Directional Capacity Allocations, the Directional Capacity Allocation Percentages and the Substation O&M Allocations set forth in Exhibit C;
- (B) The formulas for adjusting Directional Capacity Allocation Percentages and Ownership Interests set forth in this Section 3.3;
- (C) The definition of Pro Rata Share;
- (D) The treatment of electric losses set forth in Section 9.5;
- (E) The formulas describing the charges set forth in Exhibit D; and
- (F) Any other provisions of this Agreement as either Party may elect.

(ii) Subject to Section 3.3(c)(iii), the Owners shall meet promptly and attempt to reach a mutually agreeable solution in the event that a Governmental Requirement or Governmental Authorization adversely affects: (A) the ability of an Owner to perform its obligations or exercise its rights under this Agreement; or (B) the treatment of assets of an Owner that are subject to or affected by this Agreement.

(iii) In no event shall this Agreement be amended, supplemented or otherwise modified pursuant to Sections 3.3(c)(i) or 3.3(c)(ii), unless the Parties agree in writing to such amendment, supplement or modification.

3.4 Qualified Owner. Each Owner shall take all actions required to continue to be a Qualified Owner during the Term. If at any time during the Term an Owner ceases to be a Qualified Owner, then such Owner shall immediately provide notice thereof to the other Owner and take all actions required to resume being a Qualified Owner.

3.5 No Right to Use. For the avoidance of doubt, the provisions of this Agreement shall not confer upon either Owner the right to use or transmit energy over any transmission facilities owned by the other Owner (other than with respect to the Transmission Facilities and Paths as provided for herein).

3.6 Payments. All payments required to be made by or on behalf of the Owners under the terms of this Agreement, including payments to the Operators of the Monthly Transmission

Facilities O&M Charge, the Monthly Substation O&M Charge, the Monthly Common Equipment Charge and Other Costs, shall be made to the account or accounts designated by the Owner or Operator to which the payment is owed, by wire transfer in immediately available funds in the lawful currency of the United States.

3.7 Waiver of Partition Rights. The Owners acknowledge that any exercise of the remedy of partition (whether at law or in equity) of the jointly-owned Transmission Facilities or any portion thereof would be impracticable in view of the purposes and requirements of this Agreement, would violate the spirit and intent of this Agreement, and would defeat the Owners' intentions and reasonable expectations as well as the consideration upon which each Owner entered into this Agreement. Accordingly, each Owner agrees that during the Term it: (a) will not, directly or indirectly, commence, maintain, support or join in any action or proceedings of any kind to partition the jointly-owned Transmission Facilities or any portion thereof; and (b) waives, after consultation with its qualified legal counsel, any and all rights that it may have under this Agreement or Governmental Requirements (whether at law or in equity) or otherwise to commence, maintain, support or join in any such action or proceeding. Each Owner acknowledges that the other Owner has entered into and will perform the terms of this Agreement in reliance upon the other Owner's agreement and adherence to the terms of this Section 3.7, and would not have entered into this Agreement but for such reliance; and that it would be unjust and inequitable for any Owner to violate or to seek relief from any provision of this Section 3.7.

3.8 Nonexclusive License to Enter and Use Real Property.

(a) Subject to the terms and conditions of this Agreement, including this Section 3.8:

(i) PacifiCorp hereby irrevocably grants to Idaho Power a nonexclusive license (the "Idaho Power License") to use and access the real property to which Idaho Power's Ownership Interests in the Transmission Facilities are affixed (the "PacifiCorp Sites"), but only to the extent of, and subject in all respects to, PacifiCorp's real property interests (including fee, rights-of-way, easements and other real property interests) and other real property rights therein (collectively, the "PacifiCorp Real Property Rights") and only to the extent such Idaho Power License is permitted by the PacifiCorp Real Property Rights and Governmental Requirements; and

(ii) Idaho Power hereby irrevocably grants to PacifiCorp a nonexclusive license (the "PacifiCorp License" and, together with the Idaho Power License, the "Real Property Licenses") to use and access the real property to which PacifiCorp's Ownership Interests in the Transmission Facilities are affixed (the "Idaho Power Sites" and, together with the PacifiCorp Sites, the "Transmission Facilities Sites"), but only to the extent of, and subject in all respects to, Idaho Power's real property interests (including fee, rights-of-way, easements and other real property interests) and other real property rights therein (collectively, the "Idaho Power Real Property Rights" and, together with the PacifiCorp Real Property Rights, the "Real Property Rights") and only to the extent such PacifiCorp License is permitted by the Idaho Power Real Property Rights and Governmental Requirements.

(b) Each Real Property License will be utilized by the grantee Owner and its Representatives for the use of, and rights of ingress, egress and access to, the applicable Transmission Facilities Sites to permit the Owner and its Representatives to exercise the Owner's rights and obligations as to its Ownership Interests in the Transmission Facilities.

(c) The rights of the grantee Owner and its Representatives for use of, ingress, egress and access to the applicable Transmission Facilities Sites shall be governed by this Section 3.8 during the period the Real Property License is in effect, including during any period after this Agreement has been terminated but the surviving provisions identified in Section 10.2 (including Section 3.8) remain in effect.

(d) Upon the termination or expiration of this Agreement, each Real Property License may be utilized by the grantee Owner and its Representatives for the right of ingress, egress and access to the Transmission Facilities Sites, for the sole purpose of inspection and as provided for in Section 3.8(f).

(e) In the exercise of its rights under the Real Property License: (i) the grantee Owner and its Representatives shall not interfere with the construction, commissioning, operation and maintenance, capital upgrades and improvements to, repair and reconstruction of, and retirement and decommissioning of the Transmission Facilities (or any other equipment or facilities owned, controlled or operated by the grantor Owner on the Transmission Facilities Site) or any portion thereof by the Operator or pose a safety hazard; (ii) the grantee Owner and its Representatives shall comply with any requirements of the Real Property Rights applicable to the Transmission Facilities Sites as of the Effective Date and any other Real Property Rights arising after the Effective Date with respect to which it receives written notice; (iii) the grantee Owner shall provide reasonable prior written notice to the grantor Owner of its intent to exercise any right or privilege granted by the Real Property License; and (iv) the grantee Owner and its Representatives exercising any right or privilege under the Real Property License shall comply with the grantor Owner's or any other contractor's safety and operational procedures and security rules, provided that such procedures and rules are in writing and are delivered to the grantee Owner in advance. For the avoidance of doubt, the Owners acknowledge that no representations or warranties are made with respect to the Transmission Facilities Sites and that the Real Property Licenses are expressly subject in all respects to all Real Property Rights applicable to the Transmission Facilities Sites.

(f) Each Real Property License includes a nonexclusive right of the grantee Owner for the location of equipment in which such Owner has an Ownership Interest, together with any replacements, capital upgrades or improvements thereto, on the Transmission Facilities Sites, to be utilized by such Owner to locate such equipment on such premises, together with the right to access such equipment over and across the Transmission Facilities Sites, provided that any replacements, capital upgrades or improvements to such equipment shall be made in accordance with the provisions of this Agreement prior to its expiration or termination.

(g) Each Real Property License shall terminate, in whole or in part, if and to the extent the grantee Owner no longer requires the Real Property License for the uses described in this Section 3.8, including if and to the extent such Owner no longer has an Ownership

Interest in the Transmission Facilities affixed to the respective Transmission Facilities Sites, written notice of which the grantee Owner shall promptly provide to the grantor Owner.

(h) If and to the extent the Real Property Licenses are not permitted by any of the Real Property Rights with respect to all or any portion of the Transmission Facilities Sites (the “Excluded Transmission Facilities Sites”), then the Parties shall cooperate in good faith to identify and use Commercially Reasonable Efforts to implement an alternative to the Real Property Licenses with respect to the Excluded Transmission Facilities Sites in order to attempt to provide each of the Parties with the rights that they would have been provided under the Real Property Licenses with respect to the Transmission Facilities Sites; provided, however, in no event shall an Owner be required to amend, revise or modify in any respect any of its Real Property Rights pursuant to this Section 3.8(h).

3.9 Access to Antelope Substation for Idaho Power Maintenance of Department of Energy Facilities.

(a) PacifiCorp shall provide Idaho Power access to the Antelope Substation for the purpose of maintaining the Department of Energy equipment that is listed on Exhibit E and located in the Antelope Substation.

(b) PacifiCorp shall provide Idaho Power access to the Antelope Substation control building to allow Idaho Power to perform the necessary switching to maintain the Department of Energy equipment, and to allow access to Idaho Power’s SCADA, communication, telemetry and metering equipment. Idaho Power shall provide PacifiCorp advance notice of its desire to gain access to the control building.

**ARTICLE IV**  
**OPERATOR OF TRANSMISSION FACILITIES**

4.1 Appointment of Operator.

(a) The Owners hereby appoint the Party set forth in column M of Exhibit C as the Operator of each of the Transmission Facilities associated with the Party’s name on Exhibit C, and the Party hereby accepts appointment, to serve as the Operator and to perform the other covenants and obligations of the Operator expressly set forth in this Agreement, in accordance with the terms and conditions of this Agreement.

(b) Each of the Owners hereby authorizes the Operators to utilize its Common Equipment and wholly-owned Transmission Facilities to support the operation of the Transmission Facilities in accordance with the terms of this Agreement.

(c) Notwithstanding anything to the contrary contained in this Agreement or Governmental Requirements, the Owners agree that the Operators shall have no obligations, responsibilities or duties to the Owners other than as are expressly provided for in this Agreement.



#### 4.2 Authority of Operator.

(a) Subject to the limitations set forth in Articles IV-VIII, each Operator shall be responsible in all respects for the Transmission Facilities and Common Equipment for which it is the Operator in accordance with the terms and conditions of this Agreement. Without limiting the foregoing, each Operator shall supervise and perform, or cause to be supervised and performed, the physical operation and maintenance of, interconnection to, design of, capital upgrades and improvements to, repair and reconstruction of, security of, outage restoration of, and retirement and decommissioning of, the Transmission Facilities and Common Equipment it is responsible for in accordance with this Article IV and Articles V-VIII. In the performance of its obligations under this Agreement, each Operator shall have authority, subject to the other terms of this Article IV and Articles V-IX, to take any or all of the actions it reasonably determines are necessary to perform its obligations under this Agreement.

(b) The Owners and the Operators agree that title to all capital upgrades and improvements to the Segments and Common Equipment constructed by or on behalf of the Operators pursuant to Articles V and VI shall vest with the Owner or Owners of such Segments or Common Equipment in accordance with their respective Ownership Interests in such Segments or Common Equipment, and, in the case of jointly-owned Segments, shall be jointly owned by the Owners as tenants-in-common in accordance with their respective Ownership Interests in the jointly-owned Segments.

(c) Each Operator will exercise or enforce all of the benefits, rights and remedies under the Transmission Facilities Contracts for the benefit of the Owners without adverse distinction between the Owners. In furtherance and not in limitation of the immediately preceding sentence, and except as otherwise provided in Section 9.5 with respect to electric losses, each Operator agrees to transfer, assign, distribute, pay over or otherwise make available to the Non-Operating Owner, the Non-Operating Owner's Pro Rata Share (based on its respective Ownership Interest(s), if any) of any payments or proceeds obtained pursuant to any Transmission Facilities Contract. Notwithstanding anything to the contrary contained in this Agreement, the Owners agree that only the Operators shall be entitled to exercise or enforce the benefits, rights and remedies under the Transmission Facilities Contracts.

4.3 Delegation of Responsibilities. An Operator may, in its sole and absolute discretion, utilize its employees and supervisory personnel, and any independent technical advisors, consultants, contractors and agents which it may select, as may be required to perform its obligations (each, a "Delegate"). Notwithstanding any such delegation, the Operator shall remain responsible and liable for all of its delegated obligations in accordance with the terms of this Agreement.

#### 4.4 Governmental Authorizations.

(a) Each Operator is authorized to prepare and submit to all appropriate Governmental Authorities the necessary reports, applications, plans, specifications and other documents to procure all Governmental Authorizations required to perform its obligations under this Agreement with respect to the Transmission Facilities and Common Equipment it is responsible for or to comply with Governmental Requirements, provided that the Operator shall

consult with the Non-Operating Owner prior to the submission of any such reports, application, plans, specification and other documents to the extent to which they relate to any jointly-owned Transmission Facilities. To the extent permitted by Governmental Requirements, each Operator shall use Commercially Reasonable Efforts to obtain and structure all Government Authorizations for which it applies after the Effective Date in such a way as to recognize each Owner's applicable Ownership Interest(s) (and associated Directional Capacity Allocation Percentage(s) and Directional Capacity Allocation(s)), if any, as contemplated by this Agreement. Notwithstanding anything to the contrary in this Agreement, except as set forth in Section 5.1(b), nothing in this Section 4.4 shall obligate an Operator to prepare and submit to appropriate Governmental Authorities any reports, applications, plans, specifications and other documents to procure any Governmental Authorizations required by the Owners in connection with their ownership of an Ownership Interest in the Transmission Facilities or the Common Equipment or the recovery of any costs and expenses in connection therewith.

(b) To the extent that an Operator cannot obtain a Governmental Authorization pursuant to Section 4.4(a) on behalf of one or both of the Owners, each such Owner shall: (i) be responsible for preparing and submitting to the appropriate Governmental Authority the necessary reports, applications, plans, specifications and other documents to procure such Governmental Authorization; and (ii) exercise all Commercially Reasonable Efforts to obtain such Governmental Authorization. Unless and until the Owner or Owners are able to obtain such Governmental Authorizations, the Operator shall not perform or continue to perform any of the obligations requiring such Governmental Authorizations if to do so would result in the Owner or Owners or the Operator being in violation of Governmental Requirements or Governmental Authorizations.

(c) Each Owner shall, at its own cost: (i) reasonably cooperate and support the Operators in obtaining any Governmental Authorizations required pursuant to Section 4.4(a); and (ii) reasonably respond to inquiries or requests issued to it by any Governmental Authorities in respect of such Governmental Authorizations; provided, however, that an Owner shall not be obligated pursuant to this Section 4.4(c) to disclose Proprietary Information except to the extent that it is otherwise required to disclose such Proprietary Information: (A) by Governmental Requirements; (B) by any Governmental Authority; or (C) pursuant to the express terms of this Agreement.

4.5 Audit. Each Non-Operating Owner may, at its cost, at any time during normal business hours and with reasonable prior notice of not less than thirty (30) Business Days, but not more often than once in any twelve (12) month period, inspect and audit the books and records of the Operator and any of its Affiliates and Delegates (and the Operator shall secure such rights for the Non-Operating Owner from its Affiliates and Delegates) involved in the provision of services pursuant to this Agreement ("Other Costs Records"), to the extent reasonably relating to the determination of Monthly Transmission Facilities O&M Charges, Monthly Substation O&M Charges, Monthly Common Equipment Charges, and Other Costs for which the Non-Operating Owner is liable under this Agreement as shown on an invoice provided to the Non-Operating Owner pursuant to Section 4.7 within eighteen (18) months prior to the date of the audit notice. Each Operator shall, and shall cause any of its relevant Affiliates and Delegates, to keep and maintain all such Other Costs Records to the extent reasonably relating to the determination of Monthly Transmission Facilities O&M Charges, Monthly Substation O&M

Charges, Monthly Common Equipment Charges, and Other Costs for which the Non-Operating Owner is liable under this Agreement and make such Other Costs Records available to the Non-Operating Owner in accordance with the terms of this Agreement. If any audit discloses that, during such eighteen (18) month period, an overpayment or underpayment of Monthly Transmission Facilities O&M Charges, Monthly Substation O&M Charges, Monthly Common Equipment Charges or Other Costs has been made by the Non-Operating Owner or the amount of any Monthly Transmission Facilities O&M Charges, Monthly Substation O&M Charges, Monthly Common Equipment Charges, or Other Costs allocated to the Non-Operating Owner in an invoice is incorrect, then such overpayment, underpayment or incorrect amount shall be resolved pursuant to Section 4.8. The Non-Operating Owner requesting the audit shall reimburse one hundred percent (100%) of all reasonable costs and expenses (including internal costs and expenses) incurred by or on behalf of the Operator and any of its Affiliates and Delegates in complying with the provisions of this Section 4.6, provided that the Non-Operating Owner shall not be required to reimburse any such costs if the audit determines that the Non-Operating Owner has made more than Twenty-Five Thousand Dollars (\$25,000) in overpayments of Monthly Transmission Facilities O&M Charges, Monthly Substation O&M Charges, Monthly Common Equipment Charges, or Other Costs or more than Twenty-Five Thousand Dollars (\$25,000) in Monthly Transmission Facilities O&M Charges, Monthly Substation O&M Charges, Monthly Common Equipment Charges, or Other Costs have been incorrectly allocated to the Owner.

#### 4.6 Insurance.

(a) Owner Insurance. Each Owner shall be responsible for obtaining and maintaining during the Term insurance covering its respective legal liabilities related to its Ownership Interests in the Transmission Facilities and Common Equipment. Insurance required by this Section 4.6(a) will be placed with appropriate carriers and in amounts in accordance with Good Utility Practice and Governmental Requirements.

(b) Property Insurance. Each Operator, on behalf of the Owners and any other named insureds or loss payees, will, with respect to Substations and equipment therein that is included as part of the jointly-owned Transmission Facilities it is responsible for: (i) determine the appropriate property insurance coverages, minimum amounts, self-insured amounts, deductibles and other insurance policy terms which shall be reasonable and customary for similarly situated utilities; (ii) obtain and maintain such property insurance during the Term; and (iii) be solely responsible for pursuing claims and/or negotiating settlements in respect of claims under such insurance coverages. The Operators shall be compensated for the costs of obtaining and maintaining such insurance (including any premiums, taxes and fees, but excluding deductibles, self-insurance or non-insured costs) through the Monthly Substation O&M Charge. Subject to Article VII, each Owner shall be responsible for its Pro Rata Share (based on its applicable Ownership Interest(s)) of any deductibles, self-insurance and non-insured costs, all of which shall be Other Costs. The Operators shall not be obligated to obtain or maintain any other insurance by or on behalf of the Owners with respect to the Transmission Facilities or Common Equipment for which they are responsible.

#### 4.7 Invoices.

(a) Each Non-Operating Owner shall pay the respective Operator the Monthly Transmission Facilities O&M Charge, the Monthly Substation O&M Charge, and the Monthly Common Equipment Charge calculated in accordance with Exhibit D as compensation for the Operator's services under this Agreement. In addition, each Owner shall be responsible for its Pro Rata Share (based on its applicable Ownership Interest(s)) of costs incurred by or on behalf of the Operators pursuant to the terms of this Agreement, including Sections 4.2(a), 4.4(a), 4.6, 5.2, 6.1, 7.1, 7.5, 8.2 and 16.3 (collectively, the "Other Costs"). In the event that an Operator incurs, or reasonably expects to incur, significant Other Costs in excess of One Hundred Thousand Dollars (\$100,000), the Operator shall immediately notify the Owners in writing of such Other Costs.

(b) Within thirty (30) days after the end of the first full calendar month during the Term, and within thirty (30) days after the end of each month thereafter during the Term, each Operator will deliver to the Non-Operating Owner an invoice which will show the total amount and each Owner's Pro Rata Share (based on its Ownership Interests) of the Monthly Transmission Facilities O&M Charge, the Monthly Substation O&M Charge and the Monthly Common Equipment Charge determined in accordance with the terms and conditions of this Agreement. For purposes of clarity, the first such invoices will include amounts owed for the first full month and any partial month that precedes it during the Term. Within thirty (30) days after the end of the first calendar quarter first occurring during the Term (i.e., within 30 days of the first March 31st, June 30th, September 30<sup>th</sup>, or December 31<sup>st</sup> during the Term), and within thirty (30) days after the end of each calendar quarter thereafter during the Term, each Operator will deliver to the Non-Operating Owner an invoice which will show the total amount and each Owner's Pro Rata Share (based on its Ownership Interests) of Other Costs determined in accordance with the terms and conditions of this Agreement; provided, however, that Other Costs associated with capital upgrades and improvements to, or repair and reconstruction of, Transmission Facilities: (a) shall not include AFUDC, provided, that the first Other Costs invoice may include accrued AFUDC on Prior Projects up to the Effective Date; and (b) that are a Substation Segment shall be invoiced using estimated Other Costs, provided that each Operator shall provide a final invoice showing a true-up of estimated Other Costs compared to actual Other Costs after the upgrade, improvement, repair or reconstruction is placed into service;. The Non-Operating Owner shall pay its Pro Rata Share (based on its Ownership Interests) of the Monthly Transmission Facilities O&M Charge, the Monthly Substation O&M Charge, the Monthly Common Equipment Charge and the Other Costs shown on the invoice no later than thirty (30) days after the date of the invoice. Any payment past due will accrue interest, per annum, calculated in accordance with the methodology specified for interest in the FERC regulations at 18 C.F.R. § 35.19a(a)(2)(iii) (the "FERC Methodology"). The failure by an Operator to timely deliver an invoice shall not relieve the Non-Operating Owner of its payment obligation in respect of its share of the Monthly Transmission Facilities O&M Charge, the Monthly Substation O&M Charge, the Monthly Common Equipment Charge and Other Costs as shown on such invoice, or release the Operating Owner of its responsibility for such invoice.

4.8 Disputed Amounts. If any Non-Operating Owner disputes any portion of any amount specified in an invoice delivered by an Operator pursuant to Section 4.7, the Non-Operating Owner shall pay its total amount of the invoice when due, and, if actually known at

the time by the Non-Operating Owner, identify the disputed amount and state that the disputed amount is being paid under protest. Any disputed amount shall be resolved pursuant to the provisions of Article XVII. If it is determined pursuant to Article XVII that an overpayment or underpayment has been made by the Non-Operating Owner or the amount of any Monthly Transmission Facilities O&M Charge, Monthly Substation O&M Charge, Monthly Common Equipment Charge, or Other Costs allocated to the Non-Operating Owner on an invoice is incorrect, then: (i) in the case of any overpayment by the Non-Operating Owner, the Operator shall promptly return the amount of the overpayment (or credit the amount of the overpayment on the next invoice) to the Non-Operating Owner; (ii) in the case of an underpayment by the Non-Operating Owner, the Non-Operating Owner shall promptly pay the amount of the underpayment to the Operator (for the benefit of the Operating Owner), otherwise, the Operator shall charge the Non-Operating Owner for the underpayment on the next invoice; and (iii) in the case of an incorrect allocation of Other Costs to an Owner, the allocations of Other Costs on the next invoice shall be adjusted to correct for such incorrect allocation, in each case, together with interest for the period from the date of overpayment, underpayment or incorrect allocation until such amount has been paid or credited against a future invoice calculated in the manner prescribed for calculating interest on refunds under the FERC Methodology.

4.9 Assistance. Each Non-Operating Owner shall cooperate with the Operator promptly, as and when reasonably requested by the Operator, to assist the Operator in the performance of its duties, responsibilities and obligations under this Agreement, including executing and delivering from time to time such additional documents, certificates or instruments, and taking such additional actions, as may be reasonably requested by the Operator. Each Non-Operating Owner shall bear its own costs for providing such cooperation and assistance as requested by the Operator unless the Owners agree otherwise in writing.

#### 4.10 Remedies.

(a) Notwithstanding any provision to the contrary contained in this Agreement, the Operators shall have no liability to the respective Non-Operating Owners in connection with the performance of their covenants and obligations under this Agreement, except as provided in this Section 4.10 and Section 14.1(c). The Non-Operating Owners agree that they have a duty to mitigate any damages and shall use Commercially Reasonable Efforts to minimize any damages they may incur as a result of an Operator's failure to perform or breach of any of its covenants or obligations under this Agreement.

(b) The Owners and Operators acknowledge that the obligations and covenants performed by the Operators hereunder are unique and that the Non-Operating Owners will be irreparably injured should such obligations and covenants not be performed in accordance with the terms and conditions of this Agreement. Consequently, the Non-Operating Owners will not have an adequate remedy at law if the Operators shall fail to perform their obligations and covenants hereunder. The Non-Operating Owners shall have the right, in addition to any other remedy available under this Agreement, to specific performance of the Operators' obligations and covenants hereunder, and the Owners and Operators agree not to take a position in any proceeding arising out of this Agreement to the effect that the Non-Operating Owners have an adequate remedy at law.

**ARTICLE V**  
**OPERATION AND MAINTENANCE OF TRANSMISSION FACILITIES**

5.1 Compliance; Standard of Work.

(a) The Operator shall perform its obligations set forth in this Agreement: (i) without adverse distinction between the Owners; and (ii) in accordance with Good Utility Practice, Governmental Requirements, Governmental Authorizations and Reliability Standards.

(b) Without limiting the generality of Section 5.1(a), each Operator shall comply with Governmental Requirements and Reliability Standards applicable to an owner and an operator of the Transmission Facilities and Common Equipment for which it is responsible, regardless of whether any such Transmission Facilities and Common Equipment are solely owned by the Operating Owner or jointly owned by the Parties.

5.2 Operation and Maintenance; Outages and Outage Coordination; Capital Upgrades and Improvements.

(a) Each Operator shall operate and maintain the Transmission Facilities and Common Equipment for which it is responsible in accordance with Good Utility Practice, Governmental Requirements, Governmental Authorizations and Reliability Standards.

(b) Each Operator shall provide written notice of planned outages associated with the Transmission Facilities, Common Equipment and Paths for which it is responsible to the Non-Operating Owner's outage coordinator as soon as outage schedules are known, but no later than the later of the period specified in the Operating Owner's OATT or the Northwest Power Pool Processes document dated May 2014, as it is amended from time-to-time, regarding outage coordination and shall, subject to Good Utility Practice, Governmental Requirements, Governmental Authorizations and Reliability Standards, accommodate reasonable requests of the Non-Operating Owner to change the date or period of the planned outage. Each Operator shall promptly notify the Non-Operating Owner's outage coordinator of any event or circumstance that results in a partial or total reduction of the transmission capacity of a Segment or Path set forth in Exhibit C, and shall use Commercially Reasonable Efforts to diligently: (i) coordinate operations during such event or circumstance; (ii) coordinate the restoration of the transmission capacity of such Segment from such event or circumstance with the Non-Operating Owner; and (iii) perform the actions necessary to restore the transmission capacity of such Segment or Path and otherwise recover from the event or circumstance. Notwithstanding any provision to the contrary contained in this Agreement, the Owners shall be allocated their share of a temporary reduction in the transmission capacity of the Transmission Facilities and the Paths pursuant to Section 3.3(a)(i), and shall be allocated their share of a permanent reduction in transmission capacity of the Transmission Facilities and the Paths pursuant to Sections 3.3(a)(ii) and 3.3(a)(iii). The Operator's outage coordinator shall accommodate reasonable requests of the Non-Operating Owner's outage coordinator, and Non-Operating Owner's outage coordinator shall accommodate reasonable requests of the Operator's outage coordinator, in the event of an actual or potential Energy Emergency to take extraordinary steps to protect reliability.

(c) Each Operator shall make maintenance renewals and replacements to the Transmission Facilities and Common Equipment it is responsible for: (i) the costs of which are recordable as an operation and maintenance expense under the FERC Uniform System of Accounts; and (ii) that are necessary for the operation of the Transmission Facilities and Common Equipment in accordance with Good Utility Practice, Governmental Requirements, Governmental Authorizations and Reliability Standards. Such maintenance renewals and replacements to the Transmission Facilities are included in the services for which the Operator is compensated by the Monthly Transmission Facilities O&M Charge. The Operator shall not separately invoice the Owners for the costs of such maintenance renewals and replacements to the Transmission Facilities and Common Equipment. Notwithstanding anything to the contrary contained in this Agreement, any maintenance renewals and replacements made pursuant to this Section 6.1(c) to Transmission Facilities shall be Transmission Facilities for purposes of this Agreement, and any maintenance renewals and replacements made pursuant to this Section 6.1(c) to Common Equipment shall be Common Equipment for purposes of this Agreement.

(d) Each Operator shall make capital upgrades and improvements to the Transmission Facilities and Common Equipment it is responsible for: (i) the costs of which are recordable as capital expenditures under the FERC Uniform System of Accounts; and (ii) which are necessary for the operation of the Transmission Facilities and Common Equipment in accordance with Good Utility Practice, Governmental Requirements, Governmental Authorizations and Reliability Standards. The Operator shall consult with the Non-Operating Owner and receive prior approval, such approval not to be unreasonably withheld, delayed or conditioned, with respect to any capital upgrade or improvement for which the Non-Operating Owner shall have financial responsibility under this Agreement and which Operator reasonably expects to incur total project costs that exceed Five Hundred Thousand Dollars (\$500,000). The Owners shall be responsible for their Pro Rata Share (based on their respective Ownership Interests, if any, in the Transmission Facilities and Common Equipment being upgraded or improved) of any Costs incurred by or on behalf of the Operator in making such capital upgrades or improvements. Such capital upgrades and improvements to the Transmission Facilities and Common Equipment are included in the services for which the Operator is compensated by the Other Costs charge. Notwithstanding anything to the contrary contained in this Agreement, any capital upgrades and improvements made pursuant to this Section 6.1(d) to the Transmission Facilities shall be considered Transmission Facilities for purposes of this Agreement, and any capital upgrades and improvements made pursuant to this Section 6.1(d) to Common Equipment shall be considered Common Equipment for purposes of this Agreement.

(e) Each Operator shall assume responsibility for completion of “Idaho Power Extraordinary Items,” “PacifiCorp Extraordinary Items,” “Idaho Power Planned Improvements,” “PacifiCorp Planned Improvements” and completion of a “Casualty Loss” as each is defined in the JPSA (collectively, the “Prior Projects”), underway on the Effective Date on Segments for which it is responsible in accordance with the terms and conditions of this Agreement, and such capital upgrades, improvements, repairs or reconstruction shall not be subject to approval of the Non-Operating Owner. Such Prior Projects are included in the services for which the Operator is compensated by the Other Costs charge. The Owners shall be responsible for their Pro Rata Share (based on their respective Ownership Interests in the Segment being upgraded, improved, repaired or reconstructed) of any Costs incurred by or on behalf of: (i) the Prior Project’s Owner

prior to the Effective Date; and (ii) the Operator commencing on the Effective Date through the completion of such capital upgrades, improvements, repairs or reconstruction. Notwithstanding anything to the contrary contained in this Agreement, any capital upgrades and improvements made pursuant to this Section 6.1(e) to the Transmission Facilities shall be considered Transmission Facilities for purposes of this Agreement. Insurance proceeds received by a Party related to the Prior Projects, shall be forwarded to the Operator, less an amount equal to that expended by the Party on the Prior Projects up to the Effective Date and not reflected in Net Book Value on the Effective Date. The Operator shall apply such proceeds (up to each Owner's Pro Rata Share (based on its respective Ownership Interest(s) in the Segment being upgraded, improved, repaired or reconstructed)) to the completion of the Prior Projects, and return to the Owners their Pro Rata Share (based on their respective Ownership Interest(s) in the Segment being upgraded, improved, repaired or reconstructed) of any excess insurance proceeds.

5.3 Requests for Generation or Transmission Interconnection Service. The Owners acknowledge and agree that all requests for interconnection to any of the jointly-owned Transmission Facilities must be coordinated with the Operator responsible for such Transmission Facilities and processed in a manner consistent with the Owner's OATT pursuant to which the request was made ("Interconnection Owner") and any Governmental Requirements. An Interconnection Owner in receipt of a request for interconnection with any jointly-owned Transmission Facilities will promptly notify the responsible Operator and the other Owner, and thereafter the Owners and the Operator will coordinate and cooperate to process the interconnection request. The Operator will coordinate and conduct any studies required to determine the impact of the interconnection request on the jointly-owned Transmission Facilities and other affected systems, including the Owners' Transmission Systems, in accordance with the Interconnection Owner's OATT and any Governmental Requirements. The Operator will notify the Owners and such affected systems of all meetings held with the entity requesting an interconnection.

## **ARTICLE VI**

### **TRANSMISSION FACILITIES CAPITAL UPGRADES PROPOSED BY AN OWNER**

#### 6.1 Capital Upgrades.

(a) At any time during the Term, an Owner ("Electing Owner") may elect to make a capital upgrade or improvement to the Transmission Facilities, provided that in no event shall an Electing Owner be entitled to make a capital upgrade or improvement to any Transmission Facilities that reasonably would be expected to have a material adverse effect on the other Owner's ownership, use or enjoyment of its Ownership Interest(s) in such Transmission Facilities (and associated Directional Capacity Allocation Percentage(s) and Directional Capacity Allocation(s)) as contemplated in this Agreement. An Electing Owner shall provide the other Owner no less than sixty (60) days' prior written notice of its election, together with reasonable details about the proposed upgrade or improvement to the Transmission Facilities (each, a "Capital Upgrade Notice"). Within sixty (60) days of receipt of the Capital Upgrade Notice, the other Owner may notify the Electing Owner in writing that it elects to participate in the capital upgrade or improvement to the Transmission Facilities.



(i) If the other Owner delivers notice to the Electing Owner within the sixty (60) day period that it elects to participate in the capital upgrade or improvement to the Transmission Facilities, then the Owners shall meet and agree on: (A) the final scope of the capital upgrade or improvement; (B) the allocation of increased transmission capacity, if any, associated with such capital upgrade and improvement between the Owners, including any change in the Owners' Directional Capacity Allocation Percentage(s) and Directional Capacity Allocation(s) which shall be determined in accordance with Section 3.3; (C) any change in each Owner's Ownership Interest with respect to such Transmission Facilities and any applicable Substation O&M Allocation which shall be determined in accordance with Section 3.3; (D) each Owner's share of the costs of such upgrade or improvement (which shall be based on the Owners' respective Ownership Interests in the Transmission Facilities); (E) any change in the Monthly Transmission Facilities O&M Charge, the Monthly Substation O&M Charge, or the Monthly Common Equipment Charge, if any; and (F) such other matters as the Owners may agree upon, all of which shall be memorialized in an amendment to this Agreement executed by the Owners, including any amendments to the Exhibits hereto which shall be effective as set forth in Section 6.1(b) (the "Amendment"); provided, however, that any failure of the Owners to agree on any of the matters specified in subparts (A) through (F) above shall be resolved pursuant to the provisions of Article XVII. Notwithstanding any provisions to the contrary in this Agreement, an Owner shall not be prohibited from making a capital upgrade or improvement to the Transmission Facilities pursuant to this Section 6.1(a) because the Owners fail to agree on any of the matters specified in subparts (A) through (F) of the immediately preceding sentence, and any such disagreement shall be resolved pursuant to Article XVII.

(ii) If the other Owner elects not to participate in the capital upgrade or improvement to the Transmission Facilities (or fails to deliver a notice to the Electing Owner within the sixty (60) day period), then the Electing Owner may proceed with the capital upgrade or improvement, provided that the Electing Owner shall coordinate with the Operator responsible for the applicable Transmission Facilities on the final scope of the capital upgrade or improvement.

(b) The applicable Operator shall design, permit, construct, install and commission any upgrades or improvements to the Transmission Facilities provided for in Section 6.1(a)(i) in accordance with the Amendment or, if applicable, any resolution pursuant to Article XVII, and otherwise in accordance with Good Utility Practice, Governmental Requirements and Governmental Authorizations. The Owners shall be responsible, based on the Amendment or, if applicable, any resolution pursuant to Article XVII, for all of the Costs incurred by or on behalf of the Operator in connection with such capital upgrade or improvement to the Transmission Facilities. Effective as of the date of successful commissioning of such capital upgrade or improvement, written notice of which the Operator shall provide to the Owners, the Owners' Ownership Interests, Directional Capacity Allocation Percentages and Directional Capacity Allocations in respect of such Transmission Facilities any applicable Substation O&M Allocation shall be adjusted, if at all, in accordance with the Amendment or, if applicable, any resolution pursuant to Article XVII, and the Owners shall memorialize any revised Ownership Interests, Directional Capacity Allocation Percentages, Directional Capacity Allocations and applicable Substation O&M Allocation in a revised Exhibit C which shall be effective as of the date of successful commissioning of such upgrade or improvement. Notwithstanding anything to the contrary contained in this Agreement, any capital upgrades or

improvements provided for in this Section 6.1(b) shall be Transmission Facilities for purposes of this Agreement.

(c) The applicable Operator shall design, permit, construct, install and commission any upgrades or improvements to the Transmission Facilities provided for in Section 6.1(a)(ii) in accordance with the final scope of the capital upgrade or improvement established by the Electing Owner pursuant to Section 6.1(a)(ii), and otherwise in accordance with Good Utility Practice, Governmental Requirements and Governmental Authorizations. The Electing Owner shall be responsible for all of the Costs incurred by or on behalf of the Operator in connection with such capital upgrade or improvement to the Transmission Facilities and title to such capital upgrades or improvement shall vest solely with the Electing Owner. Effective as of the date of successful commissioning of such capital upgrade or improvement, written notice of which the Operator shall provide to the Owners: (i) the Owners' Ownership Interests, Directional Capacity Allocation Percentages and Directional Capacity Allocations in respect of such Transmission Facilities and any applicable Substation O&M Allocation shall be adjusted, if at all, in accordance with Section 3.3; and (ii) the Operator shall operate and maintain such capital upgrade or improvement in accordance with Section 6.1(a). In addition, the Owners shall meet and agree on: (A) the allocation of increased transmission capacity, if any, associated with such capital upgrade and improvement between the Owners, including any change in the Owners' Directional Capacity Allocation Percentages and Directional Capacity Allocations which shall be determined in accordance with Section 3.3; (B) any change in the Monthly Transmission Facilities O&M Charge, the Monthly Substation O&M Charge, or the Monthly Common Equipment Charge, if any; and (C) such other matters as the Owners may agree upon, all of which shall be memorialized in an amendment to this Agreement executed by the Owners, including any amendments to the Exhibits hereto which shall be effective as of the date of successful commissioning of such upgrade or improvement; provided, however, that any failure of the Owners to agree on any of the matters specified in subparts (A) through (C) above shall be resolved pursuant to the provisions of Article XVII. Notwithstanding anything to the contrary contained in this Agreement, any capital upgrades or improvements provided for in this Section 6.1(c) shall be Transmission Facilities for purposes of this Agreement.

(d) Notwithstanding anything to the contrary contained herein, the provisions of this Section 6.1 shall not apply to capital upgrades or improvements made by an Operator pursuant to Section 6.1(c) which are necessary for the operation of the Transmission Facilities in accordance with Good Utility Practice or required by Governmental Requirements or Governmental Authorizations, which shall be governed by the provisions of Section 5.1(d).

(e) Each Owner shall provide the applicable Operator prompt written notice of any request pursuant to its OATT from a customer to provide additional transmission capacity that will require one or more capital upgrades or improvements to any of the Transmission Facilities. If capital upgrades or improvements are required in accordance with such Owner's OATT, then such capital upgrades and improvements shall be made by the Operator in accordance with the provisions of Section 6.1(a) and Section 6.1(b).

6.2 McNary Transmission Project. Within thirty (30) days after the earlier of the date on which: (a) Idaho Power notifies PacifiCorp in writing that it desires to proceed with negotiations regarding the development, construction, operation and joint ownership of a new

transmission line from McNary-Walulla-Walla Walla with capacity to be determined based on future studies and needs (the “McNary Transmission Project”); or (b) PacifiCorp notifies Idaho Power that it plans to proceed with all or a part of the McNary Transmission Project, the Parties will meet and negotiate in good faith to reach agreement on the definitive terms and conditions of construction, ownership and operation agreements for the McNary Transmission Project (the “McNary Transmission Project Agreements”) pursuant to which the Parties will develop, design, engineer, procure, construct, test, commission, operate and jointly own the McNary Transmission Project. Any such negotiations shall automatically terminate if the Parties fail to reach agreement on the definitive terms and conditions of the McNary Transmission Project Agreements within ninety (90) days of receipt of the earlier of the notice in Section 6.2(a) and Section 6.2(b) (the “Negotiations End Date”). The Parties will attempt, to the greatest extent possible, to base the Parties’ rights, duties, obligations, liabilities and remedies under the McNary Transmission Project Agreements on the Parties’ rights, duties, obligations, liabilities and remedies under this Agreement; provided that the Parties agree that PacifiCorp shall be the operator of and responsible for the design, engineering, procurement, construction, testing and commissioning of the McNary Transmission Project under any McNary Transmission Project Agreements and that the terms and conditions associated with PacifiCorp’s responsibilities as operator shall be definitively negotiated as part of any McNary Transmission Project Agreements. If the Parties fail to reach agreement by the Negotiations End Date on the definitive terms and conditions of the McNary Transmission Project Agreements pursuant to this Section 6.2, then PacifiCorp may proceed or not proceed with the McNary Transmission Project and Idaho Power will have no further right to participate with PacifiCorp in the development, construction, operation and joint ownership of the McNary Transmission Project.

## ARTICLE VII

### **PHYSICAL DAMAGE TO TRANSMISSION FACILITIES; CONDEMNATION**

#### 7.1 Rebuilding Damaged Facilities.

(a) If any of the Transmission Facilities or Common Equipment are materially damaged or destroyed (the “Damaged Facilities”), then within thirty (30) days of the date the damage or destruction occurred, the Operator responsible for such Transmission Facilities and Common Equipment shall deliver to the Owners a written notice (the “Damage Notice”) of the Operator’s good faith reasonable estimate of the cost to repair or rebuild the Damaged Facilities.

(i) If the Damaged Facilities consist of Transmission Facilities that are jointly owned by the Owners and the Damage Notice indicates that the total project cost to repair or rebuild the Damaged Facilities is estimated to be Five Million Dollars (\$5,000,000) or more, inclusive of insurance proceeds, then the Owners will determine whether the Damaged Facilities will be repaired or rebuilt within thirty (30) days of the date of the Damage Notice.

(ii) If the Damaged Facilities consist of Transmission Facilities that are jointly owned and the Damage Notice indicates that the total project cost to repair or rebuild the Damaged Facilities is estimated to be less than Five Million Dollars (\$5,000,000), inclusive of insurance proceeds, then, the Operator will determine in accordance with Good Utility Practice whether the Damaged Facilities will be repaired or rebuilt and provide notice thereof to the Owners within thirty (30) days of the date of the Damage Notice.

(iii) If the Damaged Facilities consist of an Owner's wholly-owned Transmission Facilities or Common Equipment, then, the Owner will determine in accordance with Good Utility Practice whether the Damaged Facilities will be repaired or rebuilt and provide notice thereof to the Operator within thirty (30) days of the date of the Damage Notice.

(b) If the Owners, the Operator, or the Owner determines pursuant to Sections 7.1(a)(i), 7.1(a)(ii), or 7.1(a)(iii), respectively, to repair or rebuild the Damaged Facilities, then the Owners will, upon receipt of any insurance proceeds paid in connection with such Damaged Facilities, apply such proceeds (up to each Owner's Pro Rata Share (based on its respective Ownership Interest(s), if any, in the Damaged Facilities) in the amount to be paid) to the repair and reconstruction of the Damaged Facilities which will be carried out by the Operator. The Operator will be responsible for obtaining any necessary Governmental Authorizations to repair or rebuild the Damaged Facilities and determining the manner in which to repair and reconstruct the Damaged Facilities (including the equipment to be used). Each Owner shall reasonably cooperate with and support the Operator in obtaining any such Governmental Authorizations in accordance with Section 4.4(c). The Operator will cause such repairs or reconstruction to be made so that the Damaged Facilities will be repaired and restored to substantially the same general condition, character and use as existed prior to such damage or destruction. If the cost of such repairs or reconstruction exceeds the insurance proceeds required to be applied to the repair or reconstruction pursuant to this Section 7.1, then the Owners shall pay, in accordance with their applicable Ownership Interests, if any, the shortfall amount.

7.2 Decision not to Rebuild. If the Owners, the Operator, or the Owner determines pursuant to Sections 7.1(a)(i), 7.1(a)(ii), or 7.1(a)(iii), respectively, not to repair or rebuild the Damaged Facilities (or cannot reach agreement to repair or rebuild the Damaged Facilities), then, in each case: (a) each Owner shall: (i) be entitled to retain any insurance proceeds received pursuant to insurance maintained by it with respect to the Damaged Facilities; (ii) receive its Pro Rata Share (based on its respective Ownership Interest(s), if any, in the Damaged Facilities) of any revenues from the salvage or sale of the Damaged Facilities; and (iii) pay its Pro Rata Share (based on its respective Ownership Interest(s), if any, in the Damaged Facilities) of any costs of removal of parts and equipment from the Damaged Facilities; (b) the Operator shall pay to the Owners their Pro Rata Share (based on their respective Ownership Interest(s), if any, in the Damaged Facilities) of any insurance proceeds received from any property insurance obtained by the Operator pursuant to Section 4.6(b); and (c) subject to Section 7.3, this Agreement shall terminate pursuant to Section 2.3(a) solely with respect to such Damaged Facilities.

7.3 Purchase of Ownership Interest. If the Owners, the Operator, or the Owner determines pursuant to Sections 7.1(a)(i), 7.1(a)(ii), or 7.1(a)(iii), respectively, not to repair or rebuild the Damaged Facilities (or cannot reach agreement to repair or rebuild the Damaged Facilities) and, in each case, one Owner desires to repair or rebuild the Damaged Facilities (the "Continuing Owner"), then the Continuing Owner shall have the option to purchase all of the Ownership Interest(s) (and associated Directional Capacity Allocation Percentage(s) and Directional Capacity Allocation(s)) of the other Owner in the Damaged Facilities. In order to exercise its option to purchase all of the Ownership Interest(s) (and associated Directional Capacity Allocation Percentage(s) and Directional Capacity Allocation(s)) of the other Owner in the Damaged Facilities, the Continuing Owner must give written notice thereof to the other Owner within thirty (30) days of the Owners' or Operator's determination pursuant to Section

7.1 not to repair or rebuild the Damaged Facilities. The Owners shall enter into such documentation as the Continuing Owner shall reasonably request to document the purchase and sale of all of the Ownership Interest(s) (and associated Directional Capacity Allocation Percentage(s) and Directional Capacity Allocation(s)) of the other Owner in the Damaged Facilities, provided that the purchase price of the Ownership Interest(s) (and associated Directional Capacity Allocation Percentage(s) and Directional Capacity Allocation(s)) of the other Owner shall be equal to the other Owner's Pro Rata Share (based on its respective Ownership Interest(s) in the Damaged Facilities) of the salvage value of the Damaged Facilities.

7.4 Cooperation. If the Continuing Owner seeks to repair or rebuild the Damaged Facilities purchased from the other Owner pursuant to Section 7.3, then, at the Continuing Owner's request and expense, the other Owner and the responsible Operator (if the Continuing Owner is not the responsible Operator) will, for a reasonable period of time, cooperate with and use Commercially Reasonable Efforts to assist the Continuing Owner in the repair or rebuilding of the Damaged Facilities. This Section 7.4 shall survive the expiration or termination of this Agreement pursuant to Section 2.3(a) solely with respect to such Damaged Facilities.

7.5 Condemnation. If there occurs a loss of title to, or ownership of, or use and possession of, all or any portion of any of the Transmission Facilities or Common Equipment as the result of the exercise of the right of condemnation or eminent domain by or on behalf of any Governmental Authority, then the Operator responsible for such Transmission Facilities or Common Equipment will promptly give notice thereof to the Owners, which notice shall generally describe the nature and extent of such condemnation or eminent domain proceedings (including any negotiations in connection with such proceedings). The Operator shall, in consultation with the Owners, use Commercially Reasonable Efforts to resist the loss of title to, or ownership of, or use and possession of, all or any portion of any of the Transmission Facilities or Common Equipment through condemnation or eminent domain. If, as a result of condemnation or eminent domain, the Owners shall lose title to, or ownership of, or use and possession of, all or any portion of any of the Transmission Facilities or Common Equipment, the Owners shall determine, by mutual agreement, whether:

(a) the relevant portion of the Transmission Facilities or Common Equipment is no longer useful for the transmission of electric power and should be retired and decommissioned, in which case the provisions of Article VIII shall control;

(b) the relevant portion of the Transmission Facilities or Common Equipment should be replaced or modified, in which case the Owners will, upon receipt of any awards paid in connection with such condemnation or eminent domain, apply such awards to the replacement or modification of the Transmission Facilities or Common Equipment which will be carried out by the Operator responsible for such Transmission Facilities or Common Equipment. The Operator will, consistent with the mutual agreement of the Owners, determine the manner in which to replace or modify the Transmission Facilities or Common Equipment, and will cause such replacement and modifications to be made so that the Transmission Facilities or Common Equipment are replaced or modified in accordance with the mutual agreement of the Owners. If the cost of replacement or modification of the Transmission Facilities or Common Equipment exceeds the awards received by the Owners in connection with such condemnation or eminent domain, then the Owners shall pay their Pro Rata Share (based on their respective Ownership

Interest(s), if any, in the Transmission Facilities or Common Equipment) of the shortfall amount;  
or

(c) if the Owners do not reach mutual agreement on one of the actions provided for in Section 7.5(a) and Section 7.5(b), or on another course of action, within sixty (60) days after the date of the notice provided by the Operator to the Owners pursuant to the first sentence of this Section 7.5, then each Owner shall receive its Pro Rata Share (based on its respective Ownership Interest(s), if any, in the Transmission Facilities or Common Equipment) of all awards received by the Owners (or their Affiliates) in connection with any such condemnation or eminent domain (less the actual cost, fees and expenses incurred by the Operator in collection thereof).

## **ARTICLE VIII** **RETIREMENT AND DECOMMISSIONING OF TRANSMISSION FACILITIES**

8.1 Decision to Retire Transmission Facilities. The Owners will determine in accordance with the terms of this Article VIII when any of the Transmission Facilities or Common Equipment are no longer useful for the transmission of electric power and should be retired and decommissioned. If the Owners mutually agree to retire and decommission any of the Transmission Facilities or Common Equipment (“Retired Transmission Facilities”), then, subject to Section 8.2 and Section 8.3, this Agreement shall terminate pursuant to Section 2.3(a) solely with respect to such Retired Transmission Facilities.

8.2 Costs of Decommissioning. Each of the Owners shall be responsible for paying its Pro Rata Share (based on its respective Ownership Interest(s), if any, in the Retired Transmission Facilities) of the aggregate amount of all costs incurred by or on behalf of the Operator responsible for the Retired Transmission Facilities to retire permanently the Retired Transmission Facilities from service, including decommissioning, dismantling, demolishing and removal of equipment, facilities and structures, security, maintenance, disposing of debris, abandonment and all other costs incurred by or on behalf of the Operator to retire permanently the Retired Transmission Facilities from service, net of any amounts recovered in connection with the sale of any retired equipment, facilities and structures.

8.3 Purchase of Ownership Interest. Each Owner shall give written notice to the other Owner when it believes any of the Transmission Facilities or Common Equipment should be Retired Transmission Facilities (each, a “Decommissioning Notice”). If the other Owner desires to continue the operation of such Retired Transmission Facilities (the “Remaining Owner”), then the Remaining Owner shall have the option to purchase all of the Ownership Interest(s) (and associated Directional Capacity Allocation Percentage(s) and Directional Capacity Allocation(s)), if any, of the other Owner in such Retired Transmission Facilities. In order to exercise its option to purchase all of the Ownership Interest(s) (and associated Directional Capacity Allocation Percentage(s) and Directional Capacity Allocation(s)) of the other Owner in such Retired Transmission Facilities, the Remaining Owner must give written notice thereof to the other Owner within ninety (90) days of receipt of the other Owner’s Decommissioning Notice. The Owners shall enter into such documentation as the Remaining Owner shall reasonably request to document the purchase and sale of the Ownership Interest(s) (and associated Directional Capacity Allocation Percentage(s) and Directional Capacity

Allocation(s)), if any, of the other Owner in such Retired Transmission Facilities, provided that the purchase price of the Ownership Interest(s) (and associated Directional Capacity Allocation Percentage(s) and Directional Capacity Allocation(s)) of the other Owner shall be equal to the other Owner's Pro Rata Share (based on its respective Ownership Interest(s), if any, in the Retired Transmission Facilities) of the depreciated cost of the Retired Transmission Facilities.

8.4 Cooperation. If the Remaining Owner seeks to purchase and continue the operation of the Retired Transmission Facilities, then, at the Remaining Owner's request and expense, the other Owner and the responsible Operator (if the Remaining Owner is not the responsible Operator) will, for a reasonable period of time, cooperate with and use Commercially Reasonable Efforts to assist the Remaining Owner in the continued operation of the Retired Transmission Facilities. This Section 8.4 shall survive the expiration or termination of this Agreement pursuant to Section 2.3.

## **ARTICLE IX**

### **TRANSMISSION SYSTEM BOUNDARIES**

#### 9.1 Points of Interconnection; Points of Balancing Authority Area Adjacency.

(a) Each Owner's Transmission System, which includes the Owner's Ownership Interests in the Transmission Facilities, shall be considered interconnected at the Points of Interconnection, and the location and associated meter for each Point of Interconnection, and any other information required by Governmental Requirements to be agreed to by the Parties, shall have been mutually agreed to by the Parties in writing and included in operating procedures of the Parties on or before the Effective Date, which the Parties shall review and update annually as necessary.

(b) Each Owner's Balancing Authority Area shall be considered Adjacent Balancing Authority Areas at the Points of Balancing Authority Area Adjacency, and the location and associated meter for each Point of Balancing Authority Area Adjacency, and any other information required by Governmental Requirements to be agreed to by the Parties, shall have been mutually agreed to by the Parties in writing and included in operating procedures of the Parties on or before the Effective Date, which the Parties shall review and update annually as necessary.

9.2 E-Tags. Each Party shall cause the Operator of a Path to be included on all e-Tags as a scheduling entity.

#### 9.3 Dynamic Transfer Capability Rights.

(a) Notwithstanding any provision of this Agreement to the contrary, Idaho Power authorizes PacifiCorp to utilize up to 400 MW of Dynamic Transfer Capability over the Idaho Power Transmission System in an east to west direction; provided, however, no schedule shall exceed the scheduling capability of any point of receipt and point of delivery combination.

(b) Idaho Power's grant of, and PacifiCorp's utilization of, Dynamic Transfer Capability scheduling rights pursuant to this Section 9.3 are subject to Good Utility Practice and Governmental Requirements.

(c) The Dynamic Transfer Capability rights provided for in this Section 9.3 does not include the Jim Bridger pseudo-tied generation provided for in Section 9.4 and recognizes that Jim Bridger Project generation does not utilize Automatic Generation Control. If the Parties desire to utilize Automatic Generation Control for Jim Bridger Project generation in the future, it will be designed to have no impact to the Dynamic Transfer Capability or any such impact will be mutually agreed to by the Parties.

9.4 Jim Bridger Pseudo Tie.

(a) Idaho Power authorizes PacifiCorp to transfer its share of the electrical output of the Jim Bridger Project from the Jim Bridger Project bus bar meter into its PACW Balancing Authority Area utilizing a pseudo-tie.

(b) Idaho Power's grant of, and PacifiCorp's utilization of, the pseudo-tie are subject to Good Utility Practice and Governmental Requirements. In addition, the pseudo-tie rights provided for in this Section 9.4 may not be sold or transferred by PacifiCorp to anyone without Idaho Power's prior written consent.

(c) To calculate the PacifiCorp pseudo tie, PacifiCorp shall subtract Jim Bridger Transmission Losses from PacifiCorp's share of the Jim Bridger Project Net Generation.

9.5 Electric Losses. Each Party agrees that when it is the operator of the Balancing Authority Area containing a Segment for which the other Owner is the transmission provider for the Segment, that it will: (a) provide electric energy for transmission losses as needed to keep transmission service schedules whole within its Balancing Authority Area, consistent with Governmental Requirements and Reliability Standards; and (b) not require compensation (either financial or energy) from the Operator for energy provided for the purpose set forth in Section 9.5(a); provided, however, compensation shall be provided once an OATT based losses methodology has been accepted by FERC that is applicable to the facilities subject to this provision. On or before the Effective Date, the Parties shall have developed such OATT based losses methodology and submitted such methodology to FERC for approval.

9.6 Jim Bridger Project Generation RAS. The Parties agree that the Jim Bridger Project shall be tripped to implement the Jim Bridger Project Generation RAS schemes according to protocols that shall have been mutually agreed to by the Parties and included in operating procedures of the Parties on or before the Effective Date, which operating procedures the Parties shall review and update annually as necessary.

**ARTICLE X**  
**TRANSMISSION SYSTEMS OPERATION AND MAINTENANCE**

10.1 Service Conditions.

(a) Operation and Maintenance. Each Owner shall operate and maintain its Transmission System in a manner consistent with Good Utility Practice, Governmental Requirements, Governmental Authorizations and Reliability Standards; provided, however, that nothing in this Section 10.1(a) shall modify or amend such Party's responsibility as an Operator under this Agreement.



(b) Additional Services. This Article X is applicable only to the physical interconnection of the Owners' Transmission Systems at the Points of Interconnection and does not obligate either Owner to receive or provide any service. Other services provided by one Owner to the other Owner shall be governed by such other agreements as the Owners may enter into from time to time.

(c) Interruption of Service. The Owners shall use Commercially Reasonable Efforts, consistent with Good Utility Practice, Reliability Standards and Governmental Requirements, to provide a physical interconnection to be operated in continuous synchronization at the Points of Interconnection, provided that an Owner ("Interrupting Owner") may temporarily interrupt or isolate the interconnected facilities under the following circumstances: (i) by operation of automatic equipment installed for power system protection; (ii) after consultation with the other Owner, other than in an emergency situation where consultation is not practicable, when an Owner deems it necessary for installation, maintenance, inspection, repairs or replacements of equipment on its Transmission System; (iii) at any time that, in the sole judgment of the Interrupting Owner, such action is necessary to preserve the integrity of, or to prevent or limit any instability on its Transmission System; (iv) where necessary to comply with documented directives from a Governmental Authority; (v) as a result of one or more events of Force Majeure; or (vi) where necessary to prevent: (A) death or serious injury to any person; (B) material damage or harm to any property; or (C) any material adverse effect to the security of, or damage to its Transmission System or the electric systems of others to which its Transmission System is directly connected, including the other Owner's Transmission System. An Interrupting Owner shall use Commercially Reasonable Efforts to provide the other Owner (1) with reasonable advance notice of any planned interruption of the interconnection facilities in accordance with the notice requirements set forth in Section 5.2(b), and (2) with notice of any other interruption of the interconnected facilities as soon as practicable after the interruption. If synchronous operation is interrupted, the Owners shall cooperate so as to remove the cause of such interruption as soon as commercially practicable consistent with Good Utility Practice, Reliability Standards and Governmental Requirements.

(d) Physical and Cyber Security. The Operators shall cooperate with the Owners in complying with any physical and cyber security or other security requirement established by Governmental Requirements or Reliability Standards applicable to the Owners and the Transmission Facilities and the Common Equipment, written notice of which the Owners shall provide to the Operators.

10.2 Survival. The provisions of this Article X, together with other provisions of this Agreement (but only to the extent applicable to the surviving provisions of this Article X), shall continue in full force and effect notwithstanding the termination of this Agreement, provided that in the event of termination of this Agreement, the Parties shall amend this Agreement to reflect such changes to this Agreement as shall be necessary and mutually acceptable to the Parties to conform this Agreement to the surviving provisions of this Agreement in accordance with this Section 10.2.

**ARTICLE XI**  
**FORCE MAJEURE**

11.1 Force Majeure Defined. For purposes of this Agreement, “Force Majeure” means an event or circumstance beyond the reasonable control of and without the fault or negligence of the Party claiming Force Majeure (“Affected Party”), which, despite the exercise of reasonable diligence, cannot be or be caused to be prevented, avoided or removed by such Affected Party including, to the extent satisfying the above requirements, acts of God; earthquake; abnormal weather condition; hurricane; flood; lightning; high winds; drought; peril of the sea; explosion; fire; war (declared or undeclared); military action; sabotage; riot; insurrection; civil unrest or disturbance; acts of terrorism; economic sanction or embargo; civil strike, work stoppage, slow-down, or lock-out that are of an industry or sector-wide nature and that are not directed solely or specifically at the Affected Party; the binding order of any Governmental Authority, provided that the Affected Party has in good faith reasonably contested such order; the failure to act on the part of any Governmental Authority, provided that such action has been timely requested and diligently pursued; unavailability of equipment, supplies or products, but only to the extent caused by Force Majeure; failure of equipment, provided that the equipment has been operated and maintained in accordance with Good Utility Practice; and transportation delays or accidents, but only to the extent otherwise caused by Force Majeure; provided, however, that neither insufficiency of funds, financial inability to perform nor changes in market conditions shall constitute Force Majeure.

11.2 Effect of Force Majeure.

(a) If an Affected Party is rendered wholly or partly unable to perform its obligations under this Agreement or its performance is delayed because of Force Majeure, such Affected Party shall be excused from, and shall not be liable for, whatever performance it is unable to perform or delayed in performing due to the Force Majeure to the extent so affected, provided that:

(i) The Affected Party, as soon as reasonably practical after the commencement of the Force Majeure, gives the other Party prompt written notice thereof, including a description of the particulars of the Force Majeure;

(ii) The suspension of performance is of no greater scope and of no longer duration than is required by the Force Majeure; and

(iii) The Affected Party uses Commercially Reasonable Efforts to overcome and remedy its inability to perform as soon as reasonably practical after the commencement of the Force Majeure.

(b) Notwithstanding anything in this Article XI to the contrary, no payment obligation arising under this Agreement prior to the date of an event of Force Majeure shall be excused by such event of Force Majeure.

(c) Whenever an Affected Party is required to commence or complete any action within a specified period and is prevented or delayed by Force Majeure from commencing or completing such action within the specified period, such period shall be extended by an

amount equal to the duration of such event of Force Majeure occurring or continuing during such period.

**ARTICLE XII**  
**EVENTS OF DEFAULT**

12.1 Event of Default. Each of the following events shall constitute an event of default (“Event of Default”) by the defaulting Party (a “Defaulting Party”):

(a) The failure to make, when due, any payment required pursuant to this Agreement, if such failure is not remedied within thirty (30) days after written notice thereof from the Non-Defaulting Party;

(b) Any representation or warranty made by such Defaulting Party herein is false or misleading in any material respect when made, unless: (i) the fact, circumstance or condition that is the subject of such representation or warranty is made true within thirty (30) days after notice thereof from the Non-Defaulting Party, provided that if the fact, circumstance or condition that is the subject of such representation or warranty reasonably cannot be corrected within such thirty (30) day period, then the Defaulting Party shall have an additional period of time (not to exceed sixty (60) days) in which to correct the fact, circumstance or condition that is the subject of such representation or warranty; and (ii) such cure removes any adverse effect on the Non-Defaulting Party of such fact, circumstance or condition being otherwise than as first represented, or such fact, circumstance or condition being otherwise than as first represented does not materially adversely affect the Non-Defaulting Party;

(c) A transfer, assignment or other disposition of its interest in this Agreement or its Ownership Interests (or Directional Capacity Allocation Percentages and Directional Capacity Allocations) in the Transmission Facilities, in each case, in violation of Article XIX;

(d) The failure to perform or breach of its covenants and obligations in Section 3.7;

(e) The failure to be a Qualified Owner, if such failure is not remedied within thirty (30) days after written notice thereof from the Non-Defaulting Party;

(f) The failure to perform or breach of any material covenant or obligation set forth in this Agreement (other than provided for in Section 12.1(a), (b), (c), (d) or (e)), if such failure is not remedied within thirty (30) days after written notice thereof from the Non-Defaulting Party, provided that if such failure or breach cannot reasonably be cured within thirty (30) days, then the Defaulting Party shall have an additional period of time (not to exceed ninety (90) days) in which to cure such failure or breach so long as the Defaulting Party commences good faith activities to cure the failure or breach during the initial 30-day cure period and continues to utilize Commercially Reasonable Efforts to effect a cure; or

(g) The Defaulting Party becomes Bankrupt.

12.2 Cure by Non-Defaulting Party. If a Defaulting Party fails to cure an Event of Default, then the Non-Defaulting Party may, in its sole discretion, attempt to cure the Event of

Default, provided that the Defaulting Party shall reimburse the Non-Defaulting Party for all costs and expenses incurred by or on behalf of the Non-Defaulting Party pursuant to this Section 12.2.

12.3 Remedies.

(a) If an Event of Default occurs and is continuing, then the Non-Defaulting Party shall be entitled to exercise any of its remedies at law or in equity, including recovery from the Defaulting Party of any damages suffered as a result of the Event of Default, subject to Section 14.8. The Non-Defaulting Party shall use Commercially Reasonable Efforts to mitigate any damages suffered as a result of the Event of Default.

(b) The Parties acknowledge that the obligations and covenants performed by each Party hereunder are unique and that the Non-Defaulting Party will be irreparably injured should such obligations and covenants not be consummated in accordance with the terms and conditions of this Agreement. Consequently, the Non-Defaulting Party will not have an adequate remedy at law if the other Party shall fail to perform its obligations and covenants hereunder. The Non-Defaulting Party shall have the right, in addition to any other remedy available under this Agreement, to specific performance of the Defaulting Party's obligations and covenants hereunder, and the Parties agree not to take a position in any proceeding arising out of this Agreement to the effect that the Non-Defaulting Party has an adequate remedy at law.

**ARTICLE XIII**  
**REPRESENTATIONS AND WARRANTIES**

13.1 Representations and Warranties of Idaho Power. Idaho Power represents and warrants to PacifiCorp as of the Execution Date as follows:

(a) It is duly formed, validly existing and in good standing under the laws of the jurisdiction of its formation.

(b) It has all requisite corporate power necessary to own its assets and carry on its business as now being conducted or as proposed to be conducted under this Agreement.

(c) It has all necessary corporate power and authority to execute and deliver this Agreement and to perform its obligations under this Agreement, and the execution and delivery of this Agreement and the performance by it of this Agreement have been duly authorized by all necessary corporate action on its part.

(d) The execution and delivery of this Agreement and the performance by it of this Agreement do not: (i) violate its organizational documents; (ii) violate any Governmental Requirements; or (iii) result in a breach of or constitute a default of any material agreement to which it is a party.

(e) This Agreement has been duly and validly executed and delivered by it and constitutes its legal, valid and binding obligation enforceable against it in accordance with its terms, except as the same may be limited by bankruptcy, insolvency or other similar laws affecting creditors' rights generally and by principles of equity regardless of whether such principles are considered in a proceeding at law or in equity.

(f) Except as disclosed in Schedule 13.1(f), all material Governmental Authorizations required by Governmental Requirements to have been obtained by it prior to the date hereof in connection with the due execution and delivery of this Agreement, have been duly obtained or made and are in full force and effect.

(g) It is a Qualified Owner.

13.2 Representations and Warranties of PacifiCorp. PacifiCorp represents and warrants to Idaho Power as of the Execution Date as follows:

(a) It is duly formed, validly existing and in good standing under the laws of the jurisdiction of its formation.

(b) It has all requisite corporate power necessary to own its assets and carry on its business as now being conducted or as proposed to be conducted under this Agreement.

(c) It has all necessary corporate power and authority to execute and deliver this Agreement and to perform its obligations under this Agreement, and the execution and delivery of this Agreement and the performance by it of this Agreement have been duly authorized by all necessary corporate action on its part.

(d) The execution and delivery of this Agreement and the performance by it of this Agreement do not: (i) violate its organizational documents; (ii) violate any Governmental Requirements; or (iii) result in a breach of or constitute a default of any material agreement to which it is a party.

(e) This Agreement has been duly and validly executed and delivered by it and constitutes its legal, valid and binding obligation enforceable against it in accordance with its terms, except as the same may be limited by bankruptcy, insolvency or other similar laws affecting creditors' rights generally and by principles of equity regardless of whether such principles are considered in a proceeding at law or in equity.

(f) Except as disclosed in Schedule 13.2(f), all material Governmental Authorizations required by Governmental Requirements to have been obtained by it prior to the date hereof in connection with the due execution and delivery of this Agreement, have been duly obtained or made and are in full force and effect.

(g) It is a Qualified Owner.

## **ARTICLE XIV** **INDEMNIFICATION**

### 14.1 Indemnities.

(a) Subject to the provisions of Section 14.3 and Section 14.8, each Owner (the "Indemnifying Party") shall indemnify, defend and hold harmless the other Owner (the "Indemnified Party") and its Representatives, from and against any and all suits, actions, liabilities, legal proceedings, claims, demands, losses, costs and expenses of whatsoever kind or

character (including reasonable attorneys' fees and expenses) of third parties (collectively, "Claims"), for injury or death of persons or physical loss of or damage to property of Persons (other than the Indemnified Party and its Representatives) arising from the Indemnifying Party's (including its Representatives'): (i) gross negligence or willful misconduct in connection with the performance of this Agreement; or (ii) failure to perform a material obligation under this Agreement.

(b) In addition to and not in limitation of the indemnity provided in Section 14.1(a), but subject to the provisions of Section 14.3 and Section 14.8, each Owner, as Indemnifying Party, shall severally and not jointly, in accordance with its applicable Ownership Interest(s), indemnify, defend and hold harmless each Operator, as Indemnified Party, and its Representatives from and against any and all Claims for injury or death of persons or physical loss of or damage to property of Persons (other than the Indemnified Party and its Representatives), or fines or penalties levied or imposed by Governmental Authorities or other Losses incurred by the Indemnified Party and its Representatives, in each case, arising under or in connection with this Agreement, including in connection with the performance by the Operator of its obligations under this Agreement, except for such Claims or fines or penalties or other Losses arising from the Operator's or its Representatives': (i) gross negligence or willful misconduct in connection with the performance of this Agreement; or (ii) failure to perform a material obligation under this Agreement.

(c) Subject to the provisions of Section 14.3 and Section 14.8, each Operator, as Indemnifying Party, shall indemnify, defend and hold harmless each Owner, as Indemnified Party, and its Representatives from and against any and all Claims for injury or death of persons or physical loss of or damage to property of Persons (including the Indemnified Party and its Representatives), or fines or penalties levied or imposed by Governmental Authorities or other Losses incurred by the Indemnified Party and its Representatives, in each case, arising from the Operator's and its Representatives': (i) gross negligence or willful misconduct in connection with the performance of this Agreement; or (ii) failure to perform a material obligation under this Agreement; provided, however, in no event shall the Operator be obligated to indemnify, defend or hold harmless an Owner and its Representatives from and against any such Claims or fines or penalties or Losses to the extent arising from such Owner's or its Representatives': (i) gross negligence or willful misconduct in connection with the performance of this Agreement; or (ii) failure to perform any material obligation under this Agreement.

#### 14.2 Notice and Participation.

(a) If an Indemnified Party intends to seek indemnification under this Article XIV with respect to any Claims, the Indemnified Party shall give the Indemnifying Party prompt written notice of such Claims upon the receipt of actual knowledge or information by the Indemnified Party of any possible Claims or of the commencement of such Claims. The Indemnifying Party shall have no liability under this Article XIV for any Claim for which such notice is not provided, but only to the extent that the failure to give such notice materially impairs the ability of the Indemnifying Party to respond to or to defend the Claim.

(b) The Indemnifying Party shall have the right to assume the defense of any Claim, at its sole cost and expense, with counsel designated by the Indemnifying Party and

reasonably satisfactory to the Indemnified Party; provided, however, that if the defendants in any such proceeding include both the Indemnified Party and the Indemnifying Party, and the Indemnified Party shall have reasonably concluded that there may be legal defenses available to it which are in conflict with those available to the Indemnifying Party and that such conflict materially prejudices the ability of the counsel selected by the Indemnifying Party to represent both Parties, the Indemnified Party shall have the right to select separate counsel reasonably satisfactory to the Indemnifying Party, at the Indemnifying Party's expense, to assert such legal defenses and to otherwise participate in the defense of such Claim on behalf of such Indemnified Party, and the Indemnifying Party shall be responsible for the reasonable fees and expenses of such separate counsel.

(c) Should any Indemnified Party be entitled to indemnification under this Article XIV as a result of a Claim, and should the Indemnifying Party fail to assume the defense of such Claim within a reasonable period of time after the Indemnified Party has provided the Indemnifying Party written notice of such Claim, the Indemnified Party may, at the expense of the Indemnifying Party, contest or, with or without the prior consent of the Indemnifying Party, settle such Claim.

