

December 19, 2014

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

Steven V. King
Executive Director and Secretary
Washington Utilities and Transportation Commission
1300 S. Evergreen Park Drive SW
P.O. Box 47250
Olympia, WA 98504-7250

Re: PacifiCorp's Petition for an Order

Dear Mr. King,

In accordance with WAC 480-143-120 and WAC 480-07-370(b), Pacific Power & Light Company, a division of PacifiCorp, encloses for filing are an original and twelve (12) copies its petition for an order authorizing the exchange of certain transmission assets.

It is respectfully requested that all data requests be sent to the following, with copies to the Company's counsel:

By Email (preferred): datarequest@pacificorp.com

By Regular Mail: Data Request Response Center
PacifiCorp
825 NE Multnomah Street, Suite 2000
Portland, OR 97232

If you have any informal inquiries, please contact Natasha Siores, Director, Regulatory Affairs and Revenue Requirement, at (503) 813-6583.

Sincerely,



R. Bryce Dalley
Vice President, Regulation

Enclosures

**BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION**

In the Matter of

PACIFIC POWER & LIGHT COMPANY,
a division of PacifiCorp

Petitioner,

Petition for an Order Authorizing the
Exchange of Certain Transmission Assets

DOCKET UE-14_____

PETITION OF PACIFICORP

I. INTRODUCTION

1 In accordance with RCW 80.12.020, WAC 480-143-120, and WAC 480-07-370(b), Pacific Power & Light Company (PacifiCorp or Company), a division of PacifiCorp, respectfully requests approval from the Washington Utilities and Transportation Commission (Commission) to exchange certain transmission assets with Idaho Power Company (Idaho Power) to resolve issues arising from legacy agreements governing their transmission service needs in relation to each other and for operation of the Jim Bridger generation plant (Jim Bridger Plant) located in Point of Rocks, Wyoming. A copy of the Joint Purchase and Sale Agreement (JPSA) is included with this Petition as Attachment A.

2 PacifiCorp is an electrical company and public service company doing business in the state of Washington under RCW 80.04.010 and is subject to the jurisdiction of the Commission with regard to its public utility operations, retail rates, service, and accounting practices. The Company also provides retail electricity service under the name Pacific Power in Oregon and California and under the name Rocky Mountain Power in the states of Utah, Wyoming, and Idaho. PacifiCorp's principal place of

business is 825 NE Multnomah Street, Suite 2000, Portland, Oregon, 97232.

3 PacifiCorp's name and address:

PacifiCorp Washington Dockets
825 NE Multnomah Street, Suite 2000
Portland, OR 97232
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Senior Counsel
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Portland, OR 97232
Phone: (503) 813-5977
michelle.mishoe@pacificorp.com

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

By e-mail (preferred)

datarequest@pacificorp.com

By regular mail

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

Informal inquiries may be directed to Natasha Siores, Director, Regulatory Affairs and Revenue Requirement, at (503) 813-6583.

4 Statutes and rules that may be at issue in this Petition include RCW 80.01.040, RCW 80.12.020, WAC Chapter 480-143 and WAC 480-07-370(b).

II. BACKGROUND

5 PacifiCorp and Idaho Power own and operate the Jim Bridger Plant¹ and associated transmission assets² under the Restated Transmission Service Agreement (RTSA), the Restated and Amended Transmission Facilities Agreement (RATFA), and the Interconnection and Transmission Service Agreement (ITSA). The RTSA, RATFA and ITSA originated with the construction of the Jim Bridger Plant and were agreed to

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

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

with the intention of moving energy from the Jim Bridger Plant to the PacifiCorp West Balancing Area. In the intervening years since these agreements were signed, the regulatory landscape, PacifiCorp's and Idaho Power's respective load growth, and investments in system upgrades have rendered the allocation of ownership and operational responsibility provided for under the agreements inefficient with regard to modern day load service and regulatory obligations. The intent is to reallocate the Parties' respective ownership interests and operational responsibilities for various integrated transmission facilities in Idaho, Oregon, Washington, and Wyoming ("Transmission Facilities"), some of which the Parties jointly own and operate and others that are independently owned and operated.³ Currently, the ownership and operation of the jointly-owned Transmission Facilities is governed under numerous agreements that are in some cases over 40 years old ("Legacy Agreements").⁴

III. NEW TRANSMISSION SERVICE OBLIGATIONS AND THE ASSET EXCHANGE

6 There are three 345 kilovolt (kV) transmission lines that connect the Jim Bridger power plant ("Jim Bridger Plant") to Idaho Power and PacifiCorp's transmission system: (i) the Jim Bridger – Three Mile Knoll – Goshen line, (ii) the Jim Bridger – Populus – Borah line; and (iii) the Jim Bridger-Populus-Kinport line. Under the Legacy Agreements, PacifiCorp owns two of the three 345 kV transmission lines that connect the

³ 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.

⁴ 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, 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.

Jim Bridger Plant to the transmission system and two-thirds of the total capacity, and Idaho Power owns one of the transmission lines and one-third of the total capacity. The current Legacy Agreements dictate how the Jim Bridger transmission system is operated, how capacity and ownership is divided between PacifiCorp and Idaho Power, and other system protocols. PacifiCorp and Idaho Power intend to exchange ownership interests through the proposed asset exchange to better align with the current configuration of their respective transmission systems and current load obligations, which will allow for the elimination of the Legacy Agreements. The asset exchange will provide both PacifiCorp and Idaho Power with capacity and ownership in each of the three transmission lines.

7 It was determined that new transmission service obligations and an asset exchange will transform and modernize PacifiCorp's relationship with Idaho Power, making it simpler and more transparent, in addition to being more consistent with current regulatory requirements. The transaction will provide PacifiCorp with approximately 1600 megawatts (MW) of capacity across Idaho Power's transmission system, which is consistent with the capacity PacifiCorp is provided under the Legacy Agreements and existing Open Access Transmission Tariff (OATT) service, and Idaho Power with capacity on various portions of the existing PacifiCorp transmission system. Existing joint ownership interests in the 345 kV and 230 kV Jim Bridger Plant transmission system will be reallocated to align with PacifiCorp's and Idaho Power's current operational requirements. Additionally, the transaction will establish the respective rights and obligations of PacifiCorp and Idaho Power related to joint ownership of certain assets, operation of jointly-owned facilities, and operational business practices. The transaction will not create new available transmission capacity.

8 Under the asset exchange agreement, PacifiCorp will purchase 510 MW of transmission service under Idaho Power's OATT in place of the current amounts paid by PacifiCorp to Idaho Power under the Legacy Agreements. This represents a portion of the 1,600 MWs needed to meet PacifiCorp's operational needs. The new arrangement will align with the Federal Energy Regulatory Commission's (FERC) preference for transactions to be OATT-based. With OATT-based transactions, all operations continue to be governed by current reliability standards and industry business practice language instead of reconciling the antiquated language of the Legacy Agreements, which can be subject to interpretation and disagreement. Additionally, OATT-based transactions will add flexibility providing reassignment, rollover and redirect rights; and transparency allowing for more efficient use of the assets and may facilitate the development of new markets, such as the Energy Imbalance Market.

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

10 The asset exchange will provide PacifiCorp capacity and ownership on each of the three transmission lines making up the Jim Bridger transmission system. Idaho Power will receive capacity and ownership on the same lines. The following summarizes the asset exchange:

- PacifiCorp will receive capacity and ownership in the following substations and 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 |

- Idaho Power will receive capacity and ownership in the following substations and 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 | Walla Walla – Hurricane |
| Hurricane | Jim Bridger – Populus – Borah |
| Antelope | Jim Bridger – Populus - Kinport |

11 The details of the transaction are further described in the JPSA and the JOOA, which reallocates the ownership interests to meet PacifiCorp’s and Idaho Power’s respective load service obligations and improve operational efficiency.⁵ If this Application is approved, the Legacy Agreements will also be eliminated or amended as part of the transaction. The JOOA will provide the terms under which PacifiCorp and Idaho Power will operate jointly owned transmission facilities. Set forth in this Application is a description of transmission asset ownership and transmission service under the JPSA and JOOA.

12 The asset exchange benefits PacifiCorp and is in the best interest of its customers. The exchange will resolve certain transmission operational issues to ensure safe and

⁵ 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.

reliable electric service. Also included with this Application is testimony from Richard A. Vail, Vice President of Transmission, PacifiCorp, supporting the transaction and describing the background and benefits of the transaction for PacifiCorp; and testimony from Gregory N. Duvall, Director Net Power Costs, PacifiCorp, describing PacifiCorp Energy's new firm transmission rights following the close of the transaction and associated benefits. As more fully explained below, this transaction will not affect PacifiCorp's ability to perform its public duties.

IV. DISCUSSION

13 RCW 80.12.020 and WAC 480-143-120 require Commission approval prior to completing the transfer of property necessary or useful in performing public duties. However, WAC 480-143-180 contains certain exemptions from this requirement for transfers of items that are substituted with or replaced by items of equal or greater value or usefulness.

14 As previously described, there are three 345kV transmission lines that connect the Jim Bridger power plant to PacifiCorp's and Idaho Power's transmission system. The Legacy Agreements dictate how the Jim Bridger transmission system is operated, how capacity and ownership is divided between PacifiCorp and Idaho Power, and other system protocols. PacifiCorp and Idaho Power intend to exchange ownership interests through the proposed asset exchange to better align with the current configuration of their respective transmission systems and current load obligations and eliminate the Legacy Agreements. The asset exchange will provide both Idaho Power and PacifiCorp with capacity and ownership in each of the three transmission lines.

15 PacifiCorp seeks approval of this transaction, which will facilitate more efficient operation of the transmission system near the Jim Bridger Plant and resolve issues with the Legacy Agreements. PacifiCorp evaluated its individual operational needs and current constraints on the transmission system near the Jim Bridger Plant to determine that outstanding issues could be resolved through provision of OATT service, exchange of certain assets, and reallocation of ownership interests, and was able to reach agreement with Idaho Power.

16 The value of the transaction is approximately \$43 million to PacifiCorp and Idaho Power each based on the net book value of the assets being exchanged. The specific assets included were determined between PacifiCorp and Idaho Power to be those required to provide each with owned paths across the transmission system and through each substation associated with the specific transmission line. Ownership share is commensurate with the capacity needs of PacifiCorp and Idaho Power and is detailed in Exhibit C to the JOOA, which is attached to this Petition as part of Attachment A. The assets required to support the requested path in each substation, but not specifically part of the path, will continue to be owned by the original owner with the new owner required to compensate for operation and maintenance (O&M) activities. Article V and Exhibit D of the JOOA shows the compensation between PacifiCorp and Idaho Power for these O&M activities.

