

Mapping of IESO Activities to FERC Accounts
For the Quarter Ending December 31, 2007

The following table represents the IESO's reporting of costs for the fourth quarter ending December 31, 2007 consistent with FERC's Order No. 668 cost categories and as directed by the OEB.

FERC Account Categories	IESO's 4th Quarter Results	IESO's 3rd Quarter Results	IESO's 2nd Quarter Results	IESO's 1st Quarter Results	IESO's 2007 YTD Results
Transmission Expenses					
560 Operation Supervision and Engineering	351,209	287,958	310,225	313,713	1,263,104
561.1 Load Dispatch-Reliability	1,177,730	986,646	1,019,549	973,901	4,157,826
561.2 Load Dispatch - Monitor and Operate Trans System	1,892,350	1,551,537	1,866,826	1,711,801	7,022,514
561.5 Long-term Reliability Planning & Standards Development	2,482,641	2,421,787	2,685,976	3,213,919	10,804,323
561.7 Generation Interconnection Studies	237,313	134,008	179,068	154,232	704,620
566 Miscellaneous Transmission Expenses	142,187	102,609	142,634	105,961	493,391
568 Maintenance Supervision and Engineering	167,760	80,808	107,263	104,211	460,043
569.1 Maintenance of Computer Hardware	703,902	642,291	698,573	709,289	2,754,055
569.2 Maintenance of Computer Software	1,947,903	1,788,353	2,096,289	1,751,265	7,583,811
569.3 Maintenance of Communication Equipment	417,041	451,063	614,767	657,959	2,140,830
Total Transmission Expenses	9,520,037	8,447,059	9,721,169	9,696,251	37,384,517
Regional Market Expenses					
575.1 Operation Supervision	378,276	220,526	299,329	281,002	1,179,133
575.2 Day-Ahead and Real -Time Market Administration	3,080,374	2,367,709	2,536,161	2,230,013	10,214,256
575.3 Transmission rights Market Administration	691	544	975	1,690	3,900
575.5 Ancillary Services Market Administration	95,570	77,734	89,834	106,382	369,520
575.6 Market Monitoring and Compliance	659,473	577,347	681,341	570,750	2,488,911
576.2 Maintenance of Computer Hardware	703,902	642,291	698,573	711,527	2,756,292
576.3 Maintenance of Computer Software	2,377,653	2,215,419	2,271,736	3,121,578	9,986,386
576.4 Maintenance of Communication equipment	72,697	79,272	117,575	139,664	409,209
Total Regional Market Expenses	7,368,636	6,180,840	6,695,524	7,162,606	27,407,606
Customer Accounts Expenses					
901 Supervision	276,970	206,397	291,070	235,284	1,009,720
902 Meter Reading Expenses	339,970	283,326	296,888	242,885	1,163,069
903 Customer Records and Collection Expenses	1,205,531	1,038,398	1,090,495	1,017,427	4,351,851
905 Misc Customer Accounts Expenses	182,724	168,123	203,212	198,895	752,955
Total Customer Accounts Expenses	2,005,195	1,696,244	1,881,665	1,694,491	7,277,995
Customer Service and Informational Expenses					
907 Supervision	86,479	64,824	88,906	86,195	326,404
908 Customer Assistance Expenses	410,237	293,757	334,526	266,626	1,305,145
909 Informational and Instructional Expenses	683,277	577,217	546,790	455,279	2,262,564
Total Customer Service and Information Expenses	1,179,993	935,798	970,222	808,100	3,894,113
Administrative and General Expenses					
920 Administrative and General Salaries	2,837,834	2,750,063	2,892,746	2,917,357	11,398,000
921 Office Supplies and Expenses	62,260	55,824	23,618	44,968	186,671
923 Outside Services Employed	433,467	374,605	783,150	127,547	1,718,769
924 Property Insurance	44,738	50,195	63,968	63,448	222,349
925 Injuries and Damages	158,617	177,965	226,797	200,918	764,297
926 Employee Pensions and Benefits	2,172,631	2,040,064	2,764,502	1,367,953	8,345,150
928 Regulatory commission Expenses	200,355	89,470	143,299	120,085	553,208
930.2 Misc General Expenses	21,651	29,669	88,944	189,166	329,430
931 Rents	409,385	368,817	463,958	460,473	1,702,633
935 Maintenance of General Plant	882,373	604,310	627,936	570,869	2,685,488
Total Administrative and General Expenses	7,223,311	6,540,982	8,078,918	6,062,785	27,905,995
GRAND TOTAL	27,297,172	23,800,923	27,347,498	25,424,232	103,869,825