(d) Except to the extent expressly provided herein, no Indemnified Party shall settle any Claim with respect to which it has sought or is entitled to seek indemnification pursuant to this Article XIV unless: (i) it has obtained the prior written consent of the Indemnifying Party; or (ii) the Indemnifying Party has failed to assume the defense of such Claim within a reasonable period of time after the Indemnified Party has provided the Indemnifying Party written notice of such Claim.

(e) Except to the extent expressly provided otherwise herein, no Indemnifying Party shall settle any Claim with respect to which it may be liable to provide indemnification pursuant to this Section without the prior written consent of the Indemnified Party; provided, however, that if the Indemnifying Party has reached a bona fide settlement agreement with the plaintiff(s) in any such proceeding, which settlement includes a full release of the Indemnified Party for any and all liability with respect to such Claim and does not obligate the Indemnified Party to take or forbear to take any action, and the Indemnified Party does not consent to such settlement agreement, then the dollar amount specified in the settlement agreement, plus the Indemnified Party's reasonable legal fees and other costs related to the defense of the Claim paid or incurred prior to the date of such settlement agreement, shall act as an absolute maximum limit on the indemnification obligation of the Indemnifying Party with respect to the Claim, or portion thereof, that is the subject of such settlement agreement.

14.3 Net Amount. Subject to the limitation in Section 14.2(e), if applicable, in the event that an Indemnifying Party is obligated to indemnify and hold any Indemnified Party harmless under this Article XIV, the amount owing to the Indemnified Party shall be the amount of such Indemnified Party's actual Claims, fines or penalties or other Losses, as the case may be, net of any insurance or other recovery actually received by the Indemnified Party.

14.4 No Release of Insurers. The provisions of this Article XIV shall not be deemed or construed to release any insurer from its obligation to pay any insurance proceeds in accordance with the terms and conditions of valid and collectible insurance policies.

14.5 Mitigation. Each Indemnified Party entitled to indemnification hereunder shall use Commercially Reasonable Efforts to mitigate all Claims, fines, penalties or other Losses, as the case may be, after becoming aware of any event which could reasonably be expected to give rise to any Claims, fines, penalties or other Losses, as the case may be, that are indemnifiable or recoverable hereunder or in connection herewith.

14.6 Assertion of Claims. No Claim of any kind shall be asserted against any Owner or Operator pursuant to this Article XIV, whether arising out of contract, tort (including negligence), strict liability, or any other cause of or form of action, unless it is filed in a court of competent jurisdiction, or a demand for arbitration is made, within the applicable statute of limitations period for such Claim.

14.7 Survival of Obligation. The duty to indemnify under this Article XIV shall continue in full force and effect notwithstanding the expiration or termination of this Agreement, with respect to any Claim, fine, penalty or other Losses, as the case may be, arising out of an event or condition which occurred or existed prior to such expiration or termination.

14.8 Limitation on Liability.

(a) Notwithstanding any provision in this Agreement to the contrary, neither Party shall be liable under this Agreement in any action at law or in equity, whether based on contract, tort or strict liability or otherwise, for any special, incidental, indirect, exemplary, punitive or consequential damages or losses, including any loss of revenue, income, profits or investment opportunities, loss of the use of equipment, or the cost of temporary equipment or services, provided that any fines or penalties or other Losses levied or imposed by Governmental Authorities shall not be excluded under this Section 14.8(a) as special, incidental, indirect, exemplary, punitive or consequential damages or losses.

(b) Notwithstanding any provision in this Agreement to the contrary, neither Party shall be liable under this Agreement if and to the extent that the Agreement Limiting Liability Among Western Interconnected Systems executed by Idaho Power on August 5, 1985 and by PacifiCorp on August 22, 1973 (the "WIS Agreement") is then in effect between the Parties and expressly limits or precludes such liability. Nothing in this Agreement shall amend or otherwise affect in any way the terms and conditions of or liability of the Parties under the WIS Agreement.

**ARTICLE XV**  
**PROPRIETARY INFORMATION**

15.1 Disclosure of Proprietary Information Prohibited. Any Proprietary Information of a Party (whether in its capacity as Owner or Operator) (the "Transferor") which is disclosed to or otherwise received or obtained by the other Party (whether in its capacity as Owner or Operator) (the "Transferee") incident to this Agreement shall be held in confidence and the Transferee shall not (subject to Sections 15.2, 15.3 and 15.5) publish or otherwise disclose any Proprietary Information of the Transferor to any Person for any reason or purpose whatsoever, or use any Proprietary Information for any purpose other than performance under this Agreement, without the prior written approval of the Transferor, which approval may be granted or withheld by the



Transferor in its sole discretion. Without limiting the generality of the foregoing, each Transferee shall observe at a minimum the same safeguards and precautions with regard to the Transferor's Proprietary Information which the Transferee observes with respect to its own information of the same or similar kind.

15.2 Disclosure by Representatives. Each Transferee agrees that it will make available Proprietary Information received from a Transferor to its own Representatives only on a need-to-know basis and in compliance with Governmental Requirements, and that all Persons to whom such Proprietary Information is made available will be made aware of the confidential nature of such Proprietary Information, and will be required to agree to hold such Proprietary Information in confidence in accordance with the terms hereof and in compliance with Governmental Requirements.

15.3 Permitted Disclosures. Notwithstanding anything to the contrary contained in this Article XV:

(a) A Transferee may provide any Proprietary Information to any Governmental Authority having jurisdiction over or asserting a right to obtain such information, provided that: (i) such Governmental Authority orders that such Proprietary Information be provided; and (ii) unless prohibited from so doing by Governmental Requirements, the Transferee promptly advises the Transferor of any request for such information by such Governmental Authority and cooperates in giving the Transferor an opportunity to present objections, requests for limitation, and/or requests for confidentiality or other restrictions on disclosure or access, to such Governmental Authority.

(b) A Transferee may, to the extent required, disclose Proprietary Information to any Governmental Authority in connection with the application for any Governmental Authorization; provided that unless prohibited from so doing by Governmental Requirements, the Transferee shall provide the Transferor prior written advance notice of such disclosure and the Proprietary Information that is to be disclosed.

(c) A Transferee may disclose such Proprietary Information regarding the existence and terms of this Agreement as such Transferee deems necessary to enable it to comply with the Securities Exchange Act of 1934, or the rules, regulations and forms of the Securities and Exchange Commission, issued thereunder or the applicable rules of any stock exchange, or as otherwise required by Governmental Requirements.

15.4 Injunctive Relief. In the event of a breach or threatened breach of the provisions of this Article XV by any Transferee, the Transferor shall be entitled to an injunction restraining the Transferee from such breach or threatened breach. Nothing contained herein shall be construed as prohibiting the Transferor from pursuing any other remedies available at law or equity for such breach or threatened breach of this Agreement.

15.5 Publicity. Any public relations matters, including public announcements and press releases or similar publicity, arising out of or in connection with the terms of this Agreement or the transactions contemplated herein, shall be coordinated and agreed to between the Parties prior to said announcement or release.

15.6 Proprietary Information Defined. For purposes of this Agreement, “Proprietary Information” means all information, written or oral, which has been or is disclosed by the Transferor, or by any Representative of the Transferor, or which otherwise becomes known to the Transferee, or to any Representative of such Transferee, or any other party in a confidential relationship with, the Transferee, in each case, incident to this Agreement, and which: (a) relates to matters such as patents, trade secrets, research and development activities, draft or final contracts or other business arrangements, books and records, budgets, cost estimates, pro forma calculations, engineering work product, environmental compliance, vendor lists, suppliers, manufacturing processes, energy consumption, pricing information, private processes, and other similar information, as they may exist from time to time; (b) and the Transferor expressly designates in writing to be confidential, provided that “Proprietary Information” shall exclude information falling into any of the following categories:

- (i) Information that, at the time of disclosure hereunder, is in the public domain, other than information that entered the public domain by breach of this Agreement by Transferee or any of its Representatives;
- (ii) Information that, after disclosure hereunder, enters the public domain, other than information that enters the public domain by breach of this Agreement by Transferee or any of its Representatives;
- (iii) Information, other than that obtained from third-parties, that prior to disclosure hereunder, was already in Transferee’s possession, either without limitation on disclosure to others or subsequently becoming free of such limitation;
- (iv) Information obtained by Transferee from a third-party having an independent right to disclose the information; or
- (v) Information that is available through independent research without use of or access to the Proprietary Information.

15.7 Survival. The provisions of this Article XV shall continue in full force and effect during the Term and for a period of two (2) years thereafter, notwithstanding the termination of this Agreement, with respect to any Proprietary Information obtained by any Transferee prior to such termination.

## **ARTICLE XVI**

### **TAXES**

16.1 No Partnership. Nothing in this Agreement shall be deemed to create or constitute a partnership, joint venture or association between the Owners. Each Owner agrees and covenants that it shall not take or omit to take any action or reporting position with any Governmental Authority contrary to this Section 16.1.

16.2 761 Election. The Owners intend that, as tenants in common and owners of undivided Ownership Interests, for United States income tax purposes the Owners shall elect in accordance with the provisions of section 761 of the Internal Revenue Code of 1986, as amended (“Code”), and the applicable income tax regulations thereunder (“Regulations”), to be excluded

from all of the provisions of Subchapter K of the Code upon the first occasion in which such election may be filed under these Regulations and that, if such election is not filed, this Agreement shall constitute an election under Regulations section 1.761-2(b)(2)(ii) to be excluded from all of the provisions of Subchapter K of the Code and the applicable Regulations, beginning with the first year of the creation of the tenancy in common as contemplated by this Agreement and that no Owner shall object to any such election.

16.3 Responsibility for Taxes. It is the intent of the Owners that so far as possible, each Owner shall separately report, promptly and timely file returns with respect to, be responsible for and pay all property, income, franchise, business, or other taxes or fees (“Taxes”), arising out of its Ownership Interests and the matters contemplated by this Agreement, that such Taxes shall be separately levied and assessed against each Owner severally and that each Owner shall be solely responsible for and shall pay all such Taxes so levied and assessed against it without any responsibility of the other Owner with respect thereto and without the amounts thereof being paid and apportioned between the Owners under this Agreement. To the extent that Taxes (such as property, payroll, sales and use Taxes) may be levied or assessed against the Transmission Facilities, their operation or the Owners in such a manner as to make impossible the carrying out of the foregoing provisions of this Section 16.3, then either Operator shall report, file returns with respect to and pay such Taxes and each Owner shall immediately reimburse such Operator for each such Owner’s Pro Rata Share (based on its applicable Ownership Interest(s)) of such Taxes; provided, however, that sales and use tax included in Other Costs or in the Monthly Transmission Facilities O&M Charge, the Monthly Substation O&M Charge or the Monthly Common Equipment Charge shall be recovered by the Operator pursuant to Section 4.7. Neither Operator shall have any obligation to contest or to seek refund of such Taxes; provided, however, that each Operator may, by its personnel or counsel of its selection, pursue such administrative or court proceedings as the Operator may determine. Each Owner shall on request pay to the Operator such Owner’s Pro Rata Share (based on its applicable Ownership Interest(s)) of the costs of such proceedings and shall share in any savings resulting from such proceedings in the same proportion. Each Owner agrees to cooperate with the other Owner with respect to reasonable requests for information or other matters with respect to Taxes.

16.4 Indemnification. Each Owner (the “Tax Indemnifying Party”) shall indemnify and hold harmless the other Owner (the “Tax Indemnitee Party”), on an after-tax basis, from and against any Taxes (including any interest or penalties) imposed on such Tax Indemnitee Party or the Transmission Facilities or any part thereof, to the extent such Taxes are the responsibility of the Tax Indemnifying Party pursuant to this Article XVI.

16.5 Determination of Depreciation and Other Matters. Each Owner shall determine the basis and method it will use for purposes of depreciation and other matters where investment of the Transmission Facilities or Common Equipment is relevant.

## **ARTICLE XVII** **DISPUTES**

17.1 Exclusive Procedure. Any dispute, controversy or claim arising out of or relating to this Agreement or the breach, interpretation, termination, performance or validity of this Agreement (each, a “Dispute”) shall be resolved pursuant to the procedures of this Article XVII.

17.2 Dispute Notices. If a Dispute arises between the Parties, then either Party may provide written notice thereof to the other Party, including a detailed description of the subject matter of the Dispute (the “Dispute Notice”). Any Party may seek a preliminary injunction or other provisional judicial remedy if such action is necessary to prevent irreparable harm or preserve the status quo, in which case the Parties nonetheless will continue to pursue resolution of the Dispute pursuant to this Article XVII.

17.3 Informal Dispute Resolution.

(a) The Parties shall make a good faith effort to resolve any Dispute by prompt negotiations between the Party’s representative so designated in writing to the other Party (each a “Manager”). If the Managers are not able to resolve the Dispute within thirty (30) days after the date of the Dispute Notice, then they shall refer the matter to the designated senior officers of their respective companies (the “Executive(s)”), who shall have authority to settle the Dispute. If the Executives are not able to resolve the Dispute within sixty (60) days after the date of the Dispute Notice, then the Dispute shall be resolved pursuant to Section 17.4.

(b) All negotiations, communications and writings exchanged between the Parties pursuant to this Article XVII shall be treated and maintained as Proprietary Information, shall be treated as compromise and settlement negotiations for purposes of the federal and state rules of evidence, and shall not be used or referred to in any subsequent adjudicatory process between the Parties, including at FERC, either with respect to the current Dispute or any future Dispute between the Parties.

17.4 Submission of Dispute to FERC or Approved Courts. If a Dispute cannot be settled amicably between the Parties pursuant to Section 17.3, then any Party may, in its sole discretion, within one (1) year after the conclusion of the time period for informal dispute resolution specified in Section 17.3, submit such Dispute (a) to FERC or (b) to the jurisdiction of the state courts situated in the State of Idaho or the United States District Court for the District of Idaho (the “Approved Courts”). Each of the Parties, in its capacity as an Owner and Operator, consents to and accepts for itself and in respect of its property, generally and unconditionally, the exclusive jurisdiction of the Approved Courts and appellate courts from any appeal thereof, and irrevocably waives any objection which it may now or hereafter have to the jurisdiction of the Approved Courts. Each of the Parties, in its capacity as an Owner and Operator, further irrevocably waives, to the fullest extent permitted by law, any objection that it may now or hereafter have to the laying of venue of any suit, proceeding or other action brought pursuant to this Article XVII in any of the Approved Courts, and irrevocably waives, to the fullest extent permitted by law, and agrees not to plead or claim in any such Approved Court that any suit, proceeding or other action brought therein has been brought in an inconvenient forum.

17.5 Continued Performance. During the pendency of any Dispute, each Party shall continue to perform all of its respective obligations under this Agreement.

**ARTICLE XVIII**  
**ASSIGNMENT**

18.1 Prohibited Transfers and Assignments. Neither Party shall have the right to transfer, assign, sell or otherwise dispose of (collectively, “Transfer”), in whole or in part, its interest in this Agreement, including its rights, duties and obligations hereunder, nor to Transfer, in whole or in part, its Ownership Interests (or Directional Capacity Allocation Percentages and Directional Capacity Allocations) in the Transmission Facilities or Common Equipment, except as permitted under this Article XVIII.

18.2 Permitted Assignments and Transfers. Subject to Section 18.3, the restrictions set forth in Section 18.1 shall not restrict:

(a) Dispositions and sales of equipment or facilities by either Operator incident to renewals or replacements of the Transmission Facilities or Common Equipment;

(b) The right of an Owner to subject any of its Ownership Interests (or Directional Capacity Allocation Percentages and Directional Capacity Allocations) to the lien of any mortgage upon all or a portion of its own physical electric utility property or to otherwise collaterally assign its rights and obligations in this Agreement to a lender or other person providing financing to the Owner;

(c) The right of an Owner to Transfer voluntarily all of its Ownership Interests (and Directional Capacity Allocation Percentages and Directional Capacity Allocations) and all of its rights and obligations in this Agreement (including as part of such Transfer, all of its rights and obligations in this Agreement as an Operator) in connection with any sale, merger or other transfer of substantially all of such Owner’s electric transmission facilities as an operating entity; provided, however, that the effectiveness of such Transfer shall be conditioned upon the transferee: (i) agreeing in writing, in form and substance reasonably satisfactory to the other Owner, to assume all of the rights and obligations of the transferring Owner (including, all of its rights and obligations in this Agreement as an Operator) as of the transfer date; and (ii) qualifying as a Qualified Owner on the transfer date;

(d) The right of an Owner to Transfer voluntarily all of its Ownership Interests (and Directional Capacity Allocation Percentages and Directional Capacity Allocations) and all of its rights and obligations in this Agreement (including as part of such Transfer, all of its rights and obligations in this Agreement as an Operator) to an Affiliate of such Owner which owns all or substantially all of the transmission facilities of such Owner; provided, however, that the effectiveness of such Transfer shall be conditioned upon the transferee: (i) agreeing in writing, in form and substance reasonably satisfactory to the other Owner, to assume all of the rights and obligations of the transferring Owner (including, all of its rights and obligations in this Agreement as an Operator) as of the transfer date; and (ii) qualifying as a Qualified Owner on the transfer date;

(e) The right of any Owner to Transfer voluntarily all of its Ownership Interests (and Directional Capacity Allocation Percentages and Directional Capacity Allocations) and all of its rights and obligations in this Agreement (including as part of such Transfer, all of

its rights and obligations in this Agreement as an Operator) to a third party; provided that: (i) the other Owner, in its sole discretion, approves such Transfer and approves the third-party purchaser as having demonstrated that it is financially and technically capable of performing the transferring Owner's (and Operator's) obligations under this Agreement; and (ii) the other Owner is offered the right of first refusal to purchase all of such Ownership Interests (and Directional Capacity Allocation Percentages and Directional Capacity Allocations) and Common Equipment and all of the transferring Owner's rights and obligations in this Agreement (including as part of such Transfer, all of its rights and obligations in this Agreement as an Operator), on terms no less favorable than those offered to such proposed third-party purchaser; provided, however, that the effectiveness of such Transfer shall be conditioned upon the third-party purchaser: (A) agreeing in writing, in form and substance reasonably satisfactory to the other Owner, to assume all of the rights and obligations of the transferring Owner (including as part of such Transfer, all of its rights and obligations in this Agreement as an Operator) as of the transfer date; and (B) qualifying as a Qualified Owner on the transfer date; and

(f) The right of an Owner to post, sell or make available for scheduling transmission capacity or schedule energy in accordance with Sections 3.2(b) and 3.2(c), unless otherwise mutually agreed to in writing in advance by the other Owner.

18.3 FERC Approval. Any Transfer pursuant to Section 18.2 that is subject to FERC approval shall not take effect until FERC has approved such Transfer and has made it effective.

**ARTICLE XIX**  
**MISCELLANEOUS**

19.1 Notices.

(a) Any notice, demand, request or other communication required or permitted to be given pursuant to this Agreement shall be in writing and signed by the Owner or Operator giving such notice, demand, request or other communication and shall be hand delivered or sent by certified mail, return receipt requested, or overnight courier to the other Owner and/or Operator at the address set forth below:

If to Idaho Power as Owner: Idaho Power Company  
1221 West Idaho Street  
Boise, ID 83702  
Attn: Director, Load Serving Operations  
Telephone: 208-388-2360

With a copy to: Idaho Power Company  
1221 West Idaho Street  
Boise, ID 83702  
Attn: Legal Department  
Telephone: 208-388-2300

If to Idaho Power as Operator: Idaho Power Company  
1221 West Idaho Street

Boise, ID 83702  
Attn: Director, Load Serving Operations  
Telephone: 208-388-2360

With a copy to: Idaho Power Company  
1221 West Idaho Street  
Boise, ID 83702  
Attn: Legal Department  
Telephone: 208-388-2300

If to PacifiCorp as Owner: PacifiCorp  
825 NE Multnomah Street, Suite 1600  
Portland, OR 97232  
Attn: Director, Transmission Service  
Telephone: 503-813-6712

With a copy to: PacifiCorp  
825 NE Multnomah Street, Suite 2000  
Portland, OR 97232  
Attn: Legal Department  
Telephone: 503-813-5854

If to PacifiCorp as Operator: PacifiCorp  
825 NE Multnomah Street, Suite 1600  
Portland, OR 97232  
Attn: Director, Transmission Service  
Telephone: 503-813-6712

With a copy to: PacifiCorp  
825 NE Multnomah Street, Suite 2000  
Portland, OR 97232  
Attn: Legal Department  
Telephone: 503-813-5854

(b) Each Party shall have the right to change the place to which any notice, demand, request or other communication shall be sent or delivered by similar notice sent in like manner to the other Party. The effective date of any notice, demand, request or other communication issued pursuant to this Agreement shall be when: (i) delivered to the address of the Party personally, by messenger, by a nationally or internationally recognized overnight delivery service or otherwise; or (ii) received or rejected by the Party, if sent by certified mail, return receipt requested, in each case, addressed to the Party at its address and marked to the attention of the person designated above (or to such other address or person as a Party may designate by notice to the other Party effective as of the date of receipt by the other Party).

19.2 Parties Bound. This Agreement shall be binding upon each of the Parties and their respective successors and permitted assigns.

### 19.3 Amendments.

(a) Except as otherwise provided in Section 19.3(c), this Agreement may not be amended, supplemented or otherwise modified, other than pursuant to an instrument in writing executed by the Parties.

(b) Absent agreement of both Parties to the proposed change and except as otherwise provided in Section 19.3(c), the standard of review for changes to this Agreement proposed by a Party, or FERC acting *sua sponte*, shall be the “public interest” standard of review set forth in *United Gas Pipe Line Co. v. Mobile Gas Service Corp.*, 350 U.S. 332 (1956) and *Federal Power Commission v. Sierra Pacific Power Co.*, 350 U.S. 348 (1956); provided that the standard of review for any modification to this Agreement requested by non-contracting third parties shall be the most stringent standard permissible under then-applicable Governmental Requirements.

(c) Nothing contained in this Agreement shall be construed as affecting in any way the right of either Party to unilaterally make application to FERC under Section 205 or Section 206 of the Federal Power Act for a change in the charges set forth in this Agreement. It is the intent of the Parties that the standard of review that FERC will apply to any such unilateral application shall be the just and reasonable standard of review rather than the “public interest” standard of review.

(d) An amendment that is subject to FERC approval shall not take effect until FERC has accepted such amendment for filing and has made it effective.

19.4 Waivers. No waiver by any Party of any one or more breaches or defaults by the other Party in the performance of any of the provisions of this Agreement shall be construed as a waiver of any other breaches or defaults whether of a like kind or different nature. Any delay, less than any applicable statutory period of limitations, in asserting or enforcing any rights under this Agreement shall not be deemed a waiver of such rights. Failure of any Party to enforce any provisions hereof shall not be construed to waive such provision, or to affect the validity of this Agreement or any part thereof, or the right of the other Party thereafter to enforce each and every provision thereof.

### 19.5 Choice of Law.

(a) This Agreement, the rights and obligations of the Parties under this Agreement, and any claim or controversy arising out of this Agreement (whether based on contract, tort, or any other theory), including all matters of construction, validity, effect, performance and remedies with respect to this Agreement, shall be governed by and interpreted, construed, and determined in accordance with, the laws of the State of Idaho (regardless of the laws that might otherwise govern under applicable principles of conflicts of law).

(b) TO THE FULLEST EXTENT PERMITTED BY LAW, EACH OF THE PARTIES HERETO WAIVES ANY RIGHT IT MAY HAVE TO A TRIAL BY JURY IN RESPECT OF LITIGATION DIRECTLY OR INDIRECTLY ARISING OUT OF, UNDER OR IN CONNECTION WITH THIS AGREEMENT. EACH PARTY FURTHER WAIVES ANY RIGHT TO CONSOLIDATE ANY ACTION IN WHICH A JURY TRIAL HAS BEEN



WAIVED WITH ANY OTHER ACTION IN WHICH A JURY TRIAL CANNOT BE OR HAS NOT BEEN WAIVED.

19.6 Headings. Article and Section headings used in this Agreement (including headings used in any Exhibits or Schedules attached hereto) are for convenience of reference only and shall not affect the construction of this Agreement.

19.7 Relationship of Parties. The covenants, obligations, and liabilities of the Owners are intended to be several and not joint or collective, and nothing herein contained shall be construed to create an association, joint venture, trust or partnership, or to impose a trust or partnership covenant, obligation or liability on or with regard to any of the Owners. Each Owner shall be individually responsible for its own covenants, obligations and liability as herein provided. No Owner shall be under the control of, or shall be deemed to control, the other Owner. Neither Owner shall have the right or power to bind the other Owner without its express written consent.

19.8 Severability. In the event that any provision of this Agreement or the application thereof becomes or is declared by a court of competent jurisdiction to be illegal, void or unenforceable, the remainder of this Agreement will continue in full force and effect and the application of such provision to other persons or circumstances will be interpreted so as reasonably to effect the intent of the Parties. The Parties further agree to replace such illegal, void or unenforceable provision of this Agreement with a valid and enforceable provision that will achieve, to the extent possible, the economic, business and other purposes of such illegal, void or unenforceable provision.

19.9 No Third Party Beneficiaries. Nothing expressed or implied in this Agreement is intended to nor shall be construed to confer upon or give to any Person (other than the Parties) any rights or remedies under or by reason of this Agreement or any transaction contemplated herein.

19.10 Further Assurances. Each Party agrees to execute and deliver from time to time such additional documents, and take such additional actions, as may be reasonably required by the other Party to give effect to the purposes and intent hereof.

19.11 Conflict of Interest. Nothing in this Agreement shall prohibit any Party from engaging in or possessing any interest in other projects or business ventures of any nature and description, independently or with others.

19.12 Exhibits and Schedules. The Exhibits and Schedules to this Agreement are identified as follows, and are incorporated herein by this reference:

Exhibit A	Description of PacifiCorp Common Equipment
Exhibit B	Description of Idaho Power Common Equipment
Exhibit C	Ownership Interests; Directional Capacity Allocations; Directional Capacity Allocation Percentages

Exhibit D	Monthly Transmission Facilities O&M Charge; Monthly O&M Equipment Charge
Exhibit E	Department of Energy Equipment Located in the Antelope Substation
Exhibit F	Acquisition Costs
Schedule 13.1(f)	Idaho Power Governmental Authorizations
Schedule 13.2(f)	PacifiCorp Governmental Authorizations

19.13 Counterparts. This Agreement may be executed in one or more counterparts, each of which shall be original, and all of which together shall constitute one agreement. Electronic transmission of any signed original document, and retransmission of any signed electronic transmission, shall be the same as delivery of an original. At the request of either Party, the other Party will confirm electronically transmitted signatures by signing an original document.

19.14 Entire Agreement. This Agreement and the Exhibits and Schedules attached hereto, and the other documents between the Parties referenced herein constitute the entire agreement between the Parties and supersede all prior agreements and understandings, whether oral and written, between the Parties with respect to the subject matter hereof. There are no oral understandings, terms or conditions and the Parties have not relied upon any representation or warranty, expressed or implied, not contained in this Agreement.

[SIGNATURE PAGE FOLLOWS]

IN WITNESS WHEREOF, each of the Parties has caused its duly authorized representative to execute this Joint Ownership and Operating Agreement as of the date first above written.

PACIFICORP,  
AS OWNER AND OPERATOR

/s/ R. Patrick Reiten

By: \_\_\_\_\_

R. Patrick Reiten

Name: \_\_\_\_\_

President & CEO, Pacific Power

Title: \_\_\_\_\_

IDAHO POWER COMPANY,  
AS OWNER AND OPERATOR

/s/ Darrel T. Anderson

By: \_\_\_\_\_

Darrel T. Anderson

Name: \_\_\_\_\_

President & CEO

Title: \_\_\_\_\_

## EXHIBIT A

Description of PacifiCorp Common Equipment<sup>1</sup>

Location: 085026 - Antelope Substation, ID			
Asset	FERC Class	Asset Description	2nd Line of Description
40077637	35205	AIR CONDITIONER	ER 85-6998
30058712	39729	ANALOG CHANNEL	CAATS #100697
30020151	39729	ANALOG CHANNEL	ER 100964
30020143	39729	ANALOG CHANNEL	ER 3394350
30020161	39729	ANALOG CHANNEL	CAATS #104205
30020145	39729	ANALOG CHANNEL	ER 3639465
30032507	39729	ANALOG CHANNEL MODEM & TERM UNIT (ANALOG)	GRANGER/TELLABS FXS - PROJECT 65543
40077708	35321	BATTERY AND RACK	ER 393884 Over 100% CIAC
30020149	39735	BATTERY CHARGER	ER 5057
40077709	35321	BATTERY CHARGER	ER 393884 Over 100% CIAC
40051027	35201	CABLE TRAY	TIDM/2005/C/011
40077678	35317	CABLE TRENCH	ER 85-6859
30042062	39750	CELLULAR TELEPHONE (10761)	TIDM/2004/C/018
40078957	35227	CLEARING, GRADING, & FILL MATERIAL (SURF	WBS TZPR/2009/C/TR1/10038830
40069400	35227	CLEARING, GRADING, & FILL MATERIAL (SURF	ER 393041
30036924	39735	COMMUNICATIONS BATTERY BANK	TIDM/2002/C/RDF/011
40069820	35317	CONDUIT	TZPR/2007/C/TR6/10034421
40077679	35317	CONDUIT	ER 85-6859
40069480	35317	CONDUIT	TIDM/2004/C/004/01
40077623	35201	CONTROL BUILDING	ER 85-8606
40069398	35301	CURRENT TRANSFORMER	ER 86-6888
40037997	35319	DIGITAL FAULT RECORDER	DREX/1999/C/012/01
30020155	39729	DIGITAL MULTIPLEX SYSTEM	CAATS #106293
40069401	35227	FENCE & GATES	ER 393041
40077624	35227	FENCE & GATES	ER 85-8606
30020157	39717	FIBER OPTIC CABLE	CAATS #106293
30020159	39717	FIBER OPTIC/TRANSMITTER RECEIVER SET	CAATS #106293
30034104	39717	FIBER OPTIC/TRANSMITTER RECEIVER SET	CAATS #39063 WBS DSHE/1999/C/064
40077685	35325	GROUND GRID SYSTEM	ER 85-6859
40069402	35315	GROUND SWITCH	ER 85-6859
40077632	35205	Heat Pump	ER 6167
40077687	35325	INSULATED PLATFORM 10'	ER 85-6859
40077686	35325	INSULATED PLATFORM 4'	ER 85-6859
40053457	35325	INSULATED PLATFORM 4'	ER 85-8606
40053458	35325	INSULATED PLATFORM 6'	ER 85-8606
40026471	35341	INTERPOSITION CABINET	ER 85-6805
40077634	35229	LIGHTING FIXTURE/SYSTEM	ER 85-8606
40077692	35329	LIGHTING FIXTURE/SYSTEM	ER 85-6859
40077677	35329	LIGHTING FIXTURE/SYSTEM	ER 86-6859

<sup>1</sup> An updated list of PacifiCorp's Common Equipment that reflects any changes in PacifiCorp's Common Equipment between the Execution Date and the Effective Date shall be mutually agreed to by the Parties pursuant to the JPSA and the updated list shall replace the above list effective as of the Effective Date.

EXECUTION VERSION

40077635	35229	LIGHTING FIXTURE/SYSTEM	ER 85-8606
40053472	35327	LIGHTNING ARRESTER 192KV	ER 85-8606
40045539	35341	METER	WBS TIDM/2003/C/027/01
40004900	35319	OSCILLOGRAPH	ER 383741 ROCHESTER SN 38960
40055763	35327	POWER AND CONTROL CABLE	WBS TIDM/2005/C/013/002
40053473	35327	POWER AND CONTROL CABLE	ER 85-8606
40049274	35327	POWER AND CONTROL CABLE	TIDM/2003/C/006
40077691	35327	POWER AND CONTROL CABLE	ER 85-6859
40069484	35327	POWER AND CONTROL CABLE	TIDM/2004/C/004/01
30036182	39738	PROTECTIVE RELAY TERMINAL - RFL 9745	TIDM/2000/C/013
40077644	35319	RELAY AND CONTROL	ER 85-6202
40069399	35319	RELAY AND CONTROL	ER 86-6888
40077640	35319	RELAY AND CONTROL	ER 85-8550
40077645	35319	RELAY AND CONTROL	ER 85-6673
40077643	35319	RELAY AND CONTROL	ER 85-6397
40077647	35319	RELAY AND CONTROL	ER 85-7088
40049109	35319	RELAY AND CONTROL	WBS TIDM/2004/C/018
40066160	35319	RELAY AND CONTROL	ER 85-6119
40077684	35319	RELAY AND CONTROL	ER 85-6859
40055764	35319	RELAY AND CONTROL	WBS TIDM/2005/C/013/002
40038465	35319	RELAY AND CONTROL	CAATS #39063 WBS DSHE/1999/C/064
40049275	35319	RELAY AND CONTROL	TIDM/2003/C/006
40069485	35319	RELAY AND CONTROL	TIDM/2004/C/004/01
40077649	35341	REMOTE TERMINAL UNIT (SCADA RTU)	ER 85-8035
40038308	35341	REMOTE TERMINAL UNIT (SCADA RTU)	CAATS #101090
40077648	35341	REMOTE TERMINAL UNIT (SCADA RTU)	ER 85-6797, 85-6991
40026479	35341	REMOTE TERMINAL UNIT (SCADA RTU)	CAATS #103389 LEEDS & NORTHROP
40026483	35341	REMOTE TERMINAL UNIT (SCADA RTU)	CAATS #105609 HARRIS CONTROLS
40026475	35341	REMOTE TERMINAL UNIT (SCADA RTU)	ER 85-6805 LEEDS & NORTHROP
40078832	35341	REMOTE TERMINAL UNIT (SCADA RTU) EQ# 328118	CAATS #104205 LANDIS & GYR MODEL 5410
40053477	35227	RETAINING WALL	ER 85-8606
40064983	35201	ROOF	TZPR/2006/C/LU2/10029788
40026487	35349	SATELLITE CLOCK	CAATS #21206
40038013	35341	SEQUENTIAL EVENT RECORDER	CENG/1999/C/062
40053478	35301	STATION SERVICE TRANSFORMER	ER 85-8606 GE
40053484	35301	STATION SERVICE TRANSFORMER	ER 85-8606 ELEC DRY TYPE
40053482	35301	STATION SERVICE TRANSFORMER 50KVA	ER 85-8606 WEST
40053480	35301	STATION SERVICE TRANSFORMER 50KVA	ER 85-8606 GE 14400-249
40053481	35301	STATION SERVICE TRANSFORMER 50KVA	ER 85-8606 GE 12470-277
40077642	35301	STATION SERVICE TRANSFORMER 50KVA	ER-85-6167
30036183	39744	TELEPHONE LINE SIGNALLING UNIT - TELLABS 4410	TIDM/2000/C/013
40049971	35301	VOLTAGE TRANSFORMER	ER 85-8606 WEST
40049960	35301	VOLTAGE TRANSFORMER S/N 69E609	ER 85-8606 230KV
40049958	35301	VOLTAGE TRANSFORMER S/N 69E610	ER 85-8606 230KV
40049959	35301	VOLTAGE TRANSFORMER S/N 69E614	ER 85-8606 230KV
40049963	35301	VOLTAGE TRANSFORMER S/N F669299	ER 85-8606 230KV
40049966	35301	VOLTAGE TRANSFORMER S/N F702656	ER 85-8606 230KV
40049967	35301	VOLTAGE TRANSFORMER S/N F702658	ER 85-8606 230KV
30064761	3970000	CY2013 ANTELOPE SUB COMM EQUIP (C/C 13696)	
40082502	3520000	TREX BERM	
40082503	3520000	ROADWAY	
Location: 064003 - Hurricane Substation, OR			
Asset	FERC Class	Asset Description	2nd Line of Description
40079174	35319	ANNUNCIATOR	ER 31-8240-183

EXECUTION VERSION

40001623	35227	CLEARING, GRADING, & FILL MATERIAL (SURF	ER 31-16685-183
40001629	35227	CLEARING, GRADING, & FILL MATERIAL (SURF	ER 31-16685-183
40001635	35227	CLEARING, GRADING, & FILL MATERIAL (SURF	ER 31-45565-4110
40001599	35227	CLEARING, GRADING, & FILL MATERIAL (SURF	ER 31-8240-183
40019242	35317	CONDUIT	ER 31-45565-4110
40019286	35317	CONDUIT	ER 31-52228-4310
40019126	35317	CONDUIT	ER 31-8240-183
40001602	35201	CONTROL BUILDING	ER 31-8240-183
40019110	35301	CURRENT TRANSFORMER	ER 31-8240-183
40001638	35201	EMERGENCY LIGHTING SYSTEM	ER 31-45565-4110
40001611	35201	EMERGENCY LIGHTING SYSTEM	ER 31-8240-183
40025836	35343	EQUIPMENT RACK/SHELF	ER 31-45598-4077
301046	35010	FEE LAND	JV 98
301047	35010	FEE LAND	JV 98
40059121	35227	FENCE	CAATS W/O 4909-40920
40001605	35227	FENCE	ER 31-8240-183
40019106	35339	FIRE EXTINGUISHER	ER 31-8240-183
40019089	35329	FLOODLIGHT	ER 31-8240-183
40001626	35227	GATE	ER 31-16685-183
40019098	35323	GENERATOR ENCLOSURE	ER 31-8240-183
40079189	35325	GROUND GRID SYSTEM	ER 31-45565-4110
40079190	35325	GROUND GRID SYSTEM	ER 31-52228-4310
40079175	35325	GROUND GRID SYSTEM	ER 31-8240-183
40059011	35227	ISOLATION LINK PANEL	CAATS# 61383
40019085	35329	LIGHTING FIXTURE/SYSTEM	ER 31-8240-183
40001620	35227	LOAD CENTER	ER 31-8240-183
40019270	35319	RELAY AND CONTROL	ER 31-45598-4077
40019302	35319	RELAY AND CONTROL	ER 31-52228-4310
40079188	35319	RELAY AND CONTROL	ER 31-60175
40019150	35319	RELAY AND CONTROL	ER 31-8240-183
40056961	35319	RELAY AND CONTROL - JLS METER	CWES/2004/C/071/10026626 JLS METERS
40058735	35341	REMOTE TERMINAL UNIT (SCADA RTU)	CAATS# 63735/63741
40025848	35341	REMOTE TERMINAL UNIT (SCADA RTU)	ER 31-45598-4077
40001617	35227	ROADWAY	ER 31-8240-183
40001614	35227	SIGN	ER 31-8240-183
40019081	35301	STATION SERVICE TRANSFORMER 25KVA	JV 98
40088248	3530000	BATTERY AND RACK 125VDC eq# 398360	
40088249	3530000	BATTERY CHARGER EQ# 400034	
40089325	3520000	HVAC (AIR CONDITIONER)	
30060499	3970000	TRANSLATOR CABINET	
30060500	3970000	MODEM ENCLOSURE	
Location: 238018 - Walla Walla Substation, WA			
Asset	FERC Class	Asset Description	2nd Line of Description
30058943	39747	ANTENNA SYSTEM - VHF FOR TAIT BASE STATION	DSYS/2007/C/806/PPWW231
30058938	39711	BASE STATION - TAIT TB 8100	DSYS/2007/C/806/PPWW231
40049636	35321	BATTERY AND RACK 125VDC	DZWA/2003/C/DR5/10020340 C&D
30058952	39735	BATTERY AND RACK 48V DEKA	DSYS/2007/C/806/PPWW23
40049637	35321	BATTERY CHARGER 125VDC	DZWA/2003/C/DR5/10020340 LAMARCHE
30058953	39735	BATTERY CHARGER 48VDC AMERICAN POWER	DSYS/2007/C/806/PPWW23
30025606	39714	CHANNEL SERVICE UNIT	ER 4339
40006235	35227	CLEARING, GRADING, & FILL MATERIAL (SURF	CAATS# 62049
40006091	35227	CLEARING, GRADING, & FILL MATERIAL (SURF	ER 31-11353-283
40006211	35227	CLEARING, GRADING, & FILL MATERIAL (SURF	ER 31-17074-283
40006151	35227	CLEARING, GRADING, & FILL MATERIAL (SURF	ER 31-19287-283

EXECUTION VERSION

40006203	35227	CLEARING, GRADING, & FILL MATERIAL (SURF	ER 31-8759-283
40006187	35227	CLEARING, GRADING, & FILL MATERIAL (SURF	JV 98
40015768	35317	CONDUIT	ER 31-11353-283
40015970	35317	CONDUIT	ER 31-13569-283
40016031	35317	CONDUIT	ER 31-17074-283
40015873	35317	CONDUIT	ER 31-6625-283
40015917	35317	CONDUIT	ER 31-8759-283
40079177	35317	CONDUIT	TZWA/2009/C/TR4/10038563 BLUE MOUNTAIN L
40006115	35201	CONTROL BUILDING	ER 31-11353-283
40006207	35201	CONTROL BUILDING	ER 31-11825-284 ADDITION 12' X 40'
40006155	35201	CONTROL BUILDING	ER 31-1297-285
40006163	35201	CONTROL BUILDING	ER 31-3032-285
40006171	35201	CONTROL BUILDING	ER 31-6625-283
40006195	35201	CONTROL BUILDING	ER 31-8759-283
30047400	39714	CSU/DSU	CAATS# 64711
40015676	35301	CURRENT TRANSFORMER	ER 31-11353-283 WEST
40015857	35301	CURRENT TRANSFORMER	ER 31-19287-283
40015825	35301	CURRENT TRANSFORMER	ER 31-19287-283 15KV
40015699	35327	CUTOUT	ER 31-11353-283
40016063	35327	CUTOUT	ER 31-19142-286
30058948	39714	DATA NETWORK ROUTER - CISCO 2811	DSYS/2007/C/806/PPWW23
30058947	39714	DATA NETWORK SWITCH - CISCO ETHERSWITCH	DSYS/2007/C/806/PPWW23
30044944	39735	DC POWER SUPPLY PANEL *see long descrip.	XFR FR 39702 30025620 PRJ 62917
30058951	39729	DIGITAL CHANNEL	DSYS/2007/C/806/PPWW23
30055182	39729	DIGITAL MULTIPLEX SYS-IMACS PREMISYS CHANNEL BANK	TIWA/2008/C/005/10037974
30025616	39729	DIGITAL MULTIPLEX SYSTEM	CAATS 106733
30058955	39735	EMERGENCY POWER GENERATOR SYSTEM W/SAFTEY SWITCH	DSYS/2007/C/806/PPWW23
30058950	39726	EQUIPMENT RACK/SHELF	DSYS/2007/C/806/PPWW23
30058942	39726	EQUIPMENT RACK/SHELF W/FUSE PANEL	DSYS/2007/C/806/PPWW231
40006159	35205	FAN SYSTEM	ER 31-3726-283
302032	35010	FEE LAND	1998 BALANCE CONVERSION
302033	35010	FEE LAND	1998 BALANCE CONVERSION
40006231	35227	FENCE	CAATS W/O 5044-42960
40006239	35227	FENCE	CAATS# 62049
40006143	35227	FENCE	ER 31-11353-283
40006215	35227	FENCE	ER 31-17074-283
40006223	35227	FENCE	ER 31-51146-4283
40015776	35339	FIRE PROTECTION SYSTEM	ER 31-11353-283
40006175	35227	GATE	ER 31-6625-283
40015809	35323	GENERATOR FUEL TANK	ER 31-1474-285
40015772	35325	GROUND GRID SYSTEM	ER 31-11353-283
40015974	35325	GROUND GRID SYSTEM	ER 31-13569-283
40016035	35325	GROUND GRID SYSTEM	ER 31-17074-283
40015837	35325	GROUND GRID SYSTEM	ER 31-19287-283
40079179	35325	GROUND GRID SYSTEM	TZWA/2009/C/TR4/10038563 BLUE MOUNTAIN L
30058954	39735	GROUNDING GRID	DSYS/2007/C/806/PPWW23
40079192	35205	HEAT PUMP	TZWA/2009/C/TR6/10039983
40006099	35227	LANDSCAPING_ W/SPRINKLING_SYSTEM	ER 31-11353-283
40006123	35227	LIGHTING FIXTURE/SYSTEM	ER 31-11353-283
40006167	35227	LIGHTING FIXTURE/SYSTEM	ER 31-5095-286 FOR CONTROL BUILDING
40015739	35329	LIGHTING FIXTURE/SYSTEM	ER 31-11353-283
40016018	35329	LIGHTING FIXTURE/SYSTEM	ER 31-17074-283
40015845	35329	LIGHTING FIXTURE/SYSTEM	ER 31-6625-283
40016115	35327	LIGHTNING ARRESTER 60KV	ER 31-45656-4149
40006191	35207	LOAD CENTER	ER 31-8130-283

*EXECUTION VERSION*

30054429	39723	MICROWAVE RADIO TO KENNEWICK EQ #381360	DZWA/2008/C/002/10035481 - MOD A84797F1-
30040190	39723	MICROWAVE SYSTEM TO COMBINE HILLS EQ #373072	DWAL/2004/C/001/03
30047401	39714	MODEM	CAATS# 64711
30045833	39723	MW TOWER *see long descrip.	XFR fr 39702 30025618 PRJ 107223
30055181	39717	PATCH PANEL FOR FIBER-OPTICS	TIWA/2008/C/005/10037974
30025612	39732	PLC TRANSMITTER/RECEIVER SET	CAATS 62199
40037826	35327	POWER AND CONTROL CABLE	CAATS #62665
40016155	35327	POWER AND CONTROL CABLE	CAATS# 61140
40015780	35327	POWER AND CONTROL CABLE	ER 31-11353-283
40015986	35327	POWER AND CONTROL CABLE	ER 31-13569-283
40016002	35327	POWER AND CONTROL CABLE	ER 31-14122-283
40016051	35327	POWER AND CONTROL CABLE	ER 31-17074-283
40016087	35327	POWER AND CONTROL CABLE	ER 31-20078-285
40016107	35327	POWER AND CONTROL CABLE	ER 31-3844-296
40016131	35327	POWER AND CONTROL CABLE	ER 31-45598-4085
40069613	35327	POWER AND CONTROL CABLE	TIWA/2006/C/002/10030679 100% CIAC
40079180	35327	POWER AND CONTROL CABLE	TZWA/2009/C/TR4/10038563 BLUE MOUNTAIN L
30058957	39735	PROPANE STORAGE TANK	DSYS/2007/C/806/PPWW23
30058946	39711	RADIO CONTROL - DISPATCH OUTPOST CONTROLLER	DSYS/2007/C/806/PPWW23 AVTEC (A/I CONVER
30058944	39711	RADIO CONTROL SYSTEM - TAIT 1541 NODE	DSYS/2007/C/806/PPWW23
30058941	39711	RADIO CONTROL SYSTEM - TAIT CMM	DSYS/2007/C/806/PPWW231 CONTROL MODULE
30058945	39711	RADIO CONTROL SYSTEM - TAIT DAS	DSYS/2007/C/806/PPWW23 TAIT DIGITAL AUDI
30058940	39711	RADIO CONTROL SYSTEM - TAIT SMM	DSYS/2007/C/806/PPWW231 SITE MGMT MODULE
40037827	35319	RELAY AND CONTROL	CAATS #62665
40079271	35319	RELAY AND CONTROL	CAATS# 60177
40016159	35319	RELAY AND CONTROL	CAATS# 61140
40016179	35319	RELAY AND CONTROL	CAATS# 62199
40062282	35319	RELAY AND CONTROL	CAATS# 64711
40070542	35319	RELAY AND CONTROL	DZWA/2007/C/DR2/10033850
40016135	35319	RELAY AND CONTROL	ER 31-45598-4085
40069614	35319	RELAY AND CONTROL	TIWA/2006/C/002/10030679 100% CIAC
40051649	35319	RELAY AND CONTROL	TMGM/2005/C/002/007
40045019	35319	RELAY AND CONTROL	TWAM/2000/C/002/02
40039330	35319	RELAY AND CONTROL	twam/2000/c/004
40067360	35319	RELAY AND CONTROL	WBS TWAM/2006/C/008/10030393
40016147	35319	RELAY AND CONTROL	WEST TYPE LCB-MDAR TONE TRANSFER
40038965	35319	RELAY AND CONTROL	TWAM/2000/C/006/01
40056959	35319	RELAY AND CONTROL - JLS METER	CWES/2004/C/071/10026624 JLS METERS
40016191	35319	RELAY, INSTRUMENT, OR DEVICE	CAATS# 62199
40016195	35319	RELAY, INSTRUMENT, OR DEVICE	CAATS# 62199
40016199	35319	RELAY, INSTRUMENT, OR DEVICE	CAATS# 62199
40040993	35341	REMOTE TERMINAL UNIT (SCADA RTU)	TWAM/2002/C/011/B GE HARRIS
40073835	35341	REMOTE TERMINAL UNIT (SCADA RTU)	WBS DPIT/2007/C/001/10033783
30058939	39711	RF COMBINER	DSYS/2007/C/806/PPWW231 DB SPECTRA
40006111	35227	ROADWAY	ER 31-11353-283
40006183	35227	ROADWAY	ER 31-6625-283
40006243	35201	ROOF	CAATS# 63366
40040442	35319	SATELLITE CLOCK	WBS TWAM/2001/C/RDF/10009183 ARBITER
40016139	35342	SEQUENTIAL EVENT RECORDER	ER 31-45598-4085 HATHAWAY
40006103	35227	SIDEWALK	ER 31-11353-283
40006107	35227	SIGN	ER 31-11353-283
40015680	35301	STATION SERVICE TRANSFORMER	ER 31-11353-283 15KVA & 75KVA
40015751	35301	STATION SERVICE TRANSFORMER	ER 31-11353-283 2 25KVA \$1,020.30 1 50KV
30025614	39744	TELEPHONE SWITCH	CAATS 62199
30044940	39714	TERMINAL CONTROLLER *see long descrip.	XFR FR 39702 30025620 PRJ 62917



EXECUTION VERSION

40006227	35205	UNIT HEATER	ER 31-52545-4359 HEAT PUMP
30058956	39735	VOLTAGE CONVERTER DC TO DC 48-12 VDC	DSYS/2007/C/806/PPWW23
40016099	35301	VOLTAGE TRANSFORMER 14.4KV	ER 31-323-385 WEST
40079240	35301	VOLTAGE TRANSFORMER 14.4KV	ER 31-323-385 WEST
40079241	35301	VOLTAGE TRANSFORMER 14.4KV	ER 31-323-385 WEST
40079242	35301	VOLTAGE TRANSFORMER 14.4KV	ER 31-323-385 WEST
40079243	35301	VOLTAGE TRANSFORMER 14.4KV	ER 31-323-385 WEST
40079244	35301	VOLTAGE TRANSFORMER 14.4KV	ER 31-323-385 WEST
40079245	35301	VOLTAGE TRANSFORMER 14.4KV	ER 31-323-385 WEST
40079246	35301	VOLTAGE TRANSFORMER 14.4KV	ER 31-323-385 WEST
40079247	35301	VOLTAGE TRANSFORMER 14.4KV	ER 31-323-385 WEST
40015813	35301	VOLTAGE TRANSFORMER I-0468 S/N 61E995 EQ# 321330	ER 31-11353-283 WEST 69KV
40079182	35301	VOLTAGE TRANSFORMER S/N 0941582001 EQ# 383187	TZWA/2009/C/TR4/10038563 BLUE MOUNTAIN L
40079183	35301	VOLTAGE TRANSFORMER S/N 0941582002 EQ# 383188	TZWA/2009/C/TR4/10038563 BLUE MOUNTAIN L
40079183	35301	VOLTAGE TRANSFORMER S/N 0941582002 INSTALL COSTS	TZWA/2009/C/TR4/10038563 BLUE MOUNTAIN L
40079184	35301	VOLTAGE TRANSFORMER S/N 0941582003 EQ# 383189	TZWA/2009/C/TR4/10038563 BLUE MOUNTAIN L
40079184	35301	VOLTAGE TRANSFORMER S/N 09415825003 INSTALL COSTS	TZWA/2009/C/TR4/10038563 BLUE MOUNTAIN L
40079182	35301	VOLTAGE TRANSFORMER S/N 094182001 INSTALL COSTS	TZWA/2009/C/TR4/10038563 BLUE MOUNTAIN L
30040401	39729	WALLA WALLA CHANNEL CARDS FOR PARTY LINE CONNECTN	TWAM/2005/C/030
30046553	39753	WALLA WALLA COMMUNICATIONS ROOM AIR CONDITIONER	DWAL/2006/C/DR9/10029455
30040188	39747	WALLA WALLA SUB ANTENNA SYSTEM	DWAL/2004/C/001/03
30054430	39747	WALLA WALLA SUB ANTENNA SYSTEM	DZWA/2008/C/002/10035481
30040189	39729	WALLA WALLA SUB MULTIPLEX SYSTEM	DWAL/2004/C/001/03
30040191	39747	WALLA WALLA SUB RADOME	DWAL/2004/C/001/03
30040192	39747	WALLA WALLA SUB WAVEGUIDE MATERIALS	DWAL/2004/C/001/03
30044266	39711	WW SUB GROUP PENDLETON RADIO CONTROL SYS #360706	DZWW/2002/C/DU5/10013392
40083979	3520000	SORBWEB BERM	
40084368	3530000	RELAY AND CONTROL	
40084398	3530000	RELAY AND CONTROL	
40084773	3530000	RELAY AND CONTROL	
40086983	3530000	RELAY AND CONTROL	
40086984	3530000	RELAY AND CONTROL	
30060484	3970000	PLC TRANSMITTER/RECEIVER SET	
30061183	3970000	CY2011 WALLA 2 SUB COMMUNICATION EQUIP (C/C 13749)	
30064194	3970000	CY2013 WALLA WALLA SUB COMM EQUIP (C/C 13747)	
30065027	3970000	CY2013 WALLA WALLA SUB COMM EQUIP (C/C 13749)	
Location: 085023 - Jefferson Substation, ID			
Asset	FERC Class	Asset Description	2nd Line of Description
30020049	39729	ANALOG CHANNEL	CAATS #29638
30020043	39729	ANALOG CHANNEL	ER 100388
30058717	39729	ANALOG CHANNEL	ER 3394384
30020035	39729	ANALOG CHANNEL	ER 3429610
30020039	39729	ANALOG CHANNEL	ER 3639473
30020037	39729	ANALOG MULTIPLEX SHELF	ER 3429610
30020057	39747	ANTENNA SYSTEM	CAATS #106921
40048363	35321	BATTERY AND RACK 125VDC	WBS DZPR/2004/C/DR5/10021825 C&D
30055030	39735	BATTERY AND RACK 48V EQ# 386004	DZPR/2009/C/DR9/10039402
40048364	35321	BATTERY CHARGER 135VDC	WBS DZPR/2004/C/DR5/10021825 C&D 35A
40068066	35317	CABLE TRENCH	ER 85-7780
40077566	35317	CABLE TRENCH	ER 85-8138
40051983	35317	CABLE TRENCH	ER 85-8534
40077563	35227	CLEARING, GRADING, & FILL MATERIAL (SURF	ER 85-8138
40051981	35227	CLEARING, GRADING, & FILL MATERIAL (SURF	ER 85-8534
30020051	39741	COMPUTERIZED DIAL EXCHANGE	CAATS #103068

EXECUTION VERSION

40077659	35317	CONDUIT	ER 101131
40068067	35317	CONDUIT	ER 85-7780
40077561	35201	CONTROL HOUSE	ER 85-7780
40077594	35301	CURRENT TRANSFORMER	ER 83-8355
40077568	35301	CURRENT TRANSFORMER	ER 85-8138
30020059	39723	DEHYDRATOR SYSTEM	CAATS #106921
301873	35010	FEE LAND IDJI-0034	ER 85-7780
40078966	35227	FENCE	ER 85-7780 INTERIOR FENCE AROUND REACTORS
40077580	35227	FENCE & GATES	ER 85-8138
40068100	35325	GROUND GRID SYSTEM	ER 85-7780
40068101	35325	GROUND GRID SYSTEM	ER 85-7780
40077582	35325	GROUND GRID SYSTEM	ER 85-8138
40077583	35315	GROUND SWITCH	ER 85-8138
40077615	35325	INSULATED PLATFORM	ER 85-6557
40068104	35325	INSULATED PLATFORM 12'	ER 85-7780
40077585	35325	INSULATED PLATFORM 14'	ER 85-8138
40051986	35325	INSULATED PLATFORM 14'	ER 85-8534
40068102	35325	INSULATED PLATFORM 4'	ER 85-7780
40077584	35325	INSULATED PLATFORM 4'	ER 85-8138
40051985	35325	INSULATED PLATFORM 4'	ER 85-8534
40068103	35325	INSULATED PLATFORM 6'	ER 85-7780
40077589	35325	INSULATED PLATFORM 6'	ER 85-8137
40077663	35329	LIGHTING FIXTURE/SYSTEM	ER 101131
40077601	35329	LIGHTING FIXTURE/SYSTEM	ER 83-8355
40068130	35329	LIGHTING FIXTURE/SYSTEM	ER 85-7780
40078831	35327	LIGHTNING ARRESTER 161KV	TZPR/2008/C/TR6/10035304
40078830	35327	LIGHTNING ARRESTER 34.5KV	TZPR/2008/C/TR6/10035304
40077602	35327	POWER AND CONTROL CABLE	ER 83-8355
40077618	35327	POWER AND CONTROL CABLE	ER 85-6557
40068109	35327	POWER AND CONTROL CABLE	ER 85-7780
40077590	35327	POWER AND CONTROL CABLE	ER 85-8137
40051989	35327	POWER AND CONTROL CABLE	ER 85-8534
30020045	39738	PROTECTIVE RELAYING RECEIVER	ER 100388
30020047	39738	PROTECTIVE RELAYING TRANSMITTER	ER 100388
30020061	39723	RADIO (RF) TO MENAN BUTTE EQ# 333534	ER 6-3360
40077664	35319	RELAY AND CONTROL	ER 101131
40077653	35319	RELAY AND CONTROL	ER 383764
40077641	35319	RELAY AND CONTROL	ER 393587
40077605	35319	RELAY AND CONTROL	ER 83-8355
40077612	35319	RELAY AND CONTROL	ER 85-6403
40077629	35319	RELAY AND CONTROL	ER 85-6670
40077633	35319	RELAY AND CONTROL	ER 85-6892 & 85-6906
40068035	35319	RELAY AND CONTROL	ER 85-7780
40068093	35319	RELAY AND CONTROL	ER 85-7780
40077586	35319	RELAY AND CONTROL	ER 85-8138
40051991	35319	RELAY AND CONTROL	ER 85-8534
40051990	35319	RELAY AND CONTROL	ER 85-8534
40048224	35319	RELAY AND CONTROL	TIDM/2003/C/032/01
40058887	35341	REMOTE TERMINAL UNIT (SCADA RTU)	CAATS #104220
40077651	35341	REMOTE TERMINAL UNIT (SCADA RTU)	ER 3346400
40068132	35341	REMOTE TERMINAL UNIT (SCADA RTU)	ER 85-7780
40051992	35341	REMOTE TERMINAL UNIT (SCADA RTU)	ER 85-8534
40041681	35341	REMOTE TERMINAL UNIT (SCADA RTU)	TIDM/2002/C/009/B L&G 5700 RTU Type 1A w
40003928	35201	ROOF	CAATS #105119
40077606	35301	STATION SERVICE TRANSFORMER	ER 83-8355

40077666	35301	VOLTAGE TRANSFORMER	ER 101131
40077667	35301	VOLTAGE TRANSFORMER	ER 101131
40077668	35301	VOLTAGE TRANSFORMER	ER 101131
40077669	35301	VOLTAGE TRANSFORMER	ER 101131
40077670	35301	VOLTAGE TRANSFORMER	ER 101131
40077671	35301	VOLTAGE TRANSFORMER	ER 101131
40068046	35301	VOLTAGE TRANSFORMER	ER 85-7780
40068047	35301	VOLTAGE TRANSFORMER	ER 85-7780
40068048	35301	VOLTAGE TRANSFORMER	ER 85-7780
40068049	35301	VOLTAGE TRANSFORMER	ER 85-7780
40068050	35301	VOLTAGE TRANSFORMER	ER 85-7780
40068051	35301	VOLTAGE TRANSFORMER	ER 85-7780 3PH
40077611	35301	VOLTAGE TRANSFORMER	ER 85-8709
40077666	35301	VOLTAGE TRANSFORMER INSTALL COSTS	ER 101131
40077667	35301	VOLTAGE TRANSFORMER INSTALL COSTS	ER 101131
40077668	35301	VOLTAGE TRANSFORMER INSTALL COSTS	ER 101131
40077669	35301	VOLTAGE TRANSFORMER INSTALL COSTS	ER 101131
40077670	35301	VOLTAGE TRANSFORMER INSTALL COSTS	ER 101131
40077671	35301	VOLTAGE TRANSFORMER INSTALL COSTS	ER 101131
40068046	35301	VOLTAGE TRANSFORMER INSTALL COSTS	ER 85-7780
40068047	35301	VOLTAGE TRANSFORMER INSTALL COSTS	ER 85-7780
40068048	35301	VOLTAGE TRANSFORMER INSTALL COSTS	ER 85-7780
40068049	35301	VOLTAGE TRANSFORMER INSTALL COSTS	ER 85-7780
40068050	35301	VOLTAGE TRANSFORMER INSTALL COSTS	ER 85-7780
40068051	35301	VOLTAGE TRANSFORMER INSTALL COSTS	ER 85-7780 3 PH
40077611	35301	VOLTAGE TRANSFORMER INSTALL COSTS	ER 85-8709
30064810			
40089462			
Location: 013209 - Big Grassy substation, ID			
Asset	FERC Class	Asset Description	2nd Line of Description
300955	35010	FEE LAND - BIG GRASSY IDJI-0040	CAATS# 100974
40051667	35201	CABLE TRAY	CAATS# 100974
40051673	35201	CONTROL BUILDING	CAATS# 100974
40051699	35205	UNIT HEATER	CAATS# 100974
40051721	35219	FOUNDATION AND SUBSTRUCTURE	CAATS# 100974 FOR CONTROL BUILDING
40051671	35227	CLEARING, GRADING, & FILL MATERIAL (SURF	CAATS# 100974
40051675	35227	CULVERT (FOR YARD DRAINAGE SYSTEM)	CAATS# 100974
40051677	35227	FENCE	CAATS# 100974
40051696	35227	SIGN	CAATS# 100974
40051668	35317	CABLE TRENCH	CAATS# 100974
40051672	35317	CONDUIT	CAATS# 100974
40051698	35317	MICROWAVE TOWER	CAATS# 100974
40012339	35319	RELAY AND CONTROL	CAATS W/O BGSY94RE 56850
40051660	35319	ANNUNCIATOR 12PT	CAATS# 100974
40051694	35319	RELAY AND CONTROL	CAATS# 100974
40048213	35319	RELAY AND CONTROL	TIDM/2003/C/030/01
40051662	35321	BATTERY CHARGER	CAATS# 100974 25A
40051661	35321	BATTERY AND RACK 125V	CAATS# 100974 ALCAD
40051679	35325	GROUND GRID SYSTEM	CAATS# 100974
40051680	35325	INSULATED PLATFORM 6'	CAATS# 100974
40051688	35327	LIGHTNING ARRESTER 132KV	CAATS# 100974
40051689	35327	LIGHTNING ARRESTER 60KV	CAATS# 100974
40051692	35327	POWER AND CONTROL CABLE	CAATS# 100974
40051687	35329	LIGHTING FIXTURE/SYSTEM	CAATS# 100974

EXECUTION VERSION

40051695	35341	REMOTE TERMINAL UNIT (SCADA RTU)	CAATS# 100974 MG
30015863	39705	COMM. STATION ALARM CONTROL RTU	CAATS# 102273
30015859	39714	MODEM	CAATS# 102273
30015867	39723	RADIO (RF)	CAATS# 102273
30015875	39726	EQUIPMENT RACK/SHELF	CAATS# 102273
30046441	39735	COMM BATTERY CHARGER	TIDM/2005/C/046 48VDC
30046440	39735	COMM BATTERY AND RACK	TIDM/2005/C/046 East Penn Unigy II AGM
30015877	39744	PARTY LINE SELECTOR	CAATS# 102273
30015879	39744	TELEPHONE LINE DATA	CAATS# 102273
30015865	39747	ANTENNA SYSTEM	CAATS# 102273
30015869	39747	RADOME	CAATS# 102273
30015871	39747	TOWER	CAATS# 102273
30015873	39747	WAVEGUIDE	CAATS# 102273
30041045	39753	AIR CONDITIONER (EVAPORATIVE OR REFRIG.)	TIDM/2004/C/016
30063295	39700	CY2011 BIG GRASSY COMMUNICATION EQ (C/C 13688)	
30065743	39700	CY2014 COMM EQUIPMENT (BIG GRASSY/C 13696)	
40081301	35300	RELAY AND CONTROL	
40082329	35300	RELAY AND CONTROL	
40085595	35300	CABLE TRENCH	
40085597	35300	CLEARING, GRADING, & FILL MATERIAL (SURF	
40085598	35300	CONDUIT	
40085599	35300	FENCE/GATE	
40085601	35300	GROUND GRID SYSTEM	
40085605	35300	LIGHTING FIXTURE/SYSTEM	
40085606	35300	POWER AND CONTROL CABLE	
40085622	35300	RELAY AND CONTROL	
40089316	35300	ANIMAL GUARDS	
40090276	35300	RELAY AND CONTROL	
Location: 068194 - Summer Lake Switchyard, OR			
Asset	FERC Class	Asset Description	2nd Line of Description
40053672	35201	DUCT	ER 31-21397-184
40048909	35201	CABLE TRAY	TSOM/2003/C/004
40053668	35301	CURRENT TRANSFORMER	ER 31-21397-184
40053669	35301	CURRENT TRANSFORMER 500KV	ER 31-21397-184
40070456	35301	CCVT S/N 655488101 EQ# 373300	TORM/2004/C/009/01 RITZ 550 KV MIDPT MG
40070457	35301	CCVT S/N 655488102 EQ# 373301	TORM/2004/C/009/01 RITZ 550 KV MIDPT MG
40070458	35301	CCVT S/N 655488103 EQ# 373302	TORM/2004/C/009/01 RITZ 550 KV MIDPT MG
40053667	35309	COMPRESSOR, GAS	ER 31-21397-184
40048910	35317	CABLE TRENCH	TSOM/2003/C/004
40003362	35319	RELAY PANEL / FUNCTION	CAATS# 60808
40003370	35319	RELAY, INSTRUMENT, OR DEVICE	CAATS# 62306
40003378	35319	RELAY, INSTRUMENT, OR DEVICE	CAATS# 62306
40003374	35319	SATELLITE CLOCK	CAATS# 62306
40070460	35319	RELAY AND CONTROL	TORM/2004/C/009/01
40048914	35319	RELAY AND CONTROL	TSOM/2003/C/004
40053663	35321	BATTERY AND RACK #3 TCX-580	ER 31-21397-184
40053664	35321	BATTERY AND RACK #4 TCX-580	ER 31-21397-184
40048912	35325	GROUND GRID SYSTEM	TSOM/2003/C/004
40003358	35327	POWER AND CONTROL CABLE	CAATS# 60808
40053674	35327	INSULATOR, POST	ER 31-21397-184
40053675	35327	LIGHTNING ARRESTER 9KV	ER 31-21397-184
40053677	35327	POWER AND CONTROL CABLE	ER 31-21397-184
40070459	35327	POWER AND CONTROL CABLE	TORM/2004/C/009/01
40048913	35327	POWER AND CONTROL CABLE	TSOM/2003/C/004

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40026407	35341	REMOTE TERMINAL UNIT (SCADA RTU)	ER 20286-075
40026411	35341	REMOTE TERMINAL UNIT (SCADA RTU)	ER 22892-91 LANDIS & GYR
40026415	35341	RELAY AND CONTROL	ER 91-45604-6303
40003366	35342	EQUIPMENT RACK/SHELF	CAATS# 62306
30051499	39705	REMOTE TERMINAL UNIT (SCADA RTU)	TORM/2004/C/009/01
30051500	39717	FO OPTICAL/ELECTRICAL CONVERTER	TORM/2004/C/009/01
30038166	39717	SUMMER LAKE BPA SUB FO LINK REPEATER DYMEC 5	TORM/2004/C/012/03
30038167	39717	SUMMER LAKE SUB SUB FIBER OPTIC CABLE (JUMPE	TORM/2004/C/012/03
30019697	39723	RADIO (RF)	CAATS# 59502
30019707	39723	RADIO (RF)	CAATS# 60684
30039314	39726	SUMMER LK COMMUNICATIONS RACK	ER 45557-6301
30051501	39726	EQUIPMENT RACK/SHELF	TORM/2004/C/009/01
30019711	39729	DIGITAL MULTIPLEX SYSTEM	CAATS# 106741
30051502	39729	DIGITAL MULTIPLEX SYSTEM	TORM/2004/C/009/01
30038168	39729	SUMMER LAKE DIGITAL MUX COASTCOM UNIVERSAL 2	TORM/2004/C/012/03
30038169	39729	SUMMER LAKE DIGITL MUX CHANNEL, COASTCOM 300	TORM/2004/C/012/03
30039322	39732	SUMMER LK COUPLING CAPACITOR TELEMETRY EQUIP	ER 51384-6570
30051503	39732	LINE TUNING UNIT	TORM/2004/C/009/01
30051504	39732	PLC TRANSMITTER/RECEIVER SET 10 WATT	TORM/2004/C/009/01
30019701	39735	POWER SUPPLY	CAATS# 60684
30036712	39735	BATTERY AND RACK	TSOM/2003/C/005
30019699	39738	XMITTER, RECEIVER, 125 VDC, RFL 6750	CAATS# 60808
30039313	39738	SUMMER LK RTU, 5100, LANDIS & GYR	ER 45557-6301
30038165	39738	SUMMER LAKE BPA SUB RELAY/CONTROL PANEL	TORM/2004/C/012/03
30038164	39738	SUMMER LAKE MODULE REMOTE I/O SEL 2594 TONE	TORM/2004/C/012/03
30038163	39738	SUMMER LAKE TONE RFL 9745 RELAY RECEIV/TRANS	TORM/2004/C/012/03
30019695	39747	ANTENNA SYSTEM	CAATS# 59502
30019703	39747	ANTENNA SYSTEM	CAATS# 60684
40086635	35319	RELAY AND CONTROL	TZBE/2012/C/TU2/10047641
40085750	35319	RELAY AND CONTROL	TZKL/2011/C/004/10043885
40085149	35321	BATTERY CHARGER EQ# 393638	TZBE/2011/C/TR5/10044938
40085148	35321	BATTERY CHARGER EQ# 393639	TZBE/2011/C/TR5/10044938
40085749	35327	POWER AND CONTROL CABLE	TZKL/2011/C/004/10043885
30060475	39700	MODEM	CAATS# 62306
30060474	39700	MODEM	CAATS# 62306
30063479	39700	CY2012 COMM EQUIPMENT (C/C 13746)	TZKL/2011/C/004/10043885
40089369	35300	INSULATOR, POST 80KV	
Location: 068190 - Burns Reactive Station, OR			
Asset	FERC Class	Asset Description	2nd Line of Description
301722	35010	FEE LAND	ER 31-16546-184 SEC 18 T225 R31E
40003444	35201	CONTROL BUILDING	ER 31-16546-184
40046458	35201	BUILDINGS (EXPLOSIVES STORAGE)	TORM/2001/C/017
40003396	35205	AIR CONDITIONER (EVAPORATIVE OR REFRIG.)	ER 31-16546-184
40003432	35207	LOAD CENTER	ER 31-16546-184
40076347	35209	SECURITY SYSTEM	WBS TZBE/2007/C/002/10033499 ETC
40003420	35213	PLUMBING SYSTEM	ER 31-16546-184
40003452	35213	WATER HEATER	ER 31-16546-184
40003428	35213	WELL	ER 31-16546-184
40065680	35227	FENCE	CAATS W/O 4870
40003400	35227	CLEARING, GRADING, & FILL MATERIAL (SURF	ER 31-16546-184
40003456	35227	CULVERT (FOR YARD DRAINAGE SYSTEM)	ER 31-16546-184
40003408	35227	FENCE	ER 31-16546-184
40070759	35227	FENCE	ER 31-16546-184
40070785	35227	OIL STORAGE TANK	ER 31-16546-184

