

# Holland & Knight

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December 6, 2016

*Via E-mail*

Carlotta Stauffer  
Commission Clerk  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850

Re: Docket No. 160060-EC – Complaint and petition of the City of Cape Coral for an investigation into the rate structure of Lee County Electric Cooperative, Inc.

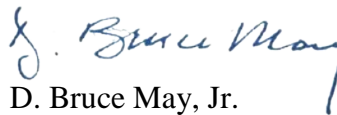
Dear Ms. Stauffer:

On behalf of Lee County Electric Cooperative, Inc. (“LCEC”), attached are LCEC’s responses to Staff’s First Data Request in the referenced docket. For ease of reference, Staff’s Data Requests are repeated verbatim in the attached, with LCEC’s responses immediately following.

If there are any questions regarding this transmittal, please contact me at (850) 425-5607. Thank you for your consideration.

Sincerely,

HOLLAND & KNIGHT LLP



D. Bruce May, Jr.

DBM:kjg  
Enclosure

cc: Danijela Janjic, Esq.  
Brian Armstrong, Esq.  
Dolores Menendez  
Frank Cain

**Docket No. 160060-EC**  
**LCEC's Responses to Staff's First Data Request**

**1. Does LCEC have location-specific asset information? If yes, please describe how detailed the information is, for example, account-specific investment by city/municipality and by street. If not, please describe in detail the process it would take to develop such information and provide an approximate cost, and include the basis for the cost.**

Response:

No. LCEC adheres to the RUS uniform system of accounts and the *Electric Utility Cost Allocation Manual* published by the National Association of Utility Regulatory Commissioners (“NARUC”), which do not require LCEC to maintain location-specific asset or expense data. Consequently, LCEC does not maintain records that detail account-specific investments or expenses by geographic area, municipal region, or street. As explained in detail below, to develop costs by geographic area would require significant time and expense.

To determine location-specific costs, LCEC would need to perform a geographic separation study to examine cost differences between serving customers in various geographic locales based on a variety of geographical, topographical, customer service, and load characteristic information. Any such process would need to provide flexibility to account for cost differences and load characteristics specific to any geographical boundaries ultimately considered. This would allow LCEC to run scenario analyses to determine alternative geographic boundaries to be considered based on various homogeneous factors (i.e., factors that are like and similar in some statistically significant manner). Notably, however, it would not be possible to construct a costing model of LCEC's distribution system that could accurately identify the installed cost of every single plant item in such a way that the model could calculate cost differences with a high degree of certainty. Any such analysis of LCEC's distribution system would be an estimate, with varying degrees of accuracy depending on the complexity and sophistication of the analysis, and would have to be performed based on a set of predetermined assumptions.

Furthermore, determining the appropriate geographic regions to be considered is not as simple as establishing the regions based on the boundaries of incorporated municipalities. Factors that would need to be considered such as density, topographical features, customer service, load characteristics, and proximity to transmission substations do not necessarily vary based on municipal boundaries. For example, LCEC has unincorporated areas within its service territory that have higher member densities per mile than in incorporated areas.

Performing a geographic separation study and designing rates accordingly would require a series of steps, which are described below.

*Step 1.*

The first step would be to determine the factors that should be used to separate costs for various geographic regions. Such factors would include characteristics such as miles of overhead distribution lines per customer, miles of underground distribution lines per customer, methods used for installing underground facilities, load characteristics of customers, voltage level of the facilities used, conductor size and type utilized, transformer size and type installed, etc. Using those characteristics, LCEC could then identify specific geographic areas within its service territory that would be considered homogeneous with respect to certain characteristics. It is anticipated that any set of factors that would be used to define geographic regions with homogeneous characteristics would need to be first approved by the Commission, otherwise the study to aggregate costs based on those definitions might need to be performed multiple times if there is disagreement on LCEC's definition of homogeneous geographic regions. It is also anticipated that the Commission would want uniformity in the way geographic areas are defined for purposes of imposing location-specific asset and expense recordkeeping requirements so that all electric utilities in the state receive equal treatment.

Once the characteristics for defining homogeneous geographic regions are determined and agreed upon, LCEC would have to use mapping data and manual customer counts to draw boundaries within its service territory that correspond to the predetermined characteristics. This would be a very time-consuming process and is estimated to cost between \$300,000 and \$500,000. This range is based on a high-level estimate developed by LCEC's rate consultant.

*Step 2.*

Once the homogeneous geographic regions have been defined and their boundaries drawn, the second step would be to perform a detailed inventory of LCEC's assets for the geographic regions previously determined. LCEC would need to identify (i) assets (such as transmission lines, substations, and certain primary distribution lines) that are jointly used to serve all regions, (ii) assets that are jointly used to serve multiple (but not all) regions, and (iii) assets that are exclusively used to serve individual regions. The associated operation and maintenance expenses also would have to be tracked for each of three groups of costs ("Cost Groupings"). The process of conducting a detailed inventory by geographic region would have to be accomplished manually and by physical inspection. It is estimated that the process of taking a plant inventory would cost between \$1,200,000 and \$1,800,000. This estimate is based on a previous study that was performed by LCEC in 2006 to identify cable TV and communication attachments on its poles.

It should be noted, however, that geographic regions can never be considered static. As customer concentration and service characteristics within geographic regions change over time due to growth or decline of customer count and load, the inventory of assets would no longer

reflect the previously determined boundaries. Unless an entirely new asset and financial accounting model could be developed that is sophisticated enough to assign assets to individual customers (both new and existing customers), it would be necessary to take new inventories of system assets periodically as the boundaries of the homogeneous geographic regions inevitably will change over time. Determining customer-specific assets would increase the cost estimate indicated above.

*Step 3.*

The third step that would be to modify LCEC's accounting system to track plant additions, depreciation, and retirements by the three Cost Groupings described in *Step 2*. The system also would have to track associated O&M expenses by these Cost Groupings. These functions would need to be tied into LCEC's other accounting systems and then tested. Additionally, field personnel would have to be trained on how to record their time so that labor costs are properly capitalized and expensed according to the three Cost Groupings. It is estimated that the cost of system programming required to modify the accounting system and the cost of training the field employees would be between \$300,000 and \$400,000. This range is based on estimates developed by LCEC's information systems contractor and rate consultant.

*Step 4.*

The fourth step would be to conduct a cost of service study based on geographic costs, which would be much more complicated than a traditional cost of service study as a study based on geographic costs would have to be performed for each geographic region. Moreover, where a traditional cost of service study would have one section for functionalizing and classifying costs, a geographically differentiated study would require at least three sections, one for each of the Cost Groupings described above. The study would then have to allocate all backbone (jointly used) assets to each geographic region based on appropriate allocators. The resulting functionalized and classified costs for each region would then be allocated to rate classes for each region. It is estimated that a cost of service study using this methodology would cost between \$50,000 and \$70,000. This estimate is based on information provided by LCEC's rate consultant.

*Step 5.*

The fifth step would be to (i) redesign LCEC's rate schedules based on geographic costs and (ii) reprogram its billing system to set rates by geographic region. More than likely, the number of LCEC's rate schedules would have to be at least doubled because there would be at least two sets of charges on every existing rate schedule based on a minimum of two geographic regions. The number of additional rate schedules could increase by a factor of more than two if it is determined that there should be more than two geographic regions, which is highly likely. The billing system would have to be reprogrammed so that all current members/customers have a

new rate code designation based on geographic area. Then geographic designations would have to be manually changed in the system for each customer. The field employees would also have to be trained on the new rate schedules and codes so that as new members/customers take service they are accurately tracked in the billing system. LCEC has over 200,000 customers, so this is not a small undertaking. It is estimated that this step could cost between \$430,000 and \$650,000. This range is based on estimates developed by LCEC's information systems contractor and rate consultant. The most significant part of this cost would be recoding the geographic designations for each customer. It is estimated that recoding the customer designations would require over 7,600 man-hours of labor. This estimate was developed by LCEC's rate consultant based on input from LCEC.

In total, we estimate that the geographic cost of service approach suggested by Cape Coral would cost between \$2,280,000 and \$3,420,000, as summarized below:

Step #	Task Description	Cost Estimate	
		Low Case	High Case
1	Identify Geographic Regions with Homogeneous Customer Density or Other Characteristics	\$300,000	\$500,000
2	Inventory assets by Cost Grouping: (1) Assets that are jointly used to serve all regions (2) Assets that are jointly used to serve multiple regions (3) Assets that are used exclusively to serve individual regions	\$1,200,000	\$1,800,000
3	Modify accounting systems to track plant additions, plant retirement, and operation and maintenance expenses and provide training to employees in the use of the new systems	\$300,000	\$400,000
4	Perform an embedded cost of service study based on rates for multiple geographic regions	\$50,000	\$70,000
5	Redesign rates and customer billing systems to bill rates for multiple geographic regions	\$430,000	\$650,000
	<b>Total Cost Estimate</b>	<b>\$2,280,000</b>	<b>\$3,420,000</b>

However, it is important to note that many of these costs are not one-time expenditures. A cost of service study and rate design study is a recurring cost. Recurring costs would also include the additional time and expenses of tracking assets by geographic region and the additional time and expenses of tracking customers by geographic region. Over time, some regions in LCEC's service territory would likely grow and others could even decline. Therefore, the characteristics of previously determined geographic regions would be in a constant state of flux. To administer

rate distinctions by geographic region in a consistent manner, the system would have to be reevaluated at periodic intervals and the geographic regions redrawn based on current information. Redrawing the geographic boundaries would likely require LCEC to take new inventories of its system assets to match the new geographical boundaries or at the very least re-categorizing the asset inventory base on new boundaries. Those costs would recur at periodic intervals. When accounting systems and billing systems are updated and replaced, the additional complexity would add to the implementation costs of those systems.

**2. Please describe with specificity the steps (and associated costs) LCEC would need to take to conduct a cost of service based on density, such as what the City of Cape Coral wants. How long would this type of study take and what is LCEC's estimate of the cost?**

Response:

In order to develop a cost of service study based on customer density as requested by the City of Cape Coral, LCEC would first need to perform the work outlined in its response to Staff's Data Request No. 1, which would include (i) determining the density and other factors that should be used to separate costs for various geographic regions, (ii) conducting a detailed inventory of LCEC's assets for the geographic regions previously determined, and (iii) modifying LCEC's accounting system to track plant additions and retirements by the three Cost Groupings described above.

Only upon completion of that work could LCEC begin to develop a cost of service study based on density. A cost of service study based on geographic density would require LCEC to perform multiple cost of service studies—one for each density-based region identified for the utility. As described in the response to Staff Data Request No. 1, a regionally differentiated cost of service study based on density differences would have to functionalize and classify distribution costs for each geographic region and for backbone or joint use assets that are used to provide service to multiple or all regions. Where a typical study would have one section for functionalizing and classifying costs, this study would have at least three. The study would then have to allocate all backbone assets to each geographic region based on appropriate allocators. The resulting functionalized and classified costs for each geographic region then would need to be allocated to the rate schedules for each region based on allocation factors that take into account the load and customer characteristics for each geographic region. In addition to redesigning its rate schedules, LCEC would be required to reprogram its billing system to set rates by geographic region based on density. Designing rates for multiple geographic regions also would add to the complexity of designing rates. A proof of revenue and billing analysis would have to be performed for each geographic region.

In total, we estimate that developing a cost of service study and rate structure based on geographic density as suggested by Cape Coral would require approximately 18 to 24 months and cost between \$2,280,000 and \$3,420,000, as described in the above response to Staff Data Request No. 1.

Finally, while it may be theoretically possible to perform a cost of service study based on geographic distinctions, such an approach is not consistent with standard industry practices. The standard treatise on cost of service studies is NARUC's *Electric Utility Cost Allocation Manual*. The *Electric Utility Cost Allocation Manual* does not address methodologies that allocate fixed costs geographically, or based on customer densities.

**3. What is the date of LCEC's most recent cost of service study? Please provide a copy of the study.**

Response:

LCEC's most recent cost of service study was completed based on a test year using the twelve months ended September 2007, and was performed by The Prime Group, LLC. See attached. The study uses industry standard cost allocation methodologies as discussed in the NARUC *Electric Utility Cost Allocation Manual*. It does not assign costs based on geographic location.

**4. Does LCEC currently have a cost of service study in process? If yes, does the study address the use of density in determining customer classes and rates? If yes, when will the study be finished?**

Response:

Before the City of Cape Coral filed its complaint with the Commission, LCEC had already retained The Prime Group LLC to conduct a cost of service study in 2015 based on the twelve months ended December 2014. That study would have been a traditional cost of service study using NARUC cost allocation methodologies and therefore would not have addressed density or other geographic distinctions in determining customer classes or rates. When the issue with Cape Coral arose, LCEC instructed The Prime Group to stop working on the project until such time that this issue was resolved. LCEC did not want to continue to spend resources on that study if there was a possibility that it would be asked by the Commission to begin a new study using a novel and completely different methodology.

**LEE COUNTY ELECTRIC COOPERATIVE**  
**Cost of Service Study**  
**Functional Assignment and Classification**

12 Months Ended  
September 30, 2007

Description	Name	Functional Vector	Total System	Purchase Power				
				Prod Demand	Demand	Trans Demand	Demand	Energy
<b><u>Plant in Service</u></b>								
<b><u>Intangible Plant</u></b>								
301.00 ORGANIZATION	P301	PT&D	\$ -	-	-	-	-	-
302.00 FRANCHISE AND CONSENTS	P302	PT&D	-	-	-	-	-	-
303.00 MISCELLANEOUS INTANGIBLE PLANT	P303	PT&D	17,112,634	-	-	-	-	-
Total Intangible Plant	PINT		\$ 17,112,634	\$ -	\$ -	\$ -	\$ -	\$ -
<b><u>Transmission</u></b>								
350.00 LAND AND LAND RIGHTS	P350	F011	\$ 6,037,986	-	-	-	-	-
352.00 STRUCTURES AND IMPROVEMENTS	P352	F011	492,121	-	-	-	-	-
353.00 STATION EQUIPMENT	P353	F011	10,286,883	-	-	-	-	-
354.00 TOWERS AND FIXTURES	P354	F011	340,430	-	-	-	-	-
355.00 POLES AND FIXTURES	P355	F011	37,296,661	-	-	-	-	-
356.00 CONDUCTORS AND DEVICES	P356	F011	17,949,326	-	-	-	-	-
359.00 ROADS AND TRAILS	P359	F011	770,490	-	-	-	-	-
Total Transmission Plant	PTRAN		\$ 73,173,897	\$ -	\$ -	\$ -	\$ -	\$ -
<b><u>Distribution</u></b>								
360.00 LAND AND LAND RIGHTS	P360	F001	\$ 3,279,022	-	-	-	-	-
361.00 STRUCTURES AND IMPROVEMENTS	P361	F001	3,543,018	-	-	-	-	-
362.00 STATION EQUIPMENT	P362	F001	45,595,355	-	-	-	-	-
364.00 POLES, TOWERS AND FIXTURES	P364	F002	69,306,258	-	-	-	-	-
365.00 OVERHEAD CONDUCTORS AND DEVICE	P365	F003	93,279,101	-	-	-	-	-
366.00 UNDERGROUND CONDUIT	P366	F004	9,771,764	-	-	-	-	-
367.00 UNDERGROUND CONDUCTORS AND DEV	P367	F004	48,674,490	-	-	-	-	-
368.00 LINE TRANSFORMERS	P368	F005	143,257,475	-	-	-	-	-
369.00 SERVICES	P369	F006	29,861,636	-	-	-	-	-
370.00 METERS	P370	F007	40,266,142	-	-	-	-	-
371.00 INSTALLATIONS ON CONSUMERS PRE	P371	F012	10,239,446	-	-	-	-	-
372.00 LEASED PROP. ON CONSUMERS PREMISES	P372	F008	1,251,834	-	-	-	-	-
373.00 STREET LIGHTING AND SIGNAL SYS	P373	F008	15,171,932	-	-	-	-	-
Total Distribution Plant	PDIST		\$ 513,497,473	\$ -	\$ -	\$ -	\$ -	\$ -
Total Transmission and Distribution Plant	PT&D		\$ 586,671,369	\$ -	\$ -	\$ -	\$ -	\$ -



**LEE COUNTY ELECTRIC COOPERATIVE**  
**Cost of Service Study**  
**Functional Assignment and Classification**

12 Months Ended  
September 30, 2007

Description	Name	Functional Vector	Other
<b><u>Plant in Service</u></b>			
<b><u>Intangible Plant</u></b>			
301.00 ORGANIZATION	P301	PT&D	-
302.00 FRANCHISE AND CONSENTS	P302	PT&D	-
303.00 MISCELLANEOUS INTANGIBLE PLANT	P303	PT&D	-
Total Intangible Plant	PINT		\$ -
<b><u>Transmission</u></b>			
350.00 LAND AND LAND RIGHTS	P350	F011	-
352.00 STRUCTURES AND IMPROVEMENTS	P352	F011	-
353.00 STATION EQUIPMENT	P353	F011	-
354.00 TOWERS AND FIXTURES	P354	F011	-
355.00 POLES AND FIXTURES	P355	F011	-
356.00 CONDUCTORS AND DEVICES	P356	F011	-
359.00 ROADS AND TRAILS	P359	F011	-
Total Transmission Plant	PTRAN		\$ -
<b><u>Distribution</u></b>			
360.00 LAND AND LAND RIGHTS	P360	F001	-
361.00 STRUCTURES AND IMPROVEMENTS	P361	F001	-
362.00 STATION EQUIPMENT	P362	F001	-
364.00 POLES, TOWERS AND FIXTURES	P364	F002	-
365.00 OVERHEAD CONDUCTORS AND DEVICE	P365	F003	-
366.00 UNDERGROUND CONDUIT	P366	F004	-
367.00 UNDERGROUND CONDUCTORS AND DEV	P367	F004	-
368.00 LINE TRANSFORMERS	P368	F005	-
369.00 SERVICES	P369	F006	-
370.00 METERS	P370	F007	-
371.00 INSTALLATIONS ON CONSUMERS PRE	P371	F012	-
372.00 LEASED PROP. ON CONSUMERS PREMISES	P372	F008	-
373.00 STREET LIGHTING AND SIGNAL SYS	P373	F008	-
Total Distribution Plant	PDIST		\$ -
Total Transmission and Distribution Plant	PT&D		\$ -

