

ALABAMA POWER COMPANY SCHEDULE 2.00
 RETAIL COST OF SERVICE
 TWELVE MONTHS ENDED DECEMBER 31, 2010

SCHEDULE 2.00--ANALYSIS OF GROSS PLANT

LINE	LINE DESCRIPTION	TOTAL ELECTRIC SYSTEM	RESIDENTIAL	NON - RESIDENTIAL	TOTAL DIRECT SERVICE	TOTAL ALL OTHER SERVICE
1	PRODUCTION	10,597,541,864	4,480,974,989	5,425,687,640	9,906,662,629	690,879,235
	TRANSMISSION SUBSTATIONS					
2	LEVEL 2 COMMON	935,616,574	395,608,203	479,013,277	874,621,480	60,995,094
3	LEVEL 3 COMMON	8,430,770	4,934,258	3,496,198	8,430,456	314
4	TOTAL SUBSTATIONS	944,047,344	400,542,461	482,509,475	883,051,936	60,995,408
5	LINES--LEVEL 2 COMMON	1,882,026,480	795,780,162	963,552,486	1,759,332,648	122,693,832
6	TOTAL TRANSMISSION	2,826,073,824	1,196,322,623	1,446,061,961	2,642,384,584	183,689,240
	DISTRIBUTION SUBSTATIONS					
	ACCOUNT 360					
7	LEVEL 2 COMMON	88,226	37,305	45,170	82,475	5,751
8	LEVEL 3 COMMON	34,472,467	20,175,621	14,295,560	34,471,181	1,286
9	LEVEL 4 COMMON	303,941	179,373	124,557	303,930	11
10	TOTAL COMMON	34,864,634	20,392,299	14,465,287	34,857,586	7,048
11	SPECIFIC SUBSTATIONS	697,400	0	696,810	696,810	591
12	TOTAL ACCOUNT 360 SUBS	35,562,034	20,392,299	15,162,097	35,554,396	7,639
	ACCOUNT 361					
13	LEVEL 2 COMMON	729,718	308,548	373,599	682,147	47,571
14	LEVEL 3 COMMON	45,468,624	26,611,316	18,855,611	45,466,927	1,697
15	LEVEL 4 COMMON	296,382	174,912	121,459	296,371	11
16	TOTAL COMMON	46,494,724	27,094,776	19,350,669	46,445,445	49,279
17	SPECIFIC SUBSTATIONS	4,898,725	0	4,870,719	4,870,719	28,006
18	TOTAL ACCOUNT 361	51,393,449	27,094,776	24,221,388	51,316,164	77,285
	ACCOUNT 362					
19	LEVEL 2 COMMON	9,426,949	3,986,010	4,826,372	8,812,382	614,567
20	LEVEL 3 COMMON	602,145,044	352,416,033	249,706,539	602,122,572	22,472
21	LEVEL 4 COMMON	7,109,815	4,195,904	2,913,644	7,109,548	267
22	TOTAL COMMON	618,681,808	360,597,947	257,446,555	618,044,502	637,306
23	SPECIFIC SUBSTATIONS	142,336,177	0	141,286,410	141,286,410	1,049,767
24	TOTAL ACCOUNT 362	761,017,985	360,597,947	398,732,965	759,330,912	1,687,073
25	TOTAL DISTRIBUTION SUBS	847,973,468	408,085,022	438,116,450	846,201,472	1,771,997
26	ACCOUNT 360-CUST	4,028,104	3,446,707	581,394	4,028,101	3
27	ACCOUNT 364-CUST	971,459,254	831,243,678	140,214,899	971,458,577	677
28	ACCOUNT 365-CUST	451,138,913	386,023,777	65,114,822	451,138,599	314
29	ACCOUNT 365-DMND	451,138,913	266,242,592	184,879,370	451,121,962	16,951
30	TOTAL ACCOUNT 365	902,277,826	652,266,369	249,994,192	902,260,561	17,265
31	ACCOUNT 366-CUST	32,182,879	27,537,764	4,645,093	32,182,857	22
32	ACCOUNT 367-CUST	231,019,411	197,675,223	33,344,027	231,019,250	161
33	ACCOUNT 367-DMND	231,019,410	136,337,621	94,673,109	231,010,730	8,680
34	TOTAL ACCOUNT 367	462,038,821	334,012,844	128,017,136	462,029,980	8,841
35	TOTAL DISTRIBUTION LINES	2,371,986,884	1,848,507,362	523,452,714	2,371,960,076	26,808
	ACCOUNT 368					
36	DEMAND	793,362,738	497,945,723	295,417,015	793,362,738	0
37	CUSTOMER	329,608,367	285,287,255	44,321,112	329,608,367	0
38	NETWORK PROTECTORS	24,521,142	0	24,521,142	24,521,142	0
39	ENCLOSURES	11,983,095	0	11,983,095	11,983,095	0
40	TOTAL ACCOUNT 368	1,159,475,342	783,232,978	376,242,364	1,159,475,342	0
	ACCOUNT 369					
	UNSPECIFIED					
41	OVERHEAD	248,832,010	215,372,570	33,459,440	248,832,010	0
42	UNDERGROUND	127,031,051	109,949,696	17,081,355	127,031,051	0
43	TOTAL UNSPECIFIED	375,863,061	325,322,266	50,540,795	375,863,061	0

	SPECIFIED					
44	HOUSEPOWER PANELS	2,739,846	2,739,846	0	2,739,846	0
45	BREAKER CENTERS	1,126,419	1,126,419	0	1,126,419	0
46	SPECIAL BREAKER CENTERS	9,494	0	9,494	9,494	0
47	TOTAL SPECIFIED	3,875,759	3,866,265	9,494	3,875,759	0
48	TOTAL ACCOUNT 369	379,738,820	329,188,531	50,550,289	379,738,820	0
49	KWH ONLY	9,605,698	9,013,246	592,452	9,605,698	0
50	DEMAND	176,161,555	874,496	175,285,285	176,159,781	1,774
51	PEDESTAL METERS	8,649,484	8,649,484	0	8,649,484	0
52	SUBTOTAL	194,416,737	18,537,226	175,877,737	194,414,963	1,774
53	ACCESSORIES	98,057,212	9,349,547	88,706,770	98,056,317	895
54	TOTAL ACCOUNT 370	292,473,949	27,886,773	264,584,507	292,471,280	2,669
55	ACCOUNT 373	215,662,033	0	215,662,033	215,662,033	0
56	TOTAL DISTRIBUTION	5,267,310,496	3,396,900,666	1,868,608,357	5,265,509,023	1,801,474
	GENERAL PLANT					
57	ACCOUNT 389	33,594,213	18,976,831	13,578,684	32,555,515	1,038,698
58	ACCOUNT 399	18,569,098	7,851,601	9,506,934	17,358,535	1,210,563
59	POLLUTION CONTROL	4,330,812	1,831,203	2,217,273	4,048,476	282,336
60	OTHER GENERAL	1,025,828,488	579,474,046	414,636,912	994,110,958	31,717,530
61	TOTAL GENERAL PLANT	1,082,322,611	608,133,681	439,939,803	1,048,073,484	34,249,127
62	INTANGIBLE PLANT	93,981,522	53,088,654	37,987,059	91,075,713	2,905,809
63	TOTAL GROSS PLANT	19,867,230,317	9,735,420,613	9,218,284,820	18,953,705,433	913,524,885

Joseph M. Selsor

From: Cooper, Wil L [WCooper@ameren.com]
Sent: Wednesday, October 12, 2011 2:51 PM
To: Jeffry C. Pollock
Subject: RE: Distribution Cost Classification

Hello Jeff,

I do not have contact information for Aquila's internal personnel handling their CCOSS. However, I believe Chris Giles may be in the regulatory area.

With regard to the requested Ameren Missouri data, I offer the following:

AMEREN MISSOURI CASE ER-2011-0028

Plant Account	<u>NORB</u>	<u>Customer</u>		<u>Demand</u>	
	(\$1,000s)	(\$1,000s)	(%)	(\$1,000s)	(%)
364	\$ 173,205	\$ 38,859	22.4%	\$ 134,346	77.6%
365	\$ 775,576	\$ 314,020	40.5%	\$ 461,557	59.5%
366	\$ 186,409	\$ 126,460	67.8%	\$ 59,948	32.2%
367	\$ 391,115	\$ 265,334	67.8%	\$ 125,781	32.2%
368	\$ 283,119	\$ 161,573	57.1%	\$ 121,546	42.9%

Best Regards,

Wil

.....

WILBON COOPER

Manager
Rates and Tariffs
T 314.554.3248
C 314.919.6925
F 314.612.2180
E wcooper@ameren.com

.....

Ameren Missouri
1901 Chouteau
St Louis, MO 63103
AmerenMissouri.com

Please consider the environment before printing this e-mail.

From: Jeffry C. Pollock [mailto:JCP@jpollockinc.com]
Sent: Wednesday, October 12, 2011 2:46 PM

To: Cooper, Wil L
Subject: RE: Distribution Cost Classification

Do you have a contact at Aquila who might be able to provide similar information about their distribution cost classification?

From: Jeffrey C. Pollock
Sent: Wednesday, October 12, 2011 1:18 PM
To: 'Cooper, Wil L'
Subject: Distribution Cost Classification

Wil:

We are doing a research project on those utilities that classify some portion of investment in FERC accounts 364, 365, 366, 367, and 368 to both customer and demand components. I understand that in Ameren Mo's last rate case, the company proposed such a classification. However, we cannot find a complete copy of the cost study to determine how much of each account was classified as either customer or demand related. Where can we find the filed cost study? If it is not readily available, can you supply the investments in each of the above accounts and the amounts classified as customer and demand related? We are somewhat pressed for time, so if you could send the information by tomorrow, I owe you a drink. Thanks.

Regards,
J.Pollock, Incorporated

Jeff

jcp@jpollockinc.com
Web Site: www.jpollockinc.com
Phone: 314-878-5814
Fax: 314-878-7339

NOTE: Private and privileged information. This transmission is directed only to the person or persons named above for their use. It may contain information or materials that are personal, private and/or confidential and that are not intended to, and may not be disclosed to any other person. If you received this communication in error, please delete the original e-mail and notify us immediately by telephone at 314-878-5814.