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40072629	35227	ROADWAY, INC. CLRING, GRADING, SURFACE	ER 31-16546-184
40003424	35227	SIGN	ER 31-16546-184
40003404	35227	UNDERGROUND ENCLOSURE (MANHOLE)	ER 31-16546-184
40070760	35229	FLOODLIGHTS	ER 31-16546-184
40003412	35229	LIGHTING FIXTURE/SYSTEM	ER 31-16546-184
40070781	35301	STATION SERVICE TRANSFORMER	ER 31-16546-184
40070745	35301	CURRENT TRANSFORMER	ER 31-21613-183
40070505	35301	CCVT S/N 65588104 EQ# 373303	TORM/2004/C/009/03 RITZ 550KV #1 A PH MG
40070506	35301	CCVT S/N 65588105 EQ# 373304	TORM/2004/C/009/03 RITZ 550KV #1 B PH MG
40070507	35301	CCVT S/N 65588106 EQ# 373305	TORM/2004/C/009/03 RITZ 550KV #1 C PH MG
40070502	35301	CCVT S/N 65588107 EQ# 373297	TORM/2004/C/009/03 RITZ 550KV A PH MG
40070503	35301	CCVT S/N 65588108 EQ# 373298	TORM/2004/C/009/03 RITZ 550KV B PH MG
40070504	35301	CCVT S/N 65588109 EQ# 373299	TORM/2004/C/009/03 RITZ 550KV C PH MG
40070773	35315	POWER FUSE MOUNTING 14.4KV	ER 31-16546-184
40070751	35317	CABLE TRENCH	ER 31-16546-184
40070753	35317	CONDUIT	ER 31-16546-184
40070780	35317	SPILL GAP	ER 31-16546-184
40003274	35319	RELAY AND CONTROL	CAATS# 60585
40070750	35319	CABINETS	ER 31-16546-184
40070742	35319	OSCILLOGRAPH	ER 31-323-91-6089
40070744	35319	SATELLITE CLOCK	ER 31-323-91-6089
40070508	35319	RELAY AND CONTROL	TORM/2004/C/009/03
40049782	35319	RELAY AND CONTROL	TORM/2004/C/017
40076417	35319	ANNUNCIATOR	TZBE/2007/C/TU2/10031674
40076418	35319	RELAY AND CONTROL	TZBE/2007/C/TU2/10031674
40077762	35319	RELAY AND CONTROL	TZBE/2009/C/TR2/10039178
40040404	35319	SATELLITE CLOCK	WBS TORM/2001/C/001/01
40076238	35319	RELAY AND CONTROL	WBS TORM/2004/C/002/06 BRIDGER RAS
40077976	35319	RELAY AND CONTROL	WBS TZBE/2007/C/001/10035772,10032860
40070746	35321	AUTOMATIC TRANSFER SWITCH	ER 31-16546-184
40070747	35321	BATTERY AND RACK	ER 31-16546-184
40070748	35321	BATTERY CHARGER	ER 31-16546-184
40068811	35321	BATTERY CHARGER	TORM/2005/C/014 AMERICAN BATTERY CHARGI
40070762	35323	GENERATOR	ER 31-16546-184
40070763	35325	GROUND GRID SYSTEM	ER 31-16546-184
40070772	35327	LIGHTNING ARRESTER 146KV	ER 31-16546-184
40070771	35327	LIGHTNING ARRESTER 354KV	ER 31-16546-184
40070774	35327	POWER AND CONTROL CABLE	ER 31-16546-184
40049781	35327	POWER AND CONTROL CABLE	TORM/2004/C/017
40076346	35327	POWER AND CONTROL CABLE	WBS TZBE/2007/C/002/10033499 ETC
40070770	35329	LIGHTING FIXTURE/SYSTEM	ER 31-16546-184
40026395	35341	REMOTE TERMINAL UNIT (SCADA RTU)	CAATS# 60585
40070779	35341	SEQUENCE OF EVENTS RECORDER	ER 31-16546-184
40078993	35341	REMOTE TERMINAL UNIT (SCADA RTU) EQ# 380030	TORM/2004/C/009/03
40049783	35341	SEQUENCE OF EVENTS RECORDER S/N 18891 EQ# 36	TORM/2004/C/017 HATHAWAY DFR
30051600	39708	FILTER SYSTEM	DZBE/2007/C/003/10031729 TELECT DUAL FEE
30019659	39711	MAS SCADA REMOTE RADIO	CAATS# 106281
30051601	39714	DATA SWITCH - ESS	DZBE/2007/C/003/10031728
30054741	39714	DATA NETWORK ROUTER - CISCO 2811	WBS TZBE/2007/C/002/10033499 ETC
30051602	39723	DEHYDRATOR SYSTEM	DZBE/2007/C/003/10031728
30051603	39723	RADIO (RF) TO BURNS BUTTE EQ# 377731	DZBE/2007/C/003/10031728
30051604	39729	DIGITAL MULTIPLEX SYSTEM EQ# 377733	DZBE/2007/C/003/10031729 COASTCOM
30051527	39732	PLC TRANSMITTER/RECEIVER SET 10 WATT	TORM/2004/C/009/03
30051526	39732	PLC TRANSMITTER/RECEIVER SET 50 WATT	TORM/2004/C/009/03
30051605	39735	BATTERY AND RACK , 48V EQ# 377734	DZBE/2007/C/003/10031729 C&D MSENDUR

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30051606	39735	BATTERY CHARGER EQ# 377739	DZBE/2007/C/003/10031729 VALARE
30019655	39741	COMPUTERIZED DIAL EXCHANGE	CAATS# 51698
30051607	39747	ANTENNA SYSTEM 6 FT	DZBE/2007/C/003/10031729
30051608	39747	TOWER - 30 FT	DZBE/2007/C/003/10031729
40083194	35227	SORBWEB BERM	DORE/2011/C/830/10045073 SPCC
40083333	35319	RELAY AND CONTROL	TZBE/2011/C/TR1/10045161
40081902	35319	RELAY AND CONTROL	TZBE/2010/C/TR2/10040822
40083847	35327	INSULATOR, POST 115KV	TZBE/2011/C/TR6/10045503
30054740	39120	COMPUTER EQUIPMENT - FIREWALL	WBS TZBE/2007/C/002/10033499 ETC ASA 5510
30062754	39700	CY2011 BURNS REACTOR COMM EQUIP (C/C 13746)	
30064760	39700	CY2013 BURNS REACTOR COMM EQUIP (C/C 13746)	
30062755	39750	CY2011 BURNS REACTOR MOBILE RADIO (C/C 13746)	
40089799	3520000	CLEARING, GRADING, & FILL MATERIAL (SURF)	
40090005	3520000	HVAC (HEATER)	
40090025	3520000	BUILDINGS (TRAILER)	
40090026	3520000	BUILDINGS (TRAILER)	
Location: 085050 - Threemile Knoll Substation, ID			
Asset	FERC Class	Asset description	2nd Line of Description
304274	35010	FEE LAND THREEMILE KNOLL IDCB-0151	TIDM/2005/C/037/10033667
40076973	35201	CONTROL BUILDING	TIDM/2005/C/037/10031846 +
40077028	35201	METAL CABINET	TIDM/2005/C/037/10031846 + FILING CABINET
40077040	35209	SECURITY SYSTEM EQ# 382918	TIDM/2005/C/037/10031846 +
40077010	35219	FOUNDATION AND SUBSTRUCTURE	TIDM/2005/C/037/10031846 + CONTROL BUILDING
40076971	35227	CLEARING, GRADING, & FILL MATERIAL (SURF)	TIDM/2005/C/037/10031846 +
40077009	35227	FENCE	TIDM/2005/C/037/10031846 +
40077038	35227	ROADWAY, INCL CLRING, GRADING, SURFACE	TIDM/2005/C/037/10031846 +
40076970	35227	CEMENT CURB	TIDM/2005/C/037/10031846 + INSIDE SUB
40077042	35301	STATION SERVICE TRANSFORMER	TIDM/2005/C/037/10031846 + NO DETAIL
40077043	35301	STATION SERVICE TRANSFORMER	TIDM/2005/C/037/10031846 + NO DETAIL
40076969	35317	CABLE TRENCH	TIDM/2005/C/037/10031846 +
40076972	35317	CONDUIT	TIDM/2005/C/037/10031846 +
40077045	35317	STORAGE CABINET	TIDM/2005/C/037/10031846 +
40076947	35319	ANNUNCIATOR	TIDM/2005/C/037/10031846 +
40077008	35319	DIGITAL FAULT RECORDER EQ# 383154	TIDM/2005/C/037/10031846 +
40077036	35319	RELAY AND CONTROL	TIDM/2005/C/037/10031846 +
40077039	35319	SATELLITE CLOCK EQ# 382426	TIDM/2005/C/037/10031846 +
40076524	35319	RELAY AND CONTROL	TIDM/2005/C/037/10033453
40077993	35319	RELAY AND CONTROL	TJBM/2004/C/002/10035564 RAS
40076948	35321	AUTOMATIC TRANSFER SWITCH	TIDM/2005/C/037/10031846 +
40076949	35321	BATTERY AND RACK EQ# 376225	TIDM/2005/C/037/10031846 +
40076950	35321	BATTERY CHARGER EQ# 376224	TIDM/2005/C/037/10031846 +
40077012	35323	GENERATOR	TIDM/2005/C/037/10031846 +
40077013	35325	GROUND GRID SYSTEM	TIDM/2005/C/037/10031846 +
40077027	35327	LIGHTNING ARRESTER 138KV	TIDM/2005/C/037/10031846 +
40077026	35327	LIGHTNING ARRESTER 345KV	TIDM/2005/C/037/10031846 +
40077033	35327	POWER AND CONTROL CABLE	TIDM/2005/C/037/10031846 +
40076523	35327	POWER AND CONTROL CABLE	TIDM/2005/C/037/10033453
40077992	35327	POWER AND CONTROL CABLE	TJBM/2004/C/002/10035564 RAS
40077025	35329	LIGHTING FIXTURE/SYSTEM	TIDM/2005/C/037/10031846 +
40077037	35341	REMOTE TERMINAL UNIT (SCADA RTU)	TIDM/2005/C/037/10031846 +
40077041	35341	SEQUENCE OF EVENTS RECORDER	TIDM/2005/C/037/10031846 +
30055078	39714	DATA NETWORK SWITCH	TIDM/2005/C/037/10031846 +
30055084	39714	MODEM	TIDM/2005/C/037/10031846 +
30055318	39714	DATA NETWORK ROUTER EQ # 382416	TIDM/2005/C/037/10033277 CISCO 2811

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30055317	39714	DATA NETWORK SWITCH -	TIDM/2005/C/037/10033277 ETHERSWITCH
30055081	39717	FIBER OPTIC/TRANSMITTER RECEIVER SET EQ# 382	TIDM/2005/C/037/10031846 + DMX
30055320	39717	FIBER OPTIC CABLE - ADSS	TIDM/2005/C/037/10033277
30055321	39717	FIBER OPTIC PATCH PANELS	TIDM/2005/C/037/10033277
30055088	39720	POWER QUALITY MONITOR	TIDM/2005/C/037/10031846 +
30055080	39726	EQUIPMENT RACK/SHELF	TIDM/2005/C/037/10031846 +
30055079	39729	DIGITAL MULTIPLEX SYSTEM EQ# 382418	TIDM/2005/C/037/10031846 + 10032865
30055070	39735	BATTERY AND RACK EQ# 382414	TIDM/2005/C/037/10031846 +
30055071	39735	BATTERY CHARGER EQ# 382415	TIDM/2005/C/037/10031846 +
30055069	39738	AUDIO-TONE PROTECTIVE RELAY TERMINAL RFL 9745	TIDM/2005/C/037/10031846 +
30055085	39738	PANEL-RELAY AND CONTROL FOR RTU	TIDM/2005/C/037/10031846 +
30055090	39744	TELEPHONE LINE SHARING SWITCH	TIDM/2005/C/037/10031846 +
30058659	39744	TELEPHONE LINE SHARING SWITCH	TJBM/2004/C/002/10035564
30055089	39758	SYNCHRONOUS TIMER EQ# 382426	TIDM/2005/C/037/10031846 +
40083599	35227	CLEARING, GRADING, & FILL MATERIAL (SURF	TZPR/2009/C/001/3MLTRANS
40083613	35301	VOLTAGE TRANSFORMER 15KV	TZPR/2009/C/001/3MLTRANS
40083611	35301	STATION SERVICE TRANSFORMER	TZPR/2009/C/001/3MLTRANS
40085832	35341	HMI AUTOMATION ((SOFTWARE)	TZPR/2011/C/TR6/10045185
30064302	39700	CY2012 THREEMILE KNOLL SUB COMM EQUIP (CC 13696)	
30064757	39700	CY2013 THREEMILE KNOLL SUB COMM EQUIP (C/C 13696)	
40090241	35300	RELAY AND CONTROL	
Location: 013019 - Goshen Substation, ID			
Asset	FERC Class	Asset description	2nd Line of Description
40000610	35201	ROOF	CAATS# 105120
40050503	35201	CABLE TRAY	CAATS# 62842
40053163	35201	CABLE TRAY	ER 85-8887
40063652	35201	CONTROL BUILDING	ER 85-318
40063660	35201	CONTROL BUILDING	ER 85-1224
40063667	35201	HEATER	ER 85-2297
40063674	35201	CONTROL BUILDING	ER 85-3370
40063686	35201	CONTROL BUILDING	ER 85-3926
40063696	35201	CONTROL BUILDING	ER 85-8887
40063708	35201	CONTROL BUILDING	ER 85-6053
40063710	35201	CABLE TRAY	ER 85-6207
40063717	35201	CABLE TRAY	ER 85-6999
40063720	35201	ROOF	ER 85-6999
40063744	35201	CABLE TRAY	ER 86-7028
40064214	35201	ROOF - CONTROL HOUSE	ER 101852
40065335	35201	CABLE TRAY	WBS TIID/2006/C/001/10029741,388 WOLV CR
40063715	35203	EMERGENCY GENERATOR BUILDING	ER 85-6999
40063746	35203	EMERGENCY GENERATOR BUILDING	ER 86-7028
40063706	35205	AIR CONDITIONER	ER 85-6053
40063716	35205	AIR CONDITIONER	ER 85-6999
40063721	35205	UNIT HEATER	ER 85-6999
40072736	35205	AIR CONDITIONER	TZPR/2008/C/TR6/10036543
40064178	35207	LOAD CENTER	ER 85-7028
40063719	35219	FOUNDATION AND SUBSTRUCTURE	ER 85-6999 GENERATOR BUILDING
40000613	35227	CLEARING, GRADING, & FILL MATERIAL (SURF	CAATS# 104348
40000616	35227	FENCE	CAATS# 104348
40050271	35227	CEMENT CURB	TIDM/2003/C/001
40056321	35227	CLEARING, GRADING, & FILL MATERIAL (SURF	ER 85-5942
40063654	35227	FENCE & GATES	ER 85-318 SHOP
40063655	35227	FENCE & GATES	ER 85-318
40063659	35227	CLEARING, GRADING, & FILL MATERIAL (SURF	ER 85-1818



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40063661	35227	FENCE & GATES	ER 85-1332
40063668	35227	FENCE	ER 85-2019
40063675	35227	FENCE & GATES	ER 85-3370
40063690	35227	FENCE & GATES	ER 85-5942
40063691	35227	CLEARING, GRADING, & FILL MATERIAL (SURF	ER 85-7958
40063692	35227	FENCE & GATES	ER 85-7827
40063695	35227	CLEARING, GRADING, & FILL MATERIAL (SURF	ER 85-8887
40063697	35227	FENCE & GATES	ER 85-8887
40063707	35227	CLEARING, GRADING, & FILL MATERIAL (SURF	ER 85-6053
40063709	35227	FENCE & GATES	ER 85-6053
40063712	35227	CLEARING, GRADING, & FILL MATERIAL (SURF	ER 85-6890
40063718	35227	CLEARING, GRADING, & FILL MATERIAL (SURF	ER 85-6999
40063722	35227	CLEARING, GRADING, & FILL MATERIAL (SURF	ER 85-6294
40063749	35227	CLEARING, GRADING, & FILL MATERIAL (SURF	ER 86-6983
40063751	35227	ROADWAY	ER 3262748
40063771	35227	CLEARING, GRADING, & FILL MATERIAL (SURF	ER 381099
40063773	35227	FENCE & GATES	ER 381099
40063781	35227	CLEARING, GRADING, & FILL MATERIAL (SURF	ER 85-6927
40063860	35227	CLEARING, GRADING, & FILL MATERIAL (SURF	ER 85-7092
40063895	35227	FENCE & GATES	ER 85-8513
40065337	35227	CLEARING, GRADING, & FILL MATERIAL (SURF	WBS TIID/2006/C/001/10029741,388 WOLV CR
40065343	35227	FENCE	WBS TIID/2006/C/001/10029741,388 WOLV CR
40053167	35229	FLOODLIGHT	ER 85-8887
40055876	35229	FLOODLIGHT	ER 85-7959
40012091	35300	INSTALLATION LABOR AND OVERHEADS AIRBREAK SW	CAATS# 104348 138KV 2000A
40053182	35301	STATION SERVICE TRANSFORMER	ER 85-8887
40053185	35301	VOLTAGE TRANSFORMER	ER 85-8887
40053186	35301	VOLTAGE TRANSFORMER	ER 85-8887
40053187	35301	VOLTAGE TRANSFORMER	ER 85-8887
40053188	35301	VOLTAGE TRANSFORMER	ER 85-8887
40053191	35301	CURRENT TRANSFORMER	ER 85-318
40055873	35301	CURRENT TRANSFORMER	ER 85-7959
40056304	35301	CURRENT TRANSFORMER	ER 85-1332
40056928	35301	CURRENT TRANSFORMER	ER 85-6053
40056970	35301	VOLTAGE TRANSFORMER	ER 85-6053
40056971	35301	VOLTAGE TRANSFORMER	ER 85-6053
40056972	35301	VOLTAGE TRANSFORMER	ER 85-6053
40056973	35301	VOLTAGE TRANSFORMER	ER 85-6053
40056974	35301	VOLTAGE TRANSFORMER	ER 85-6053
40056975	35301	VOLTAGE TRANSFORMER	ER 85-6053
40056976	35301	VOLTAGE TRANSFORMER	ER 85-6053
40056977	35301	VOLTAGE TRANSFORMER	ER 85-6053
40056978	35301	VOLTAGE TRANSFORMER	ER 85-6053
40056979	35301	VOLTAGE TRANSFORMER	ER 85-6053
40056980	35301	VOLTAGE TRANSFORMER	ER 85-6053
40057061	35301	CURRENT TRANSFORMER	ER 85-3370
40057070	35301	STATION SERVICE TRANSFORMER	ER 85-3370
40057072	35301	VOLTAGE TRANSFORMER S/N 254381	ER 85-3370
40057073	35301	VOLTAGE TRANSFORMER S/N 254382	ER 85-3370
40057074	35301	VOLTAGE TRANSFORMER S/N 254383	ER 85-3370
40057075	35301	VOLTAGE TRANSFORMER S/N 254384	ER 85-3370
40057076	35301	VOLTAGE TRANSFORMER S/N C497851	ER 85-3370
40057078	35301	VOLTAGE TRANSFORMER S/N C497852	ER 85-3370
40059034	35301	STATION SERVICE TRANSFORMER 5KVA	ER 394015
40063907	35301	STATION SERVICE TRANSFORMER 5KVA	ER 85-8513 WEST

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40063947	35301	CURRENT TRANSFORMER	ER 85-8498
40063951	35301	VOLTAGE TRANSFORMER	ER 85-6207
40063952	35301	VOLTAGE TRANSFORMER	ER 85-6207
40063953	35301	VOLTAGE TRANSFORMER	ER 85-6207
40064138	35301	CURRENT TRANSFORMER	ER 393983
40064205	35301	VOLTAGE TRANSFORMER 345KV	ER 3302999
40064206	35301	VOLTAGE TRANSFORMER 345KV	ER 3302999
40064207	35301	VOLTAGE TRANSFORMER 345KV	ER 3302999
40064220	35301	VOLTAGE TRANSFORMER 161KV	ER 368899 SQUARE D
40064221	35301	VOLTAGE TRANSFORMER 161KV	ER 368899 SQUARE D
40064222	35301	VOLTAGE TRANSFORMER 161KV	ER 368899 SQUARE D
40077758	35301	FIRE PROTECTION	ER 85-3388
40053170	35315	GROUND SWITCH	ER 85-8887
40053195	35315	GROUND SWITCH	ER 85-318
40056931	35315	GROUND SWITCH	ER 85-6053
40063879	35315	GROUND SWITCH	ER 85-8512
40063901	35315	GROUND SWITCH	ER 85-8513
40064184	35315	GROUND SWITCH 345KV	ER 80-8029
40065347	35315	GROUND SWITCH	WBS TIID/2006/C/001/10029741,388 WOLV CR
40011988	35317	CABLE TRENCH	CAATS# 368834
40012067	35317	CABLE TRENCH	CAATS# 104348
40012071	35317	CONDUIT	CAATS# 104348
40047968	35317	CABLE TRENCH	TIDM/2002/C/015
40047976	35317	CABLE TRENCH	ER 85-8887
40049276	35317	CABLE TRENCH	TIDM/2003/C/006/01
40049773	35317	CABLE TRENCH	ER 85-6890
40049775	35317	CONDUIT	ER 85-6890
40050495	35317	CABLE TRENCH	ER 3269826
40052035	35317	CONDUIT	WBS DZPR/2005/C/DR4/10027933
40055872	35317	CONDUIT	ER 85-7959
40055879	35317	GUY UNIT	ER 85-7959
40056736	35317	CABLE TRENCH	TIDM/2005/C/034
40056925	35317	CABLE TRENCH	ER 85-6053
40056926	35317	CONDUIT	ER 85-6053
40059027	35317	CABLE TRENCH	ER 394015
40063854	35317	CONDUIT	ER 85-4771
40064140	35317	CABLE TRENCH	ER 393983
40064143	35317	CONDUIT	ER 393801
40064166	35317	CABLE TRENCH	ER 85-6983
40064167	35317	CONDUIT	ER 85-6983
40064179	35317	CABLE TRENCH	ER 85-7028
40064216	35317	CONDUIT	ER 368899
40064224	35317	CABLE TRENCH	ER 381099
40065336	35317	CABLE TRENCH	WBS TIID/2006/C/001/10029741,388 WOLV CR
40065338	35317	CONDUIT	WBS TIID/2006/C/001/10029741,388 WOLV CR
40066372	35317	CONDUIT	WBS TIDM/2005/C/055
40076395	35317	CONDUIT	TIDM/2005/C/037/10031848
40011996	35319	RELAY AND CONTROL	CAATS# 368834
40012059	35319	SATELLITE CLOCK EQ# 354749	CAATS# 107129
40012087	35319	RELAY AND CONTROL	CAATS# 105622
40012143	35319	SATELLITE CLOCK EQ# 354748	CAATS# 107130
40036600	35319	RELAY AND CONTROL	WBS DSHE/1999/C/027 KINPORT-GOSHEN 345KV
40037996	35319	DIGITAL FAULT RECORDER	TIDM/1999/C/012/01
40047972	35319	RELAY AND CONTROL	TIDM/2002/C/015
40047980	35319	RELAY AND CONTROL	ER 85-8887

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40049278	35319	RELAY AND CONTROL	TIDM/2003/C/006/01
40050501	35319	RELAY AND CONTROL	ER 3269826
40050505	35319	RELAY AND CONTROL	CAATS# 62842
40055733	35319	RELAY AND CONTROL	WBS TIDM/2005/C/013/001
40056920	35319	ANNUNCIATOR EQ# 330691	ER 85-6053 345KV
40056967	35319	RELAY AND CONTROL	ER 85-6053
40057057	35319	ANNUNCIATOR EQ# 330685	ER 85-3370 161/69KV
40057069	35319	RELAY AND CONTROL	ER 85-3370
40059033	35319	RELAY AND CONTROL	ER 394015
40063821	35319	RELAY AND CONTROL	ER 85-3189
40063866	35319	RELAY AND CONTROL	ER 85-7868
40063918	35319	RELAY AND CONTROL	ER 85-8383
40063919	35319	RELAY AND CONTROL	ER 85-8217
40063948	35319	RELAY AND CONTROL	ER 85-8498
40063949	35319	RELAY AND CONTROL	ER 85-8707
40063961	35319	RELAY AND CONTROL	ER 85-6207
40063989	35319	RELAY AND CONTROL	ER 85-6046
40064056	35319	RELAY AND CONTROL	ER 85-6143
40064068	35319	RELAY AND CONTROL	ER 85-6402
40064077	35319	RELAY AND CONTROL	ER 85-6294
40064084	35319	RELAY AND CONTROL	ER 85-6860
40064092	35319	RELAY AND CONTROL	ER 85-6671
40064122	35319	RELAY AND CONTROL	ER 85-6782
40064133	35319	RELAY AND CONTROL	ER 85-6985
40064134	35319	RELAY AND CONTROL	ER 85-9431
40064173	35319	RELAY AND CONTROL	ER 85-6983
40064183	35319	RELAY AND CONTROL	ER 495333
40064187	35319	RELAY AND CONTROL	ER 3279270
40064200	35319	RELAY AND CONTROL	ER 3300340
40064201	35319	RELAY AND CONTROL	ER 3364403
40064202	35319	RELAY AND CONTROL	ER 3379906
40064203	35319	RELAY AND CONTROL	ER 3379922
40064208	35319	RELAY AND CONTROL	ER 3214731
40064209	35319	RELAY AND CONTROL	ER 3538196
40064210	35319	RELAY AND CONTROL	ER 3576220
40064211	35319	RELAY AND CONTROL	ER 368702
40064218	35319	RELAY AND CONTROL	ER 368899
40070545	35319	RELAY AND CONTROL	TMGM/2006/C/004/10031775
40071424	35319	RELAY AND CONTROL	TZPR/2007/C/TR2/10031321
40071930	35319	RELAY AND CONTROL	TZPR/2006/C/TR4/100361244
40076404	35319	RELAY AND CONTROL	TIDM/2005/C/037/10031848
40077955	35319	RELAY AND CONTROL	ER 85-6990
40077956	35319	RELAY AND CONTROL	ER 508929
40077957	35319	RELAY AND CONTROL	ER 3358371
40077969	35319	RELAY AND CONTROL	TIDM/2004/C/002/02
40078979	35319	RELAY AND CONTROL	ER 3542123
40078980	35319	RELAY AND CONTROL	ER 3664190
40078981	35319	RELAY AND CONTROL	ER 3538196
40078982	35319	RELAY AND CONTROL	ER 392340
40078983	35319	RELAY AND CONTROL	ER 85-6860
40078984	35319	RELAY AND CONTROL	ER 85-6218
40048152	35321	BATTERY AND RACK	WBS TIDM/2003/C/034 C&D IN 161KV YARD
40048153	35321	BATTERY CHARGER	WBS TIDM/2003/C/034 LAMARCHE IN 161KV YA
40053162	35321	AUTOMATIC TRANSFER SWITCH	ER 85-8887
40057255	35321	POWER PANEL	ER 65-6053

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40063920	35321	BATTERY CHARGER	ER 85-8677
40064083	35321	BATTERY AND RACK	ER 85-67259
40064093	35321	BATTERY AND RACK	ER 85-6671
40064212	35321	BATTERY AND RACK	ER 100669
40064213	35321	BATTERY CHARGER	ER 100669
40064145	35323	GENERATOR	ER 393801
40064181	35323	GENERATOR	ER 85-7028
40064229	35323	GENERATOR	ER 101835
40039803	35325	INSULATED PLATFORM 4'	ER 3271749
40050522	35325	INSULATED PLATFORM 4'	ER 85-8696
40050523	35325	INSULATED PLATFORM 14'	ER 85-8696
40053169	35325	GROUND GRID SYSTEM	ER 85-8887
40053171	35325	INSULATED PLATFORM 6'	ER 85-8887
40053172	35325	INSULATED PLATFORM 4'	ER 85-8887
40055878	35325	GROUND GRID SYSTEM	ER 85-7959
40055880	35325	INSULATED PLATFORM 4'	ER 85-7959
40055881	35325	INSULATED PLATFORM 14'	ER 85-7959
40056307	35325	INSULATED PLATFORM 14'	ER 85-1332
40056308	35325	INSULATED PLATFORM 4'	ER 85-1332
40056309	35325	INSULATED PLATFORM 16'	ER 85-1332
40056323	35325	GROUND GRID SYSTEM	ER 85-5942
40056324	35325	INSULATED PLATFORM 4'	ER 85-5942
40056930	35325	GROUND GRID SYSTEM	ER 85-6053
40056932	35325	INSULATED PLATFORM 4' & 6'	ER 85-6053
40057063	35325	INSULATED PLATFORM 4'	ER 85-3370
40059029	35325	GROUND GRID SYSTEM	ER 394015
40063795	35325	INSULATED PLATFORM 4'	ER 85-1495
40063806	35325	GROUND GRID SYSTEM	ER 85-2019
40063808	35325	INSULATED PLATFORM 10'	ER 85-2019
40063848	35325	INSULATED PLATFORM 4'	ER 85-3782
40063862	35325	GROUND GRID SYSTEM	ER 85-7092
40063899	35325	GROUND GRID SYSTEM	ER 85-8513
40063962	35325	INSULATED PLATFORM 4'	ER 85-6207
40063963	35325	INSULATED PLATFORM 10'	ER 85-6707
40064076	35325	GROUND GRID SYSTEM	ER 85-6294
40064094	35325	GROUND GRID SYSTEM	ER 85-6671
40064123	35325	GROUND GRID SYSTEM	ER 85-6782
40064124	35325	INSULATED PLATFORM 4'	ER 85-6782
40064125	35325	INSULATED PLATFORM 10'	ER 85-6782
40064175	35325	GROUND GRID SYSTEM	ER 85-6983
40065346	35325	GROUND GRID SYSTEM	WBS TIID/2006/C/001/10029741,388 WOLV CR
40076400	35325	GROUND GRID SYSTEM	TIDM/2005/C/037/10031848
40011940	35327	POWER AND CONTROL CABLE	ER 3269826
40011992	35327	POWER AND CONTROL CABLE	CAATS# 368834
40012083	35327	POWER AND CONTROL CABLE	CAATS# 105622
40036599	35327	POWER AND CONTROL CABLE	CAATS# 64872
40047970	35327	POWER AND CONTROL CABLE	TIDM/2002/C/015
40047978	35327	POWER AND CONTROL CABLE	ER 85-8887
40049277	35327	POWER AND CONTROL CABLE	TIDM/2003/C/006/01
40049778	35327	POWER AND CONTROL CABLE	ER 85-6890
40050504	35327	POWER AND CONTROL CABLE	CAATS# 62842
40050527	35327	POWER AND CONTROL CABLE	ER 85-8696
40053178	35327	LIGHTNING ARRESTER 264KV	ER 85-8887
40053200	35327	LIGHTNING ARRESTER	ER 85-318
40053202	35327	TERMINATOR (POTHEAD)	ER 85-318

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40055732	35327	POWER AND CONTROL CABLE	WBS TIDM/2005/C/013/001
40055885	35327	POWER AND CONTROL CABLE	ER 85-7959
40056222	35327	LIGHTNING ARRESTER 264KV	TZPR/2006/C/TR6/10030119
40056328	35327	POWER AND CONTROL CABLE	ER 85-5942
40056739	35327	POWER AND CONTROL CABLE	TIDM/2005/C/034
40056940	35327	LIGHTNING ARRESTER	ER 85-6053
40056942	35327	POWER AND CONTROL CABLE	ER 85-6053
40057068	35327	POWER AND CONTROL CABLE	ER 85-3370
40059032	35327	POWER AND CONTROL CABLE	ER 394015
40063853	35327	POWER AND CONTROL CABLE	ER 85-4843
40063864	35327	POWER AND CONTROL CABLE	ER 85-7092
40063906	35327	POWER AND CONTROL CABLE	ER 85-8513
40063946	35327	POWER AND CONTROL CABLE	ER 85-8551
40063968	35327	POWER AND CONTROL CABLE	ER 85-6207
40064075	35327	POWER AND CONTROL CABLE	ER 85-6294
40064082	35327	POWER AND CONTROL CABLE	ER 85-6459
40064097	35327	POWER AND CONTROL CABLE	ER 85-6671
40064130	35327	POWER AND CONTROL CABLE	ER 85-6782
40064146	35327	POWER AND CONTROL CABLE	ER 393801
40064177	35327	POWER AND CONTROL CABLE	ER 85-6983
40064182	35327	POWER AND CONTROL CABLE	ER 85-7028
40064186	35327	POWER AND CONTROL CABLE	ER 503946
40064225	35327	POWER AND CONTROL CABLE	ER 381099
40065355	35327	POWER AND CONTROL CABLE	WBS TIID/2006/C/001/10029741,388 WOLV CR
40076403	35327	POWER AND CONTROL CABLE	TIDM/2005/C/037/10031848
40078985	35327	POWER AND CONTROL CABLE	CAATS# 104348
40012051	35329	LIGHTING FIXTURE/SYSTEM	CAATS# 104348
40050500	35329	LIGHTING FIXTURE/SYSTEM	ER 3269826
40053199	35329	LIGHTING FIXTURE/SYSTEM	ER 85-318
40056315	35329	LIGHTING FIXTURE/SYSTEM	ER 85-1332
40056327	35329	LIGHTING FIXTURE/SYSTEM	ER 85-5942
40056939	35329	LIGHTING FIXTURE/SYSTEM	ER 85-6053
40057067	35329	LIGHTING FIXTURE/SYSTEM	ER 85-3370
40063699	35329	LIGHTING FIXTURE/SYSTEM	ER 85-8887
40063704	35329	LIGHTING FIXTURE/SYSTEM	ER 85-6053
40063850	35329	LIGHTING FIXTURE/SYSTEM	ER 85-3782
40063903	35329	LIGHTING FIXTURE/SYSTEM	ER 85-8513
40063969	35329	LIGHTING FIXTURE/SYSTEM	ER 85-6207
40064131	35329	LIGHTING FIXTURE/SYSTEM	ER 85-6782
40025656	35341	REMOTE TERMINAL UNIT (SCADA RTU)	CAATS# 105656
40025660	35341	REMOTE TERMINAL UNIT (SCADA RTU)	CAATS# 105622
40025664	35341	REMOTE TERMINAL UNIT (SCADA RTU)	CAATS# 105688
40045527	35341	METER	WBS TIDM/2003/C/031/01 161 INTERTIE SCAD
40056953	35341	REMOTE TERMINAL UNIT (SCADA RTU)	CAATS# 16897 W/O 1247
40057945	35341	REMOTE TERMINAL UNIT (SCADA RTU)	TIDM/2005/C/045
40064106	35341	INTERPOSITION CABINET	ER 85-6807
40077995	35341	REMOTE TERMINAL UNIT (SCADA RTU) UPGRADE	TIDM/2004/C/002/02 WESDAC D20ME UPGRADE
40038011	35342	SEQUENTIAL EVENT RECORDER EQ# 362693	CENG/1999/C/063/00000001 161KV Hathaway
40039995	35342	SEQUENTIAL EVENT RECORDER EQ# 362696	WBS TIDM/2000/C/RDF/01 345KV HATHAWAY IN
40039996	35342	EQUIPMENT RACK/SHELF	WBS TIDM/2000/C/RDF/01 FOR 345KV SOE
40063536	36127	CLEARING, GRADING, & FILL MATERIAL (SURF	ER 13-1560 GRAVEL
40063549	36201	STATION SERVICE TRANSFORMER	ER 13-1560
40063551	36217	CONDUIT	ER 13-1560
40063640	36217	CABLE TRENCH	ER 380407
40063641	36217	CONDUIT	ER 380407

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40063633	36219	RELAY AND CONTROL	ER 1-6411
40063634	36219	RELAY AND CONTROL	ER 510214
40063647	36219	RELAY AND CONTROL	ER 380407
40063558	36225	GROUND GRID SYSTEM	ER 13-1560
40063643	36225	INSULATED PLATFORM 4'	ER 380407
40063644	36225	INSULATED PLATFORM 6'	ER 380407
30015435	39705	ALARM RELAY PANEL	ER 100387
30048499	39705	COMM. STATION ALARM CONTROL RTU - DSX	WBS TIID/2006/C/001/10029741,388 WOLV CR
30054615	39705	COMM. STATION ALARM CONTROL RTU - DSX	DZPR/2008/C/002/10035625
30056984	39705	AUDIO ALARM AND CONTROL-COMBUSTIBLE GAS DETE	ER 393827 GAS DETECTOR/MONITOR
30058797	39705	ALARM RELAY PANEL	ER 101623
30015446	39711	SCADA REMOTE RTU EQ# 331679	CAATS# 104218
30044697	39711	RADIO CONTROL SYSTEM*See Long Descr (Alt Cnt	CAATS# 16897 W/O 1247
30033439	39714	MODEM - UPGRADE EQUIPMENT	CAATS# 65545
30042944	39714	MODEM	CAATS# 106611
30043225	39714	DATA NETWORK CONNECTION TO CORP NETWORK	DZPR/2005/C/DU9/10028713
30046739	39714	CISCO SYSTEMS MULTI SERVICE NETWORK ROUTERS	CITC/2006/C/405/02HW INCL HW RACKS & SYS
30048506	39717	FIBER OPTIC TRANSMITTER/TRANSCEIVER EQ# 3740	WBS TIID/2006/C/001/10029741,388 WOLV CR
30057021	39717	FIBER OPTIC CABLE - ADSS	TIDM/2004/C/002/02
30057022	39717	FIBER OPTIC TRANSMITTER/TRANSCEIVER EQ# 3857	TIDM/2004/C/002/02 DMX HC
30057023	39717	FIBER OPTIC PATCH PANEL	TIDM/2004/C/002/02
30054616	39723	DIGITAL DEHYDRATOR SYSTEM	DZPR/2008/C/002/10035625
30054617	39723	RADIO (RF) CONSTELLATION HARRISPSTRATEX EQ#	DZPR/2008/C/002/10035625
30044698	39726	EQUIPMENT RACK/SHELF*See Long Descr (Alt Cnt	CAATS# 16897 W/O 1247
30053680	39726	TELEPHONE PROTECTOR BLOCKS	ER 3726213
30053681	39726	TELEPHONE PROTECTOR BLOCKS- ADDTL COSTS	ER 3726213
30054618	39726	EQUIPMENT RACK/SHELF	DZPR/2008/C/002/10035625
30057024	39726	EQUIPMENT RACK/SHELF	TIDM/2004/C/002/02
30054404	39729	DIGITAL CHANNEL	DZPR/2008/C/002/10035624
30054405	39729	SYNCHRONIZING STANDARD	DZPR/2008/C/002/10035624
30054808	39729	DIGITAL CHANNEL	TIDM/2005/C/037/10031848 + 10032861
30057025	39729	DIGITAL MULTIPLEX SYSTEM	TIDM/2004/C/002/02 COASTCOM 24 SLOT SHEL
30054809	39732	LINE TRAP 345KV	TIDM/2005/C/037/10031848
30054810	39732	LINE TUNING UNIT	TIDM/2005/C/037/10031848
30054812	39732	PLC TRANSMITTER/RECEIVER SET EQ# 385786	TIDM/2005/C/037/10031848
30015425	39735	BATTERY AND RACK 48VDC	ER 3713880 C&D 175A
30033025	39735	BATTERY AND RACK EQ# 331355	CAATS# 65746
30033026	39735	BATTERY CHARGER	CAATS# 65746
30048495	39735	BATTERY CHARGER 48VDC	WBS TIID/2006/C/001/10029741,388 WOLV CR
30054619	39735	BATTERY AND RACK	DZPR/2008/C/002/10035625
30054620	39735	BATTERY CHARGER SAGEON 161KV YARD EQ# 383338	DZPR/2008/C/002/10035625
30054621	39735	AC POWER TRANSFER PANEL	DZPR/2008/C/002/10035625
30057028	39735	GENERATOR TRANSFER PANEL	DZPR/2010/C/DR9/10039834
30058802	39735	UNINTERRUPTIBLE POWER SUPPLY (UPS)	CITC/2006/C/412/210
30015407	39738	TELEM/FSK RECEIVER ASSEMBLY	ER 3431160
30015409	39738	TELEM/FSK TRANSMITTER ASSEMBLY	ER 3431160
30015440	39738	PROTECTIVE RELAYING RECEIVER	ER 100387
30015442	39738	PROTECTIVE RELAYING TRANSMITTER	ER 100387
30033035	39738	Analog Telemetry Receiver	WBS DSPT/1999/C/022/012
30043124	39738	PANEL-RELAY AND CONTROL	CAATS# 101083
30057020	39738	PROTECTIVE RELAYING TERMINAL RFL 9745 EQ# 38	TIDM/2005/C/037/10031848
30057027	39738	TELEM/TRANSMITTER OR RECEIVER TERMINAL	ER 3527637 2ND BUS VOLTAGE TELEMETRY POI
30051553	39741	INTERNET PROTOCOL (IP) TELEPHONE SYSTEM	CITC/2006/C/412/210
30015413	39744	PARTY LINE SELECTOR	ER 3394145
30015421	39744	CALL SEQUENCER	ER 3541547

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30048509	39744	TELEPHONE SWITCH RS-232	WBS TIID/2006/C/001/10029741,388 WOLV CR
30058371	39744	TELEPHONE LINE SHARING SWITCH	TIDM/2004/C/002/02
30032828	39747	ANTENNA SYSTEM	CAATS# 64872
30054623	39747	(2) ANTENNA SYSTEMS - 6'	DZPR/2008/C/002/10035625
30054624	39747	(2) RADOMES 6' TELGAR	DZPR/2008/C/002/10035625
30054625	39747	TOWER FOUNDATION RE-BUILD (EQ #362491)	DZPR/2008/C/002/10035625
30054626	39747	(2) WAVEGUIDE	DZPR/2008/C/002/10035625
30054627	39747	GROUNDING GRID	DZPR/2008/C/002/10035625
30055188	39753	AIR CONDITIONER - FREE STANDING OUTSIDE A/C	TZPR/2009/C/TR9/10038873
30058372	39753	UNDERGROUND ENCLOSURE - VAULT	TZPR/2009/C/TR9/10038873
40084269	35311	CAPACITOR CELL 161 kV	TZPR/2011/C/TR6/10045542
40084270	35311	CAPACITOR FUSE 161 kV	TZPR/2011/C/TR6/10045542
40083291	35311	CAPACITOR CELL 161 kV	TZPR/2011/C/TR6/10042044
40083292	35311	CAPACITOR FUSE 161 kV	TZPR/2011/C/TR6/10042044
40056319	35311	CAPACITOR CELL EQ# 331475	ER 85-5942 161KV 36MVAR GE 100KVAR
40084662	35315	GROUP OPERATED SWITCH 161KV 2000A	TZPR/2012/C/001/ESA
40084168	35319	RELAY AND CONTROL	TZPR/2011/C/TR1/10045365
40088444	35319	RELAY AND CONTROL	TZPR/2013/C/TR1/10050605
40084663	35327	INSULATOR, POST 169KV	TZPR/2012/C/001/ESA
40084664	35327	INSULATOR, POST 161KV	TZPR/2012/C/001/ESA
40084661	35327	BUS	TZPR/2012/C/001/ESA
40088443	35327	BUS	TZPR/2013/C/TR1/10050605
30054527	39005	BUILDING - COTTAGE	ER 85-318
30059607	39011	SEWER SYSTEM	ER 3326386 COTTAGE #2
30001168	39405	GENERAL MASS UNITIZATION	1998 BALANCE CONVERSION
30001166	39405	GENERAL MASS UNITIZATION	1998 BALANCE CONVERSION
30008365	39505	GENERAL MASS UNITIZATION	1998 BALANCE CONVERSION
30008367	39505	GENERAL MASS UNITIZATION	1998 BALANCE CONVERSION
30008369	39505	GENERAL MASS UNITIZATION	1998 BALANCE CONVERSION
30064756	39700	CY2013 GOSHEN 345 SUB COMM EQUIP (C/C 13696)	
30063245	39700	CY2012 GOSHEN SUB COMM EQUIP (C/C 13696)	
30064754	39700	CY2013 GOSHEN 161 SUB COMM EQUIP (C/C 13696)	
30059171	39729	DIGITAL MULTIPLEX SYSTEM - ATLAS 550 & COASTCOM	TIID/2007/C/001/WCGSP2DA DAF
30065523	39700	CY2014 GOSHEN 161 COMM EQUIP (C/C 13696)	
Location: 540060 - Jim Bridger Substation, WY			
Asset	FERC Class	Asset description	2nd Line of Description
40007544	35201	CABLE TRAY	CAATS #13057
40007548	35201	CONTROL BUILDING	CAATS #13057
40038221	35201	CONTROL BUILDING ROOF	CAATS# 64232
40007552	35201	FLOOR	CAATS #13057
40056177	35205	HEATER (BASEMENT)	TJBM/2005/C/003
40058066	35205	HEATER 480V 10KW	TJBM/2005/C/006
40007584	35205	HVAC SYSTEM	CAATS #13057
40038222	35205	HVAC SYSTEM	CAATS# 63682 AIR CONDITIONING SYSTEM
40007568	35207	ELECTRICAL SYSTEM	CAATS #13057
40007580	35207	GROUND MAT	CAATS #13057
40007564	35207	LOAD CENTER	CAATS #13057
40007592	35207	PANEL	CAATS #13057
40075533	35209	SECURITY SYSTEM	WBS TZRS/2008/C/002/10035467 AVTEC
40007588	35215	FIRE PROTECTION SYSTEM	CAATS W/O 4329
40007572	35227	CABLE TRENCH	CAATS #13057
40007512	35227	CLEARING, GRADING, & FILL MATERIAL (SURF	CAATS #10711
40007576	35227	CONDUIT	CAATS #13057
40007516	35227	CULVERT (FOR YARD DRAINAGE SYSTEM)	CAATS #10711

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40007560	35227	DRAINAGE SYSTEM	CAATS #13057
40007532	35227	FENCE	CAATS #10711
40077933	35227	FENCE	ER 31-12754-517
40007524	35227	GATE	CAATS #10711
40007528	35227	GATE	CAATS #10711
40007508	35227	ROADWAY, INCL. CLRING, GRADING, SURFACE	CAATS #10711
40007536	35227	SITE PREPARATION & EXCAVATION	CAATS #13057
40063290	35227	SLIDE GATE	ER 20009
40007520	35227	WHEEL GUARD	CAATS #10711
40049623	35229	FLOODLIGHT	ER 31-17813-586
40036927	35300	RS232 SWITCH	WBS CENG/1999/C/098/W65597
40063292	35301	CURRENT TRANSFORMER	ER 16507 WEST
40063381	35301	DOBLE LINK	ER 11690
40021098	35317	CONDUIT	CAATS #10711
40077932	35317	CONDUIT	ER 31-12754-517
40063369	35317	UNDERGROUND ENCLOSURE(MANHOLE)	ER 11369 COVER ONLY
40065386	35319	ANNUNCIATOR	WBS TWYM/2005/C/030
40077929	35319	ANNUNCIATOR 36 PT	ER 31-12754-517
40058972	35319	DIGITAL FAULT RECORDER	TJBM/2006/C/001
40063383	35319	FAULT RECORDER	ER 22628
40021190	35319	LOAD CENTER	CAATS #60192
40021293	35319	OSCILLOGRAPH	CAATS #105078
40018247	35319	RELAY AND CONTROL	CAATS #60031
40021106	35319	RELAY AND CONTROL	CAATS #60031
40063273	35319	RELAY AND CONTROL	CAATS W/O 11780
40057780	35319	RELAY AND CONTROL	CAATS# 10725
40057782	35319	RELAY AND CONTROL	CAATS# 10726
40057783	35319	RELAY AND CONTROL	CAATS# 12893
40021309	35319	RELAY AND CONTROL	CAATS# 4553
40057784	35319	RELAY AND CONTROL	CAATS# 62800
40057796	35319	RELAY AND CONTROL	CAATS# 62841
40057809	35319	RELAY AND CONTROL	CAATS# 62882
40038219	35319	RELAY AND CONTROL	CAATS# 63617 MICROWAVE PANEL
40063384	35319	RELAY AND CONTROL	ER 22678
40063294	35319	RELAY AND CONTROL	ER 45293
40079126	35319	RELAY AND CONTROL	TJBM/2004/C/002/01
40078952	35319	RELAY AND CONTROL	TZRS/2009/C/TR2/10037943
40078953	35319	RELAY AND CONTROL	TZRS/2009/C/TR2/10037944
40070172	35319	RELAY AND CONTROL	WBS TMGM/2006/C/004/10031772
40070203	35319	RELAY AND CONTROL	WBS TMGM/2006/C/004/10031773
40078702	35319	RELAY AND CONTROL	WBS TZRS/2008/C/009/JBRLYS
40063374	35319	SATELLITE CLOCK	ER 11277
40077930	35321	AUTOMATIC TRANSFER SWITCH	ER 31-12754-517
40036047	35321	BATTERY AND RACK	WBS DEVA/1999/C/001/C0001575
40047847	35321	BATTERY AND RACK 125VDC	WBS TJBM/2003/C/003 200AH C&D
40021110	35321	BATTERY CHARGER	CAATS #59396
40047848	35321	BATTERY CHARGER 125VDC	WBS TJBM/2003/C/003 20A LAMARCHE
40063358	35321	RECTIFIER/INVERTER	ER 18219 120VDC TO 120VAC 250A
40077934	35323	GENERATOR	ER 31-12754-517
40021213	35325	GROUND GRID SYSTEM	CAATS #60031
40021134	35325	GROUND MAT	CAATS #10711
40021305	35327	LIGHTNING ARRESTER	ER 45410-4269
40063373	35327	LIGHTNING ARRESTER 36KV	ER 2841 ON T-3381
40077939	35327	LIGHTNING ARRESTER 36KV	ER 31-12754-517
40021102	35327	POWER AND CONTROL CABLE	CAATS #10711



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40021142	35327	POWER AND CONTROL CABLE	CAATS #10711
40021146	35327	POWER AND CONTROL CABLE	CAATS #10711
40021150	35327	POWER AND CONTROL CABLE	CAATS #10711
40021154	35327	POWER AND CONTROL CABLE	CAATS #10711
40021158	35327	POWER AND CONTROL CABLE	CAATS #10711
40021162	35327	POWER AND CONTROL CABLE	CAATS #10711
40021166	35327	POWER AND CONTROL CABLE	CAATS #10711
40021221	35327	POWER AND CONTROL CABLE	CAATS #60031
40057799	35327	POWER AND CONTROL CABLE	CAATS# 62841
40057807	35327	POWER AND CONTROL CABLE	CAATS# 62882
40077940	35327	POWER AND CONTROL CABLE	ER 31-12754-517
40079125	35327	POWER AND CONTROL CABLE	TJBM/2004/C/002/01
40078701	35327	POWER AND CONTROL CABLE	WBS TZRS/2008/C/009/JBRLYS
40077938	35329	LIGHTING FIXTURE/SYSTEM	ER 31-12754-517
40021301	35339	FIRE PROTECTION SYSTEM	CAATS W/O 75399-421
40040246	35340	RAZ Y2K CONTROLS	DTEC/1999/C/008/C0036801 TO BRIDGER
40040765	35340	TRAVELING WAVE FAULT LOCATOR SYSTEM	CAATS #63251
40027216	35341	REMOTE TERMINAL UNIT (SCADA RTU)	CAATS #105078
40027212	35341	REMOTE TERMINAL UNIT (SCADA RTU)	CAATS #60031
40047692	35341	REMOTE TERMINAL UNIT (SCADA RTU)	TJBM/2003/C/004
40063356	35341	SEQUENCE OF EVENT RECORDER	ER 17310
40021114	35342	SEQUENTIAL EVENT RECORDER	CAATS #59397
40021114	35342	SEQUENTIAL EVENT RECORDER REBUILD	WBS TJBM/2005/C/002
30058820	39708	TELLABS DATA BRIDGE	TJBM/2004/C/002/01
30058821	39714	DATA SWITCH	TJBM/2004/C/002/01
30058825	39714	ROUTER	TJBM/2004/C/002/01
30037062	39723	ANALOG MICROWAVE RADIO	CENG/1999/C/060
30044193	39723	MW RADIO EQUIP	CAATS# 51301 W/O 3826
30058823	39726	EQUIPMENT SHELF	TJBM/2004/C/002/01
30027198	39726	RADIO COMM, CTV, TRANSDUCER	CAATS #7540060
30044194	39729	CHANNEL BANK	CAATS# 51301 W/O 3826
30058822	39729	DIGITAL MULTIPLEX SYSTEM-COASTCOMM	TJBM/2004/C/002/01
30036272	39735	48 VDC 100 AMP BATTERY CHARGER	TJBM/2002/C/RDF/01
30036271	39735	640 AMP BATTERY BANK AND RACK	TJBM/2002/C/RDF/01
30044197	39735	AC POWER EQUIP	CAATS# 51301 W/O 3826
30044198	39735	DC POWER EQUIP	CAATS# 51301 W/O 3826
30042164	39738	AUDIO-TONE PROTECTIVE RELAYING SYSTEM	CAATS# 11380
30042165	39738	AUDIO-TONE PROTECTIVE RELAYING SYSTEM	CAATS# 14337
30042166	39738	AUDIO-TONE PROTECTIVE RELAYING SYSTEM	CAATS# 14344
30027208	39738	AUDIO-TONE PROTECTIVE RELAYING TERMINAL	CAATS W/O 840
30027210	39744	TELEPHONE	CAATS# 13057
30044199	39747	ANTENNA	CAATS# 51301 W/O 3826
30044201	39747	TOWER	CAATS# 51301 W/O 3826
40088316	35205	HVAC (AIR CONDITIONER)	TZRS/2013/C/TR6/10050422
40086963	35219	FOUNDATION AND SUBSTRUCTURE	TZRS/2011/C/700/10045042
40085954	35227	CLEARING, GRADING, & FILL MATERIAL (SURF	TZRS/2011/C/TU4/362KVCB
40085712	35227	CLEARING, GRADING, & FILL MATERIAL (SURF	TWYO/2011/C/003/JBRASCD
40086964	35227	OIL STORAGE TANK (TANK392594)	TZRS/2011/C/700/10045042
40086629	35227	ROADWAY, INCL. CLRING, GRADING, SURFACE	TZRS/2010/C/TR1/10041645
40085759	35227	ROADWAY, INCL. CLRING, GRADING, SURFACE	SJIM/20111/C/037/U1GSU
40085715	35301	REACTOR INSTALL COSTS EQ# 392863	TWYO/2011/C/003/JBRASCD 345KV 600A 2mH
40085716	35301	REACTOR INSTALL COSTS EQ# 392864	TWYO/2011/C/003/JBRASCD 345KV 600A 2mH
40085717	35301	REACTOR INSTALL COSTS EQ# 392865	TWYO/2011/C/003/JBRASCD 345KV 600A 2mH
40085715	35301	REACTOR EQ# 392863	TWYO/2011/C/003/JBRASCD 345KV 600A 2mH
40085716	35301	REACTOR EQ# 392864	TWYO/2011/C/003/JBRASCD 345KV 600A 2mH

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40085717	35301	REACTOR EQ# 392865	TWYO/2011/C/003/JBRASCD 345KV 600A 2mH
40085953	35309	BREAKER EQ# 392263	TZRS/2011/C/TU4/362KVCB
40086625	35309	BREAKER HEATER TANK EQ# 383502	TZRS/2010/C/TR1/10041645
40086625	35309	BREAKER S/N H362A2587201 EQ# 383502	TZRS/2010/C/TR1/10041645
40086625	35309	BREAKER INSTALL COSTS EQ# 383502	TZRS/2010/C/TR1/10041645
40084770	35317	CONDUIT	TZRS/2012/C/TR6/10046514
40085955	35317	FOUNDATION AND SUBSTRUCTURE	TZRS/2011/C/TU4/362KVCB
40085713	35317	FOUNDATION AND SUBSTRUCTURE	TWYO/2011/C/003/JBRASCD
40085718	35317	STEEL STRUCTURE	TWYO/2011/C/003/JBRASCD
40086630	35317	STEEL STRUCTURE	TZRS/2010/C/TR1/10041645
40086626	35317	CABLE TRENCH	TZRS/2010/C/TR1/10041645
40087371	35319	RELAY AND CONTROL	TZRS/2013/C/TR2/10048561
40087998	35319	RELAY AND CONTROL	TZRS/2011/C/TR2/10044576
40088124	35319	RELAY AND CONTROL	TZRS/2011/C/TR2/10044127
40086420	35319	RELAY AND CONTROL	TZRS/2011/C/TR2/10044574
40086529	35319	RELAY AND CONTROL	TZRS/2011/C/TR2/10044580
40086527	35319	RELAY AND CONTROL	TZRS/2011/C/TR2/10044579
40087372	35319	RELAY AND CONTROL	TZRS/2011/C/TR6/10044458
40087373	35319	RELAY AND CONTROL	TZRS/2011/C/TR2/10044573
40087493	35319	DIGITAL FAULT RECORDER - UPGRADE CARD TO WISP	TUTH/2011/C/003/10043452 SYNCHROPHASER SYSTEM
40087757	35319	RELAY AND CONTROL	TZRS/2013/C/TR2/10049661
40086695	35319	RELAY AND CONTROL	TWYO/2011/C/005/JBRASDAT
40086297	35319	RELAY AND CONTROL	TZRS/2011/C/TR2/10044621
40086423	35319	RELAY AND CONTROL	TZRS/2011/C/TR2/10044623
40086292	35319	RELAY AND CONTROL	TZRS/2011/C/TR2/10044622
40084142	35319	RELAY AND CONTROL	TZRS/2011/C/TR2/10043857
40086284	35319	RELAY AND CONTROL	TZRS/2011/C/TR2/10044128
40086244	35319	RELAY AND CONTROL	TZRS/2011/C/TR2/10044129
40086422	35319	RELAY AND CONTROL	TZRS/2011/C/TR2/10044577
40084660	35319	RELAY AND CONTROL	TWYO/2010/C/TMR/10042028
40081561	35319	RELAY AND CONTROL	TZRS/2011/C/TR2/10042256
40082050	35319	RELAY AND CONTROL	CWES/2007/C/002/BRGBORAH
40082051	35319	RELAY AND CONTROL	CWES/2007/C/002/BRGKNPRT
40082049	35319	RELAY AND CONTROL	CWES/2007/C/002/BRGBORAH
40086628	35319	RELAY AND CONTROL	TZRS/2010/C/TR1/10041645
40083306	35319	RELAY AND CONTROL	TWYO/2010/C/TMR/10042027
40085714	35325	GROUND GRID SYSTEM	TWYO/2011/C/003/JBRASCD
40085956	35325	GROUND GRID SYSTEM	TZRS/2011/C/TU4/362KVCB
40087756	35327	POWER AND CONTROL CABLE	TZRS/2013/C/TR2/10049661
40084659	35327	POWER AND CONTROL CABLE	TWYO/2010/C/TMR/10042028
40084771	35327	POWER AND CONTROL CABLE	TZRS/2012/C/TR6/10046514
40085711	35327	BUS	TWYO/2011/C/003/JBRASCD
40083305	35327	POWER AND CONTROL CABLE	TWYO/2010/C/TMR/10042027
40086627	35327	POWER AND CONTROL CABLE	TZRS/2010/C/TR1/10041645
40086236	35340	STEP-UP TRANSFORMER SPARE EQ# 10038321	SJIM/2011/C/051/U1GSU GE-PROLEC
40053573	35340	STEP-UP TRANSFORMER DISSOLVED GAS ANALYZER T-3487	SJIM/2012/C/085/GSUSEV
40025077	35340	STEP-UP TRANSFORMER DISSOLVED GAS ANALYZER T-3485	SJIM/2012/C/085/GSUSEV
40053620	35340	STEP-UP TRANSFORMER TEMP GAUGE EQ# 339969	SJIM/20111/C/037/U1GSU
40053620	35340	STEP-UP TRANSFORMER LOAD TAP CHANGER EQ# 339969	SJIM/20111/C/037/U1GSU
40085758	35340	RELAY AND CONTROL	SJIM/20111/C/037/U1GSU
40085757	35340	BUS	SJIM/20111/C/037/U1GSU
40053620	35340	STEP-UP TRANSFORMER INSTALL COSTS EQ# 339969	SJIM/20111/C/037/U1GSU
40083336	35341	HMI (MONITOR)	TZRS/2011/C/TR2/10044330
40081455	35341	HMI MONITOR	TZRS/2010/C/TR6/10041571
30044190	39005	SHELTER	XFERED FROM NU CAATS - Proj 51301 WO 3826

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30059688	39011	SITE DEVELOPMENT	XFERED FROM NU CAATS - Proj 51301 WO 3826
30058824	39120	FIREWALL	TJBM/2004/C/002/01
30064755	39700	CY2013 BRIDGER SUB COMM EQUIP (C/C 13918)	
40037972	35319	RELAY AND CONTROL	CAATS #37855
40063425	35319	RELAY AND CONTROL	CAATS# 64841
40055241	35319	RELAY AND CONTROL	TJBM/2005/C/001/10027424
40047923	35319	RELAY AND CONTROL	TWYM/2002/C/001/10016783
40065263	35319	RELAY AND CONTROL	TWYM/2005/C/046/10025370
40065262	35327	POWER AND CONTROL CABLE	TWYM/2005/C/046/10025370
30037769	39705	SCADA L&G	TWYM/2002/C/001/10012390
30047883	39714	MODEM	CAATS# 64841
30037772	39717	FIBER OPTIC TRANSMITTER/RECEIVER	TWYM/2002/C/001/10012390
30041287	39729	JB SUB DIG MULT CARD FOR T1 CIRC JB TO CASPER	CITC/2005/C/501/51
30058806	39729	DIGITAL CHANNEL	TIDM/2005/C/037/10032866
30037773	39729	DIGITAL MULTIPLEXER	TWYM/2002/C/001/10012390
30037774	39729	DIGITAL MULTIPLEXER SHELF	TWYM/2002/C/001/10012390
30033442	39738	AUDIO-TONE PROTECTIVE RELAYING SYSTEM	CAATS #37677
30033448	39738	AUDIO-TONE PROTECTIVE RELAYING SYSTEM	CAATS #37855
30047884	39738	TRANSMITTER, RECEIVER, 125 VDC, RFL 6745	CAATS# 64841
30037771	39738	Telemetry Receiver	TWYM/2002/C/001/10012390
30037770	39738	Tone Relay Equip	TWYM/2002/C/001/10012390
40084979	35227	CLEARING, GRADING & FILL MATERIAL	TIID/2007/C/002/JBSUB
40084980	35317	CONDUIT	TIID/2007/C/002/JBSUB
40084985	35319	RELAY AND CONTROL	TIID/2007/C/002/JBSUB
40084982	35325	GROUND GRID SYSTEM	TIID/2007/C/002/JBSUB
40084984	35327	POWER AND CONTROL CABLE	TIID/2007/C/002/JBSUB
40084986	35341	SEQUENTIAL EVENT RECORDER	TIID/2007/C/002/JBSUB
30061281	39700	CY2010 JB SUM COMM EQUIP (C/C 13918)	
	Locations 085051 - Populus Substation, ID		
Asset & Sub#	FERC	Asset description	
1032660	3501000	POPULUS SUB LAND - BASTION PROP IDBA-0019	
3043120	3501000	POPULUS SUB LAND IDBA-0016	
3043110	3501000	POPULUS SUB LAND IDBA-0015	
3043130	3501000	POPULUS SUB LAND IDBA-0017	
400801440	3520000	CONTROL BUILDING	
400801530	3520000	METAL CABINET (FOR FIBER OPTICS)	
400802060	3520000	SECURITY SYSTEM	
400801490	3520000	FOUNDATION AND SUBSTRUCTURE - CTRL BLDG	
400801420	3520000	CLEARING, GRADING, & FILL MATERIAL (SURF	
400801470	3520000	FENCE & GATES	
400801570	3530000	STATION SERVICE TRANSFORMER	
400801430	3530000	CONDUIT	
400801480	3530000	FOUNDATION AND SUBSTRUCTURE - COMMON	
400803840	3530000	CABLE TRENCH	
400801550	3530000	RELAY AND CONTROL	
400803040	3530000	RELAY AND CONTROL	
400866940	3530000	RELAY AND CONTROL	
400885860	3530000	RELAY AND CONTROL	
400801450	3530000	DIGITAL FAULT RECORDER	
400801340	3530000	ANNUNCIATOR	
400801400	3530000	CABLE TERMINATION CABINET	
400802010	3530000	METERING PACKAGE (CT/VT) 345KV	
400801350	3530000	AUTOMATIC TRANSFER SWITCH	

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400801360	3530000	BATTERY AND RACK 125VDC EQ# 381622	
400801370	3530000	BATTERY AND RACK 48VDC EQ# 381620	
400801380	3530000	BATTERY CHARGER 125VDC EQ# 381623	
400801390	3530000	BATTERY CHARGER 48VDC EQ# 381621	
400801500	3530000	GENERATOR	
400801510	3530000	GROUND GRID SYSTEM	
400802030	3530000	OIL SPILL CONTAINMENT	
400866930	3530000	POWER AND CONTROL CABLE	
400801540	3530000	POWER AND CONTROL CABLE	
400801520	3537000	HMI AUTOMATION (PC, PRINTER, SOFTWARE)	
400801560	3537000	REMOTE TERMINAL UNIT (SCADA RTU)	
300586560	3900000	PREFAB BUILDING - 2 ROOM GFRC CONCRETE 11' x 24'	
300601730	3900000	SITE CLEARING	
300601740	3900000	SITE GROUNDING	
300601970	3970000	CY2010 COMMUNICATION EQUIPMENT (CC 13696) JO	
300591510	3970000	CY2010 COMMUNICATION EQUIPMENT (CC 13696) CA	
300613090	3970000	DA CY2011 POPULUS COMMUNICATIN EQUIP (C/C 12580)	
300643030	3970000	CY2012 POPULUS SUB COMM EQUIP (CC 13696)	
300586410	3970000	RTU - GE CANADA	
300586420	3970000	ROUTER - CISCO 2811	
300586430	3970000	DEHYDRATOR SYSTEM	
300586440	3970000	RADIO (RF) 11 GHZ 28DS1 TO RED ROCK EQ#XXXXXX	
300586450	3970000	EQUIPMENT RACK/SHELF w FUSE PANEL	
300586460	3970000	DIGITAL MULTIPLEX SYSTEM COASTCOM R409	
300586470	3970000	BATTERY AND RACK DEKA EAST PENN UNIGY II EQ#XXXXXX	
300586480	3970000	BATTERY AND RACK EQ #XXXXXX	
300586490	3970000	BATTERY CHARGER EQ#XXXXXX	
300586500	3970000	AC POWER TRANSFER PANEL	
300586510	3970000	EMERGENCY POWER GENERATOR SYSTEM ONAN 35KW	
300586520	3970000	PROPANE STORAGE TANK	
300586530	3970000	ANTENNA SYSTEM - HP6-107-PIA EQ#XXXXXX	
300586540	3970000	ANTENNA SYSTEM - 6' TELGAR RADOME	
300586550	3970000	TOWER SABRE S3TL 150' EQ#XXXXXX	
300586900	3970000	WAVEGUIDE	

## EXHIBIT B

Description of Idaho Power Common Equipment<sup>2</sup>

Category	Adelaide Description	Vin Year
35011	LAND OWNED IN FEE TS	1974
35011	PERMANENT LAND IMPROVEMENTS TS	1975
35011	PERMANENT LAND IMPROVEMENTS TS	1977
35200	DRAINAGE SYSTEMS-CULVERTS, ETC	1976
35200	YARD SURFACING - GRAVEL, ETC.	1976
35200	YARD SURFACING - GRAVEL, ETC.	1977
35200	ENGR, SURVEYING OR CONSULTING	1976
35200	PERIMETER FENCE & GATES	1977
35200	WATER WELL PUMP	1977
35200	SEPTIC TANK & CESSPOOL	1977
35200	SEWER LINE	1977
35200	LIGHT LOWERING DEVICE & LIGHT	1977
35200	LIGHT MAST	1977
35200	FOUNDATION - STATION BUILDING	1977
35200	COMPLETE STATION BUILDING	1977
35200	BUILDING PLUMBING SYSTEM	1977
35200	BUILDING HVAC SYSTEM	1977
35200	BUILDING ELECTRICAL SYSTEM	1977
35200	BUILDING ELECTRICAL SYSTEM	1977
35200	D.C. EMERGENCY FIXTURE	1977
35200	BUILDING ELECTRICAL SYSTEM	1977
35200	BUILDING ELECTRICAL SYSTEM	1977
35200	LOCAL SERVICE FND	1977
35200	FOUNDATION - COMMUNICATION	1977
35200	EQUIPMENT PAD	1977
35200	LIGHTING MAST FND	1977
35200	CONCRETE SURFACE TRENCH W/LIDS	1977
35200	CONDUIT & FITTINGS UNDERGROUND	1977
35200	CONDUIT & FITTINGS UNDERGROUND	1995

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<sup>2</sup> An updated list of Idaho Power's Common Equipment that reflects any changes in Idaho Power's Common Equipment between the Execution Date and the Effective Date shall be mutually agreed to by the Parties pursuant to the JPSA and the updated list shall replace the above list effective as of the Effective Date.

