

Exhibit B: Power Costs Subject to PCA Sharing

Row		FERC a/c	Example Using 2014 PCORC	Source
1	Variable Rate Component			
2	Steam Operating Fuel	501	96,642,706	SAP Actuals
3	Other Power Generation Fuel	547	167,548,539	SAP Actuals
4	Purchase & Interchange	555	403,985,609	SAP Actuals
5	Purchases/Sales of Non-Core Gas	456.0XXXX	(5,395,385)	SAP Actuals
6	Brokerage Fees	55700003	238,863	SAP Actuals
7	Sales to Others	447	(29,373,333)	SAP Actuals
8	Wheeling	565	110,631,328	SAP Actuals
9	Centralia Equity Adder	n/a	2,349,432	Centralia PPA Actual MWhs * \$1.49
10	Montana Electric Energy Taxes	408.1	1,750,088	SAP Actuals
11	Total Variable Rate Component		\$ 748,377,847	
12				
13	PCA Delivered Load (MWh)		21,304,344	Actual Delivered Electric Load (GPI net of losses)
14	Power Cost Baseline Rate for Variable Production Costs		\$ 35.12795	Per Exhibit A-1
15	Baseline Power Cost		\$ 748,377,917	
16				
17	Imbalance for Sharing: (Over) / Under Recovery		\$ (70)	
18				
19		Company's Share		
20	(Over)/Under	(Over)	Under	
21	First Band - Deadband	\$ 17,000,000	100% 100%	\$ (70)
22	2nd Band = next	\$ 23,000,000	35% 50%	\$ -
23	3rd Band = over	\$ 40,000,000	10% 90% 10% 90%	\$ -
24	Total Company Share			\$ (70)
25	Total Customer Share			\$ -

Revised
April 28, 2015