The information contained in this message may be privileged and/or confidential and protected from disclosure. If the reader of this message is not the intended recipient, or an employee or agent responsible for delivering this message to the intended recipient, you are hereby notified that any dissemination, distribution or copying of this communication is strictly prohibited. Note that any views or opinions presented in this message are solely those of the author and do not necessarily represent those of Ameren. All e-mails are subject to monitoring and archival. Finally, the recipient should check this message and any attachments for the presence of viruses. Ameren accepts no liability for any damage caused by any virus transmitted by this e-mail. If you have received this in error, please notify the sender immediately by replying to the message and deleting the material from any computer. Ameren Corporation

Central Hudson Gas & Electric Company

Electric Department Embedded Cost of Service Study for Historical Calendar Year 2007
 Part 1: Classification and Functionalization

Ref/Acct Numbers	Description	Vector	Total System	Primary Lines		Line Transformers		Secondary Lines	
				Demand	Customer	Demand	Customer	Demand	Customer
364	Poles, Towers & Fixtures	FUN364	\$116,859,695	\$24,549,140	\$56,224,699	\$0	\$0	\$10,967,372	\$25,118,484
365	OH Conductors & Devices	FUN365	\$118,739,801	\$29,430,166	\$52,643,209	\$0	\$0	\$4,912,249	\$31,764,176
366	UG Conduit	FUN366	\$16,660,978	\$1,320,660	\$6,603,000	\$0	\$0	\$2,624,500	\$6,212,818
367	UG Conductors & Devices	FUN367	\$38,708,181	\$6,707,829	\$22,456,653	\$0	\$0	\$2,998,170	\$6,545,528
368	Line Transformers	FUN368	\$85,718,069	\$0	\$0	\$39,964,347	\$45,753,722	\$0	\$0

Original Plant in Service		1=2+3+10	2	3=4+5	4	5=6 to 9	6	7	8	9	10
	Alloc	MN	Res	C&I Tot	Sm Non-D	Demand	Second	Primary	IR Transf	Trans	St Ltg
1	Production										
2	Summer Peak	1,714,950	597,052	1,116,998	58,390	1,058,607	789,381	189,034	61,633	18,560	0
3	Winter Peak	691,990	232,333	459,657	23,366	430,334	305,299	80,169	34,514	10,353	5,958
4	Total Peak	2,406,940	829,385	1,570,697	81,756	1,488,941	1,094,680	269,203	96,146	28,913	5,958
5	Base Load	862,282	2,122,866	2,122,866	102,082	2,020,784	1,418,012	381,878	181,520	39,374	12,437
6	Nuclear Fuel	1,582,929	449,591	1,102,866	53,225	1,053,629	739,346	189,110	94,644	20,529	6,484
	Total	6,966,553	2,141,258	4,800,416	237,062	4,563,354	3,252,038	850,190	372,310	88,816	24,879
7	Transmission										
8	Gen Step Up Base	19,432	5,590	13,762	662	13,100	9,192	2,476	1,177	255	81
9	Gen Step Up Peak	50,344	17,354	32,855	1,711	31,155	22,905	5,633	2,012	605	125
10	Bulk Gen Step Up	69,776	22,944	46,827	2,372	44,254	32,097	8,108	3,188	860	205
11	Total Transmission	1,573,213	539,465	1,027,911	53,389	974,522	711,406	177,276	66,004	19,837	5,836
12	D60Sub	0	0	0	0	0	0	0	0	0	0
13	Dir Assign	2,046	0	2,046	0	2,046	0	0	0	2,046	0
	Total	1,645,035	562,409	1,076,584	55,762	1,020,823	743,504	185,384	69,192	22,743	6,041
	Distributions:										
14	Substations										
15	Generat Step Up	3,091	943	2,137	105	2,031	1,445	379	168	40	11
16	Bulk Transmission	1,594	547	1,041	54	987	721	180	67	20	6
17	Distrib Function	448,439	180,064	265,431	15,668	249,763	201,808	47,955	0	0	2,944
18	Dir Assign	15,608	0	15,608	0	15,608	312	0	15,296	0	0
	Total	468,732	181,554	284,217	15,827	268,390	204,286	48,513	15,530	60	2,961
	Overhead Lines										
19	D61PS	216,430	77,281	138,076	6,626	131,449	105,921	25,528	0	0	1,074
20	C61PS	158,381	141,199	16,722	11,076	5,646	5,580	66	0	0	460
21	Total Primary	374,811	218,480	154,797	17,702	137,095	111,501	25,594	0	0	1,534
22	D62SecL	81,877	41,708	39,792	3,403	36,389	36,389	0	0	0	377
23	C62Sec	88,990	88,990	0	6,981	3,517	3,517	0	0	0	280
24	Total Secondary	181,655	130,698	50,290	10,383	39,906	39,906	0	0	0	667
25	Street Lighting	21,683	0	0	0	0	0	0	0	0	21,683
26	Total	578,149	349,178	205,087	28,086	177,002	151,408	25,594	0	0	23,884
	Underground Lines										
27	D61PS	73,849	26,369	47,113	2,261	44,852	36,142	8,711	0	0	366
28	C61PS	450,608	401,724	47,575	31,512	16,063	15,877	187	0	0	1,309
29	Total Primary	524,457	428,093	94,688	33,773	60,916	52,018	8,897	0	0	1,675
30	D62SecL	206,086	104,980	100,158	8,565	91,593	91,593	0	0	0	948
31	C62Sec	245,010	218,521	25,777	17,141	8,636	8,636	0	0	0	712
32	Total Secondary	451,096	323,500	125,933	25,706	100,229	100,229	0	0	0	1,661
33	Total	975,553	751,593	220,624	59,479	161,145	152,247	8,897	0	0	3,336
	Line Transformers										
34	D61PS	18,435	6,583	11,761	564	11,197	9,022	2,174	0	0	91
35	D62SecL	166,738	84,936	81,035	6,930	74,105	74,105	0	0	0	767
36	C62Sec	158,759	141,595	16,703	11,107	5,596	5,596	0	0	0	461
37	Total	343,932	233,113	109,499	18,601	90,898	85,723	2,174	0	0	1,320
	Services										
38	Second Capacity	65,033	49,354	15,679	1,885	13,694	13,694	0	0	0	0
39	Second Customer	172,920	163,107	9,813	6,525	3,288	3,288	0	0	0	0
40	Total	237,953	212,461	25,492	8,510	16,982	16,982	0	0	0	0
41	Meters	102,162	74,614	27,374	11,152	16,221	15,323	853	28	17	175
42	Street Lighting	48,884	0	0	0	0	0	0	0	0	48,884
43	Total Distribution	2,755,365	1,802,513	872,292	141,655	730,637	628,970	86,032	15,558	77	80,560
44	General Plant	303,604	120,357	180,269	11,605	168,665	123,518	29,957	12,208	2,982	2,978
45	Electric Common	400,680	158,841	237,910	15,315	222,594	159,012	39,636	16,111	3,935	3,930
46	Prelim Elec Plant	12,071,237	4,785,378	7,167,471	461,399	6,706,072	4,911,041	1,191,099	485,379	118,553	118,367
47	IBI Investment	0	0	0	0	0	0	0	0	0	0
48	Elec Plant in Serv	12,071,237	4,785,378	7,167,471	461,399	6,706,072	4,911,041	1,191,099	485,379	118,553	118,367

RETAIL TY7-08 6-09COSS COMPLIANCE.xls 8/17/2009 8:38 AM MINNESOTA POWER
ELECTRIC COST OF SERVICE STUDY
TEST YEAR 7/08 - 6/09 GENERAL RATES

SUMMARY

	ALLOC	TOTAL COMPANY	TOTAL RETAIL
DEVELOPMENT OF RATE BASE-2			
ELECTRIC PLANT IN SERVICE			
INTANGIBLE PLANT			
1	LABLAGE	9,643,221	8,222,100
2	LABLAGO	28,867,457	25,542,777
3		38,510,678	33,764,877
TANGIBLE PLANT			
STEAM			
4	DPROD	819,950,052	681,025,915
5	DPRODR	(554,409)	0
6	DPRODJ	(8,488,345)	(8,488,345)
7		810,907,298	672,537,570
HYDRO			
8	DPROD	56,119,099	46,610,840
9	EPROD	3,860,834	3,291,863
10		59,979,933	49,902,703
WIND			
11	DPROD	51,646,306	42,895,872
TOTAL WIND PRODUCTION - DEMAND			
TRANSMISSION			
12	DPROD	12,176,677	10,113,583
13	DTRAN	213,367,146	167,755,651
14		225,543,823	177,869,234
TOTAL TRANSMISSION			
DISTRIBUTION			
PRIMARY			
15	DDISTPOL	56,362,313	56,362,313
16	CDISTPOL	25,476,387	25,476,387
17	DDISTPUL	49,359,313	49,359,313
18	CDISTPUL	18,237,665	18,237,665
SECONDARY			
19	DDISTSOL	19,684,989	19,684,989
20	CDISTSOL	15,706,937	15,706,937
21	DDISTSUL	6,820,521	6,820,521
22	CDISTSUL	1,050,825	1,050,825
23	DDISTSOT	30,303,135	30,303,135
24	CDISTSOT	9,664,070	9,664,070
25	DDISTSUT	23,507,620	23,507,620
26	CDISTSUT	5,924,732	5,924,732
27	DDISTSOS	1,837,018	1,837,018
28	CDISTSOS	4,354,483	4,354,483
29	DDISTSUS	4,214,752	4,214,752
30	CDISTSUS	7,238,377	7,238,377
31	CMETERS	42,776,974	42,238,918
32	CDISTSPI	0	0
33	CDISTSPLP	1,616,310	1,616,310

markets issues. CPB entered into the stipulation. NYPA entered into this stipulation in part, but also remains opposed in part, as discussed below.

Uncontested proposals

1. Embedded Cost of Service Study

The Company's embedded cost of service study (ECOS) will be used on a pro forma basis and Niagara Mohawk will re-run the study consistent with the revenue requirements the Commission establishes, with three changes: (1) the cost of the residential customer low-income programs will be allocated to all customers on the basis of the distribution delivery revenue requirements; (2) primary distribution system costs will be classified as 50% demand related and 50% customer related; and (3) the demand allocators will be based on the most recent twelve months of customer demands known to the Company when the study is re-run.

2. Hourly Pricing

The threshold for mandatory hourly pricing will be reduced to 250 kW from 500 kW, with associated cost recovery provisions.

3. NYPA Issues

There will be no changes in the delivery rates or billing determinants for existing allocations of NYPA power, and the current CTC exemptions will be retained. The Company will continue to provide supplemental service to customers in Service Classification No. 4.