Category	Adelaide Description	Vin Year
35200	UNIWALKS	1977
35200	LOCAL SERVICE STRUCTURE	1977
35200	METAL STRUCT - COMMUNICATION	1977
35200	15KV BUS SUP, CT, PT, MISC STR	1977
35300	CABLE TRAY AND ACCESSORIES	1977
35300	CABLE TRAY AND ACCESSORIES	1995
35300	INSULATORS - PIN OR POST	1977
35300	10" DISC INSULATORS	1977
35300	266.8 MCM CONDUCTOR ALUMINUM	1977
35300	1/8" X 1" FLAT BAR COPPER	1977
35300	CONTROL WIRE - LOW VOLTAGE	1977
35300	#18 - #19 CONTROL WIRE	1995
35300	#18 - #19 CONTROL WIRE	1980
35300	#18 - #19 CONTROL WIRE	1991
35300	#18 - #19 CONTROL WIRE	1993
35300	#18 - #19 CONTROL WIRE	1995
35300	#18 - #19 CONTROL WIRE	1995
35300	#18 - #19 CONTROL WIRE	1996
35300	#18 - #19 CONTROL WIRE	1980
35300	#18 - #19 CONTROL WIRE	1993
35300	#18 - #19 CONTROL WIRE	1995
35300	#18 - #19 CONTROL WIRE	1996
35300	#14 - #16 CONTROL WIRE	1995
35300	#14 - #16 CONTROL WIRE	1993
35300	#14 - #16 CONTROL WIRE	1977
35300	#14 - #16 CONTROL WIRE	1977
35300	#14 - #16 CONTROL WIRE	1980
35300	#14 - #16 CONTROL WIRE	1996
35300	#14 - #16 CONTROL WIRE	1996
35300	#14 - #16 CONTROL WIRE	1977
35300	#14 - #16 CONTROL WIRE	1980
35300	#14 - #16 CONTROL WIRE	1991
35300	#10 - #12 CONTROL WIRE	1995
35300	#10 - #12 CONTROL WIRE	1991
35300	#10 - #12 CONTROL WIRE	1993
35300	#10 - #12 CONTROL WIRE	1995
35300	#10 - #12 CONTROL WIRE	1977
35300	#10 - #12 CONTROL WIRE	1995
35300	#10 - #12 CONTROL WIRE	1991
35300	#10 - #12 CONTROL WIRE	1995
35300	#10 - #12 CONTROL WIRE	1995
35300	#10 - #12 CONTROL WIRE	1995

Category	Adelaide Description	Vin Year
35300	#10 - #12 CONTROL WIRE	1977
35300	#7 - #9 CONTROL WIRE	1977
35300	#7 - #9 CONTROL WIRE	1977
35300	#7 - #9 CONTROL WIRE	1980
35300	#7 - #9 CONTROL WIRE	1977
35300	#7 - #9 CONTROL WIRE	1977
35300	#1 - #6 CONTROL WIRE	1977
35300	#1 - #6 CONTROL WIRE	1977
35300	#1 - #6 CONTROL WIRE	1977
35300	#1 - #6 CONTROL WIRE	1977
35300	#1 - #6 CONTROL WIRE	1977
35300	#1 - #6 CONTROL WIRE	1995
35300	4/0 COPPER CONTROL WIRE	1977
35300	350 MCM ALUM CONTROL WIRE	1977
35300	350 MCM COPPER CONTROL WIRE	1977
35300	500 MCM COPPER CONTROL WIRE	1977
35300	COMPOSITE CABLE - LOW VOLTAGE	1995
35300	GROUNDING AND FITTINGS	1995
35300	#6 COPPER GROUND	1977
35300	#6 COPPER GROUND MAT	1977
35300	#6 COPPER GROUND MAT	1995
35300	7/16 COPPER GROUND	1977
35300	2/0 COPPER GROUND	1977
35300	250 MCM COPPER GROUND	1977
35300	CONDUIT & FITTINGS ABOVE GROUN	1995
35300	CONDUIT & FITTINGS ABOVE GROUN	1995
35300	CONDUIT & FITTINGS ABOVE GROUN	1977
35300	CONDUIT & FITTINGS ABOVE GROUN	1977
35300	CONDUIT & FITTINGS ABOVE GROUN	1977
35300	CONDUIT & FITTINGS ABOVE GROUN	1995
35300	CONDUIT & FITTINGS ABOVE GROUN	1977
35300	CONDUIT & FITTINGS ABOVE GROUN	1977
35300	2" - 3-1/2" CONDUIT	1995
35300	2" - 3-1/2" CONDUIT	1977
35300	2" - 3-1/2" CONDUIT	1977
35300	5" CONDUIT	1977
35300	SMALL ELECTRICAL ENCLOSURE	1995
35300	SMALL ELECTRICAL ENCLOSURE	1977
35300	50KVA LOCAL SERVICE XFMR	1977
35300	167-499KVA LOCAL SERVICE XFMR	1977
35300	SWITCH - POWER FUSE	1977
35300	CONTROL RACK/PANEL FRAME	1977

Category	Adelaide Description	Vin Year
35300	CONTROL RACK/PANEL FRAME	1977
35300	CONTROL RACK/PANEL FRAME	1977
35300	CONTROL RACK/PANEL FRAME	1977
35300	CONTROL RACK/PANEL FRAME	1977
35300	CONTROL RACK/PANEL FRAME	1991
35300	CONTROL RACK/PANEL FRAME	1995
35300	CONTROL RACK/PANEL FRAME	1995
35300	CONTROL RACK/PANEL FRAME	1995
35300	CONTROL RACK/PANEL FRAME	1977
35300	CONTROL RACK/PANEL FRAME	1977
35300	CONTROL RACK/PANEL FRAME	1977
35300	PROTECTION EQUIPMENT	1996
35300	CONTROL COMPUTER & PERIPHERALS	1995
35300	PROTECTION EQUIPMENT	1995
35300	PROTECTION EQUIPMENT	1995
35300	PROTECTION EQUIPMENT	1995
35300	PROTECTION EQUIPMENT	1995
35300	PROTECTION EQUIPMENT	1995
35300	PROTECTION EQUIPMENT	1995
35300	PROTECTION EQUIPMENT	1995
35300	PROTECTION EQUIPMENT	1995
35300	PROTECTION EQUIPMENT	1995
35300	METERING EQUIPMENT	1993
35300	METERING EQUIPMENT	1995
35300	CONTROL EQUIPMENT	1977
35300	CONTROL EQUIPMENT	1977
35300	CONTROL EQUIPMENT	1980
35300	CONTROL EQUIPMENT	1980
35300	CONTROL EQUIPMENT	1965
35300	CONTROL EQUIPMENT	1977
35300	CONTROL EQUIPMENT	1980
35300	CONTROL EQUIPMENT	1965
35300	CONTROL EQUIPMENT	1977
35300	CONTROL EQUIPMENT	1980
35300	CONTROL EQUIPMENT	1980
35300	CONTROL EQUIPMENT	1977
35300	CONTROL EQUIPMENT	1977
35300	CONTROL EQUIPMENT	1980
35300	CONTROL EQUIPMENT	1980
35300	CONTROL EQUIPMENT	1995
35300	CONTROL EQUIPMENT	1995
35300	CONTROL EQUIPMENT	1995



Category	Adelaide Description	Vin Year
35300	SCADA EQUIPMENT	1991
35300	COMM RACK/PANEL FRAME	1977
35300	COMM RACK/PANEL FRAME	1977
35300	COMMUNICATIONS EQUIP	1977
35300	AUXILIARY LOAD CENTER	1977
35300	LOAD CENTER, AC	1977
35300	LOAD CENTER, DC	1995
35300	10 - 40 AMP CIR BRKR	1991
35300	10 - 40 AMP CIR BRKR	1995
35300	TRANSFER SWITCH	1977
35300	ALARM SYSTEMS-WIRED CIRCUITS	1992
35300	BOX, CABINET OR PANEL	1995
35300	OTHER METERING EQUIPMENT	1995
35300	OTHER METERING EQUIPMENT	1995
35300	MISC OFFICE FURNITURE	1975
35300	CHAIR	1952
35300	CHAIR	1953
35300	CHAIR	1964
35300	DESK	1931
35300	DESK	1950
35300	DESK	1961
35300	DESK	1977
35300	FILE CABINET	1977
35300	TABLE	1952
35300	TABLE	1954
35300	COMPUTER AND PERIPHERALS	1991
35300	PRINTER	1991
39720	MICROWAVE, ANTENNA	1999
39720	MICROWAVE, EQUIPMENT	1999
39720	MICROWAVE, EQUIPMENT	1999
39720	MICROWAVE, CARD UNIT	1999
39720	MICROWAVE, CARD UNIT	1999
35300	#18 - #19 CONTROL WIRE	1999
35300	#14 - #16 CONTROL WIRE	1999
35300	#10 - #12 CONTROL WIRE	1999
35200	SMOKE DETECTOR	2001
35300	METER	1999
39720	MICROWAVE, EQUIPMENT	2000
39720	MICROWAVE, ANTENNA	2000
39720	MICROWAVE, STRUCT(POLES&FIX)	1998
39720	MICROWAVE, STRUCT(POLES&FIX)	1998
35200	BUILDING HVAC SYSTEM	2004

Category	Adelaide Description	Vin Year
35300	AUXILIARY LOAD CENTER	2004
35300	130 VOLT BATTERY CHARGER	2003
35300	130 VOLT BATTERY	2003
35300	BATTERY RACK	2003
35300	SAFETY SWITCH	2003
35300	PROTECTION EQUIPMENT	2005
35200	SITE PREPARATION & IMPROVEMENT	2005
35200	SUPERSTRUCTURE ROOF	2005
35300	CONTROL RACK/PANEL FRAME	2006
35300	DISTANCE / FAULT LOCATOR	2006
35300	COMMUNICATIONS EQUIP	2006
35200	FOUNDATION - OTHER EQUIPMENT	2006
35200	CONDUIT & FITTINGS UNDERGROUND	2006
35200	METAL STRUCT - OTHER SUPPORT	2006
35200	METAL STRUCT - EQUIPMENT	2006
35300	CONTROL WIRE - LOW VOLTAGE	2006
35300	COAXIAL CABLE	2006
35300	GROUNDING AND FITTINGS	2006
35300	CONDUIT & FITTINGS ABOVE GROUN	2006
35300	SMALL ELECTRICAL ENCLOSURE	2006
35300	CONTROL RACK/PANEL FRAME	2006
35300	CONTROL RACK/PANEL FRAME	2006
35300	CONTROL RACK/PANEL FRAME	2006
35300	CONTROL RACK/PANEL FRAME	2006
35300	CONTROL RACK/PANEL FRAME	2006
35300	PROTECTION EQUIPMENT	2006
35300	PROTECTION EQUIPMENT	2006
35300	PROTECTION EQUIPMENT	2006
35300	CONTROL EQUIPMENT	2006
35300	CONTROL EQUIPMENT	2006
35300	CONTROL EQUIPMENT	2006
35300	CONTROL EQUIPMENT	2006
35300	ALARM/MONITORING EQUIPMENT	2006
35300	ALARM/MONITORING EQUIPMENT	2006
35300	ALARM/MONITORING EQUIPMENT	2006
35300	SCADA RACK/PANEL FRAME	2006
35300	SCADA RACK/PANEL FRAME	2006
35300	SCADA EQUIPMENT	2006
35300	SCADA COMPUTER AND PERIPHERALS	2006
39740	FIBER, MISC EQUIPMENT	2007
39740	FIBER, MISC EQUIPMENT	2007
39740	FIBER, CARD SHELF	2007

Category	Adelaide Description	Vin Year
39740	FIBER, CARD SHELF	2007
39740	FIBER, CARD UNIT	2007
39740	FIBER, CARD UNIT	2007
39740	FIBER, WIRE/CABLE	2007
39740	FIBER, WIRE/CABLE	2007
35300	ALARM/MONITORING EQUIPMENT	2008
39120	NETWORK EQ	2009
35300	CONTROL WIRE - LOW VOLTAGE	2009
35300	COAXIAL CABLE	2009
35300	GROUNDING AND FITTINGS	2009
35300	CONDUIT & FITTINGS ABOVE GROUND	2009
35200	CONDUIT & FITTINGS UNDERGROUND	2008
35300	CONTROL WIRE - LOW VOLTAGE	2008
35300	CONTROL RACK/PANEL FRAME	2008
35300	CONTROL RACK/PANEL FRAME	2008
35300	CONTROL RACK/PANEL FRAME	2008
35300	CONTROL RACK/PANEL FRAME	2008
35300	CONTROL RACK/PANEL FRAME	2008
35300	CONTROL RACK/PANEL FRAME	2008
35300	COMMUNICATIONS EQUIP	2008
35300	COMMUNICATIONS EQUIP	2008
35300	COMMUNICATIONS EQUIP	2008
35300	COMMUNICATIONS EQUIP	2008
35300	COMMUNICATIONS EQUIP	2008
35300	COMMUNICATIONS EQUIP	2008
35300	COMMUNICATIONS EQUIP	2008
39500	OTHER LAB/RESEARCH EQUIPMENT	2009
39500	OTHER LAB/RESEARCH EQUIPMENT	2009
35300	CONTROL WIRE - LOW VOLTAGE	2012
35300	CONTROL RACK/PANEL FRAME	2012
35300	PROTECTION EQUIPMENT	2012
35300	PROTECTION EQUIPMENT	2012
35300	CONTROL RACK/PANEL FRAME	2008
35300	CONTROL RACK/PANEL FRAME	2008
35300	CONTROL RACK/PANEL FRAME	2008
35300	CONTROL RACK/PANEL FRAME	2008
35300	CONTROL RACK/PANEL FRAME	2008
35300	CONTROL RACK/PANEL FRAME	2008
35300	CONTROL RACK/PANEL FRAME	2008
35300	COMMUNICATIONS EQUIP	2008
35300	COMMUNICATIONS EQUIP	2008
35300	COMMUNICATIONS EQUIP	2008
35300	COMMUNICATIONS EQUIP	2008
35300	COMMUNICATIONS EQUIP	2008

Category	Adelaide Description	Vin Year
35300	COMMUNICATIONS EQUIP	2008
35300	CONTROL WIRE - LOW VOLTAGE	2007
35300	CONTROL WIRE - LOW VOLTAGE	2007
35300	FIBER OPTIC CABLE	2007
35300	FIBER OPTIC CABLE	2007
35300	CONDUIT & FITTINGS ABOVE GROUN	2007
35300	CONDUIT & FITTINGS ABOVE GROUN	2007
35300	COMM RACK/PANEL FRAME	2007
35300	COMM RACK/PANEL FRAME	2007
35300	COMMUNICATIONS EQUIP	2007
35300	COMMUNICATIONS EQUIP	2007
35300	48 VOLT BATTERY CHARGER	2007
35300	48 VOLT BATTERY CHARGER	2007
35300	48 VOLT BATTERY	2007
35300	48 VOLT BATTERY	2007
35300	BATTERY RACK	2007
35300	BATTERY RACK	2007
35300	TRANSFER SWITCH	2007
35300	TRANSFER SWITCH	2007
35300	METERING EQUIPMENT	2012
35300	COMMUNICATIONS EQUIP	2012

Category	Borah Description	Vin Year
35011	LAND OWNED IN FEE TS	1972
35011	LAND OWNED IN FEE TS	1983
35011	PERMANENT LAND IMPROVEMENTS TS	1975
35011	PERMANENT LAND IMPROVEMENTS TS	1983
35200	YARD SURFACING - GRAVEL, ETC.	1975
35200	YARD SURFACING - GRAVEL, ETC.	1982
35200	YARD SURFACING - GRAVEL, ETC.	1983
35200	SITE EXCAVATION	1972
35200	SITE EXCAVATION	1983
35200	ENGR, SURVEYING OR CONSULTING	1972
35200	ENGR, SURVEYING OR CONSULTING	1983
35200	ROAD EXCAVATION	1972
35200	ROAD EXCAVATION	1983
35200	PERIMETER FENCE & GATES	1975
35200	PERIMETER FENCE & GATES	1982
35200	PERIMETER FENCE & GATES	1983
35200	WATER WELL PUMP	1975
35200	WATER WELL PUMP	1983

Category	Borah Description	Vin Year
35200	WATER SYSTEM	1975
35200	WATER SYSTEM	1983
35200	WATER WELL	1975
35200	WATER WELL	1983
35200	SEPTIC TANK & CESSPOOL	1975
35200	SEPTIC TANK & CESSPOOL	1983
35200	SEWAGE DRAIN SYSTEM	1975
35200	SEWAGE DRAIN SYSTEM	1983
35200	SEWER LINE	1975
35200	OIL CATCH BASIN	1975
35200	LIGHT LOWERING DEVICE	1975
35200	LIGHT LOWERING DEVICE	1983
35200	LIGHT MAST	1975
35200	LIGHT MAST	1983
35200	LIGHT MAST, LOWER DEVICE & LIG	1977
35200	LIGHT MAST, LOWER DEVICE & LIG	1983
35200	FOUNDATION - STATION BUILDING	1975
35200	FOUNDATION - STATION BUILDING	1983
35200	COMPLETE STATION BUILDING	1975
35200	COMPLETE STATION BUILDING	1983
35200	BUILDING PLUMBING SYSTEM	1975
35200	BUILDING PLUMBING SYSTEM	1983
35200	BUILDING HVAC SYSTEM	1983
35200	AIR CONDITIONERS &/OR COOLERS	1983
35200	EXHAUST FANS & DUCT	1983
35200	HUMIDIFIER	1983
35200	BUILDING ELECTRICAL SYSTEM	1975
35200	BUILDING ELECTRICAL SYSTEM	1983
35200	BUILDING ELECTRICAL SYSTEM	1975
35200	BUILDING ELECTRICAL SYSTEM	1983
35200	BUILDING ELECTRICAL SYSTEM	1975
35200	BUILDING ELECTRICAL SYSTEM	1983
35200	BUILDING ELECTRICAL SYSTEM	1975
35200	BUILDING ELECTRICAL SYSTEM	1983
35200	BUILDING ELECTRICAL SYSTEM	1975
35200	BUILDING ELECTRICAL SYSTEM	1983
35200	AIR COMPRESSOR FND	1975
35200	FOUNDATION - COMMUNICATION	1975
35200	EQUIPMENT PAD	1975
35200	LIGHTING MAST FND	1975
35200	LIGHTING MAST FND	1977
35200	LIGHTING MAST FND	1983
35200	TUNNELS	1975

Category	Borah Description	Vin Year
35200	TUNNELS	1983
35200	CONCRETE SURFACE TRENCH W/LIDS	1975
35200	CONCRETE ABOVE GROUND CABLEWAY	1975
35200	CONCRETE SURFACE TRENCH W/LIDS	1982
35200	CONCRETE SURFACE TRENCH W/LIDS	1983
35200	CONDUIT & FITTINGS UNDERGROUND	1975
35200	CONDUIT & FITTINGS UNDERGROUND	1979
35200	CONDUIT & FITTINGS UNDERGROUND	1983
35200	TREAD PLATES	1982
35200	TREAD PLATES	1983
35200	UNIWALKS	1975
35200	UNIWALKS	1983
35200	METAL STRUCT - COMMUNICATION	1975
35200	HEATERS	1975
35200	HEATERS	1983
35200	LIGHTING	1975
35200	LIGHTING	1983
35200	WELL HOUSE (INACTIVE)	1975
35200	WELL HOUSE (INACTIVE)	1983
35200	TOOL SHED, MAINT BLDG, ETC	1975
35200	TOOL SHED, MAINT BLDG, ETC	1983
35300	CABLE TRAY AND ACCESSORIES	1975
35300	CABLE TRAY AND ACCESSORIES	1983
35300	INSULATORS - PIN OR POST	1975
35300	BUS - RIGID WITH FITTINGS	1975
35300	15KV POWER CABLE	1975
35300	15KV POWER CABLE	1975
35300	15KV POWER CABLE	1983
35300	CONTROL WIRE - LOW VOLTAGE	1985
35300	CONTROL WIRE - LOW VOLTAGE	1991
35300	CONTROL WIRE - LOW VOLTAGE	1993
35300	CONTROL WIRE - LOW VOLTAGE	1995
35300	CONTROL WIRE - LOW VOLTAGE	1975
35300	CONTROL WIRE - LOW VOLTAGE	1975
35300	#18 - #19 CONTROL WIRE	1995
35300	#18 - #19 CONTROL WIRE	1982
35300	#18 - #19 CONTROL WIRE	1983
35300	#18 - #19 CONTROL WIRE	1985
35300	#18 - #19 CONTROL WIRE	1991
35300	#18 - #19 CONTROL WIRE	1995
35300	#18 - #19 CONTROL WIRE	1996

Category	Borah Description	Vin Year
35300	#18 - #19 CONTROL WIRE	1997
35300	#18 - #19 CONTROL WIRE	1982
35300	#18 - #19 CONTROL WIRE	1983
35300	#18 - #19 CONTROL WIRE	1985
35300	#18 - #19 CONTROL WIRE	1996
35300	#18 - #19 CONTROL WIRE	1977
35300	#18 - #19 CONTROL WIRE	1977
35300	#18 - #19 CONTROL WIRE	1982
35300	#18 - #19 CONTROL WIRE	1983
35300	#18 - #19 CONTROL WIRE	1985
35300	#18 - #19 CONTROL WIRE	1993
35300	#18 - #19 CONTROL WIRE	1995
35300	#18 - #19 CONTROL WIRE	1977
35300	#14 - #16 CONTROL WIRE	1979
35300	#14 - #16 CONTROL WIRE	1995
35300	#14 - #16 CONTROL WIRE	1975
35300	#14 - #16 CONTROL WIRE	1982
35300	#14 - #16 CONTROL WIRE	1983
35300	#14 - #16 CONTROL WIRE	1993
35300	#14 - #16 CONTROL WIRE	1995
35300	#14 - #16 CONTROL WIRE	1975
35300	#14 - #16 CONTROL WIRE	1975
35300	#14 - #16 CONTROL WIRE	1975
35300	#14 - #16 CONTROL WIRE	1985
35300	#14 - #16 CONTROL WIRE	1991
35300	#14 - #16 CONTROL WIRE	1975
35300	#14 - #16 CONTROL WIRE	1982
35300	#14 - #16 CONTROL WIRE	1983
35300	COAXIAL CABLE	1982
35300	COAXIAL CABLE	1982
35300	COAXIAL CABLE	1983
35300	#10 - #12 CONTROL WIRE	1982
35300	#10 - #12 CONTROL WIRE	1983
35300	#10 - #12 CONTROL WIRE	1985
35300	#10 - #12 CONTROL WIRE	1985
35300	#10 - #12 CONTROL WIRE	1991
35300	#10 - #12 CONTROL WIRE	1993
35300	#10 - #12 CONTROL WIRE	1995
35300	#10 - #12 CONTROL WIRE	1995
35300	#10 - #12 CONTROL WIRE	1980
35300	#10 - #12 CONTROL WIRE	1981

Category	Borah Description	Vin Year
35300	#10 - #12 CONTROL WIRE	1982
35300	#10 - #12 CONTROL WIRE	1983
35300	#10 - #12 CONTROL WIRE	1995
35300	#10 - #12 CONTROL WIRE	1975
35300	#10 - #12 CONTROL WIRE	1975
35300	#10 - #12 CONTROL WIRE	1982
35300	#10 - #12 CONTROL WIRE	1983
35300	#10 - #12 CONTROL WIRE	1985
35300	#10 - #12 CONTROL WIRE	1991
35300	#10 - #12 CONTROL WIRE	1993
35300	#10 - #12 CONTROL WIRE	1995
35300	#10 - #12 CONTROL WIRE	1996
35300	#10 - #12 CONTROL WIRE	1981
35300	#10 - #12 CONTROL WIRE	1984
35300	#10 - #12 CONTROL WIRE	1987
35300	#10 - #12 CONTROL WIRE	1995
35300	#10 - #12 CONTROL WIRE	1979
35300	#10 - #12 CONTROL WIRE	1975
35300	#10 - #12 CONTROL WIRE	1975
35300	#10 - #12 CONTROL WIRE	1975
35300	#10 - #12 CONTROL WIRE	1981
35300	#10 - #12 CONTROL WIRE	1982
35300	#10 - #12 CONTROL WIRE	1983
35300	#10 - #12 CONTROL WIRE	1991
35300	#10 - #12 CONTROL WIRE	1995
35300	#10 - #12 CONTROL WIRE	1975
35300	#7 - #9 CONTROL WIRE	1975
35300	#7 - #9 CONTROL WIRE	1975
35300	#7 - #9 CONTROL WIRE	1977
35300	#7 - #9 CONTROL WIRE	1980
35300	#7 - #9 CONTROL WIRE	1982
35300	#7 - #9 CONTROL WIRE	1983
35300	#1 - #6 CONTROL WIRE	1985
35300	#1 - #6 CONTROL WIRE	1975
35300	#1 - #6 CONTROL WIRE	1975
35300	#1 - #6 CONTROL WIRE	1975
35300	#1 - #6 CONTROL WIRE	1982
35300	#1 - #6 CONTROL WIRE	1983
35300	#1 - #6 CONTROL WIRE	1995
35300	#1 - #6 CONTROL WIRE	1982
35300	#1 - #6 CONTROL WIRE	1983



Category	Borah Description	Vin Year
35300	#1 - #6 CONTROL WIRE	1995
35300	#1 - #6 CONTROL WIRE	1975
35300	#1 - #6 CONTROL WIRE	1982
35300	#1 - #6 CONTROL WIRE	1983
35300	#1 - #6 CONTROL WIRE	1982
35300	#1 - #6 CONTROL WIRE	1983
35300	#1 - #6 CONTROL WIRE	1995
35300	#1 - #6 CONTROL WIRE	1975
35300	1/0 COPPER CONTROL WIRE	1975
35300	2/0 COPPER CONTROL WIRE	1982
35300	2/0 COPPER CONTROL WIRE	1983
35300	500 MCM ALUM CONTROL WIRE	1975
35300	1/0 ALUM CONTROL WIRE	1975
35300	GROUNDING AND FITTINGS	1982
35300	GROUNDING AND FITTINGS	1983
35300	GROUNDING AND FITTINGS	1975
35300	GROUNDING AND FITTINGS	1982
35300	GROUNDING AND FITTINGS	1983
35300	#4 COPPER GROUND	1975
35300	#4 COPPER GROUND	1983
35300	#6 COPPER GROUND MAT	1975
35300	#6 COPPER GROUND MAT	1982
35300	#6 COPPER GROUND MAT	1983
35300	7/16 COPPER GROUND	1975
35300	7/16 COPPER GROUND	1982
35300	7/16 COPPER GROUND	1983
35300	2/0 COPPER GROUND	1975
35300	2/0 COPPER GROUND	1979
35300	2/0 COPPER GROUND	1982
35300	2/0 COPPER GROUND	1983
35300	250 MCM COPPER GROUND	1975
35300	250 MCM COPPER GROUND	1979
35300	250 MCM COPPER GROUND	1980
35300	250 MCM COPPER GROUND	1982
35300	250 MCM COPPER GROUND	1983
35300	500 MCM COPPER GROUND	1975
35300	500 MCM COPPER GROUND	1983
35300	CONDUIT & FITTINGS ABOVE GROUN	1977
35300	CONDUIT & FITTINGS ABOVE GROUN	1975
35300	CONDUIT & FITTINGS ABOVE GROUN	1975
35300	CONDUIT & FITTINGS ABOVE GROUN	1975

Category	Borah Description	Vin Year
35300	CONDUIT & FITTINGS ABOVE GROUN	1982
35300	CONDUIT & FITTINGS ABOVE GROUN	1983
35300	CONDUIT & FITTINGS ABOVE GROUN	1975
35300	CONDUIT & FITTINGS ABOVE GROUN	1982
35300	CONDUIT & FITTINGS ABOVE GROUN	1983
35300	CONDUIT & FITTINGS ABOVE GROUN	1975
35300	CONDUIT & FITTINGS ABOVE GROUN	1975
35300	CONDUIT & FITTINGS ABOVE GROUN	1981
35300	CONDUIT & FITTINGS ABOVE GROUN	1975
35300	2" - 3-1/2" CONDUIT	1975
35300	2" - 3-1/2" CONDUIT	1975
35300	2" - 3-1/2" CONDUIT	1981
35300	2" - 3-1/2" CONDUIT	1982
35300	2" - 3-1/2" CONDUIT	1983
35300	2" - 3-1/2" CONDUIT	1975
35300	2" - 3-1/2" CONDUIT	1981
35300	2" - 3-1/2" CONDUIT	1982
35300	2" - 3-1/2" CONDUIT	1983
35300	2" - 3-1/2" CONDUIT	1975
35300	2" - 3-1/2" CONDUIT	1982
35300	2" - 3-1/2" CONDUIT	1983
35300	2" - 3-1/2" CONDUIT	1975
35300	4" CONDUIT	1975
35300	4" CONDUIT	1979
35300	4" CONDUIT	1982
35300	4" CONDUIT	1983
35300	4" CONDUIT	1982
35300	4" CONDUIT	1983
35300	5" CONDUIT	1982
35300	5" CONDUIT	1983
35300	SMALL ELECTRICAL ENCLOSURE	1975
35300	SMALL ELECTRICAL ENCLOSURE	1981
35300	SMALL ELECTRICAL ENCLOSURE	1982
35300	SMALL ELECTRICAL ENCLOSURE	1983
35300	15-49KVA LOCAL SERVICE XFMR	1975
35300	15-49KVA LOCAL SERVICE XFMR	1975
35300	15-49KVA LOCAL SERVICE XFMR	1975
35300	15-49KVA LOCAL SERVICE XFMR	1982
35300	15-49KVA LOCAL SERVICE XFMR	1983
35300	MOTOR MECHANISM	1975
35300	SWITCH - POWER FUSE	1975
35300	CONTROL RACK/PANEL FRAME	1975

Category	Borah Description	Vin Year
35300	CONTROL RACK/PANEL FRAME	1983
35300	CONTROL RACK/PANEL FRAME	1975
35300	CONTROL RACK/PANEL FRAME	1996
35300	CONTROL RACK/PANEL FRAME	1975
35300	CONTROL RACK/PANEL FRAME	1975
35300	CONTROL RACK/PANEL FRAME	1983
35300	CONTROL RACK/PANEL FRAME	1985
35300	CONTROL RACK/PANEL FRAME	1985
35300	CONTROL RACK/PANEL FRAME	1975
35300	CONTROL RACK/PANEL FRAME	1975
35300	CONTROL RACK/PANEL FRAME	1975
35300	CONTROL RACK/PANEL FRAME	1975
35300	CONTROL RACK/PANEL FRAME	1975
35300	CONTROL RACK/PANEL FRAME	1991
35300	CONTROL RACK/PANEL FRAME	1995
35300	CONTROL RACK/PANEL FRAME	1995
35300	CONTROL RACK/PANEL FRAME	1995
35300	CONTROL RACK/PANEL FRAME	1975
35300	CONTROL COMPUTER & PERIPHERALS	1995
35300	PROTECTION EQUIPMENT	1995
35300	PROTECTION EQUIPMENT	1995
35300	PROTECTION EQUIPMENT	1995
35300	PROTECTION EQUIPMENT	1995
35300	PROTECTION EQUIPMENT	1995
35300	PROTECTION EQUIPMENT	1995
35300	PROTECTION EQUIPMENT	1995
35300	PROTECTION EQUIPMENT	1995
35300	PROTECTION EQUIPMENT	1996
35300	PROTECTION EQUIPMENT	1991
35300	PROTECTION EQUIPMENT	1991
35300	METERING EQUIPMENT	1982
35300	METERING EQUIPMENT	1983
35300	CONTROL COMPUTER & PERIPHERALS	1996
35300	ALARM/MONITORING EQUIPMENT	1975
35300	METERING EQUIPMENT	1982
35300	METERING EQUIPMENT	1983
35300	CONTROL COMPUTER & PERIPHERALS	1995
35300	METERING EQUIPMENT	1993
35300	CONTROL EQUIPMENT	1996
35300	CONTROL EQUIPMENT	1974
35300	CONTROL EQUIPMENT	1975

Category	Borah Description	Vin Year
35300	CONTROL EQUIPMENT	1975
35300	CONTROL EQUIPMENT	1975
35300	CONTROL EQUIPMENT	1975
35300	CONTROL EQUIPMENT	1980
35300	CONTROL EQUIPMENT	1985
35300	CONTROL EQUIPMENT	1975
35300	CONTROL EQUIPMENT	1985
35300	CONTROL EQUIPMENT	1975
35300	CONTROL EQUIPMENT	1980
35300	CONTROL EQUIPMENT	1983
35300	CONTROL EQUIPMENT	1985
35300	CONTROL EQUIPMENT	1975
35300	CONTROL EQUIPMENT	1977
35300	CONTROL EQUIPMENT	1985
35300	CONTROL EQUIPMENT	1975
35300	CONTROL EQUIPMENT	1977
35300	CONTROL EQUIPMENT	1982
35300	CONTROL EQUIPMENT	1983
35300	CONTROL EQUIPMENT	1985
35300	CONTROL EQUIPMENT	1981
35300	CONTROL EQUIPMENT	1984
35300	CONTROL EQUIPMENT	1985
35300	CONTROL EQUIPMENT	1987
35300	CONTROL EQUIPMENT	1975
35300	CONTROL EQUIPMENT	1985
35300	CONTROL EQUIPMENT	1991
35300	CONTROL EQUIPMENT	1995
35300	CONTROL EQUIPMENT	1995
35300	CONTROL EQUIPMENT	1995
35300	CONTROL EQUIPMENT	1995
35300	CONTROL EQUIPMENT	1996
35300	SCADA RACK/PANEL FRAME	1975
35300	SCADA RACK/PANEL FRAME	1983
35300	SCADA RACK/PANEL FRAME	1975
35300	SCADA RACK/PANEL FRAME	1983
35300	SCADA RACK/PANEL FRAME	1975
35300	SCADA RACK/PANEL FRAME	1983
35300	SCADA RACK/PANEL FRAME	1985
35300	SCADA EQUIPMENT	1976
35300	SCADA EQUIPMENT	1983
35300	SCADA EQUIPMENT	1976

Category	Borah Description	Vin Year
35300	SCADA EQUIPMENT	1983
35300	SCADA EQUIPMENT	1976
35300	SCADA EQUIPMENT	1983
35300	SCADA EQUIPMENT	1985
35300	YARD LOCAL SERV OR LOAD CENTER	1975
35300	48 VOLT BATTERY CHARGER	1982
35300	48 VOLT BATTERY CHARGER	1983
35300	48 VOLT BATTERY	1982
35300	48 VOLT BATTERY	1983
35300	BATTERY RACK	1975
35300	BATTERY RACK	1982
35300	BATTERY RACK	1983
35300	LOAD CENTER, AC	1975
35300	LOAD CENTER, AC	1975
35300	LOAD CENTER, AC	1982
35300	LOAD CENTER, AC	1983
35300	LOAD CENTER, DC	1975
35300	LOAD CENTER, DC	1982
35300	LOAD CENTER, DC	1983
35300	10 - 40 AMP CIR BRKR	1995
35300	VOLTAGE ALARM	1975
35300	VOLTAGE ALARM	1983
35300	AUXILIARY POWER XFMR 1PH	1975
35300	AUXILIARY POWER XFMR 1PH	1983
35300	25KVA 1 PH XFMR	1975
35300	25KVA 1 PH XFMR	1983
35300	50KVA 1 PH XFMR	1975
35300	50KVA 1 PH XFMR	1983
35300	75KVA 3 PH XFMR	1975
35300	75KVA 3 PH XFMR	1983
35300	112KVA 3 PH XFMR	1975
35300	112KVA 3 PH XFMR	1983
35300	500KVA 3 PH XFMR	1975
35300	500KVA 3 PH XFMR	1983
35300	1KVA 480/240-120 VOLT XFMR	1975
35300	1KVA 480/240-120 VOLT XFMR	1983
35300	OTHER METERING EQUIPMENT	1982
35300	OTHER METERING EQUIPMENT	1983
35300	MISC OFFICE FURNITURE	1979
35300	MISC OFFICE FURNITURE	1983
35300	CHAIR	1975

Category	Borah Description	Vin Year
35300	CHAIR	1983
35300	DESK	1975
35300	DESK	1983
35300	FILE CABINET	1975
35300	FILE CABINET	1979
35300	FILE CABINET	1983
35300	PRINT HOLDER	1975
35300	PRINT HOLDER	1983
35300	TABLE	1956
35300	TABLE	1983
35300	COMPUTER AND PERIPHERALS	1992
35300	INTERCOM SYSTEM	1975
39720	MICROWAVE, CARD UNIT	1999
39720	MICROWAVE, EQUIPMENT	1999
39720	MICROWAVE, EQUIPMENT	1999
39720	MICROWAVE, CARD UNIT	1999
39720	MICROWAVE, CARD SHELF	1999
39720	MICROWAVE, CARD UNIT	1999
39720	MICROWAVE, EQUIPMENT	1999
35300	#18 - #19 CONTROL WIRE	1999
35300	CONTROL RACK/PANEL FRAME	1999
35300	CONTROL COMPUTER & PERIPHERALS	1999
35200	EQUIPMENT PAD	1999
35300	15KV POWER CABLE	1999
35300	#18 - #19 CONTROL WIRE	1999
35300	#10 - #12 CONTROL WIRE	1999
35300	2" - 3-1/2" CONDUIT	1999
35300	4" CONDUIT	1999
35300	AUXILLARY GENERATOR	1999
35300	#14 - #16 CONTROL WIRE	1999
35300	CONTROL RACK/PANEL FRAME	1999
35300	CONTROL RACK/PANEL FRAME	1999
35300	ALARM/MONITORING EQUIPMENT	1999
35300	ALARM/MONITORING EQUIPMENT	1999
35300	CONTROL COMPUTER & PERIPHERALS	1999
35300	CONTROL WIRE - LOW VOLTAGE	1999
35300	#18 - #19 CONTROL WIRE	1999
35300	#14 - #16 CONTROL WIRE	1999
35300	#10 - #12 CONTROL WIRE	1999
35300	PROTECTION EQUIPMENT	1999
39720	MICROWAVE, BATTERY	1999

Category	Borah Description	Vin Year
39720	MICROWAVE, EQUIPMENT	1999
35300	130 VOLT BATTERY CHARGER	2000
35300	130 VOLT BATTERY	2000
35300	BATTERY RACK	2000
35300	SAFETY SWITCH	2000
35300	XFM 196 133 13KV 150/250MVA 1P	2000
39720	MICROWAVE, STRUCT(POLES&FIX)	1998
39720	MICROWAVE, STRUCT(POLES&FIX)	1998
39720	MICROWAVE, PANEL UNIT	1998
39720	MICROWAVE, PANEL UNIT	1998
35200	COMPLETE STATION BUILDING	2001
35200	SMOKE DETECTOR	2001
35300	METERING EQUIPMENT	1999
35300	METERING EQUIPMENT	1999
35300	METERING EQUIPMENT	1999
39720	MICROWAVE, EQUIPMENT	2000
35300	CONTROL RACK/PANEL FRAME	1998
35300	ALARM/MONITORING EQUIPMENT	1998
35200	CONDUIT & FITTINGS UNDERGROUND	2003
35300	CONTROL WIRE - LOW VOLTAGE	2003
35300	PRIMARY CURRENT XFMR	2003
35300	CONTROL RACK/PANEL FRAME	2003
35300	CONTROL RACK/PANEL FRAME	2003
35300	PROTECTION EQUIPMENT	2003
35300	MDF BOARD FOR COMMUNICATIONS	2003
35300	COMMUNICATIONS EQUIP	2003
35300	COMMUNICATIONS EQUIP	2003
35300	COMMUNICATIONS EQUIP	2003
35300	AUXILIARY LOAD CENTER	2003
35300	CONTACTOR	2003
35300	COMMUNICATIONS EQUIP	2004
35300	COMMUNICATIONS EQUIP	2004
35300	CONTROL WIRE - LOW VOLTAGE	2004
39720	MICROWAVE, EQUIPMENT	2004
35300	PROTECTION EQUIPMENT	2005
35300	DISTANCE / FAULT LOCATOR	2005
35300	COMMUNICATIONS EQUIP	2007
35300	COMMUNICATIONS EQUIP	2007
35200	CONCRETE SURFACE TRENCH W/LIDS	2007
35300	BARRIER - FENCE, EQUIP PROT	2007
35300	GRATING	2007

Category	Borah Description	Vin Year
35300	CONTROL WIRE - LOW VOLTAGE	2007
35300	CONTROL RACK/PANEL FRAME	2007
35300	PROTECTION EQUIPMENT	2007
35300	SCADA RACK/PANEL FRAME	2007
35300	SCADA RACK/PANEL FRAME	2007
35300	SCADA RACK/PANEL FRAME	2007
35300	SCADA RACK/PANEL FRAME	2007
35300	SCADA EQUIPMENT	2007
35300	SCADA EQUIPMENT	2007
35300	SCADA COMPUTER AND PERIPHERALS	2007
35300	AUXILIARY POWER XFMR 3 PH	2007
35300	ALARM/MONITORING EQUIPMENT	2008
35300	CONTROL RACK/PANEL FRAME	2007
35300	CONTROL RACK/PANEL FRAME	2007
35300	PROTECTION EQUIPMENT	2007
35300	PROTECTION EQUIPMENT	2007
39740	FIBER, MISC EQUIPMENT	2008
39740	FIBER, CARD SHELF	2008
39740	FIBER, CARD UNIT	2008
39740	FIBER, WIRE/CABLE	2008
35200	CONDUIT & FITTINGS UNDERGROUND	2007
35300	CONTROL WIRE - LOW VOLTAGE	2007
35300	GROUNDING AND FITTINGS	2007
35300	COMM RACK/PANEL FRAME	2007
35300	COMM RACK/PANEL FRAME	2007
35300	COMM RACK/PANEL FRAME	2007
35300	YARD LOCAL SERV OR LOAD CENTER	2007
39120	NETWORK EQ	2009
35300	CONTROL WIRE - LOW VOLTAGE	2008
35300	CONTROL WIRE - LOW VOLTAGE	2008
35300	FIBER OPTIC CABLE	2008
35300	FIBER OPTIC CABLE	2008
35300	CONDUIT & FITTINGS ABOVE GROUN	2008
35300	CONDUIT & FITTINGS ABOVE GROUN	2008
35300	CONTROL RACK/PANEL FRAME	2008
35300	CONTROL RACK/PANEL FRAME	2008
35300	CONTROL RACK/PANEL FRAME	2008
35300	CONTROL RACK/PANEL FRAME	2008
35300	PROTECTION EQUIPMENT	2008
35300	PROTECTION EQUIPMENT	2008
35300	PROTECTION EQUIPMENT	2008
35300	PROTECTION EQUIPMENT	2008



Category	Borah Description	Vin Year
35300	COMMUNICATIONS EQUIP	2008
35300	COMMUNICATIONS EQUIP	2008
35300	COMMUNICATIONS EQUIP	2008
35300	COMMUNICATIONS EQUIP	2008
39720	MICROWAVE, BATTERY	2009
39720	MICROWAVE, BATTERY CHARGER	2009
39720	MICROWAVE, EQUIPMENT	2009
35300	COMM RACK/PANEL FRAME	2009
35300	COMMUNICATIONS EQUIP	2009
35300	CONTROL WIRE - LOW VOLTAGE	2009
35300	CONDUIT & FITTINGS ABOVE GROUND	2009
35300	AUXILIARY LOAD CENTER	2009
35200	BUILDING HVAC SYSTEM	2009
35200	BUILDING HVAC SYSTEM	2010
35300	CONTROL WIRE - LOW VOLTAGE	2011
35300	GROUNDING AND FITTINGS	2011
35300	COMPOSITE CABLE - LOW VOLTAGE	2010
35300	COMMUNICATIONS EQUIP	2010
35300	COMMUNICATIONS EQUIP	2011
35300	CONTROL WIRE - LOW VOLTAGE	2012
35300	CONTROL WIRE - LOW VOLTAGE	2012
35300	COMM RACK/PANEL FRAME	2012
35300	COMM RACK/PANEL FRAME	2012
35300	COMMUNICATIONS EQUIP	2012
35300	COMMUNICATIONS EQUIP	2012
35300	CONTROL WIRE - LOW VOLTAGE	2012
35300	CONTROL WIRE - LOW VOLTAGE	2012
35300	COMM RACK/PANEL FRAME	2012
35300	COMM RACK/PANEL FRAME	2012
35300	COMMUNICATIONS EQUIP	2012
35300	COMMUNICATIONS EQUIP	2012
35300	COMMUNICATIONS EQUIP	2012
35300	COMMUNICATIONS EQUIP	2012
35300	COMMUNICATIONS EQUIP	2012
35200	CONDUIT & FITTINGS UNDERGROUND	2010
35200	CONDUIT & FITTINGS UNDERGROUND	2010
35300	CONTROL WIRE - LOW VOLTAGE	2010
35300	CONTROL WIRE - LOW VOLTAGE	2010
35300	COAXIAL CABLE	2010
35300	COAXIAL CABLE	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010

Category	Borah Description	Vin Year
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	PROTECTION EQUIPMENT	2010
35300	PROTECTION EQUIPMENT	2010
35300	PROTECTION EQUIPMENT	2010
35300	PROTECTION EQUIPMENT	2010
35300	PROTECTION EQUIPMENT	2010
35300	PROTECTION EQUIPMENT	2010
35300	COMMUNICATIONS EQUIP	2010
35300	COMMUNICATIONS EQUIP	2010
35300	AUXILIARY LOAD CENTER	2010
35300	AUXILIARY LOAD CENTER	2010
35300	CONTROL WIRE - LOW VOLTAGE	2010
35300	CONTROL WIRE - LOW VOLTAGE	2010
35300	COMPOSITE CABLE - LOW VOLTAGE	2010
35300	COMPOSITE CABLE - LOW VOLTAGE	2010
35300	COAXIAL CABLE	2010
35300	COAXIAL CABLE	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	PROTECTION EQUIPMENT	2010
35300	PROTECTION EQUIPMENT	2010
35300	PROTECTION EQUIPMENT	2010
35300	PROTECTION EQUIPMENT	2010
35300	PROTECTION EQUIPMENT	2010
35300	PROTECTION EQUIPMENT	2010
35300	CONTROL EQUIPMENT	2010
35300	CONTROL EQUIPMENT	2010
35300	COMMUNICATIONS EQUIP	2010

Category	Borah Description	Vin Year
35300	COMMUNICATIONS EQUIP	2010
35300	PROTECTION EQUIPMENT	2012
35300	CONTROL WIRE - LOW VOLTAGE	2012
35300	GROUNDING AND FITTINGS	2012
35300	CONDUIT & FITTINGS ABOVE GROUND	2012
35300	YARD LOCAL SERV OR LOAD CENTER	2012
35300	CONTROL WIRE - LOW VOLTAGE	2008
35300	CONTROL WIRE - LOW VOLTAGE	2008
35300	FIBER OPTIC CABLE	2008
35300	FIBER OPTIC CABLE	2008
35300	CONDUIT & FITTINGS ABOVE GROUND	2008
35300	CONDUIT & FITTINGS ABOVE GROUND	2008
35300	CONTROL RACK/PANEL FRAME	2008
35300	CONTROL RACK/PANEL FRAME	2008
35300	CONTROL RACK/PANEL FRAME	2008
35300	CONTROL RACK/PANEL FRAME	2008
35300	PROTECTION EQUIPMENT	2008
35300	PROTECTION EQUIPMENT	2008
35300	PROTECTION EQUIPMENT	2008
35300	PROTECTION EQUIPMENT	2008
35300	COMMUNICATIONS EQUIP	2008
35300	COMMUNICATIONS EQUIP	2008
35300	COMMUNICATIONS EQUIP	2008
35300	COMMUNICATIONS EQUIP	2008
35300	COMMUNICATIONS EQUIP	2007
35300	COMMUNICATIONS EQUIP	2007
35300	METERING EQUIPMENT	2012
35200	CONCRETE SURFACE TRENCH W/LIDS	2013
35300	STN POWER CABLE AND FITTINGS	2013
36600	PAD-3PH SECT ENCLOSURE- PRIMAR	2013
36600	VAULT BASE SECTION	2013
36600	VAULT TOP SECTION	2013
36600	CONDUIT DUST-DIRECT BURIAL-PRI	2013
36700	UG CONDUCTOR-PRIMARY 15KV	2013
36700	SECT ENCLOSURE 3PH - PRIMARY	2013
35300	GROUNDING AND FITTINGS	2013

Category	Hemingway Description	Vin Year
35300	230KV CIRCUIT BREAKER	2000
35011	LAND OWNED IN FEE TS	2008
35300	COMMUNICATIONS EQUIP	2011
35200	SITE PREPARATION & IMPROVEMENT	2010
35200	PERIMETER FENCE & GATES	2010
35200	WATER SYSTEM	2010
35200	WATER WELL	2010
35200	COMPLETE SEPTIC SYSTEM	2010
35200	YARD LIGHT SYSTEM	2010
35200	FOUNDATION - STATION BUILDING	2010
35200	COMPLETE STATION BUILDING	2010
35200	BUILDING PLUMBING SYSTEM	2010
35200	BUILDING HVAC SYSTEM	2010
35200	BUILDING ELECTRICAL SYSTEM	2010
35200	BUILDING FIRE PROTECTION	2010
35200	FOUNDATION - STRUCTURE	2010
35200	FOUNDATION - OTHER EQUIPMENT	2010
35200	CONCRETE SURFACE TRENCH W/LIDS	2010
35200	CONDUIT & FITTINGS UNDERGROUND	2010
35200	METAL STRUCT - OTHER SUPPORT	2010
35200	METAL STRUCT - EQUIPMENT	2010
35200	WOOD POLE - MISC	2010
35300	CABLE TRAY AND ACCESSORIES	2010
35300	CABLE TRAY AND ACCESSORIES	2010
35300	CABLE TRAY AND ACCESSORIES	2010
35300	CABLE TRAY AND ACCESSORIES	2010
35300	CABLE TRAY AND ACCESSORIES	2010
35300	CABLE TRAY AND ACCESSORIES	2010
35300	CABLE TRAY AND ACCESSORIES	2010
35300	CABLE TRAY AND ACCESSORIES	2010
35300	CABLE TRAY AND ACCESSORIES	2010
35300	CABLE TRAY AND ACCESSORIES	2010
35300	INSULATORS - PIN OR POST	2010
35300	BUS - RIGID WITH FITTINGS	2010
35300	STN POWER CABLE AND FITTINGS	2010
35300	STN POWER CABLE AND FITTINGS	2010
35300	CONTROL WIRE - LOW VOLTAGE	2010
35300	CONTROL WIRE - LOW VOLTAGE	2010
35300	COAXIAL CABLE	2010
35300	FIBER OPTIC CABLE	2010
35300	GROUNDING AND FITTINGS	2010

Category	Hemingway Description	Vin Year
35300	75KVA LOCAL SERVICE XFMR	2010
35300	500-1499KVA LOCAL SERVICE XFMR	2010
35300	SWITCH - POWER FUSE	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
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35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	PROTECTION EQUIPMENT	2010
35300	PROTECTION EQUIPMENT	2010
35300	PROTECTION EQUIPMENT	2010

Category	Hemingway Description	Vin Year
35300	PROTECTION EQUIPMENT	2010
35300	PROTECTION EQUIPMENT	2010
35300	PROTECTION EQUIPMENT	2010
35300	PROTECTION EQUIPMENT	2010
35300	PROTECTION EQUIPMENT	2010
35300	PROTECTION EQUIPMENT	2010
35300	PROTECTION EQUIPMENT	2010
35300	CONTROL EQUIPMENT	2010
35300	CONTROL EQUIPMENT	2010
35300	METERING EQUIPMENT	2010
35300	ALARM/MONITORING EQUIPMENT	2010
35300	SCADA RACK/PANEL FRAME	2010
35300	SCADA RACK/PANEL FRAME	2010
35300	SCADA RACK/PANEL FRAME	2010
35300	SCADA RACK/PANEL FRAME	2010
35300	SCADA RACK/PANEL FRAME	2010
35300	SCADA EQUIPMENT	2010
35300	SCADA EQUIPMENT	2010
35300	SCADA EQUIPMENT	2010
35300	SCADA EQUIPMENT	2010
35300	SCADA EQUIPMENT	2010
35300	COMM RACK/PANEL FRAME	2010
35300	COMM RACK/PANEL FRAME	2010
35300	COMM RACK/PANEL FRAME	2010
35300	COMM RACK/PANEL FRAME	2010
35300	COMM RACK/PANEL FRAME	2010
35300	COMM RACK/PANEL FRAME	2010
35300	COMM RACK/PANEL FRAME	2010
35300	COMM RACK/PANEL FRAME	2010
35300	COMM RACK/PANEL FRAME	2010
35300	COMM RACK/PANEL FRAME	2010
35300	COMM RACK/PANEL FRAME	2010
35300	COMM RACK/PANEL FRAME	2010
35300	DISTANCE / FAULT LOCATOR	2010
35300	COMMUNICATIONS EQUIP	2010
35300	COMMUNICATIONS EQUIP	2010
35300	COMMUNICATIONS EQUIP	2010
35300	COMMUNICATIONS EQUIP	2010
35300	COMMUNICATIONS EQUIP	2010
35300	COMMUNICATIONS EQUIP	2010
35300	COMMUNICATIONS EQUIP	2010
35300	COMMUNICATIONS EQUIP	2010
35300	COMMUNICATIONS EQUIP	2010
35300	COMMUNICATIONS EQUIP	2010
35300	COMMUNICATIONS EQUIP	2010
35300	YARD LOCAL SERV OR LOAD CENTER	2010
35300	48 VOLT BATTERY CHARGER	2010
35300	48 VOLT BATTERY CHARGER	2010

Category	Hemingway Description	Vin Year
35300	130 VOLT BATTERY CHARGER	2010
35300	48 VOLT BATTERY	2010
35300	130 VOLT BATTERY	2010
35300	BATTERY RACK	2010
35300	TRANSFER SWITCH	2010
35300	BUILDING SECURITY SYSTEM	2010
35300	BUILDING SECURITY SYSTEM	2010
35300	BOX, CABINET OR PANEL	2010
35300	MISC OFFICE FURNITURE	2010
35300	MISC OFFICE EQUIPMENT	2010
35300	COMMUNICATIONS EQUIP	2011

Category	Kinport Description	Vin Year
35011	LAND OWNED IN FEE TS	1970
35011	LAND OWNED IN FEE TS	1972
35011	LAND OWNED IN FEE TS	1976
35200	RETAINING WALLS	1972
35200	SITE PREPARATION & IMPROVEMENT	1972
35200	DRAINAGE SYSTEMS-CULVERTS, ETC	1972
35200	YARD SURFACING - GRAVEL, ETC.	1972
35200	YARD SURFACING - GRAVEL, ETC.	1976
35200	YARD SURFACING - GRAVEL, ETC.	1979
35200	SITE EXCAVATION	1972
35200	BLACKTOP	1972
35200	GRAVEL	1972
35200	GRAVEL	1976
35200	CULVERTS	1972
35200	ROAD EXCAVATION	1972
35200	ROAD REGRADING	1984
35200	CONCRETE WALK	1980
35200	PERIMETER FENCE & GATES	1976
35200	PERIMETER FENCE & GATES	1992
35200	WATER WELL PUMP	1976
35200	WATER SYSTEM	1976
35200	WATER WELL	1976
35200	COMPLETE SEPTIC SYSTEM	1976
35200	WATER STORAGE RESERVOIR	1976
35200	YARD LIGHT SYSTEM	1976
35200	YARD LIGHT SYSTEM	1980
35200	YARD LIGHT SYSTEM	1992
35200	YARD LIGHT SYSTEM	1976

Category	Kinport Description	Vin Year
35200	YARD LIGHT SYSTEM	1980
35200	YARD LIGHT SYSTEM	1976
35200	LIGHT STANDARD	1976
35200	LIGHT STANDARD	1992
35200	FOUNDATION - CONDENSER BLDG	1980
35200	FOUNDATION - STATION BUILDING	1976
35200	COMPLETE STATION BUILDING	1976
35200	COMPLETE STATION BUILDING	1980
35200	PIPING FOR PLUMBING	1976
35200	SHOWER	1976
35200	WATER HEATER	1976
35200	BUILDING HVAC SYSTEM	1976
35200	HEATER & AIR CONDITIONER COMBI	1980
35200	HEATER & AIR CONDITIONER COMBI	1980
35200	AIR CONDITIONER TRANSFORMER	1980
35200	BUILDING ELECTRICAL SYSTEM	1976
35200	BUILDING ELECTRICAL SYSTEM	1976
35200	BUILDING LIGHT FIXTURE	1980
35200	BUILDING ELECTRICAL SYSTEM	1980
35200	BUILDING ELECTRICAL SYSTEM	1976
35200	BUILDING ELECTRICAL SYSTEM	1980
35200	D.C. EMERGENCY FIXTURE	1976
35200	BUILDING ELECTRICAL SYSTEM	1976
35200	CATWALK FND	1976
35200	FOUNDATION - COMMUNICATION	1976
35200	COMMUNICATION BOX FND	1976
35200	OUTDOOR CABINET FND	1993
35200	FOUNDATION - METAL CLAD	1976
35200	LIGHTING MAST FND	1992
35200	TUNNELS	1976
35200	CONCRETE ABOVE GROUND CABLEWAY	1976
35200	CONCRETE SURFACE TRENCH W/LIDS	1976
35200	CONCRETE SURFACE TRENCH W/LIDS	1981
35200	CONCRETE SURFACE TRENCH W/LIDS	1992
35200	CONDUIT & FITTINGS UNDERGROUND	1979
35200	CONDUIT & FITTINGS UNDERGROUND	1980
35200	CONDUIT UNDER GROUND CABLEWAY	1981
35200	CONDUIT & FITTINGS UNDERGROUND	1981
35200	UNIWALKS	1976
35200	CONCRETE MANHOLE W/COVER	1981
35200	CONCRETE MANHOLE W/COVER	1992



Category	Kinport Description	Vin Year
35200	CABLE RISER SUPPORT	1976
35200	CATWALK STRUCTURE	1976
35200	METAL STRUCT - COMMUNICATION	1976
35200	STATIC BAR SUPPORT STRUCTURE	1976
35200	WELL HOUSE (INACTIVE)	1976
35200	TOOL SHED, MAINT BLDG, ETC	1976
35200	HEATERS	1976
35200	LIGHTING	1976
35200	PLUMBING	1976
35300	BARRIER - FIRE, SWITCHING, ETC	1976
35300	HANDRAIL	1976
35300	GRATING	1976
35300	CABLE TRAY AND ACCESSORIES	1976
35300	4-7KV PIN/POST INSULATORS	1976
35300	10KV PIN/POST INSULATORS	1976
35300	10KV PIN/POST INSULATORS	1981
35300	10KV PIN/POST INSULATORS	1984
35300	10KV PIN/POST INSULATORS	1987
35300	INSULATORS - PIN OR POST	1976
35300	2/0 AWG CONDUCTOR COPPER	1985
35300	250 MCM CONDUCTOR COPPER	1981
35300	266.8 MCM CONDUCTOR ALUMINUM	1976
35300	336.4 MCM CONDUCTOR ALUMINUM	1976
35300	397.5 MCM CONDUCTOR ALUMINUM	1976
35300	15KV POWER CABLE	1976
35300	15KV POWER CABLE	1976
35300	15KV POWER CABLE	1980
35300	15KV POWER CABLE	1976
35300	CONTROL WIRE - LOW VOLTAGE	1976
35300	CONTROL WIRE - LOW VOLTAGE	1976
35300	#18 - #19 CONTROL WIRE	1991
35300	#18 - #19 CONTROL WIRE	1995
35300	#18 - #19 CONTROL WIRE	1976
35300	#18 - #19 CONTROL WIRE	1980
35300	#18 - #19 CONTROL WIRE	1981
35300	#18 - #19 CONTROL WIRE	1986
35300	#18 - #19 CONTROL WIRE	1990
35300	#18 - #19 CONTROL WIRE	1991
35300	#18 - #19 CONTROL WIRE	1992
35300	#18 - #19 CONTROL WIRE	1993
35300	#18 - #19 CONTROL WIRE	1995

Category	Kinport Description	Vin Year
35300	#18 - #19 CONTROL WIRE	1996
35300	#18 - #19 CONTROL WIRE	1997
35300	#18 - #19 CONTROL WIRE	1980
35300	#18 - #19 CONTROL WIRE	1992
35300	#18 - #19 CONTROL WIRE	1976
35300	#18 - #19 CONTROL WIRE	1979
35300	#18 - #19 CONTROL WIRE	1981
35300	#18 - #19 CONTROL WIRE	1991
35300	#18 - #19 CONTROL WIRE	1992
35300	#18 - #19 CONTROL WIRE	1976
35300	#18 - #19 CONTROL WIRE	1979
35300	#18 - #19 CONTROL WIRE	1982
35300	#14 - #16 CONTROL WIRE	1976
35300	#14 - #16 CONTROL WIRE	1979
35300	#14 - #16 CONTROL WIRE	1981
35300	#14 - #16 CONTROL WIRE	1996
35300	#14 - #16 CONTROL WIRE	1992
35300	#14 - #16 CONTROL WIRE	1976
35300	#14 - #16 CONTROL WIRE	1979
35300	#14 - #16 CONTROL WIRE	1991
35300	#14 - #16 CONTROL WIRE	1992
35300	#14 - #16 CONTROL WIRE	1993
35300	#14 - #16 CONTROL WIRE	1980
35300	#14 - #16 CONTROL WIRE	1980
35300	#14 - #16 CONTROL WIRE	1993
35300	#14 - #16 CONTROL WIRE	1996
35300	#14 - #16 CONTROL WIRE	1990
35300	#14 - #16 CONTROL WIRE	1980
35300	#14 - #16 CONTROL WIRE	1981
35300	#14 - #16 CONTROL WIRE	1991
35300	#14 - #16 CONTROL WIRE	1976
35300	#14 - #16 CONTROL WIRE	1980
35300	#14 - #16 CONTROL WIRE	1981
35300	#14 - #16 CONTROL WIRE	1990
35300	COAXIAL CABLE	1976
35300	#10 - #12 CONTROL WIRE	1976
35300	#10 - #12 CONTROL WIRE	1980
35300	#10 - #12 CONTROL WIRE	1981
35300	#10 - #12 CONTROL WIRE	1992
35300	#10 - #12 CONTROL WIRE	1996
35300	#10 - #12 CONTROL WIRE	1980

Category	Kinport Description	Vin Year
35300	#10 - #12 CONTROL WIRE	1980
35300	#10 - #12 CONTROL WIRE	1990
35300	#10 - #12 CONTROL WIRE	1991
35300	#10 - #12 CONTROL WIRE	1992
35300	#10 - #12 CONTROL WIRE	1995
35300	#10 - #12 CONTROL WIRE	1979
35300	#10 - #12 CONTROL WIRE	1980
35300	#10 - #12 CONTROL WIRE	1995
35300	#10 - #12 CONTROL WIRE	1976
35300	#10 - #12 CONTROL WIRE	1980
35300	#10 - #12 CONTROL WIRE	1981
35300	#10 - #12 CONTROL WIRE	1981
35300	#10 - #12 CONTROL WIRE	1991
35300	#10 - #12 CONTROL WIRE	1992
35300	#10 - #12 CONTROL WIRE	1996
35300	#10 - #12 CONTROL WIRE	1980
35300	#10 - #12 CONTROL WIRE	1992
35300	#10 - #12 CONTROL WIRE	1976
35300	#10 - #12 CONTROL WIRE	1992
35300	#10 - #12 CONTROL WIRE	1980
35300	#10 - #12 CONTROL WIRE	1981
35300	#10 - #12 CONTROL WIRE	1984
35300	#10 - #12 CONTROL WIRE	1987
35300	#10 - #12 CONTROL WIRE	1995
35300	#10 - #12 CONTROL WIRE	1979
35300	#10 - #12 CONTROL WIRE	1976
35300	#10 - #12 CONTROL WIRE	1983
35300	#10 - #12 CONTROL WIRE	1991
35300	#10 - #12 CONTROL WIRE	1992
35300	#10 - #12 CONTROL WIRE	1995
35300	#10 - #12 CONTROL WIRE	1996
35300	#10 - #12 CONTROL WIRE	1976
35300	#10 - #12 CONTROL WIRE	1981
35300	#10 - #12 CONTROL WIRE	1981
35300	#10 - #12 CONTROL WIRE	1976
35300	#10 - #12 CONTROL WIRE	1981
35300	#7 - #9 CONTROL WIRE	1981
35300	#7 - #9 CONTROL WIRE	1976
35300	#7 - #9 CONTROL WIRE	1979
35300	#7 - #9 CONTROL WIRE	1983
35300	#7 - #9 CONTROL WIRE	1976

Category	Kinport Description	Vin Year
35300	#7 - #9 CONTROL WIRE	1980
35300	#7 - #9 CONTROL WIRE	1983
35300	#7 - #9 CONTROL WIRE	1981
35300	#7 - #9 CONTROL WIRE	1980
35300	#1 - #6 CONTROL WIRE	1992
35300	#1 - #6 CONTROL WIRE	1976
35300	#1 - #6 CONTROL WIRE	1981
35300	#1 - #6 CONTROL WIRE	1980
35300	#1 - #6 CONTROL WIRE	1980
35300	#1 - #6 CONTROL WIRE	1976
35300	#1 - #6 CONTROL WIRE	1976
35300	#1 - #6 CONTROL WIRE	1976
35300	#1 - #6 CONTROL WIRE	1992
35300	#1 - #6 CONTROL WIRE	1976
35300	#1 - #6 CONTROL WIRE	1979
35300	#1 - #6 CONTROL WIRE	1992
35300	1/0 ALUM CONTROL WIRE	1980
35300	2/0 COPPER CONTROL WIRE	1976
35300	250 MCM ALUM CONTROL WIRE	1976
35300	250 MCM ALUM CONTROL WIRE	1976
35300	350 MCM COPPER CONTROL WIRE	1976
35300	350 MCM COPPER CONTROL WIRE	1976
35300	350 MCM COPPER CONTROL WIRE	1980
35300	350 MCM COPPER CONTROL WIRE	1980
35300	500 MCM ALUM CONTROL WIRE	1976
35300	750 MCM COPPER CONTROL WIRE	1980
35300	1000 MCM COPPER CONTROL WIRE	1980
35300	1/0 ALUM CONTROL WIRE	1980
35300	COMPOSITE CABLE - LOW VOLTAGE	1995
35300	COMPOSITE CABLE - LOW VOLTAGE	1996
35300	GROUNDING AND FITTINGS	1992
35300	GROUNDING AND FITTINGS	1976
35300	#6 COPPER GROUND MAT	1976
35300	#6 COPPER GROUND MAT	1980
35300	#6 COPPER GROUND MAT	1992
35300	#7 COPPER GROUND	1976
35300	7/16 COPPER GROUND	1976
35300	7/16 COPPER GROUND	1992
35300	2/0 COPPER GROUND	1976
35300	2/0 COPPER GROUND	1979
35300	2/0 COPPER GROUND	1980

Category	Kinport Description	Vin Year
35300	2/0 COPPER GROUND	1981
35300	2/0 COPPER GROUND	1984
35300	2/0 COPPER GROUND	1985
35300	2/0 COPPER GROUND	1987
35300	2/0 COPPER GROUND	1992
35300	4/0 ALUMINUM GROUND	1976
35300	250 MCM COPPER GROUND	1976
35300	250 MCM COPPER GROUND	1979
35300	250 MCM COPPER GROUND	1980
35300	250 MCM COPPER GROUND	1981
35300	250 MCM COPPER GROUND	1992
35300	500 MCM COPPER GROUND	1976
35300	500 MCM COPPER GROUND	1980
35300	CONDUIT & FITTINGS ABOVE GROUN	1976
35300	CONDUIT & FITTINGS ABOVE GROUN	1979
35300	CONDUIT & FITTINGS ABOVE GROUN	1976
35300	CONDUIT & FITTINGS ABOVE GROUN	1976
35300	CONDUIT & FITTINGS ABOVE GROUN	1992
35300	CONDUIT & FITTINGS ABOVE GROUN	1976
35300	CONDUIT & FITTINGS ABOVE GROUN	1976
35300	CONDUIT & FITTINGS ABOVE GROUN	1976
35300	CONDUIT & FITTINGS ABOVE GROUN	1979
35300	CONDUIT & FITTINGS ABOVE GROUN	1981
35300	CONDUIT & FITTINGS ABOVE GROUN	1976
35300	CONDUIT & FITTINGS ABOVE GROUN	1976
35300	CONDUIT & FITTINGS ABOVE GROUN	1976
35300	CONDUIT & FITTINGS ABOVE GROUN	1979
35300	CONDUIT & FITTINGS ABOVE GROUN	1976
35300	CONDUIT & FITTINGS ABOVE GROUN	1976
35300	CONDUIT & FITTINGS ABOVE GROUN	1979
35300	CONDUIT & FITTINGS ABOVE GROUN	1976
35300	2" - 3-1/2" CONDUIT	1976
35300	2" - 3-1/2" CONDUIT	1976
35300	2" - 3-1/2" CONDUIT	1992
35300	2" - 3-1/2" CONDUIT	1992
35300	2" - 3-1/2" CONDUIT	1976
35300	4" CONDUIT	1976
35300	4" CONDUIT	1979
35300	4" CONDUIT	1992
35300	4" CONDUIT	1976
35300	5" CONDUIT	1979

Category	Kinport Description	Vin Year
35300	5" CONDUIT	1992
35300	SMALL ELECTRICAL ENCLOSURE	1992
35300	SMALL ELECTRICAL ENCLOSURE	1976
35300	SMALL ELECTRICAL ENCLOSURE	1981
35300	SMALL ELECTRICAL ENCLOSURE	1992
35300	500-1499KVA LOCAL SERVICE XFMR	1980
35300	500-1499KVA LOCAL SERVICE XFMR	1980
35300	UNDER 15KVA LOCAL SERVICE XFMR	1982
35300	15-49KVA LOCAL SERVICE XFMR	1976
35300	15-49KVA LOCAL SERVICE XFMR	1992
35300	167-499KVA LOCAL SERVICE XFMR	1981
35300	500-1499KVA LOCAL SERVICE XFMR	1973
35300	500-1499KVA LOCAL SERVICE XFMR	1981
35300	CONTROL RACK/PANEL FRAME	1976
35300	CONTROL RACK/PANEL FRAME	1976
35300	CONTROL RACK/PANEL FRAME	1976
35300	SWITCHBOARD RACK OR PANEL	1980
35300	CONTROL RACK/PANEL FRAME	1980
35300	CONTROL RACK/PANEL FRAME	1976
35300	CONTROL RACK/PANEL FRAME	1976
35300	CONTROL RACK/PANEL FRAME	1976
35300	CONTROL RACK/PANEL FRAME	1976
35300	CONTROL RACK/PANEL FRAME	1976
35300	CONTROL RACK/PANEL FRAME	1976
35300	CONTROL RACK/PANEL FRAME	1976
35300	SWITCHBOARD RACK OR PANEL	1980
35300	CONTROL RACK/PANEL FRAME	1980
35300	SWITCHBOARD RACK OR PANEL	1980
35300	CONTROL RACK/PANEL FRAME	1980
35300	SWITCHBOARD RACK OR PANEL	1980
35300	CONTROL RACK/PANEL FRAME	1980
35300	SWITCHBOARD RACK OR PANEL	1980
35300	CONTROL RACK/PANEL FRAME	1980
35300	SWITCHBOARD RACK OR PANEL	1980
35300	CONTROL RACK/PANEL FRAME	1980
35300	SWITCHBOARD RACK OR PANEL	1980
35300	CONTROL RACK/PANEL FRAME	1980
35300	SWITCHBOARD RACK OR PANEL	1980
35300	CONTROL RACK/PANEL FRAME	1980
35300	SWITCHBOARD RACK OR PANEL	1980
35300	CONTROL RACK/PANEL FRAME	1980
35300	SWITCHBOARD RACK OR PANEL	1980
35300	CONTROL RACK/PANEL FRAME	1980
35300	SWITCHBOARD RACK OR PANEL	1980
35300	CONTROL RACK/PANEL FRAME	1980
35300	SWITCHBOARD RACK OR PANEL	1980
35300	CONTROL RACK/PANEL FRAME	1980
35300	SWITCHBOARD RACK OR PANEL	1980
35300	CONTROL RACK/PANEL FRAME	1980

Category	Kinport Description	Vin Year
35300	CONTROL RACK/PANEL FRAME	1992
35300	CONTROL RACK/PANEL FRAME	1976
35300	CONTROL RACK/PANEL FRAME	1991
35300	CONTROL RACK/PANEL FRAME	1991
35300	CONTROL RACK/PANEL FRAME	1995
35300	CONTROL RACK/PANEL FRAME	1976
35300	CONTROL RACK/PANEL FRAME	1976
35300	CONTROL RACK/PANEL FRAME	1976
35300	CONTROL RACK/PANEL FRAME	1990
35300	CONTROL RACK/PANEL FRAME	1996
35300	SWITCHBOARD RACK OR PANEL	1980
35300	CONTROL RACK/PANEL FRAME	1980
35300	SWITCHBOARD RACK OR PANEL	1980
35300	CONTROL RACK/PANEL FRAME	1980
35300	CONTROL RACK/PANEL FRAME	1976
35300	SWITCHBOARD RACK OR PANEL	1979
35300	CONTROL RACK/PANEL FRAME	1979
35300	CONTROL RACK/PANEL FRAME	1992
35300	CONTROL RACK/PANEL FRAME	1976
35300	CONTROL RACK/PANEL FRAME	1976
35300	PROTECTION EQUIPMENT	1992
35300	CONTROL COMPUTER & PERIPHERALS	1996
35300	PROTECTION EQUIPMENT	1996
35300	PROTECTION EQUIPMENT	1996
35300	PROTECTION EQUIPMENT	1995
35300	PROTECTION EQUIPMENT	1995
35300	PROTECTION EQUIPMENT	1981
35300	PROTECTION EQUIPMENT	1990
35300	PROTECTION EQUIPMENT	1996
35300	PROTECTION EQUIPMENT	1996
35300	PROTECTION EQUIPMENT	1992
35300	PROTECTION EQUIPMENT	1990
35300	CONTROL COMPUTER & PERIPHERALS	1996
35300	ALARM/MONITORING EQUIPMENT	1976
35300	METERING EQUIPMENT	1990
35300	METERING EQUIPMENT	1990
35300	ALARM/MONITORING EQUIPMENT	1986
35300	ALARM/MONITORING EQUIPMENT	1986
35300	ALARM/MONITORING EQUIPMENT	1980
35300	ALARM/MONITORING EQUIPMENT	1980
35300	METERING EQUIPMENT	1993

