

## Mapping of IESO activities to FERC accounts - 4th quarter and annual 2006

The following table represents the IESO's reporting of costs for the fourth quarter of 2006 (Oct 1 - Dec 31) and annual 2006 figures consistent with FERC's Order No. 668 cost categories and as directed by the OEB.

<b>FERC Account Categories</b>	<b>IESO's 4nd Quarter Results</b>	<b>IESO's 2006 Annual Results</b>
<b><u>Transmission Expenses</u></b>		
560 Operation Supervision and Engineering	446,817	1,545,849
561.1 Load Dispatch-Reliability	1,159,149	3,715,954
561.2 Load Dispatch - Monitor and Operate Trans syst	2,028,988	6,747,565
561.5 Long-term Reliability Planning & Standards Dev	2,734,313	8,884,384
561.7 Generation Interconnection Studies	216,791	662,916
566 Miscellaneous Transmission Expenses	126,088	488,750
568 Maintenance Supervision and Engineering	175,455	552,948
569.1 Maintenance of Computer Hardware	513,798	2,085,563
569.2 Maintenance of Computer Software	1,476,937	5,474,325
569.3 Maintenance of Communication Equipment	684,324	2,897,811
<b>Total Transmission Expenses</b>	<b>9,562,660</b>	<b>33,056,065</b>
<b><u>Regional Market Expenses</u></b>		
575.1 Operation Supervision	441,678	1,302,874
575.2 Day-Ahead and Real -Time Market Administration	2,614,543	8,595,665
575.3 Transmission rights Market Administration	1,464	8,275
575.5 Ancillary Services Market Administration	168,806	808,364
575.6 Market Monitoring and Compliance	817,249	2,697,735
576.2 Maintenance of Computer Hardware	513,798	2,085,563
576.3 Maintenance of Computer Software	3,173,496	10,720,352
576.4 Maintenance of Communication equipment	155,041	708,372
<b>Total Regional Market Expenses</b>	<b>7,886,075</b>	<b>26,927,200</b>
<b><u>Customer Accounts Expenses</u></b>		
901 Supervision	280,406	846,842
902 Meter Reading Expenses	260,729	1,032,700
903 Customer Records and Collection Expenses	1,301,870	4,008,203
905 Misc Customer Accounts Expenses	230,240	746,897
<b>Total Customer Accounts Expenses</b>	<b>2,073,245</b>	<b>6,634,641</b>
<b><u>Customer Service and Informational Expenses</u></b>		
907 Supervision	178,253	344,074
908 Customer Assistance Expenses	502,255	1,222,727
909 Informational and Instructional Expenses	588,991	2,318,608
<b>Total Customer Service and Information Expenses</b>	<b>1,269,499</b>	<b>3,885,409</b>
<b><u>Administrative and General Expenses</u></b>		
920 Administrative and General Salaries	200,945	10,729,166
921 Office Supplies and Expenses	40,682	120,545
923 Outside Services Employed	1,224,969	2,649,221
924 Property Insurance	341,816	818,350
925 Injuries and Damages	65,108	155,876
926 Employee Pensions and Benefits	2,237,757	10,235,968
928 Regulatory commission Expenses	366,100	1,336,245
930.2 Misc General Expenses	354,204	1,084,230
931 Rents	173,787	448,403
935 Maintenance of General Plant	689,811	2,313,558
<b>Total Administrative and General Expenses</b>	<b>5,695,180</b>	<b>29,891,561</b>
<b>GRAND TOTAL</b>	<b>26,486,659</b>	<b>100,394,876</b>