



Post-2028 Residential Exchange Program Formal Comments Workshop Wednesday, April 15, 2026

1:00pm – 3:00pm

[WebEx Only](#)

POST
2028
REP



April 15th Workshop Agenda

Workshop Topics	Presenter(s)
Agenda and Introductions	Scott Winner
Updated FERC Accounts in Table 1	Paulina Cornejo and Michael Edwards
Clarification Language	Paulina Cornejo
Formal Comments	Richard Greene
ASCM Schedule	Richard Greene
Next Steps and Closeout	Scott Winner



Post-2028 REP Team

- Kim Thompson, REP Sponsor (VP of NW Requirements Marketing)
- Paulina Cornejo, REP Policy Lead
- Michael Edwards, REP Technical Lead
- Aimee Robinson, Economist
- Richard Greene, Legal Counsel
- Neal Gschwend, Legal Counsel
- Stephanie Adams, Rates and 7(b)(2) Lead
- Jonathan Ramse, Economist
- Daniel Fisher, Power Rates Manager
- Scott Winner, PSRF Supervisor

Updated FERC Accounts in Table 1

**Presenter – Paulina Cornejo and
Michael Edwards**

REP Policy Lead and REP Technical Lead

Section Summary

- Revisions to Table 1 to true-up with FERC account changes and correct simple errors
- Post-2008/March 2026 updates to FERC accounts

Account Description Edits

- Added “Utility Plant” section header to clarify sections
- Edited Account 106 title to match FERC System of Accounts

Cash Working Capital:						
Utility Plant:						
(Utility Plant) Held For Future Use	105	DIST			CONSTANT	
(Utility Plant) Completed Construction - n Not c Classified - Electric	106	PTD			CONSTANT	

Account Description Edits cont'd

- Edited titles to match FERC System of Accounts
 - Added “(Major only)” to Accounts 184, 185, 188, 909-910

Clearing Accounts <u>(Major only)</u>	184	DIST		CONSTANT
Temporary Facilities <u>(Major only)</u>	185	PTDG		CONSTANT
Miscellaneous Deferred Debits	186	DIRECT	DIST	CONSTANT
Deferred Losses from Disposition of Utility Plant	187	DIRECT	DIST	CONSTANT
Research, Development, and Demonstration Expenditures <u>(Major only)</u>	188	DIST		CONSTANT
Customer Service and Information <u>(Major only)</u>	909-910	DIST	DIRECT	CSALES

Account Description Edits cont'd

- Edited title to match FERC System of Accounts
 - Added “Other” to Account 282

Account Description	Acct No.	Functionalization		Escalation Codes
		Default	Optional	
Accumulated Deferred Income Taxes- Other Property	282	DIST		CONSTANT

Account Description Edits cont'd

- Amortization of Intangible Plant
- Edits to match FERC System of Accounts
 - FERC Form 1 address Accounts 403, 404, and 405 on page 336-37
 - That page does not separate “Intangible Plant” into Accounts 301, 302, and 303
- Edits to clarify, given different ASCM functionalization for those Accounts

Amortization of Intangible Plant cont'd

- Addition of 405 accounts for Amortization of Intangible Plant
- Addition of “(limited-term electric plant)” to 404 account description
- Addition of “(other electric plant)” to 405 account description

Amortization of Intangible Plant <u>(limited-term electric plant)</u> - Account 301	404	DIST		CONSTANT
<u>Amortization of Intangible Plant (other electric plant) - Account 301</u>	<u>405</u>	<u>DIST</u>		<u>CONSTANT</u>
Amortization of Intangible Plant <u>(limited-term electric plant)</u> - Account 302	404	DIRECT	PTD	CONSTANT
<u>Amortization of Intangible Plant (other electric plant) - Account 302</u>	<u>405</u>	<u>DIRECT</u>	<u>PTD</u>	<u>CONSTANT</u>
Amortization of Intangible Plant <u>(limited-term electric plant)</u> - Account 303	404	DIRECT	DIST	CONSTANT
<u>Amortization of Intangible Plant (other electric plant) - Account 303</u>	<u>405</u>	<u>DIRECT</u>	<u>DIST</u>	<u>CONSTANT</u>

Typo: Nuclear Fuel

- Draft included Account 120.1 in two places
 - 120.1 Nuclear fuel in process of refinement, conversion, enrichment and fabrication (Major only)
- Should be in CWIP and not Nuclear Fuel because
 - Not used and useful
 - Not in 2008 version
 - Avoid double-counting with CWIP

Nuclear Fuel	120.21 120.6	PROD		NFUEL
Construction Work in Pro-	107&120.1	DIST		CONSTANT



Typo: Account 356

- This typo was in the 2008 version
 - Account 356 is not “Common Plant”. It is “Transmission Plant: Overhead conductors and devices”.
 - FERC Form 1 *page number* 356 identifies “Common Utility Plant and Expenses”.
 - Our understanding is that the portion of Common Plant attributable to Electric Plant will be captured in the Electric Plant accounts.