Category	Kinport Description	Vin Year
35300	CONTROL EQUIPMENT	1997
35300	CONTROL EQUIPMENT	1976
35300	CONTROL EQUIPMENT	1976
35300	CONTROL EQUIPMENT	1976
35300	CONTROL EQUIPMENT	1976
35300	CONTROL EQUIPMENT	1976
35300	CONTROL EQUIPMENT	1976
35300	CONTROL EQUIPMENT	1980
35300	CONTROL EQUIPMENT	1983
35300	CONTROL EQUIPMENT	1972
35300	CONTROL EQUIPMENT	1976
35300	CONTROL EQUIPMENT	1976
35300	CONTROL EQUIPMENT	1979
35300	CONTROL EQUIPMENT	1981
35300	CONTROL EQUIPMENT	1984
35300	CONTROL EQUIPMENT	1987
35300	CONTROL EQUIPMENT	1981
35300	CONTROL EQUIPMENT	1980
35300	CONTROL EQUIPMENT	1980
35300	CONTROL EQUIPMENT	1980
35300	CONTROL EQUIPMENT	1980
35300	CONTROL EQUIPMENT	1980
35300	CONTROL EQUIPMENT	1980
35300	CONTROL EQUIPMENT	1980
35300	CONTROL EQUIPMENT	1980
35300	CONTROL EQUIPMENT	1980
35300	CONTROL EQUIPMENT	1980
35300	CONTROL EQUIPMENT	1980
35300	CONTROL EQUIPMENT	1986
35300	CONTROL EQUIPMENT	1986
35300	CONTROL EQUIPMENT	1990
35300	CONTROL EQUIPMENT	1990
35300	CONTROL EQUIPMENT	1991
35300	CONTROL EQUIPMENT	1990
35300	CONTROL EQUIPMENT	1996
35300	CONTROL EQUIPMENT	1992
35300	CONTROL EQUIPMENT	1992
35300	CONTROL EQUIPMENT	1995
35300	CONTROL EQUIPMENT	1996
35300	SCADA RACK/PANEL FRAME	1991
35300	SCADA EQUIPMENT	1992
35300	COMM RACK/PANEL FRAME	1976
35300	COMM RACK/PANEL FRAME	1976
35300	YARD LOCAL SERV OR LOAD CENTER	1976



Category	Kinport Description	Vin Year
35300	JUNCTION BOX	1980
35300	48 VOLT BATTERY CHARGER	1997
35300	48 VOLT BATTERY	1997
35300	LOAD CENTER, AC	1976
35300	LOAD CENTER, AC	1980
35300	LOAD CENTER, DC	1976
35300	LOAD CENTER, DC	1992
35300	10 - 40 AMP CIR BRKR	1992
35300	41 - 100 AMP CIR BRKR	1992
35300	3 POLE DISCONNECT	1976
35300	3 POLE DISCONNECT	1980
35300	3 POLE DISCONNECT	1997
35300	CONTACTOR	1976
35300	VOLTAGE ALARM	1976
35300	AUXILIARY POWER XFMR 1PH	1976
35300	100KVA 1 PH XFMR	1976
35300	AUXILIARY POWER XFMR 3 PH	1976
35300	500KVA 3 PH XFMR	1976
35300	45KV 480 VOLT XFMR	1976
35300	30KV 480 VOLT XFMR	1976
35300	EVENTS RECORDER (INACTIVE)	1982
35300	ALARM SYSTEMS-WIRED CIRCUITS	1992
35300	SPECIAL METERING COMPUTER	1976
35300	MISC OFFICE FURNITURE	1989
35300	MISC OFFICE FURNITURE	1982
35300	MISC OFFICE FURNITURE	1982
35300	CHAIR	1976
35300	CHAIR	1981
35300	DESK	1976
35300	DESK	1952
35300	DESK	1953
35300	DESK	1980
35300	FILE CABINET	1979
35300	FILE CABINET	1976
35300	FILE CABINET	1979
35300	FILE CABINET	1980
35300	DRAFTING TABLE	1947
35300	DRAFTING TABLE	1950
35300	TABLE	1976
35300	TABLE	1949
35300	COMPUTER AND PERIPHERALS	1995

Category	Kinport Description	Vin Year
35300	COMPUTER AND PERIPHERALS	1995
35300	COMPUTER AND PERIPHERALS	1992
35300	INTERCOM SYSTEM	1976
39720	MICROWAVE, CARD UNIT	1999
39720	MICROWAVE, EQUIPMENT	1999
39720	MICROWAVE, CARD SHELF	1999
39720	MICROWAVE, CARD UNIT	1999
35300	#18 - #19 CONTROL WIRE	1999
35300	CONTROL RACK/PANEL FRAME	1999
35300	CONTROL COMPUTER & PERIPHERALS	1999
35300	#14 - #16 CONTROL WIRE	1999
35300	CONTROL RACK/PANEL FRAME	1999
35300	ALARM/MONITORING EQUIPMENT	1999
35300	CONTROL COMPUTER & PERIPHERALS	1999
35200	EQUIPMENT PAD	1999
35200	CONDUIT & FITTINGS UNDERGROUND	1999
35300	15KV POWER CABLE	1999
35300	AUXILLARY GENERATOR	1999
35300	#18 - #19 CONTROL WIRE	1999
35300	#14 - #16 CONTROL WIRE	1999
35300	#10 - #12 CONTROL WIRE	1999
35300	CONTROL RACK/PANEL FRAME	1999
35300	PROTECTION EQUIPMENT	1999
35300	ALARM/MONITORING EQUIPMENT	1999
35300	SAFETY SWITCH	1999
39720	MICROWAVE, STRUCT(POLES&FIX)	1998
39720	MICROWAVE, STRUCT(POLES&FIX)	1998
39720	MICROWAVE, RADIO	2000
35200	COMPLETE STATION BUILDING	2001
35200	SMOKE DETECTOR	2001
35300	METERING EQUIPMENT	1999
35300	METERING EQUIPMENT	1999
35300	METERING EQUIPMENT	1999
35300	ALARM/MONITORING EQUIPMENT	1999
35300	COMMUNICATIONS EQUIP	2002
35300	COMMUNICATIONS EQUIP	2002
35300	COMMUNICATIONS EQUIP	2002
35300	SWITCHBOARD RACK OR PANEL	2001
35300	CONTROL RACK/PANEL FRAME	2001
35300	ALARM/MONITORING EQUIPMENT	2001
35300	ALARM/MONITORING EQUIPMENT	2001

Category	Kinport Description	Vin Year
35300	CONTROL RACK/PANEL FRAME	1998
35300	CONTROL RACK/PANEL FRAME	1998
35300	PROTECTION EQUIPMENT	1998
35300	PROTECTION EQUIPMENT	1998
35300	CONTROL RACK/PANEL FRAME	2001
35300	CONTROL RACK/PANEL FRAME	2001
35300	PROTECTION EQUIPMENT	2001
35300	ALARM/MONITORING EQUIPMENT	2001
35300	CONTROL RACK/PANEL FRAME	2001
35300	CONTROL RACK/PANEL FRAME	2001
35300	PROTECTION EQUIPMENT	2001
35300	PROTECTION EQUIPMENT	2001
35300	#18 - #19 CONTROL WIRE	2001
35300	#10 - #12 CONTROL WIRE	2001
35300	CONTROL RACK/PANEL FRAME	2001
35300	PROTECTION EQUIPMENT	2001
35300	PROTECTION EQUIPMENT	2001
35300	PROTECTION EQUIPMENT	2001
35300	CONTROL EQUIPMENT	2001
39710	TELEPHONE, CARD UNIT	2001
35300	CONTROL RACK/PANEL FRAME	2004
35300	PROTECTION EQUIPMENT	2004
35300	CABLE TRAY AND ACCESSORIES	2004
35300	CONTROL WIRE - LOW VOLTAGE	2004
35300	METERING EQUIPMENT	2004
35300	AUXILIARY LOAD CENTER	2004
39720	MICROWAVE, CARD SHELF	2004
39720	MICROWAVE, CARD UNIT	2004
39720	MICROWAVE, EQUIPMENT	2004
39740	FIBER, MISC EQUIPMENT	2004
35300	CONTROL RACK/PANEL FRAME	2005
35300	CONTROL RACK/PANEL FRAME	2005
35300	PROTECTION EQUIPMENT	2005
35300	PROTECTION EQUIPMENT	2005
35300	130 VOLT BATTERY CHARGER	2006
35300	130 VOLT BATTERY	2006
35300	BATTERY RACK	2006
35300	SAFETY SWITCH	2006
35300	130 VOLT BATTERY CHARGER	2006
35300	SAFETY SWITCH	2006
35300	MISC TEST EQUIPMENT	2007

Category	Kinport Description	Vin Year
35300	MISC TEST EQUIPMENT	2007
35300	MISC TEST EQUIPMENT	2007
35300	CABLE TRAY AND ACCESSORIES	2007
35300	CABLE TRAY AND ACCESSORIES	2007
35300	CONTROL RACK/PANEL FRAME	2007
35300	CONTROL RACK/PANEL FRAME	2007
35300	CONTROL RACK/PANEL FRAME	2007
35300	CONTROL RACK/PANEL FRAME	2007
35300	PROTECTION EQUIPMENT	2007
35300	PROTECTION EQUIPMENT	2007
35300	SCADA RACK/PANEL FRAME	2007
35300	SCADA RACK/PANEL FRAME	2007
35300	SCADA EQUIPMENT	2007
35300	SCADA EQUIPMENT	2007
35300	SCADA COMPUTER AND PERIPHERALS	2007
35300	SCADA COMPUTER AND PERIPHERALS	2007
39720	MICROWAVE, BATTERY	2007
39730	BASE STATION, MISC EQUIPMENT	2007
35300	ALARM/MONITORING EQUIPMENT	2008
35200	METAL STRUCT - COMMUNICATION	2007
35200	CONDUIT & FITTINGS UNDERGROUND	2007
35300	CONTROL WIRE - LOW VOLTAGE	2007
35200	BUILDING HVAC SYSTEM	2009
35200	FOUNDATION - OTHER EQUIPMENT	2008
35200	CONDUIT & FITTINGS UNDERGROUND	2008
35200	METAL STRUCT - EQUIPMENT	2008
35300	CONTROL WIRE - LOW VOLTAGE	2008
35300	GROUNDING AND FITTINGS	2008
35300	CONTROL RACK/PANEL FRAME	2008
35300	CONTROL RACK/PANEL FRAME	2008
35300	CONTROL RACK/PANEL FRAME	2008
35300	PROTECTION EQUIPMENT	2008
35300	CONTROL EQUIPMENT	2008
35300	COMMUNICATIONS EQUIP	2008
39740	FIBER, MISC EQUIPMENT	2009
35300	CONTROL WIRE - LOW VOLTAGE	2008
35300	CONTROL WIRE - LOW VOLTAGE	2008
35300	CONTROL EQUIPMENT	2008
35300	CONTROL EQUIPMENT	2008
35300	CONTROL EQUIPMENT	2008
35300	CONTROL EQUIPMENT	2008

Category	Kinport Description	Vin Year
35300	COMMUNICATIONS EQUIP	2008
35300	COMMUNICATIONS EQUIP	2008
35300	COMM RACK/PANEL FRAME	2009
35300	COMMUNICATIONS EQUIP	2009
35300	CONTROL WIRE - LOW VOLTAGE	2009
35300	CONDUIT & FITTINGS ABOVE GROUN	2009
35300	130 VOLT BATTERY	2009
35300	BATTERY RACK	2009
35300	PROTECTION EQUIPMENT	2009
35300	PROTECTION EQUIPMENT	2009
35300	COMM RACK/PANEL FRAME	2009
35300	COMM RACK/PANEL FRAME	2009
35300	COMM RACK/PANEL FRAME	2009
35300	COMM RACK/PANEL FRAME	2009
35300	COMMUNICATIONS EQUIP	2009
35300	COMMUNICATIONS EQUIP	2009
35300	COMMUNICATIONS EQUIP	2009
35300	COMMUNICATIONS EQUIP	2009
39720	MICROWAVE, RADIO	2011
39720	MICROWAVE, ANTENNA	2011
35200	METAL STRUCT - EQUIPMENT	2011
35300	COMMUNICATIONS EQUIP	2011
39720	MICROWAVE, RADIO	2011
39720	MICROWAVE, RADIO	2011
39720	MICROWAVE, ANTENNA	2011
39720	MICROWAVE, ANTENNA	2011
39720	MICROWAVE, WIRE/CABLE	2011
39720	MICROWAVE, WIRE/CABLE	2011
35300	CONTROL WIRE - LOW VOLTAGE	2011
35300	CONDUIT & FITTINGS ABOVE GROUN	2011
35300	LARGE ELECTRICAL ENCLOSURE	2011
35300	CONTROL WIRE - LOW VOLTAGE	2010
35300	CONTROL WIRE - LOW VOLTAGE	2010
35300	COMPOSITE CABLE - LOW VOLTAGE	2010
35300	COMPOSITE CABLE - LOW VOLTAGE	2010
35300	COAXIAL CABLE	2010
35300	COAXIAL CABLE	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010

Category	Kinport Description	Vin Year
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	PROTECTION EQUIPMENT	2010
35300	PROTECTION EQUIPMENT	2010
35300	PROTECTION EQUIPMENT	2010
35300	PROTECTION EQUIPMENT	2010
35300	PROTECTION EQUIPMENT	2010
35300	PROTECTION EQUIPMENT	2010
35300	SCADA EQUIPMENT	2010
35300	SCADA EQUIPMENT	2010
35300	SCADA EQUIPMENT	2010
35300	SCADA EQUIPMENT	2010
35300	SCADA EQUIPMENT	2010
35300	SCADA EQUIPMENT	2010
35300	COMMUNICATIONS EQUIP	2010
35300	COMMUNICATIONS EQUIP	2010
35300	AUXILIARY LOAD CENTER	2010
35300	AUXILIARY LOAD CENTER	2010
35300	METERING EQUIPMENT	2012
35300	CONTROL WIRE - LOW VOLTAGE	2008
35300	CONTROL WIRE - LOW VOLTAGE	2008
35300	CONTROL EQUIPMENT	2008
35300	CONTROL EQUIPMENT	2008
35300	CONTROL EQUIPMENT	2008
35300	CONTROL EQUIPMENT	2008
35300	COMMUNICATIONS EQUIP	2008
35300	COMMUNICATIONS EQUIP	2008
35300	COMMUNICATIONS EQUIP	2002
35300	CONTROL WIRE - LOW VOLTAGE	2013
35300	TRANSFER SWITCH	2013
35200	CONDUIT & FITTINGS UNDERGROUND	2013
35300	CONTROL WIRE - LOW VOLTAGE	2013
35300	GROUNDING AND FITTINGS	2013
35200	SITE PREPARATION & IMPROVEMENT	2013
35200	YARD LIGHT SYSTEM	2013
35200	CONDUIT & FITTINGS UNDERGROUND	2013
35300	CONTROL WIRE - LOW VOLTAGE	2013
35300	COAXIAL CABLE	2013
35300	FIBER OPTIC CABLE	2013
35300	GROUNDING AND FITTINGS	2013
35300	SMALL ELECTRICAL ENCLOSURE	2013

Category	Kinport Description	Vin Year
35300	50KVA LOCAL SERVICE XFMR	2013
35300	PRIMARY POTENTIAL XFMR	2013
35300	SWITCH - POWER FUSE	2013
35300	CONTROL RACK/PANEL FRAME	2013
35300	CONTROL RACK/PANEL FRAME	2013
35300	CONTROL RACK/PANEL FRAME	2013
35300	CONTROL RACK/PANEL FRAME	2013
35300	CONTROL RACK/PANEL FRAME	2013
35300	CONTROL RACK/PANEL FRAME	2013
35300	CONTROL RACK/PANEL FRAME	2013
35300	CONTROL RACK/PANEL FRAME	2013
35300	CONTROL RACK/PANEL FRAME	2013
35300	PROTECTION EQUIPMENT	2013
35300	PROTECTION EQUIPMENT	2013
35300	PROTECTION EQUIPMENT	2013
35300	PROTECTION EQUIPMENT	2013
35300	CONTROL EQUIPMENT	2013
35300	CONTROL EQUIPMENT	2013
35300	CONTROL EQUIPMENT	2013
35300	METERING EQUIPMENT	2013
35300	METERING EQUIPMENT	2013
35300	ALARM/MONITORING EQUIPMENT	2013
35300	SCADA EQUIPMENT	2013
35300	COMM RACK/PANEL FRAME	2013
35300	COMMUNICATIONS EQUIP	2013
35300	48 VOLT BATTERY CHARGER	2013
35300	BATTERY RACK	2013
35300	AUXILIARY LOAD CENTER	2013
35300	TRANSFER SWITCH	2013

Category	Midpoint Description	Vin Year
35011	LAND OWNED IN FEE TS	1965
35011	LAND OWNED IN FEE TS	1976
35011	LAND OWNED IN FEE TS	1980
35011	LAND OWNED IN FEE TS	1988
35011	PERMANENT LAND IMPROVEMENTS TS	1966
35011	PERMANENT LAND IMPROVEMENTS TS	1976
35011	PERMANENT LAND IMPROVEMENTS TS	1980
35200	DRAINAGE SYSTEMS-CULVERTS, ETC	1988
35200	YARD SURFACING - GRAVEL, ETC.	1965
35200	YARD SURFACING - GRAVEL, ETC.	1966

Category	Midpoint Description	Vin Year
35200	YARD SURFACING - GRAVEL, ETC.	1977
35200	YARD SURFACING - GRAVEL, ETC.	1980
35200	YARD SURFACING - GRAVEL, ETC.	1981
35200	YARD SURFACING - GRAVEL, ETC.	1988
35200	PARKING CHOCKS	1988
35200	MANHOLES & GRATES	1988
35200	DRAIN ROCK	1980
35200	PERIMETER FENCE & GATES	1965
35200	PERIMETER FENCE & GATES	1966
35200	PERIMETER FENCE & GATES	1977
35200	PERIMETER FENCE & GATES	1980
35200	PERIMETER FENCE & GATES	1981
35200	PERIMETER FENCE & GATES	1983
35200	PERIMETER FENCE & GATES	1988
35200	WATER WELL PUMP	1977
35200	WATER WELL PUMP	1988
35200	WATER SYSTEM	1988
35200	WATER WELL	1977
35200	WATER WELL	1988
35200	COMPLETE SEPTIC SYSTEM	1988
35200	YARD LIGHT SYSTEM	1965
35200	YARD LIGHT SYSTEM	1966
35200	YARD LIGHT SYSTEM	1977
35200	YARD LIGHT SYSTEM	1981
35200	YARD LIGHT SYSTEM	1988
35200	LIGHT STANDARD	1965
35200	LIGHT STANDARD	1966
35200	FOUNDATION - STATION BUILDING	1965
35200	FOUNDATION - STATION BUILDING	1983
35200	FOUNDATION - STATION BUILDING	1988
35200	COMPLETE STATION BUILDING	1965
35200	COMPLETE STATION BUILDING	1983
35200	COMPLETE STATION BUILDING	1983
35200	COMPLETE STATION BUILDING	1983
35200	COMPLETE STATION BUILDING	1988
35200	EYE WASH STATION	1983
35200	EYE WASH STATION	1988
35200	WATER HEATER	1988
35200	BUILDING HVAC SYSTEM	1988
35200	EXHAUST FANS & DUCT	1965
35200	EXHAUST FANS & DUCT	1988



Category	Midpoint Description	Vin Year
35200	HEATER & AIR CONDITIONER COMBI	1992
35200	BUILDING ELECTRICAL SYSTEM	1983
35200	BUILDING ELECTRICAL SYSTEM	1988
35200	BUILDING ELECTRICAL SYSTEM	1980
35200	JUNCTION BOX MEDIUM OR LARGE	1983
35200	BUILDING ELECTRICAL SYSTEM	1980
35200	BUILDING ELECTRICAL SYSTEM	1983
35200	BUILDING ELECTRICAL SYSTEM	1988
35200	D.C. EMERGENCY FIXTURE	1983
35200	BUILDING ELECTRICAL SYSTEM	1983
35200	BUILDING ELECTRICAL SYSTEM	1988
35200	LOCAL SERVICE FND	1980
35200	LOCAL SERVICE TRANSFORMER FND	1988
35200	AIR COMPRESSOR FND	1976
35200	345KV XFMR, REG, REACTOR FND	1983
35200	AIR COMPRESSOR FND	1966
35200	CULVERTS	1981
35200	EQUIPMENT PAD	1988
35200	OUTDOOR CABINET FND	1988
35200	MISCELLANEOUS BUILDING FND	1965
35200	SPILL GAP SUPPORT FND	1988
35200	LIGHTING MAST FND	1965
35200	LIGHTING MAST FND	1966
35200	YARD MONUMENT MARK (INACTIVE)	1965
35200	YARD MONUMENT MARK (INACTIVE)	1966
35200	CONCRETE SURFACE TRENCH W/LIDS	1976
35200	CONCRETE SURFACE TRENCH W/LIDS	1988
35200	CONCRETE SURFACE TRENCH W/LIDS	1988
35200	CONCRETE SURFACE TRENCH W/LIDS	1965
35200	CONCRETE SURFACE TRENCH W/LIDS	1966
35200	CONCRETE SURFACE TRENCH W/LIDS	1976
35200	CONCRETE SURFACE TRENCH W/LIDS	1980
35200	CONCRETE SURFACE TRENCH W/LIDS	1981
35200	CONCRETE UNDER GROUND CABLEWAY	1981
35200	CONDUIT & FITTINGS UNDERGROUND	1968
35200	CONDUIT & FITTINGS UNDERGROUND	1976
35200	CONDUIT & FITTINGS UNDERGROUND	1979
35200	CONDUIT & FITTINGS UNDERGROUND	1980
35200	CROSSOVER TRENCH	1981
35200	TREAD PLATES	1981
35200	CONCRETE MANHOLE W/COVER	1965

Category	Midpoint Description	Vin Year
35200	LOCAL SERVICE STRUCTURE	1980
35200	LOCAL SERVICE STRUCTURE	1988
35200	OUTDOOR CABINET SUP STR	1988
35200	SPILL GAP SUPPORT STRUCTURE	1988
35200	TOOL SHED, MAINT BLDG, ETC	1965
35200	TOOL SHED, MAINT BLDG, ETC	1976
35200	TOOL SHED, MAINT BLDG, ETC	1988
35300	BARRIER - FIRE, SWITCHING, ETC	1988
35300	CABLE TRAY AND ACCESSORIES	1983
35300	4-7KV PIN/POST INSULATORS	1976
35300	3/8 STATIC WIRE	1964
35300	3/8 STATIC WIRE	1965
35300	250 MCM CONDUCTOR COPPER	1976
35300	250 MCM CONDUCTOR COPPER	1988
35300	350 MCM CONDUCTOR COPPER	1983
35300	8 SHIELD, 7 STRAND ALUM	1981
35300	3" - 3-3/4" ALUM TUBE	1983
35300	15KV POWER CABLE	1983
35300	CONTROL WIRE - LOW VOLTAGE	1976
35300	CONTROL WIRE - LOW VOLTAGE	1976
35300	CONTROL WIRE - LOW VOLTAGE	1993
35300	CONTROL WIRE - LOW VOLTAGE	1995
35300	#18 - #19 CONTROL WIRE	1995
35300	#18 - #19 CONTROL WIRE	1976
35300	#18 - #19 CONTROL WIRE	1988
35300	#18 - #19 CONTROL WIRE	1989
35300	#18 - #19 CONTROL WIRE	1976
35300	#18 - #19 CONTROL WIRE	1981
35300	#18 - #19 CONTROL WIRE	1983
35300	#18 - #19 CONTROL WIRE	1989
35300	#18 - #19 CONTROL WIRE	1990
35300	#18 - #19 CONTROL WIRE	1992
35300	#18 - #19 CONTROL WIRE	1994
35300	#18 - #19 CONTROL WIRE	1995
35300	#18 - #19 CONTROL WIRE	1996
35300	#18 - #19 CONTROL WIRE	1980
35300	#18 - #19 CONTROL WIRE	1981
35300	#18 - #19 CONTROL WIRE	1983
35300	#18 - #19 CONTROL WIRE	1989
35300	#18 - #19 CONTROL WIRE	1990
35300	#18 - #19 CONTROL WIRE	1993

Category	Midpoint Description	Vin Year
35300	#18 - #19 CONTROL WIRE	1995
35300	#18 - #19 CONTROL WIRE	1996
35300	#18 - #19 CONTROL WIRE	1979
35300	#18 - #19 CONTROL WIRE	1980
35300	#18 - #19 CONTROL WIRE	1981
35300	#18 - #19 CONTROL WIRE	1983
35300	#18 - #19 CONTROL WIRE	1990
35300	#18 - #19 CONTROL WIRE	1993
35300	#18 - #19 CONTROL WIRE	1994
35300	#18 - #19 CONTROL WIRE	1995
35300	#18 - #19 CONTROL WIRE	1979
35300	#18 - #19 CONTROL WIRE	1980
35300	#14 - #16 CONTROL WIRE	1979
35300	#14 - #16 CONTROL WIRE	1980
35300	#14 - #16 CONTROL WIRE	1981
35300	#14 - #16 CONTROL WIRE	1989
35300	#14 - #16 CONTROL WIRE	1980
35300	#14 - #16 CONTROL WIRE	1993
35300	#14 - #16 CONTROL WIRE	1983
35300	#14 - #16 CONTROL WIRE	1989
35300	#14 - #16 CONTROL WIRE	1993
35300	#14 - #16 CONTROL WIRE	1995
35300	#14 - #16 CONTROL WIRE	1996
35300	#14 - #16 CONTROL WIRE	1976
35300	#14 - #16 CONTROL WIRE	1976
35300	#14 - #16 CONTROL WIRE	1965
35300	#14 - #16 CONTROL WIRE	1965
35300	#14 - #16 CONTROL WIRE	1980
35300	#14 - #16 CONTROL WIRE	1981
35300	#14 - #16 CONTROL WIRE	1983
35300	#14 - #16 CONTROL WIRE	1989
35300	#14 - #16 CONTROL WIRE	1976
35300	#14 - #16 CONTROL WIRE	1980
35300	COAXIAL CABLE	1965
35300	COAXIAL CABLE	1980
35300	COAXIAL CABLE	1981
35300	#10 - #12 CONTROL WIRE	1988
35300	#10 - #12 CONTROL WIRE	1983
35300	#10 - #12 CONTROL WIRE	1988
35300	#10 - #12 CONTROL WIRE	1989
35300	#10 - #12 CONTROL WIRE	1992

Category	Midpoint Description	Vin Year
35300	#10 - #12 CONTROL WIRE	1995
35300	#10 - #12 CONTROL WIRE	1989
35300	#10 - #12 CONTROL WIRE	1993
35300	#10 - #12 CONTROL WIRE	1995
35300	#10 - #12 CONTROL WIRE	1996
35300	#10 - #12 CONTROL WIRE	1965
35300	#10 - #12 CONTROL WIRE	1965
35300	#10 - #12 CONTROL WIRE	1966
35300	#10 - #12 CONTROL WIRE	1979
35300	#10 - #12 CONTROL WIRE	1980
35300	#10 - #12 CONTROL WIRE	1981
35300	#10 - #12 CONTROL WIRE	1983
35300	#10 - #12 CONTROL WIRE	1989
35300	#10 - #12 CONTROL WIRE	1995
35300	#10 - #12 CONTROL WIRE	1988
35300	#10 - #12 CONTROL WIRE	1979
35300	#10 - #12 CONTROL WIRE	1981
35300	#10 - #12 CONTROL WIRE	1983
35300	#10 - #12 CONTROL WIRE	1988
35300	#10 - #12 CONTROL WIRE	1989
35300	#10 - #12 CONTROL WIRE	1980
35300	#10 - #12 CONTROL WIRE	1983
35300	#10 - #12 CONTROL WIRE	1988
35300	#10 - #12 CONTROL WIRE	1989
35300	#10 - #12 CONTROL WIRE	1990
35300	#10 - #12 CONTROL WIRE	1995
35300	#10 - #12 CONTROL WIRE	1996
35300	#10 - #12 CONTROL WIRE	1981
35300	#10 - #12 CONTROL WIRE	1976
35300	#10 - #12 CONTROL WIRE	1976
35300	#10 - #12 CONTROL WIRE	1980
35300	#10 - #12 CONTROL WIRE	1988
35300	#10 - #12 CONTROL WIRE	1980
35300	#7 - #9 CONTROL WIRE	1965
35300	#7 - #9 CONTROL WIRE	1965
35300	#7 - #9 CONTROL WIRE	1966
35300	#7 - #9 CONTROL WIRE	1979
35300	#7 - #9 CONTROL WIRE	1988
35300	#7 - #9 CONTROL WIRE	1988
35300	#7 - #9 CONTROL WIRE	1988
35300	#7 - #9 CONTROL WIRE	1988

Category	Midpoint Description	Vin Year
35300	#7 - #9 CONTROL WIRE	1966
35300	#7 - #9 CONTROL WIRE	1980
35300	#7 - #9 CONTROL WIRE	1981
35300	#7 - #9 CONTROL WIRE	1965
35300	#7 - #9 CONTROL WIRE	1966
35300	#7 - #9 CONTROL WIRE	1980
35300	#7 - #9 CONTROL WIRE	1981
35300	#7 - #9 CONTROL WIRE	1966
35300	#7 - #9 CONTROL WIRE	1988
35300	#7 - #9 CONTROL WIRE	1965
35300	#1 - #6 CONTROL WIRE	1988
35300	#1 - #6 CONTROL WIRE	1992
35300	#1 - #6 CONTROL WIRE	1995
35300	#1 - #6 CONTROL WIRE	1981
35300	#1 - #6 CONTROL WIRE	1983
35300	#1 - #6 CONTROL WIRE	1976
35300	#1 - #6 CONTROL WIRE	1980
35300	#1 - #6 CONTROL WIRE	1983
35300	#1 - #6 CONTROL WIRE	1976
35300	#1 - #6 CONTROL WIRE	1981
35300	#1 - #6 CONTROL WIRE	1988
35300	#1 - #6 CONTROL WIRE	1983
35300	#1 - #6 CONTROL WIRE	1977
35300	#1 - #6 CONTROL WIRE	1965
35300	#1 - #6 CONTROL WIRE	1966
35300	#1 - #6 CONTROL WIRE	1968
35300	#1 - #6 CONTROL WIRE	1976
35300	#1 - #6 CONTROL WIRE	1981
35300	#1 - #6 CONTROL WIRE	1988
35300	#1 - #6 CONTROL WIRE	1992
35300	#1 - #6 CONTROL WIRE	1983
35300	1/0 ALUM CONTROL WIRE	1976
35300	1/0 ALUM CONTROL WIRE	1980
35300	1/0 ALUM CONTROL WIRE	1988
35300	1/0 COPPER CONTROL WIRE	1988
35300	1/0 COPPER CONTROL WIRE	1995
35300	2/0 COPPER CONTROL WIRE	1965
35300	2/0 COPPER CONTROL WIRE	1983
35300	2/0 COPPER CONTROL WIRE	1988
35300	3/0 COPPER CONTROL WIRE	1988
35300	4/0 COPPER CONTROL WIRE	1988

Category	Midpoint Description	Vin Year
35300	250 MCM COPPER CONTROL WIRE	1988
35300	350 MCM ALUM CONTROL WIRE	1976
35300	350 MCM COPPER CONTROL WIRE	1983
35300	500 MCM COPPER CONTROL WIRE	1983
35300	500 MCM ALUM CONTROL WIRE	1965
35300	COMPOSITE CABLE - LOW VOLTAGE	1988
35300	COAXIAL CABLE	1988
35300	COMPOSITE CABLE - LOW VOLTAGE	1995
35300	COMPOSITE CABLE - LOW VOLTAGE	1996
35300	#1 COPPER GROUND	1965
35300	GROUNDING AND FITTINGS	1980
35300	GROUNDING AND FITTINGS	1981
35300	GROUNDING AND FITTINGS	1976
35300	GROUNDING AND FITTINGS	1996
35300	GROUNDING AND FITTINGS	1965
35300	GROUNDING AND FITTINGS	1966
35300	GROUNDING AND FITTINGS	1976
35300	#6 COPPER GROUND	1976
35300	#6 COPPER GROUND	1976
35300	#6 COPPER GROUND	1981
35300	#6 COPPER GROUND MAT	1976
35300	#6 COPPER GROUND MAT	1979
35300	#6 COPPER GROUND MAT	1980
35300	#6 COPPER GROUND MAT	1981
35300	#6 COPPER GROUND MAT	1988
35300	#6 COPPER GROUND MAT	1989
35300	1/4 COPPER GROUND	1980
35300	7/16 COPPER GROUND	1976
35300	7/16 COPPER GROUND	1980
35300	7/16 COPPER GROUND	1981
35300	9/16 COPPER GROUND	1988
35300	1/0 COPPER GROUND	1988
35300	2/0 COPPER GROUND	1965
35300	2/0 COPPER GROUND	1966
35300	2/0 COPPER GROUND	1976
35300	2/0 COPPER GROUND	1979
35300	2/0 COPPER GROUND	1980
35300	2/0 COPPER GROUND	1981
35300	2/0 COPPER GROUND	1989
35300	4/0 COPPER GROUND	1988
35300	4/0 ALUMINUM GROUND	1966

Category	Midpoint Description	Vin Year
35300	250 MCM COPPER GROUND	1965
35300	250 MCM COPPER GROUND	1972
35300	250 MCM COPPER GROUND	1976
35300	250 MCM COPPER GROUND	1979
35300	250 MCM COPPER GROUND	1980
35300	250 MCM COPPER GROUND	1981
35300	250 MCM COPPER GROUND	1983
35300	250 MCM COPPER GROUND	1989
35300	350 MCM COPPER GROUND	1983
35300	500 MCM COPPER GROUND	1965
35300	500 MCM COPPER GROUND	1966
35300	500 MCM COPPER GROUND	1983
35300	500 MCM COPPER GROUND	1988
35300	CONDUIT & FITTINGS ABOVE GROUN	1966
35300	CONDUIT & FITTINGS ABOVE GROUN	1976
35300	CONDUIT & FITTINGS ABOVE GROUN	1981
35300	CONDUIT & FITTINGS ABOVE GROUN	1983
35300	CONDUIT & FITTINGS ABOVE GROUN	1988
35300	CONDUIT & FITTINGS ABOVE GROUN	1988
35300	CONDUIT & FITTINGS ABOVE GROUN	1988
35300	CONDUIT & FITTINGS ABOVE GROUN	1966
35300	CONDUIT & FITTINGS ABOVE GROUN	1976
v35300	CONDUIT & FITTINGS ABOVE GROUN	1981
35300	CONDUIT & FITTINGS ABOVE GROUN	1988
35300	CONDUIT & FITTINGS ABOVE GROUN	1965
35300	CONDUIT & FITTINGS ABOVE GROUN	1983
35300	CONDUIT & FITTINGS ABOVE GROUN	1965
35300	CONDUIT & FITTINGS ABOVE GROUN	1976
35300	CONDUIT & FITTINGS ABOVE GROUN	1980
35300	CONDUIT & FITTINGS ABOVE GROUN	1988
35300	CONDUIT & FITTINGS ABOVE GROUN	1966
35300	CONDUIT & FITTINGS ABOVE GROUN	1976
35300	CONDUIT & FITTINGS ABOVE GROUN	1976
35300	CONDUIT & FITTINGS ABOVE GROUN	1980
35300	CONDUIT & FITTINGS ABOVE GROUN	1980
35300	CONDUIT & FITTINGS ABOVE GROUN	1981
35300	CONDUIT & FITTINGS ABOVE GROUN	1988
35300	2" - 3-1/2" CONDUIT	1976
35300	2" - 3-1/2" CONDUIT	1980
35300	2" - 3-1/2" CONDUIT	1981
35300	2" - 3-1/2" CONDUIT	1988

Category	Midpoint Description	Vin Year
35300	2" - 3-1/2" CONDUIT	1980
35300	2" - 3-1/2" CONDUIT	1965
35300	2" - 3-1/2" CONDUIT	1988
35300	2" - 3-1/2" CONDUIT	1965
35300	2" - 3-1/2" CONDUIT	1976
35300	2" - 3-1/2" CONDUIT	1988
35300	2" - 3-1/2" CONDUIT	1976
35300	2" - 3-1/2" CONDUIT	1980
35300	2" - 3-1/2" CONDUIT	1981
35300	2" - 3-1/2" CONDUIT	1983
35300	2" - 3-1/2" CONDUIT	1980
35300	2" - 3-1/2" CONDUIT	1981
35300	2" - 3-1/2" CONDUIT	1983
35300	2" - 3-1/2" CONDUIT	1988
35300	4" CONDUIT	1965
35300	4" CONDUIT	1976
35300	4" CONDUIT	1979
35300	4" CONDUIT	1980
35300	4" CONDUIT	1981
35300	4" CONDUIT	1989
35300	4" CONDUIT	1980
35300	4" CONDUIT	1989
35300	5" CONDUIT	1965
35300	5" CONDUIT	1981
35300	6" CONDUIT	1988
35300	SMALL ELECTRICAL ENCLOSURE	1988
35300	SMALL ELECTRICAL ENCLOSURE	1988
35300	SMALL ELECTRICAL ENCLOSURE	1988
35300	SMALL ELECTRICAL ENCLOSURE	1988
35300	SMALL ELECTRICAL ENCLOSURE	1976
35300	SMALL ELECTRICAL ENCLOSURE	1980
35300	SMALL ELECTRICAL ENCLOSURE	1981
35300	SMALL ELECTRICAL ENCLOSURE	1983
35300	25KVA 34KV GRND XFMR	1988
35300	UNDER 15KVA LOCAL SERVICE XFMR	1980
35300	UNDER 15KVA LOCAL SERVICE XFMR	1988
35300	75KVA LOCAL SERVICE XFMR	1983
35300	100-166KVA LOCAL SERVICE XFMR	1983
35300	100-166KVA LOCAL SERVICE XFMR	1988
35300	167-499KVA LOCAL SERVICE XFMR	1981
35300	35KV OR LESS 1 PH REGULATOR	1988



Category	Midpoint Description	Vin Year
35300	35KV OR LESS 1 PH REGULATOR	1988
35300	35KV OR LESS 1 PH REGULATOR	1991
35300	35KV OR LESS 1 PH REGULATOR	1988
35300	35KV OR LESS 1 PH REGULATOR	1988
35300	CONTROL RACK/PANEL FRAME	1976
35300	CONTROL RACK/PANEL FRAME	1989
35300	CONTROL RACK/PANEL FRAME	1965
35300	CONTROL RACK/PANEL FRAME	1965
35300	CONTROL RACK/PANEL FRAME	1965
35300	CONTROL RACK/PANEL FRAME	1996
35300	CONTROL RACK/PANEL FRAME	1988
35300	CONTROL RACK/PANEL FRAME	1988
35300	CONTROL RACK/PANEL FRAME	1988
35300	CONTROL RACK/PANEL FRAME	1988
35300	CONTROL RACK/PANEL FRAME	1965
35300	CONTROL RACK/PANEL FRAME	1976
35300	CONTROL RACK/PANEL FRAME	1976
35300	CONTROL RACK/PANEL FRAME	1976
35300	CONTROL RACK/PANEL FRAME	1976
35300	CONTROL RACK/PANEL FRAME	1980
35300	CONTROL RACK/PANEL FRAME	1983
35300	CONTROL RACK/PANEL FRAME	1983
35300	CONTROL RACK/PANEL FRAME	1989
35300	CONTROL RACK/PANEL FRAME	1989
35300	CONTROL RACK/PANEL FRAME	1989
35300	CONTROL RACK/PANEL FRAME	1995
35300	CONTROL RACK/PANEL FRAME	1995
35300	CONTROL RACK/PANEL FRAME	1996
35300	CONTROL RACK/PANEL FRAME	1988
35300	CONTROL RACK/PANEL FRAME	1993
35300	CONTROL RACK/PANEL FRAME	1993
35300	CONTROL RACK/PANEL FRAME	1965
35300	CONTROL RACK/PANEL FRAME	1976
35300	CONTROL RACK/PANEL FRAME	1996
35300	CONTROL RACK/PANEL FRAME	1996
35300	CONTROL RACK/PANEL FRAME	1976
35300	CONTROL RACK/PANEL FRAME	1988
35300	CONTROL RACK/PANEL FRAME	1988
35300	PROTECTION EQUIPMENT	1988
35300	PROTECTION EQUIPMENT	1988
35300	PROTECTION EQUIPMENT	1988

Category	Midpoint Description	Vin Year
35300	PROTECTION EQUIPMENT	1981
35300	PROTECTION EQUIPMENT	1981
35300	PROTECTION EQUIPMENT	1989
35300	PROTECTION EQUIPMENT	1981
35300	PROTECTION EQUIPMENT	1981
35300	PROTECTION EQUIPMENT	1981
35300	PROTECTION EQUIPMENT	1981
35300	CONTROL COMPUTER & PERIPHERALS	1996
35300	CONTROL COMPUTER & PERIPHERALS	1995
35300	PROTECTION EQUIPMENT	1995
35300	PROTECTION EQUIPMENT	1995
35300	PROTECTION EQUIPMENT	1996
35300	PROTECTION EQUIPMENT	1995
35300	PROTECTION EQUIPMENT	1995
35300	PROTECTION EQUIPMENT	1996
35300	PROTECTION EQUIPMENT	1996
35300	PROTECTION EQUIPMENT	1996
35300	PROTECTION EQUIPMENT	1996
35300	PROTECTION EQUIPMENT	1996
35300	PROTECTION EQUIPMENT	1981
35300	PROTECTION EQUIPMENT	1995
35300	PROTECTION EQUIPMENT	1995
35300	PROTECTION EQUIPMENT	1996
35300	PROTECTION EQUIPMENT	1996
35300	PROTECTION EQUIPMENT	1988
35300	PROTECTION EQUIPMENT	1994
35300	ALARM/MONITORING EQUIPMENT	1994
35300	ALARM/MONITORING EQUIPMENT	1993
35300	ALARM/MONITORING EQUIPMENT	1981
35300	ALARM/MONITORING EQUIPMENT	1994
35300	ALARM/MONITORING EQUIPMENT	1994
35300	ALARM/MONITORING EQUIPMENT	1989
35300	CONTROL COMPUTER & PERIPHERALS	1989
35300	CONTROL COMPUTER & PERIPHERALS	1989
35300	PROTECTION EQUIPMENT	1989
35300	PROTECTION EQUIPMENT	1989
35300	PROTECTION EQUIPMENT	1989
35300	PROTECTION EQUIPMENT	1989
35300	CONTROL EQUIPMENT	1982
35300	CONTROL EQUIPMENT	1984
35300	CONTROL EQUIPMENT	1983
35300	CONTROL EQUIPMENT	1965
35300	CONTROL EQUIPMENT	1976

Category	Midpoint Description	Vin Year
35300	CONTROL EQUIPMENT	1965
35300	CONTROL EQUIPMENT	1976
35300	CONTROL EQUIPMENT	1980
35300	CONTROL EQUIPMENT	1980
35300	CONTROL EQUIPMENT	1965
35300	CONTROL EQUIPMENT	1976
35300	CONTROL EQUIPMENT	1980
35300	CONTROL EQUIPMENT	1981
35300	CONTROL EQUIPMENT	1980
35300	CONTROL EQUIPMENT	1976
35300	CONTROL EQUIPMENT	1979
35300	CONTROL EQUIPMENT	1980
35300	CONTROL EQUIPMENT	1981
35300	CONTROL EQUIPMENT	1976
35300	CONTROL EQUIPMENT	1976
35300	CONTROL EQUIPMENT	1980
35300	CONTROL EQUIPMENT	1980
35300	CONTROL EQUIPMENT	1981
35300	CONTROL EQUIPMENT	1980
35300	CONTROL EQUIPMENT	1983
35300	CONTROL EQUIPMENT	1984
35300	CONTROL EQUIPMENT	1985
35300	CONTROL EQUIPMENT	1983
35300	CONTROL EQUIPMENT	1985
35300	CONTROL EQUIPMENT	1988
35300	CONTROL EQUIPMENT	1988
35300	CONTROL EQUIPMENT	1988
35300	CONTROL EQUIPMENT	1988
35300	CONTROL EQUIPMENT	1988
35300	CONTROL EQUIPMENT	1988
35300	CONTROL EQUIPMENT	1989
35300	CONTROL EQUIPMENT	1989
35300	CONTROL EQUIPMENT	1989
35300	CONTROL EQUIPMENT	1989
35300	CONTROL EQUIPMENT	1996
35300	CONTROL EQUIPMENT	1993
35300	CONTROL EQUIPMENT	1993
35300	CONTROL EQUIPMENT	1995
35300	CONTROL EQUIPMENT	1995
35300	CONTROL EQUIPMENT	1996
35300	CONTROL EQUIPMENT	1996
35300	CONTROL EQUIPMENT	1996

Category	Midpoint Description	Vin Year
35300	CONTROL EQUIPMENT	1989
35300	CONTROL EQUIPMENT	1985
35300	CONTROL EQUIPMENT	1985
35300	SCADA RACK/PANEL FRAME	1981
35300	SCADA RACK/PANEL FRAME	1990
35300	SCADA EQUIPMENT	1991
35300	SCADA EQUIPMENT	1990
35300	COMMUNICATIONS EQUIP	1965
35300	COMMUNICATIONS EQUIP	1983
35300	COMMUNICATIONS EQUIP	1984
35300	OIL STORAGE TANKS	1988
35300	YARD LOCAL SERV OR LOAD CENTER	1966
35300	YARD LOCAL SERV OR LOAD CENTER	1983
35300	YARD LOCAL SERV OR LOAD CENTER	1988
35300	LOAD CENTER, AC	1976
35300	LOAD CENTER, AC	1980
35300	LOAD CENTER, AC	1981
35300	LOAD CENTER, AC	1983
35300	LOAD CENTER, AC	1988
35300	LOAD CENTER, DC	1965
35300	LOAD CENTER, DC	1976
35300	LOAD CENTER, DC	1979
35300	LOAD CENTER, DC	1981
35300	LOAD CENTER, DC	1983
35300	LOAD CENTER, DC	1995
35300	10 - 40 AMP CIR BRKR	1989
35300	10 - 40 AMP CIR BRKR	1995
35300	41 - 100 AMP CIR BRKR	1992
35300	3 POLE DISCONNECT	1988
35300	TRANSFER SWITCH	1988
35300	TRANSFER SWITCH	1990
35300	ALARM SYSTEMS-WIRED CIRCUITS	1992
35300	MISC OFFICE FURNITURE	1968
35300	MISC OFFICE FURNITURE	1938
35300	MISC OFFICE FURNITURE	1981
35300	MISC OFFICE FURNITURE	1981
35300	CRT / MONITOR	1954
35300	CHAIR	1976
35300	CHAIR	1956
35300	CHAIR	1968
35300	CHAIR	1974

Category	Midpoint Description	Vin Year
35300	CHAIR	1974
35300	CHAIR	1975
35300	DESK	1976
35300	DESK	1950
35300	FILE CABINET	1976
35300	FILE CABINET	1934
35300	FILE CABINET	1966
35300	DRAFTING TABLE	1975
35300	TABLE	1938
35300	TABLE	1968
35300	HYDROGEN ANALYZER	1988
35300	LOCKER	1954
35300	MODEM	1988
35300	VACUUM GAUGE	1988
35300	WISE	1984
35300	SIGN	1988
35300	COMPUTER AND PERIPHERALS	1992
35300	PRINTER	1988
35300	PRINTER	1989
35300	PRINTER	1992
35300	PRINTER	1992
35300	INTERCOM SYSTEM	1976
39720	MICROWAVE, PANEL UNIT	1999
39720	MICROWAVE, CARD UNIT	1999
39720	MICROWAVE, RADIO	1999
39720	MICROWAVE, CARD UNIT	1999
39720	MICROWAVE, EQUIPMENT	1999
39720	MICROWAVE, CARD UNIT	1999
39720	MICROWAVE, EQUIPMENT	1999
39720	MICROWAVE, CARD UNIT	1999
35300	CONTROL RACK/PANEL FRAME	1999
35300	CONTROL COMPUTER & PERIPHERALS	1999
35200	OUTDOOR CABINET FND	1999
35300	#18 - #19 CONTROL WIRE	1999
35300	#14 - #16 CONTROL WIRE	1999
35300	#10 - #12 CONTROL WIRE	1999
35300	#1 - #6 CONTROL WIRE	1999
35300	#6 COPPER GROUND MAT	1999
35300	250 MCM COPPER GROUND	1999
35300	4" CONDUIT	1999
35300	SMALL ELECTRICAL ENCLOSURE	1999

Category	Midpoint Description	Vin Year
35300	#10 - #12 CONTROL WIRE	1999
35300	ALARM/MONITORING EQUIPMENT	1999
35300	CONTROL COMPUTER & PERIPHERALS	1999
35300	CONTROL WIRE - LOW VOLTAGE	1999
35300	#18 - #19 CONTROL WIRE	1999
35300	#10 - #12 CONTROL WIRE	1999
35300	FIBER OPTIC CABLE	2001
39720	MICROWAVE, BATTERY	2000
39720	MICROWAVE, EQUIPMENT	2000
35300	CONTROL WIRE - LOW VOLTAGE	2001
35300	#10 - #12 CONTROL WIRE	2001
35300	COAXIAL CABLE	2001
35300	FIBER OPTIC CABLE	2001
35300	COMPUTER AND PERIPHERALS	2001
35200	COMPLETE STATION BUILDING	2001
35200	SMOKE DETECTOR	2001
35200	CEMENT WALL (FENCE)	1998
35300	CONTROL RACK/PANEL FRAME	1998
35300	CONTROL RACK/PANEL FRAME	1998
35300	ALARM/MONITORING EQUIPMENT	1998
35300	ALARM/MONITORING EQUIPMENT	2002
35300	SCADA RACK/PANEL FRAME	2002
35300	SCADA RACK/PANEL FRAME	2002
35300	SCADA RACK/PANEL FRAME	2002
35300	SCADA RACK/PANEL FRAME	2002
35300	SCADA RACK/PANEL FRAME	2002
35300	SCADA EQUIPMENT	2002
35300	SCADA EQUIPMENT	2002
35300	SCADA EQUIPMENT	2002
35300	2/0 AWG CONDUCTOR COPPER	2002
35300	250 MCM CONDUCTOR COPPER	2002
35300	500 MCM CONDUCTOR COPPER	2002
35300	#18 - #19 CONTROL WIRE	2002
35300	#14 - #16 CONTROL WIRE	2002
35300	#10 - #12 CONTROL WIRE	2002
35300	#6 COPPER GROUND	2002
35300	2" - 3-1/2" CONDUIT	2002
35300	4" CONDUIT	2002
35300	PROTECTION EQUIPMENT	2002
35300	PROTECTION EQUIPMENT	2004
35300	PROTECTION EQUIPMENT	2004

Category	Midpoint Description	Vin Year
35300	PROTECTION EQUIPMENT	2004
35300	PROTECTION EQUIPMENT	2004
35300	COMMUNICATIONS EQUIP	2004
35300	COMMUNICATIONS EQUIP	2004
35300	COMMUNICATIONS EQUIP	2004
35300	COMMUNICATIONS EQUIP	2004
35200	CONDUIT & FITTINGS UNDERGROUND	2004
35300	CONTROL WIRE - LOW VOLTAGE	2004
35300	GROUNDING AND FITTINGS	2004
35300	CONTROL RACK/PANEL FRAME	2004
35300	CONTROL RACK/PANEL FRAME	2004
35300	PROTECTION EQUIPMENT	2004
35300	SCADA EQUIPMENT	2004
39720	MICROWAVE, RADIO	2005
39720	MICROWAVE, EQUIPMENT	2005
35300	SCADA EQUIPMENT	2005
35300	CONTROL WIRE - LOW VOLTAGE	2005
35300	CONTROL EQUIPMENT	2005
35300	METERING EQUIPMENT	2005
35300	METERING EQUIPMENT	2005
35300	METER	2005
35300	130 VOLT BATTERY CHARGER	2004
35300	130 VOLT BATTERY	2004
35300	BATTERY RACK	2004
35300	SAFETY SWITCH	2004
35200	WOOD POLE - COMMUNICATION	2006
35300	FIBER OPTIC CABLE	2006
35300	COMMUNICATIONS EQUIP	2006
35300	COMPUTER AND PERIPHERALS	2006
35300	CONTROL WIRE - LOW VOLTAGE	2006
35300	CONTROL RACK/PANEL FRAME	2006
35300	PROTECTION EQUIPMENT	2006
35300	CONTROL EQUIPMENT	2006
35300	CONTROL EQUIPMENT	2006
35300	130 VOLT BATTERY CHARGER	2006
35300	130 VOLT BATTERY	2006
35300	BATTERY RACK	2006
35300	SAFETY SWITCH	2006
35200	CONDUIT & FITTINGS UNDERGROUND	2007
35200	CONDUIT & FITTINGS UNDERGROUND	2007
35200	WOOD POLE - COMMUNICATION	2007

Category	Midpoint Description	Vin Year
35200	WOOD POLE - COMMUNICATION	2007
35200	WOOD POLE - COMMUNICATION	2007
35200	WOOD POLE - COMMUNICATION	2007
35300	MISC TEST EQUIPMENT	2007
35200	CONDUIT & FITTINGS UNDERGROUND	2006
35300	BARRIER - FENCE, EQUIP PROT	2006
35300	CONTROL WIRE - LOW VOLTAGE	2006
35300	CONTROL RACK/PANEL FRAME	2006
35300	CONTROL RACK/PANEL FRAME	2006
35300	PROTECTION EQUIPMENT	2006
35300	SCADA RACK/PANEL FRAME	2006
35300	SCADA EQUIPMENT	2006
35300	SCADA COMPUTER AND PERIPHERALS	2006
35300	CONTROL WIRE - LOW VOLTAGE	2006
35300	GROUNDING AND FITTINGS	2006
35300	CONTROL EQUIPMENT	2006
35300	ALARM/MONITORING EQUIPMENT	2007
35300	CONTROL RACK/PANEL FRAME	2007
35300	CONTROL RACK/PANEL FRAME	2007
35300	CONTROL RACK/PANEL FRAME	2007
35300	CONTROL RACK/PANEL FRAME	2007
35300	CONTROL RACK/PANEL FRAME	2007
35300	CONTROL RACK/PANEL FRAME	2007
35300	CONTROL RACK/PANEL FRAME	2007
35300	CONTROL RACK/PANEL FRAME	2007
35300	CONTROL RACK/PANEL FRAME	2007
35300	CONTROL RACK/PANEL FRAME	2007
35300	CONTROL RACK/PANEL FRAME	2007
35300	PROTECTION EQUIPMENT	2007
35300	PROTECTION EQUIPMENT	2007
35300	PROTECTION EQUIPMENT	2007
35300	PROTECTION EQUIPMENT	2007
35300	ALARM/MONITORING EQUIPMENT	2007
35300	ALARM/MONITORING EQUIPMENT	2007
35300	SCADA RACK/PANEL FRAME	2007
35300	SCADA RACK/PANEL FRAME	2007
35300	SCADA EQUIPMENT	2007
35300	SCADA EQUIPMENT	2007
35300	SCADA COMPUTER AND PERIPHERALS	2007
35300	SCADA COMPUTER AND PERIPHERALS	2007
35300	COMM RACK/PANEL FRAME	2007
35300	COMM RACK/PANEL FRAME	2007



Category	Midpoint Description	Vin Year
35300	COMM RACK/PANEL FRAME	2007
35300	COMM RACK/PANEL FRAME	2007
35300	DISTANCE / FAULT LOCATOR	2007
35300	DISTANCE / FAULT LOCATOR	2007
35300	COMMUNICATIONS EQUIP	2007
35300	COMMUNICATIONS EQUIP	2007
35300	COMMUNICATIONS EQUIP	2007
35300	COMMUNICATIONS EQUIP	2007
35300	COMMUNICATIONS EQUIP	2007
35300	COMMUNICATIONS EQUIP	2007
35300	48 VOLT BATTERY CHARGER	2007
35300	48 VOLT BATTERY CHARGER	2007
35300	48 VOLT BATTERY	2007
35300	48 VOLT BATTERY	2007
35300	BATTERY RACK	2007
35300	BATTERY RACK	2007
35300	BATTERY RACK	2007
35300	BATTERY RACK	2007
35300	AUXILIARY LOAD CENTER	2007
35300	AUXILIARY LOAD CENTER	2007
35300	TRANSFER SWITCH	2007
35300	TRANSFER SWITCH	2007
35200	CONDUIT & FITTINGS UNDERGROUND	2008
35300	CONTROL WIRE - LOW VOLTAGE	2008
39710	TELEPHONE, MISC EQUIPMENT	2009
39740	FIBER, MISC EQUIPMENT	2009
39740	FIBER, WIRE/CABLE	2009
35300	CONTROL WIRE - LOW VOLTAGE	2009
35300	GROUNDING AND FITTINGS	2009
35300	CONDUIT & FITTINGS ABOVE GROUN	2009
35300	COMMUNICATIONS EQUIP	2006
35200	SUPERSTRUCTURE ROOF	2009
35300	CONTROL WIRE - LOW VOLTAGE	2009
35300	PROTECTION EQUIPMENT	2009
35300	CONTROL WIRE - LOW VOLTAGE	2010
35300	GROUNDING AND FITTINGS	2010
35300	CONDUIT & FITTINGS ABOVE GROUN	2010
35300	SMALL ELECTRICAL ENCLOSURE	2010
35300	CONTROL WIRE - LOW VOLTAGE	2009
35300	CONDUIT & FITTINGS ABOVE GROUN	2009
35300	SMALL ELECTRICAL ENCLOSURE	2009

Category	Midpoint Description	Vin Year
35300	BUS - CONDUCTOR WITH FITTINGS	2010
35300	CONTROL WIRE - LOW VOLTAGE	2010
35300	YARD LOCAL SERV OR LOAD CENTER	2010
35300	TRANSFER SWITCH	2010
35200	CONDUIT & FITTINGS UNDERGROUND	2009
35300	COAXIAL CABLE	2009
35300	COMM RACK/PANEL FRAME	2009
35300	COMMUNICATIONS EQUIP	2009
35300	CONTROL WIRE - LOW VOLTAGE	2010
35300	CONDUIT & FITTINGS ABOVE GROUN	2010
35200	CONDUIT & FITTINGS UNDERGROUND	2010
35300	CONTROL WIRE - LOW VOLTAGE	2010
35300	CONTROL WIRE - LOW VOLTAGE	2010
35300	CONTROL WIRE - LOW VOLTAGE	2011
35300	COAXIAL CABLE	2011
35300	CONDUIT & FITTINGS ABOVE GROUN	2011
35300	MISC TEST EQUIPMENT	2011
35200	CONDUIT & FITTINGS UNDERGROUND	2010
35200	CONDUIT & FITTINGS UNDERGROUND	2010
35200	CONCRETE MANHOLE W/COVER	2010
35200	CONCRETE MANHOLE W/COVER	2010
35300	COMPOSITE CABLE - LOW VOLTAGE	2010
35300	COMPOSITE CABLE - LOW VOLTAGE	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	PROTECTION EQUIPMENT	2010
35300	PROTECTION EQUIPMENT	2010
35300	PROTECTION EQUIPMENT	2010
35300	PROTECTION EQUIPMENT	2010

Category	Midpoint Description	Vin Year
35300	PROTECTION EQUIPMENT	2010
35300	PROTECTION EQUIPMENT	2010
35300	PROTECTION EQUIPMENT	2010
35300	PROTECTION EQUIPMENT	2010
35300	CONTROL COMPUTER & PERIPHERALS	2010
35300	CONTROL COMPUTER & PERIPHERALS	2010
35300	CONTROL COMPUTER & PERIPHERALS	2010
35300	CONTROL COMPUTER & PERIPHERALS	2010
35300	CONTROL COMPUTER & PERIPHERALS	2010
35300	CONTROL COMPUTER & PERIPHERALS	2010
35300	COMMUNICATIONS EQUIP	2010
35300	COMMUNICATIONS EQUIP	2010
35300	COMMUNICATIONS EQUIP	2010
35300	COMMUNICATIONS EQUIP	2010
35300	COMMUNICATIONS EQUIP	2010
35300	COMMUNICATIONS EQUIP	2010
35300	COMMUNICATIONS EQUIP	2010
35300	COMMUNICATIONS EQUIP	2010
35300	COMMUNICATIONS EQUIP	2010
35300	COMMUNICATIONS EQUIP	2010
35300	COMMUNICATIONS EQUIP	2010
35300	COMMUNICATIONS EQUIP	2010
35300	COMMUNICATIONS EQUIP	2010
35300	COMMUNICATIONS EQUIP	2010
35300	COMMUNICATIONS EQUIP	2010
35200	COMPLETE STATION BUILDING	2011
35200	CONCRETE SURFACE TRENCH W/LIDS	2011
35300	GROUNDING AND FITTINGS	2011
35300	CONTROL WIRE - LOW VOLTAGE	2011
35300	SMALL ELECTRICAL ENCLOSURE	2011
35300	SWITCH - AIR BREAK OR BYPASS	2011
35300	CONTROL RACK/PANEL FRAME	2011
35300	CONTROL RACK/PANEL FRAME	2011
35300	CONTROL RACK/PANEL FRAME	2011
35300	CONTROL RACK/PANEL FRAME	2011
35300	PROTECTION EQUIPMENT	2011
35300	PROTECTION EQUIPMENT	2011
35300	PROTECTION EQUIPMENT	2011
35300	COMMUNICATIONS EQUIP	2011
35300	COMMUNICATIONS EQUIP	2011
35300	CONTROL WIRE - LOW VOLTAGE	2011
35300	CONTROL RACK/PANEL FRAME	2011

Category	Midpoint Description	Vin Year
35300	PROTECTION EQUIPMENT	2011
35300	COMMUNICATIONS EQUIP	2011
35300	COMMUNICATIONS EQUIP	2011
35300	COMMUNICATIONS EQUIP	2011
39720	MICROWAVE, EQUIPMENT	2010
39720	MICROWAVE, WIRE/CABLE	2010
35300	CONTROL WIRE - LOW VOLTAGE	2012
35300	COMM RACK/PANEL FRAME	2012
35300	COMMUNICATIONS EQUIP	2012
35300	CONTROL WIRE - LOW VOLTAGE	2012
35300	FIBER OPTIC CABLE	2012
35300	CONDUIT & FITTINGS ABOVE GROUN	2012
35300	SCADA EQUIPMENT	2012
35300	PROTECTION EQUIPMENT	2012
35300	MISC TEST EQUIPMENT	2011
35300	PROTECTION EQUIPMENT	2012
35300	PROTECTION EQUIPMENT	2012
35300	COMMUNICATIONS EQUIP	2012
35300	COMMUNICATIONS EQUIP	2012
35300	PROTECTION EQUIPMENT	2004
35300	PROTECTION EQUIPMENT	2004
35300	PROTECTION EQUIPMENT	2004
35300	PROTECTION EQUIPMENT	2004
35300	COMMUNICATIONS EQUIP	2004
35300	COMMUNICATIONS EQUIP	2004
35300	COMMUNICATIONS EQUIP	2004
35300	COMMUNICATIONS EQUIP	2004
35200	CONDUIT & FITTINGS UNDERGROUND	2010
35200	CONDUIT & FITTINGS UNDERGROUND	2010
35200	CONCRETE MANHOLE W/COVER	2010
35200	CONCRETE MANHOLE W/COVER	2010
35300	COMPOSITE CABLE - LOW VOLTAGE	2010
35300	COMPOSITE CABLE - LOW VOLTAGE	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010

Category	Midpoint Description	Vin Year
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	CONTROL RACK/PANEL FRAME	2010
35300	PROTECTION EQUIPMENT	2010
35300	PROTECTION EQUIPMENT	2010
35300	PROTECTION EQUIPMENT	2010
35300	PROTECTION EQUIPMENT	2010
35300	PROTECTION EQUIPMENT	2010
35300	PROTECTION EQUIPMENT	2010
35300	PROTECTION EQUIPMENT	2010
35300	PROTECTION EQUIPMENT	2010
35300	CONTROL COMPUTER & PERIPHERALS	2010
35300	CONTROL COMPUTER & PERIPHERALS	2010
35300	CONTROL COMPUTER & PERIPHERALS	2010
35300	CONTROL COMPUTER & PERIPHERALS	2010
35300	CONTROL COMPUTER & PERIPHERALS	2010
35300	CONTROL COMPUTER & PERIPHERALS	2010
35300	COMMUNICATIONS EQUIP	2010
35300	COMMUNICATIONS EQUIP	2010
35300	COMMUNICATIONS EQUIP	2010
35300	COMMUNICATIONS EQUIP	2010
35300	COMMUNICATIONS EQUIP	2010
35300	COMMUNICATIONS EQUIP	2010
35300	COMMUNICATIONS EQUIP	2010
35300	COMMUNICATIONS EQUIP	2010
35300	COMMUNICATIONS EQUIP	2010
35300	COMMUNICATIONS EQUIP	2010
35300	COMMUNICATIONS EQUIP	2010
35300	COMMUNICATIONS EQUIP	2010
35300	COMMUNICATIONS EQUIP	2010
35300	COMMUNICATIONS EQUIP	2010
35200	CONDUIT & FITTINGS UNDERGROUND	2007
35200	CONDUIT & FITTINGS UNDERGROUND	2007
35200	CONCRETE MANHOLE W/COVER	2007
35200	CONCRETE MANHOLE W/COVER	2007
35200	WOOD POLE - COMMUNICATION	2007
35200	WOOD POLE - COMMUNICATION	2007
35200	WOOD POLE - COMMUNICATION	2007

Category	Midpoint Description	Vin Year
35200	WOOD POLE - COMMUNICATION	2007
35300	COMMUNICATIONS EQUIP	2007
35300	COMMUNICATIONS EQUIP	2007
35300	CONTROL WIRE - LOW VOLTAGE	2012
35300	CONTROL RACK/PANEL FRAME	2012
35300	PROTECTION EQUIPMENT	2012
35300	METERING EQUIPMENT	2012
35200	CONCRETE SURFACE TRENCH W/LIDS	2013
35200	CONDUIT & FITTINGS UNDERGROUND	2013
35300	CONTROL WIRE - LOW VOLTAGE	2013
35300	GROUNDING AND FITTINGS	2013
35300	UNDER 15KVA LOCAL SERVICE XFMR	2013
35200	SITE PREPARATION & IMPROVEMENT	2013
35200	YARD LIGHT SYSTEM	2013
35200	CONCRETE SURFACE TRENCH W/LIDS	2013
35300	CONTROL WIRE - LOW VOLTAGE	2013
35300	GROUNDING AND FITTINGS	2013
35300	AUXILIARY LOAD CENTER	2013
35300	AUXILIARY POWER XFMR 3 PH	2013
35200	CONDUIT & FITTINGS UNDERGROUND	2011
35300	CONTROL WIRE - LOW VOLTAGE	2011
35300	GROUNDING AND FITTINGS	2011
35200	SITE PREPARATION & IMPROVEMENT	2013
35200	CONDUIT & FITTINGS UNDERGROUND	2013
35300	CONTROL WIRE - LOW VOLTAGE	2013
35300	CONTROL RACK/PANEL FRAME	2013
35300	CONTROL RACK/PANEL FRAME	2013
35300	YARD LOCAL SERV OR LOAD CENTER	2013

EXHIBIT C

Ownership Interests; Directional Capacity Allocations; Directional Capacity Allocation Percentages<sup>3</sup>

Transmission Lines	A	B	C	D	E	F			G			H	I	J	K	L	M			
						Directional Capacity Allocation (MW)			Directional Capacity Allocation (MW)									Directional Capacity Allocation (%)		
						Segment Ownership Interests	IPC	PAC	West to East	IPC	PAC							TOTAL	East to West	IPC
Jim Bridger West Transmission Path (19)	29.0%	71.0%	33.3	200.0	233.3	266.7	533.3	800.0	14.3%	85.7%	33.3%	85.7%	33.3%	85.7%	33.3%	85.7%	33.3%	PAC		
Bridger-Goshen 345 KV	29.0%	71.0%	33.3	200.0	233.3	266.7	533.3	800.0	14.3%	85.7%	33.3%	85.7%	33.3%	85.7%	33.3%	85.7%	33.3%	PAC		
Bridger-Populus #1 345 KV	29.0%	71.0%	33.3	200.0	233.3	266.7	533.3	800.0	14.3%	85.7%	33.3%	85.7%	33.3%	85.7%	33.3%	85.7%	33.3%	PAC		
Bridger-Populus #2 345 KV	29.0%	71.0%	33.3	200.0	233.3	266.7	533.3	800.0	14.3%	85.7%	33.3%	85.7%	33.3%	85.7%	33.3%	85.7%	33.3%	PAC		
Bridger West Transmission Path (19)	100.0	600.0	700.0	800.0	1600.0	2400.0	800.0	1600.0	14.3%	85.7%	33.3%	85.7%	33.3%	85.7%	33.3%	85.7%	33.3%	PAC		

Transmission Lines	A	B	C	D	E	F			G			H	I	J	K	L	M			
						Directional Capacity Allocation (MW)			Directional Capacity Allocation (MW)									Directional Capacity Allocation (%)		
						Segment Ownership Interests	IPC	PAC	West to East	IPC	PAC							TOTAL	East to West	IPC
Populus West Transmission	29.0%	71.0%	33.3	200.0	233.3	266.7	533.3	800.0	14.3%	85.7%	33.3%	85.7%	33.3%	85.7%	33.3%	85.7%	33.3%	PAC		
Populus-Kinport 345 KV	29.0%	71.0%	33.3	200.0	233.3	266.7	533.3	800.0	14.3%	85.7%	33.3%	85.7%	33.3%	85.7%	33.3%	85.7%	33.3%	PAC		
Populus-Borah #1 345 KV	29.0%	71.0%	33.3	200.0	233.3	266.7	533.3	800.0	14.3%	85.7%	33.3%	85.7%	33.3%	85.7%	33.3%	85.7%	33.3%	PAC		
Populus-Borah #2 345 KV	0.0%	100.0%	0.0	800.0	800.0	0.0	800.0	800.0	0.0%	100.0%	0.0%	100.0%	0.0%	100.0%	0.0%	100.0%	0.0%	PAC		
Populus West Transmission	15.7%	84.3%	57.1	922.7	956.0	266.7	689.3	956.0	6.0%	96.5%	27.9%	96.5%	27.9%	96.5%	27.9%	96.5%	27.9%	PAC		

Transmission Lines	A	B	C	D	E	F			G			H	I	J	K	L	M			
						Directional Capacity Allocation (MW)			Directional Capacity Allocation (MW)									Directional Capacity Allocation (%)		
						Segment Ownership Interests	IPC	PAC	West to East	IPC	PAC							TOTAL	East to West	IPC
Goshen Kinport Transmission	15.7%	84.3%	57.1	922.7	956.0	266.7	689.3	956.0	6.0%	96.5%	27.9%	96.5%	27.9%	96.5%	27.9%	96.5%	27.9%	PAC		
Goshen-Kinport 345 KV	15.7%	84.3%	57.1	922.7	956.0	266.7	689.3	956.0	6.0%	96.5%	27.9%	96.5%	27.9%	96.5%	27.9%	96.5%	27.9%	PAC		

<sup>3</sup> An updated list of Directional Capacity Allocations and Directional Capacity Allocation Percentages that reflects any changes between the Execution Date and the Effective Date shall be mutually agreed to by the Parties pursuant to the JPSA and the updated list shall replace the above list effective as of the Effective Date.