Witness: Rate Design, Customer and Markets Panel

Witness: Rate Design, Customer and Markets Panel

Niagara Mohawk Power Corporation d/b/a National Grid
Class Cost of Service Study (\$000s)- Rate Year 2011
TOTAL DISTRIBUTION REVENUE REQUIREMENT CLASS ALLOCATION

Account No.	Account Description	Total Dollars	Residential	Residential TOU	Small General Demand	Small General Demand	Large General-Sec	Large General-Sec	Large General-Pri	Large General-TOU	Large General-TOU-Sec	Large General-TOU-Pri	Large General-TOU-Trans	Lighting
			SC-1	SC-1C	SC-2-ND	SC-2-Dem	SC-3-S	SC-3-P	SC-3-T	SC-3A-S	SC-3A-P	SC-3A-T	SC-L	
1	I. ELECTRIC PLANT IN SERVICE													
2	A. INTANGIBLE PLANT													
3	Franchises and Organization	77,176	38,686	1,057	2,663	12,202	11,089	3,297	436	559	1,525	2,652	3,009	
4	Subtotal - INTANGIBLE PLANT	77,176	38,686	1,057	2,663	12,202	11,089	3,297	436	559	1,525	2,652	3,009	
5														
6	C. TRANSMISSION PLANT													
7	Transmission Plant	1,938,097	799,727	20,372	58,335	308,871	314,931	115,831	34,811	16,429	49,951	218,306	533	
8	Subtotal - TRANS. PLANT	1,938,097	799,727	20,372	58,335	308,871	314,931	115,831	34,811	16,429	49,951	218,306	533	
9														
10	D. DISTRIBUTION PLANT													
11	Land and Land Rights	29,153	13,826	447	887	5,399	5,285	1,841	0	277	900	0	290	
12	Structures and Improvements	39,319	18,647	603	1,197	7,282	7,128	2,483	0	374	1,214	0	391	
13	Station Equipment	516,405	244,901	7,925	15,719	95,640	93,622	32,611	0	4,908	15,946	0	5,132	
14	Poles, Towers and Fixtures	888,565	484,800	12,336	32,415	145,525	139,268	39,155	14	7,287	19,121	15	8,629	
15	Overhead Conductors & Devices	980,801	508,791	14,157	33,551	168,539	162,789	50,262	10	8,524	24,560	10	9,608	
16	Underground Conduit	145,569	77,948	2,023	5,196	23,967	22,940	7,312	2	1,201	3,572	2	1,406	
17	Underground Cond & Devices	462,858	245,006	6,501	16,279	77,160	74,043	23,849	6	3,876	11,651	6	4,482	
18	Line Transformers	746,044	444,778	21,815	26,621	148,187	100,954	0	0	3,690	0	0	0	
19	Services	436,759	385,207	1,925	31,696	16,807	1,121	0	0	4	0	0	0	
20	Meters	122,541	75,909	733	7,285	29,167	3,249	1,640	1,612	21	162	2,764	0	
21	Installs on Customer Premises	8,192	0	0	0	0	0	0	0	0	0	0	8,192	
22	Street Lighting & Signal Systems	212,060	0	0	0	0	0	0	0	0	0	0	212,060	
23	Asset Retire Costs- Dist Plant	0	0	0	0	0	0	0	0	0	0	0	0	
24	Subtotal - DISTRIBUT. PLANT	4,588,266	2,499,811	68,465	170,847	717,673	610,400	159,152	1,644	30,161	77,126	2,798	250,190	
25														
26	E. GENERAL / COMMON PLANT													
27	General plant	311,171	177,646	3,234	15,652	43,775	35,402	11,493	1,141	1,806	5,316	6,212	9,495	
28	Common plant	300,464	171,534	3,123	15,113	42,269	34,183	11,097	1,101	1,744	5,133	5,998	9,168	
29	Subtotal - GENERAL PLANT	611,635	349,180	6,356	30,765	86,044	69,585	22,590	2,242	3,550	10,449	12,210	18,663	
30														
31	TOTAL UTILITY PLANT	7,215,174	3,687,405	96,251	262,610	1,124,790	1,006,005	300,870	39,133	50,699	139,051	235,966	272,394	
32														

Witness: Rate Design, Customer and Markets Panel

Witness: Rate Design, Customer and Markets Panel

Niagara Mohawk Power Corporation d/b/a National Grid
Class Cost of Service Study (\$000s)- Rate Year 2011
FUNCTIONALIZATION

Account Description	Account No.	Balance	Allocator	Transmission	Primary Dist	Secondary Dist	Billing	Customer	Comp Supply	Comp Collect'n	Comp Bill	Comp Meter Data	Comp Meter Services	Comp Meter Ownership
I. ELECTRIC PLANT IN SERVICE														
A. INTANGIBLE PLANT														
Franchises and Organization		77,176	Plant-ID	23,259	29,906	23,686	325	0	0	0	0	0	0	0
Subtotal - INTANGIBLE PLANT		77,176		23,259	29,906	23,686	325	0	0	0	0	0	0	0
C. TRANSMISSION PLANT														
Transmission Plant	350	1,938,097	Tran	1,938,097	0	0	0	0	0	0	0	0	0	0
Subtotal - TRANS. PLANT	350-359	1,938,097		1,938,097	0	0	0	0	0	0	0	0	0	0
D. DISTRIBUTION PLANT														
Land and Land Rights	360	29,153	Stations	0	29,153	0	0	0	0	0	0	0	0	0
Structures and Improvements	361	39,319	Stations	0	39,319	0	0	0	0	0	0	0	0	0
Station Equipment	362	516,405	Stations	0	516,405	0	0	0	0	0	0	0	0	0
Poles, Towers and Fixtures	364	888,565	Func-364	0	619,039	269,526	0	0	0	0	0	0	0	0
Overhead Conductors & Devices	365	980,801	Func-365	0	795,235	185,566	0	0	0	0	0	0	0	0
Underground Conduit	366	145,569	Func-366	0	115,639	29,930	0	0	0	0	0	0	0	0
Underground Cond & Devices	367	462,858	Func-367	0	377,234	85,624	0	0	0	0	0	0	0	0
Line Transformers	368	746,044	Sec	0	0	746,044	0	0	0	0	0	0	0	0
Services	369	436,759	Sec	0	0	436,759	0	0	0	0	0	0	0	0
Meters	370	122,541	Meters	0	0	0	27,065	0	0	0	0	0	0	0
Installs on Customer Premises	371	8,192	Sec	0	0	8,192	0	0	0	0	0	0	0	95,476
Street Lighting & Signal Systems	373	212,060	Sec	0	0	212,060	0	0	0	0	0	0	0	0
Asset Retire Costs- Dist Plant	374	0	None	0	0	0	0	0	0	0	0	0	0	0
Subtotal - DISTRIBUT. PLANT	360-373	4,588,266		0	2,492,024	1,973,701	27,065	0	0	0	0	0	0	95,476
E. GENERAL / COMMON PLANT														
General plant	389	311,171	Labor	42,396	147,559	42,177	51,017	0	177	2,726	7,671	7,080	10,369	0
Common plant	398	300,464	Labor	40,937	142,481	40,725	49,262	0	171	2,632	7,407	6,837	10,012	0
Subtotal - GENERAL PLANT	389-399	611,635		83,333	290,040	82,902	100,279	0	348	5,358	15,079	13,917	20,380	0
TOTAL UTILITY PLANT														
TOTAL UTILITY PLANT		7,215,174		2,044,689	2,811,970	2,080,289	127,669	0	348	5,358	15,079	13,917	20,380	95,476

Witness: Rate Design, Customer and Markets Panel

Witness: Rate Design, Customer and Markets Panel

Niagara Mohawk Power Corporation d/b/a National Grid
 Class Cost of Service Study (\$000s) - Rate Year 2011
 CLASSIFICATION

Account No.	Account Description	Secondary Dist		Allocator	Secondary Dist	
		Dollars			Demand	Energy
1	I. ELECTRIC PLANT IN SERVICE					
2	A. INTANGIBLE PLANT					
3	Franchises and Organization	23,686		SecDist	12,092	0
4	Subtotal - INTANGIBLE PLANT	23,686			12,092	0
5						11,594
6	C. TRANSMISSION PLANT					
7	Transmission Plant	0		None	0	0
8	Subtotal - TRANS. PLANT	0			0	0
9						
10	D. DISTRIBUTION PLANT					
11	Land and Land Rights	0		None	0	0
12	Structures and Improvements	0		None	0	0
13	Station Equipment	0		None	0	0
14	Poles, Towers and Fixtures	269,526		Sec364	132,949	0
15	Overhead Conductors & Devices	185,566		Sec365	91,534	0
16	Underground Conduit	29,930		Sec366	9,596	0
17	Underground Cond & Devices	85,624		Sec367	27,453	0
18	Line Transformers	746,044		Sec368	746,044	0
19	Services	436,759		CUST	0	436,759
20	Meters	0		None	0	0
21	Installs on Customer Premises	8,192		CUST	0	8,192
22	Street Lighting & Signal Systems	212,060		CUST	0	212,060
23	Asset Retire Costs- Dist Plant	0		SecDist	0	0
24	Subtotal - DISTRIBUT. PLANT	1,973,701			1,007,575	0
25						966,126
26	E. GENERAL / COMMON PLANT					
27	General plant	42,177		SecLabor	17,519	0
28	Common plant	40,725		SecLabor	16,916	0
29	Subtotal - GENERAL PLANT	82,902			34,434	0
30						48,468
31	TOTAL UTILITY PLANT	2,080,289			1,054,101	0
32						1,026,188

South Carolina Electric & Gas Company
Electric Cost of Service Study
12 Months Ending 3/31/07

Description	ALLOCATOR	TOTAL	RESID	SMALL	MEDIUM	LARGE	ST LTG	RETAIL
1 DISTRIBUTION PLANT								
2 360 - LAND & LAND RIGHTS								
3 SUBSTATIONS								
4 Bulk	D30	9,652	5,025	2,119	1,171	1,178	159	9,652
5 Direct Assignment	P360DA	27	0	0	0	27	0	27
6 Sub-Total Substations		9,679	5,025	2,119	1,171	1,205	159	9,679
7 OVERHEAD LINES								
8 Primary - Customer Comp	D30	28,295	14,731	6,212	3,433	3,453	467	28,295
9 TOTAL ACCOUNT 360		37,974	19,756	8,331	4,604	4,658	626	37,974
10 361-363 SUBSTATIONS								
11 Bulk	D30	205,110	106,783	45,032	24,884	25,029	3,382	205,110
12 Direct Assignment	P361DA	45,215	0	2,682	528	42,005	0	45,215
13 TOTAL ACCOUNTS 361-363		250,325	106,783	47,714	25,412	67,034	3,382	250,325
14 364-365 OVERHEAD LINES								
15 PRIMARY FUNCTION	D30	355,744	185,205	78,104	43,159	43,410	5,866	355,744
16 Capacity Component								
17 SECONDARY FUNCTION	C35	237,657	178,414	36,944	19,870	0	2,429	237,657
18 Customer Component		593,401	363,619	115,048	63,029	43,410	8,295	593,401
19 TOTAL ACCOUNTS 364-365								
20 366-367 UNDERGROUND LINES								
21 Primary Function	D30	209,073	108,846	45,902	25,365	25,512	3,448	209,073
22 Secondary Function	C35	142,605	107,057	22,168	11,923	0	1,458	142,605
23 TOTAL ACCOUNTS 366-367		351,678	215,903	68,070	37,288	25,512	4,906	351,678
24 368 - TRANSFORMERS								
25 Bulk Power Transmission	D10	5,861	2,581	1,033	635	1,285	0	5,535
26 Primary Function	D30	16,758	8,724	3,679	2,033	2,045	276	16,758
27 SECONDARY FUNCTION								
28 Capacity Component	D35	216,621	128,657	54,141	29,748	0	4,075	216,621
29 Customer Component	C35	87,122	65,404	13,543	7,284	0	890	87,122
30 TOTAL ACCOUNT 368		326,362	205,366	72,396	39,700	3,330	5,241	326,036
31 369 - SERVICES								
32 Customer Component	C36	200,717	152,239	31,524	16,954	0	0	200,717
33 TOTAL ACCOUNT 369		200,717	152,239	31,524	16,954	0	0	200,717
34 370 - METERS								
35 373 - STREET LIGHTING	P370	108,253	59,853	40,595	3,345	4,406	0	108,199
	P373	179,909	0	0	0	0	179,909	179,909
36 TOTAL DISTRIBUTION PLANT		2,048,619	1,123,519	383,678	190,332	148,350	202,359	2,048,239

