



Power to Ontario. On Demand.

Mapping of IESO Activities to FERC Accounts
For the First Quarter Ending March 31, 2010

The following table represents the IESO's reporting of costs for the first quarter ending March 31, 2010 consistent with FERC's Order No. 668 cost categories and as directed by the OEB.

| FERC Account Categories | IESO's 1st Quarter Results | IESO's 2010 YTD Results |
|---|----------------------------|-------------------------|
| <u>Transmission Expenses</u> | | |
| 560 Operation Supervision & Engineering | 341,782 | 341,782 |
| 561.1 Load Dispatch-Reliability | 898,271 | 898,271 |
| 561.2 Load Dispatch - Monitor and Operate Trans Syst | 1,744,677 | 1,744,677 |
| 561.5 Long-term Reliability Planning & Standards Dev | 3,224,713 | 3,224,713 |
| 561.7 Generation Interconnection Studies | 129,973 | 129,973 |
| 566 Miscellaneous Transmission Expenses | 216,474 | 216,474 |
| 568 Maintenance Supervision & Engineering | - | - |
| 569.1 Maintenance of Computer Hardware | 684,909 | 684,909 |
| 569.2 Maintenance of Computer Software | 2,884,652 | 2,884,652 |
| 569.3 Maintenance of Communication Equipment | 168,837 | 168,837 |
| Total Transmission Expenses | 10,294,289 | 10,294,289 |
| <u>Regional Market Expenses</u> | | |
| 575.1 Operation Supervision | 145,196 | 145,196 |
| 575.2 Day-Ahead and Real-Time Market Administration | 1,751,570 | 1,751,570 |
| 575.3 Transmission Rights Market Administration | 28,983 | 28,983 |
| 575.5 Ancillary Services Market Administration | 71,174 | 71,174 |
| 575.6 Market Monitoring and Compliance | 530,688 | 530,688 |
| 576.2 RME Maintenance of Computer Hardware | 678,110 | 678,110 |
| 576.3 RME Maintenance of Computer Software | 2,884,911 | 2,884,911 |
| 576.4 RME Maintenance of Communication Equipment | - | - |
| Total Regional Market Expenses | 6,090,630 | 6,090,630 |
| <u>Customer Accounts Expenses</u> | | |
| Operation | | |
| 901 Supervision | 226,797 | 226,797 |
| 902 Meter Reading Expenses | 287,202 | 287,202 |
| 903 Customer Records and Collection Expenses | 861,330 | 861,330 |
| 905 Miscellaneous Customer Account Expenses | 133,729 | 133,729 |
| Total Customer Accounts Expenses | 1,509,058 | 1,509,058 |
| <u>Customer Service and Informational Expenses</u> | | |
| Operation | | |
| 907 CSIE Supervision | 146,956 | 146,956 |
| 908 Customer Assistance Expenses | 484,299 | 484,299 |
| 909 Informational and Instructional Expenses | 328,741 | 328,741 |
| Total Customer Service and Information Expenses | 959,996 | 959,996 |
| <u>Administrative and General Expenses</u> | | |
| 920 Administrative and General Salaries | 3,601,452 | 3,601,452 |
| 921 Office Supplies and Expenses | 49,322 | 49,322 |
| 923 Outside Services Employed | 69,782 | 69,782 |
| 924 Property Insurance | 51,774 | 51,774 |
| 925 Injuries and Damages | 185,288 | 185,288 |
| 926 Employee Pensions and Benefits | 1,974,421 | 1,974,421 |
| 928 Regulatory Commission Expenses | 286,188 | 286,188 |
| 930.2 Miscellaneous General Expenses | 103,867 | 103,867 |
| 931 Rents | 442,491 | 442,491 |
| 935 Maintenance of General Plant | 576,724 | 576,724 |
| Total Administrative and General Expenses | 7,341,309 | 7,341,309 |
| GRAND TOTAL | 26,195,282 | 26,195,282 |