**EXECUTION VERSION**

	Segment Ownership Interests		Directional Capacity Allocation (MW)				Directional Capacity Allocation (%)						
	IPC	PAC	West to East		East to West		West to East		East to West				
			IPC	PAC	IPC	PAC	IPC	PAC	IPC	PAC			
Jim Bridger 230 kV Transmission	0.0%	100.0%	0.0	600.0	0.0	600.0	0.0%	100.0%	0.0%	100.0%	0.0%	100.0%	Operator
Bridger-Point of Rocks 230 kV	0.0%	100.0%	0.0	600.0	0.0	600.0	0.0%	100.0%	0.0%	100.0%	0.0%	100.0%	PAC
Bridger-Rock Springs 230 kV	0.0%	100.0%	0.0	600.0	0.0	600.0	0.0%	100.0%	0.0%	100.0%	0.0%	100.0%	PAC

	Segment Ownership Interests		Directional Capacity Allocation (MW)				Directional Capacity Allocation (%)						
	IPC	PAC	West to East		East to West		West to East		East to West				
			IPC	PAC	IPC	PAC	IPC	PAC	IPC	PAC			
Borah West Transmission Path (17)	73.2%	26.8%	521.5	0.0	521.5	470.1	363.3	833.4	100.0%	0.0%	56.4%	43.6%	IPC
Kinport-Midpoint 345 kV	64.4%	35.6%	393.4	0.0	393.4	265.3	363.3	628.6	100.0%	0.0%	42.2%	57.8%	IPC
Borah-Adelaide-Midpoint #1 345 kV	64.4%	35.6%	393.4	0.0	393.4	265.3	363.3	628.6	100.0%	0.0%	42.2%	57.8%	IPC
Borah West Transmission Path (17)	1600.0	0.0	1600.0	0.0	1600.0	1467.0	1090.0	2557.0	100.0%	0.0%	57.4%	42.6%	IPC

	Segment Ownership Interests		Directional Capacity Allocation (MW)				Directional Capacity Allocation (%)						
	IPC	PAC	North to South		South to North		North to South		South to North				
			IPC	PAC	IPC	PAC	IPC	PAC	IPC	PAC			
Goshen-Big Grassy Transmission	37.8%	62.2%	108.0	35.0	143.0	0.0	143.0	143.0	75.5%	24.5%	0.0%	100.0%	PAC
Goshen-Jefferson 161 kV	37.8%	62.2%	108.0	35.0	143.0	0.0	143.0	143.0	75.5%	24.5%	0.0%	100.0%	PAC
Jefferson-Big Grassy 161 kV	37.8%	62.2%	108.0	35.0	143.0	0.0	143.0	143.0	75.5%	24.5%	0.0%	100.0%	PAC

	Segment Ownership Interests		Directional Capacity Allocation (MW)				Directional Capacity Allocation (%)						
	IPC	PAC	West to East		East to West		West to East		East to West				
			IPC	PAC	IPC	PAC	IPC	PAC	IPC	PAC			
Idaho - Northwest Transmission	22.0%	78.0%	450.0	100.0	550.0	0.0	1500.0	1500.0	81.8%	18.2%	0.0%	100.0%	PAC
Hemingway-Summer Lake 500 kV	40.8%	59.2%	325.0	73.0	398.0	0.0	398.0	398.0	81.7%	18.3%	0.0%	100.0%	PAC



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	Segment Ownership Interests		Directional Capacity Allocation (MW)				Directional Capacity Allocation (%)			
			West to East		East to West		West to East		East to West	
	IPC	PAC	IPC	PAC	IPC	PAC	IPC	PAC	IPC	PAC
Midpoint-Hemingway Transmission			700.0	800.0	410.0	1090.0	46.7%	53.3%	27.3%	72.7%
Midpoint-Hemingway 500 kV	37.0%	63.0%	TOTAL	TOTAL	TOTAL	TOTAL				
			1500.0	1500.0	1500.0	1500.0				
			Operator	Operator	Operator	Operator				
			PAC	PAC	PAC	PAC				

	Segment Ownership Interests		Directional Capacity Allocation (MW)				Directional Capacity Allocation (%)			
			West to East		East to West		West to East		East to West	
	IPC	PAC	IPC	PAC	IPC	PAC	IPC	PAC	IPC	PAC
Antelope-Goshen Transmission			0.0	160.0	70.0	90.0	0.0%	100.0%	43.8%	56.3%
Antelope-Goshen 161 kV (25 of 44 segment miles)	21.9%	78.1%	TOTAL	TOTAL	TOTAL	TOTAL				
			160.0	160.0	160.0	160.0				
			Operator	Operator	Operator	Operator				
			PAC	PAC	PAC	PAC				

	Segment Ownership Interests		Directional Capacity Allocation (MW)				Directional Capacity Allocation (%)			
			North to South		South to North		North to South		South to North	
	IPC	PAC	IPC	PAC	IPC	PAC	IPC	PAC	IPC	PAC
American Falls-Malad Transmission			10.0	128.0	0.0	138.0	7.2%	92.8%	0.0%	100.0%
American Falls-Malad 138 kV (29 of 68 segment miles)	3.6%	96.4%	TOTAL	TOTAL	TOTAL	TOTAL				
			138.0	138.0	138.0	138.0				
			Operator	Operator	Operator	Operator				
			PAC	PAC	PAC	PAC				

	Segment Ownership Interests		Directional Capacity Allocation (MW)				Directional Capacity Allocation (%)			
			West to East		East to West		West to East		East to West	
	IPC	PAC	IPC	PAC	IPC	PAC	IPC	PAC	IPC	PAC
Antelope-Scoville Transmission			0.0	260.0	60.0	200.0	0.0%	100.0%	23.1%	76.9%
Antelope-Scoville 138 kV (two circuits)	11.5%	88.5%	TOTAL	TOTAL	TOTAL	TOTAL				
			260.0	260.0	260.0	260.0				
			Operator	Operator	Operator	Operator				
			PAC	PAC	PAC	PAC				

A B C D E F G H I J K L M

**Substations**

Note: The capacity of a Transformer Terminal may be in only one direction.

	Segment Ownership Interests		Directional Capacity Allocation (MW)				Directional Capacity Allocation (%)						
			West to East		East to West		West to East		East to West				
	IPC	PAC	IPC	PAC	TOTAL	IPC	PAC	TOTAL	IPC	PAC	IPC	PAC	
Three Mile Knoll Substation													
Jim Bridger Terminal (Sh. Reactor)	29.0%	71.0%	33.3	200.0	233.3	266.7	533.3	800.0	14.3%	85.7%	33.3%	66.7%	Operator
Jim Bridger Terminal (Series Cap.)	29.0%	71.0%	33.3	200.0	233.3	266.7	533.3	800.0	14.3%	85.7%	33.3%	66.7%	PAC
Goshen Terminal	29.0%	71.0%	33.3	200.0	233.3	266.7	533.3	800.0	14.3%	85.7%	33.3%	66.7%	
Transformer Terminal	0.0%	100.0%				0.0	700.0	700.0			0.0%	100.0%	
345 kV Assets – Substation O&M Allocation	19.4%	80.6%											

	Segment Ownership Interests		Directional Capacity Allocation (MW)				Directional Capacity Allocation (%)						
			West to East		East to West		West to East		East to West				
	IPC	PAC	IPC	PAC	TOTAL	IPC	PAC	TOTAL	IPC	PAC	IPC	PAC	
Goshen 345 kV Substation													
Three Mile Knoll Terminal	29.0%	71.0%	57.1	342.9	400.0	266.7	533.3	800.0	14.3%	85.7%	33.3%	66.7%	Operator
Kinport Terminal	15.7%	84.3%	57.1	898.9	956.0	266.7	689.3	956.0	6.0%	94.0%	27.9%	72.1%	PAC
Transformer Terminal #1 (345/161 kV)	5.6%	94.4%				25.0	423.0	448.0			5.6%	94.4%	
Transformer Terminal #2 (345/161 kV)	5.6%	94.4%				25.0	423.0	448.0			5.6%	94.4%	
345 kV Assets – Substation O&M Allocation	14.0%	86.0%											

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	Segment Ownership Interests		Directional Capacity Allocation (MW)						Directional Capacity Allocation (%)						Operator
	IPC	PAC	West to East			East to West			West to East			East to West			
			IPC	PAC	TOTAL	IPC	PAC	TOTAL	IPC	PAC	TOTAL	IPC	PAC	TOTAL	
Goshen 161 kV Substation	5.6%	94.4%	0.0	0.0	0.0	25.0	423.0	448.0	5.6%	94.4%	448.0	5.6%	94.4%	448.0	PAC
Transformer Terminal #1 (345/161 kV)	5.6%	94.4%	0.0	0.0	0.0	25.0	423.0	448.0	5.6%	94.4%	448.0	5.6%	94.4%	448.0	PAC
Transformer Terminal #2 (345/161 kV)	0.0%	100.0%	0.0	62.0	62.0	0.0	62.0	62.0	0.0%	100.0%	62.0	0.0%	100.0%	62.0	PAC
Transformer Terminal #3 (161/115 kV)	0.0%	100.0%	0.0	62.0	62.0	0.0	62.0	62.0	0.0%	100.0%	62.0	0.0%	100.0%	62.0	PAC
Transformer Terminal #4 (161/115 kV)	0.0%	100.0%	0.0	60.0	60.0	0.0	60.0	60.0	0.0%	100.0%	60.0	0.0%	100.0%	60.0	PAC
Transformer Terminal #5 (161/69 kV)	0.0%	100.0%	0.0	40.0	40.0	0.0	40.0	40.0	0.0%	100.0%	40.0	0.0%	100.0%	40.0	PAC
Transformer Terminal #6 (161/46 kV)	0.0%	100.0%	0.0	148.0	148.0	0.0	148.0	148.0	0.0%	100.0%	148.0	0.0%	100.0%	148.0	PAC
Grace Terminal	0.0%	100.0%	0.0	335.0	335.0	0.0	335.0	335.0	0.0%	100.0%	335.0	0.0%	100.0%	335.0	PAC
Wolverine Creek Terminal	0.0%	100.0%	0.0	190.0	190.0	0.0	190.0	190.0	0.0%	100.0%	190.0	0.0%	100.0%	190.0	PAC
Drummond Terminal	0.0%	100.0%	0.0	179.0	179.0	0.0	179.0	179.0	0.0%	100.0%	179.0	0.0%	100.0%	179.0	PAC
Swan Valley Terminal	0.0%	100.0%	0.0	160.0	160.0	0.0	160.0	160.0	0.0%	100.0%	160.0	0.0%	100.0%	160.0	PAC
Sugarmill Terminal	0.0%	100.0%	0.0	160.0	160.0	0.0	160.0	160.0	0.0%	100.0%	160.0	0.0%	100.0%	160.0	PAC
Rigby Terminal	21.9%	78.1%	0.0	160.0	160.0	0.0	160.0	160.0	0.0%	100.0%	160.0	0.0%	100.0%	160.0	PAC
Antelope Terminal	37.8%	62.2%	108.0	35.0	143.0	0.0	143.0	143.0	75.5%	24.5%	143.0	43.8%	56.3%	143.0	PAC
Jefferson Terminal	0.0%	100.0%	0.0	277.0	277.0	0.0	277.0	277.0	0.0%	100.0%	277.0	0.0%	100.0%	277.0	PAC
Cinder Butte Terminal	100.0%	0.0%	145.0	0.0	145.0	145.0	0.0	145.0	100.0%	0.0%	145.0	100.0%	0.0%	145.0	PAC
Blackfoot Terminal	10.7%	89.3%													PAC
161 kV Assets – Substation O&M Allocation															

	Segment Ownership Interests		Directional Capacity Allocation (MW)						Directional Capacity Allocation (%)						Operator
	IPC	PAC	West to East			East to West			West to East			East to West			
			IPC	PAC	TOTAL	IPC	PAC	TOTAL	IPC	PAC	TOTAL	IPC	PAC	TOTAL	
Burns Substation	22.0%	78.0%	450.0	100.0	550.0	0.0	1500.0	1500.0	81.8%	18.2%	1500.0	0.0%	100.0%	1500.0	PAC
Hemingway Terminal ( Sh. Reactor)	22.0%	78.0%	450.0	100.0	550.0	0.0	1500.0	1500.0	81.8%	18.2%	1500.0	0.0%	100.0%	1500.0	PAC
Summer Lake Terminal (Sh. Reactor)	22.0%	78.0%	450.0	100.0	550.0	0.0	1500.0	1500.0	81.8%	18.2%	1500.0	0.0%	100.0%	1500.0	PAC
500 kV Assets – Substation O&M Allocation															

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	Segment Ownership Interests			Directional Capacity Allocation (MW)						Directional Capacity Allocation (%)					
				West to East			East to West			West to East			East to West		
	IPC	PAC	TOTAL	IPC	PAC	TOTAL	IPC	PAC	TOTAL	IPC	PAC	TOTAL	IPC	PAC	TOTAL
Summer Lake Substation	22.0%	78.0%	500.0	450.0	100.0	550.0	0.0	1500.0	1500.0	81.8%	18.2%	0.0%	0.0%	100.0%	100.0%
Hemingway Terminal	0.0%	100.0%	1200.0	0.0	1200.0	1200.0	0.0	1200.0	1200.0	0.0%	100.0%	0.0%	0.0%	100.0%	100.0%
Malin Terminal	11.0%	89.0%													
500 kV Assets – Substation O&M Allocation															

	Segment Ownership Interests			Directional Capacity Allocation (MW)						Directional Capacity Allocation (%)					
				North to South			South to North			North to South			South to North		
	IPC	PAC	TOTAL	IPC	PAC	TOTAL	IPC	PAC	TOTAL	IPC	PAC	TOTAL	IPC	PAC	TOTAL
Jefferson Substation	37.8%	62.2%	143.0	108.0	35.0	143.0	0.0	143.0	143.0	75.5%	24.5%	0.0%	0.0%	100.0%	100.0%
Goshen Terminal	37.8%	62.2%	143.0	108.0	35.0	143.0	0.0	143.0	143.0	75.5%	24.5%	0.0%	0.0%	100.0%	100.0%
Big Grassy Terminal (Phase Shifter)	0.0%	100.0%	160.0	0.0	160.0	160.0	0.0	160.0	160.0	0.0%	100.0%	0.0%	0.0%	100.0%	100.0%
Rigby Terminal	0.0%	100.0%	40.0	0.0	40.0	40.0	0.0	40.0	40.0	0.0%	100.0%	0.0%	0.0%	100.0%	100.0%
Transformer Terminal #1 (161/69 kV)	0.0%	100.0%	40.0	0.0	40.0	40.0	0.0	40.0	40.0	0.0%	100.0%	0.0%	0.0%	100.0%	100.0%
Transformer Terminal #2 (161/69 kV)	15.1%	84.9%													
161 kV Assets – Substation O&M Allocation															

	Segment Ownership Interests			Directional Capacity Allocation (MW)						Directional Capacity Allocation (%)					
				North to South			South to North			North to South			South to North		
	IPC	PAC	TOTAL	IPC	PAC	TOTAL	IPC	PAC	TOTAL	IPC	PAC	TOTAL	IPC	PAC	TOTAL
Big Grassy Substation	37.8%	62.2%	143.0	108.0	35.0	143.0	0.0	143.0	143.0	75.5%	24.5%	0.0%	0.0%	100.0%	100.0%
Jefferson Terminal	100.0%	0.0%	87.0	87.0	0.0	87.0	72.0	0.0	72.0	100.0%	0.0%	0.0%	100.0%	0.0%	0.0%
Dillon Terminal	0.0%	100.0%	40.0	0.0	40.0	40.0	0.0	40.0	40.0	0.0%	100.0%	0.0%	0.0%	100.0%	100.0%
Transformer Terminal #1 (161/69 kV)	45.9%	54.1%													
161 kV Assets – Substation O&M Allocation															

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	Segment Ownership Interests			Directional Capacity Allocation (MW)						Directional Capacity Allocation (%)											
	IPC	PAC	TOTAL	West to East			East to West			West to East			East to West								
				IPC	PAC	TOTAL	IPC	PAC	TOTAL	IPC	PAC	TOTAL	IPC	PAC	TOTAL						
Walla Walla Substation																			Operator	PAC	
Hurricane Terminal (Series Cap.)	40.8%	59.2%	325.0	73.0	398.0	0.0	398.0	398.0	0.0%	18.3%	18.3%	81.7%	0.0%	100.0%	100.0%	0.0%	100.0%	0.0%	100.0%	0.0%	100.0%
Vantage Terminal	0.0%	100.0%	0.0	480.0	480.0	0.0	480.0	480.0	0.0%	100.0%	100.0%	0.0%	0.0%	100.0%	100.0%	0.0%	100.0%	0.0%	100.0%	0.0%	100.0%
Walla Walla Terminal	0.0%	100.0%	0.0	478.0	478.0	0.0	478.0	478.0	0.0%	100.0%	100.0%	0.0%	0.0%	100.0%	100.0%	0.0%	100.0%	0.0%	100.0%	0.0%	100.0%
Talbot Terminal	0.0%	100.0%	0.0	402.0	402.0	0.0	402.0	402.0	0.0%	100.0%	100.0%	0.0%	0.0%	100.0%	100.0%	0.0%	100.0%	0.0%	100.0%	0.0%	100.0%
Transformer Terminal #1 (230/69 kV)	0.0%	100.0%	0.0	150.0	150.0	0.0	150.0	150.0	0.0%	100.0%	100.0%	0.0%	0.0%	100.0%	100.0%	0.0%	100.0%	0.0%	100.0%	0.0%	100.0%
Transformer Terminal #2 (230/69 kV)	0.0%	100.0%	0.0	150.0	150.0	0.0	150.0	150.0	0.0%	100.0%	100.0%	0.0%	0.0%	100.0%	100.0%	0.0%	100.0%	0.0%	100.0%	0.0%	100.0%
230 kV Assets – Substation O&M Allocation	6.8%	93.2%																			

	Segment Ownership Interests			Directional Capacity Allocation (MW)						Directional Capacity Allocation (%)											
	IPC	PAC	TOTAL	West to East			East to West			West to East			East to West								
				IPC	PAC	TOTAL	IPC	PAC	TOTAL	IPC	PAC	TOTAL	IPC	PAC	TOTAL						
Hurricane Substation																			Operator	PAC	
Walla Walla Terminal	40.8%	59.2%	325.0	73.0	398.0	0.0	398.0	398.0	0.0%	18.3%	18.3%	81.7%	0.0%	100.0%	100.0%	0.0%	100.0%	0.0%	100.0%	0.0%	100.0%
Hells Canyon Terminal	40.8%	59.2%	325.0	73.0	398.0	0.0	398.0	398.0	0.0%	18.3%	18.3%	81.7%	0.0%	100.0%	100.0%	0.0%	100.0%	0.0%	100.0%	0.0%	100.0%
Transformer Terminal #1 (230/69 kV)	0.0%	100.0%	0.0	150.0	150.0	0.0	150.0	150.0	0.0%	100.0%	100.0%	0.0%	0.0%	100.0%	100.0%	0.0%	100.0%	0.0%	100.0%	0.0%	100.0%
230 kV Assets – Substation O&M Allocation	27.2%	72.8%																			

	Segment Ownership Interests			Directional Capacity Allocation (MW)						Directional Capacity Allocation (%)											
	IPC	PAC	TOTAL	West to East			East to West			West to East			East to West								
				IPC	PAC	TOTAL	IPC	PAC	TOTAL	IPC	PAC	TOTAL	IPC	PAC	TOTAL						
Antelope 230 kV Substation																			Operator	PAC	
Brady Terminal	12.2%	87.8%	0.0	246.5	246.5	60.0	186.5	246.5	0.0%	100.0%	100.0%	0.0%	24.3%	75.7%	75.7%	0.0%	100.0%	0.0%	100.0%	0.0%	100.0%
Lost River Terminal	0.0%	100.0%	0.0	192.0	192.0	0.0	192.0	192.0	0.0%	100.0%	100.0%	0.0%	0.0%	100.0%	100.0%	0.0%	100.0%	0.0%	100.0%	0.0%	100.0%
Anaconda Terminal	0.0%	100.0%	0.0	155.0	155.0	0.0	155.0	155.0	0.0%	100.0%	100.0%	0.0%	0.0%	100.0%	100.0%	0.0%	100.0%	0.0%	100.0%	0.0%	100.0%
Transformer Terminal (230/161 kV)	26.8%	73.2%	60.0	164.0	224.0	60.0	164.0	224.0	26.8%	73.2%	73.2%	26.8%	0.0%	73.2%	73.2%	26.8%	0.0%	73.2%	26.8%	73.2%	73.2%
230 kV Assets – Substation O&M Allocation	9.7%	90.3%																			

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	Segment Ownership Interests				Directional Capacity Allocation (MW)				Directional Capacity Allocation (%)				Operator	
	IPC		PAC		West to East		East to West		West to East		East to West			
	IPC	PAC	IPC	PAC	IPC	PAC	IPC	PAC	IPC	PAC	IPC	PAC		
Antelope 161 kV Substation														
Goshen Terminal	0.0%	100.0%	0.0	160.0	160.0	160.0	0.0	160.0	160.0	0.0%	100.0%	0.0%	100.0%	PAC
Transformer Terminal (230/161 kV)	26.8%	73.2%	60.0	164.0	224.0	224.0	68.5	34.2	102.7	66.7%	33.3%	66.7%	33.3%	
Transformer Terminal #1 (161/138 kV)	66.7%	33.3%	61.1	30.6	91.7	91.7				66.7%	33.3%			
Transformer Terminal #2 (161/138 kV)	40.0%	60.0%												
161 kV Assets – Substation O&M Allocation														

	Segment Ownership Interests				Directional Capacity Allocation (MW)				Directional Capacity Allocation (%)				Operator	
	IPC		PAC		West to East		East to West		West to East		East to West			
	IPC	PAC	IPC	PAC	IPC	PAC	IPC	PAC	IPC	PAC	IPC	PAC		
Antelope 138 kV Substation														
Scoville Terminal #1	66.7%	33.3%	86.7	43.3	130.0	130.0	86.7	43.3	130.0	66.7%	33.3%	66.7%	33.3%	PAC
Scoville Terminal #2	66.7%	33.3%	86.7	43.3	130.0	130.0	68.5	34.2	102.7	66.7%	33.3%	66.7%	33.3%	
Transformer Terminal #1 (161/138 kV)	66.7%	33.3%	61.1	30.6	91.7	91.7				66.7%	33.3%			
Transformer Terminal #2 (161/138 kV)	66.7%	33.3%								66.7%	33.3%			
138 kV Assets – Substation O&M Allocation														

	Segment Ownership Interests				Directional Capacity Allocation (MW)				Directional Capacity Allocation (%)				Operator	
	IPC		PAC		West to East		East to West		West to East		East to West			
	IPC	PAC	IPC	PAC	IPC	PAC	IPC	PAC	IPC	PAC	IPC	PAC		
Populus Substation														
Bridger #1 Terminal (Series Cap. & Sh. Reactor)	29.0%	71.0%	33.3	200.0	233.3	800.0	266.7	533.3	800.0	14.3%	85.7%	33.3%	66.7%	PAC
Bridger #2 Terminal (Series Cap. & Sh. Reactor)	29.0%	71.0%	33.3	200.0	233.3	800.0	266.7	533.3	800.0	14.3%	85.7%	33.3%	66.7%	
Kinport Terminal	29.0%	71.0%	33.3	200.0	233.3	800.0	266.7	533.3	800.0	14.3%	85.7%	33.3%	66.7%	
Borah #1 Terminal	29.0%	71.0%	33.3	200.0	233.3	800.0	266.7	533.3	800.0	14.3%	85.7%	33.3%	66.7%	
Borah #2 Terminal	0.0%	100.0%	0.0	986.0	986.0	986.0	0.0	986.0	986.0	0.0%	100.0%	0.0%	100.0%	
Ben Lomond #1 Terminal	0.0%	100.0%	0.0	1331.0	1331.0	1331.0	0.0	1331.0	1331.0	0.0%	100.0%	0.0%	100.0%	
Ben Lomond #2 Terminal	0.0%	100.0%	0.0	1331.0	1331.0	1331.0	0.0	1331.0	1331.0	0.0%	100.0%	0.0%	100.0%	
Terminal Terminal	0.0%	100.0%	0.0	1186.0	1186.0	1186.0	0.0	1186.0	1186.0	0.0%	100.0%	0.0%	100.0%	
345 kV Assets – Substation O&M Allocation	14.5%	85.5%												

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	Segment Ownership Interests		Directional Capacity Allocation (MW)						Directional Capacity Allocation (%)					
			West to East			East to West			West to East			East to West		
	IPC	PAC	IPC	PAC	TOTAL	IPC	PAC	TOTAL	IPC	PAC	TOTAL	IPC	PAC	Operator
Bridger 345 kV Substation	29.0%	71.0%	33.3	200.0	233.3	266.7	533.3	800.0	14.3%	85.7%	33.3%	66.7%	PAC	
Three Mile Knoll Terminal (Sh. Reactor)	29.0%	71.0%	33.3	200.0	233.3	266.7	533.3	800.0	14.3%	85.7%	33.3%	66.7%		
Populus #1 Terminal (Sh. Reactor)	29.0%	71.0%	33.3	200.0	233.3	266.7	533.3	800.0	14.3%	85.7%	33.3%	66.7%		
Populus #2 Terminal (Sh. Reactor)	0.0%	100.0%	0.0	200.0	200.0	0.0	200.0	200.0	0.0%	100.0%	0.0%	100.0%		
Transformer Terminal #1 (345/230 kV)	0.0%	100.0%	0.0	200.0	200.0	0.0	200.0	200.0	0.0%	100.0%	0.0%	100.0%		
Transformer Terminal #2 (345/230 kV)	0.0%	100.0%	0.0	200.0	200.0	0.0	200.0	200.0	0.0%	100.0%	0.0%	100.0%		
Transformer Terminal #3 (345/230 kV)	33.3%	66.7%	0.0	200.0	200.0	187.0	374.0	561.0	0.0%	100.0%	33.3%	66.7%		
Transformer Terminal #4 (345/22 kV)	33.3%	66.7%	0.0	200.0	200.0	187.0	374.0	561.0	0.0%	100.0%	33.3%	66.7%		
Transformer Terminal #5 (345/22 kV)	33.3%	66.7%	0.0	200.0	200.0	187.0	374.0	561.0	0.0%	100.0%	33.3%	66.7%		
Transformer Terminal #6 (345/22 kV)	33.3%	66.7%	0.0	200.0	200.0	187.0	374.0	561.0	0.0%	100.0%	33.3%	66.7%		
Transformer Terminal #7 (345/22 kV)	33.3%	66.7%	0.0	200.0	200.0	187.0	374.0	561.0	0.0%	100.0%	33.3%	66.7%		
345 kV Assets – Substation O&M Allocation	22.0%	78.0%												

	Segment Ownership Interests		Directional Capacity Allocation (MW)						Directional Capacity Allocation (%)					
			West to East			East to West			West to East			East to West		
	IPC	PAC	IPC	PAC	TOTAL	IPC	PAC	TOTAL	IPC	PAC	TOTAL	IPC	PAC	Operator
Bridger 230 kV Substation	0.0%	100.0%	0.0	1200.0	1200.0	0.0	1200.0	1200.0	0.0%	100.0%	0.0%	100.0%	PAC	
230 kV Substation Assets (excluding 230/34.5 kV transformer)	0.0%	100.0%	0.0	1200.0	1200.0	0.0	1200.0	1200.0	0.0%	100.0%	0.0%	100.0%		

	Segment Ownership Interests		Directional Capacity Allocation (MW)						Directional Capacity Allocation (%)					
			West to East			East to West			West to East			East to West		
	IPC	PAC	IPC	PAC	TOTAL	IPC	PAC	TOTAL	IPC	PAC	TOTAL	IPC	PAC	Operator
Kinport Substation	15.7%	84.3%	33.3	922.7	956.0	266.7	689.3	956.0	3.5%	96.5%	27.9%	72.1%	IPC	
Goshen Terminal (Sh. Reactor)	29.0%	71.0%	33.3	200.0	233.3	266.7	533.3	800.0	14.3%	85.7%	33.3%	66.7%		
Populus Terminal (Series Cap. & Sh. Reactor)	73.2%	26.8%	521.5	0.0	521.5	470.1	363.3	833.4	100.0%	0.0%	56.4%	43.6%		
Midpoint Terminal	100.0%	0.0%	1000.0	0.0	1000.0	1000.0	0.0	1000.0	100.0%	0.0%	100.0%	0.0%		
Transformer Terminal (345/230 kV)	54.5%	45.5%												
345 kV Assets – Substation O&M Allocation	54.5%	45.5%												

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	Segment Ownership Interests			Directional Capacity Allocation (MW)						Directional Capacity Allocation (%)									
	IPC		PAC	West to East		East to West		TOTAL		West to East		East to West		TOTAL		IPC		PAC	
	IPC	PAC	IPC	PAC	TOTAL	IPC	PAC	TOTAL	IPC	PAC	TOTAL	IPC	PAC	TOTAL	IPC	PAC	IPC	PAC	
Borah Substation	29.0%	71.0%	33.3	200.0	233.3	266.7	533.3	800.0	14.3%	85.7%	33.3%	66.7%	Operator						
Populus #1 Terminal (Series Cap. & Sh. Reactor)	0.0%	100.0%	0.0	986.0	986.0	0.0	986.0	986.0	0.0%	100.0%	0.0%	100.0%	IPC						
Populus #2 Terminal (Series Cap. & Sh. Reactor)	64.4%	35.6%	393.4	0.0	393.4	265.3	363.3	628.6	100.0%	0.0%	42.2%	57.8%							
Midpoint #1 Terminal	64.4%	35.6%	393.4	0.0	393.4	265.3	363.3	628.6	100.0%	0.0%	42.2%	57.8%							
Midpoint #2 Terminal	100.0%	0.0%	750.0	0.0	750.0	750.0	0.0	750.0	100.0%	0.0%	100.0%	0.0%							
Transformer Terminal (345/230 kV)	51.6%	48.4%																	
345 kV Assets – Substation O&M Allocation																			

	Segment Ownership Interests			Directional Capacity Allocation (MW)						Directional Capacity Allocation (%)									
	IPC		PAC	West to East		East to West		TOTAL		West to East		East to West		TOTAL		IPC		PAC	
	IPC	PAC	IPC	PAC	TOTAL	IPC	PAC	TOTAL	IPC	PAC	TOTAL	IPC	PAC	TOTAL	IPC	PAC	IPC	PAC	
Adelaide Substation	100.0%	0.0%	393.4	0.0	393.4	265.3	363.3	628.6	100.0%	0.0%	42.2%	57.8%	Operator						
Borah/Midpoint #1 Terminal	64.4%	35.6%	393.4	0.0	393.4	265.3	363.3	628.6	100.0%	0.0%	42.2%	57.8%							
Borah #2 Terminal	64.4%	35.6%	393.4	0.0	393.4	265.3	363.3	628.6	100.0%	0.0%	42.2%	57.8%							
Midpoint #2 Terminal	100.0%	0.0%	250.0	0.0	250.0	250.0	0.0	250.0	100.0%	0.0%	100.0%	0.0%							
Transformer Terminal #1 (345/138 kV)	100.0%	0.0%	250.0	0.0	250.0	250.0	0.0	250.0	100.0%	0.0%	100.0%	0.0%							
Transformer Terminal #2 (345/138 kV)	78.7%	21.3%																	
345 kV Assets – Substation O&M Allocation																			

	Segment Ownership Interests			Directional Capacity Allocation (MW)						Directional Capacity Allocation (%)									
	IPC		PAC	West to East		East to West		TOTAL		West to East		East to West		TOTAL		IPC		PAC	
	IPC	PAC	IPC	PAC	TOTAL	IPC	PAC	TOTAL	IPC	PAC	TOTAL	IPC	PAC	TOTAL	IPC	PAC	IPC	PAC	
Midpoint 345 kV Substation	73.2%	26.8%	521.5	0.0	521.5	470.1	363.3	833.4	100.0%	0.0%	56.4%	43.6%	Operator						
Kinport Terminal (Sh. Reactor)	64.4%	35.6%	393.4	0.0	393.4	265.3	363.3	628.6	100.0%	0.0%	42.2%	57.8%							
Borah #1 Terminal (Sh. Reactor)	64.4%	35.6%	393.4	0.0	393.4	265.3	363.3	628.6	100.0%	0.0%	42.2%	57.8%							
Borah #2 Terminal (Sh. Reactor)	100.0%	0.0%	500.0	0.0	500.0	360.0	0.0	360.0	100.0%	0.0%	100.0%	0.0%							
Humboldt Terminal (Sh. Reactor)	63.7%	36.3%	1500.0	0.0	1500.0	410.0	1090.0	1500.0	100.0%	0.0%	27.3%	72.7%							
500 kV Tie Terminal	100.0%	0.0%	700.0	0.0	700.0	700.0	0.0	700.0	100.0%	0.0%	100.0%	0.0%							
Transformer Terminal #1 (345/230 kV)	100.0%	0.0%	700.0	0.0	700.0	700.0	0.0	700.0	100.0%	0.0%	100.0%	0.0%							
Transformer Terminal #2 (345/230 kV)	100.0%	0.0%	700.0	0.0	700.0	700.0	0.0	700.0	100.0%	0.0%	100.0%	0.0%							
345 kV Assets – Substation O&M Allocation	80.8%	19.2%																	



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	Segment Ownership Interests		Directional Capacity Allocation (MW)						Directional Capacity Allocation (%)					
			West to East			East to West			West to East			East to West		
	IPC	PAC	IPC	PAC	TOTAL	IPC	PAC	TOTAL	IPC	PAC	TOTAL	IPC	PAC	TOTAL
Midpoint 500 kV Substation	63.7%	36.3%	1500.0	0.0	1500.0	410.0	1090.0	1500.0	100.0%	0.0%	1500.0	27.3%	0.0%	72.7%
Hemingway Terminal (Series Cap. & Sh. Reactor) Transformer Terminal (500/345 kV)	63.7%	36.3%	1500.0	0.0	1500.0	410.0	1090.0	1500.0	100.0%	0.0%	1500.0	27.3%	0.0%	72.7%
500 kV Assets – Substation O&M Allocation	63.7%	36.3%												

	Segment Ownership Interests		Directional Capacity Allocation (MW)						Directional Capacity Allocation (%)					
			West to East			East to West			West to East			East to West		
	IPC	PAC	IPC	PAC	TOTAL	IPC	PAC	TOTAL	IPC	PAC	TOTAL	IPC	PAC	TOTAL
Hemingway Substation	37.0%	63.0%	700.0	800.0	1500.0	410.0	1090.0	1500.0	46.7%	53.3%	1500.0	27.3%	72.7%	
Midpoint Terminal	22.0%	78.0%	450.0	100.0	550.0	0.0	1500.0	1500.0	81.8%	18.2%	1500.0	0.0%	100.0%	
Summer Lake Terminal (Sh. Reactor) Transformer Terminal (500/230 kV)	100.0%	0.0%				1000.0	0.0	1000.0	100.0%	0.0%	1000.0	100.0%	0.0%	
500 kV Assets – Substation O&M Allocation	53.0%	47.0%												

## EXHIBIT D

## Monthly Transmission Facilities O&amp; M Charge; Monthly Substation O&amp;M Charge; Monthly Common Equipment Charge

1. Interpretation; Cooperation.

(a) Capitalized terms not defined in this Exhibit D are defined in Article I of this Agreement.

(b) The Parties shall cooperate as necessary to update this Exhibit D in the event that FERC formula rate filing references change over time.

2. Monthly Transmission Facilities O&M Charge.

(a) The Monthly Transmission Facilities O&M Charge for each Transmission Segment each month during the Term shall be equal to: (i) the product of: (A) the Acquisition Cost of the Transmission Segment as of such month; and (B) the O&M Expense Factor as of such month; divided by (ii) twelve (12).

(b) Beginning the first month after the Effective Date and each month thereafter throughout the Term, pursuant to Section 4.7 of this Agreement, each Operator shall invoice the Non-Operating Owner for its Pro Rata Share (based on its Ownership Interest in the Transmission Segment) of the Monthly Transmission Facilities O&M Charge with respect to each Transmission Segment for which it is responsible. The invoice shall show the total Monthly Transmission Facilities O&M Charge with respect to each Transmission Segment for which it is responsible as well as each Owner's Pro Rata Share (based on its respective Ownership Interest in the Transmission Segment).

3. Monthly Substation O&M Charge.

(a) The Monthly Substation O&M Charge for each Substation each month during the Term shall be calculated as follows:

(i) If the description of any Substation Segment in such Substation on Exhibit C indicates that any Substation Segment contains Line Terminal Equipment, then the Monthly Substation O&M Charge for such Substation shall be calculated as the sum of the following:

(A) For each Substation Segment in the Substation, the portion of the Monthly Substation O&M Charge for the Line Terminal Equipment in each such Substation Segment shall be equal to: (1) the product of: (x) the Acquisition Cost of the Line Terminal Equipment in each such Substation Segment as of such month; and (y) the O&M Expense Factor as of such month; divided by (2) twelve (12); and

(B) The portion of the Monthly Substation O&M Charge for the Substation Bus Equipment in the Substation shall be equal to: (1) the product of: (x) the Acquisition Cost of the Substation Bus Equipment of such Substation as of such month; and (y) the O&M Expense Factor as of such month; divided by (2) twelve (12)..

(ii) If the description of the Substation Segments in the Substation on Exhibit C does not indicate that any of the Substation Segments contain Line Terminal Equipment, then the Monthly Substation O&M Charge for such Substation shall be equal to: (A) the product of: (1) the Acquisition Cost of the Substation Bus Equipment of such Substation as of such month; and (2) the O&M Expense Factor as of such month; divided by (B) twelve (12).

(b) Beginning the first month after the Effective Date and each month thereafter throughout the Term, pursuant to Section 4.7 of this Agreement, each Operator shall invoice the Non-Operating Owner for its Pro Rata Share of the Monthly Substation O&M Charge with respect to each Substation it is responsible for as follows.

(i) For any Monthly Substation O&M Charge calculated pursuant to Section 3(a)(i), the Non-Operating Owner's Pro Rata Share of the Monthly O&M Substation Charge shall equal the sum of:

(A) For each portion of the Monthly Substation O&M Charge calculated pursuant to Section 3(a)(i)(A), with respect to each Substation Segment, the Non-Operating Owner's Pro Rata Share shall be based on its Ownership Interest in each Substation Segment in such Substation; and.

(B) For the portion of the Monthly Substation O&M Charge calculated pursuant to Section 3(a)(i)(B), the Non-Operating Owner's Pro Rata Share shall be based on the applicable Substation O&M Allocation.

(ii) For any Monthly Substation O&M Charge calculated pursuant to Section 3(a)(ii), the Non-Operating Owner's Pro Rata Share shall be based on the applicable Substation O&M Allocation.

#### 4. Monthly Common Equipment Charge.

(a) The Monthly Common Equipment Charge for the Common Equipment at each Substation each month during the Term shall be equal to: (i) the sum of the Return on Capital, the Recovery of Capital, the State and Federal Income Taxes, the Local Property Taxes and the Transmission O&M Expense, in each case, with respect to the Common Equipment; divided by (ii) twelve (12).

(b) Beginning the first month following the Effective Date and each month thereafter throughout the Term, pursuant to Section 4.7 of this Agreement, each Operator shall invoice the Non-Operating Owner for its Pro Rata Share (based on its Common Equipment

Allocation Factor in the Substation) of the Monthly Common Equipment Charge with respect to each Substation for which it is responsible. The invoice shall show the total Monthly Common Equipment Charge with respect to each Substation for which it is responsible as well as each Owner's Pro Rata Share (based on its respective Common Equipment Allocation Factor in the Substation).

5. Annual Adjustment. The following terms shall be adjusted each June (in the case of PacifiCorp) and each October (in the case of Idaho Power) following the Effective Date by the Operator responsible for the Transmission Segment, the Substation Segment or the Common Equipment, as appropriate, as follows (collectively, the "Annual Adjustment"):

(a) the Acquisition Cost of the Common Equipment, the Acquisition Cost of the Line Terminal Equipment, the Acquisition Cost of the Substation Bus Equipment, the Acquisition Cost of the Substation Segment, the Acquisition Cost of the Transmission Segment, and Net Book Value, all of which shall: (i) exclude any costs included in CWIP; (ii) not be reduced for accumulated depreciation (except for Net Book Value); and (iii) be adjusted as follows:

(1) Increased to reflect the cost of capital upgrades to such Transmission Segment, Substation Segment or Common Equipment placed in service during the months since the Effective Date or the last date of the immediate, prior annual adjustment; and

(2) Decreased to reflect the cost of equipment comprising such Transmission Segment, Substation Segment or Common Equipment which has been retired (and no longer placed in service) during the months since the Effective Date or the date of the immediate, prior annual adjustment.

(b) The following factors from each Party's annual rate filing:

- (i) Return on Capital;
- (ii) Recovery of Capital;
- (iii) State and Federal Income Taxes;
- (iv) Local Property Taxes;
- (v) Accumulated Deferred Income Taxes:
  - (1) Account 190;
  - (2) Account 281;
  - (3) Account 282;
  - (4) Account 283;
- (vi) Transmission Net Property, Plant & Equipment; and
- (vii) Transmission Plant in Service.

Each of the Annual Adjustments shall be reasonably determined by the Operator responsible for such Transmission Segment, Substation Segment or Common Equipment.

6. Definitions.

“Accumulated Deferred Income Taxes” means:

- (A) In respect of the Common Equipment at each Substation owned by Idaho Power, an amount equal to the sum of Sections (A)(1) and (A)(2) below:
  - (1) Account 282 based on the product of:
    - (a) Transmission-related Account 282 is the product of:
      - (i) Total Account 282 (Idaho Power Rate Filing – Schedule 1, Line 4); and
      - (ii) the sum of (1) Transmission Plant Allocator (Idaho Power Rate Filing – Schedule 1, Line 8) and (2) General & Intangible Plant Allocator (Idaho Power Rate Filing – Schedule 1, Line 47); and
    - (b) The quotient of:
      - (i) Net Book Value of the Common Equipment; and
      - (ii) Transmission Rate Base (Idaho Power Rate Filing – Rate Calculation, Line 20).
  - (2) Accounts 281, 283 and 190 based on the product of:
    - (a) Transmission related Accounts 281, 283 and 190 is the product of:
      - (i) Total Accounts 281, 283 and 190 (Idaho Power Rate Filing – Schedule 1, Lines 3, 5 and 6); and
      - (ii) The sum of (1) Transmission Plant Allocator (Idaho Power Rate Filing – Schedule 1, Line 8) and (2) General & Intangible Plant Allocator (Idaho Power Rate Filing – Schedule 1, Line 47); and
    - (b) The quotient of:
      - (i) The Acquisition Cost of the Common Equipment, and
      - (ii) Acquisition Value of Transmission Plant, Property and Equipment (Idaho Power Rate Filing – Rate Calculation, the sum of Lines 1 through 8).
- (B) In respect of the Common Equipment at each Substation owned by PacifiCorp, an amount equal to the sum of Sections (B)(1) and (B)(2) below:
  - (1) Account 282 based on the product of:
    - (a) Transmission-related Account 282 is the product of:

- (i) Account 282 (PacifiCorp Rate Filing, Attachment 1A, Line 1); and
- (ii) The Allocator (PacifiCorp Rate Filing, Attachment 1A, Line 6); and
- (b) The quotient of:
  - (aa) The Net Book Value of the Common Equipment; and
  - (bb) Total Net Property, Plant & Equipment (PacifiCorp Rate Filing, Line 32).
- (2) Accounts 281, 283 and 190 based on the product of:
  - (a) Transmission-related Accounts 281, 283 and 190 is the product of:
    - (i) The sum of Accounts 281, 283 and 190 (PacifiCorp Rate Filing, Attachment 1A, Lines 2, 3 and 4); and
    - (ii) The Allocator (PacifiCorp Rate Filing, Attachment 1A, Line 6); and
  - (b) The quotient of:
    - (aa) the Acquisition Cost of the Common Equipment; and
    - (bb) Total Plant in Rate Base (PacifiCorp Rate Filing, Line 24).

“Acquisition Cost of the Line Terminal Equipment” means, in respect of a Substation Segment, the cost of the Line Terminal Equipment in the Substation Segment as initially determined on the Effective Date and set forth on Exhibit F, as the same may be adjusted from time to time by the Annual Adjustment.

“Acquisition Cost of the Substation Bus Equipment” means, in respect of a Substation, the cost of the Substation Bus Equipment in the Substation as initially determined on the Effective Date and set forth on Exhibit F, as the same may be adjusted from time to time by the Annual Adjustment.

“Acquisition Cost of the Substation Segment” means, in respect of a Substation, the cost of the Substation Segment as initially determined on the Effective Date and set forth on Exhibit F, as the same may be adjusted from time to time by the Annual Adjustment.

“Acquisition Cost of the Transmission Segment” means, in respect of each Transmission Segment, the cost of the Transmission Segment as initially determined on the Effective Date and set forth on Exhibit F, as the same may be adjusted from time to time by the Annual Adjustment; provided, however, that (i) in the case of the Antelope-Goshen Transmission Segment, the Acquisition Cost of the Transmission Segment shall be reduced by 44.44% to account for the fact that only approximately 25 miles of the approximately 45-mile Antelope-Goshen Transmission Segment is jointly-owned Transmission Facilities and (ii) in the case of the

American Fall – Malad Transmission Segment, the Acquisition Cost of the Transmission Segment shall be reduced by 57.28% to account for the fact that only approximately 29 miles of the approximately 68-mile American Fall – Malad Transmission Segment is jointly-owned Transmission Facilities.

“Acquisition Cost of the Common Equipment” means, in respect of Common Equipment in a Substation, the cost to the Owner of such Common Equipment as initially determined on the Effective Date and set forth on Exhibit E, as the same may be adjusted from time to time by the Annual Adjustment.

“Annual Adjustment” is defined in Section 5 of this Exhibit D.

“Common Equipment Allocation Factor” means, in respect of each Substation and each Owner, the Substation O&M Allocation for such Substation and such Owner, provided that prior to the Effective Date the Parties shall work together to determine whether an alternative allocation factor should be used for purposes of allocating the Monthly Common Equipment Charge as between the Owners.

“CWIP” means Construction Work in Progress.

“Idaho Power Rate Filing – Rate Calculation” means the rate calculation tab of Idaho Power’s current year annual FERC formula rate filing.

“Idaho Power Rate Filing – Schedule 1” means the schedule 1 tab of Idaho Power’s current year annual FERC formula rate filing.

“Line Terminal Equipment” means all series capacitors, shunt reactors and phase shifters and all other equipment that the Parties mutually agree is “Line Terminal Equipment.” All Line Terminal Equipment which is part of a Substation Segment on the Effective Date, sorted by Substation Segment, is identified on Exhibit F.

“Local Property Taxes” means, in respect of the Common Equipment at each Substation, an amount equal to the product of:

- (A) The Acquisition Cost of the Common Equipment; and
- (B) The Property Tax Rate for the State of Idaho.

“Net Book Value” means, in respect of the Common Equipment at each Substation, an amount equal to:

- (A) The Acquisition Cost of the Common Equipment;
- (B) Less, the Accumulated Depreciation.

“O&M Expense Factor” means, in respect of each Operator, an amount equal to the quotient of:

- (A) The Total Transmission O&M Expense of the Operator; and
- (B) The Transmission Plant in Service of the Operator.

“PacifiCorp Rate Filing” means PacifiCorp’s current year formula rate true-up.

“Rate Base” means, in respect of the Common Equipment at each Substation, an amount equal to:

- (A) The Net Book Value;
- (B) Less, the Accumulated Deferred Income Taxes.

“Recovery of Capital” means, in respect of the Common Equipment at each Substation, an amount equal to the product of:

- (A) The Acquisition Cost of the Common Equipment; and
- (B) The FERC approved depreciation rate for Account 353 Transmission Plant Substation Equipment.

“Return on Capital” means:

- (A) In respect of the Common Equipment at each Substation owned by Idaho Power, an amount equal to the product of:
  - (1) The Rate Base; and
  - (2) The Rate of Return (Idaho Power annual FERC Formula Rate Filing, Rate Calculation, Line 23).
- (B) In respect of the Common Equipment at each Substation owned by PacifiCorp, an amount equal to the product of:
  - (1) the Rate Base; and
  - (2) the Rate of Return (PacifiCorp annual True-Up Rate Filing, Schedule 1, Line 126).

“State and Federal Income Taxes” means:

- (A) In respect of the Common Equipment at each Substation owned by Idaho Power, an amount equal to the product of:
  - (1) the Rate Base; and
  - (2) the Composite Income Tax (Federal and State) (Idaho Power annual FERC Formula Rate Filing, Rate Calculation, Line 24).



- (B) In respect of the Common Equipment at each Substation owned by PacifiCorp, an amount equal to the product of:
- (1) the Rate Base; and
  - (2) the Composite Income Tax (Federal and State) Factor, which shall be equal to the product of:
    - (a) the weighted cost of preferred and common (PacifiCorp annual True-Up Rate Filing, Schedule 1, Lines 124 and 125); and
    - (b) the income tax factor (PacifiCorp annual True-Up Rate Filing, Schedule 1, Line 132).

“Substation Bus Equipment” means all equipment necessary to support the operation of the substation bus, including foundations, lally columns, bus conductor, fittings, circuit breakers, air break switches, shunt capacitor banks, potential transformers, current transformers, ground switches and enclosures attached to or associated with the bus. All Substation Bus Equipment which is part of a Substation Segment on the Effective Date, sorted by Substation Segment, is identified on Exhibit F.

“Substation O&M Allocation” means, with respect to each Substation, the “Substation O&M Allocation” set forth in Exhibit C, as the same may be amended from time to time pursuant to Section 3.3(b) of this Agreement.

“Substation Segments” means, with respect to a Substation, the Substation Segments which are listed on specific rows under the Substation on Exhibit C.

“Total Transmission O&M Expense” means:

- (A) In respect of Idaho Power, the amount calculated as follows based on items identified in Idaho Power’s annual FERC Formula Rate Filing:
- (1) the Transmission O&M Expense (Idaho Power annual FERC Formula Rate Filing, Rate Calculation, Line 33);
  - (2) less, Account 561 (Load Dispatching) (Idaho Power annual FERC Formula Rate Filing, Rate Calculation, Line 34);
  - (3) less, Account 565 (Transmission of Electricity By Others) (Idaho Power annual FERC Formula Rate Filing, Rate Calculation, Line 35); and
  - (4) plus, O&M Expense: A&G (Idaho Power annual FERC Formula Rate Filing, Rate Calculation, Line 36).

A sample calculation of Idaho Power’s Total Transmission O&M Expense based on Idaho Power’s 2013 FERC Formula Rate Filing is attached hereto as Attachment 1 for information purposes only.

- (B) In respect of PacifiCorp, the amount calculated as follows based on items identified in PacifiCorp’s annual FERC Formula True-Up Rate Filing:
- (1) the Transmission O&M Expense (PacifiCorp annual True-Up Rate Filing, Schedule 1, Line 53);
  - (2) less, Cost of Providing Ancillary Services Accounts 561.0-5 (PacifiCorp annual True-Up Rate Filing, Schedule 1, Line 54);
  - (3) less, Account 565 (PacifiCorp annual True-Up Rate Filing, Schedule 1, Line 55);
  - (4) plus, A&G Expense Allocated to Transmission (PacifiCorp annual True-Up Rate Filing, Schedule 1, Line 66);
  - (5) plus, Accounts 928 and 930.1 - Transmission Related (PacifiCorp annual True-Up Rate Filing, Schedule 1, Line 69); and
  - (6) plus, A&G Directly Assigned to Transmission (PacifiCorp annual True-Up Rate Filing, Schedule 1, Line 74).

A sample calculation of PacifiCorp’s Total Transmission O&M Expense based on PacifiCorp’s 2013 FERC True-Up Rate Filing is attached hereto as Attachment 2 for information purposes only.

“Transmission O&M Expense” means, in respect of the Common Equipment at each Substation, an amount equal to the product of:

- (A) the Acquisition Cost of the Common Equipment; and
- (B) the O&M Expense Factor.

“Transmission Plant in Service” means:

- (A) in respect of Idaho Power, the amount calculated as follows based on items identified in Idaho Power’s annual FERC Formula Rate Filing:
  - (1) the Transmission Plant in Service (Idaho Power Rate Filing – Rate Calculation, Line 1);
  - (2) less, Generator Step-Up Facilities (Idaho Power Rate Filing – Rate Calculation Line 2); and
  - (3) less, Large Generator Interconnects (Idaho Power Rate Filing – Rate Calculation, Line 3).

- (B) in respect of PacifiCorp, the amount calculated as follows based on items identified in PacifiCorp's annual FERC Formula True-Up Rate Filing:
  - (1) the Average Transmission Plant in Service (PacifiCorp Rate Filing, Line 15).

EXHIBIT E

Department of Energy Equipment Located in the Antelope Substation

1. Oil Circuit Breaker B103, Govt. Prop. No. 85420  
Westinghouse Type BM-4B, De-ion Grid Oil Circuit Breaker.  
Acquired 1957, Moved from TRA 1981.  
Serial No. 1-71-578-B  
Rated Voltage 138 kV  
Rate Amps 1200 A  
Impulse kV 650kV  
Interrupting MVA 3500 MVA  
810 gallons of oil per tank  
Weight 39,500 lbs.
  
2. Oil Circuit Breaker B164, Bus Tie Breaker  
Westinghouse Type 16GM31.5, Acquired 1982.  
Serial No. 1-38Y5468  
Rated Voltage 169kV  
Impulse kV 750kV  
Short Circuit Amps 31,500 A  
1315 Gallons of oil per tank  
Weight 54,000 lbs.
  
3. Circuit Switcher 165A, Govt. Prop. No. 83712  
S&C Circuit Switcher/Mark V, Acquired 1982.  
Catalog No. 157320-  
Serial No. 81-31857  
kV Nominal 161 kV  
Maximum Design Voltage 169 kV  
BIL 750kV  
Amps, Continuous 1200 A  
Amps, RMS Symmetrical Fault, Closing, 30 duty cycle 30,000  
  
S&C Operator, Type CS-1A  
Operator Voltage 125 V DC  
Catalog No. 38846R3-BBHPW  
Serial No. 181400

4. Circuit Switcher 162A, Acquired 1982  
S& C Circuit Switcher/Mark V  
Serial No. 81-31735  
Same information as item 3 above  
  
S&C Operator Type CS-1A  
Serial No. 81-31735
5. Transformer, Govt. Prop. No. 5-220, Acquired 1957.  
161 kV/138 kV  
Feeds #1 Antelope-Scoville Tie Line  
Westinghouse  
137,600 lbs  
Serial No. 6534543  
55 MVA, OA  
73-1/3 MVA, FOA, with fans on both sets of fins  
(3 fans are already on 1 set of fins)  
91-2/3 MVA, FOA, with 3<sup>rd</sup> stage cooling (addition of 2 oil pumps, one pump is already installed).  
Y-Y auto transformer with delta tertiary  
Includes no-load tap changer, 5 steps, for voltages from 16905 volts to 152950.  
Tap lever is locked on step 3.  
% Z -1.5% at 55 MVA. 161 kV/138 kV
6. Transformer, Govt. Prop. No. 5-587, Acquired 1982  
161 kV/138kV  
Feeds #2 Antelope-Scoville Tie Line  
General Electric  
Serial No. M101875  
167,000 lbs.  
55 MVA, O(A)  
73.3 MVA, FA  
91.6 MVA, FOA, 55° C, has 1 set of fins with oil pump and 3 fans and oil.  
102.7 MVA, FOA, 65 ° C, expansion tank on top, Y-Y auto transformer with delta tertiary. Includes no-load tap changers, 5 steps for voltages from 109050 volts to 152950 volts. Tape lever is locked on step 3.  
% Z volts- 1.47 at 55 MVA, 161 kV/138 kV
7. Quindar Transfer Trip Control System  
QP-11/125  
(Aerojet Nuclear Co. E-45408C-3)

EXHIBIT F

Acquisition Costs<sup>4</sup>

Substation	Acquisition Value			Net Book Value
	Common Equipment	IPC Substation Bus Equipment	PAC Substation Bus Equipment	Common Equipment
Adelaide	\$2,048,868.19	\$2,048,263.02	\$339,553.40	\$1,513,476.69

Substation	Acquisition Value					Net Book Value
	Common Equipment	IPC Substation Bus Equipment	PAC Substation Bus Equipment	IPC Populus #1 Line Equipment	PAC Populus #1 Line Equipment	IPC Populus #2 Line Equipment
Borah	\$3,801,577.46	\$1,930,655.14	\$1,811,928.53	\$823,674.09	\$2,013,445.16	\$0.00
						\$51,146.30
						\$2,694,557.29

Substation	Acquisition Value					Net Book Value
	Common Equipment	IPC Substation Bus Equipment	PAC Substation Bus Equipment	IPC Goshen Line Equipment	PAC Goshen Line Equipment	IPC Populus Line Equipment
Kinport	\$5,949,326.86	\$6,982,685.95	\$5,835,106.24	\$112,428.31	\$604,122.72	\$709,869.18
						\$1,735,255.06
						\$4,078,919.86

<sup>4</sup> An updated list of Acquisition Costs that reflects any changes between the Execution Date and the Effective Date shall be mutually agreed to by the Parties pursuant to the JPSA and the updated list shall replace the above list effective as of the Effective Date. In addition, the updated list shall be on a Substation Segment basis, including a breakdown of the Acquisition Value of the Substation Bus Equipment and the Acquisition Value of Line Terminal Equipment.

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		Acquisition Value										Net Book Value
Substation	Common Equipment	IPC Substation 345 Bus Equipment	PAC Substation 345 Bus Equipment	IPC Borah #1 Line Equipment	PAC Borah #1 Line Equipment	IPC Borah #2 Line Equipment	PAC Borah #2 Line Equipment	IPC Kinport Line Equipment	PAC Kinport Line Equipment	IPC Substation 500 Bus Equipment	PAC Substation 500 Bus Equipment	Common Equipment
Midpoint	\$9,382,988.05	\$5,517,632.32	\$1,309,319.15	\$314,207.95	\$173,318.75	\$472,108.78	\$260,417.68	\$509,366.33	\$186,643.23	\$11,843,002.42	\$6,758,572.06	\$6,741,145.53

		Acquisition Value				Net Book Value
Substation	Common Equipment	IPC Substation Bus Equipment	PAC Substation Bus Equipment	IPC S Lake Line Equipment	PAC S Lake Line Equipment	Common Equipment
Hemingway	\$17,855,675.69	\$8,321,240.08	\$7,383,955.72	\$969,426.59	\$3,446,850.09	\$16,558,332.97

Transmission Segment	Acquisition Value
Jim Bridger-Goshen	\$17,314,290.57
Kinport-Midpoint	\$28,437,066.04
Borah-Midpoint #1	\$9,579,861.68
Borah-Midpoint #2	\$15,782,823.53
Jefferson-Big Grassy	\$664,537.40

	Acquisition Value			NBV
	Common Equipment	IPC Bus Equipment	PAC Substation Bus Equipment	
Substation Big Grassy (Sandune) 161/69 kV Sub	\$1,059,800.25	\$620,075.85	\$764,323.44	\$729,383.94

	Acquisition Value			NBV
	Common Equipment	IPC Bus Equipment	PAC Substation Bus Equipment	
Substation Hurricane 230 & 69kV Sub	\$175,433.08	\$85,589.79	\$228,847.35	\$123,380.32

	Acquisition Value			NBV
	Common Equipment	IPC Bus Equipment	PAC Substation Bus Equipment	
Substation Summer Lake Switchyard (BPA) 500kV	\$2,283,153.14	\$236,177.88	\$1,914,804.62	\$1,715,074.72

	Acquisition Value			NBV
	Common Equipment	IPC Substation Bus Equipment	PAC Substation Bus Equipment	
Substation Burns Reactive Station 500kV	\$3,437,145.56	\$587,818.59	\$2,090,170.41	\$2,799,440.31
			PAC Line Equipment - Reactive Capacitor	\$9,954,274.05
			Common Equipment	\$2,586,679.15

	Acquisition Value			NBV
	Common Equipment	IPC Substation Bus Equipment	PAC Substation Bus Equipment	
Substation Jefferson 161/69 kV Substation	\$886,156.53	\$69,806.08	\$392,485.88	\$245,978.37
			PAC Line Equipment - Phase Shifter	\$405,447.40
			Common Equipment	\$520,992.00

	Acquisition Value			NBV
	Common Equipment	IPC Substation Bus Equipment	PAC Substation Bus Equipment	
Substation Threemile Knoll Substation	\$11,150,130.74	\$1,526,408.01	\$6,362,005.49	\$878,480.91
			PAC Line Equipment - Series Capacitor	\$2,146,591.09
			Common Equipment	\$10,139,041.20



		Acquisition Value			NBV	
		IPC Substation Bus Equipment	PAC Substation Bus Equipment	IPC Line Equipment - Capacitor Bank	PAC Line Equipment - Capacitor Bank	Common Equipment
Substation	Common Equipment	\$4,048,249.47	\$92,292.93	\$430,493.96	\$623,863.04	\$3,066,902.32
Walla Walla 230KV Substation			\$1,264,956.07			

		Acquisition Value				NBV
		IPC Substation Bus Equipment - Goshen 345KV Substation	PAC Substation Bus Equipment - Goshen 345KV Substation	IPC Substation Bus Equipment - 161 kV	PAC Substation Bus Equipment - 161 kV	Common Equipment
Substation	Common Equipment	\$8,096,018.00	\$4,643,162.03	\$984,279.65	\$8,236,249.21	\$6,128,637.00
Goshen Substation and Maint Shop					\$985,638.28	

		Acquisition Value						NBV
		IPC Substation Bus Equipment - Antelope 230KV Substation	PAC Substation Bus Equipment - Antelope 230KV Substation	IPC Substation Bus Equipment - Antelope 161kV Substation	PAC Substation Bus Equipment - Antelope 161kV Substation	IPC Substation Bus Equipment - Antelope 138kV Substation	PAC Substation Bus Equipment - Antelope 138kV Substation	Common Equipment
Substation	Common Equipment	\$1,868,295.93	\$1,237,748.50	\$158,587.89	\$237,587.07	\$35,287.20	\$178,758.65	\$1,356,552.06
Antelope Substation							\$488,606.68	

**Transmission Segments**

LOCATION DESCRIPTION	
MIDPOINT - HEMMINGWAY	\$45,489,877.89
SUMMER LAKE - HEMMINGWAY	\$84,331,235.17
JBRIDGER-KINPORT 345KV WY	\$14,268,881.41
JBRIDGER - POPULUS 345KV ID	\$9,839,798.54
POPULUS - KINPORT 345KV ID	\$5,820,320.08
JBRIDGER-BORAH 345KV ID LN3	\$13,719,720.53
JBRIDGER-BORAH 345KV WY	\$14,683,116.46
GOSHEN - KINPORT	\$3,096,510.03
Walla Walla - Enterprise	\$15,016,821.35

Antelope - Scolville	\$27,774.70
Goshen - Antelope	\$3,610,351.75
American Falls - Wheelon	\$2,713,279.49

Substation	Common Equipment	IPC Substation Bus Equipment	PAC Substation Bus Equipment	IPC Line Equipment - Reactive Capacitor	PAC Line Equipment - Reactive Capacitor	NBV
Burns Reactive Station 500KV	\$3,437,145.56	\$587,818.59	\$2,090,170.41	\$2,775,351.42	\$9,868,618.59	\$2,586,679.15

Substation	Common Equipment	Acquisition Value			NBV
		IPC Substation Bus Equipment	PAC Substation Bus Equipment	IPC Line Equipment - Phase Shifter	
Jefferson 161/69 KV Substation	\$886,156.53	\$103,192.19	\$580,199.81	\$162,491.10	\$520,992.00

Substation	Common Equipment	Acquisition Value			NBV
		IPC Substation Bus Equipment	PAC Substation Bus Equipment	IPC Line Equipment - Series Capacitor	
Threemile Knoll Substation	\$11,150,130.74	\$1,526,408.01	\$6,362,005.49	\$878,480.91	\$10,139,041.20

Substation	Common Equipment	Acquisition Value			NBV
		IPC Substation Bus Equipment	PAC Substation Bus Equipment	IPC Line Equipment - Capacitor Bank	
Walla Walla 230KV Substation	\$4,048,249.47	\$92,292.93	\$1,264,956.07	\$430,493.96	\$3,066,902.32

Substation	Common Equipment	IPC Substation Bus Equipment - Goshen 345KV Substation	PAC Substation Bus Equipment - Goshen 345KV Substation	IPC Bus Equipment - Transformer	PAC Bus Equipment - Transformer	IPC Bus Equipment - Transformer	PAC Line Equipment - Reactive Capacitor	NBV

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		Acquisition Value							NBV	
Substation	Common Equipment	IPC Substation - Antelope 230KV Substation	PAC Substation Bus Equipment - Antelope 230KV Substation	IPC Bus Equipment - Antelope 161KV Substation	PAC Bus Equipment - Antelope 161KV Substation	IPC Bus Equipment - Antelope 138KV Substation	PAC Bus Equipment - Antelope 138KV Substation	IPC Bus Equipment - Transformer	PAC Bus Equipment - Transformer	Common Equipment
Antelope Substation	\$1,868,295.93	\$87,626.07	\$1,283,673.93	\$267,146.61	\$400,219.39	\$264,129.87	\$132,045.13	\$8,376.11	\$54,178.89	\$1,356,552.06
<b>Transmission Segments</b>										
LOCATION DESCRIPTION										
MIDPOINT - HEMMINGWAY	\$45,489,877.89									
SUMMER LAKE - HEMMINGWAY	\$84,331,235.17									
JBRIDGER-KINPORT 345KV WY	\$14,268,881.41									
JBRIDGER - POPULUS 345KV ID	\$9,839,798.54									
POPULUS - KINPORT 345KV ID	\$5,820,320.08									
JBRIDGER-BORAH 345KV ID LN3	\$13,719,720.53									
JBRIDGER-BORAH 345KV WY	\$14,683,116.46									
GOSHEN - KINPORT	\$3,096,510.03									
Walla Walla - Enterprise	\$15,016,821.35									
Antelope - Scoville	\$27,774.70									
Goshen - Antelope	\$3,610,351.75									
American Falls - Malad	\$2,713,279.49									

SCHEDULE 13.1(f)

Idaho Power Governmental Authorizations

1. Federal Power Act, Section 203 Approval
2. Federal Power Act, Section 205 Approval
3. Approval of the transaction by the Idaho Public Utilities Commission
4. Approval of the transaction by the Oregon Public Utility Commission

SCHEDULE 13.2(f)

PacifiCorp Governmental Authorizations

1. Federal Power Act, Section 203 Approval
2. Federal Power Act, Section 205 Approval
3. Approval of the transaction by the California Public Utilities Commission
4. Approval of the transaction by the Idaho Public Utilities Commission
5. Approval of the transaction by the Oregon Public Utility Commission
6. Approval of the transaction by the Utah Public Service Commission
7. Approval of the transaction by the Washington Utilities and Transportation Commission
8. Approval of the transaction by the Wyoming Public Service Commission

**Exhibit D**  
**Termination Agreement**

## TERMINATION AGREEMENT

This Termination Agreement (this “Agreement”), dated as of October 24, 2014, is made and entered into by and between Idaho Power Company, an Idaho corporation (“Idaho Power”), and PacifiCorp, an Oregon corporation (“PacifiCorp”). Idaho Power and PacifiCorp are also each referred to herein as a “Party” and, collectively, as the “Parties.”

### RECITALS

A. PacifiCorp and Idaho Power are parties to certain agreements relating to the construction, ownership, operation and maintenance of various electric generating and transmission facilities and related assets and associated transmission capacity that are listed on **Exhibit A** hereto (collectively, the “Legacy Agreements”).

B. Concurrently herewith, the Parties are entering into (i) a Joint Purchase and Sale Agreement (the “JPSA”), pursuant to which the ownership of certain jointly-owned equipment will be reallocated and the ownership of certain additional equipment will be exchanged between the Parties and (ii) a Joint Ownership and Operating Agreement, which will, among other things, govern the operation of the facilities and assets currently governed by the Legacy Agreements. Capitalized terms used but not defined in this Agreement have the meanings given in the JPSA.

C. As part of the transaction contemplated by the JPSA, the Parties are executing this Agreement in order to terminate the Legacy Agreements.

D. The JPSA requires that the Parties submit this Agreement to the Federal Energy Regulatory Commission (“FERC”) for approval, and the Parties intend that this Agreement shall not become effective until the Closing under the JPSA occurs (the occurrence of which is conditioned on, among other things, approval by FERC of this Agreement).

### AGREEMENT

In consideration of the above Recitals, which hereby are incorporated into this Agreement, the mutual promises and covenants contained herein, and for other good and valuable consideration, the Parties hereby agree as follows:

1. Condition Precedent. This Agreement, including the Parties’ rights and obligations hereunder, shall become effective, if at all, on the Closing Date. For the avoidance of doubt, no aspect of this Agreement, other than this Section 1, shall have any effect unless and until the Closing occurs. If the Closing does not occur and the JPSA is terminated, this Agreement, including this Section 1, shall become void *ab initio*.

2. Termination. The Legacy Agreements are hereby terminated, effective as of 12:00:01 a.m., Pacific time on the Closing Date; provided, however, that any financial rights or financial obligations of the Parties that may have arisen under the Legacy Agreements prior to the Closing Date and that have not been satisfied as of the Closing Date, together with any

provisions of the Legacy Agreements necessary to give effect to such rights or obligations, shall survive such termination until satisfied.

3. Amendment and Modification. This Agreement may be amended, modified, or supplemented only by written agreement executed by both Parties.

4. Waiver of Compliance; Consents. Except as otherwise provided in this Agreement, any failure of either Party to comply with any obligation, covenant, agreement, or condition herein may be waived by the Party entitled to the benefits thereof only by a written instrument signed by the Party granting such waiver, but such waiver or failure to insist upon strict compliance with such obligation, covenant, agreement, or condition will not operate as a waiver of, or estoppel with respect to, any subsequent or other failure.

5. Notices.

(a) Any notice, demand, request or other communication required or permitted to be given pursuant to this Agreement shall be in writing and signed by the Party giving such notice, demand, request or other communication and shall be hand delivered or sent by certified mail, return receipt requested, or nationally or internationally recognized overnight courier to the other Party at the address set forth below:

If to Idaho Power: Idaho Power Company  
1221 West Idaho Street  
Boise, ID 83702  
Attn: Director, Load Serving Operations  
Telephone: 208-388-2360

With a copy to: Idaho Power Company  
1221 West Idaho Street  
Boise, ID 83702  
Attn: Legal Department  
Telephone: 208-388-2300

If to PacifiCorp: PacifiCorp  
825 NE Multnomah Street, Suite 1600  
Portland, OR 97232  
Attn: Director, Transmission Service  
Telephone: 503-813-6712

With a copy to: PacifiCorp  
825 NE Multnomah Street, Suite 2000  
Portland, OR 97232  
Attn: Legal Department  
Telephone: 503-813-5854

(b) Each Party shall have the right to change the place to which any notice, demand, request or other communication shall be sent or delivered by similar notice sent in like



manner to the other Party. The effective date of any notice, demand, request or other communication issued pursuant to this Agreement shall be when: (i) delivered to the address of the Party personally, by messenger, by a nationally or internationally recognized overnight delivery service; or (ii) received or rejected by the Party, if sent by certified mail, return receipt requested, in each case, addressed to the Party at its address and marked to the attention of the person designated above (or to such other address or person as a Party may designate by notice to the other Party effective as of the date of receipt by such Party).