**LEE COUNTY ELECTRIC COOPERATIVE**  
**Cost of Service Study**  
**Functional Assignment and Classification**

12 Months Ended  
September 30, 2007

Description	Name	Functional Vector	Station		Pri & Sec. Distr Plant		Customer Services		Meters
			Transmission Demand	Equipment Demand	Demand	Customer	Demand	Customer	Customer
<b><u>Plant in Service</u></b>									
<b><u>Intangible Plant</u></b>									
301.00 ORGANIZATION	P301	PT&D	-	-	-	-	-	-	-
302.00 FRANCHISE AND CONSENTS	P302	PT&D	-	-	-	-	-	-	-
303.00 MISCELLANEOUS INTANGIBLE PLANT	P303	PT&D	2,134,412	1,528,965	7,185,794	3,440,165	-	871,035	1,174,524
Total Intangible Plant	PINT		\$ 2,134,412	\$ 1,528,965	\$ 7,185,794	\$ 3,440,165	\$ -	\$ 871,035	\$ 1,174,524
<b><u>Transmission</u></b>									
350.00 LAND AND LAND RIGHTS	P350	F011	6,037,986	-	-	-	-	-	-
352.00 STRUCTURES AND IMPROVEMENTS	P352	F011	492,121	-	-	-	-	-	-
353.00 STATION EQUIPMENT	P353	F011	10,286,883	-	-	-	-	-	-
354.00 TOWERS AND FIXTURES	P354	F011	340,430	-	-	-	-	-	-
355.00 POLES AND FIXTURES	P355	F011	37,296,661	-	-	-	-	-	-
356.00 CONDUCTORS AND DEVICES	P356	F011	17,949,326	-	-	-	-	-	-
359.00 ROADS AND TRAILS	P359	F011	770,490	-	-	-	-	-	-
Total Transmission Plant	PTRAN		\$ 73,173,897	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b><u>Distribution</u></b>									
360.00 LAND AND LAND RIGHTS	P360	F001	-	3,279,022	-	-	-	-	-
361.00 STRUCTURES AND IMPROVEMENTS	P361	F001	-	3,543,018	-	-	-	-	-
362.00 STATION EQUIPMENT	P362	F001	-	45,595,355	-	-	-	-	-
364.00 POLES, TOWERS AND FIXTURES	P364	F002	-	-	66,783,511	2,522,748	-	-	-
365.00 OVERHEAD CONDUCTORS AND DEVICE	P365	F003	-	-	89,883,741	3,395,359	-	-	-
366.00 UNDERGROUND CONDUIT	P366	F004	-	-	1,133,525	8,638,239	-	-	-
367.00 UNDERGROUND CONDUCTORS AND DEV	P367	F004	-	-	5,646,241	43,028,249	-	-	-
368.00 LINE TRANSFORMERS	P368	F005	-	-	82,903,101	60,354,374	-	-	-
369.00 SERVICES	P369	F006	-	-	-	-	-	29,861,636	-
370.00 METERS	P370	F007	-	-	-	-	-	-	40,266,142
371.00 INSTALLATIONS ON CONSUMERS PRE	P371	F012	-	-	-	-	-	-	-
372.00 LEASED PROP. ON CONSUMERS PREMISES	P372	F008	-	-	-	-	-	-	-
373.00 STREET LIGHTING AND SIGNAL SYS	P373	F008	-	-	-	-	-	-	-
Total Distribution Plant	PDIST			\$ 52,417,395	\$ 246,350,118	\$ 117,938,969	\$ -	\$ 29,861,636	\$ 40,266,142
Total Transmission and Distribution Plant	PT&D		\$ 73,173,897	\$ 52,417,395	\$ 246,350,118	\$ 117,938,969	\$ -	\$ 29,861,636	\$ 40,266,142

**LEE COUNTY ELECTRIC COOPERATIVE**  
**Cost of Service Study**  
**Functional Assignment and Classification**

12 Months Ended  
September 30, 2007

<u>Description</u>	<u>Name</u>	<u>Functional Vector</u>	<u>Lighting Systems Customer</u>
<b><u>Plant in Service</u></b>			
<b><u>Intangible Plant</u></b>			
301.00 ORGANIZATION	P301	PT&D	-
302.00 FRANCHISE AND CONSENTS	P302	PT&D	-
303.00 MISCELLANEOUS INTANGIBLE PLANT	P303	PT&D	479,065
Total Intangible Plant	PINT		\$ 479,065
<b><u>Transmission</u></b>			
350.00 LAND AND LAND RIGHTS	P350	F011	-
352.00 STRUCTURES AND IMPROVEMENTS	P352	F011	-
353.00 STATION EQUIPMENT	P353	F011	-
354.00 TOWERS AND FIXTURES	P354	F011	-
355.00 POLES AND FIXTURES	P355	F011	-
356.00 CONDUCTORS AND DEVICES	P356	F011	-
359.00 ROADS AND TRAILS	P359	F011	-
Total Transmission Plant	PTRAN		\$ -
<b><u>Distribution</u></b>			
360.00 LAND AND LAND RIGHTS	P360	F001	-
361.00 STRUCTURES AND IMPROVEMENTS	P361	F001	-
362.00 STATION EQUIPMENT	P362	F001	-
364.00 POLES, TOWERS AND FIXTURES	P364	F002	-
365.00 OVERHEAD CONDUCTORS AND DEVICE	P365	F003	-
366.00 UNDERGROUND CONDUIT	P366	F004	-
367.00 UNDERGROUND CONDUCTORS AND DEV	P367	F004	-
368.00 LINE TRANSFORMERS	P368	F005	-
369.00 SERVICES	P369	F006	-
370.00 METERS	P370	F007	-
371.00 INSTALLATIONS ON CONSUMERS PRE	P371	F012	-
372.00 LEASED PROP. ON CONSUMERS PREMISES	P372	F008	1,251,834
373.00 STREET LIGHTING AND SIGNAL SYS	P373	F008	15,171,932
Total Distribution Plant	PDIST		\$ 16,423,766
Total Transmission and Distribution Plant	PT&D		\$ 16,423,766

**LEE COUNTY ELECTRIC COOPERATIVE**  
**Cost of Service Study**  
**Functional Assignment and Classification**

12 Months Ended  
September 30, 2007

Description	Name	Functional Vector	Mtr Rdg, Blg & Cust Service		Total Check	Status
			Customer	Load Management Customer		
<b><u>Plant in Service</u></b>						
<b><u>Intangible Plant</u></b>						
301.00 ORGANIZATION	P301	PT&D	-	-	-	ok
302.00 FRANCHISE AND CONSENTS	P302	PT&D	-	-	-	ok
303.00 MISCELLANEOUS INTANGIBLE PLANT	P303	PT&D	-	298,675	17,112,634	ok
Total Intangible Plant	PINT		\$ -	\$ 298,675	17,112,634	ok
<b><u>Transmission</u></b>						
350.00 LAND AND LAND RIGHTS	P350	F011	-	-	6,037,986	ok
352.00 STRUCTURES AND IMPROVEMENTS	P352	F011	-	-	492,121	ok
353.00 STATION EQUIPMENT	P353	F011	-	-	10,286,883	ok
354.00 TOWERS AND FIXTURES	P354	F011	-	-	340,430	ok
355.00 POLES AND FIXTURES	P355	F011	-	-	37,296,661	ok
356.00 CONDUCTORS AND DEVICES	P356	F011	-	-	17,949,326	ok
359.00 ROADS AND TRAILS	P359	F011	-	-	770,490	ok
Total Transmission Plant	PTRAN		\$ -	\$ -	73,173,897	ok
<b><u>Distribution</u></b>						
360.00 LAND AND LAND RIGHTS	P360	F001	-	-	3,279,022	ok
361.00 STRUCTURES AND IMPROVEMENTS	P361	F001	-	-	3,543,018	ok
362.00 STATION EQUIPMENT	P362	F001	-	-	45,595,355	ok
364.00 POLES, TOWERS AND FIXTURES	P364	F002	-	-	69,306,258	ok
365.00 OVERHEAD CONDUCTORS AND DEVICE	P365	F003	-	-	93,279,101	ok
366.00 UNDERGROUND CONDUIT	P366	F004	-	-	9,771,764	ok
367.00 UNDERGROUND CONDUCTORS AND DEV	P367	F004	-	-	48,674,490	ok
368.00 LINE TRANSFORMERS	P368	F005	-	-	143,257,475	ok
369.00 SERVICES	P369	F006	-	-	29,861,636	ok
370.00 METERS	P370	F007	-	-	40,266,142	ok
371.00 INSTALLATIONS ON CONSUMERS PRE	P371	F012	-	10,239,446	10,239,446	ok
372.00 LEASED PROP. ON CONSUMERS PREMISES	P372	F008	-	-	1,251,834	ok
373.00 STREET LIGHTING AND SIGNAL SYS	P373	F008	-	-	15,171,932	ok
Total Distribution Plant	PDIST		\$ -	\$ 10,239,446	513,497,473	ok
Total Transmission and Distribution Plant	PT&D		\$ -	\$ 10,239,446	586,671,369	ok

**LEE COUNTY ELECTRIC COOPERATIVE**  
**Cost of Service Study**  
**Functional Assignment and Classification**

12 Months Ended  
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Description	Name	Functional Vector	Total System	Purchase Power					
				Prod Demand	Demand	Trans Demand	Demand	Energy	
<b><u>Plant in Service (Continued)</u></b>									
<b><u>General Plant</u></b>									
389.00	LAND AND LAND RIGHTS	P389	PT&D	2,218,467	-	-	-	-	-
390.00	STRUCTURES AND IMPROVEMENTS	P390	PT&D	17,594,375	-	-	-	-	-
391.00	OFFICE FURNITURE AND EQUIPMENT	P391	PT&D	8,704,305	-	-	-	-	-
392.00	TRANSPORTATION EQUIPMENT	P392	PT&D	13,726,107	-	-	-	-	-
393.00	STORES EQUIPMENT	P393	PT&D	923,593	-	-	-	-	-
394.00	TOOLS, SHOP & GARAGE EQUIPMENT	P394	PT&D	570,131	-	-	-	-	-
395.00	LABORATORY EQUIPMENT	P395	PT&D	769,114	-	-	-	-	-
396.00	POWER OPERATED EQUIPMENT	P396	PT&D	987,480	-	-	-	-	-
397.00	COMMUNICATION EQUIPMENT	P397	PT&D	2,294,355	-	-	-	-	-
398.00	MISCELLANEOUS EQUIPMENT	P398	PT&D	96,452	-	-	-	-	-
399.00	LOAD MANAGEMENT DEVICES	P399	F012	-	-	-	-	-	-
	Total General Plant	PGP		\$ 47,884,379	\$ -	\$ -	\$ -	\$ -	\$ -
106.00	COMPLETED CONSTR NOT CLASSIFIED	P106	PT&D	\$ -	-	-	-	-	-
105.00	PLANT HELD FOR FUTURE USE	P105	PDIST	\$ -	-	-	-	-	-
	OTHER		PDIST	\$ -	-	-	-	-	-
	Total Plant in Service	TPIS		\$ 651,668,382	\$ -	\$ -	\$ -	\$ -	\$ -
<b><u>Construction Work in Progress (CWIP)</u></b>									
	CWIP Transmission	CWIP1	F011	\$ -	-	-	-	-	-
	CWIP Distribution Plant	CWIP2	PDIST	86,420,561	-	-	-	-	-
	CWIP General Plant	CWIP3	F003	-	-	-	-	-	-
	CWIP General Plant -- Generators	CWIP4	F016	-	-	-	-	-	-
	RWIP	CWIP5	F004	-	-	-	-	-	-
	Total Construction Work in Progress	TCWIP		\$ 86,420,561	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Utility Plant			\$ 738,088,944	\$ -	\$ -	\$ -	\$ -	\$ -

**LEE COUNTY ELECTRIC COOPERATIVE**  
**Cost of Service Study**  
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<u>Description</u>	<u>Name</u>	<u>Functional Vector</u>	<u>Other</u>
<b><u>Plant in Service (Continued)</u></b>			
<b><u>General Plant</u></b>			
389.00 LAND AND LAND RIGHTS	P389	PT&D	-
390.00 STRUCTURES AND IMPROVEMENTS	P390	PT&D	-
391.00 OFFICE FURNITURE AND EQUIPMENT	P391	PT&D	-
392.00 TRANSPORTATION EQUIPMENT	P392	PT&D	-
393.00 STORES EQUIPMENT	P393	PT&D	-
394.00 TOOLS, SHOP & GARAGE EQUIPMENT	P394	PT&D	-
395.00 LABORATORY EQUIPMENT	P395	PT&D	-
396.00 POWER OPERATED EQUIPMENT	P396	PT&D	-
397.00 COMMUNICATION EQUIPMENT	P397	PT&D	-
398.00 MISCELLANEOUS EQUIPMENT	P398	PT&D	-
399.00 LOAD MANAGEMENT DEVICES	P399	F012	-
Total General Plant	PGP		\$ -
106.00 COMPLETED CONSTR NOT CLASSIFIED	P106	PT&D	-
105.00 PLANT HELD FOR FUTURE USE	P105	PDIST	-
OTHER		PDIST	-
Total Plant in Service	TPIS		\$ -
<b><u>Construction Work in Progress (CWIP)</u></b>			
CWIP Transmission	CWIP1	F011	-
CWIP Distribution Plant	CWIP2	PDIST	-
CWIP General Plant	CWIP3	F003	-
CWIP General Plant -- Generators	CWIP4	F016	-
RWIP	CWIP5	F004	-
Total Construction Work in Progress	TCWIP		\$ -
Total Utility Plant			\$ -

**LEE COUNTY ELECTRIC COOPERATIVE**  
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Description	Name	Functional Vector	Transmission	Station	Pri & Sec. Distr Plant		Customer Services		Meters	
			Demand	Equipment Demand	Demand	Customer	Demand	Customer	Customer	
<b><u>Plant in Service (Continued)</u></b>										
<b><u>General Plant</u></b>										
389.00	LAND AND LAND RIGHTS	P389	PT&D	276,703	198,214	931,560	445,980	-	112,920	152,264
390.00	STRUCTURES AND IMPROVEMENTS	P390	PT&D	2,194,498	1,572,007	7,388,082	3,537,010	-	895,556	1,207,589
391.00	OFFICE FURNITURE AND EQUIPMENT	P391	PT&D	1,085,664	777,705	3,655,039	1,749,833	-	443,050	597,419
392.00	TRANSPORTATION EQUIPMENT	P392	PT&D	1,712,019	1,226,388	5,763,752	2,759,369	-	698,660	942,090
393.00	STORES EQUIPMENT	P393	PT&D	115,197	82,520	387,827	185,671	-	47,011	63,391
394.00	TOOLS, SHOP & GARAGE EQUIPMENT	P394	PT&D	71,111	50,940	239,405	114,614	-	29,020	39,131
395.00	LABORATORY EQUIPMENT	P395	PT&D	95,929	68,718	322,960	154,616	-	39,148	52,788
396.00	POWER OPERATED EQUIPMENT	P396	PT&D	123,166	88,229	414,654	198,514	-	50,263	67,776
397.00	COMMUNICATION EQUIPMENT	P397	PT&D	286,169	204,994	963,426	461,236	-	116,783	157,473
398.00	MISCELLANEOUS EQUIPMENT	P398	PT&D	12,030	8,618	40,501	19,390	-	4,909	6,620
399.00	LOAD MANAGEMENT DEVICES	P399	F012	-	-	-	-	-	-	-
	Total General Plant	PGP		\$ 5,972,486	\$ 4,278,331	\$ 20,107,206	\$ 9,626,231	\$ -	\$ 2,437,320	\$ 3,286,540
106.00	COMPLETED CONSTR NOT CLASSIFIED	P106	PT&D	-	-	-	-	-	-	-
105.00	PLANT HELD FOR FUTURE USE	P105	PDIST	-	-	-	-	-	-	-
	OTHER		PDIST	-	-	-	-	-	-	-
	Total Plant in Service	TPIS		\$ 81,280,795	\$ 58,224,691	\$ 273,643,118	\$ 131,005,366	\$ -	\$ 33,169,991	\$ 44,727,206
<b><u>Construction Work in Progress (CWIP)</u></b>										
	CWIP Transmission	CWIP1	F011	-	-	-	-	-	-	-
	CWIP Distribution Plant	CWIP2	PDIST	-	8,821,739	41,460,215	19,848,884	-	5,025,652	6,776,708
	CWIP General Plant	CWIP3	F003	-	-	-	-	-	-	-
	CWIP General Plant -- Generators	CWIP4	F016	-	-	-	-	-	-	-
	RWIP	CWIP5	F004	-	-	-	-	-	-	-
	Total Construction Work in Progress	TCWIP		\$ -	\$ 8,821,739	\$ 41,460,215	\$ 19,848,884	\$ -	\$ 5,025,652	\$ 6,776,708
	Total Utility Plant			\$ 81,280,795	\$ 67,046,430	\$ 315,103,333	\$ 150,854,250	\$ -	\$ 38,195,643	\$ 51,503,915

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<u>Description</u>	<u>Name</u>	<u>Functional Vector</u>	<u>Lighting Systems Customer</u>
<b><u>Plant in Service (Continued)</u></b>			
<b><u>General Plant</u></b>			
389.00 LAND AND LAND RIGHTS	P389	PT&D	62,106
390.00 STRUCTURES AND IMPROVEMENTS	P390	PT&D	492,552
391.00 OFFICE FURNITURE AND EQUIPMENT	P391	PT&D	243,676
392.00 TRANSPORTATION EQUIPMENT	P392	PT&D	384,260
393.00 STORES EQUIPMENT	P393	PT&D	25,856
394.00 TOOLS, SHOP & GARAGE EQUIPMENT	P394	PT&D	15,961
395.00 LABORATORY EQUIPMENT	P395	PT&D	21,531
396.00 POWER OPERATED EQUIPMENT	P396	PT&D	27,644
397.00 COMMUNICATION EQUIPMENT	P397	PT&D	64,230
398.00 MISCELLANEOUS EQUIPMENT	P398	PT&D	2,700
399.00 LOAD MANAGEMENT DEVICES	P399	F012	-
Total General Plant	PGP		\$ 1,340,515
106.00 COMPLETED CONSTR NOT CLASSIFIED	P106	PT&D	-
105.00 PLANT HELD FOR FUTURE USE	P105	PDIST	-
OTHER		PDIST	-
Total Plant in Service	TPIS		\$ 18,243,346
<b><u>Construction Work in Progress (CWIP)</u></b>			
CWIP Transmission	CWIP1	F011	-
CWIP Distribution Plant	CWIP2	PDIST	2,764,086
CWIP General Plant	CWIP3	F003	-
CWIP General Plant -- Generators	CWIP4	F016	-
RWIP	CWIP5	F004	-
Total Construction Work in Progress	TCWIP		\$ 2,764,086
Total Utility Plant			\$ 21,007,432



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Description	Name	Functional Vector	Mtr Rdg, Blg & Cust Service		Total Check	Status	
			Customer	Load Management Customer			
<b><u>Plant in Service (Continued)</u></b>							
<b><u>General Plant</u></b>							
389.00	LAND AND LAND RIGHTS	P389	PT&D	-	38,720	2,218,467	ok
390.00	STRUCTURES AND IMPROVEMENTS	P390	PT&D	-	307,083	17,594,375	ok
391.00	OFFICE FURNITURE AND EQUIPMENT	P391	PT&D	-	151,920	8,704,305	ok
392.00	TRANSPORTATION EQUIPMENT	P392	PT&D	-	239,568	13,726,107	ok
393.00	STORES EQUIPMENT	P393	PT&D	-	16,120	923,593	ok
394.00	TOOLS, SHOP & GARAGE EQUIPMENT	P394	PT&D	-	9,951	570,131	ok
395.00	LABORATORY EQUIPMENT	P395	PT&D	-	13,424	769,114	ok
396.00	POWER OPERATED EQUIPMENT	P396	PT&D	-	17,235	987,480	ok
397.00	COMMUNICATION EQUIPMENT	P397	PT&D	-	40,044	2,294,355	ok
398.00	MISCELLANEOUS EQUIPMENT	P398	PT&D	-	1,683	96,452	ok
399.00	LOAD MANAGEMENT DEVICES	P399	F012	-	-	-	ok
	Total General Plant	PGP		\$ -	\$ 835,748	47,884,379	ok
106.00	COMPLETED CONSTR NOT CLASSIFIED	P106	PT&D	-	-	-	ok
105.00	PLANT HELD FOR FUTURE USE	P105	PDIST	-	-	-	ok
	OTHER		PDIST	-	-	-	ok
	Total Plant in Service	TPIS		\$ -	\$ 11,373,869	\$ 651,668,382	ok
<b><u>Construction Work in Progress (CWIP)</u></b>							
	CWIP Transmission	CWIP1	F011	-	-	-	ok
	CWIP Distribution Plant	CWIP2	PDIST	-	1,723,278	86,420,561	ok
	CWIP General Plant	CWIP3	F003	-	-	-	ok
	CWIP General Plant -- Generators	CWIP4	F016	-	-	-	ok
	RWIP	CWIP5	F004	-	-	-	ok
	Total Construction Work in Progress	TCWIP		\$ -	\$ 1,723,278	86,420,561	ok
	Total Utility Plant			\$ -	\$ 13,097,147	738,088,944	ok

**LEE COUNTY ELECTRIC COOPERATIVE**  
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**Functional Assignment and Classification**

