

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

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

FERC Account Categories	IESO 1st Quarter Results	IESO's 2007 Year-to-Date Results
<u>Transmission Expenses</u>		
560 Operation Supervision and Engineering	313,713	313,713
561.1 Load Dispatch-Reliability	973,901	973,901
561.2 Load Dispatch - Monitor and Operate Trans syst	1,711,801	1,711,801
561.5 Long-term Reliability Planning & Standards Dev	3,213,919	3,213,919
561.7 Generation Interconnection Studies	154,232	154,232
566 Miscellaneous Transmission Expenses	105,961	105,961
568 Maintenance Supervision and Engineering	104,211	104,211
569.1 Maintenance of Computer Hardware	709,289	709,289
569.2 Maintenance of Computer Software	1,751,265	1,751,265
569.3 Maintenance of Communication Equipment	657,959	657,959
Total Transmission Expenses	9,696,251	9,696,251
<u>Regional Market Expenses</u>		
575.1 Operation Supervision	281,002	281,002
575.2 Day-Ahead and Real -Time Market Administration	2,230,013	2,230,013
575.3 Transmission rights Market Administration	1,690	1,690
575.5 Ancillary Services Market Administration	106,382	106,382
575.6 Market Monitoring and Compliance	570,750	570,750
576.2 Maintenance of Computer Hardware	711,527	711,527
576.3 Maintenance of Computer Software	3,121,578	3,121,578
576.4 Maintenance of Communication equipment	139,664	139,664
Total Regional Market Expenses	7,162,606	7,162,606
<u>Customer Accounts Expenses</u>		
901 Supervision	235,284	235,284
902 Meter Reading Expenses	242,885	242,885
903 Customer Records and Collection Expenses	1,017,427	1,017,427
905 Misc Customer Accounts Expenses	198,895	198,895
Total Customer Accounts Expenses	1,694,491	1,694,491
<u>Customer Service and Informational Expenses</u>		
907 Supervision	86,195	86,195
908 Customer Assistance Expenses	266,626	266,626
909 Informational and Instructional Expenses	455,279	455,279
Total Customer Service and Information Expenses	808,100	808,100
<u>Administrative and General Expenses</u>		
920 Administrative and General Salaries	2,009,984	2,009,984
921 Office Supplies and Expenses	44,968	44,968
923 Outside Services Employed	127,547	127,547
924 Property Insurance	219,921	219,921
925 Injuries and Damages	44,445	44,445
926 Employee Pensions and Benefits	2,275,326	2,275,326
928 Regulatory commission Expenses	120,085	120,085
930.2 Misc General Expenses	189,166	189,166
931 Rents	460,473	460,473
935 Maintenance of General Plant	570,869	570,869
Total Administrative and General Expenses	6,062,784	6,062,784
GRAND TOTAL	25,424,232	25,424,232