PROGRESS ENERGY CAROLINAS, INC.
RETAIL CUSTOMER CLASS COST ALLOCATION STUDY
"PER BOOKS" DECEMBER 31, 2010 TEST YEAR
SUMMER/WINTER PEAK & AVERAGE DEMAND ALLOCATION w/ MINIMUM SYSTEM

	TOTAL SYSTEM	NC RETAIL	NC RES	NC SCS	NC MGS	NC LGS	NC SI	NC TSS	NC ALS	NC SLS	NC SFL
CO2 DETAIL - RATE BASE											
PRODUCTION PLANT IN SERVICE:											
PRODUCTION PLANT	10,864,720,310	7,370,518,982	3,560,579,829	473,537,070	1,860,939,181	1,412,552,929	10,046,025	1,628,673	36,563,958	14,496,678	174,639
CONTRA AFUDC - WHS	(45,250,939)	0	0	0	0	0	(450,131)	0	0	0	0
CONTRA AFUDC - NC RETAIL	(330,249,872)	(330,249,872)	(159,539,431)	(21,217,713)	(83,382,856)	(63,252,073)	(450,131)	(71,976)	(1,639,316)	(649,551)	(7,825)
CONTRA AFUDC - SC RETAIL	(37,512,848)	0	0	0	0	0	0	0	0	0	0
HARRIS DISALLOWANCE - NC	(887,936,216)	(387,936,216)	(187,405,781)	(24,923,914)	(97,947,744)	(74,347,606)	(528,757)	(85,723)	(1,924,489)	(763,011)	(9,182)
HARRIS DISALLOWANCE - SC	(57,556,762)	0	0	0	0	0	0	0	0	0	0
HARRIS DISALLOWANCE - WHS	(86,024,692)	0	0	0	0	0	0	0	0	0	0
HARRIS DISALLOWANCE - PA	(24,779,621)	0	0	0	0	0	0	0	0	0	0
TOTAL PRODUCTION PLANT	9,900,409,360	6,652,332,884	3,213,635,617	477,395,443	1,679,608,581	1,274,913,250	9,067,137	1,469,975	33,001,152	13,084,116	157,022
TRANSMISSION PLANT IN SERVICE:											
TRANSMISSION PLANT - TRAN	1,521,845,443	1,055,018,617	594,965,200	63,876,174	236,975,670	157,804,396	1,228,993	168,185	0	0	0
TRANSMISSION PLANT - PROD	97,566,649	66,188,251	31,974,486	4,252,437	16,711,484	12,684,915	90,215	14,626	328,349	130,182	1,566
TRANS CONTRA AFUDC	(3,408,727)	(2,924,637)	(1,643,675)	(176,467)	(694,678)	(435,957)	(3,396)	(465)	0	0	0
TRANS PLANT - OATT CONTRA	(714,478)	0	0	0	0	0	0	0	0	0	0
TRANS PLANT - ADD FAC RETAIL	8,240,001	6,769,707	0	80	35,161	6,731,466	0	0	0	0	0
TRANS PLANT - ADD FAC WHOLESALE	1,316,690	0	0	0	0	0	0	0	0	0	0
TOTAL TRANSMISSION PLANT	1,624,845,579	1,125,060,939	625,296,011	67,952,213	253,067,637	176,786,820	1,315,812	182,346	328,349	130,182	1,566
DISTRIBUTION PLANT IN SERVICE											
SUBSTATIONS:											
SUBSTATIONS - RETAIL	530,296,982	459,879,869	251,412,544	31,397,122	108,995,969	59,495,639	2,081,270	69,553	4,275,956	1,693,683	458,133
CONTRA AFUDC - INCRETAI	(5,192)	(5,192)	(2,838)	(354)	(1,231)	(672)	(23)	(1)	(48)	(19)	(5)
SUBSTATIONS - WHOLE	16,111,629	0	0	0	0	0	0	0	0	0	0
SUBSTATIONS - INCEMPA	12,358,867	0	0	0	0	0	0	0	0	0	0
SUBSTATIONS - ADD FAC RETAIL	8,659,991	8,032,342	0	41,438	670,271	7,320,633	0	0	0	0	0
SUBSTATIONS - ADD FAC WHS	18,151	0	0	0	0	0	0	0	0	0	0
TOTAL DIST SUBSTATIONS	567,440,427	467,907,019	251,409,705	31,438,206	109,665,009	66,815,600	2,081,247	69,552	4,275,907	1,693,664	458,128
OVERHEAD LINES:											
PRIMARY POLES - CUSTOMER	229,156,109	181,702,824	154,966,758	23,012,601	3,596,553	31,061	82,922	703	0	0	12,227
PRIMARY POLES - DEMAND	169,768,572	137,312,453	80,099,649	10,002,450	34,528,618	9,954,521	662,309	22,158	1,362,228	539,571	145,951
PRIMARY POLES - WHOLESAL	406,675	0	0	0	0	0	0	0	0	0	0
PRIMARY POLES - INCEMPA	162,954	0	0	0	0	0	0	0	0	0	0
SECONDARY POLES - CUSTOMER	96,749,140	78,777,104	66,100,019	11,544,987	1,123,232	0	8,074	792	0	0	0
SECONDARY POLES - DEMAND	28,853,570	18,637,644	2,693,337	2,024,709	2,693,337	0	16,468	5,734	72,579	43,285	0
PRIMARY CONDUCTOR - CUJST	314,871,420	265,506,686	124,473,929	33,334,433	5,209,714	44,992	120,115	219,464	2,086,329	1,038,314	17,712
PRIMARY CONDUCTOR - DEMAND	317,399,074	264,234,799	154,128,725	19,248,039	66,444,536	19,155,806	1,274,502	42,639	2,621,379	1,038,314	280,859
PRIMARY COND - WHOLESAL	1,310,050	0	0	0	0	0	0	0	0	0	0
PRIMARY COND - INCEMPA	637,085	0	0	0	0	0	0	0	0	0	0
PRIMARY COND - ADDL FAC RETAIL	4,434,035	3,969,991	0	31,483	435,392	3,493,547	3,569	0	0	0	0
PRIMARY COND - ADDL FAC WHSL	235,968	0	0	0	0	0	0	0	0	0	0
SECONDARY COND - CUSTOMER	66,315,633	56,217,114	46,121,156	8,055,492	783,733	0	5,634	119,079	0	1,132,022	0
SECONDARY COND - DEMAND	20,289,578	16,932,942	13,287,085	1,443,449	1,920,125	0	11,740	4,088	166,932	99,543	0
TOTAL DIST OVERHEAD LINES	1,243,769,863	1,028,147,671	757,809,964	108,697,643	116,735,240	32,685,926	2,185,331	416,656	4,223,098	4,939,063	456,750
UNDERGROUND LINES:											
U/G LINES - PRIMARY	617,486,845	559,775,275	331,734,332	38,381,496	151,785,470	30,382,992	3,271,993	17,669	3,771,062	430,261	0
U/G LINES - SECONDARY	322,766,792	292,600,354	277,797,966	20,731,222	42,308,341	0	380,031	5,804	1,238,665	141,326	0
TOTAL DIST UNDERGROUND LINES	940,253,637	852,375,629	599,532,298	59,114,718	194,093,811	30,382,992	3,652,024	23,473	5,009,726	571,587	0

PROGRESS ENERGY CAROLINAS, INC.