17 PacifiCorp determined that new transmission service obligations and an asset exchange will transform and modernize its relationship with Idaho Power, making it simpler and more transparent, in addition to being more consistent with current regulatory requirements. Generally, this transaction will provide PacifiCorp with 1,600

MW of capacity across Idaho Power's transmission system through a combination of asset ownership and OATT service. Idaho Power will receive capacity on various portions of the existing PacifiCorp transmission system through an asset ownership arrangement. Existing joint ownership interests on the 345kV and 230kV Jim Bridger Plant transmission system will be re-allocated to align with current operational requirements. Additionally, the transaction will establish the respective rights and obligations of PacifiCorp and Idaho Power related to joint ownership of certain assets, operation of jointly-owned facilities, and operational business practices. A complete description of the assets to be exchanged and ownership percentages to be acquired by PacifiCorp and Idaho Power may be found in Attachment A.

18 The proposed transaction is in the public interest. The exchange of assets, the reallocation of ownership interests in certain assets, and the provision of OATT service will resolve operational issues to ensure safe and reliable transmission service to PacifiCorp customers. PacifiCorp and Idaho Power carefully negotiated the transaction so that the value to each company is evenly distributed. The transaction is not expected to materially affect PacifiCorp's rates or finances.

19 When completed, the new arrangement will replace approximately fourteen legacy agreements and amend and consolidate three other legacy agreements, with current OATT service and ownership, offering more operational flexibility to meet customers' needs. All transmission service to be provided between PacifiCorp and Idaho Power under their respective OATTs will be governed by rates, terms, and conditions that are clear and consistent with current FERC policies while also providing valuable reassignment, redirect, and rollover rights. If approved, the reallocation of ownership

interests will enable more efficient operation of the transmission system consistent with current regulatory requirements and provide the PacifiCorp with the ability to more effectively manage required system upgrades and serve expected load growth.

20 Additionally, through more streamlined ownership and capacity rights, the reallocation and exchange will provide additional ownership and capacity and facilitate more long-term efficient operations and more cost-effective load service. For example, PacifiCorp will have capacity and ownership on each of the three transmission lines making up the Jim Bridger transmission system. During certain outage scenarios (such as a Goshen to Kinport line outage), PacifiCorp will be allowed to use the Jim Bridger to Goshen 345 kV transmission facilities to serve affected load, notably improving reliability. Furthermore, the JOOA creates a strong foundation for future business by enhancing relationships and accommodating future business between PacifiCorp and Idaho Power based on mutual interest or need, including potential participation in future joint projects, such as the McNary transmission project as described in Section 6.2 of the JOOA.

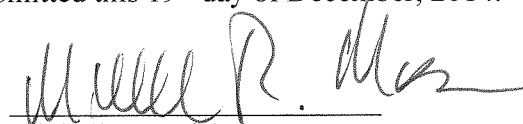
21 PacifiCorp must file applications for approval with the Federal Energy Regulatory Commission, the Public Utility Commission of Oregon, the California Public Utilities Commission, the Idaho Public Utilities Commission, and the Wyoming Public Service Commission. PacifiCorp must file a notice of the transaction with the Utah Public Service Commission.

V. CONCLUSION

22 The Company respectfully requests that the Commission approve, under RCW 80.12.020 and WAC 480-143-120, PacifiCorp's asset exchange with Idaho Power.

Respectfully submitted this 19th day of December, 2014.

By:



Michelle R. Mishoe

Senior Counsel

Pacific Power

825 NE Multnomah Street, Suite 1800

Portland, OR 97232

ATTACHMENT A
JOINT PURCHASE AND SALE AGREEMENT

JOINT PURCHASE AND SALE AGREEMENT

BETWEEN

IDAHO POWER COMPANY,

AND

PACIFICORP

October 24, 2014

Table of Contents

| | <u>Page</u> |
|--|-------------|
| ARTICLE I DEFINITIONS..... | 2 |
| 1.1 Definitions..... | 2 |
| 1.2 Other Definitional and Interpretive Matters | 11 |
| 1.3 Joint Negotiation and Preparation of Agreement..... | 12 |
| ARTICLE II PURCHASE AND SALE..... | 12 |
| 2.1 Purchase and Sale | 12 |
| 2.2 Excluded Assets | 13 |
| 2.3 Assumed Obligations | 15 |
| 2.4 Excluded Liabilities | 15 |
| 2.5 Purchase Price; Net Book Value True-up; Audit Rights; Section 1031 Exchange..... | 19 |
| 2.6 Tax Prorations..... | 21 |
| 2.7 Time and Place of Closing..... | 22 |
| 2.8 Closing Deliverables..... | 22 |
| 2.9 Conditions Precedent to Closing..... | 24 |
| 2.10 Release of Mortgage Liens or other Encumbrances | 27 |
| ARTICLE III REPRESENTATIONS AND WARRANTIES..... | 27 |
| 3.1 Representations and Warranties of Idaho Power | 27 |
| 3.2 Representations and Warranties of PacifiCorp..... | 30 |
| ARTICLE IV COVENANTS | 32 |
| 4.1 Conditions and Commercially Reasonable Efforts..... | 32 |
| 4.2 Filings with Governmental Entities | 32 |
| 4.3 Compliance | 33 |
| 4.4 Risk of Loss | 33 |
| 4.5 Maintenance of Assets | 33 |
| 4.6 Notice..... | 34 |
| 4.7 Disclosure | 34 |
| 4.8 Equipment Schedules..... | 34 |
| 4.9 Firm Transmission Service Agreements..... | 34 |
| 4.10 Amended and Restated Legacy Agreements | 35 |

| | | |
|-------------|--|----|
| 4.11 | Joint Ownership and Operating Agreement Exhibit Updates..... | 35 |
| ARTICLE V | TERMINATION..... | 35 |
| 5.1 | Termination..... | 35 |
| 5.2 | Effect of Early Termination | 36 |
| 5.3 | Post-Termination Obligations..... | 36 |
| ARTICLE VI | INDEMNIFICATION..... | 37 |
| 6.1 | Survival of Representations, Warranties, Covenants and Agreements; Notices of Claims..... | 37 |
| 6.2 | Indemnification | 37 |
| 6.3 | Limitations on Indemnification..... | 38 |
| 6.4 | Exclusive Remedies | 39 |
| 6.5 | Indemnification in Case of Strict Liability | 39 |
| 6.6 | Notice and Participation..... | 40 |
| 6.7 | Net Amount..... | 41 |
| 6.8 | No Set-Off..... | 41 |
| 6.9 | No Release of Insurers | 41 |
| 6.10 | Mitigation..... | 41 |
| 6.11 | Limitation of Liability..... | 41 |
| ARTICLE VII | MISCELLANEOUS PROVISIONS..... | 41 |
| 7.1 | Amendment and Modification | 41 |
| 7.2 | Waiver of Compliance; Consents | 41 |
| 7.3 | Notices | 41 |
| 7.4 | Assignment | 42 |
| 7.5 | Governing Law; Exclusive Choice of Forum; Remedies | 42 |
| 7.6 | Severability | 43 |
| 7.7 | Entire Agreement | 43 |
| 7.8 | Expenses | 43 |
| 7.9 | Delivery..... | 43 |

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 |
| Exhibit C | Joint Ownership and Operating Agreement |
| Exhibit D | Termination Agreement |
| Exhibit E | Amendment and Restatement of Specified Legacy Agreements |

Schedules

| | |
|----------------------|---|
| Schedule 1.1(a) | Idaho Power Permitted Encumbrances |
| Schedule 1.1(b) | Idaho Power's Knowledge |
| 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

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 |
|--------------------|--|

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 | |
|-------------------------------|-------------------------------|--------|-------------------------------------|-------|--------------------------------|-------|
| | IPC | PAC | IPC | PAC | IPC | PAC |
| Jim Bridger West Transmission | | | | | | |
| Bridger-Goshen 345 kV | 100.0% | 0.0% | 71.0% | 0.0% | 29.0% | 71.0% |
| Bridger-Populus #1 345 kV | 0.0% | 100.0% | 0.0% | 29.0% | 29.0% | 71.0% |
| Bridger-Populus #2 345 kV | 0.0% | 100.0% | 0.0% | 29.0% | 29.0% | 71.0% |

| | Segment Ownership Pre-Closing | | Quantity Transferred to other owner | | Segment Ownership Post-Closing | |
|---------------------------|-------------------------------|--------|-------------------------------------|-------|--------------------------------|--------|
| | IPC | PAC | IPC | PAC | IPC | PAC |
| Populus West Transmission | | | | | | |
| 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% | 29.0% | 29.0% | 71.0% |
| Populus-Borah #2 345 kV | 0.0% | 100.0% | 0.0% | 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 |
| Jim Bridger West Transmission | | | | | | |
| Goshen-Kinport 345 kV | 0.0% | 100.0% | 0.0% | 15.7% | 15.7% | 84.3% |

| | Segment Ownership Pre-Closing | | Quantity Transferred to other owner | | Segment Ownership Post-Closing | |
|---------------------------------|-------------------------------|-------|-------------------------------------|------|--------------------------------|--------|
| | IPC | PAC | IPC | PAC | IPC | PAC |
| Jim Bridger 230 kV Transmission | | | | | | |
| 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% |