6. Assignment. This Agreement and all of the provisions hereof will be binding upon and inure to the benefit of the Parties and their respective successors and permitted assigns, but neither this Agreement nor any of the rights, interests, or obligations hereunder may be assigned by either Party, without the prior written consent of the other Party. No provision of this Agreement creates any rights, claims or benefits inuring to any person that is not a Party hereto.

7. Governing Law; Exclusive Choice of Forum; Remedies.

(a) This Agreement, the rights and obligations of the Parties under this Agreement, and any claim or controversy arising out of this Agreement (whether based on contract, tort, or any other theory), including all matters of construction, validity, effect, performance and remedies with respect to this Agreement, shall be governed by and interpreted, construed, and determined in accordance with, the laws of the State of Idaho (regardless of the laws that might otherwise govern under applicable principles of conflicts of law). Each Party irrevocably consents to the exclusive jurisdiction and venue of any court within the State of Idaho, in connection with any matter based upon or arising out of this Agreement or the matters contemplated herein, agrees that process may be served upon them in any manner authorized by the laws of the State of Idaho for such persons and waives and covenants not to assert or plead any objection which they might otherwise have to such jurisdiction, venue or process.

(b) TO THE FULLEST EXTENT PERMITTED BY LAW, EACH OF THE PARTIES HERETO WAIVES ANY RIGHT IT MAY HAVE TO A TRIAL BY JURY IN RESPECT OF LITIGATION DIRECTLY OR INDIRECTLY ARISING OUT OF, UNDER OR IN CONNECTION WITH THIS AGREEMENT. EACH PARTY FURTHER WAIVES ANY RIGHT TO CONSOLIDATE ANY ACTION IN WHICH A JURY TRIAL HAS BEEN WAIVED WITH ANY OTHER ACTION IN WHICH A JURY TRIAL CANNOT BE OR HAS NOT BEEN WAIVED.

8. Severability. Any term or provision of this Agreement that is invalid or unenforceable in any situation in any jurisdiction will not affect the validity or enforceability of the remaining terms and provisions hereof or the validity or enforceability of the offending term or provision in any other situation or in any other jurisdiction.

9. Entire Agreement. This Agreement will be a valid and binding agreement of the Parties only if and when it is fully executed and delivered by the Parties, and until such execution and delivery no legal obligation will be created by virtue hereof. This Agreement, together with the Exhibits hereto, and the JPSA, embody the entire agreement and understanding of the Parties hereto in respect of the subject matter hereof. This Agreement supersedes all prior

agreements and understandings between the Parties with respect to such subject matter hereof. For purposes of clarity, the Parties expressly agree that the Legacy Agreements listed on **Exhibit A** hereto are the currently-effective versions of each Legacy Agreement and the Parties further agree that, in the case of the Legacy Agreements listed in Part 1 of Exhibit A, any and all prior versions or amendments of such Legacy Agreements were superseded by the Legacy Agreements listed on **Part 1 of Exhibit A**. **Part 2 of Exhibit A** lists certain amendments that are part of the Specified Legacy Agreements, which amendments are being terminated pursuant to this Agreement. All other documents comprising the Specified Legacy Agreements are not being terminated, and instead will be amended and restated as described in the JPSA.

10. Expenses. Except as otherwise set forth in this Agreement, each Party shall bear its own expenses (including attorneys' fees) incurred in connection with the preparation, negotiation, execution and performance of this Agreement.

11. Delivery. This Agreement may be executed in multiple counterparts (each of which will be deemed an original, but all of which together will constitute one and the same instrument), and may be delivered by electronic transmission, with originals to follow by overnight courier or certified mail (return receipt requested).

[signatures on following page]

IN WITNESS WHEREOF, each of the Parties has caused this Agreement to be executed by its duly authorized officer as of the date first above written.

IDAHO POWER COMPANY

/s/ Darrel T. Anderson

By: \_\_\_\_\_

Name: Darrel T. Anderson

Title: President & CEO

PACIFICORP

/s/ R. Patrick Reiten

By: \_\_\_\_\_

Name: R. Patrick Reiten

Title: President & CEO, Pacific Power

**EXHIBIT A TO TERMINATION AGREEMENT**

**LEGACY AGREEMENTS**

**Part 1**

1. Antelope Substation Capacity Entitlement, Operation and Maintenance Agreement (Oct. 17, 1989, as amended Feb. 8, 1990)
2. Draft Transmission Services Agreement (May 5, 1995)
3. Populus Project Construction Agreement (Mar. 2, 2009)
4. Second Restated and Amended Transmission Facilities Agreement (Feb. 8, 2010)
5. First Revised Agreement for Interconnection and Transmission Services (May 24, 2010)
6. Hemingway Joint Ownership and Operating Agreement (May 3, 2010)
7. Populus Joint Ownership and Operating Agreement (May 3, 2010)
8. Borah Series Capacitor Operation and Maintenance Agreement (Nov. 15, 2010)
9. Threemile Knoll Series Capacitor Operation and Maintenance Agreement (Apr. 4, 2011)
10. Restated Transmission Services Agreement (Apr. 29, 2011)

**Part 2**

11. Letter Agreement regarding Bridger Switchyard 345 kV Breaker Replacements (Dec. 6, 1991)
12. Letter Agreement regarding Bridger-Goshen-Kinport Relay Replacement (Dec. 13, 1991)
13. Letter Agreement regarding Additional Capacitors at the Jim Bridger Project and Kinport Substation (Aug. 6, 1992)
14. Letter Agreement regarding the Loan of a Jim Bridger 345 kV Replacement Breakers for Temporary Installation at the Kinport Substation as part of the Shunt Capacitor Project for Idaho Power Company (Oct. 19, 1992)

**Exhibit E**  
**Amendment and Restatement of Specified Legacy Agreements**

1. Jim Bridger Ownership Agreement, dated as of September 22, 1969, between Idaho Power Company and Pacific Power & Light Company
  - to be amended and restated to:
    - incorporate all amendments, clarifications, modifications or supplements (whether by formal amendment, letter agreement, letter of intent or otherwise) (except for any Terminated Legacy Agreements), from September 22, 1969 to the Effective Date
    - delete all references to the Point of Rocks-to-Jim Bridger 230 kV transmission facilities
    - include certain agreed to changes to Section 3.2
    - provide that the amended and restated agreement will be the only surviving agreement related to the subject matter thereof
    - provide that the amended and restated agreement becomes effective only in the event of Closing
  
2. Jim Bridger Operation Agreement, dated as of September 22, 1969, between Idaho Power Company and Pacific Power & Light Company
  - to be amended and restated to:
    - incorporate all amendments, clarifications, modifications or supplements (whether by formal amendment, letter agreement, letter of intent or otherwise) (except for any Terminated Legacy Agreements), from September 22, 1969 to the Effective Date
    - delete all references to the Point of Rocks-to-Jim Bridger 230 kV transmission facilities
    - include certain agreed to changes to Sections 3.2 and 10.6
    - provide that the amended and restated agreement will be the only surviving agreement related to the subject matter thereof
    - provide that the amended and restated agreement becomes effective only in the event of Closing

**Schedules to Joint Purchase and Sale Agreement**

**Schedule 1.1(a)**

**Idaho Power Permitted Encumbrances**

The Encumbrances resulting from conditions set forth in governmental right-of-way grants

**Schedule 1.1(b)**

**Idaho Power's Knowledge**

Lisa Grow, Senior Vice President of Power Supply  
Tessia Park, Load Serving Operations Director  
Dave Angell, Customer Operations Planning Manager



**Schedule 1.1(c)**

**PacifiCorp Permitted Encumbrances**

The Encumbrances resulting from conditions set forth in governmental right-of-way grants

**Schedule 1.1(d)**

**PacifiCorp's Knowledge**

Natalie Hocken – Senior Vice President, Transmission & Systems Operations

Richard Vail – Vice President, Transmission

Brian Fritz – Director, Transmission Development

Mary Wiencke – Director, Environmental Strategy and Policy

**Schedule 1.1(e)**

**Idaho Power Planned Improvements**

Substation Project	2014 Budget	2015 Budget	2016 Budget
ADEL130002 - ADEL Correct CT & PT wiring on ADEL-BORA-MPSN Line Protection	\$ 20,000	\$ 15,000	\$ 30,000
ADEL140001 - ADEL Replace RFL-9700s for ADEL-BORA-MPSN, ADEL-BORA, ADEL-MPSN	\$ 60,000	\$ 440,000	
ADEL150001 - ADEL Replace 302A circuit breaker	\$ 70,000		
BORA130001 - BORA Replace three event recorders	\$ 15,000	\$ 45,000	\$ 380,000
BORA140001 - BORA Replace 309A power circuit breaker	\$ 25,000		
BORA140002 - BORA - inspect, make repairs needed, bus on both sides of capacitor bank			
BORA140003 - BORA Replace RFL-9700s for ADEL-BORA-MPSN, ADEL-BORA, ADEL-MPSN	\$ 65,000	\$ 10,000	\$ 30,000
BORA140004 - BORA Replace the protection equipment and controls to eliminate single points of failure in BORA T341	\$ 30,000	\$ 375,000	\$ 20,000
BORA150001 - BORA Replace C341 Series Capacitor		\$ 800,000	\$ 4,620,000
BORA150002 - BORA Remove the LFDC relays on the BORA-ADEL-MPSN and the BORA-ADEL 345-kV Lines	\$ 130,000	\$ 5,000	\$ 10,000
KPRT130001 - KPRT - Upgrade Power Line Carrier at Kinport - PAC requested project		\$ 10,000	\$ 35,000
KPRT130003 - KPRT Replace KPRT-MPSN 345kV Line Protection	\$ 50,000		\$ 360,000
KPRT130005 - KPRT Replace 301A power circuit breaker	\$ 675,000		
KPRT150001 - KPRT Replace 302Z Circuit Switcher, install new upstream airbrake			
KPRT150002 - KPRT Replace failing Sequence of Event Recorders (SER's)	\$ 15,000	\$ 50,000	\$ 155,000
KPRT150003 - KPRT Correct single points of possible failure in KPRT T341 protection		\$ 20,000	\$ 1,185,000
KPRT150005 - KPRT Replace C341 Series Capacitor Bank		\$ 35,000	\$ 215,000
MPSN120004 - MPSN Replace 345 kV breakers 301A and 302A and the MPSN-KPRT and the MPSN-ADEL-BORA line protection	\$ 35,000	\$ 20,000	
MPSN130001 - MPSN Replace five 345 kV reactor relays	\$ 230,000	\$ 125,000	
MPSN130002 - MPSN Replace reactor protection relays for L506, L507, L508	\$ 125,000	\$ 755,000	\$ 5,000
MPSN130004 - MPSN Replace T501 and 500/345 kV bus tie protection AND 345 kV breaker 304A			
MPSN140001 - MPSN Replace 303A IPO breaker, replace the MPSN-HMBT 345 kV Line Protection	\$ 15,000		
MPSN140004 - Replace the failed local service auto transfer switches			
MPSN140005 - MPSN Replace RFL-9700s for ADEL-BORA-MPSN, ADEL-BORA, ADEL-MPSN		\$ 10,000	\$ 25,000
MPSN150001 - T606, Midpoint Bus Tie, Ten Year Maintenance			\$ 50,000

JOINT PURCHASE AND SALE AGREEMENT – SCHEDULE 1.1(e)

*EXECUTION VERSION*

MPSN150003 - MPSN Upgrade the bus protection for MPSN T341/Bus1/Bus3 and T342/Bus2/Bus4			\$ 20,000	\$ 35,000
MPSN150004 - MPSN Replace failing cable trays			\$ 10,000	\$ 160,000
MPSN150006 - MPSN Oil spill response and new MPSN 500-kV L-508 reactor foundation if needed		\$ 80,000		
MPSN150009 - MPSN T501 - IPCO 524-02 - Rewind or Replace Failed 500/345-kV Single-Phase Transformer		\$ 200,000	\$ 1,000,000	
Annual Substation Subtotal		\$ 1,840,000	\$ 3,745,000	\$ 7,315,000
Transmission Line Project		2014 Budget	2015 Budget	2016 Budget
T601130001 - T601 Goshen-State Line FAC008 Compliance		\$ 300,000	\$ 300,000	\$ 3,600,000
T950130001 - T950 Midpoint-Borah #1 FAC008 Compliance		\$ 3,500,000		
T950130002 - Line 950, MPSN-BORA #1 345KV, Ten year maintenance and priority 2 corrections		\$ 106,294		
T950130003 - Line 950, Midpoint-Borah #1 345 KV, Correct Priority 2 items identified by the Patrolman		\$ 25,000	\$ 250,000	
T951130002 - Line 951, Midpoint-Borah #2 345 KV, Correct Priority 2 items identified by the Patrolman		\$ 20,000	\$ 250,000	
T951140001 - T951 Replace remaining wood poles with steel		\$ 20,000		\$ 5,050,000
Annual Transmission Line Subtotal		\$ 3,971,294	\$ 800,000	\$ 8,650,000
Annual Total		\$ 5,811,294	\$ 4,545,000	\$ 15,965,000

**Schedule 1.1(f)**  
**PacifiCorp Planned Improvements**

Description	CY14	CY15	CY16	Projected In-Service Date
Jim Bridger Tie Line Relaying	\$ 90,000			3/31/2014
Summer Lake - Midpoint Loop into Hemingway (PAC share)	\$ 183,420	\$ 1,139,760		11/30/2015
Goshen 161 kV - Bus Tie Breaker Program - TPL003	\$ 616,787			9/30/2014
Goshen substation replace switches		\$ 300,000		9/1/2015
Hemingway – Summer Lake 500kV Line - structure work		\$ 400,000		9/1/2015
Hurricane substation - replace A/C unit	\$ 2,800			12/31/2014
Summer Lake substation - replace 500 kV breaker	\$ 1,200,000			12/31/2014
Burns substation - replace control house heater	\$ 475			12/31/2014
Walla Walla - Hurricane 230 kV transmission line - replace 8 structures	\$ 225,000			12/31/2014
Goshen 345kV and 161 kV - relay replacements	\$ 1,155,948			12/31/2014
Goshen 345 kV/161 kV - add DFR	\$ 566,985			9/15/2014
Antelope 230 kV substation - replace CB 231	\$ 284,615			12/31/2014
Jim Bridger 345 kV substation - replace reactor breakers	\$ 1,919,508			12/31/2014
Goshen 161 kV substation - install new capacitor bank		\$ 563,374	\$ 1,000,000	12/15/2016
	\$ 6,245,538	\$ 2,403,134	\$ 1,000,000	

**Schedule 1.1(g)**

**Terminated Legacy Agreements**

1. Antelope Substation Capacity Entitlement, Operation and Maintenance Agreement (Oct. 17, 1989, as amended Feb. 8, 1990)
2. Draft Transmission Services Agreement (May 5, 1995)
3. Populus Project Construction Agreement (Mar. 2, 2009)
4. Second Restated and Amended Transmission Facilities Agreement (Feb. 8, 2010)
5. First Revised Agreement for Interconnection and Transmission Services (May 24, 2010)
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**Schedule 1.1(h)**

**Specified Legacy Agreements**

1. Jim Bridger Ownership Agreement, dated as of September 22, 1969, between Idaho Power Company and Pacific Power & Light Company (as amended, clarified, modified or supplemented through the Effective Date)
2. Jim Bridger Operation Agreement, dated as of September 22, 1969, between Idaho Power Company and Pacific Power & Light Company (as amended, clarified, modified or supplemented through the Effective Date)

**Schedule 1.1(i)**

**Idaho Power Required Regulatory Approvals**

1. The FPA 203 Approval
2. The FPA 205 Approval
3. Approval of the Transaction by the Idaho Public Utilities Commission
4. Approval of the Transaction by the Oregon Public Utility Commission



**Schedule 1.1(j)**

**PacifiCorp Required Regulatory Approvals**

1. The FPA 203 Approval
2. The FPA 205 Approval
3. Approval of the Transaction by the California Public Utilities Commission
4. Approval of the Transaction by the Idaho Public Utilities Commission
5. Approval of the Transaction by the Oregon Public Utility Commission
6. Approval of the Transaction by the Utah Public Service Commission
7. Approval of the Transaction by the Washington Utilities and Transportation Commission
8. Approval of the Transaction by the Wyoming Public Service Commission

**Schedule 1.1(k)**

**230kV Upgrades**

1. Install a 230/138kV, 300 MVA transformer at the Bowmont substation; and
2. Replace two 230kV series capacitor banks at the Midpoint substation.

**Schedule 3.1(f)**

**PacifiCorp Acquired Assets – Liabilities**

None.

**Schedule 3.1(g)**

**PacifiCorp Acquired Assets – Title Exceptions**

None.

**Schedule 3.1(h)(i)**

**PacifiCorp Acquired Assets – Environmental Law and Environmental Permit Exceptions**

None.

**Schedule 3.1(h)(ii)**

**PacifiCorp Acquired Assets – Violation of Environmental Laws**

None.

**Schedule 3.1(h)(iii)**

**PacifiCorp Acquired Assets – Releases**

None.

**Schedule 3.1(h)(iv)**

**PacifiCorp Acquired Assets – Storage Tanks, etc.**

None.



**Schedule 3.1(h)(v)**

**PacifiCorp Acquired Assets – Assumed Obligations under Environmental Laws**

None.

**Schedule 3.1(j)**

**PacifiCorp Acquired Assets – Intellectual Property**

None.

**Schedule 3.2(f)**

**Idaho Power Acquired Assets – Liabilities**

None.

**Schedule 3.2(g)**

**Idaho Power Acquired Assets – Title Exceptions**

None.

**Schedule 3.2(h)(i)**

**Idaho Power Acquired Assets – Environmental Law and Environmental Permit Exceptions**

None.

**Schedule 3.2(h)(ii)**

**Idaho Power Acquired Assets – Violation of Environmental Laws**

None.

**Schedule 3.2(h)(iii)**

**Idaho Power Acquired Assets – Releases**

None.

**Schedule 3.2(h)(iv)**

**Idaho Power Acquired Assets – Storage Tanks, etc.**

None.



**Schedule 3.2(h)(v)**

**Idaho Power Acquired Assets – Assumed Obligations under Environmental Laws**

None.

**Schedule 3.2(j)**

**Idaho Power Acquired Assets – Intellectual Property**

None.

Docket No. UP \_\_\_\_  
Exhibit Idaho Power/100  
Witness: Lisa A. Grow

**BEFORE THE PUBLIC UTILITY COMMISSION  
OF OREGON**

**IDAHO POWER**

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**Direct Testimony of Lisa A. Grow**

**December 2014**

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**ATTACHED EXHIBITS**

Exhibit Idaho Power/101—Summary of the Revenue Impact

1 **Q. Please state your name and business address.**

2 A. My name is Lisa A. Grow and my business address is 1221 West Idaho Street, Boise,  
3 Idaho 83702.

4 **Q. By whom are you employed and in what capacity?**

5 A. I am employed by Idaho Power Company (Idaho Power or Company) as the Senior  
6 Vice President of Power Supply.

7 **Q. Please describe your education background and work experience with Idaho  
8 Power.**

9 A. I graduated from the University of Idaho in 1987 with a Bachelor of Science degree  
10 in Electrical Engineering. I received an Executive Masters of Business  
11 Administration from Boise State University in 2008. I began my career at Idaho  
12 Power after graduating from the University of Idaho in 1987, and have held several  
13 engineering positions before moving into management in 2005. In 2005, I was  
14 named Vice President of Delivery Engineering and Operations. In 2009, I was  
15 appointed to my current position as Senior Vice President of Power Supply. My  
16 current responsibilities include overseeing the operation and maintenance of Idaho  
17 Power's generation fleet, power plant engineering and construction, environmental  
18 affairs, water management, power supply planning, and wholesale electricity and gas  
19 operations. I also oversee Idaho Power's load serving operations, which is  
20 responsible for delivering reliable energy to customers through the Company's  
21 electrical grid using its generation portfolio and system purchases.

22 **Q. What is the Company's request in this proceeding?**

23 A. Idaho Power and PacifiCorp (together, the Parties), are seeking the approval from the

1 Public Utility Commission of Oregon (Commission) in accordance with ORS  
2 757.480 and 757.485, of an asset exchange transaction designed to replace certain  
3 obsolete and operationally inefficient legacy transmission ownership, operation, and  
4 service agreements (Legacy Replacement).

5 **Q. What is the purpose of your testimony in this proceeding?**

6 A. The purpose of my testimony is to: describe the history and background related to the  
7 existing legacy transmission ownership, operation, and service agreements<sup>1</sup> (Legacy  
8 Agreements); explain the desire of the Parties to pursue the replacement of the  
9 Legacy Agreements with a Legacy Replacement; describe the structure of the Legacy  
10 Replacement; and to summarize the benefits of the Legacy Replacement for Idaho  
11 Power and its retail customers.

12 **Q. Are any other individuals filing testimony on behalf of Idaho Power in this**  
13 **proceeding?**

14 A. Yes. The following individual is providing testimony on behalf of Idaho Power:  
15 • Mr. David M. Angell, Planning Manager in the Customer Operations  
16 Engineering and Construction Department, has prepared testimony on the new  
17 ownership rights and system benefits as a result of the Legacy Replacement.

18 **Q. Are there any other individuals filing testimony in this proceeding?**

19 A. Yes. The following individuals are providing testimony on behalf of PacifiCorp in  
20 this proceeding:

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<sup>1</sup> The Second Restated and Amended Transmission Facilities Agreement, Restated Transmission Services Agreement, and the First Revised Agreement for Interconnection and Transmission Services are the primary agreements between the Parties. There are a number of related agreements which support or are directly connected to these agreements. The agreements are collectively referred to as the "Legacy Agreements." A complete list of the Legacy Agreements that will be replaced, amended, or consolidated by the proposed transaction are identified in Schedules 1.1(g) and 1.1(h) to the Joint Purchase and Sale Agreement.

- 1 • Mr. Richard A. Vail, Vice President of Transmission, has prepared testimony  
2 that describes the reliability and operational benefits and the financial  
3 implications for PacifiCorp as a result of the Legacy Replacement.
- 4 • Mr. Gregory N. Duvall, Director of Net Power Costs, has prepared testimony  
5 supporting PacifiCorp Energy’s new firm transmission rights following the  
6 close of the Legacy Replacement.

7 **THE LEGACY AGREEMENTS**

8 **Q. Please describe the origins of the Legacy Agreements.**

9 A. In 1969, over 40 years ago, Idaho Power and Pacific Power and Light (PPL)<sup>2</sup> entered  
10 into a series of agreements for the construction, ownership, and operation of the Jim  
11 Bridger power plant (Jim Bridger Plant). The intent of each party at the time of  
12 contracting was to use their respective share of the Jim Bridger Plant to serve their  
13 respective load responsibilities.

14 In 1974, Idaho Power, PPL, and Utah Power and Light (UPL) entered into the  
15 Transmission Facilities Agreement (TFA) which provided for the construction,  
16 ownership, maintenance, and use of three 345 kilovolt (kV) transmission lines, and  
17 associated terminal and substation facilities, connecting the Jim Bridger Plant to the  
18 Idaho Power and PacifiCorp transmission systems in southeastern Idaho. UPL’s  
19 participation in the Jim Bridger transmission system was in lieu of having to construct  
20 its own 230 kV transmission lines into the Goshen, Idaho area. The TFA gave PPL  
21 the right to move its share of energy from the Jim Bridger Plant to the eastern  
22 boundary of Idaho Power’s transmission system.

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<sup>2</sup> Pacific Power & Light was the predecessor company of PacifiCorp and in 1989 PacifiCorp acquired Utah Power & Light.

1           In 1979, Idaho Power and PPL decided to add a fourth 500 megawatt (MW)  
2 generator to the Jim Bridger Plant. This required significant additional transmission  
3 capacity westbound through Idaho from the western terminus of the Jim Bridger 345  
4 kV transmission system. To provide this additional capacity, Idaho Power and PPL  
5 executed a Transmission Services Agreement (TSA) dated September 10, 1980, under  
6 which Idaho Power would provide transmission services to PPL in conjunction with  
7 the construction of the fourth generating unit at the Jim Bridger Plant, for transfer of  
8 up to 1,600 MW of specified resources in a westerly direction to PPL's western  
9 system for its use. Subsequently, Idaho Power and UPL entered into an  
10 Interconnection and Transmission Services Agreement (ITSA) dated March 19, 1982,  
11 which provided for an interconnection and transmission to UPL at Idaho Power's  
12 Borah Substation.

13 **Q. Have the Parties amended or revised the Legacy Agreements?**

14 A. Yes. Over the last 40 years, the Legacy Agreements were revised, amended and  
15 restated. In particular, the TSA (RTSA), TFA (RATFA), and ITSA were amended  
16 and restated several times for various reasons, including but not limited to, changes in  
17 commercial terms, operational requirements, ownership, and regulatory compliance.

18 **Q. If the Legacy Replacement is approved, will the existing Legacy Agreements be**  
19 **terminated?**

20 A. Yes. For a complete list of the Legacy Agreements that will be terminated or  
21 amended upon approval of the JPSA, please see Schedules 1.1(g) and 1.1(h) to the  
22 JPSA.



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**DRIVERS FOR LEGACY REPLACEMENT**

**Q. Have the Legacy Agreements become inefficient and obsolete?**

A. Yes. Over the last 40 years, the regulatory landscape the evolution of the Parties' ownership interests, the Parties' respective load growth, regulation, and investments in system upgrades have rendered the allocation of ownership and operational responsibility provided for under the Legacy Agreements incompatible with each Parties' modern day load-service and regulatory obligations.

**Q. Are the terms and conditions of the Legacy Agreements comparable to standard Open Access Transmission Tariff (OATT) transmission service agreements?**

A. Currently, the ITSA is OATT-like service and treated as such with respect to Idaho Power's OATT formula rate. Upon approval of the asset exchange, the 250 MW's of transmission service under the ITSA will be converted to standard OATT service, resulting in no change in the treatment of the ITSA in Idaho Power's OATT formula rate. However, the RTSA and the RATFA are considerably different from the transmission service provided under the OATT.

**Q. Please describe the primary differences between the Legacy Agreements, excluding the ITSA, as compared to standard OATT transmission service agreements.**

A. The primary differences between the Legacy Agreements, excluding the ITSA, versus the OATT are that: (1) PacifiCorp faces restrictions, such as the lack of flexibility and resale rights, on the use of the Legacy Agreement service that OATT point-to-point customers do not experience; (2) firmness of service under the Legacy Agreements is more complex with components and circumstances less firm than the Federal Energy

1 Regulatory Commission (FERC) has defined for OATT firm point-to-point  
2 transmission service; and (3) at the time, the pricing under the Legacy Agreements  
3 was the result of a bilateral agreement. Overall, the Legacy Agreements lack the  
4 OATT operational flexibility, as well as the uniform curtailment provisions found in  
5 OATT service.

6 **Q. Have the Legacy Agreements created challenges for the Parties?**

7 A. Yes. The Parties have experienced a number of challenges, including disagreements  
8 over operational and commercial issues with respect to the administration,  
9 interpretation, management, and implementation of the Legacy Agreements.

10 **Q. Please describe some of the challenges the Company has experienced because of**  
11 **the outdated Legacy Agreements.**

12 A. Under the existing Legacy Agreements, it is unclear as to which Party has the right to  
13 serve load across which lines and under what conditions. The Legacy Agreements  
14 are not as clear and concise as the ownership and OATT service rights that will exist  
15 under the Legacy Replacement.

16 Also, executing the rights assigned under the Legacy Agreements is  
17 operationally difficult. They restrict usage to certain plants, lines, and conditions that  
18 ownership and OATT service would not. Operationally, it forces Idaho Power to  
19 manage the contractual rights of PacifiCorp separate from other uses of the system,  
20 adding complexity to the reliable operations of Idaho Power's transmission system.  
21 Under the proposed ownership structure, the difficulty of managing specific operating  
22 provisions and/or restrictions is eliminated and transmission rights are managed the  
23 same as any other use of the system.

1                                   **DESCRIPTION OF THE LEGACY REPLACEMENT**

2   **Q.    Can you please summarize the components of the Legacy Replacement?**

3    A.    Yes. Under the terms of the JPSA: (1) the parties will exchange transmission assets  
4           or ownership interests in jointly-owned assets, and a nominal amount of cash to  
5           balance asset values, to better align asset ownership with load service obligations and  
6           (2) replace approximately 1,600 MW of transmission services provided under the  
7           RTSA and RATFA with asset ownership and OATT service.

8                            The Joint Ownership and Operation Agreement (JOOA) is the principal  
9           exhibit to the JPSA and consolidates and modernizes the operational provisions in the  
10          Legacy Agreements into a single contract. The JOOA defines the allocation of  
11          directional transmission capacity on jointly-owned transmission facilities and allows  
12          the owners to invoice each other for operation and maintenance expense and for the  
13          use of common facilities under FERC approved rates.

14   **Q.    Why are the Parties requesting to enter into an asset exchange as a mechanism  
15           to terminate the Legacy Agreements?**

16    A.    The Parties determined that a thoughtfully and strategically designed asset exchange  
17           would result in: more transparency with respect to transmission asset ownership and  
18           transmission service rights between the Parties and their customers; the highest level  
19           of operational and reliability benefits; and would have the least impact financially to  
20           both the Parties and their customers.

21   **Q.    What are the assets to be exchanged under the JPSA?**

22    A.    Generally speaking, the Parties are reallocating their respective ownership interests  
23           and operational responsibilities with respect to various integrated transmission

1 facilities in Idaho, Oregon, Washington, and Wyoming. The specific assets included  
2 were determined between the Parties as those required to provide the Parties with  
3 owned paths from resource to load across the transmission system and through each  
4 substation associated with the various transmission lines. The transaction does not  
5 create any new available transmission capacity. Mr. Angell's testimony provides a  
6 detailed overview of the specific assets Idaho Power will acquire from PacifiCorp and  
7 the resulting operational and system benefits of acquiring those facilities.

8 **Q. What is the approximate value of the assets being exchanged under the terms of**  
9 **the JPSA?**

10 A. The Parties' current estimate is approximately \$43 million each. The net book values  
11 are estimated as of December 31, 2014, and subject to a true-up adjustment following  
12 the closing date of the proposed exchange.

13 **Q. Can you please summarize the OATT transmission services that are provided**  
14 **for in the Legacy Replacement?**

15 A. Under the terms of the JPSA, PacifiCorp will purchase 510 MW of long-term point-  
16 to-point transmission service from Idaho Power, which represents a portion of its  
17 operational needs. The OATT service will replace the current yearly cost of service  
18 paid by PacifiCorp to Idaho Power under the Legacy Agreements. The Parties' new  
19 arrangement will align with FERC's preference for transactions to be OATT-based.  
20 With OATT-based transactions, all operations will continue to be governed by current  
21 reliability standards and industry business practice language and avoid reconciliation  
22 of new standards to the antiquated language of the Legacy Agreements, which can be  
23 subject to interpretation and potential disagreement. The new OATT-based

1 transactions will add flexibility and transparency through redirect, reassignment, and  
2 rollover rights allowing for efficient use of the assets and may help to facilitate the  
3 development of new markets, such as the Energy Imbalance Market.

4 **Q. What are the anticipated benefits of consolidating and modernizing the**  
5 **operational provisions of the Legacy Agreements into the JOOA?**

6 A. The JOOA has several operational benefits that will provide efficiency and update the  
7 operations of the Parties. Because the Legacy Agreements pre-date current regulatory  
8 obligations such as mandatory reliability standards, FERC's open access policy, and  
9 North American Energy Standards Board (NAESB) approved scheduling practices,  
10 the Parties are forced to manage these obligations outside the established regulatory  
11 construct applicable to each Party's arrangements. The manual scheduling process  
12 will be replaced by a more efficient automated process with execution of the JOOA.  
13 The new automated scheduling practices will be consistent with the NAESB  
14 standards. Moreover, the operational complexity under the antiquated Legacy  
15 Agreements creates the potential for conflicting interpretations between the Parties.  
16 The JOOA will provide simpler and more transparent transmission service  
17 obligations, while at the same time modernizing the Parties' relationship.

18 **Q. Please describe some of the day-to-day operating benefits under the JOOA.**

19 A. Under the JOOA, each Party will manage its jointly-owned facility capacity through  
20 its respective OATT. Neither Party will be allowed to post on Open-Access Same-  
21 Time Information System for sale more than its allocated capacity. During

1 scheduling, all electronic tags<sup>3</sup> (e-Tags) will now identify the operator of the path as a  
2 scheduling entity. This will provide scheduling transparency with respect to each  
3 company's jointly-owned facilities and result in more efficient and reliable  
4 transmission system operation. The Parties will also create a method to determine  
5 and allocate losses for the use of the transmission system within the other Party's  
6 Balancing Authority Area, consistent with governmental and reliability standards.

7 **BENEFITS OF LEGACY REPLACEMENT**

8 **Q. Please summarize, at a high level, the overall benefits of the Legacy Replacement**  
9 **to Idaho Power.**

10 A. Mr. Angell's testimony addresses the operational, reliability, and system benefits of  
11 the Legacy Replacement for Idaho Power in detail. I will focus my testimony on the  
12 revenue requirement benefits the Legacy Replacement provides for Oregon  
13 Customers.

14 **Q. Can you elaborate on how the Legacy Replacement will produce revenue**  
15 **requirement benefits?**

16 A. Yes. If approved, the Legacy Replacement, through the termination of the RATFA,  
17 RTSA and ITSA, will result in a modification of the inputs within the OATT formula  
18 rate that more accurately reflects Idaho Power's cost of service, benefitting Idaho  
19 Power's retail customers.

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<sup>3</sup> E-tags also known as Requests for Interchange, are used to schedule interchange transactions in wholesale markets. North American Electric Reliability Corporation's (NERC) *Glossary of Terms Used in Reliability Standards* (updated October 1, 2014) defines an interchange transaction as "[a]n agreement to transfer energy from a seller to a buyer that crosses one or more Balancing Authority Area boundaries." See [http://www.nerc.com/files/Glossary\\_of\\_Terms.pdf](http://www.nerc.com/files/Glossary_of_Terms.pdf)

1 **Q. Please explain the treatment of the RATFA, RTSA and ITSA within Idaho**  
2 **Power's OATT formula rate.**

3 A. On March 24, 2006, Idaho Power submitted an OATT filing to the FERC requesting  
4 an increase in transmission rates. In the filing, the Company proposed to move from  
5 a fixed rate to an annually updated formula rate based upon the total transmission  
6 revenue requirement. The formula rate reflects Idaho Power's total cost to own,  
7 operate, and maintain the transmission facilities used for providing OATT service to  
8 transmission customers. The formula rate allows for transmission rates to be updated  
9 each year based primarily on financial and operational data Idaho Power is required  
10 to file annually with FERC in its Form 1. The transmission revenue requirement is  
11 then divided by the load divisor to calculate the annual point-to-point transmission  
12 rate.

13 Effective June 1, 2006, FERC accepted rates based on the formula for Idaho  
14 Power that used 2004 test year data, subject to refund pending the outcome of the  
15 hearing and settlement process. On August 8, 2007, FERC approved a settlement  
16 agreement by the parties on all issues except the treatment of contracts for  
17 transmission service that contain their own terms, conditions, and rates that were in  
18 existence before the implementation of the OATT in 1996. The contracts at issue  
19 were three legacy agreements: RATFA, RTSA and ITSA.

20 **Q. Please describe Idaho Power's position on the treatment of the RATFA, RTSA**  
21 **and ITSA in the formula rate.**

22 A. The Company's position regarding the RATFA, RTSA and ITSA was that the  
23 revenues received from the contracts pre-dated the OATT and therefore should be

1 credited against the total transmission revenue requirement and that the total contract  
2 demand associated with the agreements should be excluded from the load divisor of  
3 the rate formula. In contrast, the customers' proposal was that the RATFA, RTSA  
4 and ITSA were a service of the OATT even though revenues from the agreements  
5 were not subject to the OATT and that the contract demand associated with these  
6 agreements should be reflected in the load denominator of the formula rate.

7 **Q. Did FERC accept Idaho Power's position on the treatment of the RATFA, RTSA  
8 and ITSA in the formula rate?**

9 A. No. On August 31, 2007, the FERC Presiding Administrative Law Judge (ALJ)  
10 issued an initial decision (Initial Decision) with respect to the treatment of these  
11 agreements. The ALJ's Initial Decision was to put load served under the RATFA,  
12 RTSA and ITSA into the divisor at their usage level rather than the contract demand.  
13 The Company, as well as opposing parties, appealed the Initial Decision to the FERC.  
14 On January 15, 2009, FERC issued its Order on Initial Decision (FERC Order) which  
15 upheld the Initial Decision of the ALJ in most respects but modified the Initial  
16 Decision in one important respect that was unfavorable to Idaho Power. The decision  
17 required Idaho Power to include the contract demands associated with the RATFA,  
18 RTSA and ITSA in the OATT formula rate divisor rather than crediting the revenue  
19 against Idaho Power's transmission revenue requirement, reducing the OATT-based  
20 transmission service rates to Idaho Power's transmission customers.

21 **Q. Please describe the magnitude of the impact the FERC Order had on Idaho  
22 Power's OATT.**

23 A. The August 8, 2007, approval of the settlement agreement between the parties on all



1 issues except the treatment of the RATFA, RTSA and ITSA resulted in an annual  
2 OATT rate of \$21.18/kW per year<sup>4</sup>, which included a revenue credit of \$8,756,646  
3 associated with the three agreements. The FERC Order, that required the inclusion of  
4 the 2,014<sup>5</sup> MW of contract demand associated with the RATFA, RTSA and ITSA in  
5 the OATT formula rate divisor and removal of the revenue credits associated with  
6 these agreements, reduced the OATT rate to \$14.96/kW per year, or nearly 29  
7 percent.

8 **Q. How would the Legacy Replacement affect Idaho Power's OATT rate?**

9 A. Upon termination of the RATFA, RTSA and ITSA, the associated contract demands  
10 used in the calculation of Idaho Power's OATT formula rate will become zero. The  
11 resulting impact to the OATT formula rate will be reflected in the normal course of  
12 future annual updates<sup>6</sup>.

### 13 CUSTOMER BENEFITS

14 **Q. Has the Company determined what, if any, impact the Legacy Replacement will  
15 have on Idaho Power's retail customers' revenue requirement?**

16 A. Yes. At my direction, an analysis was prepared that quantifies the present value  
17 revenue requirement impact of the Legacy Replacement over a 10-year period (2015-  
18 2024). The analysis compares the annual revenue requirement differences between  
19 two scenarios: (1) a scenario in which there was no Legacy Replacement (business as  
20 usual) and (2) a Legacy Replacement scenario that reflects the provisions of the  
21 Legacy Replacement, including an increase to OATT revenues as a result of

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<sup>4</sup> Based on 2005 Test Year data.

<sup>5</sup> At the time of the FERC Order, the contract demand associated with the RTSA, TFA and ITSA totaled 2,014 MW (RTSA=1,514 MW, TFA=250 MW, and ITSA=250 MW).

<sup>6</sup> Idaho Power's transmission rate effective period is October 1 to September 30.

1 removing the RATFA, RTSA and ITSA contract demands from Idaho Power's OATT  
2 formula rate divisor.

3 **Q. What are the results of the present value revenue requirement analysis?**

4 A. By entering into the Legacy Replacement, the Company's Oregon jurisdictional  
5 revenue requirement would be reduced on a present value basis by approximately  
6 \$2.5 million over a 10-year period (2015-2024).

7 **Q. If the net book value of the assets exchanged is nearly equal, what is driving the  
8 lower annual revenue requirements?**

9 A. The increase in the OATT rate described in Section IV will lead to higher  
10 transmission revenues, which serves as a revenue credit to retail customer rates. The  
11 increase in the revenue credit is the main driver of the revenue requirement benefit  
12 derived from the Legacy Replacement.

13 **Q. Have you prepared an exhibit demonstrating the estimated revenue requirement  
14 impact?**

15 A. Yes. Exhibit Idaho Power/101 provides a summary of the revenue impact to the  
16 Company's Oregon jurisdictional retail customers.

17 **Q. Will there be an immediate impact to retail customers' rates?**

18 A. No. Commission approval of the Legacy Replacement will have no immediate retail  
19 customer rate impact for Idaho Power. A change to the revenue credit used to offset  
20 retail customer rates will occur when the Company files its next general rate case.

21 **CONCLUSION**

22 **Q. Please summarize your testimony.**

23 A. The proposed Legacy Replacement will allow the Parties to have more streamlined

1 ownership and capacity rights as a result of both the reallocation of ownership  
2 interests in jointly-owned facilities and the exchange of certain transmission facilities.  
3 The arrangement will enhance reliable operations for both Parties and provide the  
4 ability to efficiently operate consistent with evolving reliability standards. The  
5 Legacy Replacement creates a strong foundation for future business between the  
6 Parties and is in the best interest of each company's respective customers.

7 **Q. Does this conclude your direct testimony?**

8 A. Yes, it does.

Docket No. UP \_\_\_\_  
Exhibit Idaho Power/101  
Witness: Lisa A. Grow

**BEFORE THE PUBLIC UTILITY COMMISSION  
OF OREGON**

**IDAHO POWER**

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**Exhibit Accompanying Direct Testimony of Lisa A. Grow  
Summary of the Revenue Impact**

**December 2014**



Docket No. UP \_\_\_\_  
Exhibit Idaho Power/200  
Witness: David M. Angell

**BEFORE THE PUBLIC UTILITY COMMISSION  
OF OREGON**

**IDAHO POWER**

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**Direct Testimony of David M. Angell**

**December 2014**

1 **Q. Please state your name and business address.**

2 A. My name is David M. Angell and my business address is 1221 West Idaho Street,  
3 Boise, Idaho 83702.

4 **Q. By whom are you employed and in what capacity?**

5 A. I am employed by Idaho Power Company (Idaho Power or Company) as the Planning  
6 Manager in the Customer Operations Engineering and Construction Department.

7 **Q. Please describe your educational background.**

8 A. I graduated in 1984 and 1986 from the University of Idaho, Moscow, Idaho, receiving  
9 a Bachelor of Science Degree and Master of Engineering Degree in Electrical  
10 Engineering, respectively. I have provided electrical engineering instruction for both  
11 the University of Idaho and Boise State University. Most recently I instructed power  
12 system analysis at Boise State University during the 2009 spring semester.

13 **Q. Please describe your work experience with Idaho Power.**

14 A. From 1986 to 1996, I was employed by Idaho Power as an engineer in both  
15 communications and protection systems. In 1996, I became the Engineering Leader  
16 of System Protection and Communications. I held this position until 2004, when I  
17 transferred to Transmission and Distribution Planning. During the fall of 2006, I  
18 accepted the positions of System Planning Leader and Manager of Delivery Planning.  
19 I have been managing Idaho Power's load research, interconnected-transmission  
20 system, sub-transmission, and distribution planning since 2006.

21 **Q. What is the purpose of your testimony in this case?**

22 A. My testimony in this case will provide an overview of the Joint Purchase and Sale  
23 Agreement (JPSA) and the Joint Ownership and Operating Agreement (JOOA), an

1 overview of Idaho Power’s current and proposed ownership and capacity rights  
2 related to the assets at issue in this case, and a description of the assets being acquired  
3 by Idaho Power and the benefits associated with the exchange of each asset.

4 **Q. What is the objective of the JPSA and the JOOA?**

5 A. Idaho Power and PacifiCorp (together, the Parties) have entered into the JPSA and the  
6 JOOA to replace, amend or consolidate several agreements including the Restated  
7 and Amended Transmission Facilities Agreement (RATFA) and the Restated  
8 Transmission Services Agreement (RTSA) (collectively Legacy Agreements)<sup>1</sup> with  
9 agreements that will meet the respective and mutual transmission service needs of  
10 each Party through a combination of Open Access Transmission Tariff (OATT)  
11 service, reallocation of ownership interests in jointly-owned facilities, and the  
12 exchange of certain transmission facilities. Additionally, the JPSA and the JOOA  
13 include terms that appropriately address the operation, maintenance, reliability and  
14 technical aspects associated with joint ownership. The Legacy Agreements will be  
15 mutually terminated, amended, or consolidated upon execution of the JPSA and  
16 JOOA and the Parties anticipate making adjustments to their respective Federal  
17 Energy Regulatory Commission-approved transmission formula rates.

18 **Q. How do the JPSA and JOOA meet the respective and mutual transmission**  
19 **service needs of each Party?**

20 A. The JPSA and JOOA will provide (1) PacifiCorp with 1,600 megawatts (MW) of  
21 capacity across Idaho Power’s transmission system through a combination of asset

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<sup>1</sup> The RATFA, RTSA, and First Revised Agreement for Interconnection and Transmission Services (ITSA) are the primary agreements between the Parties. There are a number of related agreements which support or are directly connected to the RATFA, RTSA, and ITSA. The RATFA, RTSA, and ITSA and remaining agreements are collectively referred to as the “Legacy Agreements”.



1 ownership and OATT service, (2) Idaho Power with capacity on the existing  
2 PacifiCorp 500 kilovolt (kV), 230kV, 161kV and 138 kV transmission system  
3 through an asset ownership arrangement, and (3) a reallocation of the existing joint  
4 ownership interests on the 345kV and 230kV Jim Bridger transmission system (Jim  
5 Bridger Transmission System) to align with the Parties' current operational  
6 requirements. Additionally, the JPSA and JOOA will include provisions establishing  
7 the respective rights and obligations of the Parties related to joint ownership,  
8 operation of jointly-owned facilities, and operational business practices. The  
9 transaction does not create any new available transmission capacity.

10 **Q. What are the Parties requesting in this case?**

11 A. Under the JPSA and JOOA, the Parties desired to exchange with one another certain  
12 jointly-owned and wholly-owned equipment to provide each Party with transmission  
13 capacity that better aligns with the current configuration of its transmission system  
14 and current transmission and load service obligations, each of which has changed  
15 since the Legacy Agreements were executed and the jointly-owned and wholly-  
16 owned equipment were originally constructed. Pursuant to ORS 757.480 and  
17 757.485, an electric utility must obtain approval from the Commission before it sells  
18 or transfers ownership in any generation, transmission or distribution plant. By  
19 detailing the benefits associated with assets being exchanged through the JPSA and  
20 JOOA, my testimony will demonstrate the transaction is consistent with the public  
21 interest.

1 **Q. You indicated the JPSA and JOOA will replace the Legacy Agreements. Please**  
2 **describe the agreements that will be replaced.**

3 A. The Legacy Agreements originated with the construction of the Jim Bridger power  
4 plant (Jim Bridger Plant) and the resulting Jim Bridger Transmission System. A  
5 detailed description of the Legacy Agreements can be found in Ms. Lisa A. Grow's  
6 testimony. In general, the intent of the Legacy Agreements was to move energy from  
7 the Jim Bridger Plant to load in the PacifiCorp West Balancing Area. When Utah  
8 Power and Light and Pacific Power & Light merged, incentive to move energy to  
9 serve Goshen area loads was created. As explained in Ms. Grow's testimony, the  
10 Legacy Agreements were amended and restated over time.

11 **Q. Please provide an overview of the Parties' existing wheeling rights.**

12 A. Exhibit Idaho Power/201 details the existing wheeling rights of each Party and the  
13 transmission facility areas they cover. The RATFA covers the ownership, 2,400 MW  
14 capacity allocation, and operation of the Jim Bridger Transmission System which is  
15 composed of three transmission lines that originate at the Jim Bridger Plant, near  
16 Rocks Springs, Wyoming, and terminate at substations in eastern Idaho near  
17 Pocatello and American Falls. The RTSA provides 1,400 MW of capacity rights to  
18 PacifiCorp across the Idaho Power transmission system from the eastern Idaho  
19 substations to a substation near Jerome, Idaho and on to substations near La Grande  
20 and Enterprise, Oregon.

21 **Q. Please provide an overview of the ownership rights that will result from the**  
22 **JPSA and JOOA.**

23 A. Exhibit Idaho Power/202 provides a representation of the new ownership rights and

1 their locations as a result of the JPSA and JOOA. The reallocation of the Jim Bridger  
2 345 kV transmission system will result in one-third ownership rights for Idaho Power  
3 and two-thirds ownership for PacifiCorp across each of the three transmission lines,  
4 while Idaho Power's portion of the Jim Bridger 230 kV substation and lines will be  
5 transferred to PacifiCorp. Below are additional details of the major transmission  
6 reallocation that are represented in Exhibit Idaho Power/202:

- 7 • 1090 MW east-west transmission capacity on the Borah and Kinport to  
8 Midpoint lines to PacifiCorp.
- 9 • 410 MW east-west transmission capacity on the Midpoint to Hemingway line  
10 to Idaho Power.
- 11 • 700 MW west-east transmission capacity on the Hemingway to Midpoint line  
12 to Idaho Power.
- 13 • 450 MW west-east transmission capacity on the Summer Lake to Hemingway  
14 line to Idaho Power.
- 15 • 325 MW west-east transmission capacity on the Walla Walla to Enterprise  
16 line to Idaho Power.

17 Further, as presented in Exhibit Idaho Power/203, Idaho Power will receive  
18 ownership in the Goshen and Antelope substations, Antelope – Scoville, and sections  
19 of the Antelope – Goshen and American Falls – Malad transmission lines.

20 **Q. ORS 757.480 and 757.485 require Commission approval prior to the exchange of**  
21 **assets. Please explain how the transfer of Idaho Power's assets to PacifiCorp is**  
22 **in the public interest.**

23 A. The majority of the assets being transferred to PacifiCorp from Idaho Power are

1 related to the realignment of the Jim Bridger Transmission System while most of the  
 2 remaining assets are related to the Borah West transmission system. Idaho Power’s  
 3 receipt of capacity on two of the three lines of Jim Bridger Transmission System,  
 4 illustrated on Exhibit Idaho Power/203 as the gray lines from Bridger to the west,  
 5 affords PacifiCorp with capacity on the remaining transmission line, illustrated on  
 6 Exhibit Idaho Power/204 as the yellow line from Bridger to the northwest. Similarly,  
 7 as part of the JPSA and JOOA, about 42 percent of Idaho Power’s sole ownership in  
 8 the Borah West transmission system will be transferred to PacifiCorp. This transfer is  
 9 demonstrated in Exhibit Idaho Power/204 beginning at Borah. In both cases, the  
 10 Legacy Agreements provide PacifiCorp with these capacity rights today and Idaho  
 11 Power will continue to retain capacity in both transmission systems. Disposing of  
 12 these assets allows Idaho Power to acquire other assets that provide for present and  
 13 future load service obligations. Exhibit Idaho Power/204 details the assets PacifiCorp  
 14 will acquire and the following chart summarizes the net book value associated with  
 15 those assets:

<b><u>Assets Transferred to PacifiCorp</u></b>	<b><u>Net Book Value</u></b>
Jim Bridger transmission system realignment	\$15,517,364
Borah West transmission system	\$26,667,044
Goshen-Jefferson-Big Grassy transmission	\$83,186
Hemingway substation realignment	\$997,442
<b>Total</b>	<b>\$43,265,036</b>

16 **Q. Please describe in detail the transmission facilities Idaho Power will receive**  
 17 **capacity and ownership in to facilitate its service obligations as part of the asset**  
 18 **exchange.**

1 A. Exhibit A of the JPSA provides a detailed list of the ownership percentages of each  
2 transmission line or substation asset to be acquired by each Party, including the  
3 existing ownership and the percentage of ownership being transferred through the  
4 JPSA and JOOA. Similarly, Exhibit C of the JOOA provides a detailed list of the  
5 existing percentage segment ownership interests, directional capacity allocation in  
6 MW, and the operator of each transmission facility. Generally, Idaho Power will  
7 receive capacity and ownership from PacifiCorp where ownership currently does not  
8 exist in the Kinport – Goshen, Antelope – Goshen, Antelope – Scoville, American  
9 Falls – Malad, Midpoint – Hemingway, Hemingway – Summer Lake and Walla  
10 Walla – Hurricane transmission lines and the Goshen, Antelope, Burns, Summer  
11 Lake, Walla Walla, Hurricane, Jefferson, and Big Grassy substations.

12 **Q. You stated the JOOA includes provisions establishing the respective rights and**  
13 **obligations of the Parties related to joint ownership and operation of jointly-**  
14 **owned facilities as well as detailing the operator of each transmission facility.**  
15 **Please describe the role of the operator with regard to these transmission**  
16 **facilities.**

17 A. The operator will supervise and perform the physical operation and maintenance of,  
18 interconnection to, design of, capital upgrades and improvements to, repair and  
19 reconstruction of, security of, outage restoration of, and retirement and  
20 decommissioning of the transmission facilities and common equipment they are  
21 responsible in accordance with applicable governmental requirements and reliability  
22 standards. Maintenance renewals and replacements to the transmission facilities are  
23 included in the service for which the operator is compensated. As a result, the

1 operator is responsible for coordinating all requests for interconnection to any of the  
2 jointly-owned transmission facilities. The requests will be processed in a manner  
3 consistent with the operator's OATT and any governmental requirements,  
4 maintaining existing interconnection processes.

5 **Q. Please describe the acquisition of the Kinport - Goshen line and any related**  
6 **benefits.**

7 A. The acquisition of ownership in the Kinport – Goshen transmission line, indicated on  
8 Exhibit Idaho Power/203 as the Idaho Power Acquired Assets between the Goshen  
9 and Kinport points, is part of the Jim Bridger transmission system realignment. As  
10 noted in the Application, there are three 345 kV transmission lines that connect the  
11 Jim Bridger Plant to the Idaho Power and PacifiCorp transmission systems: the Jim  
12 Bridger – Goshen line, the Jim Bridger – Populous – Borah line, and the Jim Bridger  
13 – Populous – Kinport line. Under the RATFA, PacifiCorp owns two-thirds and Idaho  
14 Power owns one-third of the capacity of the transmission lines. The Kinport –  
15 Goshen transmission line provides the connection of the Jim Bridger – Goshen line to  
16 the Idaho Power transmission system. The RATFA also provides Idaho Power with  
17 transmission capacity rights on the Kinport – Goshen line. With the elimination of  
18 the RATFA, Idaho Power requires ownership in the Kinport – Goshen line to transfer  
19 energy received at Goshen on the Jim Bridger – Goshen line to the Idaho Power  
20 transmission system at Kinport.

21 **Q. What benefits does the change in the Jim Bridger Transmission System**  
22 **eastbound capacity provide?**

1 A. The retention of at least 100 MW of Jim Bridger Transmission System eastbound  
2 rights will ensure that the sale of Jim Bridger generation can be sold as firm energy  
3 by Idaho Power. More specifically, with eastbound Jim Bridger Transmission  
4 System rights, if Idaho Power sells energy at Jim Bridger to utilities, and a unit at Jim  
5 Bridger trips offline, Idaho Power will be able to back up the original sale with other  
6 Idaho Power generation, maintaining the higher firm energy sales price. Without the  
7 ability to back-up or firm the sale of Jim Bridger energy, the sales price for this  
8 energy would be reduced substantially.

9 **Q. Please describe the benefits associated with the change in the Jim Bridger**  
10 **Transmission System westbound capacity?**

11 A. The reallocation of the Jim Bridger Transmission System ownership to align with  
12 each owner's capacity rights will allow each owner to deliver energy during line  
13 outage conditions without having to rely on an operating agreement. Operating  
14 agreements are subject to interpretation and can become difficult to manage as  
15 transmission configurations change and reliability requirements modernize.

16 **Q. Please continue describing the benefits related to the capacity and ownership of**  
17 **transmission lines and substations that Idaho Power will acquire from**  
18 **PacifiCorp.**

19 A. Idaho Power will receive capacity and ownership of the Antelope - Goshen line and  
20 facilities at the Goshen substation. Capacity on the Antelope - Goshen line will  
21 provide a new source to reliably serve the Blackfoot Idaho area. In addition to  
22 improving reliability, the Blackfoot area load is forecasted to grow in the next five to  
23 10 years. The present plan to meet this growth includes a new 20-mile line from the

1 Brady – Antelope 230kV line to the Haven substation. The Antelope – Goshen line  
2 capacity would provide increased load service reliability and operational flexibility  
3 for the Blackfoot area, eliminating the need for the Brady – Antelope 230 kV line at  
4 half the cost of the present plan.

5 **Q. Please describe the benefits related to the Antelope - Scoville line and Antelope**  
6 **substation facilities acquisition.**

7 A. Idaho Power has an existing agreement with PacifiCorp for capacity through the  
8 Antelope substation to serve a single Idaho Power customer via the Scoville  
9 substation. As part of this transaction, Idaho Power will acquire assets at the  
10 Antelope substation, converting an outdated legacy agreement to asset ownership and  
11 eliminating the need to cross PacifiCorp's assets to serve a single Idaho Power  
12 customer.

13 **Q. What are the benefits related to capacity on the American Falls - Malad line?**

14 A. As shown on Exhibit Idaho Power/203 in gray as an Idaho Power Acquired Asset, the  
15 American Falls – Malad line travels south from American Falls to Malad through the  
16 Arbon Valley. Idaho Power currently has capacity limitations in the Arbon Valley  
17 area due to voltage constraints and has had to quote customers expensive distribution  
18 upgrade requirements for load requests, grant load requests for significantly less than  
19 desired, or simply deny load requests. The Company has also experienced low  
20 voltage issues on the distribution feeder due to the distance between the source  
21 substation and the Arbon Valley, resulting in the rebuild of sections of the feeder.  
22 Additional distribution upgrades would be required in the future as existing customer  
23 load growth increases. This would result in costly upgrades due to the length of the



1 distribution feeder that typically requires multiple miles of rebuild. However,  
2 ownership in the American Falls – Malad line will provide an alternative to  
3 rebuilding the feeder at nearly half the cost of a distribution rebuild.

4 **Q. Please describe the benefits related to the Midpoint – Hemingway acquisition.**

5 A. As part of the exchange, Idaho Power will acquire 410 MW of Midpoint –  
6 Hemingway westbound capacity (Midpoint West). The acquisition of westbound  
7 capacity on this 500 kV line, identified on Exhibit Idaho Power/203 in red with gray  
8 outline between the Hemingway and Midpoint locations, will help to relieve Midpoint  
9 West transmission path constraints on Idaho Power’s transmission system. When  
10 factoring in Idaho Power’s generation in eastern Idaho, Wyoming and Nevada, east-  
11 side power purchases, and PacifiCorp’s rights to transfer 400 MW across Idaho  
12 Power’s transmission system, the Midpoint West path currently is oversubscribed by  
13 more than 150 MW with long term commitments of conditional firm energy. This  
14 oversubscription of conditional firm energy limits Idaho Power’s ability to purchase  
15 energy from the eastern side of the Western Interconnect. And, locating resources on  
16 the eastern side of the Idaho Power system has become problematic due to the  
17 substantial amount of new transmission investment required to fully integrate a new  
18 resource into Idaho Power’s transmission system.

19 Idaho Power will also receive 700 MW of Hemingway – Midpoint eastbound  
20 capacity. This capacity will greatly increase Idaho Power’s resource flexibility in the  
21 spring and early summer. During spring run-off, the supply of water is very high,  
22 weather is moderate and resulting loads are light. Throughout spring, conditions  
23 regularly exist where transfers from the Northwest into Idaho Power’s system,

1 coupled with generation out of the Hells Canyon complex, can substantially exceed  
2 Idaho Power's west side load. In these cases, eastbound capacity is needed across  
3 Midpoint West path to source southern and eastern load and reduce thermal coal  
4 generation in the east and serve load with low-cost hydro power from the northwest.  
5 With the acquisition of Hemingway – Midpoint eastbound capacity, this constraint  
6 will be alleviated. Near term benefits also include increased maintenance window  
7 flexibility for Midpoint West transmission lines and other path equipment.

8 Furthermore, the Hemingway – Midpoint eastbound capacity will be  
9 necessary to completely and economically integrate the Boardman – Hemingway  
10 500kV transmission project (B2H). When completed, B2H will increase the amount  
11 of power that Idaho Power can purchase from the northwest by 500 MW during  
12 spring and summer months. Given today's Midpoint West eastbound capacity  
13 constraints, an additional 500 MW would exacerbate current problems and limit the  
14 economic efficiency of the B2H line. Acquiring this Hemingway – Midpoint  
15 capacity today will increase the economic efficiency of Idaho Power's system,  
16 increase the operational flexibility to maintain equipment now, and will solve a future  
17 economic efficiency problem that would otherwise appear with the B2H addition.

18 **Q. What are the benefits related to capacity on the Hemingway – Summer Lake**  
19 **line?**

20 A. During peak summer load months, Idaho Power looks to the Mid-C market to obtain  
21 additional resources. These resources are brought in over interties that make up the  
22 Northwest–Idaho path. This path consists of tie points with the Balancing Areas of  
23 Avista, PacifiCorp, and the Bonneville Power Administration (Bonneville). During

1 the summer months, Idaho Power has allocated capacity on the ties with Avista at  
2 Lolo or the combined ties with PacifiCorp at either Enterprise or  
3 Hemingway/Midpoint to meet load service needs. The tie to Bonneville is fully  
4 subscribed.

5 In order to consider the resource a “network resource” and utilize network  
6 transmission on Idaho Power’s system, the network customer (in this case, Idaho  
7 Power’s Load Serving Operations) must obtain firm transmission from the Mid-C  
8 market to the Idaho Power intertie borders. Idaho Power is unable to obtain firm  
9 transmission from the Mid-C market to the Enterprise point during the summer  
10 months as there is no firm transfer capability available on PacifiCorp’s transmission  
11 system for that path. The Hemingway – Summer Lake line became available for  
12 eastbound scheduling in 2012. Since then, Idaho Power has reserved over 200,000  
13 megawatt hours for Idaho retail load service. Idaho Power projects increased future  
14 use of this transmission path. As a result, Idaho Power has looked to the 500kV  
15 connection at Hemingway/Midpoint as firm capacity does exist and is available at  
16 that intertie. Ownership in the Hemingway – Summer Lake line, identified on Exhibit  
17 Idaho Power/203 as the red line with a gray outline between the Hemingway and  
18 Summer Lake locations combined with acquisition of facilities in the Burns and  
19 Summer Lake substations, provides the opportunity to transact business with  
20 Bonneville at Summer Lake and reduce Idaho Power’s transmission expenses. While  
21 the overall Northwest-Idaho capacity does not increase, it will provide Idaho Power  
22 the opportunity to use more capacity on a firm basis for resources because the firm  
23 capacity from the market can be procured.

1 **Q. Please describe the benefits related to the Walla Walla – Hurricane transmission**  
2 **line and substation facilities acquisition.**

3 A. Currently, Idaho Power must wheel across Avista’s, Bonneville’s, or PacifiCorp’s  
4 system to access northwest energy markets. In terms of summer capacity, Avista  
5 controls 340 MW of capacity, Bonneville controls 350 MW of capacity, and  
6 PacifiCorp controls 510 MW of capacity. Utilizing PacifiCorp’s 510 MW of capacity  
7 generally requires a Bonneville transmission wheeling expense, resulting in higher  
8 transmission costs. Ownership of the Walla Walla – Hurricane line, along with  
9 ownership of the Hemingway – Summer Lake line, affords Idaho Power a significant  
10 increase in the amount of capacity in the Idaho-Northwest allocation.

11 The capacity on the Walla Walla – Hurricane line will also support  
12 opportunities for line upgrades in the Idaho-Northwest that Idaho Power would not  
13 otherwise have been able to pursue. Upgrades on the Idaho–Northwest path would  
14 increase line ratings and add operational flexibility at the Hells Canyon power plant.  
15 Acquiring capacity on the line supports participation in a new Walla Walla to  
16 McNary transmission line further connecting Idaho Power to Bonneville at the  
17 McNary substation and providing for greater firm transmission access to the Mid-C  
18 market without transmission wheeling expenses.

19 **Q. What are the benefits related to ownership of facilities at the Jefferson and Big**  
20 **Grassy substations?**

21 A. Joint ownership in facilities at Jefferson and Big Grassy will provide the ability to  
22 import power while also allowing for the conversion of antiquated legacy agreements

1 into a new operating agreement that better aligns with the Parties' current  
2 configuration of their respective transmission systems and current load obligations.

3 **Q. What is the net book value of the transmission lines and substations Idaho**  
4 **Power will acquire?**

5 A. The net book value of the assets Idaho Power will receive from PacifiCorp is  
6 approximately \$43,617,898.

7 **Q. Please provide the net book value details that support the benefits associated**  
8 **with the acquisition of the transmission lines and substations in the categories**  
9 **described above.**

10 A. The following chart details the net book value of the assets as categorized above.

<b>Assets Received from PacifiCorp</b>	<b>Net Book Value</b>
Jim Bridger transmission system realignment	\$12,858,202
Antelope–Goshen line, Goshen substation	\$1,508,864
Antelope–Scoville line, Antelope substation	\$323,060
American Falls-Malad line	\$72,762
Midpoint-Hemingway line, Hemingway substation	\$10,765,168
Hemingway-Summer Lake line, Burns and Summer Lake	\$12,284,140
Walla Walla – Hurricane line, Hurricane and Walla Walla	\$4,618,711
Jefferson & Big Grassy substations	\$1,186,990
<b>Total</b>	<b>\$43,617,898</b>

11 **Q. How does the net book value of the assets Idaho Power will receive from**  
12 **PacifiCorp compare to the net book value of the assets Idaho Power will transfer**  
13 **to PacifiCorp?**

1 A. Although the net book values are subject to a true-up adjustment following the  
2 closing of the exchange, the estimated net book value of the assets Idaho Power will  
3 transfer to PacifiCorp is approximately \$43,265,036, nearly equal to the net book  
4 value of the assets Idaho Power will receive, \$43,617,898.

