

|              | Item       | Filing Guidance   | Policy Reference  |
|--------------|------------|---|---|
| EQR Overview |            |   |   |
| 1.           | Authority  | <p>The Federal Power Act authorizes the Federal Energy Regulatory Commission to require public utilities to file with the Commission information about their rates for energy sales or transmission.</p> <p>The Commission’s designated filing method is the Electric Quarterly Report (EQR) every quarter using the EQR Submission Software.</p> | <p>“[E]very public utility shall file with the Commission, within such time and in such form as the Commission may designate, and shall keep open in convenient form and place for public inspection schedules showing all rates and charges for any transmission or sale subject to the jurisdiction of the Commission, and the classification, practices, and regulations affecting such rates and charges. . .” (Source: <a href="#">16 U.S.C § 824d</a>) Hereinafter, <a href="#">FPA section 205(c)</a>.</p> <p>“Public utilities shall file Electric Quarterly Reports using the new Electric Quarterly Report System on or before January 31, 2003, and each quarter thereafter, in accordance with Order No. 2001.” (Source: <a href="#">Docket No. RM01-8-003, Order 2001-C, Order Directing Filing of List of Conforming Contracts Currently on File in Tariffs and Providing Details on Accessing the Software to be Used for Electric Quarterly Reports to be Filed On or Before January 31, 2003 and Thereafter, December 19, 2002, Item (B).</a>)</p> <p>“[S]o long as FERC has approved a tariff within the scope of its FPA authority, it has broad discretion to establish effective reporting requirements for administration of the tariff. As we have discussed, there is nothing inherent in the general concept of a market-based tariff that violates the FPA; however... a market-based tariff cannot be structured so as to virtually deregulate an industry and remove it from statutorily required oversight. The structure of the tariff complied with the FPA, so long as it was coupled with enforceable post-approval reporting that would enable FERC to determine whether the rates were “just and reasonable” and whether market forces were truly determining the price.” (Source: <a href="#">US Court of Appeals for the Ninth Circuit, No. 02-73093, No. FERC-EL02-71-000, Filed September 9, 2004, pages 13134-5</a>).</p> |
| 2.           | Disclosure | <p>EQR data are public information and are not protected from disclosure. Any contract must be provided to members of the public upon request.</p>  | <p>“<a href="#">FPA section 205(c)</a> requires public utilities to disclose their rates and contracts for all transmission and sales subject to the jurisdiction of the Commission. As a result, these rate elements as well as the data public utilities currently file are not protected from disclosure under Exemption 4 of the FOIA or by the Trade Secrets Act. Although the Commission has discretion to determine the time and form for disclosure, the underlying decision to disclose rate and contract information was made by Congress.” (Source: <a href="#">Docket No. RM01-8-000, Order No. 2001, Final Rule, Revised Public Utility Filing Requirements, April 25, 2002</a>, Paragraph 92.) Hereinafter, <a href="#">Final Rule</a>.</p>   |

|    | Item          | Filing Guidance   | Policy Reference  |
|----|---------------|---|---|
|    |               |   | <p>“Our decision to disclose rate information is consistent with judicial directives to focus on the needs of the overall market, rather than focusing on protecting the interests of individual competitors within the market.” (Source: <a href="#">Final Rule</a>, Paragraph 96.)</p> <p>“The <a href="#">FPA section 205(c)</a> requirement that pertinent information on rates and contracts must be made publicly available does not exclude long-term market-based rate contracts or spot market sales.” (Source: <a href="#">Docket No. RM01-8-001 – Order 2001-A</a>, Order Denying Requests for Rehearing, Requests for Stay and Request for Extension, and Providing Clarification, July 18, 2002, Paragraph 14.)</p> <p>“[A]ny agreement that conforms to the form of service agreement that is part of the public utility's approved tariff pursuant to Sec. 35.10a of this chapter and any market-based rate agreement pursuant to a tariff shall not be filed with the Commission. All agreements must, however, be retained and be made available for public inspection and copying at the public utility's business office during regular business hours and provided to the Commission or members of the public upon request.” (Source: <a href="#">18 CFR 35.1(g)</a>)</p>   |
| 3. | Who must file | <p>Public utilities must file the EQR.</p> <p>If you have a FERC jurisdictional contract, tariff or rate schedule, you must file the EQR.</p> <p>All public utilities, including Power Marketers, are required to file Electric Quarterly Reports electronically.</p> | <p>“[T]here should be consistent reporting requirements for both power marketers and traditional utilities. We will apply equal filing requirements for both traditional utilities and power marketers. These filing requirements will provide information consistent with the requirements of <a href="#">FPA section 205(c)</a> The public interest in the disclosure of the information to be reported is the same regardless of whether the agreements and power sales at issue are made by power marketers or traditional utilities.” (Source: <a href="#">Final Rule</a>, Paragraph 134.)</p> <p>“Each public utility as defined in section 201(e) of the Federal Power Act, 16 U.S.C. 824 (e) and subject to Part 35 of the Commission’s regulations must comply with the requirement to file the Electric Quarterly Reports.” (Source: <a href="#">Docket No. RM01-8-000. Order Issuing Instruction Manual for Public Utilities to Use to File their Electric Quarterly Reports, May 31, 2002</a>, Attachment, Paragraph II.)</p> <p>“Every utility with a tariff on file with the Commission pursuant to Part 35 of the Commission's regulations must file the Electric Quarterly Report, even if there are no contracts under any of a utility's tariffs or rate schedules, or no sales were made during the quarter. Respondents without sales should leave the transaction template blank.” (Source: <a href="#">Docket No. RM01-8-000 – Notice, Revised Public Utility Filing</a>)</p> |

|    | Item  | Filing Guidance   | Policy Reference   |
|----|---|---|--|
|    |   |   | <a href="#">Requirements, October 21, 2002, Paragraph 3.)</a>  |
| 4. | Who must file – Qualifying Facilities       | Qualifying Facilities that are required to file rates under Sections 205 and 206 of the Federal Power Act must also file the EQR.   | <p><b>“§ 292.601 Exemption to qualifying facilities from the Federal Power Act.</b></p> <p>(a) Applicability. This section applies to qualifying facilities, other than those described in paragraph (b) of this section. This section also applies to qualifying facilities that meet the criteria of section 3(17)(E) of the Federal Power Act (16 U.S.C. 796(17)(E)), notwithstanding paragraph (b).</p> <p>(b) Exclusion. This section does not apply to a qualifying small power production facility with a power production capacity which exceeds 30 megawatts, if such facility uses any primary energy source other than geothermal resources.</p> <p>(c) General rule. Any qualifying facility described in paragraph (a) of this section shall be exempt from all sections of the Federal Power Act, except:</p> <p>(1) Sections 205 and 206; however, sales of energy or capacity made by qualifying facilities 20 MW or smaller, or made pursuant to a contract executed on or before March 17, 2006 or made pursuant to a state regulatory authority’s implementation of section 210 the Public Utility Regulatory Policies Act of 1978, 16 USC 824a-1, shall be exempt from scrutiny under sections 205 and 206.” (Source: <a href="#">18 CFR 292.601</a>).</p> |
| 5. | Who must file – Exempt Wholesale Generators | <p>Exempt Wholesale Generators must file the EQR.</p> <p>The term "Exempt Wholesale Generator" is relevant to an entity’s regulatory obligations under the Public Utility Holding Company Act of 2005. The designation is not relevant to its jurisdictional status under the Federal Power Act (16 U.S.C. 824(e)).</p> | <p>“While the SEC has not treated power marketers as electric utility companies under PUHCA 1935, the Commission has determined that electric marketers own facilities used for wholesale sales, i.e., “paper facilities,” and therefore are public utilities under the FPA. Similarly, we have treated natural gas marketers making jurisdictional sales as natural gas companies under the NGA. In light of long-standing SEC precedent in interpreting PUHCA 1935, we will follow the same interpretation under PUHCA 2005 and will exempt power and natural gas marketers from the definition of “public-utility company,” as that term is used in PUHCA 2005. However, our interpretation here does not change our long-standing precedent with respect to these entities’ jurisdictional status under the FPA and the NGA.” (Source: <a href="#">Order No. 667 at P. 28</a>)</p>   |
| 6. | Who must file – Rural Cooperative           | <p>Certain Rural Cooperatives must file the EQR.</p> <p>Rural cooperatives selling more than 4,000,000 MWh per year that do <b>not</b> receive financing under the Rural</p>  | <p>"No provision in this subchapter shall apply to, or be deemed to include, the United States, a State or any political subdivision of a State, an electric cooperative that receives financing under the Rural Electrification Act of 1936 (7 U.S.C. 901 et seq.) or that sells less than 4,000,000 megawatt hours of electricity per year, or any agency, authority, or instrumentality of any one or more of the foregoing, or any corporation</p>   |

|    | Item                           | Filing Guidance   | Policy Reference   |
|----|--------------------------------|---|--|
|    |                                | Electrification Act must file EQRs.   | which is wholly owned, directly or indirectly, by any one or more of the foregoing, or any officer, agent, or employee of any of the foregoing acting as such in the course of his official duty, unless such provision makes specific reference thereto." (Source: <a href="#">16 U.S.C. 824(f)</a> )   |
| 7. | Consequences of Non-Compliance | A non-compliant public utility is subject to Commission enforcement actions associated with not having rates on file, which include civil penalties or revocation of the utility's market-based rate authority. | <p>“Any person who violates any provision of subchapter II of this chapter or any provision of any rule or order thereunder shall be subject to a civil penalty of not more than \$1,000,000 for each day that such violation continues.” (Source: <a href="#">16 U.S.C. § 825o-1(b)</a>)</p> <p>“Electric Quarterly Reports are intended to satisfy the <a href="#">FPA section 205(c)</a> filing requirements. If utilities are found to have violated the requirements of the Commission's regulations, the Commission will not hesitate to impose remedies, as appropriate. If a public utility has not received approval for a cost-based rate transaction and neglects to include in its Electric Quarterly Report relevant contract data, the Commission may determine that the agreement was not on file and adjust the rate in that agreement as appropriate. If a public utility fails to file a[n] Electric Quarterly Report (without an appropriate request for extension), or fails to report an agreement in a report, that public utility may forfeit its market-based rate authority and may be required to file a new application for market-based rate authority if it wishes to resume making sales at market-based rates.” (Source: <a href="#">Final Rule</a>, Paragraph 222.)</p> <p>“The Electric Quarterly Reports are designed to satisfy the <a href="#">FPA section 205(c)</a> requirements. For power marketers, the Electric Quarterly Report is intended to replace the current filing of Quarterly Transaction Reports summarizing their market-based rate transactions and the filing of long-term agreements. Electric Quarterly Reports are also intended to replace the Quarterly Transaction Reports and rate filings required of traditional utilities with market-based rate authority. Once this rule becomes effective, the requirement to comply with this rule will supersede the conditions in public utilities' market-based rate authorizations and failure to comply with the requirements of this rule will subject public utilities to the same consequences they would face for not satisfying the conditions in their rate authorizations, including possible revocation of their authority to make wholesale power sales at market-based rates.” (Source: <a href="#">Final Rule</a>, Paragraph 223.)</p> |
| 8. | Standards of                   | An employee of a wholesale merchant function/marketing  | “(a) Information access.   |