RETAIL CUSTOMER CLASS COST ALLOCATION STUDY
"PER BOOKS" DECEMBER 31, 2010 TEST YEAR

SUMMER/WINTER PEAK & AVERAGE DEMAND ALLOCATION w/ MINIMUM SYSTEM

	TOTAL SYSTEM	NC RETAIL	NC RES	NC SCS	NC MGS	NC LGS	NC SI	NC TSS	NC ALS	NC SLS	NC SFL
LINE TRANSFORMERS:											
LINE TRANS - DEMAND	540,898,077	487,635,311	323,467,829	34,477,682	97,659,814	24,780,783	2,221,017	57,909	3,560,129	1,410,148	0
LINE TRANS - CUSTOMER	255,083,797	211,850,705	179,126,286	26,600,297	4,156,611	32,654	94,875	175,128	0	1,664,854	0
LINE TRANS - ADDL FAC RET	2,643,934	2,188,996	0	21,490	280,204	1,877,130	9,172	0	0	0	0
TOTAL DIST LINE TRANSFORMERS	778,625,808	701,675,012	502,594,115	61,100,469	102,096,629	26,690,567	2,325,064	233,037	3,560,129	3,075,001	0
SERVICES:											
SERVICES - O/H DEMAND	64,696,012	52,277,701	41,687,771	4,528,771	6,024,325	0	36,834	0	0	0	0
SERVICES - O/H CUSTOMER	42,892,268	34,610,673	29,041,004	5,072,283	493,491	0	3,547	348	0	0	0
SPECIFIC ASSIGN OVERHEAD	368,594	143,672	0	0	0	0	0	0	0	0	0
SERVICES - U/G	426,661,397	376,651,174	294,629,401	26,815,941	54,714,307	0	491,525	0	0	0	0
TOTAL DIST SERVICES	534,558,271	463,683,221	365,501,848	36,416,995	61,234,124	0	531,906	348	0	0	0
METERS:											
METERS - RETAIL	193,457,349	177,135,025	87,664,240	48,969,783	20,573,450	19,095,146	515,941	0	0	0	316,465
METERS - WHS	3,503,200	0	0	0	0	0	0	0	0	0	0
METERS - NCEMPA	1,660,600	0	0	0	0	0	0	0	0	0	0
TOTAL DIST METERS	198,621,149	177,135,025	87,664,240	48,969,783	20,573,450	19,095,146	515,941	0	0	0	316,465
STREET LIGHTS	119,808,566	104,028,622	0	0	0	0	0	0	0	104,028,622	0
AREA LIGHTS	296,207,104	237,500,303	0	0	0	0	0	0	0	237,500,303	0
DISTR PLANT SUBTOTAL	4,679,284,825	4,092,452,500	2,534,512,171	345,737,815	604,391,262	175,670,231	11,291,513	741,066	254,569,163	114,307,937	1,231,343
DIST. ACQUISITION ADJUSTMENT	122,558	122,558	76,727	10,508	18,369	5,339	343	23	7,737	3,474	37
TOTAL DISTRIBUTION PLANT	4,679,407,383	4,092,575,058	2,534,588,899	345,748,323	604,409,631	175,675,570	11,291,856	741,088	254,576,900	114,311,411	1,231,381
GENERAL PLANT:											
GENERAL PLANT - PROD	47,805,833	32,431,005	15,666,900	2,083,609	8,188,315	6,215,371	44,203	7,166	160,885	63,787	768
GENERAL PLANT - TRANS	63,289,193	43,875,202	24,742,899	2,656,427	9,455,139	6,562,633	51,110	6,994	0	0	0
GENERAL PLANT - DIST	71,035,205	61,216,041	38,324,231	5,248,593	9,175,171	2,866,823	171,415	11,250	3,864,575	1,735,291	18,693
GENERAL PLANT - T/D	171,904,139	140,638,230	85,890,946	11,280,771	23,381,659	9,610,932	343,785	25,180	6,950,747	3,120,589	33,620
GENERAL PLANT - ENERGY	16,426,392	10,991,328	4,739,762	731,627	2,404,574	16,328	16,328	2,867	89,805	35,606	429
GENERAL PLANT - CUST ACCT	9,109,383	8,062,980	6,824,001	1,013,366	158,479	1,861	3,658	5,817	55,261	55,261	538
GENERAL PLANT - SALES	596,263	492,159	321,452	49,862	107,721	11,022	763	201	4,573	2,536	30
GENERAL PLT CUST SERV - COMM	126,550,844	112,018,877	94,703,132	14,063,438	2,198,695	22,589	50,761	92,589	0	880,200	7,472
GENERAL PLANT - OTHER CUST SERV.	1,071,793	884,665	577,816	78,842	193,631	19,812	1,372	362	8,219	4,558	53
CONTRA AFUDC	(27,208)	(23,840)	(11,517)	(1,532)	(6,019)	(32)	(32)	(5)	(118)	(47)	(1)
TOTAL GENERAL PLANT	507,761,837	410,586,648	271,779,622	37,199,004	56,223,121	27,511,047	683,964	152,422	11,078,686	5,897,779	61,609
TOTAL TANGIBLE PLANT	16,712,424,159	12,220,555,538	6,655,300,149	878,294,983	2,593,308,970	1,654,886,687	22,358,169	2,545,830	298,985,087	133,423,468	1,452,174
INTANGIBLE PLANT:											
INTANGIBLE PLT	222,959,867	163,034,005	88,521,308	11,717,303	34,397,244	22,077,785	288,280	33,964	3,988,750	1,779,988	19,373
BOOK PLANT IN SERVICE	16,935,384,026	12,383,589,543	6,723,821,457	890,012,285	2,627,906,214	1,676,964,473	22,656,448	2,579,794	302,973,837	135,203,487	1,471,548

KENTUCKY UTILITIES
 Cost of Service Study
 Functional Assignment and Classification

12 Months Ended
 April 30, 2008

Description	Name	Functional Vector	Transmission Demand		Peak	Distribution Poles		Distribution Substation		Distribution Primary Lines		
			Base	Inter.		Specific	General	Specific	Demand	Customer		
Plant in Service												
Intangible Plant												
301.00 ORGANIZATION	P301	PT&D	1,646	1,959	1,297		1,204		948		1,548	
302.00 FRANCHISE AND CONSENTS	P301	PT&D	3,539	4,213	2,788		2,588		2,038		7,628	
303.00 SOFTWARE	P302	PT&D	945,500	1,125,421	744,743		691,418		544,345		2,037,810	
Total Intangible Plant	PINT		\$ 950,685	\$ 1,131,593	\$ 748,327	\$	\$ 695,210	\$	\$ 547,330	\$	\$ 2,048,986	
Steam Production Plant												
Total Steam Production Plant	PS1PR	F017										
Hydraulic Production Plant												
Total Hydraulic Production Plant	PHDPR	F017										
Other Production Plant												
Total Other Production Plant	POTPR	F017										
Total Production Plant	PPRTL		\$	\$	\$	\$	\$	\$	\$	\$	\$	
Transmission												
KENTUCKY SYSTEM PROPERTY	P350	F011	137,815,470	164,040,630	108,553,281							
VIRGINIA PROPERTY - 500 KV LINE	P352	F011	2,510,393	2,988,100	1,377,364							
Total Transmission Plant	PTRAN		\$ 140,325,863	\$ 167,028,730	\$ 110,530,646	\$	\$	\$	\$	\$	\$	
Distribution												
TOTAL ACCTS 360-362	P362	F001					102,616,477		65,215,008		246,759,476	
364 & 365-OVERHEAD LINES	P365	F003							14,873,679		55,681,115	
366 & 367-UNDERGROUND LINES	P367	F004										
368-TRANSFORMERS - POWER POOL	P368	F005										
368-TRANSFORMERS - ALL OTHER	P368a	F005										
369-SERVICES	P369	F006										
370-METERS	P370	F007										
371-CUSTOMER INSTALLATION	P371	F008										
375-STREET LIGHTING	P373	F008										
Total Distribution Plant	PDIST		\$	\$	\$	\$	\$ 102,616,477	\$	\$ 80,788,687	\$	\$ 302,440,591	
Total Prod., Trans. and Dist Plant	PT&D		\$ 140,325,863	\$ 167,028,730	\$ 110,530,646	\$	\$ 102,616,477	\$	\$ 80,788,687	\$	\$ 302,440,591	

KENTUCKY UTILITIES
 Cost of Service Study
 Functional Assignment and Classification
 12 Months Ended
 April 30, 2008

Description	Name	Functional Vector	Distribution Sec. Lines		Distribution Line Trans.		Distribution Services Customer	Distribution Meters	Distribution SL & Cust. Lighting
			Demand	Customer	Demand	Customer			
Plant in Service									
Intangible Plant									
301.00 ORGANIZATION	P301	PT&D	215	806	1,439	1,322	915	721	820
302.00 FRANCHISE AND CONSENTS	P301	PT&D	463	1,734	3,095	2,843	1,968	1,551	1,762
303.00 SOFTWARE	P302	PT&D	123,705	463,103	826,715	759,460	525,758	414,221	470,772
Total Intangible Plant	P301		\$ 124,184	\$ 465,642	\$ 831,249	\$ 763,625	\$ 528,641	\$ 416,493	\$ 473,353
Steam Production Plant									
Total Steam Production Plant	P301								
Hydraulic Production Plant									
Total Hydraulic Production Plant	P301								
Other Production Plant									
Total Other Production Plant	P301								
Transmission									
KENTUCKY SYSTEM PROPERTY	P350								
VIRGINIA PROPERTY - 500 KV LINE	P352								
Total Transmission Plant	P350								
Distribution									
TOTAL ACCTS 360-362	P362								
364 & 365-OVERHEAD LINES	P365		14,975,517	56,077,333					
366 & 367-UNDERGROUND LINES	P367		3,380,118	12,653,814					
368-TRANSFORMERS - POWER POOL	P368				2,800,333	2,572,520			
368-TRANSFORMERS - ALL OTHER	P368a				119,896,161	110,142,357			
369-SERVICES	P369						78,030,101		
370-METERS	P370							61,476,425	
371-CUSTOMER INSTALLATION	P371								17,415,370
373-STREET LIGHTING	P373								52,453,968
Total Distribution Plant	P362		\$ 18,359,636	\$ 68,731,147	\$ 122,696,494	\$ 112,714,877	\$ 78,030,101	\$ 61,476,425	\$ 69,869,338
Total Prod., Trans., and Dist Plant	P301		\$ 18,359,636	\$ 68,731,147	\$ 122,696,494	\$ 112,714,877	\$ 78,030,101	\$ 61,476,425	\$ 69,869,338

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Functional Assignment and Classification

12 Months Ended
 April 30, 2008

Description	Name	Functional Vector	Distribution Poles		Distribution Substation		Distribution Primary Lines		Distribution Sec. Lines	
			Specific	General	Specific	Demand	Customer	Demand	Customer	
Plant in Service										
Intangible Plant										
301.00 ORGANIZATION	P301	PT&D	-	66	-	97	153	23	36	
302.00 FRANCHISE AND CONSENTS	P301	PT&D	-	3	-	4	7	1	2	
302.00 SOFTWARE - COMMON	P302	PT&D	-	634,593	-	936,968	1,482,512	220,044	349,867	
301.00 ORGANIZATION - COMMON	P301	PT&D	-	1,817	-	2,683	4,245	630	1,002	
302.00 FRANCHISE AND CONSENTS - COMMON	P301	PT&D	-	91	-	134	213	32	50	
Total Intangible Plant	PINT		\$ -	\$ 636,570	\$ -	\$ 939,887	\$ 1,487,131	\$ 220,729	\$ 350,957	
Steam Production Plant										
Total Steam Production Plant	PSTPR	F017	-	-	-	-	-	-	-	
Hydraulic Production Plant										
Total Hydraulic Production Plant	PHDPR	F017	-	-	-	-	-	-	-	
Other Production Plant										
Total Other Production Plant	POTPR	F017	-	-	-	-	-	-	-	
Total Production Plant	PPRTL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transmission										
Total Transmission Plant	PTRAN	F011	-	-	-	-	-	-	-	
Distribution										
TOTAL ACCTS 360-362	P362	F001	-	94,845,074	-	93,716,003	143,885,858	20,213,566	31,034,681	
364 & 365-OVERHEAD LINES	P365	F003	-	-	-	46,309,184	77,668,823	12,671,100	21,251,711	
368 & 367-UNDERGROUND LINES	P367	F004	-	-	-	-	-	-	-	
369-TRANSFORMERS - POWER POOL	P368	F005	-	-	-	-	-	-	-	
369-SERVICES	P369	F006	-	-	-	-	-	-	-	
370-METERS	P370	F007	-	-	-	-	-	-	-	
371-CUSTOMER INSTALLATION	P371	F008	-	-	-	-	-	-	-	
373-STREET LIGHTING	P373	F008	-	-	-	-	-	-	-	
374-ASSET RETIRE OBLIGATIONS DIST PLANT	P373	F003	-	-	-	12,223	18,767	2,636	4,048	
Total Distribution Plant	PDIST		\$ -	\$ 94,845,074	\$ -	\$ 140,037,411	\$ 221,573,448	\$ 32,887,302	\$ 52,290,440	
Total Prod., Trans., and Dist Plant	PT&D		\$ -	\$ 94,845,074	\$ -	\$ 140,037,411	\$ 221,573,448	\$ 32,887,302	\$ 52,290,440	