12 Months Ended  
September 30, 2007

Description	Name	Functional Vector	Total System	Purchase Power				
				Prod Demand	Demand	Trans Demand	Demand	Energy
<b>Rate Base</b>								
<b>Utility Plant</b>								
Plant in Service			\$ 651,668,382	\$ -	\$ -	\$ -	\$ -	\$ -
Construction Work in Progress (CWIP)			86,420,561	-	-	-	-	-
<b>Total Utility Plant</b>	TUP		\$ 738,088,944	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Less: Accumulated Provision for Depreciation</b>								
Electric Plant Amortization	ADEPREPA	TUP	\$ -	-	-	-	-	-
Retirement Work in Progress	RWIP	TUP	(4,629,288)	-	-	-	-	-
Transmission	ADEPRTP	PTRAN	\$ 16,225,889	-	-	-	-	-
Dist-Structures	ADEPRD1	P361	1,103,362	-	-	-	-	-
Dist-Station	ADEPRD2	P362	17,537,993	-	-	-	-	-
Dist-Poles and Fixtures	ADEPRD3	P364	24,497,150	-	-	-	-	-
Dist-OH Conductor	ADEPRD4	P365	36,545,736	-	-	-	-	-
Dist-UG Conduit	ADEPRD5	P366	6,062,401	-	-	-	-	-
Dist-UG Conductor	ADEPRD6	P367	15,265,335	-	-	-	-	-
Dist-Line Transformers	ADEPRD7	P368	49,635,141	-	-	-	-	-
Dist-Services	ADEPRD8	P369	10,493,663	-	-	-	-	-
Dist-Meters	ADEPRD9	P370	10,206,022	-	-	-	-	-
Dist-Installations on Customer Premises	ADEPRD10	F012	8,187,756	-	-	-	-	-
Dist-Lighting & Signal Systems	ADEPRD11	P373	5,339,657	-	-	-	-	-
Dist	ADEPRD12	PDIST	(20,293,650)	-	-	-	-	-
General Plant	ADEPRGP	PGP	34,055,140	-	-	-	-	-
<b>Total Accumulated Depreciation</b>	TADEPR		\$ 210,232,305	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Utility Plant</b>	NTPLANT		\$ 527,856,639	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Working Capital</b>								
Cash Working Capital - Operation and Maintenance Expenses	CWC	OMLPP	\$ 4,765,855	\$ -	\$ -	\$ -	\$ -	\$ -
Materials and Supplies	M&S	TPIS	11,948,566	-	-	-	-	-
Prepayments	PREPAY	TPIS	153,402	-	-	-	-	-
<b>Total Working Capital</b>	TWC		\$ 16,867,823	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Deferred Debits</b>								
Service Pension Cost	PENSCOST	TLB	\$ -	-	-	-	-	-
Other Deferred Debits	DDEBPP	OMSUB2	703,670	-	-	-	-	-
<b>Total Deferred Debits</b>			\$ 703,670	\$ -	\$ -	\$ -	\$ -	\$ -
Less: Customer Deposits	CSTDEP	TPIS	\$ 8,906,335	-	-	-	-	-
<b>Net Rate Base</b>	RB		\$ 535,818,127	\$ -	\$ -	\$ -	\$ -	\$ -

**LEE COUNTY ELECTRIC COOPERATIVE**  
**Cost of Service Study**  
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<u>Description</u>	<u>Name</u>	<u>Functional Vector</u>	<u>Other</u>
<b>Rate Base</b>			
<b>Utility Plant</b>			
Plant in Service			\$ -
Construction Work in Progress (CWIP)			-
<b>Total Utility Plant</b>	TUP		\$ -
<b>Less: Accumulated Provision for Depreciation</b>			
Electric Plant Amortization	ADEPREPA	TUP	-
Retirement Work in Progress	RWIP	TUP	-
Transmission	ADEPRTP	PTRAN	-
Dist-Structures	ADEPRD1	P361	-
Dist-Station	ADEPRD2	P362	-
Dist-Poles and Fixtures	ADEPRD3	P364	-
Dist-OH Conductor	ADEPRD4	P365	-
Dist-UG Conduit	ADEPRD5	P366	-
Dist-UG Conductor	ADEPRD6	P367	-
Dist-Line Transformers	ADEPRD7	P368	-
Dist-Services	ADEPRD8	P369	-
Dist-Meters	ADEPRD9	P370	-
Dist-Installations on Customer Premises	ADEPRD10	F012	-
Dist-Lighting & Signal Systems	ADEPRD11	P373	-
Dist	ADEPRD12	PDIST	-
General Plant	ADEPRGP	PGP	-
<b>Total Accumulated Depreciation</b>	TADEPR		\$ -
<b>Net Utility Plant</b>	NTPLANT		\$ -
<b>Working Capital</b>			
Cash Working Capital - Operation and Maintenance Expenses	CWC	OMLPP	\$ -
Materials and Supplies	M&S	TPIS	-
Prepayments	PREPAY	TPIS	-
<b>Total Working Capital</b>	TWC		\$ -
<b>Deferred Debits</b>			
Service Pension Cost	PENSCOST	TLB	-
Other Deferred Debits	DDEBPP	OMSUB2	-
<b>Total Deferred Debits</b>			\$ -
Less: Customer Deposits	CSTDEP	TPIS	-
<b>Net Rate Base</b>	RB		\$ -

**LEE COUNTY ELECTRIC COOPERATIVE**  
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Description	Name	Functional Vector	Station		Pri & Sec. Distr Plant		Customer Services		Meters
			Transmission Demand	Equipment Demand	Demand	Customer	Demand	Customer	Customer
<b>Rate Base</b>									
<b>Utility Plant</b>									
Plant in Service			\$ 81,280,795	\$ 58,224,691	\$ 273,643,118	\$ 131,005,366	\$ -	\$ 33,169,991	\$ 44,727,206
Construction Work in Progress (CWIP)			-	8,821,739.04	41,460,214.81	19,848,884.34	-	5,025,651.54	6,776,708.27
<b>Total Utility Plant</b>	TUP		\$ 81,280,795	\$ 67,046,430	\$ 315,103,333	\$ 150,854,250	\$ -	\$ 38,195,643	\$ 51,503,915
<b>Less: Accumulated Provision for Depreciation</b>									
Electric Plant Amortization	ADEPREPA	TUP	-	-	-	-	-	-	-
Retirement Work in Progress	RWIP	TUP	(509,793)	(420,515)	(1,976,326)	(946,157)	-	(239,563)	(323,032)
Transmission	ADEPRTP	PTRAN	16,225,889	-	-	-	-	-	-
Dist-Structures	ADEPRD1	P361	-	1,103,362	-	-	-	-	-
Dist-Station	ADEPRD2	P362	-	17,537,993	-	-	-	-	-
Dist-Poles and Fixtures	ADEPRD3	P364	-	-	23,605,454	891,696	-	-	-
Dist-OH Conductor	ADEPRD4	P365	-	-	35,215,471	1,330,265	-	-	-
Dist-UG Conduit	ADEPRD5	P366	-	-	703,239	5,359,163	-	-	-
Dist-UG Conductor	ADEPRD6	P367	-	-	1,770,779	13,494,556	-	-	-
Dist-Line Transformers	ADEPRD7	P368	-	-	28,723,856	20,911,285	-	-	-
Dist-Services	ADEPRD8	P369	-	-	-	-	-	10,493,663	-
Dist-Meters	ADEPRD9	P370	-	-	-	-	-	-	10,206,022
Dist-Installations on Customer Premises	ADEPRD10	F012	-	-	-	-	-	-	-
Dist-Lighting & Signal Systems	ADEPRD11	P373	-	-	-	-	-	-	-
Dist	ADEPRD12	PDIST	-	(2,071,559)	(9,735,867)	(4,661,001)	-	(1,180,145)	(1,591,336)
General Plant	ADEPRGP	PGP	4,247,603	3,042,729	14,300,148	6,846,129	-	1,733,410	2,337,372
<b>Total Accumulated Depreciation</b>	TADEPR		\$ 19,963,699	\$ 19,192,010	\$ 92,606,754	\$ 43,225,936	\$ -	\$ 10,807,365	\$ 10,629,025
<b>Net Utility Plant</b>	NTPLANT		\$ 61,317,095	\$ 47,854,419	\$ 222,496,580	\$ 107,628,314	\$ -	\$ 27,388,278	\$ 40,874,889
<b>Working Capital</b>									
Cash Working Capital - Operation and Maintenance Expenses	CWC	OMLPP	\$ 250,642	\$ 417,671	\$ 1,626,744	\$ 291,685	\$ -	\$ 52,702	\$ 390,314
Materials and Supplies	M&S	TPIS	1,490,312	1,067,570	5,017,341	2,402,029	-	608,183	820,089
Prepayments	PREPAY	TPIS	19,133	13,706	64,415	30,839	-	7,808	10,529
<b>Total Working Capital</b>	TWC		\$ 1,760,087	\$ 1,498,947	\$ 6,708,500	\$ 2,724,553	\$ -	\$ 668,694	\$ 1,220,932
<b>Deferred Debits</b>									
Service Pension Cost	PENSCOST	TLB	-	-	-	-	-	-	-
Other Deferred Debits	DDEBPP	OMSUB2	32,403	55,416	250,514	36,827	-	5,442	52,080
<b>Total Deferred Debits</b>			\$ 32,403	\$ 55,416	\$ 250,514	\$ 36,827	\$ -	\$ 5,442	\$ 52,080
Less: Customer Deposits	CSTDEP	TPIS	1,110,862	795,755	3,739,873	1,790,447	-	453,333	611,286
<b>Net Rate Base</b>	RB		\$ 61,966,320	\$ 48,557,611	\$ 225,465,207	\$ 108,562,420	\$ -	\$ 27,603,638	\$ 41,484,536

**LEE COUNTY ELECTRIC COOPERATIVE**  
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<u>Description</u>	<u>Name</u>	<u>Functional Vector</u>	<u>Lighting Systems Customer</u>
<b>Rate Base</b>			
<b>Utility Plant</b>			
Plant in Service			\$ 18,243,346
Construction Work in Progress (CWIP)			2,764,085.76
<b>Total Utility Plant</b>	<b>TUP</b>		<b>\$ 21,007,432</b>
<b>Less: Accumulated Provision for Depreciation</b>			
Electric Plant Amortization	ADEPREPA	TUP	-
Retirement Work in Progress	RWIP	TUP	(131,758)
Transmission	ADEPRTP	PTRAN	-
Dist-Structures	ADEPRD1	P361	-
Dist-Station	ADEPRD2	P362	-
Dist-Poles and Fixtures	ADEPRD3	P364	-
Dist-OH Conductor	ADEPRD4	P365	-
Dist-UG Conduit	ADEPRD5	P366	-
Dist-UG Conductor	ADEPRD6	P367	-
Dist-Line Transformers	ADEPRD7	P368	-
Dist-Services	ADEPRD8	P369	-
Dist-Meters	ADEPRD9	P370	-
Dist-Installations on Customer Premises	ADEPRD10	F012	-
Dist-Lighting & Signal Systems	ADEPRD11	P373	5,339,657
Dist	ADEPRD12	PDIST	(649,075)
General Plant	ADEPRGP	PGP	953,368
<b>Total Accumulated Depreciation</b>	<b>TADEPR</b>		<b>\$ 5,512,191</b>
<b>Net Utility Plant</b>	<b>NTPLANT</b>		<b>\$ 15,495,240</b>
<b>Working Capital</b>			
Cash Working Capital - Operation and Maintenance Expenses	CWC	OMLPP	\$ 84,325
Materials and Supplies	M&S	TPIS	334,498
Prepayments	PREPAY	TPIS	4,294
<b>Total Working Capital</b>	<b>TWC</b>		<b>\$ 423,118</b>
<b>Deferred Debits</b>			
Service Pension Cost	PENSCOST	TLB	-
Other Deferred Debits	DDEBPP	OMSUB2	13,587
<b>Total Deferred Debits</b>			<b>\$ 13,587</b>
Less: Customer Deposits	CSTDEP	TPIS	249,331
<b>Net Rate Base</b>	<b>RB</b>		<b>\$ 15,669,027</b>

**LEE COUNTY ELECTRIC COOPERATIVE**  
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**Functional Assignment and Classification**

12 Months Ended  
September 30, 2007

Description	Name	Functional Vector	Mtr Rdg, Blg & Cust Service		Total Check	Status
			Customer	Load Management Customer		
<b>Rate Base</b>						
<b>Utility Plant</b>						
Plant in Service			\$ -	\$ 11,373,869	651,668,382	ok
Construction Work in Progress (CWIP)			-	1,723,278	86,420,561	ok
<b>Total Utility Plant</b>	TUP		\$ -	\$ 13,097,147	738,088,944	ok
<b>Less: Accumulated Provision for Depreciation</b>						
Electric Plant Amortization	ADEPREPA	TUP	-	-	-	ok
Retirement Work in Progress	RWIP	TUP	-	(82,145)	(4,629,288)	ok
Transmission	ADEPRTP	PTRAN	-	-	16,225,889	ok
Dist-Structures	ADEPRD1	P361	-	-	1,103,362	ok
Dist-Station	ADEPRD2	P362	-	-	17,537,993	ok
Dist-Poles and Fixtures	ADEPRD3	P364	-	-	24,497,150	ok
Dist-OH Conductor	ADEPRD4	P365	-	-	36,545,736	ok
Dist-UG Conduit	ADEPRD5	P366	-	-	6,062,401	ok
Dist-UG Conductor	ADEPRD6	P367	-	-	15,265,335	ok
Dist-Line Transformers	ADEPRD7	P368	-	-	49,635,141	ok
Dist-Services	ADEPRD8	P369	-	-	10,493,663	ok
Dist-Meters	ADEPRD9	P370	-	-	10,206,022	ok
Dist-Installations on Customer Premises	ADEPRD10	F012	-	8,187,756	8,187,756	ok
Dist-Lighting & Signal Systems	ADEPRD11	P373	-	-	5,339,657	ok
Dist	ADEPRD12	PDIST	-	(404,668)	(20,293,650)	ok
General Plant	ADEPRGP	PGP	-	594,380	34,055,140	ok
<b>Total Accumulated Depreciation</b>	TADEPR		\$ -	\$ 8,295,324	210,232,305	ok
<b>Net Utility Plant</b>	NTPLANT		\$ -	\$ 4,801,823	527,856,639	ok
<b>Working Capital</b>						
Cash Working Capital - Operation and Maintenance Expenses	CWC	OMLPP	\$ 1,639,247	\$ 12,524	4,765,855	ok
Materials and Supplies	M&S	TPIS	-	208,544	11,948,566	ok
Prepayments	PREPAY	TPIS	-	2,677	153,402	ok
<b>Total Working Capital</b>	TWC		\$ 1,639,247	\$ 223,746	16,867,823	ok
<b>Deferred Debits</b>						
Service Pension Cost	PENSCOST	TLB	-	-	-	ok
Other Deferred Debits	DDEBPP	OMSUB2	256,197	1,204	703,670	ok
<b>Total Deferred Debits</b>			\$ 256,197	\$ 1,204	703,670	ok
Less: Customer Deposits	CSTDEP	TPIS	-	155,446	8,906,335	ok
<b>Net Rate Base</b>	RB		\$ 1,639,247	\$ 4,870,122	535,818,127	ok

**LEE COUNTY ELECTRIC COOPERATIVE**  
**Cost of Service Study**  
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12 Months Ended  
September 30, 2007

Description	Name	Functional Vector	Total System	Purchase Power				
				Prod Demand	Demand	Trans Demand	Demand	Energy
<b>Operation and Maintenance Expenses</b>								
<b>Purchased Power</b>								
555 PURCHASED POWER	OM555	OMPP	\$ 250,810,541	45,373,833	-	11,408,085	-	194,028,623
557 OTHER EXPENSES	OM557	OMPP	-	-	-	-	-	-
Total Purchased Power	TPP		\$ 250,810,541	\$ 45,373,833	\$ -	\$ 11,408,085	\$ -	\$ 194,028,623
<b>Transmission Expenses</b>								
560 OPERATION SUPERVISION AND ENG	OM560	PTRAN	\$ 166,601	-	-	-	-	-
561 LOAD DISPATCHING	OM561	PTRAN	136,082	-	-	-	-	-
562 STATION EXPENSES	OM562	PTRAN	32,844	-	-	-	-	-
563 OVERHEAD LINE EXPENSES	OM563	PTRAN	92,384	-	-	-	-	-
566 MISC. TRANSMISSION EXPENSES	OM566	PTRAN	-	-	-	-	-	-
568 MAINTENACE SUPERVISION AND ENG	OM568	PTRAN	-	-	-	-	-	-
570 MAINT OF STATION EQUIPMENT	OM570	PTRAN	16,427	-	-	-	-	-
571 MAINT OF OVERHEAD LINES	OM571	PTRAN	727,443	-	-	-	-	-
Total Transmission Expenses			\$ 1,171,781	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Distribution Operation Expense</b>								
580 OPERATION SUPERVISION AND ENGI	OM580	PDIST	\$ 602,203	-	-	-	-	-
581 LOAD DISPATCHING	OM581	P362	770,984	-	-	-	-	-
582 STATION EXPENSES	OM582	P362	269,017	-	-	-	-	-
583 OVERHEAD LINE EXPENSES	OM583	P365	-	-	-	-	-	-
584 UNDERGROUND LINE EXPENSES	OM584	P367	-	-	-	-	-	-
585 STREET LIGHTING EXPENSE	OM585	P373	421,516	-	-	-	-	-
586 METER EXPENSES	OM586	P370	1,664,166	-	-	-	-	-
586 METER EXPENSES - LOAD MANAGEMENT	OM586x	F012	-	-	-	-	-	-
587 CUSTOMER INSTALLATIONS EXPENSE	OM587	P369	69,845	-	-	-	-	-
588 MISCELLANEOUS DISTRIBUTION EXP	OM588	PDIST	1,205,876	-	-	-	-	-
588 MISC DISTR EXP -- MAPPIN	OM588x	F015	-	-	-	-	-	-
589 RENTS	OM589	PDIST	-	-	-	-	-	-
Total Distribution Operation Expense	OMDO		\$ 5,003,606	\$ -	\$ -	\$ -	\$ -	\$ -

**LEE COUNTY ELECTRIC COOPERATIVE**  
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12 Months Ended  
September 30, 2007

Description	Name	Functional Vector	Other
<b>Operation and Maintenance Expenses</b>			
<b>Purchased Power</b>			
555 PURCHASED POWER	OM555	OMPP	-
557 OTHER EXPENSES	OM557	OMPP	-
Total Purchased Power	TPP		\$ -
<b>Transmission Expenses</b>			
560 OPERATION SUPERVISION AND ENG	OM560	PTRAN	-
561 LOAD DISPATCHING	OM561	PTRAN	-
562 STATION EXPENSES	OM562	PTRAN	-
563 OVERHEAD LINE EXPENSES	OM563	PTRAN	-
566 MISC. TRANSMISSION EXPENSES	OM566	PTRAN	-
568 MAINTENACE SUPERVISION AND ENG	OM568	PTRAN	-
570 MAINT OF STATION EQUIPMENT	OM570	PTRAN	-
571 MAINT OF OVERHEAD LINES	OM571	PTRAN	-
Total Transmission Expenses			\$ -
<b>Distribution Operation Expense</b>			
580 OPERATION SUPERVISION AND ENGI	OM580	PDIST	-
581 LOAD DISPATCHING	OM581	P362	-
582 STATION EXPENSES	OM582	P362	-
583 OVERHEAD LINE EXPENSES	OM583	P365	-
584 UNDERGROUND LINE EXPENSES	OM584	P367	-
585 STREET LIGHTING EXPENSE	OM585	P373	-
586 METER EXPENSES	OM586	P370	-
586 METER EXPENSES - LOAD MANAGEMENT	OM586x	F012	-
587 CUSTOMER INSTALLATIONS EXPENSE	OM587	P369	-
588 MISCELLANEOUS DISTRIBUTION EXP	OM588	PDIST	-
588 MISC DISTR EXP -- MAPPIN	OM588x	F015	-
589 RENTS	OM589	PDIST	-
Total Distribution Operation Expense	OMDO		\$ -