|  | Item    | Filing Guidance  | Policy Reference   |
|--|---------|--|--|
|  | Conduct | <p>affiliate/energy affiliate <b>may not receive</b> transmission contract information from the transmission provider to be formatted, entered or filed in the EQR because that employee would be getting access to transmission, and possibly customer, information before that information becomes public.</p> <p>Under the Standards of Conduct, an employee of a transmission provider <b>may</b> receive power sales or contract information from an employee of a wholesale merchant function/marketing affiliate/energy affiliate to be formatted, entered or filed in the EQR although that employee would be getting access to market information before that information becomes public. The company’s individual Code of Conduct, however, <b>may bar such activity</b>.</p> <p>A shared support-type accountant <b>may receive</b> transmission contract information from the transmission provider and receive the power sales data from the wholesale merchant function/marketing affiliate/energy affiliate, format the data, enter it into the EQR software and submit it to the Commission. That person is not allowed to be conduit for sharing the information with the wholesale</p> | <p>(1) The Transmission Provider must ensure that any employee of its Marketing or Energy Affiliate may only have access to that information available to the Transmission Provider's transmission customers (i.e., the information posted on the OASIS or Internet website, as applicable), and must not have access to any information about the Transmission Provider's transmission system that is not available to all users of an OASIS or Internet website, as applicable.</p> <p>(2) The Transmission Provider must ensure that any employee of its Marketing or Energy Affiliate is prohibited from obtaining information about the Transmission Provider's transmission system (including, but not limited to, information about available transmission capability, price, curtailments, storage, ancillary services, balancing, maintenance activity, capacity expansion plans or similar information) through access to information not posted on the OASIS or Internet website or that is not otherwise also available to the general public without restriction.” (Source: <a href="#">18 CFR 358.5</a>)</p> |

|     | Item               | Filing Guidance   | Policy Reference   |
|-----|--------------------|---|--|
|     |                    | merchant function/marketing affiliate/energy affiliate.   |  |
| 9.  | When to File       | EQRs should be filed within a month after the end of a calendar quarter. If the last day of the month falls on a weekend, the filing date becomes the next business day.        | “Each public utility shall file an updated Electric Quarterly Report with the Commission covering all services it provides pursuant to this part, for each of the four calendar quarters of each year, in accordance with the following schedule: for the period from January 1 through March 31, file by April 30; for the period from April 1 through June 30, file by July 31; for the period July 1 through September 30, file by October 31; and for the period October 1 through December 31, file by January 31. Electric Quarterly Reports must be prepared in conformance with the Commission's software and guidance posted and available for downloading from the FERC Web site ( <a href="http://www.ferc.gov">http://www.ferc.gov</a> ).” (Source: <a href="#">18 CFR § 35.10b</a> )                                  |
| 10. | How to File        | The EQR software and <a href="#">Users Guide</a> may be found at <a href="http://www.ferc.gov/docs-filing/eqr/soft-tools.asp">www.ferc.gov/docs-filing/eqr/soft-tools.asp</a> . | “Electric Quarterly Reports must be prepared in conformance with the Commission’s software and guidance posted and available for downloading from the FERC web site ( <a href="http://www.ferc.gov">www.ferc.gov</a> ).” (Source: <a href="#">18 CFR § 35.10b</a> .)   |
| 11. | Record Retention   | Contracts must be retained and be available upon request. Transaction information must be retained for five years.  | <p>“The existing requirements for public utilities to retain copies of their contracts and other data are unchanged by this rule.” (Source: <a href="#">Final Rule</a>, Paragraph 244.)</p> <p>“All agreements must, however, be retained and be made available for public inspection and copying at the public utility's business office during regular business hours and provided to the Commission or members of the public upon request.” (Source: <a href="#">18 CFR 35.1(g)</a>)</p> <p>“Seller must retain, for a period of five years, all data and information upon which it billed the prices it charged for the electric energy or electric energy products it sold pursuant to seller's market-based rate tariff, and the prices it reported for use in price indices.” (Source: <a href="#">18 CFR 35.41(d)</a>)</p> |
| 12. | Request for Waiver | Any utility may request a waiver of the obligation to file the EQR. Approvals will be considered for those companies meeting specific criteria.                                 | <p>“While we do not foresee that the rule will have a significant economic impact on a substantial number of small entities, as most entities subject to the rule would not be small entities within the meaning of the Regulatory Flexibility Act (RFA), we will consider granting waivers in appropriate circumstances.” (Source: <a href="#">Final Rule</a>, Paragraph 362.)</p> <p>“Order No. 2001 provided for the availability of waivers where appropriate for small entities. The applicants are small, non-profit cooperatives primarily engaged in</p>   |

|     | Item                  | Filing Guidance  | Policy Reference   |
|-----|-----------------------|--|--|
|     |                       |  | <p>providing distribution services to retail customers. [The Commission found] under the circumstances presented that waiver is appropriate because: (1) each applicant is a small entity within the meaning of the RFA and has qualified for a waiver under Order Nos. 888 and 889, serves a load of 45 MW or less, and has four or fewer employees engaged in accounting, billing, and regulatory activities; (2) none makes, or has authority to make, wholesale power sales at market-based rates; (3) each applicant makes all of its sales under a small number of cost-based rate agreements (four or fewer) that are all on file with the Commission; (4) each is obligated to file for Commission approval any new contracts or revisions to its existing contracts; and (5) each applicant's transmission system is essentially radial in nature and primarily used for distribution to its member-owners.” (Source: <a href="#">Docket No. RM01-8-000, Order Granting Requests for Waiver of Order No. 2001 Filing Requirements, November 1, 2002</a>, Paragraph 9.)</p> <p>“[B]ecause the EQR is one of the foundations of the market-based rate program, the Commission has granted waivers sparingly and always in regard to a company’s entire filing and not to particular parts of the filing.” (Source: <a href="#">Order 2001-G</a>, Paragraph 86.)</p> |
| 13. | Request for Extension | <p>Extensions may be requested (a Procedural Motion) by using eFiling. <a href="http://www.ferc.gov/docs-filing/efiling.asp">www.ferc.gov/docs-filing/efiling.asp</a></p> <p>eFiling procedures can be found at: <a href="http://www.ferc.gov/docs-filing/eqr/soft-tools.asp">www.ferc.gov/docs-filing/eqr/soft-tools.asp</a>.</p> <p>Extension requests must be in the form of a letter and include: the current date, the docket number, the name of the company requesting an extension, a contact name and telephone number, and the proposed date by which the company will submit the EQR. The request must clearly state the reason for which the extension is necessary.</p> | <p>“An extension of time may be granted for good cause upon a motion that contains a clear and concise statement of the facts which support the motion.” (Source: <a href="#">18 CFR 385.2008(a)</a>, <a href="#">18 CFR 385.212</a>).</p> <p>“If a public utility fails to file a[n] Electric Quarterly Report (without an appropriate request for extension), or fails to report an agreement in a report, that public utility may forfeit its market-based rate authority and may be required to file a new application for market-based rate authority if it wishes to resume making sales at market-based rates.” (Source: <a href="#">Final Rule</a>, Paragraph 222.)</p>  |

|                | Item                      | Filing Guidance   | Policy Reference  |
|----------------|---------------------------|---|---|
|                |                           | Extension requests should cite the EQR docket number ER02-2001-000 to facilitate timely consideration.  |   |
| What to Report |                           |   |   |
| 14.            | What to Report (Overview) | <p>At a minimum every holder of an electric tariff must report EQR Filer Identification data <u>every</u> quarter even if they have no contracts or sales.</p> <p>Contractual terms and conditions must be summarized for all jurisdictional services. Contracts and contract products are reported when sales under them begin and must continue to be reported in the EQR until they are terminated. Sales of wholesale electricity and transmission that is an unbundled part of a power sale are reported each quarter.</p> <p>Transmission only service is not reported, except that merchant transmission companies with a negotiated rate tariff must report their sales transactions.</p> <p>Transmission Capacity Reassignments are reported in detail by the transmission provider in the Contract Data section of the EQR. They are not reported in the Transaction Data section.</p> <p>Transactions treated by RTOs as “sales” to the RTO are considered sales for reporting purposes.</p> | <p>“In this final rule, the Federal Energy Regulatory Commission is amending its filing requirements for public utilities under the Federal Power Act (FPA) to require public utilities to electronically file Electric Quarterly Reports summarizing the contractual terms and conditions in their agreement for all jurisdictional services (including market-based power sales, cost-based power sales, and transmission service) and transaction information for short-term and long-term market-based power sales and cost-based power sales during the most recent calendar quarter.” (Source: <a href="#">Final Rule</a>, Summary, page i.)</p> <p>“[W]e clarify that under this rule, the requirement to file contract data and transaction data begins with the first Electric Quarterly Report filed after service commences under an agreement, and continues until the Electric Quarterly Report filed after the agreement expires or by order of the Commission. We reject Edison Mission's suggestion that contract data should be reported only in the quarter when the agreement is entered. Removing information about agreements that are still in effect does not adequately comply with the requirements of <a href="#">FPA section 205(c)</a>” (Source: <a href="#">Final Rule</a>, Paragraph 216.)</p> <p>“[A]ny contract that terminated <u>before</u> the date on which service under the contract is due to start need not be reported in Electric Quarterly Reports.” (Source: <a href="#">Order No. 2001-F, Paragraph 15.</a>)</p> |