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Functional Assignment and Classification
 12 Months Ended
 April 30, 2008

Description	Name	Functional Vector	Distribution Line Trans.		Distribution Services	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
			Demand	Customer						
Plant in Service										
Intangible Plant										
301.00 ORGANIZATION	P301	PT&D	38	37	17	24	46	-	-	-
302.00 FRANCHISE AND CONSENTS	P301	PT&D	2	2	1	1	2	-	-	-
302.00 SOFTWARE - COMMON	P302	PT&D	371,975	353,834	164,334	230,082	449,099	-	-	-
301.00 ORGANIZATION - COMMON	P301	PT&D	1,065	1,013	471	659	1,286	-	-	-
302.00 FRANCHISE AND CONSENTS - COMMON	P301	PT&D	53	51	24	33	64	-	-	-
Total Intangible Plant	PINT		\$ 373,133	\$ 354,937	\$ 164,846	\$ 230,808	\$ 450,498	\$ -	\$ -	\$ -
Steam Production Plant										
Total Steam Production Plant	FSTPR	F017	-	-	-	-	-	-	-	-
Hydraulic Production Plant										
Total Hydraulic Production Plant	PHDPR	F017	-	-	-	-	-	-	-	-
Other Production Plant										
Total Other Production Plant	POTPR	F017	-	-	-	-	-	-	-	-
Total Production Plant	PPRTL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission										
Total Transmission Plant	PTRAN	F011	-	-	-	-	-	-	-	-
Distribution										
TOTAL ACCTS 360-362	P362	F001	-	-	-	-	-	-	-	-
364 & 365-OVERHEAD LINES	P365	F003	-	-	-	-	-	-	-	-
366 & 367-UNDERGROUND LINES	P367	F004	-	-	-	-	-	-	-	-
368-TRANSFORMERS - POWER POOL	P368	F005	55,594,604	52,883,409	-	-	-	-	-	-
369-SERVICES	P369	F006	-	-	24,560,987	-	-	-	-	-
370-METERS	P370	F007	-	-	-	34,389,048	-	-	-	-
371-CUSTOMER INSTALLATION	P371	F008	-	-	-	-	67,121,503	-	-	-
373-STREET LIGHTING	P373	F008	-	-	-	-	-	-	-	-
374-ASSET RETIRE OBLIGATIONS DIST PLANT	P373	F003	-	-	-	-	-	-	-	-
Total Distribution Plant	PDIST		\$ 55,594,604	\$ 52,883,409	\$ 24,560,987	\$ 34,389,048	\$ 67,121,503	\$ -	\$ -	\$ -
Total Prod, Trans, and Dist Plant	PT&D		\$ 55,594,604	\$ 52,883,409	\$ 24,560,987	\$ 34,389,048	\$ 67,121,503	\$ -	\$ -	\$ -

DATE RUN 11-Mar-09
 TIME RUN 10:01:42
 SCHED NO. 10
 PAGE NO. 6

VIRGINIA ELECTRIC AND POWER COMPANY
 AVERAGE AND EXCESS COST ALLOCATION STUDY
 BOOKED RUN (12/08)

MODEL NAME N:\Cost of Service In progress\Annual COS Reports In Progress 08VA Jurisd
 MODEL RUN: End of Period
 MASTER VER:

DESCRIPTION	PLANT IN SERVICE				ALLOCATION BASIS
	TOTAL VIRGINIA JURIS	PRODUCTION	TRANSMISSION	DISTRIBUTION	
2190 364 POLES, TOWERS, & FIXTURES	0	0	0	0	SCH 15, LN 11090
2200 ASSIGNED	120,108,917	0	0	120,108,917	FACTOR17
2210 PRIMARY - CUSTOMER (VA)	141,467,666	0	0	141,467,666	FACTOR9
2220 PRIMARY - DEMAND (VA)	100,957,963	0	0	100,957,963	FACTOR18
2230 SECONDARY - CUSTOMER (VA)	132,248,530	0	0	132,248,530	FACTOR10
2240 SECONDARY - DEMAND (VA)	0	0	0	0	FACTOR17D
2250 PRIMARY - CUSTOMER (NC)	0	0	0	0	FACTOR9D
2260 PRIMARY - DEMAND (NC)	0	0	0	0	FACTOR18D
2270 SECONDARY - CUSTOMER (NC)	0	0	0	0	FACTOR10D
2280 SECONDARY - DEMAND (NC)	494,783,076	0	0	494,783,076	
2290 TOTAL ACCOUNT 364					
2300					
2310 365 OVERHEAD CONDUCT & DEV	0	0	0	0	SCH 15, LN 11160
2320 ASSIGNED	79,299,441	0	0	79,299,441	FACTOR17
2330 PRIMARY - CUSTOMER (VA)	262,417,396	0	0	262,417,396	FACTOR9
2340 PRIMARY - DEMAND (VA)	63,351,237	0	0	63,351,237	FACTOR18
2350 SECONDARY - CUSTOMER (VA)	324,904,055	0	0	324,904,055	FACTOR10
2360 SECONDARY - DEMAND (VA)	0	0	0	0	FACTOR17D
2370 PRIMARY - CUSTOMER (NC)	0	0	0	0	FACTOR9D
2380 PRIMARY - DEMAND (NC)	0	0	0	0	FACTOR18D
2390 SECONDARY - CUSTOMER (NC)	0	0	0	0	FACTOR10D
2400 SECONDARY - DEMAND (NC)	729,972,128	0	0	729,972,128	
2410 TOTAL ACCOUNT 365					
2420					
2430 366 UNDERGROUND CONDUIT	0	0	0	0	SCH 15, LN 11230
2440 ASSIGNED	36,856,168	0	0	36,856,168	FACTOR20
2450 NON-DES UG - CUSTOMER (VA)	176,552,749	0	0	176,552,749	FACTOR12
2460 NON-DES UG - DEMAND (VA)	0	0	0	0	FACTOR19D
2470 NON-DES UG - PRIMARY CUST (NC)	0	0	0	0	FACTOR20D
2480 NON-DES UG - SECONDARY CUST (NC)	0	0	0	0	FACTOR11D
2490 NON-DES UG - PRIMARY DEMAND (NC)	0	0	0	0	FACTOR12D
2500 NON-DES UG - SECONDARY DEMAND (NC)	213,408,917	0	0	213,408,917	
2510 TOTAL ACCOUNT 366					
2520					
2530 367 UNDERGROUND CONDUCTORS	0	0	0	0	SCH 15, LN 11300
2540 ASSIGNED	276,156,181	0	0	276,156,181	FACTOR20
2550 NON-DES UG - CUSTOMER (VA)	1,322,875,809	0	0	1,322,875,809	FACTOR12
2560 NON-DES UG - DEMAND (VA)	0	0	0	0	FACTOR19D
2570 NON-DES UG - PRIMARY CUST (NC)	0	0	0	0	FACTOR20D
2580 NON-DES UG - SECONDARY CUST (NC)	0	0	0	0	FACTOR11D
2590 NON-DES UG - PRIMARY DEMAND (NC)	0	0	0	0	FACTOR12D
2600 NON-DES UG - SECONDARY DEMAND (NC)	1,599,031,991	0	0	1,599,031,991	
2610 TOTAL ACCOUNT 367					
2620					

DATE RUN 11-Mar-09
 TIME RUN 10:01:43
 SCHED NO. 10
 PAGE NO. 7

VIRGINIA ELECTRIC AND POWER COMPANY
 AVERAGE AND EXCESS COST ALLOCATION STUDY
 BOOKED RUN (12/08)

MODEL NAME N:\Cost of Service In progress\Annual COS Reports In Progress 08\VA Jurisd
 MODEL RUN: End of Period
 MASTER VER:

		PLANT IN SERVICE				ALLOCATION BASIS
	DESCRIPTION	TOTAL VIRGINIA JURIS	PRODUCTION	TRANSMISSION	DISTRIBUTION	
2630	368 LINE TRANSFORMERS					
2640	ASSIGNED	0	0	0	0	SCH 15 , LN 11370
2650	ALLOCATED - CUSTOMER (VA)	104,339,340	0	0	104,339,340	FACTOR21
2660	ALLOCATED - DEMAND (VA)	930,310,929	0	0	930,310,929	FACTOR13
2670	ALLOCATED - CUSTOMER (NC)	0	0	0	0	FACTOR21D
2680	ALLOCATED - DEMAND (NC)	0	0	0	0	FACTOR13D
2690	TOTAL ACCOUNT 368	1,034,650,269	0	0	1,034,650,269	
2700						
2710	369 SERVICES					
2720	ASSIGNED	0	0	0	0	SCH 15 , LN 11440
2730	O.H. SEC - CUSTOMER (VA)	89,371,758	0	0	89,371,758	FACTOR22
2740	O.H. SEC - DEMAND (VA)	48,229,338	0	0	48,229,338	FACTOR14
2750	NON-DES UG - CUSTOMER (VA)	826,150,824	0	0	826,150,824	FACTOR20
2760	NON-DES UG - DEMAND (VA)	44,682,053	0	0	44,682,053	FACTOR16
2770	O.H. SEC - CUSTOMER (NC)	0	0	0	0	FACTOR20D
2780	O.H. SEC - DEMAND (NC)	0	0	0	0	FACTOR14D
2790	DES UG - CUSTOMER (NC)	0	0	0	0	FACTOR44D
2800	DES UG - DEMAND (NC)	0	0	0	0	FACTOR16D
2810	TOTAL ACCOUNT 369	1,008,433,973	0	0	1,008,433,973	
2820						
2830	370 METERS					
2840	ASSIGNED	61,175	0	0	61,175	SCH 15 , LN 11510
2850	ALLOCATED - CUSTOMER (VA)	323,203,496	0	0	323,203,496	FACTOR99
2860	ALLOCATED - CUSTOMER (NC)	0	0	0	0	FACTOR99D
2870	TOTAL ACCOUNT 370	323,264,671	0	0	323,264,671	
2880						
2890	371 INSTALLATION ON CUSTOMER PREMISE					
2900	ASSIGNED (VA)	63,289	63,289	0	0	FACTOR1A
2910	ASSIGNED (NC)	0	0	0	0	FACTOR1D
2920	TOTAL ACCOUNT 371	63,289	63,289	0	0	
2930						
2940	373 STREET LIGHTS & SIGNAL SYSTEMS					
2950	OUTDOOR LIGHTING - CUSTOMER	44,527,249	0	0	44,527,249	FACTOR100
2960	PUBLIC AUTHORITIES - CUSTOMER	0	0	0	0	FACTOR101
2970	ASSIGNED	0	0	0	0	FACTOR102
2980	TOTAL ACCOUNT 373	44,527,249	0	0	44,527,249	
2990						
3000	374 ARO DISTRIBUTION	0	0	0	0	PLANT_ACCT_360
3010	SALES & USE TAX CONTRA ASSET	(5,666,403)	0	0	(5,666,403)	SCH 15 , LN 12280
3020	TOTAL DISTRIBUTION PLANT EXCL AFC	6,046,644,588	63,289	0	6,046,581,299	
3030						