**LEE COUNTY ELECTRIC COOPERATIVE**  
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12 Months Ended  
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Description	Name	Functional Vector	Station		Pri & Sec. Distr Plant		Customer Services		Meters
			Transmission Demand	Equipment Demand	Demand	Customer	Demand	Customer	Customer
<b>Operation and Maintenance Expenses</b>									
<b>Purchased Power</b>									
555 PURCHASED POWER	OM555	OMPP	-	-	-	-	-	-	-
557 OTHER EXPENSES	OM557	OMPP	-	-	-	-	-	-	-
Total Purchased Power	TPP		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transmission Expenses</b>									
560 OPERATION SUPERVISION AND ENG	OM560	PTRAN	166,601	-	-	-	-	-	-
561 LOAD DISPATCHING	OM561	PTRAN	136,082	-	-	-	-	-	-
562 STATION EXPENSES	OM562	PTRAN	32,844	-	-	-	-	-	-
563 OVERHEAD LINE EXPENSES	OM563	PTRAN	92,384	-	-	-	-	-	-
566 MISC. TRANSMISSION EXPENSES	OM566	PTRAN	-	-	-	-	-	-	-
568 MAINTENACE SUPERVISION AND ENG	OM568	PTRAN	-	-	-	-	-	-	-
570 MAINT OF STATION EQUIPMENT	OM570	PTRAN	16,427	-	-	-	-	-	-
571 MAINT OF OVERHEAD LINES	OM571	PTRAN	727,443	-	-	-	-	-	-
Total Transmission Expenses			\$ 1,171,781	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Distribution Operation Expense</b>									
580 OPERATION SUPERVISION AND ENGI	OM580	PDIST	-	61,472	288,906	138,313	-	35,020	47,222
581 LOAD DISPATCHING	OM581	P362	-	770,984	-	-	-	-	-
582 STATION EXPENSES	OM582	P362	-	269,017	-	-	-	-	-
583 OVERHEAD LINE EXPENSES	OM583	P365	-	-	-	-	-	-	-
584 UNDERGROUND LINE EXPENSES	OM584	P367	-	-	-	-	-	-	-
585 STREET LIGHTING EXPENSE	OM585	P373	-	-	-	-	-	-	-
586 METER EXPENSES	OM586	P370	-	-	-	-	-	-	1,664,166
586 METER EXPENSES - LOAD MANAGEMENT	OM586x	F012	-	-	-	-	-	-	-
587 CUSTOMER INSTALLATIONS EXPENSE	OM587	P369	-	-	-	-	-	69,845	-
588 MISCELLANEOUS DISTRIBUTION EXP	OM588	PDIST	-	123,095	578,518	276,963	-	70,126	94,559
588 MISC DISTR EXP -- MAPPIN	OM588x	F015	-	-	-	-	-	-	-
589 RENTS	OM589	PDIST	-	-	-	-	-	-	-
Total Distribution Operation Expense	OMDO		\$ -	\$ 1,224,568	\$ 867,425	\$ 415,275	\$ -	\$ 174,991	\$ 1,805,947

**LEE COUNTY ELECTRIC COOPERATIVE**  
**Cost of Service Study**  
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12 Months Ended  
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<u>Description</u>	<u>Name</u>	<u>Functional Vector</u>	<u>Lighting Systems Customer</u>
<b>Operation and Maintenance Expenses</b>			
<b>Purchased Power</b>			
555 PURCHASED POWER	OM555	OMPP	-
557 OTHER EXPENSES	OM557	OMPP	-
Total Purchased Power	TPP		\$ -
<b>Transmission Expenses</b>			
560 OPERATION SUPERVISION AND ENG	OM560	PTRAN	-
561 LOAD DISPATCHING	OM561	PTRAN	-
562 STATION EXPENSES	OM562	PTRAN	-
563 OVERHEAD LINE EXPENSES	OM563	PTRAN	-
566 MISC. TRANSMISSION EXPENSES	OM566	PTRAN	-
568 MAINTENACE SUPERVISION AND ENG	OM568	PTRAN	-
570 MAINT OF STATION EQUIPMENT	OM570	PTRAN	-
571 MAINT OF OVERHEAD LINES	OM571	PTRAN	-
Total Transmission Expenses			\$ -
<b>Distribution Operation Expense</b>			
580 OPERATION SUPERVISION AND ENGI	OM580	PDIST	19,261
581 LOAD DISPATCHING	OM581	P362	-
582 STATION EXPENSES	OM582	P362	-
583 OVERHEAD LINE EXPENSES	OM583	P365	-
584 UNDERGROUND LINE EXPENSES	OM584	P367	-
585 STREET LIGHTING EXPENSE	OM585	P373	421,516
586 METER EXPENSES	OM586	P370	-
586 METER EXPENSES - LOAD MANAGEMENT	OM586x	F012	-
587 CUSTOMER INSTALLATIONS EXPENSE	OM587	P369	-
588 MISCELLANEOUS DISTRIBUTION EXP	OM588	PDIST	38,569
588 MISC DISTR EXP -- MAPPIN	OM588x	F015	-
589 RENTS	OM589	PDIST	-
Total Distribution Operation Expense	OMDO		\$ 479,345

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Description	Name	Functional Vector	Mtr Rdg, Blg & Cust Service		Total Check	Status
			Customer	Load Management Customer		
<b>Operation and Maintenance Expenses</b>						
<b>Purchased Power</b>						
555 PURCHASED POWER	OM555	OMPP	-	-	250,810,541	ok
557 OTHER EXPENSES	OM557	OMPP	-	-	-	ok
Total Purchased Power	TPP		\$ -	\$ -	250,810,541	ok
<b>Transmission Expenses</b>						
560 OPERATION SUPERVISION AND ENG	OM560	PTRAN	-	-	166,601	ok
561 LOAD DISPATCHING	OM561	PTRAN	-	-	136,082	ok
562 STATION EXPENSES	OM562	PTRAN	-	-	32,844	ok
563 OVERHEAD LINE EXPENSES	OM563	PTRAN	-	-	92,384	ok
566 MISC. TRANSMISSION EXPENSES	OM566	PTRAN	-	-	-	ok
568 MAINTENACE SUPERVISION AND ENG	OM568	PTRAN	-	-	-	ok
570 MAINT OF STATION EQUIPMENT	OM570	PTRAN	-	-	16,427	ok
571 MAINT OF OVERHEAD LINES	OM571	PTRAN	-	-	727,443	ok
Total Transmission Expenses			\$ -	\$ -	\$ 1,171,781	ok
<b>Distribution Operation Expense</b>						
580 OPERATION SUPERVISION AND ENGI	OM580	PDIST	-	12,008	602,203	ok
581 LOAD DISPATCHING	OM581	P362	-	-	770,984	ok
582 STATION EXPENSES	OM582	P362	-	-	269,017	ok
583 OVERHEAD LINE EXPENSES	OM583	P365	-	-	-	ok
584 UNDERGROUND LINE EXPENSES	OM584	P367	-	-	-	ok
585 STREET LIGHTING EXPENSE	OM585	P373	-	-	421,516	ok
586 METER EXPENSES	OM586	P370	-	-	1,664,166	ok
586 METER EXPENSES - LOAD MANAGEMENT	OM586x	F012	-	-	-	ok
587 CUSTOMER INSTALLATIONS EXPENSE	OM587	P369	-	-	69,845	ok
588 MISCELLANEOUS DISTRIBUTION EXP	OM588	PDIST	-	24,046	1,205,876	ok
588 MISC DISTR EXP -- MAPPIN	OM588x	F015	-	-	-	ok
589 RENTS	OM589	PDIST	-	-	-	ok
Total Distribution Operation Expense	OMDO		\$ -	\$ 36,054	5,003,606	ok

**LEE COUNTY ELECTRIC COOPERATIVE**  
**Cost of Service Study**  
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12 Months Ended  
September 30, 2007

Description	Name	Functional Vector	Total System	Purchase Power				
				Prod Demand	Demand	Trans Demand	Demand	Energy
<b>Operation and Maintenance Expenses (Continued)</b>								
<b>Distribution Maintenance Expense</b>								
590 MAINTENANCE SUPERVISION AND EN	OM590	PDIST	\$ 375,077	-	-	-	-	-
592 MAINTENANCE OF STATION EQUIPME	OM592	P362	741,130	-	-	-	-	-
593 MAINTENANCE OF OVERHEAD LINES	OM593	P365	8,142,855	-	-	-	-	-
594 MAINTENANCE OF UNDERGROUND LIN	OM594	P367	517,161	-	-	-	-	-
595 MAINTENANCE OF LINE TRANSFORME	OM595	P368	182,207	-	-	-	-	-
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	OM596	P373	-	-	-	-	-	-
597 MAINTENANCE OF METERS	OM597	P370	47,997	-	-	-	-	-
598.1 MAINTENANCE OF SECURITY LIGHTS	OM598.1	P373	-	-	-	-	-	-
598.2 MAINTENANCE OF LOAD MANAGEMENT	OM598.2	P399	-	-	-	-	-	-
Total Distribution Maintenance Expense	OMDM		\$ 10,006,428	\$ -	\$ -	\$ -	\$ -	\$ -
Total Distribution Operation and Maintenance Expenses			15,010,034	-	-	-	-	-
Transmission and Distribution Expenses			16,181,815	-	-	-	-	-
Purchased Power, Transmission and Distribution Expenses	OMSUB		\$ 266,992,356	\$ 45,373,833	\$ -	\$ 11,408,085	\$ -	\$ 194,028,623
<b>Customer Accounts Expense</b>								
901 SUPERVISION/CUSTOMER ACCTS	OM901	F009	\$ 406,250	-	-	-	-	-
902 METER READING EXPENSES	OM902	F009	600,614	-	-	-	-	-
903 RECORDS AND COLLECTION	OM903	F009	4,482,066	-	-	-	-	-
904 UNCOLLECTIBLE ACCOUNTS	OM904	F009	2,013,024	-	-	-	-	-
905 MISC CUST ACCOUNTS	OM903	F009	-	-	-	-	-	-
Total Customer Accounts Expense	OMCA		\$ 7,501,954	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Customer Service Expense</b>								
907 SUPERVISION	OM907	F010	\$ 196,410	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXPENSES	OM908	F010	1,281,824	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXP-INCENTIVES	OM908x	F012	-	-	-	-	-	-
909 INFORMATIONAL AND INSTRUCTIONA	OM909	F010	284,591	-	-	-	-	-
909 INFORM AND INSTRUC -LOAD MGMT	OM909x	F012	-	-	-	-	-	-
910 MISCELLANEOUS CUSTOMER SERVICE	OM910	F010	-	-	-	-	-	-
911 DEMONSTRATION AND SELLING EXP	OM911	F012	-	-	-	-	-	-
912 DEMONSTRATION AND SELLING EXP	OM912	F012	-	-	-	-	-	-
913 ADVERTISING EXPENSES	OM913	F012	-	-	-	-	-	-
915 MDSE-JOBING-CONTRACT	OM915	F012	-	-	-	-	-	-
916 MISC SALES EXPENSE	OM916	F012	-	-	-	-	-	-
Total Customer Service Expense	OMCS		\$ 1,762,825	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total Transmission, Distribution, Cust Acct and Cust Service	OMSUB2		25,446,595	-	-	-	-	-

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Description	Name	Functional Vector	Other
<b>Operation and Maintenance Expenses (Continued)</b>			
<b>Distribution Maintenance Expense</b>			
590 MAINTENANCE SUPERVISION AND EN	OM590	PDIST	-
592 MAINTENANCE OF STATION EQUIPME	OM592	P362	-
593 MAINTENANCE OF OVERHEAD LINES	OM593	P365	-
594 MAINTENANCE OF UNDERGROUND LIN	OM594	P367	-
595 MAINTENANCE OF LINE TRANSFORME	OM595	P368	-
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	OM596	P373	-
597 MAINTENANCE OF METERS	OM597	P370	-
598.1 MAINTENANCE OF SECURITY LIGHTS	OM598.1	P373	-
598.2 MAINTENANCE OF LOAD MANAGEMENT	OM598.2	P399	-
Total Distribution Maintenance Expense	OMDM		\$ -
Total Distribution Operation and Maintenance Expenses			-
Transmission and Distribution Expenses			-
Purchased Power, Transmission and Distribution Expenses	OMSUB		\$ -
<b>Customer Accounts Expense</b>			
901 SUPERVISION/CUSTOMER ACCTS	OM901	F009	-
902 METER READING EXPENSES	OM902	F009	-
903 RECORDS AND COLLECTION	OM903	F009	-
904 UNCOLLECTIBLE ACCOUNTS	OM904	F009	-
905 MISC CUST ACCOUNTS	OM903	F009	-
Total Customer Accounts Expense	OMCA		\$ -
<b>Customer Service Expense</b>			
907 SUPERVISION	OM907	F010	-
908 CUSTOMER ASSISTANCE EXPENSES	OM908	F010	-
908 CUSTOMER ASSISTANCE EXP-INCENTIVES	OM908x	F012	-
909 INFORMATIONAL AND INSTRUCTIONA	OM909	F010	-
909 INFORM AND INSTRUC -LOAD MGMT	OM909x	F012	-
910 MISCELLANEOUS CUSTOMER SERVICE	OM910	F010	-
911 DEMONSTRATION AND SELLING EXP	OM911	F012	-
912 DEMONSTRATION AND SELLING EXP	OM912	F012	-
913 ADVERTISING EXPENSES	OM913	F012	-
915 MDSE-JOBING-CONTRACT	OM915	F012	-
916 MISC SALES EXPENSE	OM916	F012	-
Total Customer Service Expense	OMCS		\$ -
Sub-Total Transmission, Distribution, Cust Acct and Cust Service	OMSUB2		-

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Description	Name	Functional Vector	Station		Pri & Sec. Distr Plant		Customer Services		Meters
			Transmission Demand	Equipment Demand	Demand	Customer	Demand	Customer	Customer
<b>Operation and Maintenance Expenses (Continued)</b>									
<b>Distribution Maintenance Expense</b>									
590 MAINTENANCE SUPERVISION AND EN	OM590	PDIST	-	38,288	179,943	86,147	-	21,812	29,412
592 MAINTENANCE OF STATION EQUIPME	OM592	P362	-	741,130	-	-	-	-	-
593 MAINTENANCE OF OVERHEAD LINES	OM593	P365	-	-	7,846,455	296,400	-	-	-
594 MAINTENANCE OF UNDERGROUND LIN	OM594	P367	-	-	59,991	457,171	-	-	-
595 MAINTENANCE OF LINE TRANSFORME	OM595	P368	-	-	105,443	76,764	-	-	-
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	OM596	P373	-	-	-	-	-	-	-
597 MAINTENANCE OF METERS	OM597	P370	-	-	-	-	-	-	47,997
598.1 MAINTENANCE OF SECURITY LIGHTS	OM598.1	P373	-	-	-	-	-	-	-
598.2 MAINTENANCE OF LOAD MANAGEMENT	OM598.2	P399	-	-	-	-	-	-	-
Total Distribution Maintenance Expense	OMDM		\$ -	\$ 779,418	\$ 8,191,832	\$ 916,481	\$ -	\$ 21,812	\$ 77,409
Total Distribution Operation and Maintenance Expenses			-	2,003,986	9,059,257	1,331,757	-	196,803	1,883,356
Transmission and Distribution Expenses			1,171,781	2,003,986	9,059,257	1,331,757	-	196,803	1,883,356
Purchased Power, Transmission and Distribution Expenses	OMSUB		\$ 1,171,781	\$ 2,003,986	\$ 9,059,257	\$ 1,331,757	\$ -	\$ 196,803	\$ 1,883,356
<b>Customer Accounts Expense</b>									
901 SUPERVISION/CUSTOMER ACCTS	OM901	F009	-	-	-	-	-	-	-
902 METER READING EXPENSES	OM902	F009	-	-	-	-	-	-	-
903 RECORDS AND COLLECTION	OM903	F009	-	-	-	-	-	-	-
904 UNCOLLECTIBLE ACCOUNTS	OM904	F009	-	-	-	-	-	-	-
905 MISC CUST ACCOUNTS	OM903	F009	-	-	-	-	-	-	-
Total Customer Accounts Expense	OMCA		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Customer Service Expense</b>									
907 SUPERVISION	OM907	F010	-	-	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXPENSES	OM908	F010	-	-	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXP-INCENTIVES	OM908x	F012	-	-	-	-	-	-	-
909 INFORMATIONAL AND INSTRUCTIONA	OM909	F010	-	-	-	-	-	-	-
909 INFORM AND INSTRUC -LOAD MGMT	OM909x	F012	-	-	-	-	-	-	-
910 MISCELLANEOUS CUSTOMER SERVICE	OM910	F010	-	-	-	-	-	-	-
911 DEMONSTRATION AND SELLING EXP	OM911	F012	-	-	-	-	-	-	-
912 DEMONSTRATION AND SELLING EXP	OM912	F012	-	-	-	-	-	-	-
913 ADVERTISING EXPENSES	OM913	F012	-	-	-	-	-	-	-
915 MDSE-JOBING-CONTRACT	OM915	F012	-	-	-	-	-	-	-
916 MISC SALES EXPENSE	OM916	F012	-	-	-	-	-	-	-
Total Customer Service Expense	OMCS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total Transmission, Distribution, Cust Acct and Cust Service	OMSUB2		1,171,781	2,003,986	9,059,257	1,331,757	-	196,803	1,883,356

**LEE COUNTY ELECTRIC COOPERATIVE**  
**Cost of Service Study**  
**Functional Assignment and Classification**

12 Months Ended  
September 30, 2007

<u>Description</u>	<u>Name</u>	<u>Functional Vector</u>	<u>Lighting Systems Customer</u>
<b><u>Operation and Maintenance Expenses (Continued)</u></b>			
<b>Distribution Maintenance Expense</b>			
590 MAINTENANCE SUPERVISION AND EN	OM590	PDIST	11,997
592 MAINTENANCE OF STATION EQUIPME	OM592	P362	-
593 MAINTENANCE OF OVERHEAD LINES	OM593	P365	-
594 MAINTENANCE OF UNDERGROUND LIN	OM594	P367	-
595 MAINTENANCE OF LINE TRANSFORME	OM595	P368	-
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	OM596	P373	-
597 MAINTENANCE OF METERS	OM597	P370	-
598.1 MAINTENANCE OF SECURITY LIGHTS	OM598.1	P373	-
598.2 MAINTENANCE OF LOAD MANAGEMENT	OM598.2	P399	-
Total Distribution Maintenance Expense	OMDM		\$ 11,997
Total Distribution Operation and Maintenance Expenses			491,342
Transmission and Distribution Expenses			491,342
Purchased Power, Transmission and Distribution Expenses	OMSUB		\$ 491,342
<b>Customer Accounts Expense</b>			
901 SUPERVISION/CUSTOMER ACCTS	OM901	F009	-
902 METER READING EXPENSES	OM902	F009	-
903 RECORDS AND COLLECTION	OM903	F009	-
904 UNCOLLECTIBLE ACCOUNTS	OM904	F009	-
905 MISC CUST ACCOUNTS	OM903	F009	-
Total Customer Accounts Expense	OMCA		\$ -
<b>Customer Service Expense</b>			
907 SUPERVISION	OM907	F010	-
908 CUSTOMER ASSISTANCE EXPENSES	OM908	F010	-
908 CUSTOMER ASSISTANCE EXP-INCENTIVES	OM908x	F012	-
909 INFORMATIONAL AND INSTRUCTIONA	OM909	F010	-
909 INFORM AND INSTRUC -LOAD MGMT	OM909x	F012	-
910 MISCELLANEOUS CUSTOMER SERVICE	OM910	F010	-
911 DEMONSTRATION AND SELLING EXP	OM911	F012	-
912 DEMONSTRATION AND SELLING EXP	OM912	F012	-
913 ADVERTISING EXPENSES	OM913	F012	-
915 MDSE-JOBGING-CONTRACT	OM915	F012	-
916 MISC SALES EXPENSE	OM916	F012	-
Total Customer Service Expense	OMCS		\$ -
Sub-Total Transmission, Distribution, Cust Acct and Cust Service	OMSUB2		491,342