|     | Item                                 | Filing Guidance   | Policy Reference  |
|-----|--------------------------------------|---|---|
|     |                                      | All information in contracts and/or agreements pertinent to EQR fields must be reported.  |   |
| 15. | Conforming Service Agreements        | <p>The full text of agreements that conform to the standard service agreement and are included in a company's EQR need not be filed with the Commission. Unexecuted and non-conforming cost-based agreements still must be filed.</p> <p>All service agreements and contracts are required to be reported in the EQR once sales under them begin. They remain in the EQR from quarter to quarter, until they are terminated.</p> <p>All contracts must have at least one product.</p> | <p>“To the extent a public utility adopts a standard form of service agreement for a service other than market-based power sales, the public utility shall include as part of its applicable tariff(s) an unexecuted standard service agreement approved by the Commission for each category of generally applicable service offered by the public utility under its tariff(s).” (<i>Source: <a href="#">18 CFR 35.10a (a)</a></i>)</p> <p>“[P]ublic utilities that have standard forms of agreements in their transmission, cost-based power sales tariffs, or tariffs for other generally applicable services will no longer file conforming agreements with the Commission. The filing requirements of FPA section 205(c) will be satisfied by the standard forms of agreements and by the electronic filing of Electric Quarterly Reports. Electric Quarterly Reports will be filed with the Commission, and the Commission will post them on FERC's Internet web site.” (<i>Source: <a href="#">Final Rule</a>, Paragraph 18.</i>)</p> |
| 16. | Market-based Rate Service Agreements | All market-based rate agreements and contracts are required to be reported in the EQR.  | <p>“[T]he standard forms of service agreements are not applicable to market based rate agreements. Public utilities will continue to file requests for market-based rate authority on a case-by-case basis, and agreements under the umbrella tariffs approved in these cases need not be filed with the Commission. However, public utilities (both traditional utilities and power marketers) will include data about their market-based power sales in their Electric Quarterly Reports.” (<i>Source: <a href="#">Final Rule</a>, Paragraph 20.</i>)</p>   |
| 17. | Capacity Reassignment Data           | Transmission providers are to report, in the EQR, any capacity reassignment agreements and transactions that occur under the transmission provider's Open Access Transmission Tariff (OATT). While resellers may negotiate the terms of a reassignment, the assignee must have  | <p>“In order to increase our oversight of reassigned capacity, we find that all reassignments must instead be accomplished by the assignee executing a service agreement with the transmission provider that will govern the provision of reassigned service.” (<i>Source: <a href="#">Order No. 890</a>, Paragraph 816</i>)</p> <p>“Although the reseller may negotiate the relevant price with the assignee, the reassignment itself is governed by the transmission provider's OATT. The reseller's market-based rate tariff is no longer relevant or controlling.” (<i>Source: <a href="#">Order No. 890-</a></i></p>   |

|     | Item  | Filing Guidance   | Policy Reference  |
|-----|---|---|---|
|     |   | <p>an agreement in place with the transmission provider prior to the resale taking place.</p> <p>Information about the special reporting conventions associated with reporting capacity reassignment data in the EQR was issued on September, 18, 2008, under RM-01-8-011, <a href="#">Notice Providing Guidance on the Filing of Information on Transmission Capacity Reassignments in Electric Quarterly Reports</a>.</p> | <p><a href="#">A</a>, Paragraph 431)</p> <p>“We direct transmission providers to include in their EQRs the identity of the reseller and indicate whether the reseller is affiliated with the transmission provider. Each transmission provider also must include the rate that would have been charged under its OATT had the secondary customer purchased primary service from the transmission provider for the term of the reassignment. We direct transmission providers to submit this additional data for all resales during the study period and to update, as necessary, any previously-filed EQRs on or before the date they submit their next EQR.” (Source: <a href="#">Order No. 890-B</a>, Paragraph 84)</p> <p>“Transmission providers should not aggregate multiple transactions into single line items on the EQR. All terms must instead be fully described and rates provided for each reassignment.” (Source: <a href="#">Order No. 890-B</a>, Paragraph 85)</p>   |
| 18. | Unexecuted and Nonstandard Non-Market-Based Rate Agreements | Agreements must be reported in the EQR once service under the agreement begins and must continue to be reported until terminated.   | <p>“All Unexecuted and Nonstandard Non-Market-Based Rate Agreements are nonconforming agreements and must be filed with the Commission for approval.” (Source: <a href="#">Final Rule</a>, Paragraph 188.)</p> <p>“[I]f an agreement does not precisely match the applicable standard form of service agreement, or if the agreement is unexecuted, it is necessarily nonconforming and must be filed individually for Commission approval.” (Source: <a href="#">Final Rule</a>, Paragraph 196.)</p> <p>“There is nothing i[n] this proceeding proposing any change on how the Commission will process, analyze and review unexecuted and/or nonconforming agreements. The regulation specifically requires that utilities must continue to file unexecuted and nonconforming agreements with the Commission under the existing and otherwise unchanged filing requirements of Part 35.” (Source: <a href="#">Final Rule</a>, Paragraph 198.)</p> <p>“[A]greements for transmission, cost-based power sales, and other generally applicable services that do not conform to an applicable standard form of agreement in a public utility’s tariff, including agreements with individualized terms and conditions or unexecuted agreements for any service, must continue to be filed with the Commission for approval before going into effect.” (Source: <a href="#">Final Rule</a>, Paragraph 19.)</p> <p>“... Any individually executed service agreement for transmission, cost-based power sales, or other generally applicable services that deviates in any material respect from</p> |

|     | Item             | Filing Guidance  | Policy Reference   |
|-----|------------------|--|--|
|     |                  |  | <p>the applicable form of service agreement contained in the public utility's tariff and all unexecuted agreements under which service will commence at the request of the customer, are subject to the filing requirements of this part.” (Source: <a href="#">18 CFR 35.1(g)</a>)</p>  |
| 19. | Booked Out Power | <p>Power sales that are booked out must be reported in the EQR.</p> <p>Booked Out Power should never be reported in the contracts portion of the EQR.</p> <p>Offsetting transactions in RTO markets must be reported in the EQR in accordance with the Real Time/Day Ahead guidance document available at <a href="http://www.ferc.gov/docs-filing/eqr/news-help/real-time.pdf">http://www.ferc.gov/docs-filing/eqr/news-help/real-time.pdf</a>.</p> | <p>“(U)nder <a href="#">FPA Section 205(c)</a>, we find that the power sales transactions that make up book out transactions must be reported to us in Electric Quarterly Reports.” (Source: <a href="#">Final Rule</a>, Paragraph 285.)</p> <p>“[A] "book out" is the offsetting of opposing buy-sell transactions.” (Source: <a href="#">Final Rule</a>, Paragraph 279.)</p> <p>“BOOKED OUT POWER. Energy or capacity contractually committed bilaterally for delivery but not actually delivered due to some offsetting or countervailing trade.” (Source: <a href="#">Docket No. RM01-8, Order 2001-E, Order Refining Electric Quarterly Report Filing Requirements of December 23, 2003</a>, Appendix D.)</p> <p>“Order No. 2001 requires the reporting of "book out" transactions. Order No. 2001 defines book outs as the offsetting of opposing buy-sell transactions at the same time and place and gives examples of transactions that must be reported in Electric Quarterly Reports. For example, if A sells 50MW of power to B, and for the same time period and location B sells 50MW of power back to A, the transactions would be booked out in their entirety and no transmission would be required. Nonetheless, the transactions must both be reported in Electric Quarterly Reports. Likewise, using the example given in Order No. 2001, if A sells 50MW to B and, for the same time period and location B sells 60MW back to A, then all of these separate transactions must be reported in Electric Quarterly Reports even though only 10MW would be transmitted to A. A would report a 50MW power sale to B, and B would report a 60MW power sale to A.” (Source: <a href="#">Order No. 2001-A</a>, Paragraph 22.)</p> <p>“Booked-out transactions are required to be reported on a disaggregated basis and identified as “Booked Out Power” sales.” (Source: <a href="#">Order No. 2001</a>, Paragraph 292.)</p> <p>“For the purposes of selecting a product name, Booked Out Power is "Energy or capacity contractually committed bilaterally for delivery but not actually delivered due to some offsetting or countervailing trade.” (Source: <a href="#">Order 2001-E</a>, Appendix D.)</p> |

|     | Item                             | Filing Guidance   | Policy Reference   |
|-----|----------------------------------|---|--|
| 20. | Ancillary Services               | Ancillary services that are sold under an Open Access Transmission Tariff (OATT) do not need to be reported in the EQR. | <p>“Ancillary services are reported if they are part of a power sale; they need not be reported if they are associated with a transmission sale.” (Source: <a href="#">Final Rule</a>, Paragraph 272.)</p> <p>“[A]ncillary service transaction data associated with transmission need not be reported when the transmission services are provided on an unbundled basis.” (Source: <a href="#">Final Rule</a>, Paragraph 271.)</p> <p>“Reactive power will be reported as an ancillary service. If reactive power is rendered, required contract data summarizing the terms and conditions applicable to this service should be provided.” (Source: <a href="#">Final Rule</a>, Paragraph 266.)</p>  |
| 21. | Purely Financial Transactions.   | Purely financial transactions, including RTO virtual transactions, are not reported in the EQR.                         | <p>“Consistent with our prior precedent, contract data and transaction data on any wholesale power sales contract that provides for physical delivery must be reported by public utilities in Electric Quarterly Reports, either as delivered power or as a bookout. By contrast, “purely financial transactions” need not be reported in Electric Quarterly Reports.” (Source: <a href="#">Order No. 2001-F</a>, Paragraph 15.)</p> <p>“Applying these principles to power sales cleared by a CFTC-approved DCO, when a power sales contract provides for physical delivery and has not been terminated prior to the commencement of service under the contract, transactions under the contract are to be reported in Electric Quarterly Reports. If such a contract is novated and replaced by a contract that does not provide for physical delivery of the power, consistent with our precedent on this issue, the novated contract is purely financial and need not be reported in Electric Quarterly Reports. If the financial contract is re-novated to a contract that does provide for physical delivery, then transactions under the re-novated contract must be reported in Electric Quarterly Reports. Since a book out is a means to avoid physical delivery under a contract when a party appears twice in a delivery chain, <a href="#">see</a> n.2 <a href="#">supra</a>, it differs from a novation where a forward physical contract is terminated and replaced by a financial contract.” (Source: <a href="#">Order No. 2001-F</a>, Paragraph 16.)</p> |
| 22. | Electric Power Futures Contracts | Power contracts that provide for physical delivered are reported in the EQR.  | “[E]lectric power futures contracts that do not contain any delivery terms need not be reported in Electric Quarterly Reports.” (Source: <a href="#">Order No. 2001-F</a> , Paragraph 2.)  |
| 23. | Options                          | Financial transactions are not  | “[O]ptions to purchase power in the future at specified prices -- would be purely financial transactions that would not be reported in Electric Quarterly Reports. In a  |