EXECUTION VERSION

| | 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

TABLE OF CONTENTS

ARTICLE I DEFINITIONS; RULES OF INTERPRETATION..... 2

 1.1 Definitions..... 2

 1.2 Rules of Construction 10

ARTICLE II TERM..... 11

 2.1 Effectiveness of this Agreement 11

 2.2 Term..... 11

 2.3 Termination..... 11

 2.4 Effect of Termination..... 11

ARTICLE III TRANSMISSION FACILITIES OWNERSHIP INTERESTS 12

 3.1 Ownership Interests 12

 3.2 Capacity Allocations 13

 3.3 Adjustment of Capacity Allocations and Ownership Interests 13

 3.4 Qualified Owner..... 15

 3.5 No Right to Use 15

 3.6 Payments 15

 3.7 Waiver of Partition Rights 16

 3.8 Nonexclusive License to Enter and Use Real Property 16

 3.9 Access to Antelope Substation for Idaho Power Maintenance of
 Department of Energy Facilities 18

ARTICLE IV OPERATOR OF TRANSMISSION FACILITIES 18

 4.1 Appointment of Operator 18

 4.2 Authority of Operator 19

 4.3 Delegation of Responsibilities 19

 4.4 Governmental Authorizations..... 19

 4.5 Audit 20

 4.6 Insurance 21

 4.7 Invoices 22

 4.8 Disputed Amounts 22

 4.9 Assistance 23

 4.10 Remedies..... 23

ARTICLE V OPERATION AND MAINTENANCE OF TRANSMISSION
 FACILITIES 24

5.1 Compliance; Standard of Work 24

5.2 Operation and Maintenance; Outages and Outage Coordination; Capital Upgrades and Improvements 24

5.3 Requests for Generation or Transmission Interconnection Service..... 26

ARTICLE VI TRANSMISSION FACILITIES CAPITAL UPGRADES PROPOSED BY AN OWNER 26

6.1 Capital Upgrades..... 26

6.2 McNary Transmission Project 28

ARTICLE VII PHYSICAL DAMAGE TO TRANSMISSION FACILITIES; CONDEMNATION 29

7.1 Rebuilding Damaged Facilities..... 29

7.2 Decision not to Rebuild 30

7.3 Purchase of Ownership Interest 30

7.4 Cooperation..... 30

7.5 Condemnation 31

ARTICLE VIII RETIREMENT AND DECOMMISSIONING OF TRANSMISSION FACILITIES 32

8.1 Decision to Retire Transmission Facilities 32

8.2 Costs of Decommissioning 32

8.3 Purchase of Ownership Interest 32

8.4 Cooperation..... 33

ARTICLE IX TRANSMISSION SYSTEM BOUNDARIES 33

9.1 Points of Interconnection; Points of Balancing Authority Area Adjacency 33

9.2 E-Tags..... 33

9.3 Dynamic Transfer Capability Rights 33

9.4 Jim Bridger Pseudo Tie..... 34

9.5 Electric Losses 34

9.6 Jim Bridger Project Generation RAS..... 34

ARTICLE X TRANSMISSION SYSTEMS OPERATION AND MAINTENANCE 34

10.1 Service Conditions 34

10.2 Survival..... 35

ARTICLE XI FORCE MAJEURE 36

11.1 Force Majeure Defined 36

| | | |
|--|--|----|
| 11.2 | Effect of Force Majeure | 36 |
| ARTICLE XII EVENTS OF DEFAULT | | 37 |
| 12.1 | Event of Default | 37 |
| 12.2 | Cure by Non-Defaulting Party | 37 |
| 12.3 | Remedies..... | 38 |
| ARTICLE XIII REPRESENTATIONS AND WARRANTIES..... | | 38 |
| 13.1 | Representations and Warranties of Idaho Power | 38 |
| 13.2 | Representations and Warranties of PacifiCorp | 39 |
| ARTICLE XIV INDEMNIFICATION..... | | 39 |
| 14.1 | Indemnities..... | 39 |
| 14.2 | Notice and Participation..... | 40 |
| 14.3 | Net Amount..... | 41 |
| 14.4 | No Release of Insurers | 41 |
| 14.5 | Mitigation..... | 42 |
| 14.6 | Assertion of Claims..... | 42 |
| 14.7 | Survival of Obligation..... | 42 |
| 14.8 | Limitation on Liability | 42 |
| ARTICLE XV PROPRIETARY INFORMATION..... | | 42 |
| 15.1 | Disclosure of Proprietary Information Prohibited | 42 |
| 15.2 | Disclosure by Representatives | 43 |
| 15.3 | Permitted Disclosures | 43 |
| 15.4 | Injunctive Relief..... | 43 |
| 15.5 | Publicity | 43 |
| 15.6 | Proprietary Information Defined..... | 44 |
| 15.7 | Survival..... | 44 |
| ARTICLE XVI TAXES..... | | 44 |
| 16.1 | No Partnership | 44 |
| 16.2 | 761 Election | 44 |
| 16.3 | Responsibility for Taxes | 45 |
| 16.4 | Indemnification..... | 45 |
| 16.5 | Determination of Depreciation and Other Matters | 45 |
| ARTICLE XVII DISPUTES..... | | 45 |
| 17.1 | Exclusive Procedure..... | 45 |

17.2 Dispute Notices 46

17.3 Informal Dispute Resolution..... 46

17.4 Submission of Dispute to FERC or Approved Courts 46

17.5 Continued Performance 46

ARTICLE XVIII ASSIGNMENT 47

18.1 Prohibited Transfers and Assignments 47

18.2 Permitted Assignments and Transfers 47

18.3 FERC Approval 48

ARTICLE XIX MISCELLANEOUS 48

19.1 Notices 48

19.2 Parties Bound 49

19.3 Amendments 50

19.4 Waivers 50

19.5 Choice of Law..... 50

19.6 Headings 51

19.7 Relationship of Parties 51

19.8 Severability 51

19.9 No Third Party Beneficiaries 51

19.10 Further Assurances..... 51

19.11 Conflict of Interest 51

19.12 Exhibits and Schedules 51

19.13 Counterparts 52

19.14 Entire Agreement 52

EXHIBITS

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 Substation O&M Charge; Monthly Common Equipment Charge

Exhibit E Department of Energy Equipment Located in the Antelope Substation

Exhibit F Acquisition Costs

SCHEDULES

Schedule 13.1(f) Idaho Power Governmental Authorizations

Schedule 13.2(f) PacifiCorp Governmental Authorizations

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)² + (Jim Bridger Unit2)² + (Jim Bridger Unit3)² + (Jim Bridger Unit4)²) x (4.4 x 10⁻⁶) - 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 30th, or December 31st 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]

EXHIBIT A

Description of PacifiCorp Common Equipment¹

| 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 |

¹ 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

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|---|------------|--|--|
| 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 |

EXECUTION VERSION

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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 |

EXECUTION VERSION

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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 |

EXECUTION VERSION

| 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 |

EXECUTION VERSION

| 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 |

EXECUTION VERSION

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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 |

EXECUTION VERSION

| | | | |
|----------|-------|----------------------------|--|
| 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 |

EXECUTION VERSION

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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 |

EXECUTION VERSION

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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 |

EXECUTION VERSION

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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 |

EXECUTION VERSION

| | | | |
|----------|-------|--|--|
| 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 |

EXECUTION VERSION

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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 |

EXECUTION VERSION

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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 |

EXECUTION VERSION

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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 |

EXECUTION VERSION

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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 |

EXECUTION VERSION

| | | | |
|--------------|---|---|---|
| 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 | |

EXECUTION VERSION

| | | | |
|-----------|---------|--|--|
| 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 Equipment²

| 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 |

² 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 | 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 | 2" - 3-1/2" CONDUIT | 1982 |
| 35300 | 2" - 3-1/2" CONDUIT | 1983 |
| 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 | 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 | COMMUNICATIONS EQUIP | 2010 |
| 35300 | PROTECTION EQUIPMENT | 2012 |
| 35300 | CONTROL WIRE - LOW VOLTAGE | 2012 |
| 35300 | GROUNDING AND FITTINGS | 2012 |
| 35300 | CONDUIT & FITTINGS ABOVE GROUN | 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 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 |
| 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 | 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 | 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 | 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 | 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 | 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 | 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 |
|----------|--------------------------------|----------|
| 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 | 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 | 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 | 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 Percentages³

| 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 | | |

³ 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 (%) | | | | |
|---------------------------------|-----------------------------|--------|--------------------------------------|-------|-------|--------------|-------|-------|-------------------------------------|--------|--------------|--------|----------|
| | | | West to East | | | East to West | | | West to East | | East to West | | |
| | IPC | PAC | IPC | PAC | TOTAL | IPC | PAC | TOTAL | IPC | PAC | IPC | PAC | Operator |
| Jim Bridger 230 kV Transmission | 0.0% | 100.0% | 0.0 | 600.0 | 600.0 | 0.0 | 600.0 | 600.0 | 0.0% | 100.0% | 0.0% | 100.0% | PAC |
| Bridger-Point of Rocks 230 kV | 0.0% | 100.0% | 0.0 | 600.0 | 600.0 | 0.0 | 600.0 | 600.0 | 0.0% | 100.0% | 0.0% | 100.0% | PAC |
| Bridger-Rock Springs 230 kV | | | | | | | | | | | | | |

| | 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 | Operator |
| 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 | 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 (%) | | | | |
|--------------------------------|-----------------------------|-------|--------------------------------------|------|-------|----------------|-------|-------|-------------------------------------|-------|----------------|--------|----------|
| | | | North to South | | | South to North | | | North to South | | South to North | | |
| | IPC | PAC | IPC | PAC | TOTAL | IPC | PAC | TOTAL | IPC | PAC | IPC | PAC | Operator |
| 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 | | | | | | | | | | | | | |

| | 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 | Operator |
| 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 |
| Walla Walla-Hurricane 230 kV | | | | | | | | | | | | | |

EXECUTION VERSION

| | 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 |
| | | | | | | | | | | 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 |
| | | | | | | | | | | 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 |
| | | | | | | | | | | 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 |
| | | | | | | | | | | 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 | Operator |
| Three Mile Knoll 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 |
| 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% | PAC |
| 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 | 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 | Operator |
| Goshen 345 kV Substation | 29.0% | 71.0% | 57.1 | 342.9 | 400.0 | 266.7 | 533.3 | 800.0 | 14.3% | 85.7% | 33.3% | 66.7% | PAC |
| Three Mile Knoll 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 |
| Kinport Terminal | 5.6% | 94.4% | | | | 25.0 | 423.0 | 448.0 | | | 5.6% | 94.4% | |
| 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) | 14.0% | 86.0% | | | | | | | | | | | |
| 345 kV Assets – Substation O&M Allocation | | | | | | | | | | | | | |

EXECUTION VERSION

| | Segment Ownership Interests | | Directional Capacity Allocation (MW) | | | | | | Directional Capacity Allocation (%) | | | | | | Operator |
|---|-----------------------------|--------|--------------------------------------|-------|-------|--------------|-------|-------|-------------------------------------|--------|-------|--------------|--------|-------|----------|
| | | | 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 | |
| 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 |
|---|-----------------------------|-------|--------------------------------------|-------|-------|--------------|--------|--------|-------------------------------------|-------|--------|--------------|--------|--------|----------|
| | | | 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 | |
| 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 | | | | | | | | | | | | | | | |