**LEE COUNTY ELECTRIC COOPERATIVE**  
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12 Months Ended  
September 30, 2007

Description	Name	Functional Vector	Mtr Rdg, Blg & Cust Service		Total Check	Status
			Customer	Load Management Customer		
<b>Operation and Maintenance Expenses (Continued)</b>						
<b>Distribution Maintenance Expense</b>						
590 MAINTENANCE SUPERVISION AND EN	OM590	PDIST	-	7,479	375,077	ok
592 MAINTENANCE OF STATION EQUIPME	OM592	P362	-	-	741,130	ok
593 MAINTENANCE OF OVERHEAD LINES	OM593	P365	-	-	8,142,855	ok
594 MAINTENANCE OF UNDERGROUND LIN	OM594	P367	-	-	517,161	ok
595 MAINTENANCE OF LINE TRANSFORME	OM595	P368	-	-	182,207	ok
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	OM596	P373	-	-	-	ok
597 MAINTENANCE OF METERS	OM597	P370	-	-	47,997	ok
598.1 MAINTENANCE OF SECURITY LIGHTS	OM598.1	P373	-	-	-	ok
598.2 MAINTENANCE OF LOAD MANAGEMENT	OM598.2	P399	-	-	-	ok
Total Distribution Maintenance Expense	OMDM		\$ -	\$ 7,479	10,006,428	ok
Total Distribution Operation and Maintenance Expenses			-	43,533	15,010,034	ok
Transmission and Distribution Expenses			-	43,533	16,181,815	ok
Purchased Power, Transmission and Distribution Expenses	OMSUB		\$ -	\$ 43,533	266,992,356	ok
<b>Customer Accounts Expense</b>						
901 SUPERVISION/CUSTOMER ACCTS	OM901	F009	406,250	-	406,250	ok
902 METER READING EXPENSES	OM902	F009	600,614	-	600,614	ok
903 RECORDS AND COLLECTION	OM903	F009	4,482,066	-	4,482,066	ok
904 UNCOLLECTIBLE ACCOUNTS	OM904	F009	2,013,024	-	2,013,024	ok
905 MISC CUST ACCOUNTS	OM905	F009	-	-	-	ok
Total Customer Accounts Expense	OMCA		\$ 7,501,954	\$ -	7,501,954	ok
<b>Customer Service Expense</b>						
907 SUPERVISION	OM907	F010	196,410	-	196,410	ok
908 CUSTOMER ASSISTANCE EXPENSES	OM908	F010	1,281,824	-	1,281,824	ok
908 CUSTOMER ASSISTANCE EXP-INCENTIVES	OM908x	F012	-	-	-	ok
909 INFORMATIONAL AND INSTRUCTIONA	OM909	F010	284,591	-	284,591	ok
909 INFORM AND INSTRUC -LOAD MGMT	OM909x	F012	-	-	-	ok
910 MISCELLANEOUS CUSTOMER SERVICE	OM910	F010	-	-	-	ok
911 DEMONSTRATION AND SELLING EXP	OM911	F012	-	-	-	ok
912 DEMONSTRATION AND SELLING EXP	OM912	F012	-	-	-	ok
913 ADVERTISING EXPENSES	OM913	F012	-	-	-	ok
915 MDSE-JOBING-CONTRACT	OM915	F012	-	-	-	ok
916 MISC SALES EXPENSE	OM916	F012	-	-	-	ok
Total Customer Service Expense	OMCS		\$ 1,762,825	\$ -	1,762,825	ok
Sub-Total Transmission, Distribution, Cust Acct and Cust Service	OMSUB2		9,264,779	43,533	25,446,595	ok



LEE COUNTY ELECTRIC COOPERATIVE  
Cost of Service Study  
Functional Assignment and Classification

12 Months Ended  
September 30, 2007

Description	Name	Functional Vector	Total System	Purchase Power				
				Prod Demand	Demand	Trans Demand	Demand	Energy

LEE COUNTY ELECTRIC COOPERATIVE  
Cost of Service Study  
Functional Assignment and Classification

12 Months Ended  
September 30, 2007

Description	Name	Functional Vector	Other
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**LEE COUNTY ELECTRIC COOPERATIVE**  
**Cost of Service Study**  
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12 Months Ended  
 September 30, 2007

Description	Name	Functional Vector	<u>Transmission</u> Demand	<u>Station</u> <u>Equipment</u> Demand	<u>Pri &amp; Sec. Distr Plant</u> Demand	Customer	<u>Customer Services</u> Demand	Customer	<u>Meters</u> Customer
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LEE COUNTY ELECTRIC COOPERATIVE  
Cost of Service Study  
Functional Assignment and Classification

12 Months Ended  
September 30, 2007

<u>Description</u>	<u>Name</u>	<u>Functional Vector</u>	<u>Lighting Systems Customer</u>
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LEE COUNTY ELECTRIC COOPERATIVE

Cost of Service Study

Functional Assignment and Classification

12 Months Ended

September 30, 2007

Description	Name	Functional Vector	Mtr Rdg, Blg & Cust Service Customer	Load Management Customer	Total Check	Status
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**LEE COUNTY ELECTRIC COOPERATIVE**  
**Cost of Service Study**  
**Functional Assignment and Classification**

12 Months Ended  
September 30, 2007

Description	Name	Functional Vector	Total System	Purchase Power				
				Prod Demand	Demand	Trans Demand	Demand	Energy
<b><u>Operation and Maintenance Expenses (Continued)</u></b>								
<b>Administrative and General Expense</b>								
920 ADMIN. & GEN. SALARIES-	OM920	OMSUB2	\$ 2,874,001	-	-	-	-	-
921 OFFICE SUPPLIES AND EXPENSES	OM921	LBSUB2	1,512,339	-	-	-	-	-
923 OUTSIDE SERVICES EMPLOYED	OM923	OMSUB2	1,089,493	-	-	-	-	-
924 PROPERTY INSURANCE	OM924	NTPLANT	674,805	-	-	-	-	-
925 INJURIES AND DAMAGES - INSURAN	OM925	LBSUB2	934,827	-	-	-	-	-
926 EMPLOYEE BENEFITS	OM926	LBSUB2	3,108,968	-	-	-	-	-
928 ASSOCIATED DUES	OM928	OMSUB2	-	-	-	-	-	-
929 DIRECTORS EXPENSE	OM929	OMSUB2	-	-	-	-	-	-
930 MISCELLANEOUS GENERAL EXPENSES	OM930	OMSUB2	535,922	-	-	-	-	-
931 RENTS AND LEASES	OM931	NTPLANT	44,779	-	-	-	-	-
932 MAINTENANCE OF GENERAL PLANT	OM932	PGP	1,905,109	-	-	-	-	-
Total Administrative and General Expense	OMAG		\$ 12,680,243	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operation and Maintenance Expenses	TOM		\$ 288,937,379	\$ 45,373,833	\$ -	\$ 11,408,085	\$ -	\$ 194,028,623
Operation and Maintenance Expenses Less Purchase Power	OMLPP		\$ 38,126,838	\$ -	\$ -	\$ -	\$ -	\$ -

**LEE COUNTY ELECTRIC COOPERATIVE**  
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12 Months Ended  
September 30, 2007

Description	Name	Functional Vector	Other
<b><u>Operation and Maintenance Expenses (Continued)</u></b>			
<b>Administrative and General Expense</b>			
920 ADMIN. & GEN. SALARIES-	OM920	OMSUB2	-
921 OFFICE SUPPLIES AND EXPENSES	OM921	LBSUB2	-
923 OUTSIDE SERVICES EMPLOYED	OM923	OMSUB2	-
924 PROPERTY INSURANCE	OM924	NTPLANT	-
925 INJURIES AND DAMAGES - INSURAN	OM925	LBSUB2	-
926 EMPLOYEE BENEFITS	OM926	LBSUB2	-
928 ASSOCIATED DUES	OM928	OMSUB2	-
929 DIRECTORS EXPENSE	OM929	OMSUB2	-
930 MISCELLANEOUS GENERAL EXPENSES	OM930	OMSUB2	-
931 RENTS AND LEASES	OM931	NTPLANT	-
932 MAINTENANCE OF GENERAL PLANT	OM932	PGP	-
Total Administrative and General Expense	OMAG		\$ -
Total Operation and Maintenance Expenses	TOM		\$ -
Operation and Maintenance Expenses Less Purchase Power	OMLPP		\$ -

**LEE COUNTY ELECTRIC COOPERATIVE**  
**Cost of Service Study**  
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12 Months Ended  
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Description	Name	Functional Vector	Station		Pri & Sec. Distr Plant		Customer Services		Meters
			Transmission Demand	Equipment Demand	Demand	Customer	Demand	Customer	Customer
<b><u>Operation and Maintenance Expenses (Continued)</u></b>									
<b>Administrative and General Expense</b>									
920 ADMIN. & GEN. SALARIES-	OM920	OMSUB2	132,344	226,335	1,023,175	150,412	-	22,227	212,711
921 OFFICE SUPPLIES AND EXPENSES	OM921	LBSUB2	83,007	203,488	340,122	64,384	-	15,164	195,888
923 OUTSIDE SERVICES EMPLOYED	OM923	OMSUB2	50,170	85,800	387,871	57,019	-	8,426	80,636
924 PROPERTY INSURANCE	OM924	NTPLANT	78,387	61,176	284,437	137,591	-	35,013	52,254
925 INJURIES AND DAMAGES - INSURAN	OM925	LBSUB2	51,309	125,783	210,241	39,798	-	9,373	121,085
926 EMPLOYEE BENEFITS	OM926	LBSUB2	170,640	418,317	699,201	132,357	-	31,173	402,694
928 ASSOCIATED DUES	OM928	OMSUB2	-	-	-	-	-	-	-
929 DIRECTORS EXPENSE	OM929	OMSUB2	-	-	-	-	-	-	-
930 MISCELLANEOUS GENERAL EXPENSES	OM930	OMSUB2	24,678	42,205	190,794	28,048	-	4,145	39,665
931 RENTS AND LEASES	OM931	NTPLANT	5,202	4,060	18,875	9,130	-	2,323	3,467
932 MAINTENANCE OF GENERAL PLANT	OM932	PGP	237,619	170,216	799,978	382,986	-	96,970	130,757
Total Administrative and General Expense	OMAG		\$ 833,356	\$ 1,337,380	\$ 3,954,692	\$ 1,001,724	\$ -	\$ 224,816	\$ 1,239,157
Total Operation and Maintenance Expenses	TOM		\$ 2,005,137	\$ 3,341,366	\$ 13,013,949	\$ 2,333,481	\$ -	\$ 421,619	\$ 3,122,513
Operation and Maintenance Expenses Less Purchase Power	OMLPP		\$ 2,005,137	\$ 3,341,366	\$ 13,013,949	\$ 2,333,481	\$ -	\$ 421,619	\$ 3,122,513



**LEE COUNTY ELECTRIC COOPERATIVE**  
**Cost of Service Study**  
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12 Months Ended  
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<u>Description</u>	<u>Name</u>	<u>Functional Vector</u>	<u>Lighting Systems Customer</u>
<b><u>Operation and Maintenance Expenses (Continued)</u></b>			
<b>Administrative and General Expense</b>			
920 ADMIN. & GEN. SALARIES-	OM920	OMSUB2	55,493
921 OFFICE SUPPLIES AND EXPENSES	OM921	LBSUB2	5,968
923 OUTSIDE SERVICES EMPLOYED	OM923	OMSUB2	21,037
924 PROPERTY INSURANCE	OM924	NTPLANT	19,809
925 INJURIES AND DAMAGES - INSURAN	OM925	LBSUB2	3,689
926 EMPLOYEE BENEFITS	OM926	LBSUB2	12,269
928 ASSOCIATED DUES	OM928	OMSUB2	-
929 DIRECTORS EXPENSE	OM929	OMSUB2	-
930 MISCELLANEOUS GENERAL EXPENSES	OM930	OMSUB2	10,348
931 RENTS AND LEASES	OM931	NTPLANT	1,314
932 MAINTENANCE OF GENERAL PLANT	OM932	PGP	53,333
Total Administrative and General Expense	OMAG		\$ 183,262
Total Operation and Maintenance Expenses	TOM		\$ 674,603
Operation and Maintenance Expenses Less Purchase Power	OMLPP		\$ 674,603

**LEE COUNTY ELECTRIC COOPERATIVE**  
**Cost of Service Study**  
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Description	Name	Functional Vector	Mtr Rdg, Blg &	Load Management	Total Check	Status
			Cust Service Customer	Customer		
<b><u>Operation and Maintenance Expenses (Continued)</u></b>						
<b>Administrative and General Expense</b>						
920 ADMIN. & GEN. SALARIES-	OM920	OMSUB2	1,046,387	4,917	2,874,001	ok
921 OFFICE SUPPLIES AND EXPENSES	OM921	LBSUB2	601,823	2,495	1,512,339	ok
923 OUTSIDE SERVICES EMPLOYED	OM923	OMSUB2	396,671	1,864	1,089,493	ok
924 PROPERTY INSURANCE	OM924	NTPLANT	-	6,139	674,805	ok
925 INJURIES AND DAMAGES - INSURAN	OM925	LBSUB2	372,007	1,542	934,827	ok
926 EMPLOYEE BENEFITS	OM926	LBSUB2	1,237,187	5,129	3,108,968	ok
928 ASSOCIATED DUES	OM928	OMSUB2	-	-	-	ok
929 DIRECTORS EXPENSE	OM929	OMSUB2	-	-	-	ok
930 MISCELLANEOUS GENERAL EXPENSES	OM930	OMSUB2	195,122	917	535,922	ok
931 RENTS AND LEASES	OM931	NTPLANT	-	407	44,779	ok
932 MAINTENANCE OF GENERAL PLANT	OM932	PGP	-	33,251	1,905,109	ok
Total Administrative and General Expense	OMAG		\$ 3,849,196	\$ 56,661	12,680,243	ok
Total Operation and Maintenance Expenses	TOM		\$ 13,113,976	\$ 100,194	288,937,379	ok
Operation and Maintenance Expenses Less Purchase Power	OMLPP		\$ 13,113,976	\$ 100,194	38,126,838	ok

**LEE COUNTY ELECTRIC COOPERATIVE**  
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12 Months Ended  
September 30, 2007

Description	Name	Functional Vector	Total System	Purchase Power						
				Prod Demand	Demand	Trans Demand	Demand	Energy		
<b>Labor Expenses</b>										
<b>Purchased Power</b>										
555 PURCHASED POWER	LB555	OMPP	\$ -	-	-	-	-	-	-	-
557 OTHER EXPENSES	LB557	OMPP	-	-	-	-	-	-	-	-
Total Purchased Power Labor	LBPP		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Transmission Labor Expenses</b>										
560 OPERATION SUPERVISION AND ENG	LB560	PTRAN	\$ 86,844	-	-	-	-	-	-	-
561 LOAD DISPATCHING	LB561	PTRAN	128,499	-	-	-	-	-	-	-
562 STATION EXPENSES	LB562	PTRAN	32,844	-	-	-	-	-	-	-
563 OVERHEAD LINE EXPENSES	LB563	PTRAN	24,424	-	-	-	-	-	-	-
566 MISC. TRANSMISSION EXPENSES	LB566	PTRAN	-	-	-	-	-	-	-	-
568 MAINTENACE SUPERVISION AND ENG	LB568	PTRAN	-	-	-	-	-	-	-	-
570 MAINT OF STATION EQUIPMENT	LB570	PTRAN	13,802	-	-	-	-	-	-	-
571 MAINT OF OVERHEAD LINES	LB571	PTRAN	304,666	-	-	-	-	-	-	-
Total Transmission Labor Expenses			\$ 591,078	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Distribution Operation Labor Expense</b>										
580 OPERATION SUPERVISION AND ENGI	LB580	PDIST	\$ 434,098	-	-	-	-	-	-	-
581 LOAD DISPATCHING	LB581	P362	726,546	-	-	-	-	-	-	-
582 STATION EXPENSES	LB582	P362	151,463	-	-	-	-	-	-	-
583 OVERHEAD LINE EXPENSES	LB583	P365	-	-	-	-	-	-	-	-
584 UNDERGROUND LINE EXPENSES	LB584	P367	-	-	-	-	-	-	-	-
585 STREET LIGHTING EXPENSE	LB585	P373	14,001	-	-	-	-	-	-	-
586 METER EXPENSES	LB586	P370	1,288,577	-	-	-	-	-	-	-
586 METER EXPENSES - LOAD MANAGEMENT	LB586x	F012	-	-	-	-	-	-	-	-
587 CUSTOMER INSTALLATIONS EXPENSE	LB587	P369	56,165	-	-	-	-	-	-	-
588 MISCELLANEOUS DISTRIBUTION EXP	LB588	PDIST	181,736	-	-	-	-	-	-	-
589 RENTS	LB589	PDIST	-	-	-	-	-	-	-	-
Total Distribution Operation Labor Expense	LBDO		\$ 2,852,585	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

**LEE COUNTY ELECTRIC COOPERATIVE**  
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September 30, 2007

<u>Description</u>	<u>Name</u>	<u>Functional Vector</u>	<u>Other</u>
<b><u>Labor Expenses</u></b>			
<b>Purchased Power</b>			
555 PURCHASED POWER	LB555	OMPP	-
557 OTHER EXPENSES	LB557	OMPP	-
Total Purchased Power Labor	LBPP		\$ -
<b>Transmission Labor Expenses</b>			
560 OPERATION SUPERVISION AND ENG	LB560	PTRAN	-
561 LOAD DISPATCHING	LB561	PTRAN	-
562 STATION EXPENSES	LB562	PTRAN	-
563 OVERHEAD LINE EXPENSES	LB563	PTRAN	-
566 MISC. TRANSMISSION EXPENSES	LB566	PTRAN	-
568 MAINTENACE SUPERVISION AND ENG	LB568	PTRAN	-
570 MAINT OF STATION EQUIPMENT	LB570	PTRAN	-
571 MAINT OF OVERHEAD LINES	LB571	PTRAN	-
Total Transmission Labor Expenses			\$ -
<b>Distribution Operation Labor Expense</b>			
580 OPERATION SUPERVISION AND ENGI	LB580	PDIST	-
581 LOAD DISPATCHING	LB581	P362	-
582 STATION EXPENSES	LB582	P362	-
583 OVERHEAD LINE EXPENSES	LB583	P365	-
584 UNDERGROUND LINE EXPENSES	LB584	P367	-
585 STREET LIGHTING EXPENSE	LB585	P373	-
586 METER EXPENSES	LB586	P370	-
586 METER EXPENSES - LOAD MANAGEMENT	LB586x	F012	-
587 CUSTOMER INSTALLATIONS EXPENSE	LB587	P369	-
588 MISCELLANEOUS DISTRIBUTION EXP	LB588	PDIST	-
589 RENTS	LB589	PDIST	-
Total Distribution Operation Labor Expense	LBDO		\$ -

**LEE COUNTY ELECTRIC COOPERATIVE**  
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12 Months Ended  
September 30, 2007