Witness: J.C. Hoffman, Esq. September 21, 2009

WISCONSIN PUBLIC SERVICE CORPORATION
ELECTRIC COST OF SERVICE STUDY
ALLOCATION OF OPERATION & MAINTENANCE
TEST YEAR ENDED DECEMBER 31, 2009

Table with columns: LINE NO., DESCRIPTION, JURIS, JUR MODEL REFERENCE, YR, MS, PG, TOTAL CG-20, RG-3 OTOU, RG-4 OTOU, CG-3 OTOU, CG-4 OTOU, ATS-1, CG-5, SOURCE OR ALLOCATION FACTOR. Rows include various categories like Energy, Production, Transmission, and Distribution, with detailed numerical breakdowns.

Georgia Power Company

	ACCOUNT 355 - POLES & FIXTURES													
36	LEVEL B-2	178,661	32,700	69,785	19,898	816	13,444	440	76,860	392,604	211	177,443		
37	LEVEL D	44,981	8,361	18,017	6,882	217	3,422	0	32,698	114,378	54	44,675		
38	TOTAL ACCOUNT 355	223,642	41,061	87,802	26,560	1,033	16,866	440	109,558	506,982	265	222,118		
	ACCOUNT 356 - OVHD. CONDUCTORS													
39	LEVEL B-2	406,199	74,345	158,660	45,238	1,855	30,567	1,001	174,745	892,610	480	403,434		
40	LEVEL D	64,354	11,961	25,777	9,560	311	4,896	0	46,781	163,640	77	63,915		
41	TOTAL ACCOUNT 356	470,553	86,306	184,437	54,798	2,166	35,463	1,001	221,526	1,056,250	557	467,349		
	ACCOUNT 357 - UNDG. CONDUIT													
42	LEVEL B-2	1,712	313	669	191	8	129	4	736	3,762	2	1,702		
43	LEVEL D	0	0	0	0	0	0	0	1	0	0	0		
44	TOTAL ACCOUNT 357	1,712	313	669	191	8	129	4	737	3,763	2	1,702		
	ACCOUNT 358 - UNDG. CONDUCTORS													
45	LEVEL B-2	5,689	1,041	2,222	634	26	428	14	2,448	12,502	7	5,651		
46	LEVEL D	161	30	64	24	1	12	0	117	409	0	160		
47	TOTAL ACCOUNT 358	5,850	1,071	2,286	658	27	440	14	2,565	12,911	7	5,811		
	ACCOUNT 359 - ROADS & TRAILS													
48	LEVEL B-2	186	15	33	9	0	6	0	36	186	0	85		
49	LEVEL D	205	15	32	12	0	6	0	59	205	0	82		
50	TOTAL ACCOUNT 359	391	30	65	21	0	12	0	95	391	0	167		
	TOTAL TRANSMISSION PLANT													
51	REMOVE UPS B-1	4,212,440	345,787	740,265	216,199	8,626	142,812	5,457	857,493	4,210,209	2,231	1,880,656		
52	REMOVE UPS OTHER TRANS.	(155,040)	(12,906)	(27,543)	(7,853)	(322)	(5,306)	(174)	(30,396)	(154,957)	(83)	(70,038)		
53	TRANSMISSION PLANT	4,057,400	332,881	712,722	208,346	8,304	137,506	5,283	827,157	4,055,252	2,148	1,810,618		
54	UNIT POWER SALES	155,040	0	0	0	0	0	0	0	0	155,040	0		
55	DALTON	2,083	0	0	0	0	0	0	0	0	2,083	0		
56	WHOLESALE BLOCK POWER SALES	17,548	0	0	0	0	0	0	0	0	17,548	0		
57	WHOLESALE BLOCK POWER SALES	17,548	0	0	0	0	0	0	0	0	17,548	0		
58	TOTAL TRANSMISSION PLANT	4,232,071	332,881	712,722	208,346	8,304	137,506	5,283	827,157	4,055,252	176,819	1,810,618		
	DISTRIBUTION PLANT													
	ACCOUNT 360 - LAND													
	SUBSTATIONS													
59	LEVEL C	57,098	4,857	10,253	2,874	124	1,955	0	10,845	57,067	31	25,984		
60	LEVEL D	0	0	0	0	0	0	0	0	0	0	0		
61	LEVEL E	2,035	154	333	114	63	63	0	534	2,034	1	827		
62	LEVEL F	2,710	216	459	119	16	97	58	436	2,709	1	1,286		
63	LEVEL G	151	13	28	5	1	5	4	14	151	(0)	79		
64	TOTAL SUBSTATIONS	61,994	5,240	11,073	3,112	145	2,120	62	11,829	61,961	33	28,176		
65	LINES - LEVEL F	29,456	2,929	510	177	26	61	442	27	29,456	0	25,267		
66	TOTAL ACCOUNT 360	91,450	8,169	11,583	3,121	171	2,181	504	11,856	91,417	33	53,443		
	ACCOUNT 361 - STRUCTURES													
67	LEVEL C	118,950	10,119	21,359	5,988	257	4,073	0	22,593	118,885	65	54,127		
68	LEVEL D	1	0	0	0	0	0	0	0	1	(0)	1		
69	LEVEL E	6,285	477	1,028	353	12	195	0	1,650	6,282	3	2,548		
70	LEVEL F	2,763	220	468	121	17	89	59	445	2,762	1	1,309		
71	LEVEL G	956	84	177	33	6	32	22	91	956	0	500		
72	TOTAL ACCOUNT 361	128,955	10,900	23,032	6,495	292	4,399	81	24,779	128,886	69	58,485		
	ACCOUNT 362 - STATION EQUIPMENT													
73	LEVEL C	901,326	76,674	161,843	45,372	1,951	30,859	0	171,194	900,832	494	410,126		
74	LEVEL D	46	3	7	3	0	1	0	13	46	0	19		
75	LEVEL E	128,973	9,787	21,091	7,249	254	4,006	0	33,865	128,910	63	52,298		
76	LEVEL F	49,539	3,945	8,398	2,178	301	1,777	1,055	7,970	49,513	26	23,469		
77	LEVEL G	8,217	722	1,524	286	55	785	193	785	8,217	(0)	4,296		
78	TOTAL ACCOUNT 362	1,088,102	91,131	192,863	55,088	2,561	36,921	1,248	213,827	1,087,518	584	490,208		
	ACCOUNT 364 - POLES													
	LEVEL F													
79	CUSTOMER DEMAND	513,918	444,068	8,896	152	459	1,067	7,714	467	513,918	0	440,803		
80	TOTAL LEVEL F	182,182	87,853	30,884	8,009	1,106	6,536	3,880	29,311	182,086	96	86,307		
81	LEVEL G	696,099	531,921	39,778	8,161	1,565	7,603	11,594	29,778	696,004	95	527,110		
82	CUSTOMER DEMAND	154,990	133,976	2,674	39	138	318	2,327	105	154,990	0	132,990		
83	TOTAL ACCOUNT 364	55,289	29,429	10,253	1,925	371	1,868	1,300	5,284	55,289	(0)	28,918		