EXECUTION VERSION

| | 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% | 550.0 | 450.0 | 100.0 | 550.0 | 0.0 | 1500.0 | 1500.0 | 81.8% | 18.2% | 1500.0 | 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% | 1200.0 | 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% | 143.0 | 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% | 143.0 | 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% | 160.0 | 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% | 40.0 | 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% | 40.0 | 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% | 143.0 | 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% | 72.0 | 100.0% | 0.0% | 72.0 |
| Dillon Terminal | 0.0% | 100.0% | 40.0 | 0.0 | 40.0 | 40.0 | 0.0 | 40.0 | 40.0 | 0.0% | 100.0% | 40.0 | 0.0% | 100.0% | 100.0% |
| Transformer Terminal #1 (161/69 kV) | 45.9% | 54.1% | | | | | | | | | | | | | |
| 161 kV Assets – Substation O&M Allocation | | | | | | | | | | | | | | | |

EXECUTION VERSION

| | 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 | | Operator |
| | IPC | PAC | IPC | PAC | TOTAL | IPC | PAC | TOTAL | IPC | PAC | TOTAL | IPC | PAC | TOTAL | IPC | PAC | TOTAL | IPC | PAC | PAC |
| Walla Walla Substation | 40.8% | 59.2% | 325.0 | 73.0 | 398.0 | 0.0 | 398.0 | 398.0 | 81.7% | 18.3% | 100.0% | 0.0% | 100.0% | 100.0% | 0.0% | 100.0% | 100.0% | 0.0% | 100.0% | PAC |
| Hurricane Terminal (Series Cap.) | 0.0% | 100.0% | 0.0 | 480.0 | 480.0 | 0.0 | 480.0 | 480.0 | 0.0% | 100.0% | 100.0% | 0.0% | 100.0% | 100.0% | 0.0% | 100.0% | 100.0% | 0.0% | 100.0% | PAC |
| Vantage 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% | 100.0% | 100.0% | 0.0% | 100.0% | 100.0% | 0.0% | 100.0% | PAC |
| Walla Walla 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% | 100.0% | 100.0% | 0.0% | 100.0% | 100.0% | 0.0% | 100.0% | PAC |
| Talbot Terminal | 0.0% | 100.0% | 0.0 | 150.0 | 150.0 | 0.0 | 150.0 | 150.0 | 0.0% | 100.0% | 100.0% | 0.0% | 100.0% | 100.0% | 0.0% | 100.0% | 100.0% | 0.0% | 100.0% | PAC |
| 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% | 100.0% | 100.0% | 0.0% | 100.0% | 100.0% | 0.0% | 100.0% | PAC |
| 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% | 100.0% | 100.0% | 0.0% | 100.0% | 100.0% | 0.0% | 100.0% | PAC |
| 230 kV Assets – Substation O&M Allocation | 6.8% | 93.2% | | | | | | | | | | | | | | | | | | |

| | 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 | | Operator |
| | IPC | PAC | IPC | PAC | TOTAL | IPC | PAC | TOTAL | IPC | PAC | TOTAL | IPC | PAC | TOTAL | IPC | PAC | TOTAL | IPC | PAC | PAC |
| Hurricane Substation | 40.8% | 59.2% | 325.0 | 73.0 | 398.0 | 0.0 | 398.0 | 398.0 | 81.7% | 18.3% | 100.0% | 0.0% | 100.0% | 100.0% | 0.0% | 100.0% | 100.0% | 0.0% | 100.0% | PAC |
| Walla Walla Terminal | 40.8% | 59.2% | 325.0 | 73.0 | 398.0 | 0.0 | 398.0 | 398.0 | 81.7% | 18.3% | 100.0% | 0.0% | 100.0% | 100.0% | 0.0% | 100.0% | 100.0% | 0.0% | 100.0% | PAC |
| Hells Canyon Terminal | 0.0% | 100.0% | 0.0 | 150.0 | 150.0 | 0.0 | 150.0 | 150.0 | 0.0% | 100.0% | 100.0% | 0.0% | 100.0% | 100.0% | 0.0% | 100.0% | 100.0% | 0.0% | 100.0% | PAC |
| Transformer Terminal #1 (230/69 kV) | 27.2% | 72.8% | | | | | | | | | | | | | | | | | | |
| 230 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 | | Operator |
| | IPC | PAC | IPC | PAC | TOTAL | IPC | PAC | TOTAL | IPC | PAC | TOTAL | IPC | PAC | TOTAL | IPC | PAC | TOTAL | IPC | PAC | PAC |
| Antelope 230 kV Substation | 12.2% | 87.8% | 0.0 | 246.5 | 246.5 | 60.0 | 186.5 | 246.5 | 0.0% | 100.0% | 100.0% | 0.0% | 100.0% | 100.0% | 24.3% | 75.7% | 75.7% | 0.0% | 100.0% | PAC |
| Brady 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% | 100.0% | 100.0% | 0.0% | 100.0% | 100.0% | 0.0% | 100.0% | PAC |
| Lost River 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% | 100.0% | 100.0% | 0.0% | 100.0% | 100.0% | 0.0% | 100.0% | PAC |
| Anaconda Terminal | 26.8% | 73.2% | 60.0 | 164.0 | 224.0 | 60.0 | 164.0 | 224.0 | 0.0% | 100.0% | 100.0% | 26.8% | 73.2% | 73.2% | 26.8% | 73.2% | 73.2% | 0.0% | 100.0% | PAC |
| Transformer Terminal (230/161 kV) | 9.7% | 90.3% | | | | | | | | | | | | | | | | | | |
| 230 kV Assets – Substation O&M Allocation | | | | | | | | | | | | | | | | | | | | |

EXECUTION VERSION

| | 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% | | | | | | | | | | | | |

EXECUTION VERSION

| | 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 | | Operator |
| | IPC | PAC | IPC | PAC | TOTAL | IPC | PAC | TOTAL | IPC | PAC | TOTAL | IPC | PAC | TOTAL | IPC | PAC | TOTAL | IPC | PAC | Operator |
| 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% | IPC | PAC | 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 | PAC | Operator | | | | | |
| 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% | IPC | PAC | Operator | | | | | |
| 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% | IPC | PAC | Operator | | | | | |
| 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% | IPC | PAC | Operator | | | | | |
| Transformer Terminal #1 (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 | | Operator |
| | IPC | PAC | IPC | PAC | TOTAL | IPC | PAC | TOTAL | IPC | PAC | TOTAL | IPC | PAC | TOTAL | IPC | PAC | TOTAL | IPC | PAC | Operator |
| 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% | IPC | PAC | 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% | IPC | PAC | Operator | | | | | |
| 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% | IPC | PAC | Operator | | | | | |
| 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% | IPC | PAC | Operator | | | | | |
| 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% | IPC | PAC | Operator | | | | | |
| 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 | | Operator |
| | IPC | PAC | IPC | PAC | TOTAL | IPC | PAC | TOTAL | IPC | PAC | TOTAL | IPC | PAC | TOTAL | IPC | PAC | TOTAL | IPC | PAC | Operator |
| 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% | IPC | PAC | 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% | IPC | PAC | Operator | | | | | |
| 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% | IPC | PAC | Operator | | | | | |
| 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% | IPC | PAC | Operator | | | | | |
| 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% | IPC | PAC | Operator | | | | | |
| 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% | IPC | PAC | Operator | | | | | |
| 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% | IPC | PAC | Operator | | | | | |
| 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% | IPC | PAC | Operator | | | | | |
| 345 kV Assets – Substation O&M Allocation | 80.8% | 19.2% | | | | | | | | | | | | | | | | | | |

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 | | | Operator | | | |
| | IPC | PAC | TOTAL | IPC | PAC | TOTAL | IPC | PAC | TOTAL | IPC | PAC | TOTAL | IPC | PAC | TOTAL | IPC | PAC | | |
| Midpoint 500 kV Substation | 63.7% | 36.3% | 1500.0 | 0.0 | 0.0 | 1500.0 | 410.0 | 1090.0 | 1500.0 | 100.0% | 0.0% | 1500.0 | 27.3% | 0.0% | 1500.0 | 27.3% | 0.0% | 1500.0 | IPC |
| Hemingway Terminal (Series Cap. & Sh. Reactor) Transformer Terminal (500/345 kV) | 63.7% | 36.3% | 1500.0 | 0.0 | 0.0 | 1500.0 | 410.0 | 1090.0 | 1500.0 | 100.0% | 0.0% | 1500.0 | 27.3% | 0.0% | 1500.0 | 27.3% | 0.0% | 1500.0 | IPC |
| 500 kV Assets – Substation O&M Allocation | 63.7% | 36.3% | | | | | | | | | | | | | | | | | |

| | Segment Ownership Interests | | | Directional Capacity Allocation (MW) | | | | | | Directional Capacity Allocation (%) | | | | | | | | | |
|--|-----------------------------|-------|--------|--------------------------------------|--------|--------|--------------|--------|--------|-------------------------------------|--------|--------|--------------|--------|--------|----------|--------|-----|--|
| | IPC | | PAC | West to East | | | East to West | | | West to East | | | East to West | | | Operator | | | |
| | IPC | PAC | TOTAL | IPC | PAC | TOTAL | IPC | PAC | TOTAL | IPC | PAC | TOTAL | IPC | PAC | TOTAL | IPC | PAC | | |
| 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% | 1500.0 | 27.3% | 72.7% | 1500.0 | IPC | |
| 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% | 1500.0 | 0.0% | 100.0% | 1500.0 | IPC | |
| Summer Lake Terminal (Sh. Reactor) Transformer Terminal (500/230 kV) | 100.0% | 0.0% | 1000.0 | 0.0 | 1000.0 | 1000.0 | 0.0 | 1000.0 | 100.0% | 0.0% | 1000.0 | 100.0% | 0.0% | 1000.0 | 100.0% | 0.0% | 1000.0 | IPC | |
| 500 kV Assets – Substation O&M Allocation | 53.0% | 47.0% | | | | | | | | | | | | | | | | | |

EXHIBIT D

Monthly Transmission Facilities O& M Charge; Monthly Substation O&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 3rd 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 Costs⁴

| 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 |

⁴ 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.