Description	Name	Functional Vector	Station		Pri & Sec. Distr Plant		Customer Services		Meters
			Transmission Demand	Equipment Demand	Demand	Customer	Demand	Customer	Customer
<b>Labor Expenses</b>									
<b>Purchased Power</b>									
555 PURCHASED POWER	LB555	OMPP	-	-	-	-	-	-	-
557 OTHER EXPENSES	LB557	OMPP	-	-	-	-	-	-	-
Total Purchased Power Labor	LBPP		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transmission Labor Expenses</b>									
560 OPERATION SUPERVISION AND ENG	LB560	PTRAN	86,844	-	-	-	-	-	-
561 LOAD DISPATCHING	LB561	PTRAN	128,499	-	-	-	-	-	-
562 STATION EXPENSES	LB562	PTRAN	32,844	-	-	-	-	-	-
563 OVERHEAD LINE EXPENSES	LB563	PTRAN	24,424	-	-	-	-	-	-
566 MISC. TRANSMISSION EXPENSES	LB566	PTRAN	-	-	-	-	-	-	-
568 MAINTENACE SUPERVISION AND ENG	LB568	PTRAN	-	-	-	-	-	-	-
570 MAINT OF STATION EQUIPMENT	LB570	PTRAN	13,802	-	-	-	-	-	-
571 MAINT OF OVERHEAD LINES	LB571	PTRAN	304,666	-	-	-	-	-	-
Total Transmission Labor Expenses			\$ 591,078	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Distribution Operation Labor Expense</b>									
580 OPERATION SUPERVISION AND ENGI	LB580	PDIST	-	44,312	208,258	99,703	-	25,244	34,040
581 LOAD DISPATCHING	LB581	P362	-	726,546	-	-	-	-	-
582 STATION EXPENSES	LB582	P362	-	151,463	-	-	-	-	-
583 OVERHEAD LINE EXPENSES	LB583	P365	-	-	-	-	-	-	-
584 UNDERGROUND LINE EXPENSES	LB584	P367	-	-	-	-	-	-	-
585 STREET LIGHTING EXPENSE	LB585	P373	-	-	-	-	-	-	-
586 METER EXPENSES	LB586	P370	-	-	-	-	-	-	1,288,577
586 METER EXPENSES - LOAD MANAGEMENT	LB586x	F012	-	-	-	-	-	-	-
587 CUSTOMER INSTALLATIONS EXPENSE	LB587	P369	-	-	-	-	-	56,165	-
588 MISCELLANEOUS DISTRIBUTION EXP	LB588	PDIST	-	18,551	87,188	41,741	-	10,569	14,251
589 RENTS	LB589	PDIST	-	-	-	-	-	-	-
Total Distribution Operation Labor Expense	LBDO		\$ -	\$ 940,873	\$ 295,446	\$ 141,443	\$ -	\$ 91,978	\$ 1,336,867

**LEE COUNTY ELECTRIC COOPERATIVE**  
**Cost of Service Study**  
**Functional Assignment and Classification**

12 Months Ended  
September 30, 2007

<u>Description</u>	<u>Name</u>	<u>Functional Vector</u>	<u>Lighting Systems Customer</u>
<b>Labor Expenses</b>			
<b>Purchased Power</b>			
555 PURCHASED POWER	LB555	OMPP	-
557 OTHER EXPENSES	LB557	OMPP	-
Total Purchased Power Labor	LBPP		\$ -
<b>Transmission Labor Expenses</b>			
560 OPERATION SUPERVISION AND ENG	LB560	PTRAN	-
561 LOAD DISPATCHING	LB561	PTRAN	-
562 STATION EXPENSES	LB562	PTRAN	-
563 OVERHEAD LINE EXPENSES	LB563	PTRAN	-
566 MISC. TRANSMISSION EXPENSES	LB566	PTRAN	-
568 MAINTENACE SUPERVISION AND ENG	LB568	PTRAN	-
570 MAINT OF STATION EQUIPMENT	LB570	PTRAN	-
571 MAINT OF OVERHEAD LINES	LB571	PTRAN	-
Total Transmission Labor Expenses			\$ -
<b>Distribution Operation Labor Expense</b>			
580 OPERATION SUPERVISION AND ENGI	LB580	PDIST	13,884
581 LOAD DISPATCHING	LB581	P362	-
582 STATION EXPENSES	LB582	P362	-
583 OVERHEAD LINE EXPENSES	LB583	P365	-
584 UNDERGROUND LINE EXPENSES	LB584	P367	-
585 STREET LIGHTING EXPENSE	LB585	P373	14,001
586 METER EXPENSES	LB586	P370	-
586 METER EXPENSES - LOAD MANAGEMENT	LB586x	F012	-
587 CUSTOMER INSTALLATIONS EXPENSE	LB587	P369	-
588 MISCELLANEOUS DISTRIBUTION EXP	LB588	PDIST	5,813
589 RENTS	LB589	PDIST	-
Total Distribution Operation Labor Expense	LBDO		\$ 33,698

**LEE COUNTY ELECTRIC COOPERATIVE**  
**Cost of Service Study**  
**Functional Assignment and Classification**

12 Months Ended  
September 30, 2007

Description	Name	Functional Vector	Mtr Rdg, Blg & Cust Service		Load Management Customer	Total Check	Status
			Customer	Customer			
<b>Labor Expenses</b>							
<b>Purchased Power</b>							
555 PURCHASED POWER	LB555	OMPP	-	-	-	-	ok
557 OTHER EXPENSES	LB557	OMPP	-	-	-	-	ok
Total Purchased Power Labor	LBPP		\$ -	\$ -	-	-	ok
<b>Transmission Labor Expenses</b>							
560 OPERATION SUPERVISION AND ENG	LB560	PTRAN	-	-	86,844	86,844	ok
561 LOAD DISPATCHING	LB561	PTRAN	-	-	128,499	128,499	ok
562 STATION EXPENSES	LB562	PTRAN	-	-	32,844	32,844	ok
563 OVERHEAD LINE EXPENSES	LB563	PTRAN	-	-	24,424	24,424	ok
566 MISC. TRANSMISSION EXPENSES	LB566	PTRAN	-	-	-	-	ok
568 MAINTENACE SUPERVISION AND ENG	LB568	PTRAN	-	-	-	-	ok
570 MAINT OF STATION EQUIPMENT	LB570	PTRAN	-	-	13,802	13,802	ok
571 MAINT OF OVERHEAD LINES	LB571	PTRAN	-	-	304,666	304,666	ok
Total Transmission Labor Expenses			\$ -	\$ -	\$ -	\$ 591,078	ok
<b>Distribution Operation Labor Expense</b>							
580 OPERATION SUPERVISION AND ENGI	LB580	PDIST	-	8,656	434,098	434,098	ok
581 LOAD DISPATCHING	LB581	P362	-	-	726,546	726,546	ok
582 STATION EXPENSES	LB582	P362	-	-	151,463	151,463	ok
583 OVERHEAD LINE EXPENSES	LB583	P365	-	-	-	-	ok
584 UNDERGROUND LINE EXPENSES	LB584	P367	-	-	-	-	ok
585 STREET LIGHTING EXPENSE	LB585	P373	-	-	14,001	14,001	ok
586 METER EXPENSES	LB586	P370	-	-	1,288,577	1,288,577	ok
586 METER EXPENSES - LOAD MANAGEMENT	LB586x	F012	-	-	-	-	ok
587 CUSTOMER INSTALLATIONS EXPENSE	LB587	P369	-	-	56,165	56,165	ok
588 MISCELLANEOUS DISTRIBUTION EXP	LB588	PDIST	-	3,624	181,736	181,736	ok
589 RENTS	LB589	PDIST	-	-	-	-	ok
Total Distribution Operation Labor Expense	LBDO		\$ -	\$ 12,280	\$ 2,852,585	\$ 2,852,585	ok

**LEE COUNTY ELECTRIC COOPERATIVE**  
**Cost of Service Study**  
**Functional Assignment and Classification**

12 Months Ended  
September 30, 2007

Description	Name	Functional Vector	Total System	Purchase Power				
				Prod Demand	Demand	Trans Demand	Demand	Energy
<b>Labor Expenses (Continued)</b>								
<b>Distribution Maintenance Labor Expense</b>								
590 MAINTENANCE SUPERVISION AND EN	LB590	PDIST	\$ 275,195	-	-	-	-	-
592 MAINTENANCE OF STATION EQUIPME	LB592	P362	480,038	-	-	-	-	-
593 MAINTENANCE OF OVERHEAD LINES	LB593	P365	1,969,341	-	-	-	-	-
594 MAINTENANCE OF UNDERGROUND LIN	LB594	P367	139,636	-	-	-	-	-
595 MAINTENANCE OF LINE TRANSFORME	LB595	P368	139,326	-	-	-	-	-
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	LB596	P373	-	-	-	-	-	-
597 MAINTENANCE OF METERS	LB597	P370	36,440	-	-	-	-	-
598 MAINTENANCE OF MISC DISTR PLANT	LB598	PDIST	-	-	-	-	-	-
Total Distribution Maintenance Labor Expense	LBDM		\$ 3,039,975	\$ -	\$ -	\$ -	\$ -	\$ -
Total Distribution Operation and Maintenance Labor Expenses			5,892,560	-	-	-	-	-
Transmission and Distribution Labor Expenses			6,483,638	-	-	-	-	-
Purchased Power, Transmission and Distribution Labor Expenses	LBSUB		\$ 6,483,638	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Customer Accounts Expense</b>								
901 SUPERVISION/CUSTOMER ACCTS	LB901	F009	\$ 310,439	-	-	-	-	-
902 METER READING EXPENSES	LB902	F009	435,870	-	-	-	-	-
903 RECORDS AND COLLECTION	LB903	F009	2,543,089	-	-	-	-	-
904 UNCOLLECTIBLE ACCOUNTS	LB904	F009	-	-	-	-	-	-
905 MISC CUST ACCOUNTS	LB903	F009	-	-	-	-	-	-
Total Customer Accounts Labor Expense	LBCA		\$ 3,289,399	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Customer Service Expense</b>								
907 SUPERVISION	LB907	F010	\$ 149,093	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXPENSES	LB908	F010	726,777	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXP-LOAD MGMT	LB908x	F012	-	-	-	-	-	-
909 INFORMATIONAL AND INSTRUCTIONA	LB909	F010	120,210	-	-	-	-	-
909 INFORM AND INSTRUC -LOAD MGMT	LB909x	F012	-	-	-	-	-	-
910 MISCELLANEOUS CUSTOMER SERVICE	LB910	F010	-	-	-	-	-	-
911 DEMONSTRATION AND SELLING EXP	LB911	F012	-	-	-	-	-	-
912 DEMONSTRATION AND SELLING EXP	LB912	F012	-	-	-	-	-	-
913 WATER HEATER - HEAT PUMP PROGRAM	LB913	F012	-	-	-	-	-	-
915 MDSE-JOBING-CONTRACT	LB915	F012	-	-	-	-	-	-
916 MISC SALES EXPENSE	LB916	F012	-	-	-	-	-	-
Total Customer Service Labor Expense	LBCS		\$ 996,080	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total Trans, Distr, Cust Acct and Cust Service Labor Exp	LBSUB2		10,769,117	-	-	-	-	-



**LEE COUNTY ELECTRIC COOPERATIVE**  
**Cost of Service Study**  
**Functional Assignment and Classification**

12 Months Ended  
September 30, 2007

Description	Name	Functional Vector	Other
<b>Labor Expenses (Continued)</b>			
<b>Distribution Maintenance Labor Expense</b>			
590 MAINTENANCE SUPERVISION AND EN	LB590	PDIST	-
592 MAINTENANCE OF STATION EQUIPME	LB592	P362	-
593 MAINTENANCE OF OVERHEAD LINES	LB593	P365	-
594 MAINTENANCE OF UNDERGROUND LIN	LB594	P367	-
595 MAINTENANCE OF LINE TRANSFORME	LB595	P368	-
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	LB596	P373	-
597 MAINTENANCE OF METERS	LB597	P370	-
598 MAINTENANCE OF MISC DISTR PLANT	LB598	PDIST	-
Total Distribution Maintenance Labor Expense	LBDM		\$ -
Total Distribution Operation and Maintenance Labor Expenses			-
Transmission and Distribution Labor Expenses			-
Purchased Power, Transmission and Distribution Labor Expenses	LBSUB		\$ -
<b>Customer Accounts Expense</b>			
901 SUPERVISION/CUSTOMER ACCTS	LB901	F009	-
902 METER READING EXPENSES	LB902	F009	-
903 RECORDS AND COLLECTION	LB903	F009	-
904 UNCOLLECTIBLE ACCOUNTS	LB904	F009	-
905 MISC CUST ACCOUNTS	LB903	F009	-
Total Customer Accounts Labor Expense	LBCA		\$ -
<b>Customer Service Expense</b>			
907 SUPERVISION	LB907	F010	-
908 CUSTOMER ASSISTANCE EXPENSES	LB908	F010	-
908 CUSTOMER ASSISTANCE EXP-LOAD MGMT	LB908x	F012	-
909 INFORMATIONAL AND INSTRUCTIONA	LB909	F010	-
909 INFORM AND INSTRUC -LOAD MGMT	LB909x	F012	-
910 MISCELLANEOUS CUSTOMER SERVICE	LB910	F010	-
911 DEMONSTRATION AND SELLING EXP	LB911	F012	-
912 DEMONSTRATION AND SELLING EXP	LB912	F012	-
913 WATER HEATER - HEAT PUMP PROGRAM	LB913	F012	-
915 MDSE-JOBING-CONTRACT	LB915	F012	-
916 MISC SALES EXPENSE	LB916	F012	-
Total Customer Service Labor Expense	LBCS		\$ -
Sub-Total Trans, Distr, Cust Acct and Cust Service Labor Exp	LBSUB2		-

**LEE COUNTY ELECTRIC COOPERATIVE**  
**Cost of Service Study**  
**Functional Assignment and Classification**

12 Months Ended  
September 30, 2007

Description	Name	Functional Vector	Station		Pri & Sec. Distr Plant		Customer Services		Meters
			Transmission Demand	Equipment Demand	Demand	Customer	Demand	Customer	Customer
<b>Labor Expenses (Continued)</b>									
<b>Distribution Maintenance Labor Expense</b>									
590 MAINTENANCE SUPERVISION AND EN	LB590	PDIST	-	28,092	132,025	63,206	-	16,004	21,580
592 MAINTENANCE OF STATION EQUIPME	LB592	P362	-	480,038	-	-	-	-	-
593 MAINTENANCE OF OVERHEAD LINES	LB593	P365	-	-	1,897,657	71,684	-	-	-
594 MAINTENANCE OF UNDERGROUND LIN	LB594	P367	-	-	16,198	123,438	-	-	-
595 MAINTENANCE OF LINE TRANSFORME	LB595	P368	-	-	80,628	58,698	-	-	-
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	LB596	P373	-	-	-	-	-	-	-
597 MAINTENANCE OF METERS	LB597	P370	-	-	-	-	-	-	36,440
598 MAINTENANCE OF MISC DISTR PLANT	LB598	PDIST	-	-	-	-	-	-	-
Total Distribution Maintenance Labor Expense	LBDM		\$ -	\$ 508,129	\$ 2,126,507	\$ 317,026	\$ -	\$ 16,004	\$ 58,020
Total Distribution Operation and Maintenance Labor Expenses			-	1,449,002	2,421,953	458,469	-	107,981	1,394,887
Transmission and Distribution Labor Expenses			591,078	1,449,002	2,421,953	458,469	-	107,981	1,394,887
Purchased Power, Transmission and Distribution Labor Expenses	LBSUB		\$ 591,078	\$ 1,449,002	\$ 2,421,953	\$ 458,469	\$ -	\$ 107,981	\$ 1,394,887
<b>Customer Accounts Expense</b>									
901 SUPERVISION/CUSTOMER ACCTS	LB901	F009	-	-	-	-	-	-	-
902 METER READING EXPENSES	LB902	F009	-	-	-	-	-	-	-
903 RECORDS AND COLLECTION	LB903	F009	-	-	-	-	-	-	-
904 UNCOLLECTIBLE ACCOUNTS	LB904	F009	-	-	-	-	-	-	-
905 MISC CUST ACCOUNTS	LB903	F009	-	-	-	-	-	-	-
Total Customer Accounts Labor Expense	LBCA		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Customer Service Expense</b>									
907 SUPERVISION	LB907	F010	-	-	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXPENSES	LB908	F010	-	-	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXP-LOAD MGMT	LB908x	F012	-	-	-	-	-	-	-
909 INFORMATIONAL AND INSTRUCTIONA	LB909	F010	-	-	-	-	-	-	-
909 INFORM AND INSTRUC -LOAD MGMT	LB909x	F012	-	-	-	-	-	-	-
910 MISCELLANEOUS CUSTOMER SERVICE	LB910	F010	-	-	-	-	-	-	-
911 DEMONSTRATION AND SELLING EXP	LB911	F012	-	-	-	-	-	-	-
912 DEMONSTRATION AND SELLING EXP	LB912	F012	-	-	-	-	-	-	-
913 WATER HEATER - HEAT PUMP PROGRAM	LB913	F012	-	-	-	-	-	-	-
915 MDSE-JOBING-CONTRACT	LB915	F012	-	-	-	-	-	-	-
916 MISC SALES EXPENSE	LB916	F012	-	-	-	-	-	-	-
Total Customer Service Labor Expense	LBCS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total Trans, Distr, Cust Acct and Cust Service Labor Exp	LBSUB2		591,078	1,449,002	2,421,953	458,469	-	107,981	1,394,887

**LEE COUNTY ELECTRIC COOPERATIVE**  
**Cost of Service Study**  
**Functional Assignment and Classification**

12 Months Ended  
September 30, 2007

<u>Description</u>	<u>Name</u>	<u>Functional Vector</u>	<u>Lighting Systems Customer</u>
<b>Labor Expenses (Continued)</b>			
<b>Distribution Maintenance Labor Expense</b>			
590 MAINTENANCE SUPERVISION AND EN	LB590	PDIST	8,802
592 MAINTENANCE OF STATION EQUIPME	LB592	P362	-
593 MAINTENANCE OF OVERHEAD LINES	LB593	P365	-
594 MAINTENANCE OF UNDERGROUND LIN	LB594	P367	-
595 MAINTENANCE OF LINE TRANSFORME	LB595	P368	-
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	LB596	P373	-
597 MAINTENANCE OF METERS	LB597	P370	-
598 MAINTENANCE OF MISC DISTR PLANT	LB598	PDIST	-
Total Distribution Maintenance Labor Expense	LBDM		\$ 8,802
Total Distribution Operation and Maintenance Labor Expenses			42,500
Transmission and Distribution Labor Expenses			42,500
Purchased Power, Transmission and Distribution Labor Expenses	LBSUB		\$ 42,500
<b>Customer Accounts Expense</b>			
901 SUPERVISION/CUSTOMER ACCTS	LB901	F009	-
902 METER READING EXPENSES	LB902	F009	-
903 RECORDS AND COLLECTION	LB903	F009	-
904 UNCOLLECTIBLE ACCOUNTS	LB904	F009	-
905 MISC CUST ACCOUNTS	LB903	F009	-
Total Customer Accounts Labor Expense	LBCA		\$ -
<b>Customer Service Expense</b>			
907 SUPERVISION	LB907	F010	-
908 CUSTOMER ASSISTANCE EXPENSES	LB908	F010	-
908 CUSTOMER ASSISTANCE EXP-LOAD MGMT	LB908x	F012	-
909 INFORMATIONAL AND INSTRUCTIONA	LB909	F010	-
909 INFORM AND INSTRUC -LOAD MGMT	LB909x	F012	-
910 MISCELLANEOUS CUSTOMER SERVICE	LB910	F010	-
911 DEMONSTRATION AND SELLING EXP	LB911	F012	-
912 DEMONSTRATION AND SELLING EXP	LB912	F012	-
913 WATER HEATER - HEAT PUMP PROGRAM	LB913	F012	-
915 MDSE-JOBGING-CONTRACT	LB915	F012	-
916 MISC SALES EXPENSE	LB916	F012	-
Total Customer Service Labor Expense	LBCS		\$ -
Sub-Total Trans, Distr, Cust Acct and Cust Service Labor Exp	LBSUB2		42,500

