

Summary of Requested Agreed Upon Procedures

In connection with the Cost Verification Process, under Attachment A of the Tiered Rates Methodology (TRM), we request you perform the following procedures related to line numbers in the “Actuals FY 2015 column” in the fiscal year 2015 (October 1, 2014 – September 30, 2015) Composite Cost Pool True-Up Table:

1. Obtain listing of all accounts payable vouchers included in line 74, Fish and Wildlife from BPA’s accountant and select all invoices with an amount greater than \$575,000. Inspect invoice for performance period date and note whether the performance period date stated on the invoice falls within BPA’s 2015 fiscal year.
2. Obtain listing of all accounts payable vouchers included in line 76, Planning Council from BPA’s accountant and select a sample of five invoices, starting with the 3rd item and selecting every other item thereafter. Inspect invoice for performance period date and note whether the performance period date stated on the invoice falls within BPA’s 2015 fiscal year.
3. Obtain listing of all projects by identification number included in line 50, Generation Project Coordination from BPA’s accountant. Agree that there is an amount in project id 1079, Environmental Requirements, of \$59,736.09. Obtain listing of all accounts payable vouchers associated with project identification number 1079, Environmental Requirements from BPA’s accountant and select a sample of four invoices from the list starting with the 1st item and selecting every 4th item thereafter. Inspect invoice for performance period date and note whether the performance period date stated on the invoice falls within BPA’s 2015 fiscal year.
4. Agree the amount of \$80.1M in 4h10C credits to the amount in the September 14, 2015 Administrator Certification Letter to the Department of Energy provided by BPA’s accountant , and agree the amount of \$77.7M (rounded) in 4h10C credits, line 114 in column A to the amount in the Enclosure 1 true-up verification for fiscal year 2015.
5. Obtain a listing of BPA revenues for power product code 68383 associated with energy efficiency from BPA’s accountant and agree the total of the amount in the listings to Energy Efficiency revenues, line 116 in column A.
6. Obtain listing of all accounts payable vouchers included in line 39, Energy Efficiency Development from BPA’s accountant and select all invoices with an amount greater than \$210,000. Inspect invoice for performance period date and note whether the performance period date stated on the invoice falls within BPA’s 2015 fiscal year.
7. Agree firm surplus and secondary adjustment (from unused RHWM) line 123 to the amount in Excel file, SliceTrue-upUnusedRHWM DSI FY2015 Final, provided by BPA’s power rates group and agree the calculation in that supporting document to the Calculation of the Actual Firm Surplus and Secondary Adjustment from Unused RHWM on pages 83-84 in the General Rate Schedule Provisions (FY 2014-2015).

8. Agree total DSI revenues line 136 to the amount in Excel file, SliceTrue-upUnusedRHWM DSI FY2015 Final, provided by BPA's power rates group and agree the calculation in that supporting document to the Calculation of the Actual DSI Revenue Credit on page 84 in the General Rate Schedule Provisions (FY 2014-2015).

9. Inspect Direct Service Industry (DSI) Sales Agreements, Port Townsend Paper Corporation and Alcoa Inc., provided by BPA's customer billing group and find the contractual monthly energy amounts. Obtain all Power Services sales invoices for Port Townsend Paper Corporation and Alcoa Inc. (for the billing period from October 1, 2014 through September 30, 2015) and agree the monthly energy amounts from each invoice to the monthly energy amounts in the respective DSI Sales Agreements.