EXECUTION VERSION

| | | 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 |
| | | | IPC Line Equipment - Reactive Capacitor | \$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 |
| | | | IPC Line Equipment - Phase Shifter | \$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 |
| | | | IPC Line Equipment - Series Capacitor | \$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 | | | \$754,634.56 | | \$985,638.28 | |
| | | | | | | \$58,252.85 |
| | | | | | | \$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 | \$488,606.68 | \$1,356,552.06 |
| Antelope Substation | | | \$133,551.22 | | \$27,267.38 | | \$178,758.65 | |

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 | NBV |
|----------------------------------|------------------|--|--|---------------------------------|---------------------------------|----------------|
| | | | | | | |
| Goshen Substation and Maint Shop | \$8,096,018.00 | \$753,988.41 | \$4,643,208.48 | \$983,830.44 | \$8,236,698.56 | \$6,128,637.00 |

EXECUTION VERSION

| | | 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 |
| 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 - 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)
6. Hemingway Joint Ownership and Operating Agreement (May 3, 2010)
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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)

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.

Exhibit No.____(RAV-1T)
Docket UE-14____
Witness: Richard A. Vail

**BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

In the Matter of

PACIFIC POWER & LIGHT COMPANY,
a division of PacifiCorp

Petitioner,

Petition for an Order Authorizing the Exchange
of Certain Transmission Assets

Docket UE-14____

**PACIFIC POWER & LIGHT COMPANY
DIRECT TESTIMONY OF RICHARD A. VAIL**

December 2014

TABLE OF CONTENTS

INTRODUCTION AND EXPERIENCE 1
OTHER TESTIMONY SUPPORTING THIS FILING 2
DESCRIPTION OF PACIFICORP 2
DESCRIPTION OF FILING 4
RELIABILITY AND OPERATIONAL BENEFITS OF THE TRANSACTION 6
 A. Jim Bridger Area..... 6
 B. West of Kinport Area..... 8
 C. North of Goshen Area..... 9
CLOSING 11

ATTACHED EXHIBITS

- Exhibit No. ___ (RAV-2)—Map of PacifiCorp’s Transmission and Service Territory
- Exhibit No. ___ (RAV-3)—Maps of PacifiCorp’s Rights and Assets Before and After the Transaction
- Exhibit No. ___ (RAV-4)—Capital Cost Analysis
- Exhibit No. ___ (RAV-5)—Retail Revenue Requirement Analysis

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 **DESCRIPTION OF PACIFICORP**

11 **Q. Please provide a description of PacifiCorp.**

12 A. PacifiCorp is an indirect, wholly-owned subsidiary of Berkshire Hathaway Energy
13 Company. PacifiCorp provides delivery of electric power and energy to
14 approximately 1.8 million retail electric customers in six western states. PacifiCorp
15 consists of three core business units: (1) PacifiCorp Energy, which manages the
16 electric generation, commercial and trading, and coal mining operations of the
17 Company; (2) Pacific Power, which delivers electricity to retail customers in Oregon,
18 Washington and California; and (3) Rocky Mountain Power, which delivers
19 electricity to retail customers in Utah, Wyoming and Idaho. PacifiCorp’s transmission
20 operations and management personnel are headquartered in Portland, Oregon.

21 Under its OATT, PacifiCorp provides Long-Term Firm Point-to-Point (PTP)
22 Transmission Service to 11 transmission customers, Short-Term Firm and Non-Firm
23 PTP Transmission Service to 73 transmission customers under umbrella service

1 agreements, and Network Integration Transmission (NIT) Service to 11 transmission
2 customers, including PacifiCorp Energy.

3 As of December 31, 2013, PacifiCorp's total transmission plant in service is
4 approximately \$5.2 billion. PacifiCorp is interconnected, controls or meters
5 approximately 74 generation plants within its Balancing Authority Areas (BAAs) and
6 is adjacent to 11 BAAs at approximately 171 points of interconnection. PacifiCorp
7 owns, or has an interest in, generation resources directly interconnected to its
8 transmission system with a net generating capacity of 10,595 megawatts (MW). This
9 generation capacity includes a diverse mix of coal, hydroelectric, wind, natural gas-
10 fired combined cycle and combustion turbines, solar and geothermal resources.

11 **Q. Please describe PacifiCorp's transmission system.**

12 A. PacifiCorp's bulk transmission network is designed to reliably transport electric
13 energy from generation resources (owned generation or market purchases) to various
14 load centers. The Company's transmission network is highly integrated with other
15 transmission providers in the western United States. PacifiCorp owns and operates
16 16,300 miles of transmission lines in 10 states. PacifiCorp operates two BAAs
17 referred to as PACE for PacifiCorp's east BAA and PACW for PacifiCorp's west
18 BAA. Exhibit No.__(RAV-2) provides a high-level map of PacifiCorp's
19 transmission system and service territory.

20 **Q. Which state public utility commissions regulate PacifiCorp's retail service
21 operations?**

22 A. PacifiCorp is subject to the jurisdiction of the following six state public utility
23 commissions: (1) California Public Utilities Commission; (2) Idaho Public Utilities

1 Commission; (3) Oregon Public Utility Commission; (4) Public Service Commission
2 of Utah; (5) Washington Utilities and Transportation Commission; and (6) Wyoming
3 Public Service Commission.

4 DESCRIPTION OF FILING

5 **Q. Please describe the transaction.**

6 A. As detailed in the Application, PacifiCorp and Idaho Power agree to acquire
7 ownership interests in certain existing transmission system assets, as well as
8 reallocate respective ownership interests in certain jointly-owned facilities. In
9 summary, the Parties have entered into a transaction under the Joint Purchase and
10 Sale Agreement (JPSA) that effectuates an exchange of transmission assets or
11 ownership interests in jointly owned assets to better align asset ownership with load
12 service and operational needs as well as establish transmission service purchase rights
13 under each party's OATT. The transaction does not create any new available
14 transmission capacity. The ongoing maintenance and ownership obligations are
15 established in a single agreement going forward, the Joint Ownership and Operating
16 Agreement (JOOA).

17 **Q. Please describe the need for the new arrangements.**

18 A. PacifiCorp and Idaho Power operate and maintain respective ownership of certain
19 jointly owned facilities as well as independently-owned transmission facilities in
20 Idaho, Oregon, Washington, and Wyoming. The operation and ownership of many of
21 these facilities is governed under a complicated collection of legacy agreements
22 (Legacy Agreements), including a 1969 Jim Bridger Ownership Agreement titled the
23 Restated Transmission Service Agreement (RTSA), and a 1969 Jim Bridger

1 Operation Agreement titled the Restated and Amended Transmission Facilities
2 Agreement (RATFA). Some of the Legacy Agreements have been in place for over
3 forty years. In the years following the establishment of such Legacy Agreements,
4 changes have occurred for both PacifiCorp and Idaho Power (collectively, the Parties)
5 rendering the Legacy Agreements ineffective and ill-suited over time to optimize
6 existing transmission facilities and effectively respond to regulatory changes, load
7 growth, investment in system upgrades, and reliability and operational needs. The
8 complexity of these Legacy Agreements has resulted in disputes over the years
9 between the Parties regarding contract interpretation. In addition, the transmission
10 systems of both Parties continue to evolve and there is no effective mechanism under
11 the Legacy Agreements to account for evolving operational procedures and changes
12 in regulatory requirements. By better aligning resources and establishing more
13 modernized agreements to govern ownership and the operation and maintenance of
14 the associated transmission facilities going forward, this transaction benefits both
15 Parties and puts them in a position to better provide reliable and efficient transmission
16 service for customers now and into the future. The Parties intend to terminate or
17 amend the Legacy Agreements upon closing of the transaction.¹

18 **Q. Please summarize PacifiCorp’s transmission facilities and rights before the**
19 **transaction.**

20 A. Under the Legacy Agreements, PacifiCorp’s transmission facilities and ownership

¹ 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 interests and rights are located in three main areas: (1) transmission facilities
2 connected out of the Jim Bridger power plant (Jim Bridger Plant) in Wyoming, (2)
3 transmission facilities extending west of the Kinport substation and Borah substation
4 in Idaho to the Midpoint substation in Idaho (West of Kinport), and (3) transmission
5 facilities north of the Goshen, Idaho area. Please see Exhibit No.____(RAV-3) for
6 maps showing PacifiCorp's rights and assets before and after the transaction.

7 **RELIABILITY AND OPERATIONAL BENEFITS OF THE TRANSACTION**

8 **A. Jim Bridger Area**

9 **Q. What is PacifiCorp's transmission current ownership in the Jim Bridger area?**

10 A. There are three 345 kilovolt (kV) transmission lines heading west and two 230 kV
11 transmission lines heading south out of the Jim Bridger Plant. The three 345 kV lines
12 consist of: (1) the Jim Bridger – Three Mile Knoll – Goshen line; (2) the Jim Bridger
13 – Populus – Borah line; and (3) the Jim Bridger – Populus – Kinport line. Under the
14 Legacy Agreements, PacifiCorp has 100 percent ownership of two of the three
15 transmission lines, the Jim Bridger – Populus – Borah transmission line and the Jim
16 Bridger – Populus – Kinport transmission line, and Idaho Power has 100 percent
17 ownership of the remaining transmission line, the Jim Bridger – Three Mile Knoll –
18 Goshen transmission line. There are two 230 kV transmission lines that are jointly
19 owned by the Parties.

20 **Q. What will PacifiCorp's transmission ownership in the Jim Bridger area be after**
21 **the transaction?**

22 A. Under the JPSA, PacifiCorp will obtain approximately two-thirds ownership of all
23 three of the 345 kV transmission lines and Idaho Power will obtain approximately

1 one-third ownership of all three transmission lines. In addition, PacifiCorp will
2 obtain 100 percent ownership of the two 230 kV transmission lines that connect the
3 Jim Bridger Plant to the area of Point of Rocks, Wyoming and Rock Springs,
4 Wyoming.