|     | Item   | Filing Guidance   | Policy Reference   |
|-----|--|---|--|
|     |  | reported in the EQR.  | <p>purely financial transaction, the buyer does not make a power purchase; the buyer merely acquires the right to make a power purchase at a future time at a specified price.” (Source: <a href="#">Order No. 2001-A</a>, Paragraph 25.)</p> <p>“Options that go to delivery should be reported at the strike price. Revenue from the sale of the option should not be reported.” (Source: <a href="#">Notice of October 21, 2002</a>, Paragraph 30.)</p>   |
| 24. | Border Agreements, Exchanges and RTO Day-Ahead Sales | Offsetting transactions in RTO markets are reported in accordance with the Real Time/Day Ahead guidance document available at <a href="http://www.ferc.gov/docs-filing/eqr/news-help/real-time.pdf">http://www.ferc.gov/docs-filing/eqr/news-help/real-time.pdf</a> . | “‘Border Agreement’ energy sales, exchanges as part of a Rate Schedule, emergency sales or other sales/exchanges under an Interconnection Agreement, line loss adjustments, and ISO day-ahead trades are reportable, just as any other trade or sale is.” (Source: <a href="#">Notice of October 21, 2002</a> , Paragraph 27.)   |
| 25. | Power Sales Agreements to or through an RTO          | Several of the RTOs provide market participants reports of their sales activities in an EQR-ready format. Market participants should contact their RTO representative for information about obtaining these reports.  | <p>“Public utilities making power sales to an RTO, or though (sic) [through] an RTO’s power market, must report their power sales agreements and transaction data pursuant to subpart 35.10b. However, this rule does not prevent an RTO from filing power sales transaction information on behalf of its members or participants as an agent, if authorized by its members or participants to do so.” (Source: <a href="#">Final Rule</a>, Paragraph 336.)</p> <p>“EQR-ready reports from the RTOs will allow public utilities to focus on ensuring the quality of data filed.” (Source: <a href="#">Order No. 2001-E</a>, P. 12)</p> |
| 26. | RTOs and Power Sale Transaction Data                 | If a facilitating entity takes title to the power, the facilitating entity would report its sale to the buyer and the original seller would report a sale to the facilitating entity.   | “To the extent that an RTO makes wholesale power sales or transmission sales, these sales are subject to the same reporting requirements that would be applicable to any other public utility. To the extent that an RTO facilitates transactions by its members but title to the power never passes to or from the RTO, these transactions would be reported by the parties making the sales and not by the RTO itself.” (Source: <a href="#">Final Rule</a> , Paragraph 335.)  |
| 27. | Tolling and Barter Transactions                      | If the payment for a sale is not provided in monetary terms, the value should be converted to a monetary value and be reported in the EQR.  | “Tolling transactions are energy conversion services (i.e., converting gas/oil/coal into MW.) Some contracts provide for barter payments (a portion of the fuel or output.) These are reportable as a sale of electricity under a utility’s MBR tariff. Barter transactions should be converted to a monetary basis in the same manner used by the utility in its SEC and IRS filings, and reported on the Electric Quarterly Report.”   |

|     | Item                                | Filing Guidance   | Policy Reference   |
|-----|-------------------------------------|---|--|
|     |                                     |   | (Source: <a href="#">Notice of October 21, 2002</a> , Paragraph 23.)<br>“Tolling energy. Energy sold from a plant whereby the buyer provides fuel to a generator (seller) and receives power in return for pre-established fees.” (Source: EQR Data Dictionary, Appendix A.)   |
| 28. | Bundled Service                     | Report the bundled price of power only if the component prices are not separately delineated.<br><br>For example, the price of a renewable energy credit (REC) being included as part of a power sale needs to be separated from that of the power being sold at market-based rates. However, if the contract does not separate the two, then the premium price for the REC/Energy product should be reported in the EQR as ENERGY. | “If power is sold at a "delivered price" at a specified point (and transmission and ancillary services are not separately delineated), only the delivered price should be reported on the Electric Quarterly Report as the price of power.” (Source: <a href="#">Notice of October 21, 2002</a> , Paragraph 24a.)<br><br>“If the power is purchased at one location and, as part of the sale, it is transmitted to another location, the transmission and any other related charges should be reported separately for market-based prices.” (Source: <a href="#">Notice of October 21, 2002</a> , Paragraph 24c.)<br><br>“For grandfathered cost-based rates bundled with transmission, a product name will be added ("grandfathered bundled") that identifies the transaction as a grandfathered rate. Grandfathered services are those that provided for bundled transmission, ancillary and energy prior to the effectiveness of Order No. 888's OATTs. For Grandfathered transactions, report the Commission-approved bundled rate without separating the rate into transmission and energy components.” (Source: <a href="#">Notice of October 21, 2002</a> , Paragraph 24b.) |
| 29. | Components of Total Commodity Price | Additional services that are sold in conjunction with a jurisdictional sale should be reported separately in the EQR.   | “The Electric Quarterly Report has a column for the transmission component of energy sales. However, many different services in addition to transmission are associated with energy sales (ancillary services most commonly). The Commission needs to understand the derivation of the total commodity price. To the extent that there are services delineated in the contract that are part of the total sale, they should be listed on separate lines and priced separately.” (Source: <a href="#">Notice of October 21, 2002</a> , Paragraph 24c.)  |
| 30. | Power Sales in Cleared Transactions | Power sales that are physically delivered are reported in the EQR.  | “[P]ower sales in cleared or uncleared Transactions under contracts that provide for physical delivery of the power must be reported in the Electric Quarterly Reports filed by the public utilities that make these sales.” (Source: <a href="#">Order No. 2001-F</a> , Paragraph 2.)   |
| 31. | Marketing Fees                      | Do not report in EQR marketing fees   | “Marketing fees (the fee a marketer charges the utility with a tariff for marketing the  |

|     | Item   | Filing Guidance  | Policy Reference  |
|-----|--|--|---|
|     |  | that are included in the price of energy.  | energy) should not be included in the Electric Quarterly Report if they are included in the price of the energy. However, if the marketing fee is assessed separately to the buyer in addition to the price of the energy, the fee should be broken out and shown on a separate line.” (Source: <a href="#">Notice of October 21, 2002</a> , Paragraph 29.)   |
| 32. | Aggregation                                      | <p>Transaction data may not be aggregated. If the price changes, a new line of transaction data must be reported; the prices cannot be averaged.</p> <p>Examples:</p> <p>If the price changes hourly, the data must be reported hourly for each price point.</p> <p>If a sale occurs as a single price over a month, the transaction may be reported in a single line with all volumes for the month.</p> <p>If a sale occurs at a peak and an off-peak price over a month, it may be reported in two lines for the entire month, as long as the Increment Peaking Name is properly completed.</p> | <p>“Aggregated data have never been allowed by the Commission for power marketers’ Quarterly Transactions Reports.” (Source: <a href="#">Final Rule</a>, Paragraph 124.)</p> <p>“The Commission also rejected the use of aggregated data in Commonwealth Electric Company, 78 FERC ¶ 61,191 (1997). In this order, the Commission directed the reporting of prices for short-term transactions and the reporting of separate prices for wholesale generation, transmission and ancillary services in the quarterly reports. Pursuant to Order Nos. 888 and 888-A, the Commission stated: [a]ccordingly, we will direct the Applicants to revise their market-based power sales tariffs to state explicitly separate prices for generation, transmission and ancillary services.” (Source: <a href="#">Final Rule</a>, Paragraph 127.)</p> <p>“Aggregated data do not provide sufficient disclosure of rates to the public. Further, market power is possible not just over a market area. It can also be exercised over individual customers. Aggregated data would prevent customers from detecting (and filing a complaint with the Commission about) improper conduct and would be less helpful in promoting competition. We conclude that section 205(c) does not allow the aggregation of this information.” (Source: <a href="#">Order No. 2001-A, Paragraph 20.</a>)</p> |
| 33. | Data Revision, Billing Adjustments, and Refiling | <p>A utility must file a revised Electric Quarterly Report if more complete information is obtained or errors are found in its Electric Quarterly Report.</p> <p>A materiality exception for refiling applies to changes associated with the receipt of new information such as adjustments and amendments to bills. It does not apply to data filed</p>   | <p>“The Commission desires to strike a balance between having timely, accurate data and reducing the burden on filing entities. We recognize that many users do not have complete, final data for the full quarter by the EQR filing deadlines. This is particularly true for certain sales to ISOs. This situation has been discussed at length by FERC staff with the EQR Users Group members. As a result, the Commission is requiring that any additions or changes to an EQR filing must be made by the end of the following quarter, at which time, the public utility is expected to file the best available new data. Thereafter, the utility shall file only material changes, either as a full refiling or as a transaction with the class name “Billing Adjustment.” The public utility shall add any billing adjustment transaction to the prior quarter in which the</p>   |

|     | Item   | Filing Guidance   | Policy Reference   |
|-----|--|---|--|
|     |  | <p>incorrectly.</p> <p>Data is expected to be filed in a manner consistent with the rules in effect for the period filed. All filings are subject to review regarding consistency to then-current filing requirements.</p> <p>If a filer discovers in May of 2010 (prior to the Q2 2010 filing deadline) that Q1 2010 data needs to be adjusted, those adjustments should be made on a line-by-line basis. If, however, a filer discovers the need for an adjustment in August of 2010 (after the Q2 2010 filing deadline), the adjustment can be made on a line-by-line basis or by using the Billing Adjustment Class Name.</p> | <p>change is applicable and then, refile for that quarter.” (Source: <a href="#">Order 2001-E, Paragraph 9.</a>)</p> <p>“After the filing deadline for the next EQR, only material changes in data need to be reported. This can be accomplished one of two ways: either as a detailed data change (as required for the first quarter after the original filing deadline) or as a line (or lines) added to the transaction portion of the EQR labeled in the Class Name field as “BA” for Billing Adjustment. A Billing Adjustment is an incremental positive or negative change that will correct the previously filed EQR totals. Enter the billing adjustment in the quarter in which the transaction occurred. Whether the material change is entered in detail or as a billing adjustment, you must then refile the EQR for the effected quarter by selecting “Submit Filing to FERC” and following the instructions on screen. The Billing Adjustment must be entered in the quarter to which the adjustment applies. The software will not allow you to put a prior period adjustment in the current period because the date ranges will not work. (For example, in your current filing, you cannot add a billing adjustment related to a sale made in a previous period.) By using the period that the adjustment actually applies to, our master database will more accurately reflect power sales amounts and prices during the proper period.” (Source: <a href="#">Implementation Guidelines for Order 2001-E.</a>)</p> <p>“BA – Billing Adjustment: Designates an incremental material change to one or more transactions due to a change in settlement results. ‘BA’ may be used in a refile after the next quarter’s filing is due to reflect the receipt of new information. It may not be used to correct an inaccurate filing.” (Source: <a href="#">EQR Data Dictionary, Field No. 58.</a>)</p> |
| 34. | Procedures for Terminating Expiring Agreements | <p>Actual contract termination dates must be reported in EQR.</p> <p>The date the agreement terminated should be listed in the Actual Termination Date field and the contract should be dropped from the EQR submittal in the next quarter.</p> <p>Conforming service agreements and market-based rate agreements do not need to be cancelled. Simply remove</p>  | <p>“When an agreement expires, the actual termination date will be entered into the contract data. (Source: <a href="#">Final Rule</a>, Paragraph 321.)</p> <p>“If an agreement terminates on a date within the reporting quarter, the utility must enter the actual termination date in the Electric Quarterly Report for that calendar quarter, and remove the agreement from the subsequent Electric Quarterly Report.” (Source: <a href="#">Final Rule</a>, Paragraph 250.)</p> <p>“Under this rule, agreements that conform to approved standard forms of service agreement and market-based rate agreements may terminate by their own terms without the need for the public utility to file a notice of cancellation or cancellation tariff sheet with the Commission. The public utility simply removes the agreement</p>  |