5 **Q. Does this conclude your direct testimony?**

6 A. Yes, it does.

Docket No. UP \_\_\_\_  
Exhibit Idaho Power/201  
Witness: David M. Angell

**BEFORE THE PUBLIC UTILITY COMMISSION  
OF OREGON**

**IDAHO POWER**

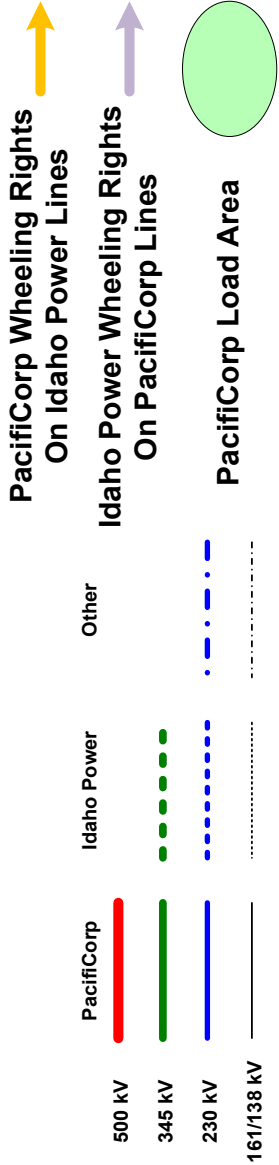
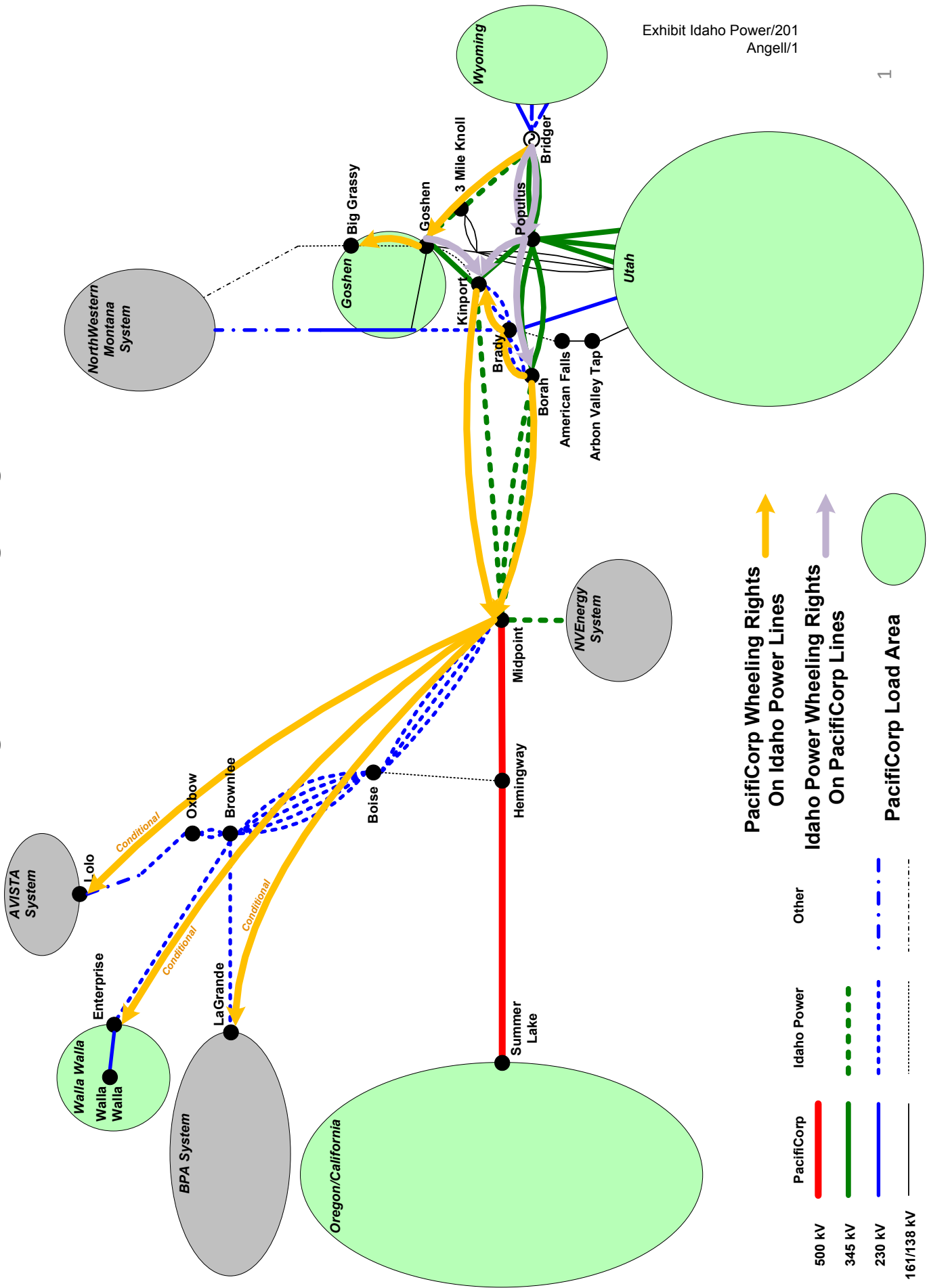
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**Exhibit Accompanying Direct Testimony of David M. Angell**

**Map of Existing Wheeling Rights**

**December 2014**

# Existing Wheeling Rights





Docket No. UP \_\_\_\_  
Exhibit Idaho Power/202  
Witness: David M. Angell

**BEFORE THE PUBLIC UTILITY COMMISSION  
OF OREGON**

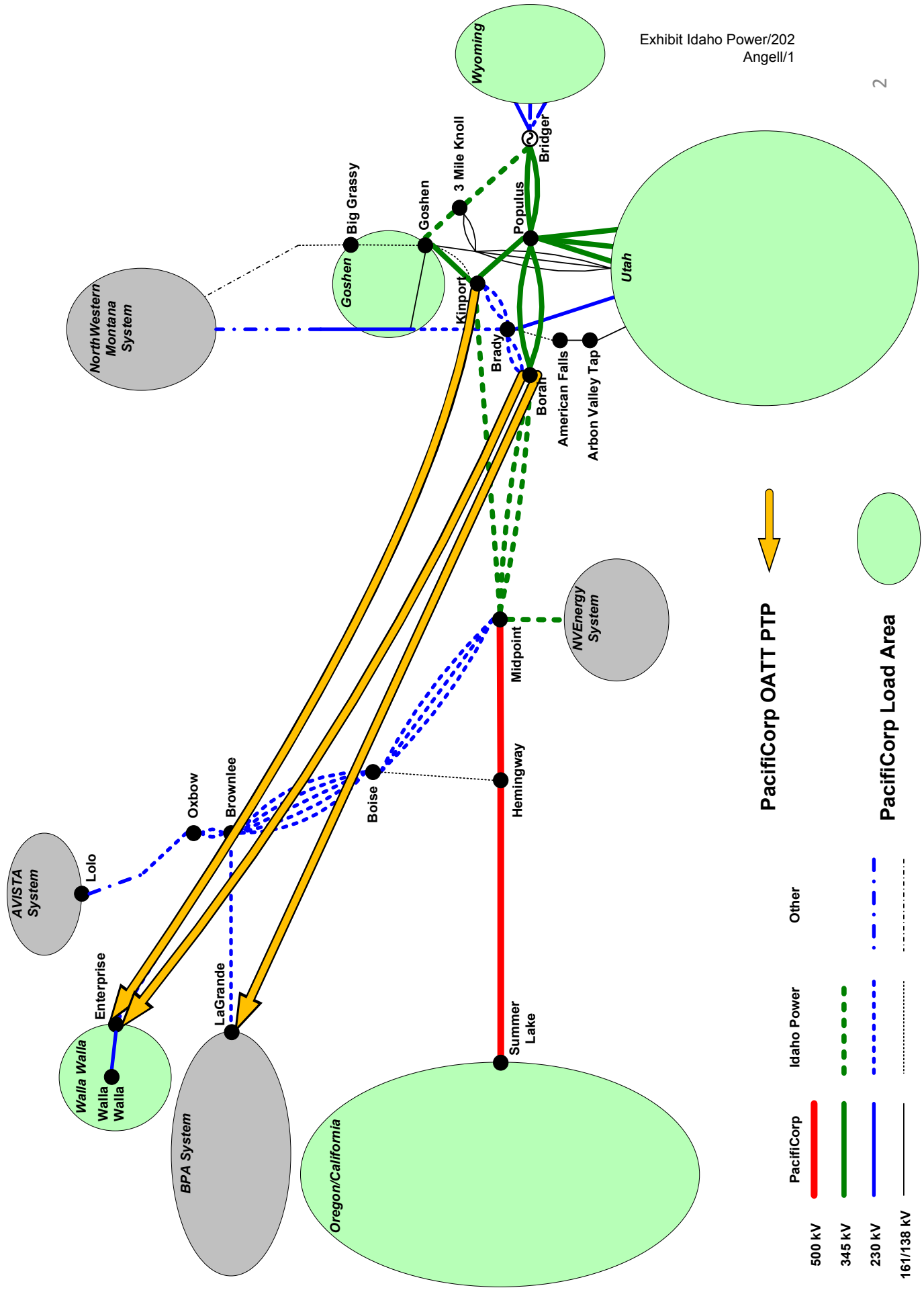
**IDAHO POWER**

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**Exhibit Accompanying Direct Testimony of David M. Angell  
Map of Transmission Service**

**December 2014**

# Transmission Service



Docket No. UP \_\_\_\_  
Exhibit Idaho Power/203  
Witness: David M. Angell

**BEFORE THE PUBLIC UTILITY COMMISSION  
OF OREGON**

**IDAHO POWER**

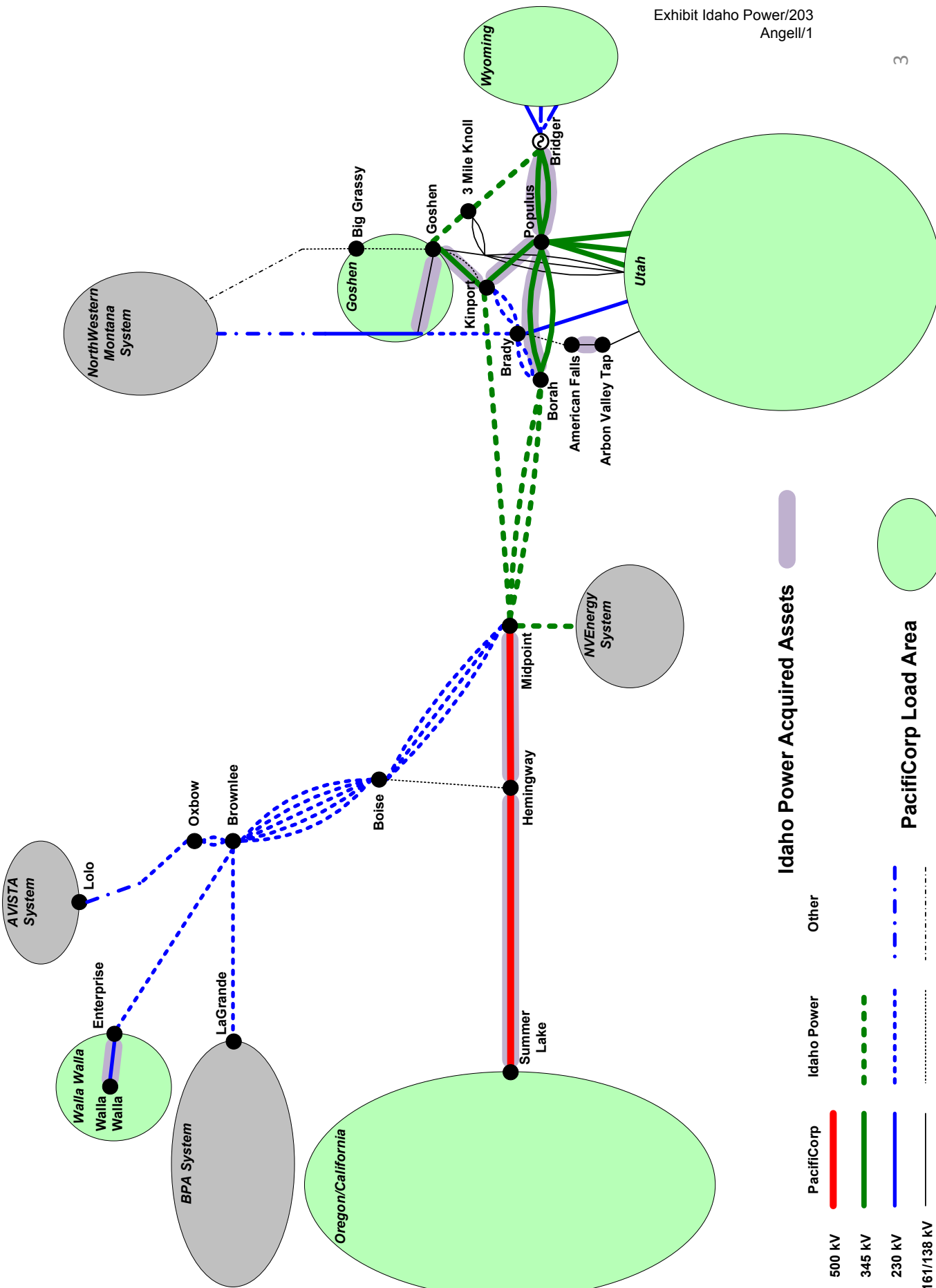
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**Exhibit Accompanying Direct Testimony of David M. Angell**

**Map of Idaho Power Acquired Assets**

**December 2014**

# Idaho Power Acquired Assets



**Idaho Power Acquired Assets**

	PacifiCorp		Other
	500 kV		PacifiCorp Load Area
	345 kV		
	230 kV		
	161/138 kV		

Docket No. UP \_\_\_\_  
Exhibit Idaho Power/204  
Witness: David M. Angell

**BEFORE THE PUBLIC UTILITY COMMISSION  
OF OREGON**

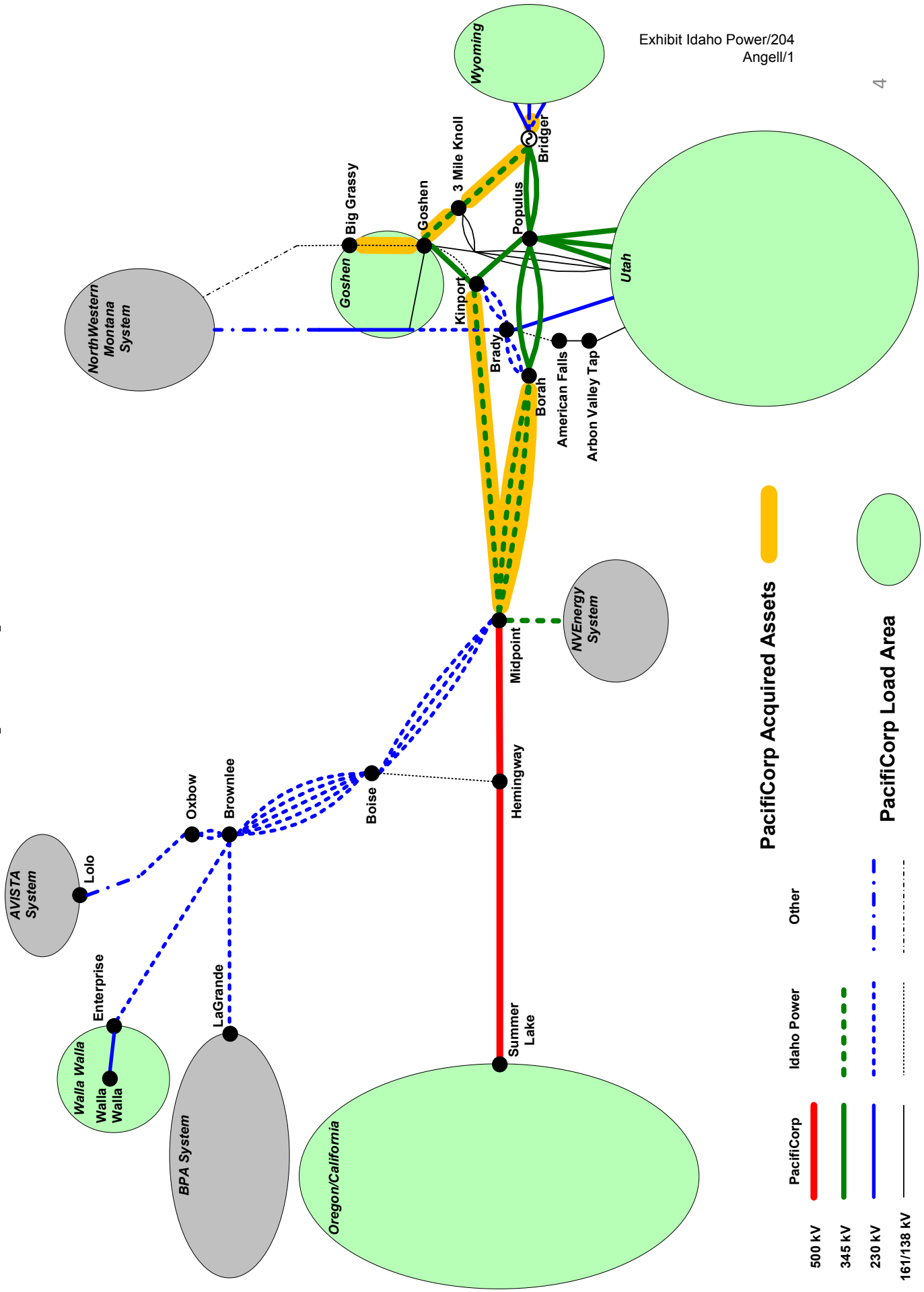
**IDAHO POWER**

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**Exhibit Accompanying Direct Testimony of David M. Angell  
Map of PacifiCorp Acquired Assets**

**December 2014**

# PacifiCorp Acquired Assets



Docket No. UP \_\_\_\_  
Exhibit PAC/300  
Witness: Richard A. Vail

**BEFORE THE PUBLIC UTILITY COMMISSION  
OF OREGON**

**PACIFICORP**

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**Direct Testimony of Richard A. Vail**

**December 2014**

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**ATTACHED EXHIBITS**

- Exhibit PAC/301—Map of PacifiCorp’s Transmission and Service Territory
- Exhibit PAC/302—Maps of PacifiCorp’s Rights and Assets Before and After the Transaction
- Exhibit PAC/303—Capital Cost Analysis
- Exhibit PAC/304—Retail Revenue Requirement Analysis



1                                   **INTRODUCTION AND EXPERIENCE**

2   **Q.     Please state your name and business address.**

3   A.     My name is Richard A. Vail. My business address is 825 NE Multnomah Street,  
4           Portland, Oregon 97232.

5   **Q.     In what position are you currently employed?**

6   A.     I am the Vice President of Transmission for PacifiCorp (the Company). I have been  
7           employed with PacifiCorp since 2001.

8   **Q.     Please describe your education and business experience.**

9   A.     I have a Bachelor of Science degree with Honors in Electrical Engineering with a  
10          focus in electric power systems from Portland State University. I have been Vice  
11          President of Transmission for PacifiCorp since December 2012. Before my current  
12          position in Transmission, I was director of asset management since 2007. Before that  
13          position, I had management responsibility for a number of organizations in  
14          PacifiCorp's asset management group including capital planning, maintenance policy,  
15          maintenance planning, and investment planning since joining PacifiCorp in 2001. In  
16          my current role as Vice President of Transmission, I am responsible for transmission  
17          system planning, customer generator interconnection requests and transmission  
18          service requests, regional transmission initiatives, capital budgeting for transmission,  
19          and administration of the Open Access Transmission Tariff (OATT).

20   **Q.     What is the purpose of your testimony?**

21   A.     The purpose of my testimony is to provide an overview of this transaction, including  
22          the following: (1) the purpose of and need for the asset exchange; (2) reliability and

1 operational benefits of the exchange for PacifiCorp's customers; and (3) financial  
2 implications of the asset exchange.

3 **OTHER TESTIMONY SUPPORTING THIS FILING**

4 **Q. Are any other individuals filing testimony on behalf of PacifiCorp in this**  
5 **proceeding?**

6 A. Yes. The following individual is providing testimony on behalf of PacifiCorp:

- 7 • Mr. Gregory N. Duvall, Director Net Power Costs, has prepared testimony  
8 supporting PacifiCorp Energy's new firm transmission rights following the close  
9 of the transaction and associated benefits.

10 **Q. Are any other individuals filing testimony in this proceeding?**

11 A. Yes. The following individuals are providing testimony on behalf of Idaho Power in  
12 this proceeding:

- 13 • Ms. Lisa A. Grow, Senior Vice President of Power Supply, has prepared  
14 testimony supporting the transaction and describing the background and benefits  
15 from the transaction.  
16 • Mr. David M. Angell, Planning Manager, has prepared testimony discussing the  
17 new ownership rights resulting from the transaction and describing the assets and  
18 capacity being exchanged.

19 **DESCRIPTION OF PACIFICORP**

20 **Q. Please provide a description of PacifiCorp.**

21 A. PacifiCorp is an indirect, wholly-owned subsidiary of Berkshire Hathaway Energy  
22 Company. PacifiCorp provides delivery of electric power and energy to  
23 approximately 1.8 million retail electric customers in six western states. PacifiCorp

1 consists of three core business units: (1) PacifiCorp Energy, which manages the  
2 electric generation, commercial and trading, and coal mining operations of the  
3 Company; (2) Pacific Power, which delivers electricity to retail customers in Oregon,  
4 Washington and California; and (3) Rocky Mountain Power, which delivers  
5 electricity to retail customers in Utah, Wyoming and Idaho. PacifiCorp's transmission  
6 operations and management personnel are headquartered in Portland, Oregon.

7 Under its OATT, PacifiCorp provides Long-Term Firm Point-to-Point (PTP)  
8 Transmission Service to 11 transmission customers, Short-Term Firm and Non-Firm  
9 PTP Transmission Service to 73 transmission customers under umbrella service  
10 agreements, and Network Integration Transmission (NIT) Service to 11 transmission  
11 customers, including PacifiCorp Energy.

12 As of December 31, 2013, PacifiCorp's total transmission plant in service is  
13 approximately \$5.2 billion. PacifiCorp is interconnected, controls or meters  
14 approximately 74 generation plants within its Balancing Authority Areas (BAAs) and  
15 is adjacent to 11 BAAs at approximately 171 points of interconnection. PacifiCorp  
16 owns, or has an interest in, generation resources directly interconnected to its  
17 transmission system with a net generating capacity of 10,595 megawatts (MW). This  
18 generation capacity includes a diverse mix of coal, hydroelectric, wind, natural gas-  
19 fired combined cycle and combustion turbines, solar and geothermal resources.

20 **Q. Please describe PacifiCorp's transmission system.**

21 A. PacifiCorp's bulk transmission network is designed to reliably transport electric  
22 energy from generation resources (owned generation or market purchases) to various  
23 load centers. The Company's transmission network is highly integrated with other

1 transmission providers in the western United States. PacifiCorp owns and operates  
2 16,300 miles of transmission lines in 10 states. PacifiCorp operates two BAAs  
3 referred to as PACE for PacifiCorp's east BAA and PACW for PacifiCorp's west  
4 BAA. Exhibit PAC/301 provides a high-level map of PacifiCorp's transmission  
5 system and service territory.

6 **Q. Which state public utility commissions regulate PacifiCorp's retail service**  
7 **operations?**

8 A. PacifiCorp is subject to the jurisdiction of the following six state public utility  
9 commissions: (1) California Public Utilities Commission; (2) Idaho Public Utilities  
10 Commission; (3) Oregon Public Utility Commission; (4) Public Service Commission  
11 of Utah; (5) Washington Utilities and Transportation Commission; and (6) Wyoming  
12 Public Service Commission.

#### 13 **DESCRIPTION OF FILING**

14 **Q. Please describe the transaction.**

15 A. As detailed in the Application, PacifiCorp and Idaho Power agree to acquire  
16 ownership interests in certain existing transmission system assets, as well as  
17 reallocate respective ownership interests in certain jointly-owned facilities. In  
18 summary, the Parties have entered into a transaction under the Joint Purchase and  
19 Sale Agreement (JPSA) that effectuates an exchange of transmission assets or  
20 ownership interests in jointly owned assets to better align asset ownership with load  
21 service and operational needs as well as establish transmission service purchase rights  
22 under each party's OATT. The transaction does not create any new available  
23 transmission capacity. The ongoing maintenance and ownership obligations are

1 established in a single agreement going forward, the Joint Ownership and Operating  
2 Agreement (JOOA).

3 **Q. Please describe the need for the new arrangements.**

4 A. PacifiCorp and Idaho Power operate and maintain respective ownership of certain  
5 jointly owned facilities as well as independently-owned transmission facilities in  
6 Idaho, Oregon, Washington, and Wyoming. The operation and ownership of many of  
7 these facilities is governed under a complicated collection of legacy agreements  
8 (Legacy Agreements), including a 1969 Jim Bridger Ownership Agreement titled the  
9 Restated Transmission Service Agreement (RTSA), and a 1969 Jim Bridger  
10 Operation Agreement titled the Restated and Amended Transmission Facilities  
11 Agreement (RATFA). Some of the Legacy Agreements have been in place for over  
12 forty years. In the years following the establishment of such Legacy Agreements,  
13 changes have occurred for both PacifiCorp and Idaho Power (collectively, the Parties)  
14 rendering the Legacy Agreements ineffective and ill-suited over time to optimize  
15 existing transmission facilities and effectively respond to regulatory changes, load  
16 growth, investment in system upgrades, and reliability and operational needs. The  
17 complexity of these Legacy Agreements has resulted in disputes over the years  
18 between the Parties regarding contract interpretation. In addition, the transmission  
19 systems of both Parties continue to evolve and there is no effective mechanism under  
20 the Legacy Agreements to account for evolving operational procedures and changes  
21 in regulatory requirements. By better aligning resources and establishing more  
22 modernized agreements to govern ownership and the operation and maintenance of  
23 the associated transmission facilities going forward, this transaction benefits both

1 Parties and puts them in a position to better provide reliable and efficient transmission  
2 service for customers now and into the future. The Parties intend to terminate or  
3 amend the Legacy Agreements upon closing of the transaction.<sup>1</sup>

4 **Q. Please summarize PacifiCorp’s transmission facilities and rights before the**  
5 **transaction.**

6 A. Under the Legacy Agreements, PacifiCorp’s transmission facilities and ownership  
7 interests and rights are located in three main areas: (1) transmission facilities  
8 connected out of the Jim Bridger power plant (Jim Bridger Plant) in Wyoming, (2)  
9 transmission facilities extending west of the Kinport substation and Borah substation  
10 in Idaho to the Midpoint substation in Idaho (West of Kinport), and (3) transmission  
11 facilities north of the Goshen, Idaho area. Please see Exhibit PAC/302 for maps  
12 showing PacifiCorp’s rights and assets before and after the transaction.

13 **RELIABILITY AND OPERATIONAL BENEFITS OF THE TRANSACTION**

14 **A. Jim Bridger Area**

15 **Q. What is PacifiCorp’s transmission current ownership in the Jim Bridger area?**

16 A. There are three 345 kilovolt (kV) transmission lines heading west and two 230 kV  
17 transmission lines heading south out of the Jim Bridger Plant. The three 345 kV lines  
18 consist of: (1) the Jim Bridger – Three Mile Knoll – Goshen line; (2) the Jim Bridger  
19 – Populus – Borah line; and (3) the Jim Bridger – Populus – Kinport line. Under the  
20 Legacy Agreements, PacifiCorp has 100 percent ownership of two of the three

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<sup>1</sup> The RATFA, RTSA and Interconnection and Transmission Service Agreement (ITSA) are the primary agreements between the parties. There are a number of related agreements which support or are directly connected to the RATFA, RTSA, and ITSA. The RATFA, RTSA, ITSA and remaining agreements are collectively referred to as the “Legacy Agreements.” A complete list of the Legacy Agreements that will be replaced, amended, or consolidated by the proposed transaction are identified in Schedules 1.1(g) and 1.1(h) to the JPSA.

1 transmission lines, the Jim Bridger – Populus – Borah transmission line and the Jim  
2 Bridger – Populus – Kinport transmission line, and Idaho Power has 100 percent  
3 ownership of the remaining transmission line, the Jim Bridger – Three Mile Knoll –  
4 Goshen transmission line. There are two 230 kV transmission lines that are jointly  
5 owned by the Parties.

6 **Q. What will PacifiCorp’s transmission ownership in the Jim Bridger area be after**  
7 **the transaction?**

8 A. Under the JPSA, PacifiCorp will obtain approximately two-thirds ownership of all  
9 three of the 345 kV transmission lines and Idaho Power will obtain approximately  
10 one-third ownership of all three transmission lines. In addition, PacifiCorp will  
11 obtain 100 percent ownership of the two 230 kV transmission lines that connect the  
12 Jim Bridger Plant to the area of Point of Rocks, Wyoming and Rock Springs,  
13 Wyoming.

14 **Q. Please describe the benefits associated with the transaction in the Jim Bridger**  
15 **area.**

16 A. There is a gap in ownership and capacity available to PacifiCorp on the Jim Bridger –  
17 Three Mile Knoll – Goshen transmission line owned by Idaho Power, limiting  
18 PacifiCorp’s ability to reliably and cost-effectively respond to Goshen area customer  
19 load requirements during certain outage scenarios. For example, during a Goshen –  
20 Kinport line outage or a Bridger – Goshen line outage, PacifiCorp was limited in its  
21 ability to respond in a timely manner, and dependent upon Idaho Power being able to  
22 post capacity on its Bridger – Three Mile Knoll – Goshen transmission line, which  
23 subjected PacifiCorp to additional costs. Following the transaction, PacifiCorp will

1 have an ownership percentage in all three transmission lines, which will enable  
2 PacifiCorp to use its own rights on all three transmission lines to serve affected load  
3 and respond more effectively under certain outage conditions. This improved  
4 ownership and access to capacity going forward will also enable PacifiCorp to  
5 facilitate long-term efficient operations and more cost-effective load service. Lastly,  
6 the new arrangement will result in no change to PacifiCorp's ability to deliver Jim  
7 Bridger Plant generation to its customers using a combination of transmission assets  
8 owned by PacifiCorp, Idaho Power and Bonneville Power Administration. With  
9 ownership of both the 230 kV lines, PacifiCorp will post an additional 200 MW of  
10 capacity available for transmission customers to purchase.

11 **B. West of Kinport Area**

12 **Q. What are PacifiCorp's transmission ownership and rights in the west of Kinport**  
13 **area prior to the transaction?**

14 A. Idaho Power owns 100 percent of the three 345 kV lines, including one transmission  
15 line that extends from Kinport, Idaho to Midpoint, Idaho and two transmission lines  
16 that extend from Borah, Idaho to Midpoint, Idaho. Under the Legacy Agreements,  
17 PacifiCorp is allowed 1,600 MW of transmission service across the transmission  
18 lines, of which up to 200 MW could be dynamically scheduled.

19 **Q. What will PacifiCorp's transmission ownership and rights in the west of Kinport**  
20 **area be after the transaction?**

21 A. As detailed in the JPSA, PacifiCorp will have ownership rights and wheeling rights  
22 that it can use across all three transmission lines. Specifically, PacifiCorp will have  
23 1,090 MW of ownership rights, plus 510 MW of firm OATT service, including 400



1 MW of dynamic service. PacifiCorp will be able to use a combination of point-to-  
2 point transmission service rights over Idaho Power's system, and PacifiCorp network  
3 transmission service on newly owned assets, providing operational flexibility not  
4 afforded under the Legacy Agreements.

5 **Q. Please describe the benefits associated with the transaction in the west of**  
6 **Kinport area.**

7 A. Ownership rights enable PacifiCorp to provide expanded, long-term system flexibility  
8 and economic service to customers. Not being limited operationally by the terms of  
9 the Legacy Agreements also provides more flexibility for PacifiCorp to optimize this  
10 capacity when needed for load service, reliability or as excess capacity that can be  
11 sold to third parties when not needed. In addition, under the new joint ownership  
12 arrangements, costs for future upgrades would be shared in accordance with the  
13 JOOA, potentially resulting in lower upgrade costs to PacifiCorp's customers.  
14 Benefits associated with the 1090 MW of ownership and 510 MW of firm capacity  
15 rights are discussed in more detail in the testimony of Mr. Duvall.

16 **C. North of Goshen Area**

17 **Q. What are PacifiCorp's transmission ownership and rights north of the Goshen**  
18 **area prior to the transaction?**

19 A. PacifiCorp leases transmission capacity from Idaho Power on one 161 kV  
20 transmission line between the Goshen, Idaho, Jefferson, Idaho, and Big Grassy, Idaho  
21 substations.

1 **Q. What will PacifiCorp's transmission ownership and rights in the Goshen area be**  
2 **after the transaction?**

3 A. Following the transaction, PacifiCorp will have 62 percent ownership under the  
4 JOOA in this transmission line.

5 **Q. What transmission assets will be transferred from PacifiCorp to Idaho Power in**  
6 **this transaction?**

7 A. PacifiCorp will transfer ownership of several assets to Idaho Power through this  
8 transaction. Idaho Power will acquire an ownership interest in the Summer Lake to  
9 Hemingway and Hemingway to Midpoint transmission lines. As mentioned above,  
10 Idaho Power will also acquire one-third ownership of the Bridger to Populus to Borah  
11 line and Bridger to Populus to Kinport line. In addition, Idaho Power will obtain an  
12 ownership interest in the Goshen to Kinport, and Hurricane to Walla Walla; and a  
13 portion of the Goshen to Antelope and American Falls to Malad transmission lines  
14 currently owned by PacifiCorp.

15 **Q. Please describe the benefits associated with the transaction in the Goshen area.**

16 A. PacifiCorp and Idaho Power will jointly share the costs to upgrade the existing 161  
17 kV transmission line between the Goshen and Jefferson substations as part of this  
18 transaction. In addition, PacifiCorp's new ownership in these transmission lines will  
19 provide the ability to continue to reliably serve existing and growing load served from  
20 the Jefferson, Idaho and Big Grassy, Idaho substations.

21 **Q. Please describe any other benefits resulting from the transaction.**

22 A. In addition to the benefits described above related to specific changes in ownership  
23 and increased capacity, the transaction provides additional benefits to PacifiCorp and

1 its customers due to the increased transparency, reliability and flexibility provided by  
2 the JOOA, enabling more efficient and reliable load service for customers while  
3 reducing risk during certain outage scenarios. Specifically, the following summarizes  
4 further benefits of the transaction:

- 5 • Exhibit PAC/304 provides PacifiCorp’s financial analysis of the transaction,  
6 which demonstrates a neutral rate impact to customers over a 10-year period  
7 (2015-2024). The value of the assets being exchanged between the Parties is  
8 nearly equal, as detailed in Exhibit PAC/303 and the Parties’ Application.  
9 Ongoing expenses following the closing of the transaction will be similar to  
10 expenses incurred today.<sup>2</sup>
- 11 • The new agreements meet current regulatory requirements. Modernization of the  
12 agreements, including firm transmission service provided under each Party’s  
13 OATT, will provide the ability to effectively and efficiently operate and ensure  
14 consistency with evolving reliability standards. Similar joint ownership and  
15 operation and maintenance agreements have been accepted by the Federal Energy  
16 Regulatory Commission (FERC) as meeting regulatory requirements (*i.e.*, FERC  
17 Docket ER10-1217 Populus Joint Ownership and Operating Agreement).
- 18 • Future cost sharing opportunities. The JOOA allows for cost sharing for future  
19 upgrades on jointly-owned transmission facilities resulting in a strong foundation  
20 for future needs between the Parties based on mutual interest or need, including  
21 the potential participation in future joint projects, thereby reducing overall project  
22 costs to customers.

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<sup>2</sup> The effect of the proposed transaction on the Company’s wheeling expenses is discussed in more detail in the testimony of Mr. Duvall.



Docket No. UP \_\_\_\_  
Exhibit PAC/301  
Witness: Richard A. Vail

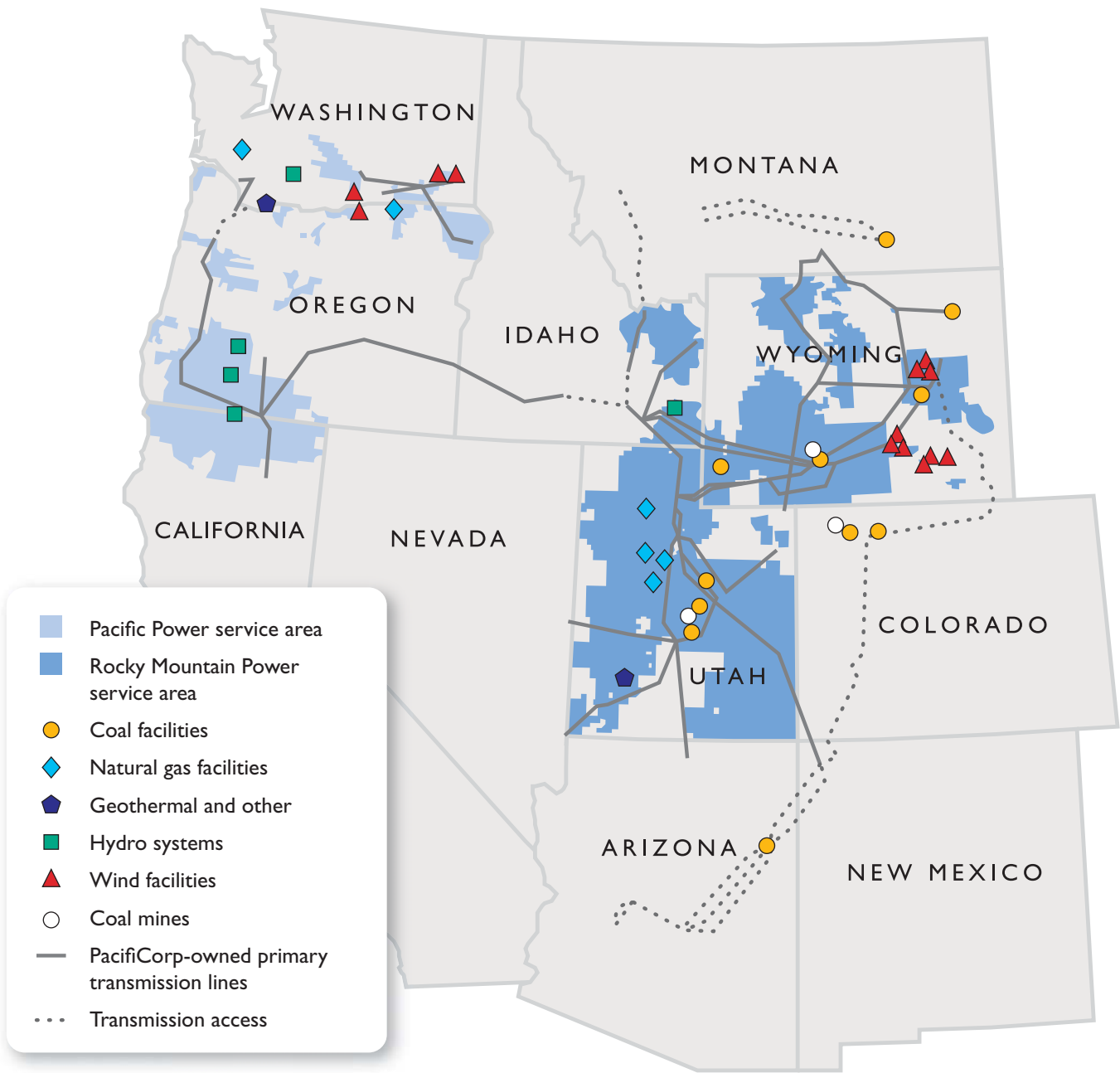
**BEFORE THE PUBLIC UTILITY COMMISSION  
OF OREGON**

**PACIFICORP**

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**Exhibit Accompanying Direct Testimony of Richard A. Vail  
Map of PacifiCorp's Transmission and Service Territory**

**December 2014**



- Pacific Power service area
- Rocky Mountain Power service area
- Coal facilities
- Natural gas facilities
- Geothermal and other
- Hydro systems
- Wind facilities
- Coal mines
- PacifiCorp-owned primary transmission lines
- Transmission access

Docket No. UP \_\_\_\_  
Exhibit PAC/302  
Witness: Richard A. Vail

**BEFORE THE PUBLIC UTILITY COMMISSION  
OF OREGON**

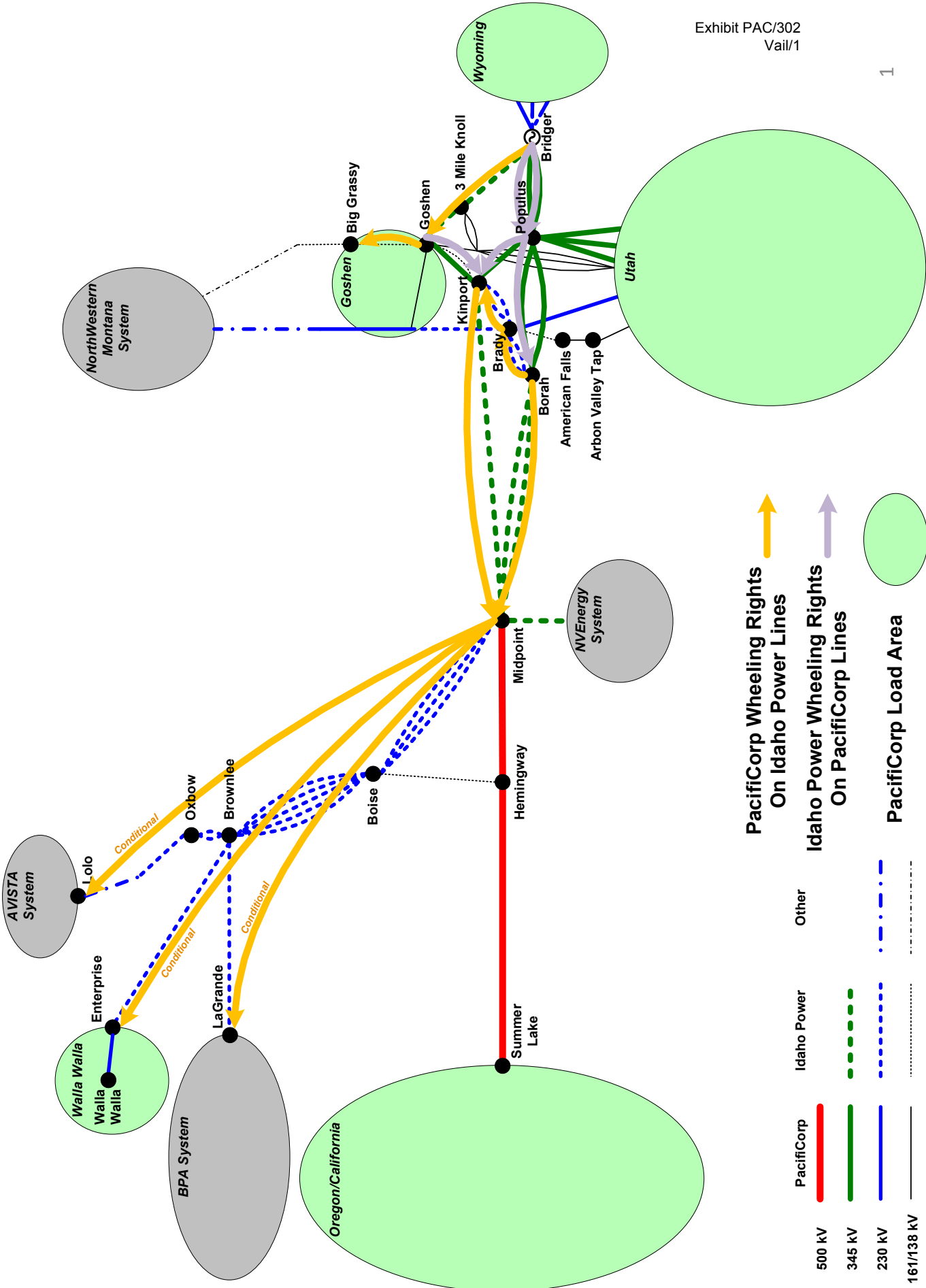
**PACIFICORP**

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**Exhibit Accompanying Direct Testimony of Richard A. Vail  
Maps of PacifiCorp's Rights and Assets Before and After the Transaction**

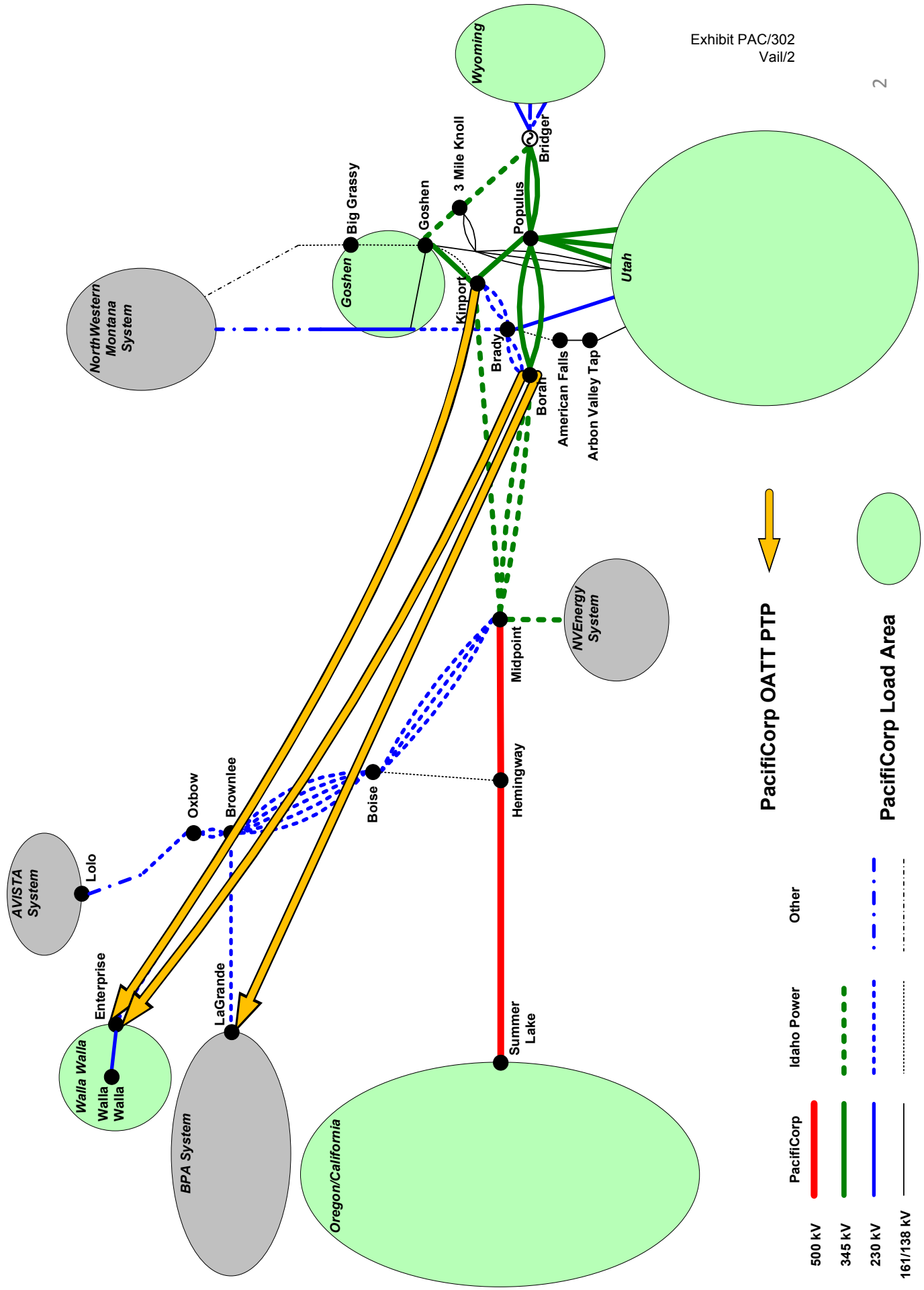
**December 2014**

# Existing Wheeling Rights

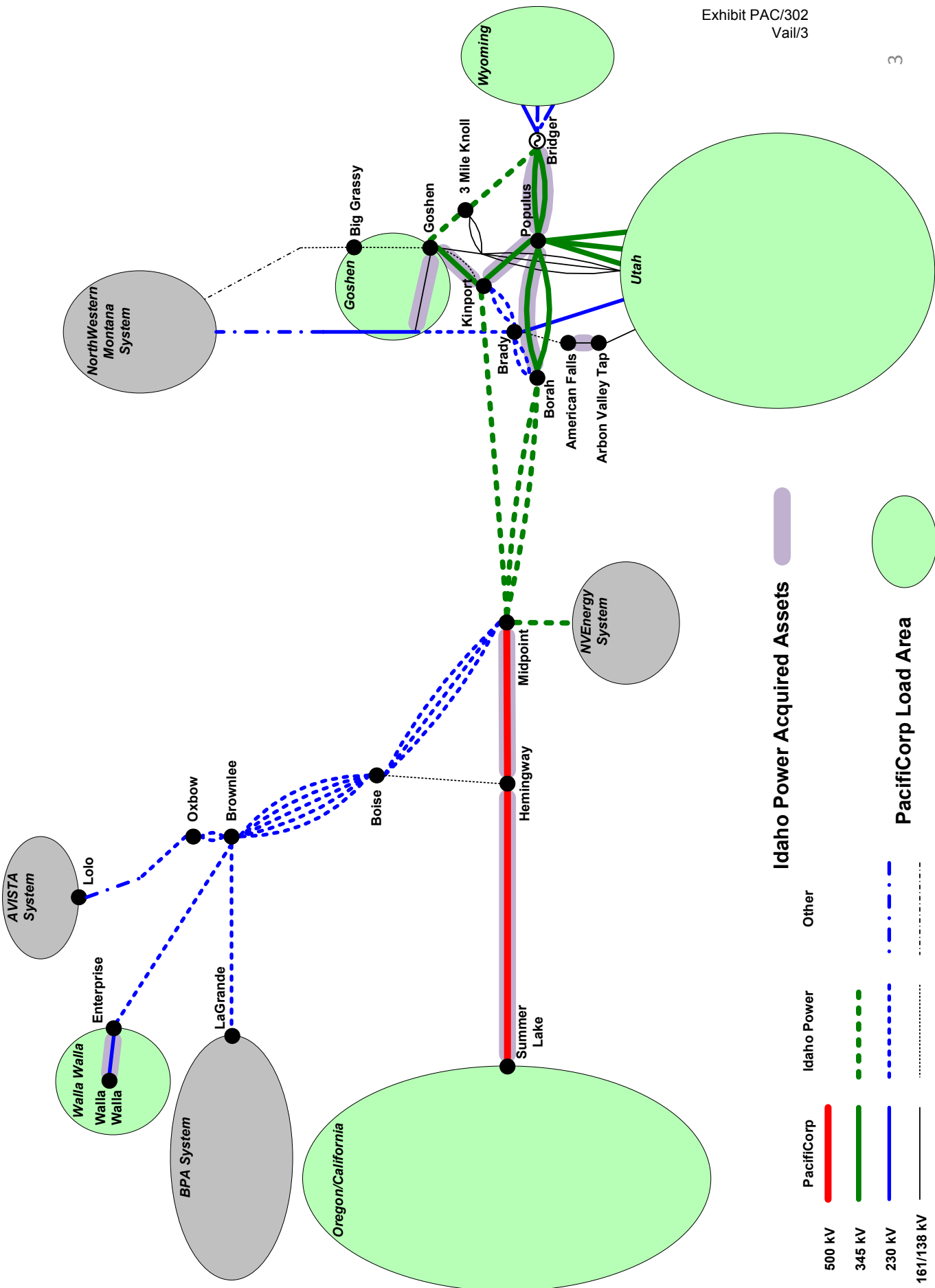




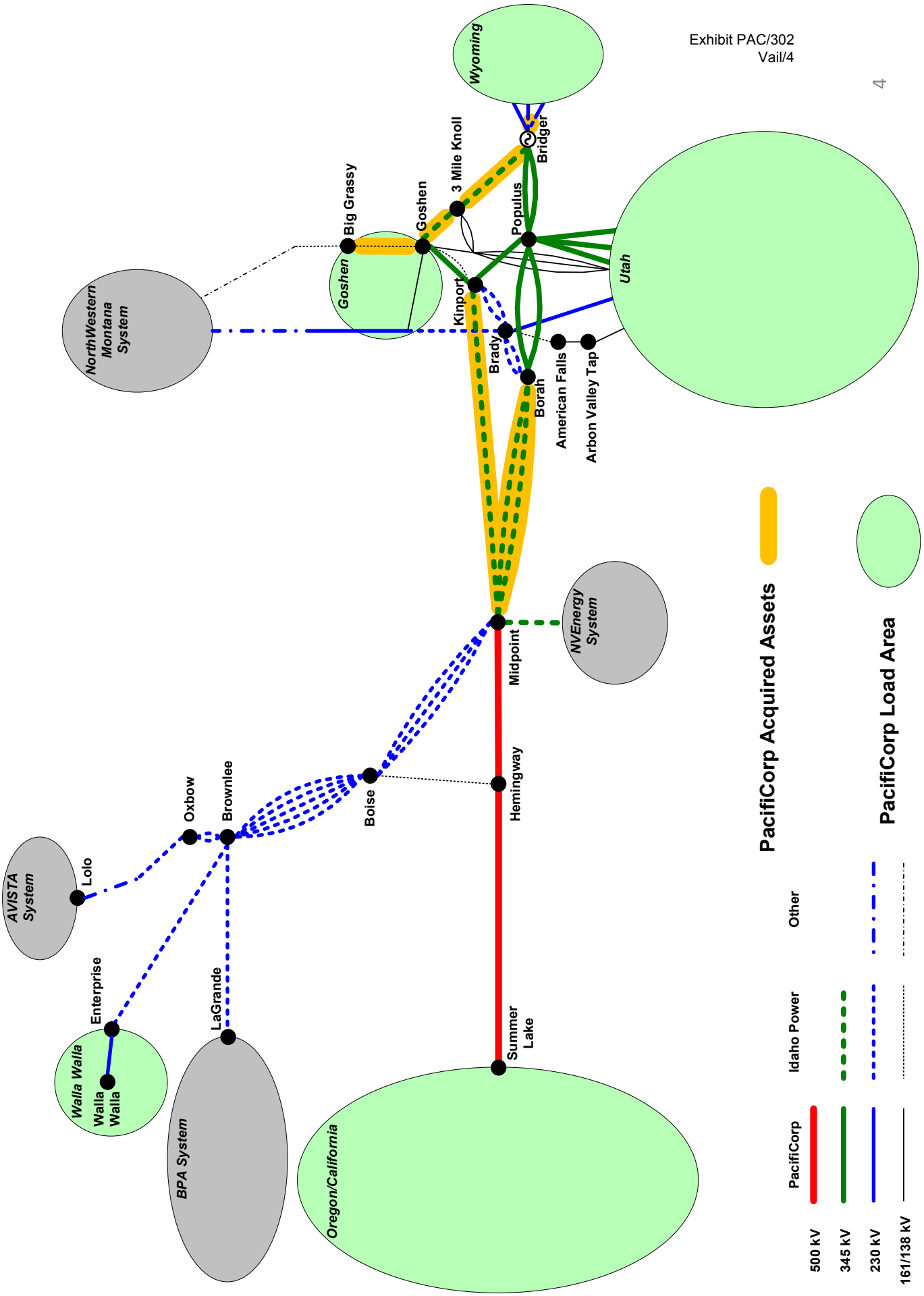
# Transmission Service



# Idaho Power Acquired Assets



# PacifiCorp Acquired Assets



Docket No. UP \_\_\_\_  
Exhibit PAC/303  
Witness: Richard A. Vail

**BEFORE THE PUBLIC UTILITY COMMISSION  
OF OREGON**

**PACIFICORP**

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**Exhibit Accompanying Direct Testimony of Richard A. Vail  
Capital Cost Analysis**

**December 2014**

No Additions		PAC>IPC	IPC>PAC	Difference
Transmission Lines		32,306	18,885	13,421
Transmission Substation		11,312	24,380	(13,068)
Cash		0	353	(353)
	Total	<u>43,618</u>	<u>43,618</u>	<u>0</u>
Additions		PAC>IPC	IPC>PAC	Difference
Transmission Lines		0	532	(532)
Transmission Substation		1,115	1,409	(293)
Cash		825	0	825
	Total	<u>1,940</u>	<u>1,940</u>	<u>0</u>
Total		PAC>IPC	IPC>PAC	Difference
Transmission Lines		32,306	19,416	12,889
Transmission Substation		12,427	25,789	(13,361)
Cash		472	0	472
	Total	<u>45,205</u>	<u>45,205</u>	<u>(0)</u>
PacifiCorp Assets (No Adds)		Lines	Substations	Total
Electric Plant in Service		60,106	14,043	74,149
Accumulated Depreciation		(27,800)	(2,731)	(30,531)
Net Plant		<u>32,306</u>	<u>11,312</u>	<u>43,618</u>
PacifiCorp Assets (Adds)		Lines	Substations	Total
Electric Plant in Service		60,106	15,158	75,264
Accumulated Depreciation		(27,800)	(2,731)	(30,531)
Net Plant		<u>32,306</u>	<u>12,427</u>	<u>44,733</u>
	FERC Act. 353		1.76%	
	FERC Act. 354	1.53%		
	FERC Act. 356	1.88%		
	Average	1.71%	1.76%	
	Adj. Deprec. Rate	3.17%	2.15%	
	Remaining Life	32	47	
Idaho Power Assets (No Adds)		Lines	Substations	Total
Electric Plant in Service		30,480	33,308	63,788
Accumulated Depreciation		(11,595)	(8,928)	(20,523)
Net Plant		<u>18,885</u>	<u>24,380</u>	<u>43,265</u>
Idaho Power Assets (Adds)		Lines	Substations	Total
Electric Plant in Service		31,011	34,716	65,728
Accumulated Depreciation		(11,595)	(8,928)	(20,523)
Net Plant		<u>19,416</u>	<u>25,789</u>	<u>45,205</u>
	Adj. Deprec. Rate	2.72%	2.37%	
	Remaining Life	37	42	
		1,054	266	1,320
		(544)	(609)	(1,153)
		<u>510</u>	<u>(343)</u>	<u>167</u>
		1,010	264	1,274
		(525)	(614)	(1,139)
		<u>485</u>	<u>(350)</u>	<u>135</u>

Docket No. UP \_\_\_\_  
Exhibit PAC/304  
Witness: Richard A. Vail

**BEFORE THE PUBLIC UTILITY COMMISSION  
OF OREGON**

**PACIFICORP**

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**Exhibit Accompanying Direct Testimony of Richard A. Vail  
Retail Revenue Requirement Analysis**

**December 2014**

**PacifiCorp**  
**Proposed Exchange with Idaho Power compared to the Status Quo**  
**Retail Revenue Requirement**  
**(Thousands of Dollars)**

Line No.	Revenue Requirements	Formula	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
	(1)	(2)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
			Total									
			(4)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
1	<b>Retail Revenue Requirements</b>	Line 13	231,690	21,493	21,605	22,467	23,054	23,645	24,349	24,993	25,554	25,697
2	Less: Status Quo (Retain Legacy Agreements)	(Line 27)	(233,006)	(21,591)	(22,177)	(22,734)	(23,122)	(23,574)	(24,091)	(24,573)	(24,995)	(25,378)
3	<b>Retail Cost or (Benefit)</b>	Sum (1) - (2)	<b>(1,633)</b>	<b>(98)</b>	<b>(573)</b>	<b>(267)</b>	<b>(68)</b>	<b>71</b>	<b>258</b>	<b>421</b>	<b>559</b>	<b>319</b>
<b>Proposed Exchange</b>												
4	Operating Revenue		0	0	0	0	0	0	0	0	0	0
5	Operating Expenses (Excluding Wheeling)		12,903	1,868	1,868	1,868	1,868	1,868	1,868	1,868	1,868	1,868
6	Wheeling		144,945	17,133	19,701	20,592	21,205	21,818	22,542	23,205	23,784	23,996
7	Property Taxes		64	99	7	8	9	11	12	13	14	16
8	Book Depreciation		(934)	(1,352)	(135)	(135)	(135)	(135)	(135)	(135)	(135)	(135)
9	Rate of Return		1,967	2,796	384	330	308	288	271	255	238	181
10	Current and Deferred Income Taxes		804	1,143	157	135	126	118	111	104	97	74
11	<b>Gross Revenue Requirements</b>	Sum (4) - (10)	159,749	234,894	21,940	22,797	23,380	23,967	24,668	25,309	25,867	25,998
12	Less: Transmission Revenue Credits	(Line 17)	(2,221)	(3,204)	(336)	(331)	(326)	(322)	(319)	(316)	(312)	(300)
13	<b>Retail Revenue Requirements</b>	Sum (11) - (12)	<b>157,528</b>	<b>231,690</b>	<b>21,605</b>	<b>22,467</b>	<b>23,054</b>	<b>23,645</b>	<b>24,349</b>	<b>24,993</b>	<b>25,554</b>	<b>25,697</b>
<b>Status Quo (Retain Legacy Agreements)</b>												
14	FERC Revenue Requirement		0	0	0	0	0	0	0	0	0	0
15	Gross Revenue Requirements	Line 11	159,749	234,894	21,940	22,797	23,380	23,967	24,668	25,309	25,867	25,998
16	Less: Wheeling	Line 6	(144,945)	(213,532)	(19,701)	(20,592)	(21,205)	(21,818)	(22,542)	(23,205)	(23,784)	(23,996)
17	FERC Revenue Requirement	Sum (14) - (15)	14,804	21,362	2,239	2,205	2,175	2,149	2,126	2,105	2,083	2,002
18	Transmission Revenue Credits -15%	Line 16 X 15%	2,221	3,204	342	331	326	322	319	316	312	300
19	Operating Revenue		0	0	0	0	0	0	0	0	0	0
20	Operating Expenses (Excluding Wheeling)		0	0	0	0	0	0	0	0	0	0
21	Wheeling		159,162	233,006	20,771	22,734	23,122	23,574	24,091	24,573	24,995	25,378
22	Property Taxes		0	0	0	0	0	0	0	0	0	0
23	Book Depreciation		0	0	0	0	0	0	0	0	0	0
24	Rate of Return		0	0	0	0	0	0	0	0	0	0
25	Current and Deferred Income Taxes		0	0	0	0	0	0	0	0	0	0
26	<b>Gross Revenue Requirements</b>	Sum (18) - (24)	159,162	233,006	20,771	22,734	23,122	23,574	24,091	24,573	24,995	25,378
27	Less: Transmission Revenue Credits	(Line 31)	0	0	0	0	0	0	0	0	0	0
28	<b>Retail Revenue Requirements</b>	Sum (25) - (26)	<b>159,162</b>	<b>233,006</b>	<b>20,771</b>	<b>22,734</b>	<b>23,122</b>	<b>23,574</b>	<b>24,091</b>	<b>24,573</b>	<b>24,995</b>	<b>25,378</b>
29	FERC Revenue Requirement	Line 25	159,162	233,006	20,771	22,734	23,122	23,574	24,091	24,573	24,995	25,378
30	Less: Wheeling	Line 20	(159,162)	(233,006)	(20,771)	(22,734)	(23,122)	(23,574)	(24,091)	(24,573)	(24,995)	(25,378)
31	FERC Revenue Requirement	Sum (28) - (29)	0	0	0	0	0	0	0	0	0	0
	Transmission Revenue Credits -15%	Line 30 X 15%	0	0	0	0	0	0	0	0	0	0

Note: Discount Rate 6.66%

Sales (MW-Year)	PAC	Other	Total
Network Service	8,665	111	8,776
Other Services	-	952	952
Behind The Meter	-	259	259
Total Network Load	<u>8,665</u>	<u>1,322</u>	<u>9,987</u>
Point-to-Point	<u>3,414</u>	<u>743</u>	<u>4,157</u>
Total Firm Load	12,079	2,065	14,144
Short-Term Firm	508	127	636
Short-Term Non-Firm	<u>3,165</u>	<u>561</u>	<u>3,727</u>
Total Short-Term	3,674	689	4,362
Total Sales (MW-Year)	15,753	2,754	18,506
	85.00%	15.00%	100.00%
Revenue	PAC	Other	Total
Network Service	213,332	2,733	216,065
Other Services	-	23,438	23,438
Behind The Meter	-	6,377	6,377
Total Network Load	<u>213,332</u>	<u>32,548</u>	<u>245,880</u>
Point-to-Point	<u>84,053</u>	<u>18,293</u>	<u>102,345</u>
Total Firm Load	297,385	50,840	348,225
Short-Term Firm	12,545	3,144	15,689
Short-Term Non-Firm	<u>78,133</u>	<u>13,847</u>	<u>91,980</u>
Total Short-Term	90,678	16,991	107,669
Total Revenue	388,063	67,832	455,894
	85.00%	15.00%	100.00%

\$ 24.62



Docket No. UP \_\_\_\_  
Exhibit PAC/400  
Witness: Gregory N. Duvall

**BEFORE THE PUBLIC UTILITY COMMISSION  
OF OREGON**

**PACIFICORP**

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**Direct Testimony of Gregory N. Duvall**

**December 2014**

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INTRODUCTION AND EXPERIENCE ..... 1

CUSTOMER BENEFITS OF TRANSACTION..... 3

WHEELING COSTS ..... 8

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1                                   **INTRODUCTION AND EXPERIENCE**

2   **Q.     Please state your name and business address.**

3   A.     My name is Gregory N. Duvall. My business address is 825 NE Multnomah Street,  
4           Suite 600, Portland, Oregon 97232.

5   **Q.     In what position are you currently employed?**

6   A.     I am the Director, Net Power Costs for PacifiCorp (the Company).

7   **Q.     Please describe your education and business experience.**

8   A.     I received a degree in Mathematics from the University of Washington in 1976 and a  
9           Masters of Business Administration from the University of Portland in 1979. I was  
10          first employed by PacifiCorp in 1976 and have held various positions in resource and  
11          transmission planning, regulation, resource acquisitions, and trading. From 1997  
12          through 2000 I lived in Australia where I managed the Energy Trading Department  
13          for Powercor, a PacifiCorp subsidiary at that time. After returning to Portland, I was  
14          involved in direct access issues in Oregon and was responsible for directing the  
15          analytical effort for the Multi-State Process. Currently, I direct the work for the load  
16          forecasting group, the net power cost group, and the renewable compliance area.

17  **Q.     What is the purpose of your testimony?**

18  A.     My testimony describes a number of customer benefits provided by PacifiCorp  
19          Energy's<sup>1</sup> new firm transmission rights following the close of the asset exchange, as  
20          well as other associated benefits.

21  **Q.     Please summarize your testimony.**

22  A.     My testimony shows that the transaction will result in the following benefits to

---

<sup>1</sup> PacifiCorp Energy is the merchant function of PacifiCorp.

1 customers:

- 2 • The Company will gain increased Open Access Transmission Tariff (OATT)-  
3 based rights and will no longer need to rely on outdated and controversial  
4 legacy agreements with Idaho Power Company (Idaho Power). This will  
5 provide the Company with greater transparency, flexibility, and reliability  
6 with respect to system operations and minimize the potential for disputes;
- 7 • The Company's dynamic transfer rights from PacifiCorp's east Balancing  
8 Authority Area (PACE) to PacifiCorp's west Balancing Authority Area  
9 (PACW) will increase from 200 megawatts (MW) to 400 MW;
- 10 • The Company will gain increased flexibility in deciding which resources can  
11 be transferred across its entire 1,600 MW of east-to-west transmission rights  
12 each hour of the year;
- 13 • The Company will gain firm delivery rights to deliver power to the Bonneville  
14 Power Administration's (Bonneville) La Grande substation, which in turn will  
15 improve the Company's ability to deliver power from the Jim Bridger power  
16 plant (Jim Bridger Plant) and other PACE resources to meet its loads in  
17 PACW;
- 18 • The Company will gain additional rights to make firm power deliveries to  
19 PACW during line outage conditions;
- 20 • The Company will gain more flexibility to meet its Goshen loads with firm  
21 service; and
- 22 • The Company will gain all of the above described benefits in a manner that is  
23 financially neutral to retail customers.

1 These customer benefits, which will allow the Company to meet its obligations to  
2 serve load more efficiently, are in addition to the reliability and other benefits  
3 described in the testimony of PacifiCorp witness Mr. Richard A. Vail.

4 **CUSTOMER BENEFITS OF TRANSACTION**

5 **Q. Please describe the proposed transaction.**

6 A. As detailed in the Application of PacifiCorp and in the testimony of Mr. Vail, under  
7 the terms of the proposed Joint Purchase and Sale Agreement (JPSA), PacifiCorp and  
8 Idaho Power (together, the Parties) will acquire ownership interests in certain existing  
9 transmission system assets and reallocate respective ownership interests in certain  
10 jointly-owned facilities. In doing so, the Company will retain the same transfer rights  
11 it previously possessed from the Jim Bridger Plant to PACW, but those rights will be  
12 based on new ownership rights and OATT-based wheeling arrangements, rather than  
13 on outdated and frequently problematic legacy agreements.

14 **Q. Please describe the challenges posed by operation under the existing agreements.**

15 A. Currently, the ownership and operation of the jointly owned Transmission Facilities is  
16 governed under various separate legacy agreements, a 1969 Jim Bridger Ownership  
17 Agreement titled the Restated Transmission Service Agreement (RTSA), and a 1969  
18 Jim Bridger Operation Agreement titled the Restated and Amended Transmission  
19 Facilities Agreement (RATFA) (collectively the Legacy Agreements). These  
20 agreements were entered into over a series of years, many before the advent of the  
21 Federal Energy Regulatory Commission's (FERC) open-access policies. They  
22 contain terms and conditions that are outdated and frequently difficult to reconcile.

1 PacifiCorp and Idaho Power spend significant time and effort reconciling differing  
2 interpretations of the Legacy Agreements to operate their respective systems.

3 **Q. Please describe the benefits associated with the termination of the legacy**  
4 **agreements and replacement with OATT-based service.**

5 A. Under the terms of the proposed JPSA, the Parties will replace approximately  
6 1,600 MW of transmission services provided under the RTSA and RATFA with asset  
7 ownership and purchases of point-to-point transmission services. As part of the  
8 JPSA, the Legacy Agreements will be terminated or amended and the ownership and  
9 operational provisions of the Legacy Agreements will be modernized and  
10 consolidated into a single agreement.<sup>2</sup> The ongoing maintenance and ownership  
11 obligations are established in a single agreement going forward, the Joint Ownership  
12 and Operating Agreement (JOOA).

13 Going forward, the Parties will rely on OATT-based transactions, rather than  
14 the Legacy Agreements, to define their respective transmission rights. This will  
15 increase the consistency and transparency of system operations. Relying on the  
16 Parties' respective OATTs, with their transparent, FERC-approved conditions, will  
17 permit more flexible, efficient use of assets, and will ensure PacifiCorp is entitled to  
18 benefits such as reassignment, redirect, and rollover rights that were not always  
19 contemplated by the Legacy Agreements. Reliance on a FERC-approved OATT will  
20 ensure operations continue to be governed by current reliability standards. It will also

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<sup>2</sup> The RATFA, RTSA and Interconnection and Transmission Service Agreement (ITSA) are the primary agreements between the parties. There are a number of related agreements which support or are directly connected to the RATFA, RTSA, and ITSA. The RATFA, RTSA, ITSA and remaining agreements are collectively referred to as the "Legacy Agreements." A complete list of the Legacy Agreements that will be replaced, amended, or consolidated by the proposed transaction are identified in Schedules 1.1(g) and 1.1(h) to the JPSA.

1 ensure that the Parties' respective obligations are written in language that is  
2 commonly used in standard industry practice and well understood within the industry,  
3 rather than in the antiquated and sometimes disputed language of the Legacy  
4 Agreements. The termination of the Legacy Agreements and the move to OATT-  
5 based transactions is a significant benefit of the transaction that will limit disputes  
6 between the Parties and allow for more efficient operation of the Parties' respective  
7 systems.

8 **Q. Please describe how the Company's need to move generation east-to-west will be**  
9 **met under the terms of the proposed transaction.**

10 A. PacifiCorp requires the ability to move 1,600 MW of generation east-to-west to serve  
11 loads in PACW. This service is currently governed by the RTSA and the RATFA.  
12 Under the new arrangements, PacifiCorp will purchase 510 MW of firm transmission  
13 service under Idaho Power's OATT, which represents a portion of the 1,600 MW  
14 needed to meet the Company's operational needs, in place of the current service  
15 under the RTSA and RATFA. This new arrangement will align with FERC's  
16 preference for OATT-based transactions, with all of the OATT benefits previously  
17 described.

18 As noted in Mr. Vail's testimony, PacifiCorp will meet its remaining capacity  
19 needs through acquisition of ownership rights that will allow PacifiCorp to meet its  
20 remaining 1,090 MW of capacity needs.

21 **Q. Please describe PacifiCorp's increased right to dynamic service under the**  
22 **proposed transaction.**

23 A. As noted previously, PacifiCorp will have 400 MW of dynamic service between

1 PACE and PACW after the close of the transaction, a 200 MW increase in  
2 PacifiCorp's current right to dynamic service. The additional 200 MW in dynamic  
3 service will allow for increased flexibility in system operations. This dynamic  
4 transfer can be used for numerous purposes, including increased system integration  
5 between PACE and PACW or for future Energy Imbalance Market transfers.

6 **Q. Please describe current restrictions on east-to-west transfers under the legacy**  
7 **agreements.**

8 A. Currently, 1,400 MW of the Company's east-to-west transfer rights are tied  
9 specifically to the Jim Bridger Plant generation or other transfers delivered to Idaho  
10 Power over the Jim Bridger Plant transmission system.

11 **Q. Please describe the benefit of the proposed transaction on these east-to-west**  
12 **transfers.**

13 A. Upon approval of the transaction, PacifiCorp will be able to make these east-to-west  
14 transfers without restriction on the source of energy to be transferred. The Company  
15 will enjoy a combination of point-to-point transmission service rights over Idaho  
16 Power's system and PacifiCorp network transfers on newly owned assets that will  
17 allow it to move any available resource east-to-west. The ability to use any resource  
18 over these rights will provide expanded, long-term system flexibility and economic  
19 service to retail customers and will allow PacifiCorp to more effectively utilize low-  
20 cost resource options to serve load.

21 **Q. Please describe PacifiCorp's current ability to make deliveries into the La**  
22 **Grande area.**

23 A. Under current arrangements, PacifiCorp has a limited ability to deliver generation to



1 Bonneville at La Grande. Deliveries may only occur when outages restrict  
2 scheduling capability at Midpoint and Enterprise. Energy delivered to Bonneville at  
3 La Grande is then wheeled by Bonneville to PacifiCorp's Pendleton and Southern  
4 Oregon/Northern California load areas.

5 **Q. Please describe the benefits of the proposed transaction on these east-to-west**  
6 **transfers.**

7 A. With the combination of the 510 MW of firm transmission and the acquisition of  
8 assets, PacifiCorp will be able to more efficiently provide load service to its loads in  
9 PACW because it will gain the ability to provide firm delivery of generation to La  
10 Grande, in addition to Midpoint and Enterprise. The addition of another point of  
11 delivery will better align the Company's service needs with existing useful firm  
12 system load delivery capabilities and improve PacifiCorp's ability to serve loads in  
13 the west. As noted above, the firm deliveries at La Grande align with PacifiCorp's  
14 Bonneville wheeling rights for delivery to Pendleton and Southern Oregon/Northern  
15 California. The firm deliveries at Enterprise are wheeled by PacifiCorp to Bonneville  
16 at McNary, then Bonneville wheels the energy to PacifiCorp's Albany, Santiam, and  
17 Southern Oregon/Northern California load areas.

18 **Q. Please describe PacifiCorp's current east-to-west delivery capability during line**  
19 **outage conditions.**

20 A. Under the Legacy Agreements, Idaho Power has a priority right to the first 570 MW  
21 of Idaho Power's northwest delivery capability during outage conditions.  
22 PacifiCorp's rights to use this delivery capability during outage conditions are  
23 therefore limited by Idaho Power's current priority.

1 **Q. Please describe the benefits of the transaction to PacifiCorp's east-to-west**  
2 **delivery capability during line outage conditions.**

3 A. Under the terms of the proposed transaction, PacifiCorp will obtain increased firm  
4 east-to-west delivery capability during line outage conditions. The new agreements  
5 will provide PacifiCorp with firm point-to-point transmission service in accordance  
6 with Idaho Power's OATT, which will provide PacifiCorp with a pro rata share of the  
7 full northwest delivery capability during outage conditions.

8 **Q. Please describe how the proposed transaction will increase PacifiCorp's east-to-**  
9 **west flexibility.**

10 A. Currently, PacifiCorp has 200 MW of east-to-west Idaho Power OATT point-to-point  
11 service, with the remainder of its east-to-west deliveries met through Legacy  
12 Agreements. The proposed transaction will provide the Company with 1,090 MW of  
13 ownership rights, which translate into OATT network service, as well as 510 MW of  
14 east-to-west Idaho Power OATT point-to-point service with OATT attributes of  
15 reassignment, redirect, definitive term length and rollover rights. These enhanced  
16 rights will provide increased short-term utilization and long-term customization for  
17 future plans.

#### 18 **WHEELING COSTS**

19 **Q. What impact will the transaction have on PacifiCorp's wheeling and use-of-**  
20 **facilities costs?**

21 A. Under the current RTSA, RATFA and other agreements, PacifiCorp has east-to-west  
22 rights across the Idaho Power transmission system of up to 1,600 MW and other  
23 various rights at a projected 2016 cost of \$20.8 million per year escalating each year

1 thereafter. This is made up of firm and conditional firm service. Under the JPSA,  
2 PacifiCorp will have rights under Idaho Power's OATT to use 510 MW of firm point  
3 to point east-to-west service across the Idaho Power transmission system with an  
4 initial cost of \$17.1 million per year escalating each year thereafter in addition to  
5 1090 MW of ownership. Under this new agreement, there will be no use of facility  
6 costs, and services will be provided under the terms of Idaho Power's OATT.

7 **CLOSING**

8 **Q. Does this conclude your direct testimony?**

9 A. Yes.