5 **Q. Please describe the benefits associated with the transaction in the Jim Bridger**
6 **area.**

7 A. There is a gap in ownership and capacity available to PacifiCorp on the Jim Bridger –
8 Three Mile Knoll – Goshen transmission line owned by Idaho Power, limiting
9 PacifiCorp’s ability to reliably and cost-effectively respond to Goshen area customer
10 load requirements during certain outage scenarios. For example, during a Goshen –
11 Kinport line outage or a Bridger – Goshen line outage, PacifiCorp was limited in its
12 ability to respond in a timely manner, and dependent upon Idaho Power being able to
13 post capacity on its Bridger – Three Mile Knoll – Goshen transmission line, which
14 subjected PacifiCorp to additional costs. Following the transaction, PacifiCorp will
15 have an ownership percentage in all three transmission lines, which will enable
16 PacifiCorp to use its own rights on all three transmission lines to serve affected load
17 and respond more effectively under certain outage conditions. This improved
18 ownership and access to capacity going forward will also enable PacifiCorp to
19 facilitate long-term efficient operations and more cost-effective load service. Lastly,
20 the new arrangement will result in no change to PacifiCorp’s ability to deliver Jim
21 Bridger Plant generation to its customers using a combination of transmission assets
22 owned by PacifiCorp, Idaho Power and Bonneville Power Administration. With

1 ownership of both the 230 kV lines, PacifiCorp will post an additional 200 MW of
2 capacity available for transmission customers to purchase.

3 **B. West of Kinport Area**

4 **Q. What are PacifiCorp's transmission ownership and rights in the west of Kinport**
5 **area prior to the transaction?**

6 A. Idaho Power owns 100 percent of the three 345 kV lines, including one transmission
7 line that extends from Kinport, Idaho to Midpoint, Idaho and two transmission lines
8 that extend from Borah, Idaho to Midpoint, Idaho. Under the Legacy Agreements,
9 PacifiCorp is allowed 1,600 MW of transmission service across the transmission
10 lines, of which up to 200 MW could be dynamically scheduled.

11 **Q. What will PacifiCorp's transmission ownership and rights in the west of Kinport**
12 **area be after the transaction?**

13 A. As detailed in the JPSA, PacifiCorp will have ownership rights and wheeling rights
14 that it can use across all three transmission lines. Specifically, PacifiCorp will have
15 1,090 MW of ownership rights, plus 510 MW of firm OATT service, including 400
16 MW of dynamic service. PacifiCorp will be able to use a combination of point-to-
17 point transmission service rights over Idaho Power's system, and PacifiCorp network
18 transmission service on newly owned assets, providing operational flexibility not
19 afforded under the Legacy Agreements.

20 **Q. Please describe the benefits associated with the transaction in the west of**
21 **Kinport area.**

22 A. Ownership rights enable PacifiCorp to provide expanded, long-term system flexibility
23 and economic service to customers. Not being limited operationally by the terms of

1 the Legacy Agreements also provides more flexibility for PacifiCorp to optimize this
2 capacity when needed for load service, reliability or as excess capacity that can be
3 sold to third parties when not needed. In addition, under the new joint ownership
4 arrangements, costs for future upgrades would be shared in accordance with the
5 JOOA, potentially resulting in lower upgrade costs to PacifiCorp's customers.
6 Benefits associated with the 1090 MW of ownership and 510 MW of firm capacity
7 rights are discussed in more detail in the testimony of Mr. Duvall.

8 **C. North of Goshen Area**

9 **Q. What are PacifiCorp's transmission ownership and rights north of the Goshen**
10 **area prior to the transaction?**

11 A. PacifiCorp leases transmission capacity from Idaho Power on one 161 kV
12 transmission line between the Goshen, Idaho, Jefferson, Idaho, and Big Grassy, Idaho
13 substations.

14 **Q. What will PacifiCorp's transmission ownership and rights in the Goshen area be**
15 **after the transaction?**

16 A. Following the transaction, PacifiCorp will have 62 percent ownership under the
17 JOOA in this transmission line.

18 **Q. What transmission assets will be transferred from PacifiCorp to Idaho Power in**
19 **this transaction?**

20 A. PacifiCorp will transfer ownership of several assets to Idaho Power through this
21 transaction. Idaho Power will acquire an ownership interest in the Summer Lake to
22 Hemingway and Hemingway to Midpoint transmission lines. As mentioned above,
23 Idaho Power will also acquire one-third ownership of the Bridger to Populus to Borah

1 line and Bridger to Populus to Kinport line. In addition, Idaho Power will obtain an
2 ownership interest in the Goshen to Kinport, and Hurricane to Walla Walla; and a
3 portion of the Goshen to Antelope and American Falls to Malad transmission lines
4 currently owned by PacifiCorp.

5 **Q. Please describe the benefits associated with the transaction in the Goshen area.**

6 A. PacifiCorp and Idaho Power will jointly share the costs to upgrade the existing 161
7 kV transmission line between the Goshen and Jefferson substations as part of this
8 transaction. In addition, PacifiCorp's new ownership in these transmission lines will
9 provide the ability to continue to reliably serve existing and growing load served from
10 the Jefferson, Idaho and Big Grassy, Idaho substations.

11 **Q. Please describe any other benefits resulting from the transaction.**

12 A. In addition to the benefits described above related to specific changes in ownership
13 and increased capacity, the transaction provides additional benefits to PacifiCorp and
14 its customers due to the increased transparency, reliability and flexibility provided by
15 the JOOA, enabling more efficient and reliable load service for customers while
16 reducing risk during certain outage scenarios. Specifically, the following summarizes
17 further benefits of the transaction:

- 18 • Exhibit No.____(RAV-5) provides PacifiCorp's financial analysis of the
19 transaction, which demonstrates a neutral rate impact to customers over a 10-year
20 period (2015-2024). The value of the assets being exchanged between the Parties
21 is nearly equal, as detailed in Exhibit No.____(RAV-4) and the Parties'

1 Application. Ongoing expenses following the closing of the transaction will be
2 similar to expenses incurred today.²

- 3 • The new agreements meet current regulatory requirements. Modernization of the
4 agreements, including firm transmission service provided under each Party's
5 OATT, will provide the ability to effectively and efficiently operate and ensure
6 consistency with evolving reliability standards. Similar joint ownership and
7 operation and maintenance agreements have been accepted by the Federal Energy
8 Regulatory Commission (FERC) as meeting regulatory requirements (*i.e.*, FERC
9 Docket ER10-1217 Populus Joint Ownership and Operating Agreement).
- 10 • Future cost sharing opportunities. The JOOA allows for cost sharing for future
11 upgrades on jointly-owned transmission facilities resulting in a strong foundation
12 for future needs between the Parties based on mutual interest or need, including
13 the potential participation in future joint projects, thereby reducing overall project
14 costs to customers.
- 15 • Elimination of complex, outdated Legacy Agreements that may not allow for the
16 Parties to effectively meet current regulatory requirements. The new agreements
17 are transparent and consistent with transmission service under the OATT.

18 **CLOSING**

19 **Q. Does this conclude your direct testimony?**

20 A. Yes.

² The effect of the proposed transaction on the Company's wheeling expenses is discussed in more detail in the testimony of Mr. Duvall.

Exhibit No.____(RAV-2)
Docket UE-14____
Witness: Richard A. Vail

**BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

In the Matter of

PACIFIC POWER & LIGHT COMPANY,
a division of PacifiCorp

Petitioner,

Petition for an Order Authorizing the Exchange
of Certain Transmission Assets

Docket UE-14____

PACIFIC POWER & LIGHT COMPANY

EXHIBIT OF RICHARD A. VAIL

Map of PacifiCorp's Transmission and Service Territory

December 2014

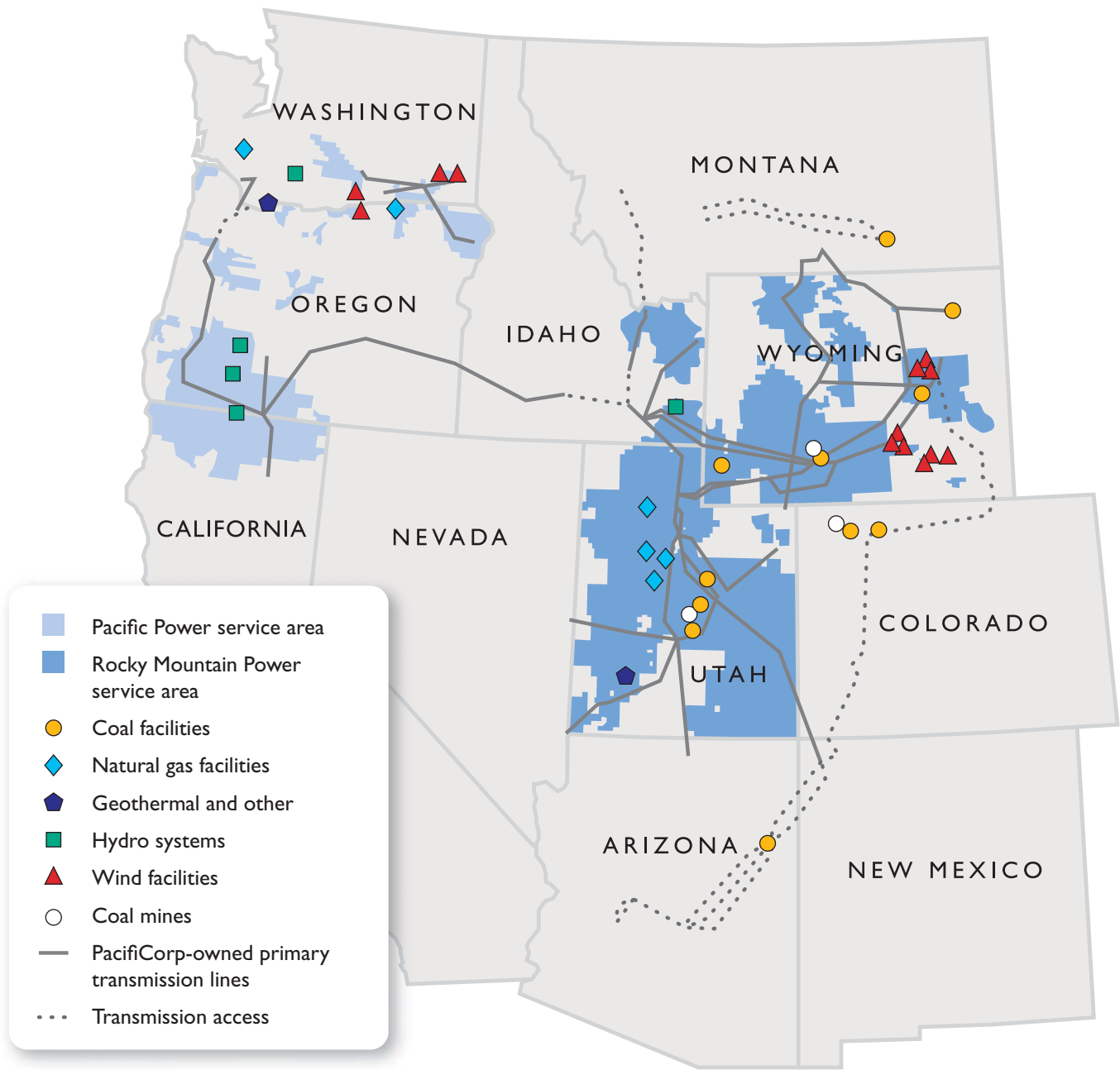


Exhibit No.____(RAV-3)
Docket UE-14____
Witness: Richard A. Vail

**BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

In the Matter of

PACIFIC POWER & LIGHT COMPANY,
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Petitioner,