|   | Item                        | Filing Guidance   | Policy Reference   |
|---|-----------------------------|---|--|
|   |                             | <p>the agreement from the EQR in the quarter after it terminates. (<a href="#">Order 2001-C</a>).</p>   | <p>from its Electric Quarterly Report the quarter after it terminates. For agreements that remain in public utilities' Commission-maintained tariffs after the implementation date of this rule (basically non-conforming agreements), public utilities also must comply with the requirements to file a notice of cancellation and a cancellation tariff sheet. All proposals to change terms of an agreement without the consent of the customer must be filed with the Commission. Additionally, if an agreement terminates on a date other than the original agreement termination date (for instance, due to extension provisions being executed or termination by mutual agreement), the utility must enter the actual termination date in the subsequent Electric Quarterly Report, regardless of whether that agreement is a conforming agreement, a non-conforming agreement, or a market-based rate agreement.” (Source: <a href="#">Final Rule</a>, Paragraph 249.)</p>   |
| <p>ID Data (Definitions for all fields may be found in the EQR Data Dictionary)</p> |                             |   |  |
| 35.   | Respondent/<br>Seller/Agent | <p>The holder of a valid tariff authorizing wholesale power sales must, at a minimum, complete and submit the EQR Filer Identification Data portion every quarter, even if there were no sales.</p> <p>The Filer Identification Data is used by FERC to contact EQR filers for a variety of official purposes including: changes in software; problems with or questions about data submitted; notification of policy updates; and distribution of EQR Summary Reports.</p> <p>Because the Respondent and Agent have distinct responsibilities (as defined in the EQR Data Dictionary), the functions tend to be performed by different people at many companies. If a respondent is filing for only one seller, it's likely the respondent and</p> | <p>“The respondent is the company taking responsibility for making the filing. In many cases, the filing is on behalf of a single seller, and the respondent and seller are the same. Other possibilities include a parent company making the filing for subsidiary companies listed as sellers, a service company making a filing on behalf of affiliated sellers, or an RTO/ISO making a filing on behalf of its member utilities.” (Source: <a href="#">Notice of October 21, 2002</a>, Paragraph 8b.)</p> <p>“(Respondent) – The name of the company taking responsibility for complying with the Commission's regulations related to the EQR.” (Source: <a href="#">Order 2001-G</a>.)</p> <p>“(Seller) – The name of the company that is authorized to make sales as indicated in the company's FERC tariff(s). This name may be the same as the Company Name of the Respondent.” (Source: <a href="#">Order 2001-G</a>.)</p> <p>“(Agent) – The name of the entity completing the EQR filing. The Agent's Company Name need not be the name of the company under Commission jurisdiction.” (Source: <a href="#">Order 2001-G</a>.)</p> |

|  | Item                    | Filing Guidance   | Policy Reference   |
|--|-------------------------|---|--|
|  |                         | seller point of contact will be the same. If more than one seller is included, the seller point of contact will more likely be a contact at each individual subsidiary.   |  |
| 36.  | DUNS Numbers            | <p>D-U-N-S Number assignment is FREE for all businesses required to register with the US Federal government. To request your D-U-N-S Number via the Web, go to <a href="http://fedgov.dnb.com/webform/pages/CCRSearch.jsp">http://fedgov.dnb.com/webform/pages/CCRSearch.jsp</a>. If one does not exist for your business location, it can be created within 1 business day.</p> <p>You may also request a D-U-N-S Number by phone at the D&amp;B Government Customer Response Center (866-705-5711, Monday - Friday 7 AM to 8 PM C.S.T.). Go to <a href="http://fedgov.dnb.com/webform/pages/reqDuns_phone.jsp">http://fedgov.dnb.com/webform/pages/reqDuns_phone.jsp</a> for the information required to set up your DUNS number.</p> | <p>“To identify the respondent, seller and customer, use of the unique Data Universal Numbering System (D-U-N-S) Number assigned by the Dunn &amp; Bradstreet Corporation is a mandatory field. The DUNS number is optional for identifying the filing agent.” (Source: <a href="#">Order Issuing Instruction Manual</a>, Attachment.)</p> |
| Contract Data (Definitions for all fields may be found in the EQR Data Dictionary) |                         |   |  |
| 37.  | Seller Company Name     | The Seller Company Name must be the same as the name on the applicable FERC Tariff. It must match the Seller Company Name in the ID Data and Transactions portions of the EQR.  | <p>“The name of the company that is authorized to make sales as indicated in the company’s FERC tariff(s). This name must match the name provided as a Seller's "Company Name" in Field Number 2 of the ID Data (Seller Data).” (Source: EQR Data Dictionary, Field No. 15)</p>  |
| 38.  | Customer Identification | The Customer Company Name is the potential buyer/purchaser of the   |  |

|     | Item                  | Filing Guidance  | Policy Reference   |
|-----|-----------------------|--|--|
|     |                       | <p>contract products, commodities and services. The Customer Company Name must be listed exactly as it is in the Transactions portion of the EQR.</p> <p>In contracts with multiple customers, each customer should be listed on a separate record. Other contract identifiers (Contract Service Agreement ID and FERC Tariff Reference) should be the same for each customer under a single contract.</p> |  |
| 39. | DUNS Numbers          | <p>The respondent is expected to exercise due diligence in ensuring that it reports the DUNS number of any customer that has one. If, and only if, the customer does not have a DUNS number, or is in the process of obtaining a DUNS number, it is appropriate to use a "0".</p>  | <p>"To identify the respondent, seller and customer, use of the unique Data Universal Numbering System (D-U-N-S) Number assigned by the Dunn &amp; Bradstreet Corporation is a mandatory field. The DUNS number is optional for identifying the filing agent." (Source: <a href="#">Order Issuing Instruction Manual</a>, Attachment.)</p> <p>"Customer DUNS number is a required field, as stated in the final rule. Filings that are missing DUNS numbers are incomplete." (Source: <a href="#">Notice of October 21, 2002</a>, Paragraph 10.)</p>   |
| 40. | Contract Affiliate    | <p>Contract Affiliate should be "Y" Yes if the customer fits the description of an affiliate.</p>  | <p>"An affiliate is a Customer that 'controls, is controlled by or is under common control with the Seller.'" (Source: <a href="#">18 CFR 358.3</a>)</p>   |
| 41. | FERC Tariff Reference | <p>The FERC Tariff Reference should be populated using either the tariff designation or the eTariff section title (Record Content Description = Tariff Record Title + Record Version Number).</p> <p>Each time a revision is made to the tariff being referenced, the FERC Tariff Reference field should be</p>  | <p>"The FERC tariff reference cites the document that specifies the terms and conditions under which a Seller is authorized to make transmission sales, power sales or sales of related jurisdictional services at cost-based rates or at market-based rates. If the sales are market-based, the tariff that is specified in the FERC order granting the Seller Market Based Rate Authority must be listed." (Source: EQR Data Dictionary, Field No. 19)</p> <p>"In addition, as requested by EEI, we confirm that cost-based sales made under the WSPP Agreement should cite the WSPP tariff, and market-based sales made under the WSPP Agreement should cite the Seller's market-based rate tariff. This interpretation</p> |

|     | Item                          | Filing Guidance  | Policy Reference   |
|-----|-------------------------------|--|--|
|     |                               | <p>updated to reflect the updated tariff.</p> <p>The FERC Tariff Reference is not a docket number.</p> <p>If a contract refers to two tariffs, it should be identified as two separate contracts with two separate FERC Tariff References.</p> <p>Examples</p> <p><b>If using the tariff designation:</b><br/>                     FERC Electric Tariff, Original Volume No. 1 (for original tariff)<br/>                     FERC Electric Tariff, First Revised Volume No. 1 (for revised tariff)</p> <p><b>If using the tariff title in eTariff:</b><br/>                     Market Based Rates, FERC Electric Tariff No. 1, 0.0.0 (for original tariff)<br/>                     Market Based Rates, FERC Electric Tariff No. 1, 1.0.0 (for revised tariff)</p> | <p>is consistent with the proposed definition.” (Source: <a href="#">Order 2001-G</a>, Paragraph 17).</p>  |
| 42. | Contract Service Agreement ID | <p>Each contract identified in an EQR should have a unique Contract Service Agreement ID.</p> <p>In contracts with multiple customers, each customer should be listed on a separate record. The Contract Service Agreement ID and FERC Tariff Reference should be the same for each customer under a single contract.</p>  | <p>“Contract Service Agreement ID is a unique designation for each service agreement. It may be the number assigned by FERC for those service agreements that have been filed and approved by the Commission, or it can be an internal numbering system. The filer must be able to readily identify and produce a contract based on the Contract Service Agreement ID.” (Source: Notice of October 21, 2002, Paragraph 12.)</p> <p>“The Contract Service Agreement ID serves the dual purpose of being a unique method for identifying a particular contract when it is requested and a means of tracking a contract and the activity under a contract from quarter to quarter.” (Source: <a href="#">Order 2001-G</a>, Paragraph 21).</p> |
| 43. | Contract Execution Date       | <p>The Contract Execution Date should reflect the date the contract was</p>  | <p>“The Commission recognizes the benefits of classifying a contractual relationship based on when it originated and will revise the definition of Contract Execution Date</p>   |

|     | Item                                | Filing Guidance  | Policy Reference  |
|-----|-------------------------------------|--|---|
|     |                                     | <p>signed. If the contract was signed on multiple dates, the most recent date should be used.</p>  | <p>as EEI suggests to require companies to report the original date the contract was executed, without regard to any subsequent revisions to the contract.” (Source: <a href="#">Order 2001-H</a>, Paragraph 10.)</p>   |
| 44. | Commencement Date of Contract Terms | <p>The Contract Commencement Date is the date the terms of the contract reported in the EQR were effective.</p> <p>If a contract amendment changes how the contract is reported in the EQR, "the <u>terms of the contract</u> reported in the EQR" have changed, so the commencement date changes to the date those terms "were effective."</p> <p>If there is more than one amendment to the contract reflected in the terms reported, then the date of the most recent amendment would be reported as the commencement date. For example, if the contract was executed on March 1, the customer's name changed on June 1 and the maximum rate changed October 1, October 1 would be the Contract Commencement Date.</p> <p>For the purposes of determining "the date the terms of the contract reported in the EQR were effective," the date service began may be used if the contract or amendment does not have an effective date. Similarly for this field, the effective date may be used as the date service began. While this definition took effect for Q1 2008 EQRs, the date entered should</p> | <p>“In order to alert EQR users that a contract has been revised, the Commission will revise the definition of Contract Commencement Date to refer to the date that service commenced under the current terms and conditions of the contract. The Commission will further clarify that the terms deemed relevant for determining or changing the Contract Commencement Date are those that are reported in the Contract Data section of the EQR. Any amendment that would cause a change in these required data elements would require a change in the Contract Commencement Date.” (Source: <a href="#">Order 2001-H</a>, Paragraph 11.)</p> |