Account Description	Acct No.	Functionalization		Escalation Codes
		Default	Optional	
gress (CWIP)				
Common Plant	356	DIRECT	!	CONSTANT

Account 108

- FERC Form 1, page 219, provides details regarding Account 108. It does not reference:
 - “Capital Lease—Common Plant”
 - “In-Service Depreciation of Common Plant”
- Our understanding is such amounts would be recorded elsewhere on page 219.

Account Description	Acct No.	Functionalization		Escalation Codes	Endnote
		Default	Optional		
Amortization of Plant Held for Future Use	111	DIST		CONSTANT	
Capital Lease - Common Plant	108	DIRECT	-	CONSTANT	
In-Service: Depreciation of Common Plant	108	DIRECT	-	CONSTANT	

Proposed Account Additions: Environmental Credits

- These accounts were added by FERC Order No. 898.
 - 555.2 – Bundled environmental credits
 - 555.3 – Unbundled environmental credits
 - 411.11 – Gains from disposition of environmental credits
 - 411.12 – Losses from disposition of environmental credits

Bundled environmental credits	555.2	PROD		CONSTANT
Unbundled environmental credits	555.3	PROD		CONSTANT
Gains from disposition of environmental credits	411.11	PROD		CONSTANT
Losses from disposition of environmental credits	411.12	PROD		CONSTANT

Clarification Language

Presenter – Paulina Cornejo

REP Policy Lead

Proposed Language on Updating Table 1

1. Add clarifying language on adjusting Table 1 and Appendix 1 when FERC revises accounts.
2. Move text from 301.4(f)(1) to 301.6(d).

~~(1d)~~ If ~~the~~ Commission's Accounts are later revised, ~~or~~ renumbered, or added, such any changes will be incorporated into the Table 1 and the Appendix 1 by reference, ~~except to the extent Bonneville determines that a particular change results in a change in the type of costs allowable for ASC purposes. In that event,~~ Bonneville will address thesuch changes, including functionalization codes and escalation rules, in its ASC Review Process for the following Exchange Period.

Alphabetization of Definitions

- Two definitions were out of alphabetical order:
 - “Commission” will shift to before “Confidential Information”.
 - “Regulatory Body” will shift to before “Residential Purchase and Sales Agreement”.

Formal Comments

Presenter – Richard Greene

Senior Attorney-Advisor

General Topics

Topics	Commenters
Transmission	IOUs / COUs / WUTC / AWEC
Injuries and Damages	IOUs / COUs / WUTC / AWEC
Energy Storage	COUs / WUTC / AWEC
ASC Forecasting/Escalating	IOUs / COUs
State Disallowed Costs in ASCs	COUs / AWEC
NLSLs	COUs / AWEC
Distribution Loss Calculation	COUs / AWEC
Major resource additions/removal	COUs / AWEC
Variance analysis	COUs / AWEC

Individual Topics

Topics	Commenters
Definition of Priority Firm Power	IOUs
ASCM Consultation Process	IOUs
Initiating an ASCM Consultation Process	COUs
Wildfire Liability Costs	COUs
Return on Equity / Wildfire Liability Costs	COUs
Federal income taxes	COUs

ASCM Schedule Changes

Presenter – Richard Greene

Senior Attorney-Advisor

Draft 2026 ASCM ROD with Draft ASCM

- BPA is revising the Phase 2 schedule to allow for a Draft ROD and Draft ASCM.
 - BPA plans to issue the Draft ROD/ASCM on May 15, 2026.
 - Comments will be due May 29, 2026.
 - The final ROD and ASCM are estimated to be issued June 26, 2026.

Updated ASCM Schedule

Date	Event
Apr 15, Wed	Workshop , Formal comments
May 15, Fri	Post , Draft ROD and ASCM
May 29, Fri	Comments due , Draft ROD and ASCM
June 26, Fri (est.)	Final ROD and ASCM publication
July 10, Fri (est.)	File ASCM with FERC
Mid-July (TBD)	Appendix 1 Workshop

Q&A



Closeout

Presenter – Scott Winner

Power Planning and Forecasting Supervisor

Communication and Resources

- ❖ After the Draft ROD is released, formal comments can be submitted to the [Public Comments page](#).
- ❖ Submit questions to rep2028@bpa.gov.
- ❖ Details to attend all Post-2028 REP Phase 2 workshops can be found on [BPA's event calendar](#).
- ❖ For REP background, post-2028 public workshop materials, public notices, and additional REP resources, go to the [Post-2028 REP webpage](#).
- ❖ To receive pertinent notifications related to this process, sign up for [Tech Forum](#).

Thank you!

Post 2028 REP Team