Petition for an Order Authorizing the Exchange
of Certain Transmission Assets

Docket UE-14____

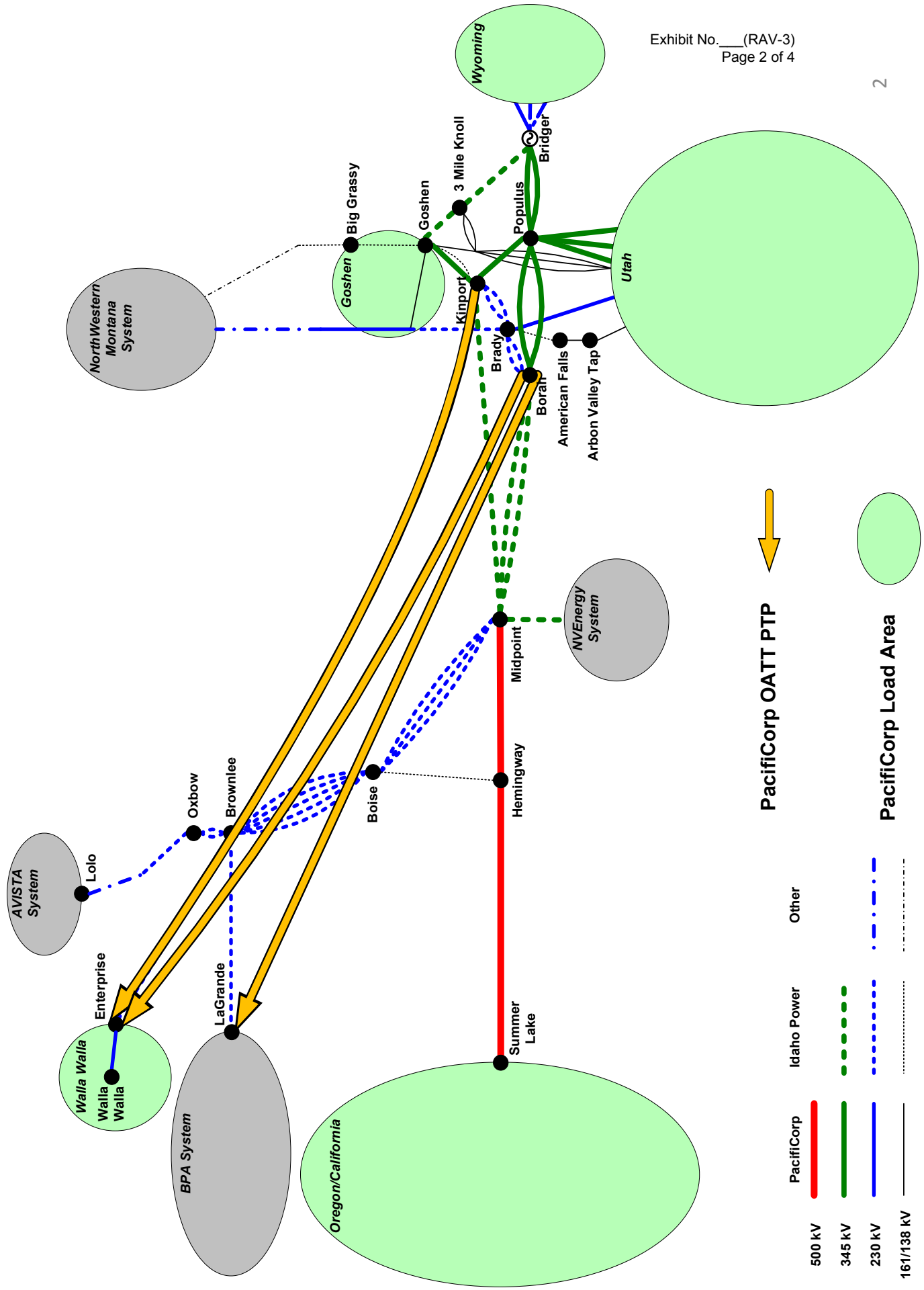
PACIFIC POWER & LIGHT COMPANY

EXHIBIT OF RICHARD A. VAIL

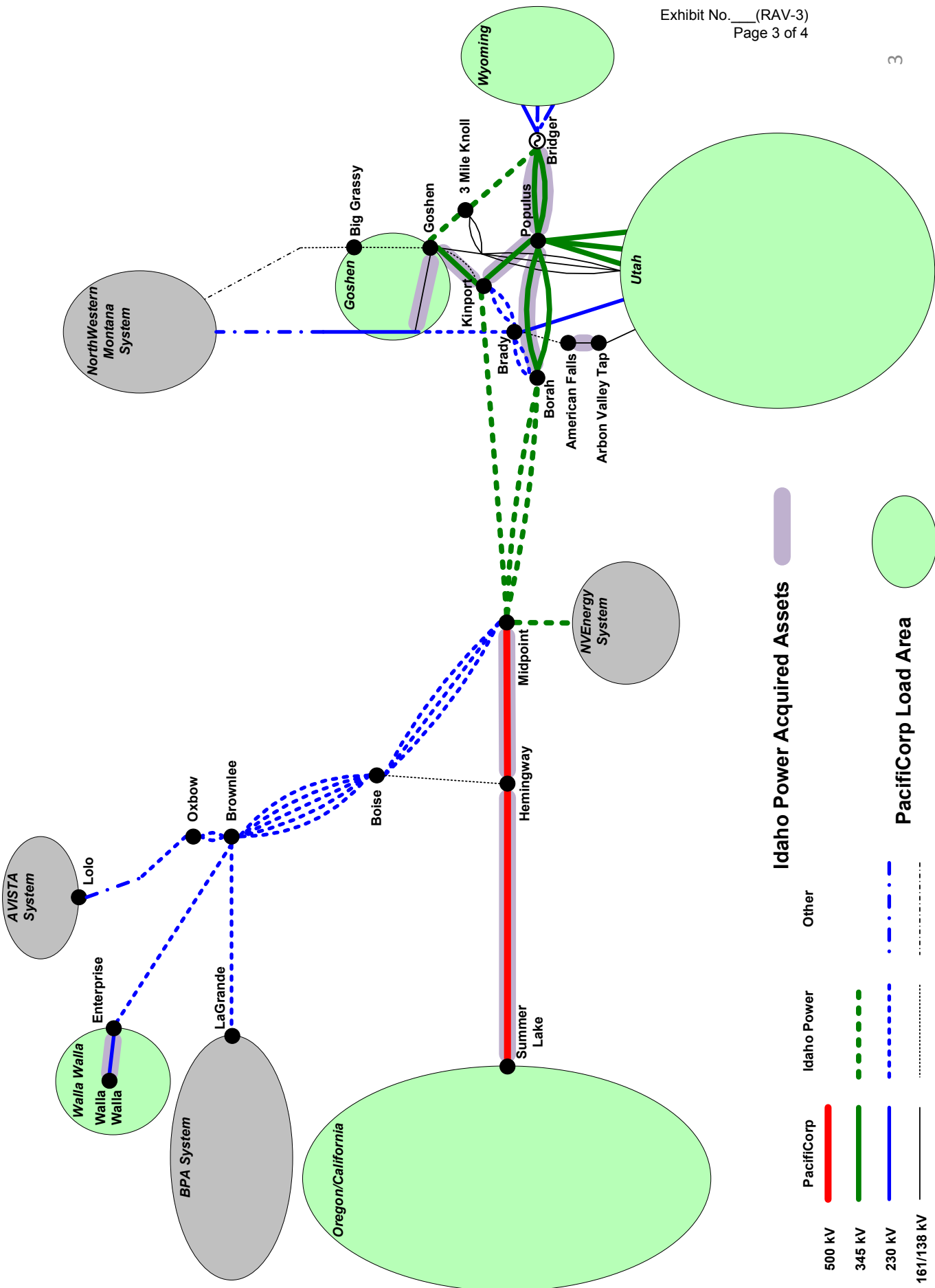
Maps of PacifiCorp's Rights and Assets Before and After the Transaction