|     | Item                            | Filing Guidance   | Policy Reference  |
|-----|---------------------------------|---|---|
|     |                                 | <p>accurately reflect the effective date of the most recent amendment (change in terms reported in the EQR), even if those terms changed prior to Q1 2008.</p> <p>If the terms of a contract change during a quarter, sales under the contract and the amended contract should be reported separately.</p>  |   |
| 45. | Extension Provision Description | <p>The Extension Provision is a descriptor specified in the contract. If the contract is silent on the matter, enter the term NONE in this required field.</p>  | <p>“Required. Description of terms that provide for the continuation of the contract.” (Source: EQR Data Dictionary, Field No. 25)</p>  |
| 46. | Term Name                       | <p>The Term Name should reflect the duration of the contract and the terms thereof and not individual deals that are transacted under it. The term of individual deals will be provided in the Transaction Data section of the EQR.</p> <p>An evergreen contract would be considered a long term contract because the contract can and usually is extended beyond one year.</p> | <p>“Contracts with durations of one year or greater are long-term. Contracts with shorter durations are short-term.” (Source: EQR Data Dictionary, Field No. 28)</p>  |
| 47. | Increment Name                  | <p>In the contract description portion of the EQR, the Increment Name is intended to define the intended duration of the contract being described. The contract’s duration should be determined by period under which the provisions <b>of the contract</b></p>   | <p>“Required</p> <p>H - Hourly: Terms of the contract (if specifically noted in the contract) set for up to 6 consecutive hours (≤ 6 consecutive hours).</p> <p>D - Daily: Terms of the contract (if specifically noted in the contract) set for more than 6 and up to 60 consecutive hours (&gt;6 and ≤ 60 consecutive hours).</p> <p>W - Weekly: Terms of the contract (if specifically noted in the contract) set for over</p> |

|  | Item | Filing Guidance  | Policy Reference   |
|--|------|--|--|
|  |      | <p><b>being summarized</b> remain unchanged.</p> <p>The "consecutive" hours in the definition refers to the underlying contract not the services provided there under. If a contract for peak power lasts a year, the contract will have an increment name of "Y" even though the power does not flow every hour.</p> <p>Where the contract is a Master Agreement providing no specific terms for any transactions reported in the EQR, , the filer may use "N/A." The duration of the individual deals should be provided in the description of transactions.</p> <p>If the contract provides the specific terms of the agreement (as opposed to a Master Agreement), the increment name for the contract products is likely to be the same as the increment name for transactions under that contract—i.e., the underlying deal behind the transactions is the contract itself.</p> <p>A long-term contract will have an increment name of "Y," even if the pricing terms under the contract are calculated based on an index or some pre-defined formula. The increment name will not be "Y" if the parties to the contract can renegotiate price</p> | <p>60 consecutive hours and up to 168 consecutive hours (&gt;60 and ≤ 168 consecutive hours).</p> <p>M - Monthly: Terms of the contract (if specifically noted in the contract) set for more than 168 consecutive hours up to one month (&gt;168 consecutive hours and ≤ 1 month).</p> <p>Y - Yearly: Terms of the contract (if specifically noted in the contract) set for one year or more (≥ 1 year).</p> <p>N/A - Not Applicable: Terms of the contract do not specify an increment.”</p> <p>(Source: EQR Data Dictionary, Field No. 28)</p> |

|     | Item              | Filing Guidance   | Policy Reference  |
|-----|-------------------|---|---|
|     |                   | and/or quantity more frequently than annually.  |   |
| 48. | Product Type Name | <p>The Product Type is determined by the nature of the FERC tariff under which it is sold.</p> <p>Product Names under a single contract must have the same product type. There are no cost-based products under a market-based contract. Even if the pricing of the product is based on the cost of inputs (e.g., an energy price based on the price of natural gas), the Product Type is market-based if it is sold under a market-based tariff.</p> <p>It is expected that Capacity Reassignments will be reported under the blanket agreement in the Contract section of the EQR, identified with the Product Type Name “CR” in Field No. 30, using the appropriate Product Name (e.g., Point-to-Point Transmission) and all relevant price, quantity and, where relevant, receipt/delivery point information.</p> | <p>“Required.</p> <p>CB - Cost Based: Energy or capacity sold under a FERC-approved cost-based rate tariff.</p> <p>CR - Capacity Reassignment: An agreement under which a transmission provider sells, assigns or transfers all or portion of its rights to an eligible customer.</p> <p>MB - Market Based: Energy or capacity sold under the seller’s FERC-approved market-based rate tariff.</p> <p>T - Transmission: The product is sold under a FERC-approved transmission tariff.</p> <p>Other: The product cannot be characterized by the other product type names.”</p> <p>(Source: EQR Data Dictionary, Field No. 30)</p> |
| 49. | Product Name      | <p>The list of available Product Names is provided in Appendix A of the EQR Data Dictionary.</p> <p>If a contract includes multiple products, each has to be reported separately.</p> <p>Under a Master Agreement that</p>  | <p>“Description of product being offered.” (Source: EQR Data Dictionary, Field No. 31)</p>  |

|     | Item           | Filing Guidance  | Policy Reference  |
|-----|----------------|--|---|
|     |                | <p>provides a menu of products that may be offered, only those products that are offered need to be reported. If during a quarter, a new product is offered, that product must be identified under the contract beginning that quarter. If a product is identified as sold under a contract in the Transaction Data section of the EQR, it must be identified as a product in the Contract Data section.</p> <p>Booked out power is not reported as a product in the Contracts portion of the EQR.</p> |   |
| 50. | Quantity       | <p>If sales quantities are defined in the contract they must be provided in EQR. Each change in sales quantity over the life of the contract (e.g., 100 MWh during the summer and 50 MWh during the winter) must be provided in a separate record.</p>   | <p>“Quantity for the contract product identified.” (Source: EQR Data Dictionary, Field No. 32)</p>  |
| 51. | Contract Rates | <p>As a regulatory requirement, every piece of information about the rate that is specified in the contract must be reported in EQR.</p> <p>If more than one rate is specified in the contract (e.g., \$50/MWh in 2009 and \$52/MWh in 2010), each of those rates must be included as separate contract record.</p>  | <p>“At least one of the four rate fields (rate, rate minimum, rate maximum, rate description) must be filled out. For example, most market-based rates should state "Market-Based Rate" in the Rate Description Field. If the service does not have a rate, NA should be entered in the rate description field.” (Source: <a href="#">Docket No. RM01-8, Notice of Revised Public Utility Filing Requirements, October 21, 2002</a>, Paragraph 15.)</p> |
| 52. | Rate           | <p>If the contract is market-based, but a rate (or rates) has been negotiated</p>  | <p>“The charge for the product per unit as stated in the contract.” (Source: EQR Data Dictionary, Field No. 34)</p>   |

|     | Item   | Filing Guidance  | Policy Reference   |
|-----|--|--|--|
|     |  | (e.g., an index price), that rate must be entered in the Rate field.   |  |
| 53. | Rate Minimum                                 | If a range is specified in the contract, enter the minimum of that range in the Rate Minimum field.  | “Minimum rate to be charged per the contract, if a range is specified.” ( <i>Source</i> : EQR Data Dictionary, Field No. 35)   |
| 54. | Rate Maximum                                 | If a range is specified in the contract, enter the maximum of that range in the Rate Maximum field.  | “Maximum rate to be charged per the contract, if a range is specified.” ( <i>Source</i> : EQR Data Dictionary, Field No. 36)   |
| 55. | Rate Description                             | If the contract is silent about rate specifics and the rate is market-based, enter the term Market-Based in the Rate Description field.  | “[S]ection 205(c) provides the Commission with wide discretion on how companies are to file their rates and, in Order No. 2001, the Commission established the EQR as a means to ensure compliance with the FPA, and to provide a mechanism for the public to inspect and review the pertinent terms and conditions of public utilities’ contracts and transactions in an electronic format that afforded greater transparency and accessibility to this information.” ( <i>Source</i> : <a href="#">Order 2001-G</a> , Paragraph 58.) |
| 56. | Rate Units                                   | Rate Units should match product names. For example, \$/MW or \$/KW cannot be used with Energy or Booked Out Power. \$/MWh or \$/KWh cannot be used with Capacity.<br><br>See Appendix F of the EQR Data Dictionary for a list of valid values.   | “Measure stated in the contract for the product sold.” ( <i>Source</i> : EQR Data Dictionary, Field No. 38)  |
| 57. | Point of Receipt Balancing Authority (PORBA) | Receipt balancing authority and specific location applies only to transmission contracts.<br><br>If the contract lists several specific receipt/delivery points, the points may be descriptively summarized (e.g., all points east of a specific interconnect). “Various” may only be used if “various” appears in the contract. | “The registered NERC Balancing Authority (formerly called NERC Control Area) where service begins for a transmission or transmission-related jurisdictional sale. The Balancing Authority will be identified with the abbreviation used in OASIS applications. If receipt occurs at a trading hub specified in the EQR software, the term “Hub” should be used.” ( <i>Source</i> : EQR Data Dictionary, Field No. 39)  |