**LEE COUNTY ELECTRIC COOPERATIVE**  
**Cost of Service Study**  
**Functional Assignment and Classification**

12 Months Ended  
September 30, 2007

Description	Name	Functional Vector	Mtr Rdg, Blg &	Load Management	Total Check	Status
			Cust Service Customer	Customer		
<b>Labor Expenses (Continued)</b>						
<b>Distribution Maintenance Labor Expense</b>						
590 MAINTENANCE SUPERVISION AND EN	LB590	PDIST	-	5,488	275,195	ok
592 MAINTENANCE OF STATION EQUIPME	LB592	P362	-	-	480,038	ok
593 MAINTENANCE OF OVERHEAD LINES	LB593	P365	-	-	1,969,341	ok
594 MAINTENANCE OF UNDERGROUND LIN	LB594	P367	-	-	139,636	ok
595 MAINTENANCE OF LINE TRANSFORME	LB595	P368	-	-	139,326	ok
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	LB596	P373	-	-	-	ok
597 MAINTENANCE OF METERS	LB597	P370	-	-	36,440	ok
598 MAINTENANCE OF MISC DISTR PLANT	LB598	PDIST	-	-	-	ok
Total Distribution Maintenance Labor Expense	LBDM		\$ -	\$ 5,488	3,039,975	ok
Total Distribution Operation and Maintenance Labor Expenses			-	17,768	5,892,560	ok
Transmission and Distribution Labor Expenses			-	17,768	6,483,638	ok
Purchased Power, Transmission and Distribution Labor Expenses	LBSUB		\$ -	\$ 17,768	6,483,638	ok
<b>Customer Accounts Expense</b>						
901 SUPERVISION/CUSTOMER ACCTS	LB901	F009	310,439	-	310,439	ok
902 METER READING EXPENSES	LB902	F009	435,870	-	435,870	ok
903 RECORDS AND COLLECTION	LB903	F009	2,543,089	-	2,543,089	ok
904 UNCOLLECTIBLE ACCOUNTS	LB904	F009	-	-	-	ok
905 MISC CUST ACCOUNTS	LB903	F009	-	-	-	ok
Total Customer Accounts Labor Expense	LBCA		\$ 3,289,399	\$ -	3,289,399	ok
<b>Customer Service Expense</b>						
907 SUPERVISION	LB907	F010	149,093	-	149,093	ok
908 CUSTOMER ASSISTANCE EXPENSES	LB908	F010	726,777	-	726,777	ok
908 CUSTOMER ASSISTANCE EXP-LOAD MGMT	LB908x	F012	-	-	-	ok
909 INFORMATIONAL AND INSTRUCTIONA	LB909	F010	120,210	-	120,210	ok
909 INFORM AND INSTRUC -LOAD MGMT	LB909x	F012	-	-	-	ok
910 MISCELLANEOUS CUSTOMER SERVICE	LB910	F010	-	-	-	ok
911 DEMONSTRATION AND SELLING EXP	LB911	F012	-	-	-	ok
912 DEMONSTRATION AND SELLING EXP	LB912	F012	-	-	-	ok
913 WATER HEATER - HEAT PUMP PROGRAM	LB913	F012	-	-	-	ok
915 MDSE-JOBGING-CONTRACT	LB915	F012	-	-	-	ok
916 MISC SALES EXPENSE	LB916	F012	-	-	-	ok
Total Customer Service Labor Expense	LBCS		\$ 996,080	\$ -	996,080	ok
Sub-Total Trans, Distr, Cust Acct and Cust Service Labor Exp	LBSUB2		4,285,479	17,768	10,769,117	ok

**LEE COUNTY ELECTRIC COOPERATIVE**  
**Cost of Service Study**  
**Functional Assignment and Classification**

12 Months Ended  
September 30, 2007

Description	Name	Functional Vector	Total System	Purchase Power				
				Prod Demand	Demand	Trans Demand	Demand	Energy
<b>Labor Expenses (Continued)</b>								
<b>Administrative and General Expense</b>								
920 ADMIN. & GEN. SALARIES-	LB920	OMSUB2	\$ 2,873,687	-	-	-	-	-
921 OFFICE SUPPLIES AND EXPENSES	LB921	LBSUB2	-	-	-	-	-	-
923 OUTSIDE SERVICES EMPLOYED	LB923	OMSUB2	-	-	-	-	-	-
924 PROPERTY INSURANCE	LB924	NTPLANT	24,538	-	-	-	-	-
925 INJURIES AND DAMAGES - INSURAN	LB925	LBSUB2	222,134	-	-	-	-	-
926 EMPLOYEE BENEFITS	LB926	LBSUB2	-	-	-	-	-	-
928 REGULATORY COMMISSION EXPENSES	LB928	OMSUB2	-	-	-	-	-	-
929 DUPLICATE CHARGES-CR	LB929	OMSUB2	-	-	-	-	-	-
930 MISCELLANEOUS GENERAL EXPENSES	LB930	OMSUB2	-	-	-	-	-	-
931 RENTS AND LEASES	LB931	NTPLANT	-	-	-	-	-	-
932 MAINTENANCE OF GENERAL PLANT	LB932	PGP	411,658	-	-	-	-	-
950 PAYROLL GENERAL LEDGER DEFAULT	LB950	PGP	-	-	-	-	-	-
Total Administrative and General Expense	LBAG		\$ 3,532,017	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operation and Maintenance Expenses	TLB		\$ 14,301,134	\$ -	\$ -	\$ -	\$ -	\$ -
Operation and Maintenance Expenses Less Purchase Power	LBLPP		\$ 14,301,134	\$ -	\$ -	\$ -	\$ -	\$ -

**LEE COUNTY ELECTRIC COOPERATIVE**  
**Cost of Service Study**  
**Functional Assignment and Classification**

12 Months Ended  
September 30, 2007

Description	Name	Functional Vector	Other
<b>Labor Expenses (Continued)</b>			
<b>Administrative and General Expense</b>			
920 ADMIN. & GEN. SALARIES-	LB920	OMSUB2	-
921 OFFICE SUPPLIES AND EXPENSES	LB921	LBSUB2	-
923 OUTSIDE SERVICES EMPLOYED	LB923	OMSUB2	-
924 PROPERTY INSURANCE	LB924	NTPLANT	-
925 INJURIES AND DAMAGES - INSURAN	LB925	LBSUB2	-
926 EMPLOYEE BENEFITS	LB926	LBSUB2	-
928 REGULATORY COMMISSION EXPENSES	LB928	OMSUB2	-
929 DUPLICATE CHARGES-CR	LB929	OMSUB2	-
930 MISCELLANEOUS GENERAL EXPENSES	LB930	OMSUB2	-
931 RENTS AND LEASES	LB931	NTPLANT	-
932 MAINTENANCE OF GENERAL PLANT	LB932	PGP	-
950 PAYROLL GENERAL LEDGER DEFAULT	LB950	PGP	-
Total Administrative and General Expense	LBAG		\$ -
Total Operation and Maintenance Expenses	TLB		\$ -
Operation and Maintenance Expenses Less Purchase Power	LBLPP		\$ -

**LEE COUNTY ELECTRIC COOPERATIVE**  
**Cost of Service Study**  
**Functional Assignment and Classification**

12 Months Ended  
September 30, 2007

Description	Name	Functional Vector	Transmission	Station	Pri & Sec. Distr Plant		Customer Services		Meters
			Demand	Equipment Demand	Demand	Customer	Demand	Customer	Customer
<b>Labor Expenses (Continued)</b>									
<b>Administrative and General Expense</b>									
920 ADMIN. & GEN. SALARIES-	LB920	OMSUB2	132,329	226,310	1,023,063	150,395	-	22,225	212,688
921 OFFICE SUPPLIES AND EXPENSES	LB921	LBSUB2	-	-	-	-	-	-	-
923 OUTSIDE SERVICES EMPLOYED	LB923	OMSUB2	-	-	-	-	-	-	-
924 PROPERTY INSURANCE	LB924	NTPLANT	2,850	2,225	10,343	5,003	-	1,273	1,900
925 INJURIES AND DAMAGES - INSURAN	LB925	LBSUB2	12,192	29,888	49,957	9,457	-	2,227	28,772
926 EMPLOYEE BENEFITS	LB926	LBSUB2	-	-	-	-	-	-	-
928 REGULATORY COMMISSION EXPENSES	LB928	OMSUB2	-	-	-	-	-	-	-
929 DUPLICATE CHARGES-CR	LB929	OMSUB2	-	-	-	-	-	-	-
930 MISCELLANEOUS GENERAL EXPENSES	LB930	OMSUB2	-	-	-	-	-	-	-
931 RENTS AND LEASES	LB931	NTPLANT	-	-	-	-	-	-	-
932 MAINTENANCE OF GENERAL PLANT	LB932	PGP	51,345	36,780	172,860	82,756	-	20,953	28,254
950 PAYROLL GENERAL LEDGER DEFAULT	LB950	PGP	-	-	-	-	-	-	-
Total Administrative and General Expense	LBAG		\$ 198,717	\$ 295,204	\$ 1,256,223	\$ 247,611	\$ -	\$ 46,679	\$ 271,614
Total Operation and Maintenance Expenses	TLB		\$ 789,795	\$ 1,744,206	\$ 3,678,176	\$ 706,081	\$ -	\$ 154,660	\$ 1,666,501
Operation and Maintenance Expenses Less Purchase Power	LBLPP		\$ 789,795	\$ 1,744,206	\$ 3,678,176	\$ 706,081	\$ -	\$ 154,660	\$ 1,666,501

**LEE COUNTY ELECTRIC COOPERATIVE**  
**Cost of Service Study**  
**Functional Assignment and Classification**

12 Months Ended  
September 30, 2007

<u>Description</u>	<u>Name</u>	<u>Functional Vector</u>	<u>Lighting Systems Customer</u>
<b>Labor Expenses (Continued)</b>			
<b>Administrative and General Expense</b>			
920 ADMIN. & GEN. SALARIES-	LB920	OMSUB2	55,487
921 OFFICE SUPPLIES AND EXPENSES	LB921	LBSUB2	-
923 OUTSIDE SERVICES EMPLOYED	LB923	OMSUB2	-
924 PROPERTY INSURANCE	LB924	NTPLANT	720
925 INJURIES AND DAMAGES - INSURAN	LB925	LBSUB2	877
926 EMPLOYEE BENEFITS	LB926	LBSUB2	-
928 REGULATORY COMMISSION EXPENSES	LB928	OMSUB2	-
929 DUPLICATE CHARGES-CR	LB929	OMSUB2	-
930 MISCELLANEOUS GENERAL EXPENSES	LB930	OMSUB2	-
931 RENTS AND LEASES	LB931	NTPLANT	-
932 MAINTENANCE OF GENERAL PLANT	LB932	PGP	11,524
950 PAYROLL GENERAL LEDGER DEFAULT	LB950	PGP	-
Total Administrative and General Expense	LBAG		\$ 68,609
Total Operation and Maintenance Expenses	TLB		\$ 111,108
Operation and Maintenance Expenses Less Purchase Power	LBLPP		\$ 111,108



**LEE COUNTY ELECTRIC COOPERATIVE**  
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Description	Name	Functional Vector	Mtr Rdg, Blg &	Load Management	Total Check	Status
			Cust Service Customer	Customer		
<b>Labor Expenses (Continued)</b>						
<b>Administrative and General Expense</b>						
920 ADMIN. & GEN. SALARIES-	LB920	OMSUB2	1,046,273	4,916	2,873,687	ok
921 OFFICE SUPPLIES AND EXPENSES	LB921	LBSUB2	-	-	-	ok
923 OUTSIDE SERVICES EMPLOYED	LB923	OMSUB2	-	-	-	ok
924 PROPERTY INSURANCE	LB924	NTPLANT	-	223	24,538	ok
925 INJURIES AND DAMAGES - INSURAN	LB925	LBSUB2	88,396	366	222,134	ok
926 EMPLOYEE BENEFITS	LB926	LBSUB2	-	-	-	ok
928 REGULATORY COMMISSION EXPENSES	LB928	OMSUB2	-	-	-	ok
929 DUPLICATE CHARGES-CR	LB929	OMSUB2	-	-	-	ok
930 MISCELLANEOUS GENERAL EXPENSES	LB930	OMSUB2	-	-	-	ok
931 RENTS AND LEASES	LB931	NTPLANT	-	-	-	ok
932 MAINTENANCE OF GENERAL PLANT	LB932	PGP	-	7,185	411,658	ok
950 PAYROLL GENERAL LEDGER DEFAULT	LB950	PGP	-	-	-	ok
Total Administrative and General Expense	LBAG		\$ 1,134,669	\$ 12,691	3,532,017	ok
Total Operation and Maintenance Expenses	TLB		\$ 5,420,148	\$ 30,458	14,301,134	ok
Operation and Maintenance Expenses Less Purchase Power	LBLPP		\$ 5,420,148	\$ 30,458	14,301,134	ok

**LEE COUNTY ELECTRIC COOPERATIVE**  
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September 30, 2007

Description	Name	Functional Vector	Total System	Purchase Power				
				Prod Demand	Demand	Trans Demand	Demand	Energy
<b>Other Expenses</b>								
<b>Depreciation Expenses</b>								
Transmission	DEPRTP	PTRAN	\$ 2,609,463	-	-	-	-	-
Dist-Structures	DEPRDP1	P361	120,463	-	-	-	-	-
Dist-Station	DEPRDP2	P362	1,685,981	-	-	-	-	-
Dist-Poles and Fixtures	DEPRDP3	P364	2,411,398	-	-	-	-	-
Dist-OH Conductor	DEPRDP4	P365	3,938,289	-	-	-	-	-
Dist-UG Conduit	DEPRDP5	P366	283,462	-	-	-	-	-
Dist-UG Conductor	DEPRDP6	P367	1,328,197	-	-	-	-	-
Dist-Line Transformers	DEPRDP7	P368	5,556,902	-	-	-	-	-
Dist-Services	DEPRDP8	P369	1,063,192	-	-	-	-	-
Dist-Meters	DEPRDP9	P370	1,861,381	-	-	-	-	-
Dist-Installations on Customer Premises	DEPRDP10	P371	604,127	-	-	-	-	-
Dist-Lighting & Signal Systems	DEPRDP11	P373	1,183,265	-	-	-	-	-
Distribution Plant	DEPRDP12	PDIST	\$ 1,757,765	-	-	-	-	-
General Plant	DEPRGP	PGP	3,743,591	-	-	-	-	-
DEPR EXP-GENERAL PLANT	DEPRGP	PGP	-	-	-	-	-	-
AMORT LIMITED-TERM ELECT PLANT	DEPRLTEP	PT&D	-	-	-	-	-	-
AMORT OF OTHER ELECTRIC	DEPRAADJ	PDIST	-	-	-	-	-	-
Total Depreciation Expense	TDEPR		\$ 28,147,476	-	-	-	-	-
Property Taxes	PTAX	NTPLANT	\$ 5,870,558	-	-	-	-	-
Other Taxes	OT	NTPLANT	\$ 1,684,740	-	-	-	-	-
Interest -- LTD	INTLTD	NTPLANT	\$ 16,513,476	-	-	-	-	-
Interest -- Other	INTOTH	NTPLANT	\$ 34,420	-	-	-	-	-
Other Deductions	DEDUCT	NTPLANT	\$ (755,123)	-	-	-	-	-
<b>Total Other Expenses</b>	TOE		\$ 51,495,547	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Cost of Service (O&amp;M + Other Expenses)</b>			\$ 340,432,926	\$ 45,373,833	\$ -	\$ 11,408,085	\$ -	\$ 194,028,623

**Non-Operating Items**

Non-Operating Margins - Interest	255,618
AFUDC	-
Income (Loss) from Equity Investments	-
Non-Operating Margins - Other	213,804
Generation and Transmission Capital Credits	3,783,379
Other Capital Credits and Patronage Dividends	2,474,408
Extraordinary Items	-

**LEE COUNTY ELECTRIC COOPERATIVE**  
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12 Months Ended  
September 30, 2007

Description	Name	Functional Vector	Other
<b>Other Expenses</b>			
<b>Depreciation Expenses</b>			
Transmission	DEPRTP	PTRAN	-
Dist-Structures	DEPRDP1	P361	-
Dist-Station	DEPRDP2	P362	-
Dist-Poles and Fixtures	DEPRDP3	P364	-
Dist-OH Conductor	DEPRDP4	P365	-
Dist-UG Conduit	DEPRDP5	P366	-
Dist-UG Conductor	DEPRDP6	P367	-
Dist-Line Transformers	DEPRDP7	P368	-
Dist-Services	DEPRDP8	P369	-
Dist-Meters	DEPRDP9	P370	-
Dist-Installations on Customer Premises	DEPRDP10	P371	-
Dist-Lighting & Signal Systems	DEPRDP11	P373	-
Distribution Plant	DEPRDP12	PDIST	-
General Plant	DEPRGP	PGP	-
DEPR EXP-GENERAL PLANT	DEPRGP	PGP	-
AMORT LIMITED-TERM ELECT PLANT	DEPRLTEP	PT&D	-
AMORT OF OTHER ELECTRIC	DEPRAADJ	PDIST	-
Total Depreciation Expense	TDEPR		-
Property Taxes	PTAX	NTPLANT	-
Other Taxes	OT	NTPLANT	-
Interest -- LTD	INTLTD	NTPLANT	-
Interest -- Other	INTOTH	NTPLANT	-
Other Deductions	DEDUCT	NTPLANT	-
<b>Total Other Expenses</b>	TOE		\$ -
<b>Total Cost of Service (O&amp;M + Other Expenses)</b>			\$ -

**Non-Operating Items**

Non-Operating Margins - Interest  
AFUDC  
Income (Loss) from Equity Investments  
Non-Operating Margins - Other  
Generation and Transmission Capital Credits  
Other Capital Credits and Patronage Dividends  
Extraordinary Items

**LEE COUNTY ELECTRIC COOPERATIVE**  
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12 Months Ended  
September 30, 2007

Description	Name	Functional Vector	Transmission	Station	Pri & Sec. Distr Plant		Customer Services		Meters
			Demand	Equipment Demand	Demand	Customer	Demand	Customer	Customer
<b>Other Expenses</b>									
<b>Depreciation Expenses</b>									
Transmission	DEPRTP	PTRAN	2,609,463	-	-	-	-	-	-
Dist-Structures	DEPRDP1	P361	-	120,463	-	-	-	-	-
Dist-Station	DEPRDP2	P362	-	1,685,981	-	-	-	-	-
Dist-Poles and Fixtures	DEPRDP3	P364	-	-	2,323,623	87,775	-	-	-
Dist-OH Conductor	DEPRDP4	P365	-	-	3,794,935	143,354	-	-	-
Dist-UG Conduit	DEPRDP5	P366	-	-	32,882	250,580	-	-	-
Dist-UG Conductor	DEPRDP6	P367	-	-	154,071	1,174,127	-	-	-
Dist-Line Transformers	DEPRDP7	P368	-	-	3,215,779	2,341,123	-	-	-
Dist-Services	DEPRDP8	P369	-	-	-	-	-	1,063,192	-
Dist-Meters	DEPRDP9	P370	-	-	-	-	-	-	1,861,381
Dist-Installations on Customer Premises	DEPRDP10	P371	-	-	-	-	-	-	-
Dist-Lighting & Signal Systems	DEPRDP11	P373	-	-	-	-	-	-	-
Distribution Plant	DEPRDP12	PDIST	-	179,431	843,287	403,720	-	102,220	137,836
General Plant	DEPRGP	PGP	466,928	334,479	1,571,977	752,577	-	190,549	256,941
DEPR EXP-GENERAL PLANT	DEPRGP	PGP	-	-	-	-	-	-	-
AMORT LIMITED-TERM ELECT PLANT	DEPRLTEP	PT&D	-	-	-	-	-	-	-
AMORT OF OTHER ELECTRIC	DEPRAADJ	PDIST	-	-	-	-	-	-	-
Total Depreciation Expense	TDEPR		3,076,391	2,320,354	11,936,554	5,153,255	-	1,355,962	2,256,158
Property Taxes	PTAX	NTPLANT	681,938	532,213	2,474,496	1,196,988	-	304,599	454,590
Other Taxes	OT	NTPLANT	195,703	152,735	710,134	343,513	-	87,414	130,459
Interest -- LTD	INTLTD	NTPLANT	1,918,245	1,497,078	6,960,587	3,367,046	-	856,815	1,278,731
Interest -- Other	INTOTH	NTPLANT	3,998	3,120	14,508	7,018	-	1,786	2,665
Other Deductions	DEDUCT	NTPLANT	(87,717)	(68,458)	(318,291)	(153,967)	-	(39,180)	(58,473)
<b>Total Other Expenses</b>	TOE		\$ 5,788,559	\$ 4,437,043	\$ 21,777,987	\$ 9,913,853	\$ -	\$ 2,567,396	\$ 4,064,130
<b>Total Cost of Service (O&amp;M + Other Expenses)</b>			\$ 7,793,696	\$ 7,778,408	\$ 34,791,936	\$ 12,247,334	\$ -	\$ 2,989,014	\$ 7,186,643

