

Attachment WUTC_Bench 22 -1	Washington	California	Oregon	Utah	Wyoming - AFOR	Wyoming UCAM
Recovery Mechanism	Power Cost Adjustment Mechanism (PCAM)	Energy Cost Adjustment Clause (ECAC)	Power Cost Adjustment Mechanism (PCAM)	Power Cost Adjustment Mechanism (PCAM)	Alternative Form of Regulation (AFOR)	Uncontrollable Cost Adjustment Mechanism (UCAM)
Deadband / Amount +/- from Baseline	No deadband	No Deadband	No Deadband	No deadband	No deadband	No deadband
Subsequent Cost Sharing Rate (% customers / % shareholders)	90% / 10%	100% Pass Through	70% / 30% up to \$100M	90% / 10% for Cost Increases	90% / 10% Cost Increases	100% + interest / 0%
			90% / 10% > \$100M	100% to Customers for Cost Decreases	100% to Customers for Cost Decreases	
Relation to Earnings	If earnings are > authorized rate of return, deferral costs not recoverable, otherwise the PCAM applies	No deferral or trigger, adjustment updated annually and applied to retail customers during the period	If earnings are > authorized rate of return, deferral costs not recoverable, otherwise the PCAM applies. If earnings are < authorized rate of return, deferral owed to customers is not passed on.	n/a	n/a	n/a
Rebate/Payment Trigger	+/- \$5M in balancing account		+/- \$15M on accrued balances	+/- \$20M in accrued balance		
Carrying Charge on Deferred Balance	Yes	Yes	Yes	Yes	Customer Refunds Only	Yes
Amortization Period	1 year	1 year	1 year	1 year	1 year	1 year
Resetting Baseline Rates	Base net power costs are in effect until rates are adjusted through a general rate case	Forecast NPC updated if ECAC Offset Rate calculation varies from previous forecast by > +/- 5% or the filing of a GRC	Baseline NPC updated with annual TAM filing or rates in effect from the most recent GRC	Base net power costs are in effect until rates are adjusted through a general rate case	Base net power costs are in effect until rates are adjusted through a general rate case	Base net power costs are in effect until rates are adjusted through a general rate case
		The balancing rate for over/under recovery amortization updated if the balancing rate changes by > +/- 5%				
Include all Net Power Cost Components?	Yes	Yes	Yes	Yes	Yes	No - The UCAM includes only wholesale purchases and sales of electricity, wholesale coal purchases and market wholesale natural gas purchases and sales.
Other	100% recovery for QF costs	100% recovery for QF costs	100% recovery for QF costs	100% recovery for QF costs		
Other Adjustments	Actual NPC is adjusted for out of period accounting adjustments and regulatory treatment of individual cost items	Actual NPC is adjusted for out of period accounting adjustments and regulatory treatment of individual cost items	Actual NPC is adjusted for out of period accounting adjustments and regulatory treatment of individual cost items	Actual NPC is adjusted for out of period accounting adjustments and regulatory treatment of individual cost items	Actual NPC is adjusted for out of period accounting adjustments and regulatory treatment of individual cost items	Actual NPC is adjusted for out of period accounting adjustments and regulatory treatment of individual cost items
Accrued Costs Subject to Prudence Review?	Yes	Yes	Yes	Yes	Yes	Yes
Example		Attachment WUTC Bench 22 a	Attachment WUTC Bench 22 b	Attachment WUTC Bench 22 c	Attachment WUTC Bench 22 d	
Other Recovery Mechanisms			Transition Adjustment Mechanism (TAM) - An annual reset of NPC rates on forecast basis.			