|     | Item  | Filing Guidance   | Policy Reference   |
|-----|---|---|--|
|     |   | Sales made outside the United States or in ERCOT are non-jurisdictional and should <b>not</b> be reported. Sales made at the US Border should identify the US balancing authority at the delivery point(s).   |  |
| 58. | Point of Receipt Specific Location (PORS�)    | Report specific locations as they are listed in the contract. If no specific locations are listed in the contract, this field may be left blank.  | “The specific location at which the product is received if designated in the contract. If receipt occurs at a trading hub, a standardized hub name must be used. If more points of receipt are listed in the contract than can fit into the 50 character space, a description of the collection of points may be used. ‘Various,’ alone, is unacceptable unless the contract itself uses that terminology.” (Source: EQR Data Dictionary, Field No. 40)  |
| 59. | Point of Delivery Balancing Authority (PODBA) | <p>Only jurisdictional sales should be reported in the EQR. Sales delivered in Canada, Mexico or ERCOT are not jurisdictional.</p> <p>Sales delivered to interties between two balancing authorities should use the receiving PODBA.</p> <p>Sales delivered at an international border should use the US PODBA.</p> <p>If the term HUB is used in the PODBA, you must use a valid value in the PODSL field.</p> | <p>“Beginning with the 2004 first quarter filing (due April 30, 2004), EQR filers shall use the registered control area abbreviations used in OASIS Data Applications in the Control Area fields (PORCA and PODCA) for both contracts and transactions. A copy of these Control Area names and their registered abbreviations list is attached as Appendix A (to Order No. 2001-E.) The list is kept current as part of the Transmission Services Information Network (TSIN) by the North American Electric Reliability Council (NERC.) The TSIN list of Control Area abbreviations was deemed by the EQR Users Group members as the best source of information. It is available on the TSIN web site at <a href="http://www.nerc.net/tsin/registry/Active/CA_Registry.csv">http://www.nerc.net/tsin/registry/Active/CA_Registry.csv</a>. A link to that web site will be included on the EQR web page to ensure that EQR filers have easy access to the latest information.” (Source: <a href="#">Order 2001-E</a>, Paragraph 4.)</p> <p>“The registered NERC Balancing Authority (formerly called NERC Control Area) where a jurisdictional product is delivered and/or service ends for a transmission or transmission-related jurisdictional sale. The Balancing Authority will be identified with the abbreviation used in OASIS applications. If delivery occurs at the interconnection of two control areas, the control area that the product is entering should be used. If delivery occurs at a trading hub specified in the EQR software, the term “Hub” should be used.” (Source: EQR Data Dictionary, Field No. 41)</p> |
| 60. | Point of Delivery Specific Location           | Report specific locations as they are listed in the contract. If no specific  | “The specific location at which the product is delivered if designated in the contract. If receipt occurs at a trading hub, a standardized hub name must be used.” (Source: EQR  |

|                  | Item                                      | Filing Guidance   | Policy Reference   |
|------------------|---|---|--|
|                  | (PODSL)                                   | locations are listed in the contract, this field may be left blank.   | Data Dictionary, Field No. 42)   |
| 61.              | Begin Date and End Date                   | The Begin and End dates are not simply a duplication of the Contract Commencement, Execution or Termination dates. If, for example, the contract states a price for a product in each of three calendar years (e.g., \$48/MWh in 2008, \$50/MWh in 2009 and \$52/MWh in 2010), each year's price would be specified on a separate line using the appropriate begin and end dates.   | “Begin and End Dates apply to contract products, rather than the whole contract, and are to be used when there are multiple time frames addressed in the contract. If all products listed in the contract begin and end on the same dates as the contract does, there is no need to list dates in these Begin and End Date fields. Therefore, in most cases, these fields will be left blank. An example of when and how these fields should be used is this: in a five-year power sales contract with a different quantity and price specified for each year, the product (power) would be listed on five lines. Each listing would have a unique begin and end date and the price assigned for each year would be listed on the appropriate line. Another example is a transmission contract with several ancillary services. The transmission service and each of the ancillary services could have different begin and end dates.” (Source: <a href="#">Notice of October 21, 2002</a> , Paragraph 14e.) |
| 62.              | Time Zone                                 | The Time Zone in which the sales will be made. Include the information if it is in the contract. Otherwise enter N/A.   |  |
| Transaction Data |   |   |  |
| 63.              | Transaction Identifiers (for data import) | <p>The Customer DUNS number must be reported. In the rare instance of a customer entity that does not have a DUNS number, a zero (“0”) may be entered.</p> <p>The FERC Tariff Reference is the authority applied for and granted to the Seller to make sales. The designation can be found on the authorization sent in writing to the Seller. The entry must be listed exactly as entered in the Contracts portion of the EQR. The FERC tariff</p> | <p>“The Seller Company Name must be exactly as listed on the Filer and Contract templates.” (Source: <a href="#">Notice of October 21, 2002</a>, Paragraph 18.)</p> <p>“The Customer Company Name is the buyer/purchaser of the contract products, commodities and services. The customer company name must be listed exactly as it is in the Contract portions of the EQR.” (Source: <a href="#">Notice of October 21, 2002</a>, Paragraph 19.)</p>   |

|     | Item                   | Filing Guidance   | Policy Reference  |
|-----|------------------------|---|---|
|     |                        | <p>reference is <u>not</u> a Docket Number.</p> <p>The Contract Service Agreement ID is designated by the utility or may have been assigned by FERC. The entry must be listed exactly as entered in the Contracts portion of the EQR.</p> <p>The Transaction Unique Identifier is a company selected designation that relates multiple rows of data to a single transaction. For example, if a single transaction included capacity and energy, the Transaction Unique Identifier would be same for both lines of data.</p> |   |
| 64. | Transaction Begin Date | <p>The Transaction Begin Date must be no earlier than the beginning of the reporting quarter and must occur before the Transaction End Date.</p>  | <p>“First date and time the product is sold during the quarter.” (<i>Source</i>: EQR Data Dictionary, Field No. 53)</p> <p>“The Transaction Begin Date must be prior to the end of the reporting quarter and no earlier than the beginning of the reporting quarter.” (<i>Source</i>: <a href="#">Order 2001-A</a>, Paragraph 9.)</p> |
| 65. | Transaction End Date   | <p>The Transaction End Date and time must be after the beginning of the reporting quarter and no later than the end of the reporting quarter. The Transaction End Date and time must be later than the transaction begin date and time.</p> <p>It is valid to use the beginning of the next hour as the hour in the Transaction End Date. For example, a transaction that begins at 8:00 A.M. on June 9 and lasts one hour may be reported with a Transaction End Date</p>  | <p>“Last date and time the product is sold during the quarter.” (<i>Source</i>: EQR Data Dictionary, Field No. 54)</p>  |

|     | Item  | Filing Guidance  | Policy Reference   |
|-----|---|--|--|
|     |   | <p>of June 9, 9:00 A.M.</p> <p>A transaction that ends at or runs beyond the end of a quarter may report midnight of the first day of the next quarter as the Transaction End Date.</p>  |  |
| 66. | Time Zone                                     | <p>The Time Zone reported is relative to the area in which the transaction took place. If the transaction involves more than one time zone, use the time zone that relates to the time listed for the transaction in the contract.</p>   | <p>“The time zone in which the sales will be made under the contract.” (Source: EQR Data Dictionary, Field No. 55)</p>   |
| 67. | Point of Delivery Balancing Authority (PODBA) | <p>Only jurisdictional sales should be reported in the EQR. Sales delivered in Canada, Mexico or ERCOT are not jurisdictional.</p> <p>Sales delivered to interties between two balancing authorities should use the receiving PODBA.</p> <p>Sales delivered at an international border should use the US PODBA.</p> <p>If the term HUB is used in the PODBA, you must use a valid value in the PODSL field. If a NERC Balancing Authority was used in the PODBA, the PODSL is a free form text field.</p> <p>A hub transaction that goes to delivery should be reported using the specific location of the delivery. This would entail identifying the Point of Delivery Balancing Authority</p> | <p>“The registered NERC Balancing Authority (formerly called NERC Control Area) abbreviation used in OASIS applications.” (Source: EQR Data Dictionary, Field No. 56)</p> <p>“Beginning with the 2004 first quarter filing (due April 30, 2004), EQR filers shall use the registered control area abbreviations used in OASIS Data Applications in the Control Area fields (PORCA and PODCA) for both contracts and transactions. A copy of these Control Area names and their registered abbreviations list is attached as Appendix A (to Order No. 2001-E.) The list is kept current as part of the Transmission Services Information Network (TSIN) by the North American Electric Reliability Council (NERC.) The TSIN list of Control Area abbreviations was deemed by the EQR Users Group members as the best source of information. It is available on the TSIN web site at <a href="http://www.nerc.net/tsin/registry/Active/CA_Registry.csv">http://www.nerc.net/tsin/registry/Active/CA_Registry.csv</a>. A link to that web site will be included on the EQR web page to ensure that EQR filers have easy access to the latest information.” (Source: <a href="#">Order 2001-E</a>, Paragraph 4.)</p> |

|     | Item  | Filing Guidance  | Policy Reference  |
|-----|---|--|---|
|     |   | <p>(PODBA) and Point of Delivery Specific Location (PODSL) in the EQR.</p> <p>See the EQR Data Dictionary, Appendix B, for a list of valid values.</p>   |   |
| 68. | Point of Delivery Specific Location (PODSL) | <p>Either a standardized hub name or a specific location where the product was actually delivered should be listed.</p>  | <p>“The specific location at which the product is delivered. If receipt occurs at a trading hub, a standardized hub name must be used.” (Source: EQR Data Dictionary, Field No. 57)</p>   |
| 69. | Class Name                                  | <p>Unit Power Sale is a Class Name, not a Product Name because the products being sold are energy and capacity.</p> <p>The billing adjustment data must be reported in the quarter in which the transaction originally occurred. By making adjustments to the applicable quarter, FERC’s EQR database will more accurately reflect power sales amounts and prices during the proper period.</p> <p>A summarized Billing Adjustment cannot be used until after the next quarter’s filings are due with one exception: if the invoice for the billing adjustment is in summary form.</p> <p>For example, a billing adjustment for Q1 2007 for which the invoice gives the periods in which the price has been adjusted may not be summarized in a single record until after the filing deadline for Q2 2007. A billing</p> | <p>“F - Firm: A sale, service or product that is not interruptible for economic reasons.</p> <p>NF - Non-firm: A sale for which delivery or receipt of the energy may be interrupted for any reason or no reason, without liability on the part of either the buyer or seller.</p> <p>UP - Unit Power Sale: Designates a dedicated sale of energy and capacity from one or more than one specified generation unit(s).</p> <p>BA - Billing Adjustment: Designates an incremental material change to one or more transactions due to a change in settlement results. “BA” may be used in a refiling after the next quarter’s filing is due to reflect the receipt of new information. It may not be used to correct an inaccurate filing.</p> <p>N/A - Not Applicable: To be used only when the other available class names do not apply.” (Source: EQR Data Dictionary, Field No. 58)</p> |