December 2014

Transmission Service



Idaho Power Acquired Assets



PacifiCorp Acquired Assets

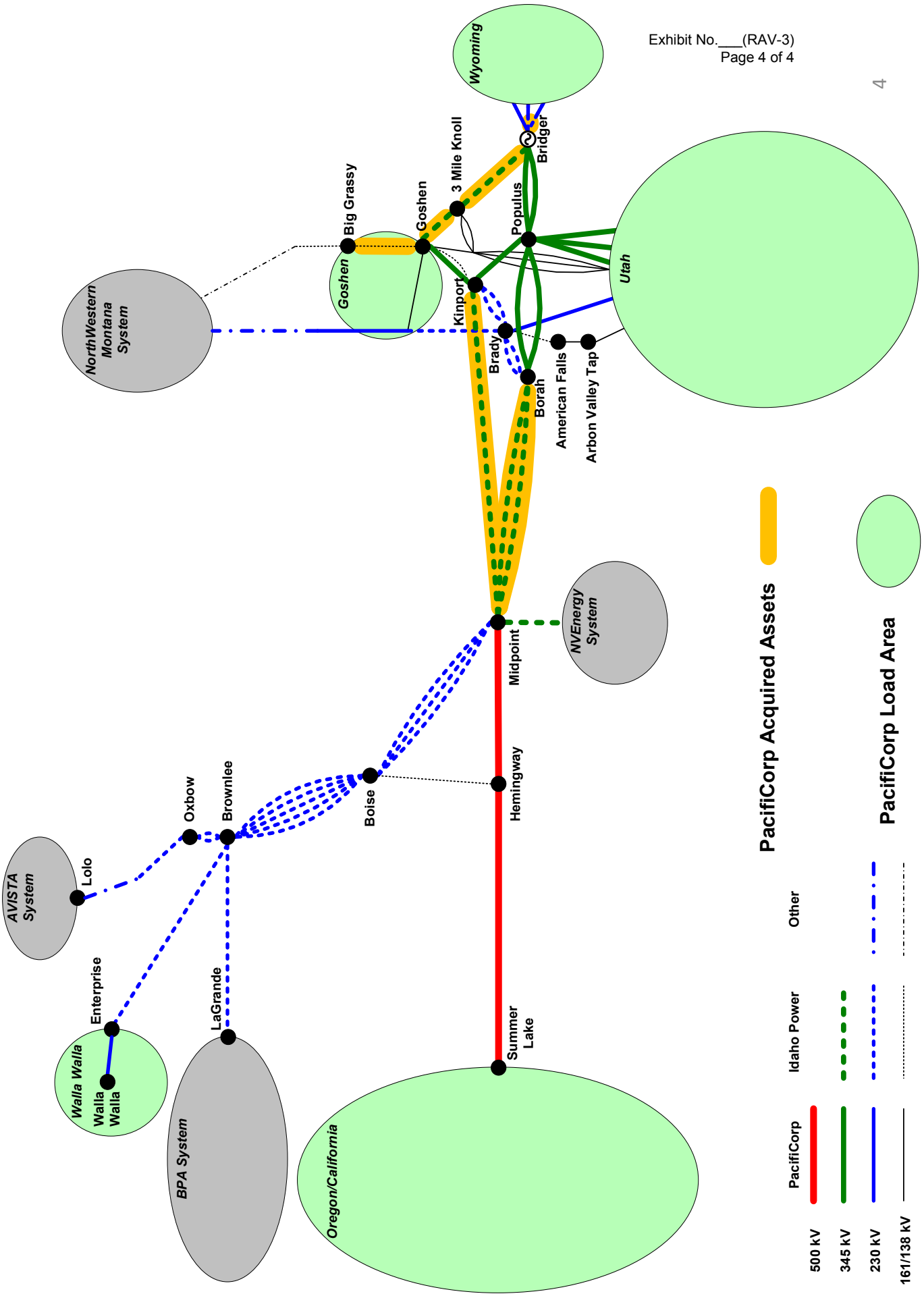


Exhibit No.____(RAV-4)
Docket UE-14____
Witness: Richard A. Vail

**BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

In the Matter of

PACIFIC POWER & LIGHT COMPANY,
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Petitioner,

Petition for an Order Authorizing the Exchange
of Certain Transmission Assets

Docket UE-14____

PACIFIC POWER & LIGHT COMPANY

EXHIBIT OF RICHARD A. VAIL

Capital Cost Analysis

December 2014

(thousands of dollars)

| 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 | <u>(27,800)</u> | <u>(2,731)</u> | <u>(30,531)</u> |
| 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 | <u>(27,800)</u> | <u>(2,731)</u> | <u>(30,531)</u> |
| 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 | <u>(11,595)</u> | <u>(8,928)</u> | <u>(20,523)</u> |
| 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 | <u>(11,595)</u> | <u>(8,928)</u> | <u>(20,523)</u> |
| 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 |
| <u>(544)</u> | <u>(609)</u> | <u>(1,153)</u> |
| <u>510</u> | <u>(343)</u> | <u>167</u> |

| | | |
|--------------|--------------|----------------|
| 1,010 | 264 | 1,274 |
| <u>(525)</u> | <u>(614)</u> | <u>(1,139)</u> |
| <u>485</u> | <u>(350)</u> | <u>135</u> |

Exhibit No.____(RAV-5)
Docket UE-14____
Witness: Richard A. Vail

**BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

In the Matter of

PACIFIC POWER & LIGHT COMPANY,
a division of PacifiCorp

Petitioner,

Petition for an Order Authorizing the Exchange
of Certain Transmission Assets

Docket UE-14____

PACIFIC POWER & LIGHT COMPANY

EXHIBIT 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 | Present Value Revenue Requirement | Total | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|--|---|-----------------|-----------------------------------|----------------|----------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
| 1 | Retail Revenue Requirements | Line 13 | 157,528 | 231,690 | 18,833 | 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) | (159,162) | (233,006) | (20,771) | (21,591) | (22,177) | (22,734) | (23,122) | (23,574) | (24,091) | (24,573) | (24,995) | (25,378) |
| 3 | Retail Cost or (Benefit) | Sum (1) - (2) | (1,633) | (1,316) | (1,938) | (98) | (573) | (267) | (68) | 71 | 258 | 421 | 559 | 319 |
| Proposed Exchange | | | | | | | | | | | | | | |
| 4 | Operating Revenue | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Operating Expenses (Excluding Wheeling) | | 12,903 | 18,676 | 1,868 | 1,868 | 1,868 | 1,868 | 1,868 | 1,868 | 1,868 | 1,868 | 1,868 | 1,868 |
| 6 | Wheeling | | 144,945 | 213,532 | 17,133 | 19,556 | 19,701 | 20,592 | 21,205 | 21,818 | 22,542 | 23,205 | 23,784 | 23,996 |
| 7 | Property Taxes | | 64 | 99 | 4 | 6 | 7 | 8 | 9 | 11 | 12 | 13 | 14 | 16 |
| 8 | Book Depreciation | | (934) | (1,352) | (135) | (135) | (135) | (135) | (135) | (135) | (135) | (135) | (135) | (135) |
| 9 | Rate of Return | | 1,967 | 2,796 | 186 | 384 | 355 | 330 | 308 | 288 | 271 | 255 | 238 | 181 |
| 10 | Current and Deferred Income Taxes | | 804 | 1,143 | 76 | 157 | 145 | 135 | 126 | 118 | 111 | 104 | 97 | 74 |
| 11 | Gross Revenue Requirements | Sum (4) - (10) | 159,749 | 234,894 | 19,132 | 21,835 | 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) | (300) | (342) | (336) | (331) | (326) | (322) | (319) | (316) | (312) | (300) |
| 13 | Retail Revenue Requirements | Sum (11) - (12) | 157,528 | 231,690 | 18,833 | 21,493 | 21,605 | 22,467 | 23,054 | 23,645 | 24,349 | 24,993 | 25,554 | 25,697 |
| Status Quo (Retain Legacy Agreements) | | | | | | | | | | | | | | |
| 14 | FERC Revenue Requirement | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | Gross Revenue Requirements | Line 11 | 159,749 | 234,894 | 19,132 | 21,835 | 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) | (17,133) | (19,556) | (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 | 1,999 | 2,279 | 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 | 300 | 342 | 336 | 331 | 326 | 322 | 319 | 316 | 312 | 300 |
| 19 | Operating Revenue | | 0 | 0 | 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 | 0 | 0 |
| 21 | Wheeling | | 159,162 | 233,006 | 20,771 | 21,591 | 22,177 | 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 | 0 | 0 |
| 23 | Book Depreciation | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | Rate of Return | | 0 | 0 | 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 | 0 | 0 |
| 26 | Gross Revenue Requirements | Sum (18) - (24) | 159,162 | 233,006 | 20,771 | 21,591 | 22,177 | 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 | 0 | 0 |
| 28 | Retail Revenue Requirements | Sum (25) - (26) | 159,162 | 233,006 | 20,771 | 21,591 | 22,177 | 22,734 | 23,122 | 23,574 | 24,091 | 24,573 | 24,995 | 25,378 |
| 29 | FERC Revenue Requirement | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | Gross Revenue Requirements | Line 25 | 159,162 | 233,006 | 20,771 | 21,591 | 22,177 | 22,734 | 23,122 | 23,574 | 24,091 | 24,573 | 24,995 | 25,378 |
| 31 | Less: Wheeling | Line 20 | (159,162) | (233,006) | (20,771) | (21,591) | (22,177) | (22,734) | (23,122) | (23,574) | (24,091) | (24,573) | (24,995) | (25,378) |
| 32 | FERC Revenue Requirement | Sum (28) - (29) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | Transmission Revenue Credits -15% | Line 30 X 15% | 0 | 0 | 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

Exhibit No.____(GND-1T)
Docket UE-14____
Witness: Gregory N. Duvall

**BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

In the Matter of

PACIFIC POWER & LIGHT COMPANY,
a division of PacifiCorp

Petitioner,

Petition for an Order Authorizing the Exchange
of Certain Transmission Assets

Docket UE-14____

**PACIFIC POWER & LIGHT COMPANY
DIRECT TESTIMONY OF GREGORY N. DUVALL**

December 2014

TABLE OF CONTENTS

INTRODUCTION AND EXPERIENCE 1

CUSTOMER BENEFITS OF TRANSACTION..... 3

WHEELING COSTS 8

CLOSING 9

- 1 • The Company will gain increased Open Access Transmission Tariff (OATT)-
2 based rights and will no longer need to rely on outdated and controversial
3 legacy agreements with Idaho Power Company (Idaho Power). This will
4 provide the Company with greater transparency, flexibility, and reliability
5 with respect to system operations and minimize the potential for disputes;
- 6 • The Company’s dynamic transfer rights from PacifiCorp’s east Balancing
7 Authority Area (PACE) to PacifiCorp’s west Balancing Authority Area
8 (PACW) will increase from 200 megawatts (MW) to 400 MW;
- 9 • The Company will gain increased flexibility in deciding which resources can
10 be transferred across its entire 1,600 MW of east-to-west transmission rights
11 each hour of the year;
- 12 • The Company will gain firm delivery rights to deliver power to the Bonneville
13 Power Administration’s (Bonneville) La Grande substation, which in turn will
14 improve the Company’s ability to deliver power from the Jim Bridger power
15 plant (Jim Bridger Plant) and other PACE resources to meet its loads in
16 PACW;
- 17 • The Company will gain additional rights to make firm power deliveries to
18 PACW during line outage conditions;
- 19 • The Company will gain more flexibility to meet its Goshen loads with firm
20 service; and
- 21 • The Company will gain all of the above described benefits in a manner that is
22 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.² 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

² 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.