Georgia Power Company - Continued

84	TOTAL LEVEL G	210,279	163,405	20,272	12,927	1,964	509	2,188	3,627	5,389	210,279	0	161,908
85	TOTAL ACCOUNT 364	906,378	695,326	85,874	52,707	10,125	2,074	9,789	15,221	35,167	906,283	95	689,018
ACCOUNT 365 - OVHD. CONDUCTORS													
LEVEL F													
86	CUSTOMER	230,965	199,573	22,963	3,998	68	206	480	3,467	210	230,965	(0)	198,105
87	DEMAND	553,150	266,740	44,046	93,772	24,319	3,359	19,844	11,780	88,995	552,855	295	262,055
88	TOTAL LEVEL F	784,115	466,313	67,009	97,770	24,387	3,565	20,324	15,247	89,205	783,820	295	460,160
LEVEL G													
89	CUSTOMER	54,345	46,975	5,404	938	14	49	112	816	37	54,345	(0)	46,633
90	DEMAND	130,039	69,218	16,832	24,116	4,527	872	4,394	3,057	12,427	130,039	(0)	68,017
91	TOTAL LEVEL G	184,383	116,193	16,832	25,054	4,541	921	4,506	3,873	12,464	184,384	0	114,650
92	TOTAL ACCOUNT 365	968,499	582,506	83,841	122,824	28,928	4,486	24,830	19,120	101,669	968,204	295	574,810
ACCOUNT 366 - UNDG CONDUIT													
LEVEL F													
93	CUSTOMER	20,159	17,419	2,004	349	6	18	42	303	18	20,159	(0)	17,293
94	DEMAND	246,784	119,004	19,651	41,836	10,850	1,498	8,853	5,256	39,705	246,653	131	116,914
95	TOTAL LEVEL F	266,943	136,423	21,655	42,185	10,856	1,516	8,895	5,559	39,723	266,812	131	134,207
LEVEL G													
96	CUSTOMER	1,222	1,056	122	21	0	1	3	18	1	1,222	(0)	1,049
97	DEMAND	37,262	19,634	3,275	6,910	1,297	250	1,259	876	3,561	37,262	(0)	19,491
98	TOTAL LEVEL G	38,484	20,890	3,397	6,931	1,297	251	1,262	894	3,562	38,484	(0)	20,540
99	TOTAL ACCOUNT 366	305,427	157,313	25,052	49,116	12,153	1,767	10,157	6,453	43,285	305,296	131	154,747
ACCOUNT 367 - UNDG. CONDUCTORS													
LEVEL F													
100	CUSTOMER	98,527	85,135	9,796	1,706	29	88	205	1,479	89	98,527	(0)	84,509
101	DEMAND	1,196,739	578,058	95,453	203,215	52,701	7,279	43,003	25,529	192,863	1,198,101	638	567,902
102	TOTAL LEVEL F	1,297,266	663,193	105,249	204,921	52,730	7,367	43,208	27,008	192,952	1,296,628	638	652,411
LEVEL G													
103	CUSTOMER	5,474	4,733	544	94	1	5	11	82	4	5,474	(0)	4,697
104	DEMAND	65,684	34,963	5,773	12,181	2,286	440	2,220	1,544	6,277	65,684	0	34,357
105	TOTAL LEVEL G	71,158	39,696	6,317	12,275	2,287	445	2,231	1,626	6,281	71,158	0	39,054
106	TOTAL ACCOUNT 367	1,368,424	702,889	111,566	217,196	55,017	7,812	45,439	28,634	199,233	1,367,786	638	691,465
ACCOUNT 368 - LINE TRANSFORMERS													
LEVEL F													
107	CUSTOMER	12,848	11,102	1,277	222	4	11	27	193	12	12,848	0	11,022
108	DEMAND	121,171	58,429	9,649	20,542	5,327	736	4,347	2,581	19,495	121,106	65	57,407
109	TOTAL LEVEL F	134,020	69,531	10,926	20,764	5,331	747	4,374	2,774	19,507	133,954	66	65,429
LEVEL G													
110	CUSTOMER	48,859	41,273	6,432	920	19	39	82	9	85	48,859	(0)	41,203
111	PAD MOUNTED SINGLE PHASE	11,186	0	5,312	4,841	151	86	399	0	397	11,186	(0)	0
112	OVERHEAD SINGLE PHASE	112,172	90,932	19,553	1,205	3	208	223	37	11	112,172	0	90,787
113	OVERHEAD THREE PHASE	9,875	0	6,648	2,872	11	154	154	0	36	9,875	(0)	0
114	TOTAL LEVEL G CUSTOMER	182,092	132,205	37,945	9,898	184	487	858	46	529	182,092	(0)	131,990
115	DEMAND	953,822	507,705	83,827	176,888	33,203	6,393	32,231	22,424	91,151	953,822	0	498,902
116	TOTAL LEVEL G	1,135,914	639,910	121,772	186,726	33,387	6,880	33,089	22,470	91,680	1,135,914	0	630,892
117	TOTAL ACCOUNT 368	1,268,934	709,441	132,698	207,490	38,718	7,627	37,463	25,244	111,187	1,268,868	66	699,321
ACCOUNT 369 - SERVICES													
POWER PANELS													
118	OVERHEAD SERVICE	2,036	2,036	0	0	0	0	0	0	0	2,036	0	2,036
119	2 AND 3 WIRE	226,354	204,411	20,503	932	3	169	192	135	9	226,354	0	204,085
120	4 WIRE	18,546	0	13,222	4,737	17	255	66	0	66	18,546	0	0
121	TOTAL OVERHEAD SERVICE	244,900	204,411	33,725	5,669	20	424	441	135	75	244,900	(0)	204,085
PAD SERVICE													
122	2 AND 3 WIRE	619,172	568,661	26,507	2,667	60	109	276	622	270	619,172	0	567,662
123	4 WIRE	40,621	0	24,680	12,996	429	212	972	0	1,332	40,621	(0)	0
124	TOTAL PAD SERVICE	659,793	568,661	51,187	15,663	489	321	1,248	622	1,602	659,793	0	567,662
125	TOTAL ACCOUNT 369	906,729	795,108	84,912	21,332	509	745	1,689	757	1,677	906,729	(0)	793,803
ACCOUNT 370 - METERS													
126	SINGLE PHASE METERS	247,000	228,686	16,946	1,065	15	119	109	0	70	247,000	0	227,006
127	THREE PHASE METERS	184,612	0	122,048	53,241	1,012	1,783	3,382	0	3,144	184,610	2	0
128	TOTAL ACCOUNT 370	431,612	228,686	138,994	54,296	1,027	1,902	3,491	0	3,214	431,610	2	227,006
129	ACCOUNT 371 - INST ON CUST PREM.	0	0	0	0	0	0	0	0	0	0	0	0
130	ACCOUNT 372 - LEASED PROP.	798	0	659	115	1	6	9	0	8	798	0	0

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2012
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
 SCHEDULE 2.10 - ANALYSIS OF GROSS PLANT
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LPLPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
DISTRIBUTION PLANT											
360-SUBSTATION LAND											
23	LEVEL 3 CUST. SUB	76	0	0	0	0	12	0	12	64	0
24	LEVEL 3 COMMON	2,914	1,723	84	680	277	137	13	2,914	0	0
25	LEVEL 4 COMMON	24	15	1	5	2	1	0	24	0	0
26	TOTAL ACCOUNT 360	3,013	1,738	85	685	279	150	13	2,950	64	0
361-STRUCTURES											
27	LEVEL 3 CUST. SUB	1,717	0	0	0	603	629	0	1,232	485	0
28	LEVEL 3 COMMON	17,603	10,410	508	4,108	1,671	826	80	17,603	0	0
29	LEVEL 4 COMMON	10	7	0	2	1	0	0	10	0	0
30	TOTAL ACCOUNT 361	19,330	10,417	508	4,110	2,275	1,455	80	18,845	485	0
362-STATION EQUIPMENT											
31	LEVEL 3 CUST. SUB	14,697	0	0	0	4,122	6,632	0	10,754	3,943	0
32	LEVEL 3 COMMON	158,346	93,641	4,573	36,956	15,030	7,426	720	158,346	0	0
33	LEVEL 4 COMMON	110	64	3	25	10	6	2	110	0	0
34	TOTAL ACCOUNT 362	173,153	93,705	4,576	36,981	19,162	14,064	722	169,210	3,943	0
364-POLES AND FIXTURES											
35	LEVEL 4 COMMON	36,079	20,993	1,084	8,190	3,314	1,973	525	36,079	0	0
36	LEVEL 4 CUSTOMER	67,516	58,685	4,509	2,688	47	3	1,584	67,516	0	0
37	LEVEL 5 COMMON	10,081	6,352	328	2,462	758	22	159	10,081	0	0
38	LEVEL 5 CUSTOMER	18,969	16,491	1,267	754	12	0	445	18,969	0	0
39	TOTAL ACCOUNT 364	132,645	102,521	7,188	14,094	4,131	1,998	2,713	132,645	0	0
365-OVERHEAD CONDUCTORS											
40	LEVEL 4 COMMON	87,925	51,162	2,642	19,959	8,075	4,808	1,279	87,925	0	0
41	LEVEL 4 CUSTOMER	13,428	11,671	897	535	9	1	315	13,428	0	0
42	LEVEL 5 COMMON	24,144	15,213	786	5,897	1,815	53	380	24,144	0	0
43	LEVEL 5 CUSTOMER	3,614	3,142	241	144	2	0	85	3,614	0	0
44	TOTAL ACCOUNT 365	129,111	81,188	4,566	26,535	9,901	4,862	2,059	129,111	0	0
366-UNDERGROUND CONDUIT											
45	LEVEL 4 COMMON	706	412	21	160	65	38	10	706	0	0
46	LEVEL 4 CUSTOMER	35	31	2	1	0	0	1	35	0	0
47	LEVEL 5 COMMON	532	336	17	130	40	1	8	532	0	0
48	LEVEL 5 CUSTOMER	16	14	1	1	0	0	0	16	0	0
49	TOTAL ACCOUNT 366	1,289	793	41	292	105	39	19	1,289	0	0
367-UNDERGROUND COND. & DEV.											
50	LEVEL 4 COMMON	85,044	49,485	2,556	19,305	7,811	4,650	1,237	85,044	0	0
51	LEVEL 4 CUSTOMER	4,258	3,701	284	170	3	0	100	4,258	0	0
52	LEVEL 5 COMMON	34,193	21,546	1,113	8,352	2,570	74	538	34,193	0	0
53	LEVEL 5 CUSTOMER	1,754	1,525	117	70	1	0	41	1,754	0	0
54	TOTAL ACCOUNT 367	125,249	76,257	4,070	27,897	10,385	4,724	1,916	125,249	0	0

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2012
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
 SCHEDULE 2.10 - ANALYSIS OF GROSS PLANT
 (\$'000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LPL/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
55	368-LINE TRANSFORMERS										
56	LEVEL 4 COMMON	36,355	21,154	1,092	8,253	3,339	1,988	529	36,355	0	0
57	LEVEL 4 CUSTOMER	2,097	1,824	140	83	1	0	49	2,097	0	0
58	LEVEL 5 COMMON	137,498	86,640	4,474	33,585	10,335	299	2,165	137,498	0	0
59	LEVEL 5 CUSTOMER	57,097	49,636	3,814	2,271	37	0	1,339	57,097	0	0
	TOTAL ACCOUNT 368	233,047	159,254	9,520	44,192	13,712	2,287	4,082	233,047	0	0
60	369-SERVICES										
61	HOUSE POWER BOXES	0	0	0	0	0	0	0	0	0	0
62	OTHER SERVICES	98,505	87,692	6,737	4,011	65	0	0	98,505	0	0
	TOTAL ACCOUNT 369	98,505	87,692	6,737	4,011	65	0	0	98,505	0	0
63	370-METERS	56,774	39,273	8,382	7,956	636	55	468	56,770	4	0
64	373-STREET LIGHTING	62,208	0	0	0	0	0	62,208	62,208	0	0
65	TOTAL DIST. PLANT	1,034,325	652,838	45,673	166,753	60,651	29,634	74,280	1,029,829	4,496	0
66	DEMAND	648,054	379,153	19,282	148,069	59,838	29,575	7,645	643,562	4,492	0
67	CUSTOMER	386,271	273,685	26,391	18,684	813	59	66,635	386,267	4	0
----- GENERAL PLANT											
68	ELECTRIC	164,397	99,673	8,812	27,163	12,825	6,157	2,880	157,510	2,887	4,000
69	DEMAND	100,193	52,750	2,602	20,771	11,260	5,370	557	93,310	2,883	4,000
70	CUSTOMER	58,460	44,160	6,063	5,056	669	263	2,245	58,456	4	0
71	ENERGY	5,744	2,763	147	1,336	896	524	78	5,744	0	0
72	TOTAL GENERAL PLANT	164,397	99,673	8,812	27,163	12,825	6,157	2,880	157,510	2,887	4,000
73	TOTAL ELEC. GROSS PLANT	3,035,530	1,542,708	93,230	509,239	257,574	125,284	84,038	2,612,073	56,452	367,005
74	DEMAND	2,504,798	1,183,532	58,590	465,477	242,675	117,089	13,965	2,081,348	56,444	367,005
75	CUSTOMER	444,731	317,845	32,454	23,740	1,482	322	68,880	444,723	8	0
76	ENERGY	86,001	41,330	2,186	20,022	13,417	7,873	1,173	86,001	0	0