|     | Item           | Filing Guidance  | Policy Reference  |
|-----|----------------|--|---|
|     |                | <p>adjustment wherein all the effects of all hourly price differentials in January of 2007 are provided in a single line in the invoice marked “Billing Adjustments – January 2007” without supporting documentation, may be entered in the Q1 2007 EQR at any time.</p>   |   |
| 70. | Increment Name | <p>Increment Name should reflect the duration (in consecutive hours) of the underlying commitment for which the transaction occurs and not necessarily the specific transaction record.</p> <p>If the contract sets the particular terms of the sale, the increment name for each transaction record under the contract should match the increment name for the contract. For example, if the contract provides for an indexed price over the course of five years, the Increment Name would be “Y” because the terms were fixed for over one year even though the price would float with the index.</p> <p>If the Seller can choose which hour to sell power, the Increment Name will be “H.” If the Seller has committed to sell power over a number of hours for a coming day, the Increment Name is “D.”</p> <p>Examples (not intended to be comprehensive):</p> | <p>“H - Hourly: Terms of the particular sale set for up to 6 consecutive hours (<math>\leq 6</math> consecutive hours) Includes LMP based sales in ISO/RTO markets.</p> <p>D - Daily: Terms of the particular sale set for more than 6 and up to 60 consecutive hours (<math>&gt;6</math> and <math>\leq 60</math> consecutive hours) Includes sales over a peak or off-peak block during a single day.</p> <p>W - Weekly: Terms of the particular sale set for over 60 consecutive hours and up to 168 consecutive hours (<math>&gt;60</math> and <math>\leq 168</math> consecutive hours). Includes sales for a full week and sales for peak and off-peak blocks over a particular week.</p> <p>M - Monthly: Terms of the particular sale set for set for more than 168 consecutive hours up to one month (<math>&gt;168</math> consecutive hours and <math>\leq 1</math> month). Includes sales for full month or multi-week sales during a given month.</p> <p>Y - Yearly: Terms of the particular sale set for one year or more (<math>\geq 1</math> year). Includes all long-term contracts with defined pricing terms (fixed-price, formula, or index).”<br/>(Source: EQR Data Dictionary, Field No. 60)</p> |

|     | Item                   | Filing Guidance   | Policy Reference  |
|-----|------------------------|---|---|
|     |                        | <p>Sales where the price and quantity is determined for each hour (such as sales to an ISO) or for a number of hours less than the full peak or off-peak period (such as a four hour block) should be identified with an "H"</p> <p>Next day spot sales (peak, off-peak, or full day) or sales for more than one day but less than a full weekly block (sales for three days) should use "D."</p> <p>Sales of a weekly block (5X16, 7X24) or a series of weekly blocks should use "W."</p> <p>Balance-of-the-month sales, sales for a full month, sales for a series of months, and sales for a season should use "M."</p> <p>Sales for a number of seasons, sales for certain seasons over a series of years and sales for a single year or longer should use "Y."</p> <p>“Megawatt hour” is a unit of measurement for energy. It is not a valid determinant of a transaction’s increment.</p> |   |
| 71. | Increment Peaking Name | <p>Increment Peaking Names are defined regionally. Use the definition of Peak/Off-peak periods appropriate to the region where the contract product is sold.</p> <p>The Increment Peaking name is</p>   | <p>“FP - Full Period: The product described was sold during Peak and Off-Peak hours.</p> <p>OP - Off-Peak: The product described was sold only during those hours designated as off-peak in the NERC region of the point of delivery.</p> <p>P - Peak: The product described was sold only during those hours designated as on-peak in the NERC region of the point of delivery.” (Source: EQR Data Dictionary,</p> |

|     | Item                 | Filing Guidance   | Policy Reference   |
|-----|----------------------|---|--|
|     |                      | intended to represent the period over which the underlying deal occurs and not of the individual transaction. If, for example, sales under the underlying contract occur over a full week (7X24), the correct Increment Peaking Name would be “FP - Full Period” even if a specific entry refers to deliveries during a single peak hour. Further, a Peak sale may occur during only a few peak hours; it need not occur during the full peak period.   | Field No. 61)  |
| 72. | Product Name         | <p>A description of the power commodity or service sold.</p> <p>Products that are present in the transaction must also be present in the contract, except for the following contract products that do not have a corresponding transaction product: Direct Assignment Facilities Charge, Emergency Energy, Exchange Agreement, Interconnection Agreement, Membership Agreement, Network, Network Operating Agreement, Point-To-Point Agreement, System Operating Agreements, and Transmission Owners Agreement.</p> <p>See the EQR Data Dictionary, Appendix A, for a list of valid values.</p> | “Description of product being offered.” ( <i>Source:</i> EQR Data Dictionary, Field No. 62)            |
| 73. | Transaction Quantity | The EQR is intended for actual jurisdictional sales. If no sales occur under a contract for any particular  | “The quantity of the product in this transaction.” ( <i>Source:</i> EQR Data Dictionary, Field No. 63) |

|     | Item       | Filing Guidance   | Policy Reference   |
|-----|------------|---|--|
|     |            | <p>interval within the EQR period (transaction quantity equals zero), no transaction should be reported for that interval.</p> <p>Exchange transactions may be reported with a zero price.</p>  |  |
| 74. | Price      | <p>When a transaction price changes during a sale, a new row of data reflecting that change must be reported in the EQR.</p> <p>Transaction prices are actual and are not averaged.</p> <p>The software allows up to four digits to the right of the decimal point. If a rate/KWH has more decimal places, convert the price to cents/KWH or \$/MWH rate units to allow more digits.</p>                  | <p>“Actual price charged for the product per unit. The price reported cannot be averaged or otherwise aggregated.” (Source: EQR Data Dictionary, Field No. 64)</p> <p>“Rate design: Many services do not have one-part commodity rates/prices for energy sales. Utilities should use different lines for listing the different components of the rate/price (such as reservation fee, commodity price, etc.) in the Contract and Transaction Templates.” (Source: <a href="#">Notice of October 21, 2002</a>).</p> |
| 75. | Rate Units | <p>The Rate Unit reported for a transaction should be appropriate to the corresponding product name. For example, \$/MW or \$/KW are units that measure capacity and cannot be used with Energy or Booked Out Power. Similarly, \$/MWh or \$/KWh are units that measure energy and cannot be used for a Capacity product.</p> <p>See the EQR Data Dictionary, Appendix F, for a list of valid values.</p> | <p>“Measure appropriate to the price of the product sold.” (Source: EQR Data Dictionary, Field No. 65)</p>   |
| 76. | Total      | Report any transmission charge  | “Payments received for transmission services when explicitly identified.” (Source:   |

|     | Item                | Filing Guidance  | Policy Reference  |
|-----|---------------------|--|---|
|     | Transmission Charge | <p>related to the sale of power. If, for example, the price of energy is quoted as “\$X/MWh delivered to Node #1 plus the transmission cost from Node #1 to Node #2,” then the transmission cost from Node #1 to Node #2 should be included in the field.</p> <p>When power is sold at a delivered price, there will be no Transmission Charge reported.</p> <p>Transmission sales are not reported with the exception of merchant transmission sales required by the Commission to be reported quarterly.</p> | EQR Data Dictionary, Field No. 66)  |
| 77. | Transaction Charge  | <p>The dollars and cents total of a transaction row.</p> <p>Every row of a transaction must result in a total. Do not repeat a grand total on each row of a multi-row transaction.</p>   | “Transaction Quantity (Field 63) times Price (Field 64) plus Total Transmission Charge (Field 66).” (Source: EQR Data Dictionary, Field No. 67) |

## REFERENCE DOCUMENTS:

1. [Revised Public Utility Filing Requirements, Order No. 2001, 99 FERC 61,107 \(April 25, 2002\).](#)
2. [Order Issuing Interim Instruction Manual for Electronic Filing of Electric Quarterly Reports, 99 FERC ¶ 61, 238 \(May 31, 2002\).](#)
3. [Revised Public Utility Filing Requirements, Errata Notice to Order No. 2001, Docket No. RM01-8-000 \(June 14, 2002\).](#)
4. [Order Denying Requests for Rehearing, Requests for Stay and Request for Extension, and Providing Clarification, Order No. 2001-A, 100 FERC 61,074 \(July 18, 2002\).](#)
5. [Order on Motion to Vacate and Request for Rehearing of Errata Notice and Motion for Reconsideration and Request for Clarification of Order No. 2001, Order No. 2001-B, 100 FERC 61,342 \(September 26, 2002\).](#)

6. [Notice of Filing Guidance, 101 FERC 61,067 \(October 21, 2002\).](#)
7. [Order Granting Requests for Waiver of Order No. 2001 Filing Requirements, 101 FERC 61,146 \(November 1, 2002\).](#)
8. [Order Directing Filing of Conforming Contracts Currently on File in Tariffs and Providing Details on Accessing the Software to be Used for Electric Quarterly Reports to be Filed on or Before January 31, 2003 and Thereafter, Order No. 2001-C, 101 FERC 61,314 \(December 19, 2002\).](#)
9. [Notice Providing Detail on Electric Quarterly Reports Software Availability and Announcing Schedule for Software Demonstrations, 67 FR 79077 \(December 20, 2002\).](#)
10. [Order Directing the Review and Refiling \(If Necessary\) of Fourth Quarter 2002 Electric Quarterly Reports, Order No. 2001-D, 102 FERC 61,334 \(March 28, 2003\).](#)
11. [Order Refining Electric Quarterly Report Filing Requirements, Order No. 2001-E, 105 FERC 61,352 \(December 23, 2003\).](#)
12. [Order Granting in Part and Denying in Part Request for Clarification of Order No. 2001, Order No. 2001-F, 106 FERC 61,060 \(January 28, 2004\).](#)
13. [Order Providing for Future Changes to Electric Quarterly Report Filing Requirements, 106 FERC 61,281 \(March 25, 2004\).](#)
14. [Order No. 2001-E Implementation Guidelines for Quarter 1, 2004 EOR Filings and Beyond, available on the FERC website at <http://www.ferc.gov/docs-filing/eqr/news-help/2001-e-guide.pdf> \(March 26, 2004\).](#)
15. [EQR System Users Guide, available on the FERC website at <http://www.ferc.gov/docs-filing/eqr/soft-tools/userguide.pdf> \(January 1, 2008\)](#)
16. [US Court of Appeals for the Ninth Circuit, State of California v. Federal Energy Regulatory Commission, No. 02-73093, FERC Docket No. EL02-71-000, \(September 9, 2004\).](#)
17. [Energy Policy Act of 2005, Pub. L. No. 109-58 \(2005\).](#)
18. [16 U.S.C. § 824d \(2000\).](#)
19. [Order Adopting Electric Quarterly Report Data Dictionary, Order No. 2001-G, 120 FERC ¶ 61,270 \(September 24, 2007\).](#)
20. [Order on Rehearing and Clarification, Order No. 2001-H, 121FERC ¶ 61,289 \(December 21, 2007\).](#)
21. [Notice Providing Guidance on the filing of information on Transmission Capacity Reassignments in Electric Quarterly Reports, 124 FERC ¶ 61,244 \(September 18, 2008\).](#)
22. [Order Revising Electric Quarterly Report Data Dictionary, Order No. 2001-I, 125 FERC ¶ 61,103 \(October 28, 2008\).](#)