**Non-Operating Items**

Non-Operating Margins - Interest  
AFUDC  
Income (Loss) from Equity Investments  
Non-Operating Margins - Other  
Generation and Transmission Capital Credits  
Other Capital Credits and Patronage Dividends  
Extraordinary Items

**LEE COUNTY ELECTRIC COOPERATIVE**  
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12 Months Ended  
September 30, 2007

<u>Description</u>	<u>Name</u>	<u>Functional Vector</u>	<u>Lighting Systems Customer</u>
<b>Other Expenses</b>			
<b>Depreciation Expenses</b>			
Transmission	DEPRTP	PTRAN	-
Dist-Structures	DEPRDP1	P361	-
Dist-Station	DEPRDP2	P362	-
Dist-Poles and Fixtures	DEPRDP3	P364	-
Dist-OH Conductor	DEPRDP4	P365	-
Dist-UG Conduit	DEPRDP5	P366	-
Dist-UG Conductor	DEPRDP6	P367	-
Dist-Line Transformers	DEPRDP7	P368	-
Dist-Services	DEPRDP8	P369	-
Dist-Meters	DEPRDP9	P370	-
Dist-Installations on Customer Premises	DEPRDP10	P371	-
Dist-Lighting & Signal Systems	DEPRDP11	P373	1,183,265
Distribution Plant	DEPRDP12	PDIST	56,221
General Plant	DEPRGP	PGP	104,801
DEPR EXP-GENERAL PLANT	DEPRGP	PGP	-
AMORT LIMITED-TERM ELECT PLANT	DEPRLTEP	PT&D	-
AMORT OF OTHER ELECTRIC	DEPRAADJ	PDIST	-
Total Depreciation Expense	TDEPR		1,344,287
Property Taxes	PTAX	NTPLANT	172,330
Other Taxes	OT	NTPLANT	49,456
Interest -- LTD	INTLTD	NTPLANT	484,753
Interest -- Other	INTOTH	NTPLANT	1,010
Other Deductions	DEDUCT	NTPLANT	(22,167)
<b>Total Other Expenses</b>	TOE		<b>\$ 2,029,670</b>
<b>Total Cost of Service (O&amp;M + Other Expenses)</b>			<b>\$ 2,704,273</b>

**Non-Operating Items**

Non-Operating Margins - Interest  
AFUDC  
Income (Loss) from Equity Investments  
Non-Operating Margins - Other  
Generation and Transmission Capital Credits  
Other Capital Credits and Patronage Dividends  
Extraordinary Items

**LEE COUNTY ELECTRIC COOPERATIVE**  
**Cost of Service Study**  
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12 Months Ended  
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Description	Name	Functional Vector	Mtr Rdg, Blg & Cust Service		Total Check	Status
			Customer	Load Management Customer		
<b>Other Expenses</b>						
<b>Depreciation Expenses</b>						
Transmission	DEPRTP	PTRAN	-	-	2,609,463	ok
Dist-Structures	DEPRDP1	P361	-	-	120,463	ok
Dist-Station	DEPRDP2	P362	-	-	1,685,981	ok
Dist-Poles and Fixtures	DEPRDP3	P364	-	-	2,411,398	ok
Dist-OH Conductor	DEPRDP4	P365	-	-	3,938,289	ok
Dist-UG Conduit	DEPRDP5	P366	-	-	283,462	ok
Dist-UG Conductor	DEPRDP6	P367	-	-	1,328,197	ok
Dist-Line Transformers	DEPRDP7	P368	-	-	5,556,902	ok
Dist-Services	DEPRDP8	P369	-	-	1,063,192	ok
Dist-Meters	DEPRDP9	P370	-	-	1,861,381	ok
Dist-Installations on Customer Premises	DEPRDP10	P371	-	604,127	604,127	ok
Dist-Lighting & Signal Systems	DEPRDP11	P373	-	-	1,183,265	ok
Distribution Plant	DEPRDP12	PDIST	-	35,051	1,757,765	ok
General Plant	DEPRGP	PGP	-	65,339	3,743,591	ok
DEPR EXP-GENERAL PLANT	DEPRGP	PGP	-	-	-	ok
AMORT LIMITED-TERM ELECT PLANT	DEPRLTEP	PT&D	-	-	-	ok
AMORT OF OTHER ELECTRIC	DEPRAADJ	PDIST	-	-	-	ok
Total Depreciation Expense	TDEPR		-	704,517	28,147,476	ok
Property Taxes	PTAX	NTPLANT	-	53,403	5,870,558	ok
Other Taxes	OT	NTPLANT	-	15,326	1,684,740	ok
Interest -- LTD	INTLTD	NTPLANT	-	150,220	16,513,476	ok
Interest -- Other	INTOTH	NTPLANT	-	313	34,420	ok
Other Deductions	DEDUCT	NTPLANT	-	(6,869)	(755,123)	ok
<b>Total Other Expenses</b>	TOE		\$ -	\$ 916,910	51,495,547	ok
<b>Total Cost of Service (O&amp;M + Other Expenses)</b>			\$ 13,113,976	\$ 1,017,105	340,432,926	ok

**Non-Operating Items**

Non-Operating Margins - Interest  
AFUDC  
Income (Loss) from Equity Investments  
Non-Operating Margins - Other  
Generation and Transmission Capital Credits  
Other Capital Credits and Patronage Dividends  
Extraordinary Items

**LEE COUNTY ELECTRIC COOPERATIVE**  
**Cost of Service Study**  
**Functional Assignment and Classification**

12 Months Ended  
September 30, 2007

Description	Name	Functional Vector	Total System	Purchase Power				
				Prod Demand	Demand	Trans Demand	Demand	Energy
<b>Functional Vectors</b>								
Station Equipment	F001		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Poles, Towers and Fixtures	F002		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Overhead Conductors and Devices	F003		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Underground Conductors and Devices	F004		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Line Transformers	F005		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Services	F006		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Meters	F007		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Street Lighting	F008		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Meter Reading	F009		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Billing	F010		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Transmission	F011		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Load Management	F012		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
<b>Purchased Power Expenses</b>	OMPP		250,810,541	45,373,833	-	11,408,085	-	194,028,623
Intallations on Customer Premises - Plant in Service	F013		1.00000	-	-	-	-	-
Intallations on Customer Premises - Accum Depr	F014		1.00000	-	-	-	-	-
Generators -Energy	F015		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Generators - Demand	F016		1.000000	1.000000	0.000000	0.000000	0.000000	0.000000

**LEE COUNTY ELECTRIC COOPERATIVE**  
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12 Months Ended  
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<u>Description</u>	<u>Name</u>	<u>Functional Vector</u>	<u>Other</u>
<b><u>Functional Vectors</u></b>			
Station Equipment	F001		0.000000
Poles, Towers and Fixtures	F002		0.000000
Overhead Conductors and Devices	F003		0.000000
Underground Conductors and Devices	F004		0.000000
Line Transformers	F005		0.000000
Services	F006		0.000000
Meters	F007		0.000000
Street Lighting	F008		0.000000
Meter Reading	F009		0.000000
Billing	F010		0.000000
Transmission	F011		0.000000
Load Management	F012		0.000000
<b>Purchased Power Expenses</b>	OMPP		-
Intallations on Customer Premises - Plant in Service	F013		-
Intallations on Customer Premises - Accum Depr	F014		-
Generators -Energy	F015		1.000000
Generators - Demand	F016		0.000000



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Description	Name	Functional Vector	Transmission	Station	Pri & Sec. Distr Plant		Customer Services		Meters
			Demand	Equipment Demand	Demand	Customer	Demand	Customer	Customer
<b>Functional Vectors</b>									
Station Equipment	F001		0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Poles, Towers and Fixtures	F002		0.000000	0.000000	0.963600	0.036400	0.000000	0.000000	0.000000
Overhead Conductors and Devices	F003		0.000000	0.000000	0.963600	0.036400	0.000000	0.000000	0.000000
Underground Conductors and Devices	F004		0.000000	0.000000	0.116000	0.884000	0.000000	0.000000	0.000000
Line Transformers	F005		0.000000	0.000000	0.578700	0.421300	0.000000	0.000000	0.000000
Services	F006		0.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000
Meters	F007		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
Street Lighting	F008		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Meter Reading	F009		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Billing	F010		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Transmission	F011		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Load Management	F012		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
<b>Purchased Power Expenses</b>	OMPP		-	-	-	-	-	-	-
Intallations on Customer Premises - Plant in Service	F013		-	-	-	-	-	-	-
Intallations on Customer Premises - Accum Depr	F014		-	-	-	-	-	-	-
Generators -Energy	F015		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Generators - Demand	F016		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

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**Functional Assignment and Classification**

12 Months Ended  
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<u>Description</u>	<u>Name</u>	<u>Functional Vector</u>	<u>Lighting Systems Customer</u>
<b>Functional Vectors</b>			
Station Equipment	F001		0.000000
Poles, Towers and Fixtures	F002		0.000000
Overhead Conductors and Devices	F003		0.000000
Underground Conductors and Devices	F004		0.000000
Line Transformers	F005		0.000000
Services	F006		0.000000
Meters	F007		0.000000
Street Lighting	F008		1.000000
Meter Reading	F009		0.000000
Billing	F010		0.000000
Transmission	F011		0.000000
Load Management	F012		0.000000
<b>Purchased Power Expenses</b>	OMPP		-
Intallations on Customer Premises - Plant in Service	F013		1.00000
Intallations on Customer Premises - Accum Depr	F014		1.00000
Generators -Energy	F015		0.000000
Generators - Demand	F016		0.000000

**LEE COUNTY ELECTRIC COOPERATIVE**  
**Cost of Service Study**  
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12 Months Ended  
September 30, 2007

Description	Name	Functional Vector	Mtr Rdg, Blg &	Load Management	Total Check	Status
			Cust Service	Customer		
<b>Functional Vectors</b>						
Station Equipment	F001		0.000000	0.000000	1.000000	ok
Poles, Towers and Fixtures	F002		0.000000	0.000000	1.000000	ok
Overhead Conductors and Devices	F003		0.000000	0.000000	1.000000	ok
Underground Conductors and Devices	F004		0.000000	0.000000	1.000000	ok
Line Transformers	F005		0.000000	0.000000	1.000000	ok
Services	F006		0.000000	0.000000	1.000000	ok
Meters	F007		0.000000	0.000000	1.000000	ok
Street Lighting	F008		0.000000	0.000000	1.000000	ok
Meter Reading	F009		1.000000	0.000000	1.000000	ok
Billing	F010		1.000000	0.000000	1.000000	ok
Transmission	F011		0.000000	0.000000	1.000000	ok
Load Management	F012		0.000000	1.000000	1.000000	ok
<b>Purchased Power Expenses</b>	OMPP		-	-	250,810,541	ok
Intallations on Customer Premises - Plant in Service	F013		-	-	1.000000	ok
Intallations on Customer Premises - Accum Depr	F014		-	-	1.000000	ok
Generators -Energy	F015		0.000000	0.000000	1.000000	ok
Generators - Demand	F016		0.000000	0.000000	1.000000	ok

LEE COUNTY ELECTRIC COOPERATIVE

Cost of Service Study  
Class Allocation

12 Months Ended  
September 30, 2007

Description	Name	Allocation Vector	Total System	General Service Non-Demand			General Service Demand	
				Residential Rate RS	Demand Rate GS	General Service Demand Rate GSD	Demand Optional Rate GSDO	
<b>Plant in Service</b>								
<b>Purchase Power</b>								
Demand	PLPPD	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Demand Other	PLPPB	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Demand Transmission	PLPPS	PPTDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Substation	PLSUB	PPSUBA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Energy	PLPPW	PPPEA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	PLPPE	PPOPA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Purchase Power	PLPPT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transmission Plant</b>								
Demand	PLTRD	T01	\$ 81,280,795	\$ 56,983,244	\$ 4,594,002	\$ 13,885,765	\$ 4,996,559	
<b>Station Equipment</b>								
Demand	PLSED	SA1	\$ 58,224,691	\$ 40,453,023	\$ 2,888,879	\$ 9,545,973	\$ 3,140,082	
<b>Primary &amp; Secondary Distribution Plant</b>								
Demand	PLDPD	DA1	\$ 273,643,118	\$ 228,138,601	\$ 12,548,584	\$ 22,702,789	\$ 5,968,517	
Customer	PLDPC	C01	\$ 131,005,366	\$ 117,235,260	\$ 11,150,416	\$ 1,827,087	\$ 151,029	
Total Primary Distribution Plant	PLD		\$ 404,648,484	\$ 345,373,861	\$ 23,699,001	\$ 24,529,877	\$ 6,119,545	
<b>Customer Services</b>								
Demand	PLCSD	CSA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer	PLCSC	C02	\$ 33,169,991	\$ 14,060,098	\$ 8,573,593	\$ 5,249,960	\$ 433,966	
Total Customer Services			\$ 33,169,991	\$ 14,060,098	\$ 8,573,593	\$ 5,249,960	\$ 433,966	
<b>Meters</b>								
Customer	PLMC	C03	\$ 44,727,206	\$ 39,097,169	\$ 3,719,531	\$ 1,705,623	\$ 140,988	
<b>Lighting Systems</b>								
Customer	PLLSC	C04	\$ 18,243,346	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Meter Reading, Billing and Customer Service</b>								
Customer	PLMRBC	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Load Management</b>								
Customer	PLCSC	C06	\$ 11,373,869	\$ 11,373,869	\$ -	\$ -	\$ -	\$ -
Total	PLT		\$ 651,668,382	\$ 507,341,264	\$ 43,475,006	\$ 54,917,197	\$ 14,831,140	

LEE COUNTY ELECTRIC COOPERATIVE

Cost of Service Study  
Class Allocation

12 Months Ended  
September 30, 2007

Description	Name	Allocation Vector	Interruptible Gen Service Demand		Int Gen Service Demand		Athletic Field Lighting Rate OS-1	Traffic Lighting Rate OS-2	Security & Street Lighting Rate OL,SL	Not Used
			Rate IS GSD		Rate IS GSDO	Optional				
<b>Plant in Service</b>										
<b>Purchase Power</b>										
Demand	PLPPD	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Demand Other	PLPPB	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Demand Transmission	PLPPS	PPTDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Substation	PLSUB	PPSUBA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Energy	PLPPW	PPPEA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	PLPPE	PPOPA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Purchase Power	PLPPT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transmission Plant</b>										
Demand	PLTRD	T01	\$ 165,812	\$ 639,528	\$ -	\$ -	\$ 15,885	\$ -	\$ -	\$ -
<b>Station Equipment</b>										
Demand	PLSED	SA1	\$ 305,341	\$ 1,046,591	\$ 332,219	\$ 25,510	\$ 487,072	\$ -	\$ -	\$ -
<b>Primary &amp; Secondary Distribution Plant</b>										
Demand	PLDPD	DA1	\$ 650,808	\$ 2,096,260	\$ 602,222	\$ 52,408	\$ 882,929	\$ -	\$ -	\$ -
Customer	PLDPC	C01	\$ 25,804	\$ 8,378	\$ 11,450	\$ 63,841	\$ 532,100	\$ -	\$ -	\$ -
Total Primary Distribution Plant	PLD		\$ 676,613	\$ 2,104,638	\$ 613,672	\$ 116,249	\$ 1,415,029	\$ -	\$ -	\$ -
<b>Customer Services</b>										
Demand	PLCSD	CSA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer	PLCSC	C02	\$ 74,147	\$ 24,074	\$ 35,411	\$ 11,395	\$ 4,707,349	\$ -	\$ -	\$ -
Total Customer Services			\$ 74,147	\$ 24,074	\$ 35,411	\$ 11,395	\$ 4,707,349	\$ -	\$ -	\$ -
<b>Meters</b>										
Customer	PLMC	C03	\$ 24,089	\$ 7,821	\$ 10,689	\$ 21,296	\$ -	\$ -	\$ -	\$ -
<b>Lighting Systems</b>										
Customer	PLLSC	C04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,243,346	\$ -	\$ -
<b>Meter Reading, Billing and Customer Service</b>										
Customer	PLMRBC	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Load Management</b>										
Customer	PLCSC	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	PLT		\$ 1,246,002	\$ 3,822,651	\$ 991,991	\$ 190,335	\$ 24,852,796	\$ -	\$ -	\$ -

LEE COUNTY ELECTRIC COOPERATIVE

Cost of Service Study  
Class Allocation

12 Months Ended  
September 30, 2007

Description	Name	Allocation Vector	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used
<b>Plant in Service</b>										
<b>Purchase Power</b>										
Demand	PLPPD	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Demand Other	PLPPB	PPDA								
Demand Transmission	PLPPS	PPTDA								
Substation	PLSUB	PPSUBA								
Energy	PLPPW	PPPEA								
Other	PLPPE	PPOPA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Purchase Power	PLPPT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transmission Plant</b>										
Demand	PLTRD	T01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Station Equipment</b>										
Demand	PLSED	SA1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Primary &amp; Secondary Distribution Plant</b>										
Demand	PLDPD	DA1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer	PLDPC	C01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Primary Distribution Plant	PLD		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Customer Services</b>										
Demand	PLCSD	CSA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer	PLCSC	C02	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Customer Services			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Meters</b>										
Customer	PLMC	C03	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Lighting Systems</b>										
Customer	PLLSC	C04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Meter Reading, Billing and Customer Service</b>										
Customer	PLMRBC	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Load Management</b>										
Customer	PLCSC	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	PLT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

LEE COUNTY ELECTRIC COOPERATIVE

Cost of Service Study  
Class Allocation

12 Months Ended  
September 30, 2007

Description	Name	Allocation Vector	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Total Check	Status
<b>Plant in Service</b>												
<b>Purchase Power</b>												
Demand	PLPPD	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	ok
Demand Other	PLPPB	PPDA									\$ -	ok
Demand Transmission Substation	PLPPS	PPTDA									\$ -	ok
Energy	PLPSUB	PPSUBA									\$ -	ok
Other	PLPPW	PPPEA									\$ -	ok
Other	PLPPE	PPOPA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	ok
Total Purchase Power	PLPPT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	ok
<b>Transmission Plant</b>												
Demand	PLTRD	T01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 81,280,795	ok
<b>Station Equipment</b>												
Demand	PLSED	SA1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58,224,691	ok
<b>Primary &amp; Secondary Distribution Plant</b>												
Demand	PLDPD	DA1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 273,643,118	ok
Customer	PLDPC	C01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 131,005,366	ok
Total Primary Distribution Plant	PLD		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 404,648,484	ok
<b>Customer Services</b>												
Demand	PLCSD	CSA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	ok
Customer	PLCSC	C02	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,169,991	ok
Total Customer Services			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,169,991	ok
<b>Meters</b>												
Customer	PLMC	C03	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,727,206	ok
<b>Lighting Systems</b>												
Customer	PLLSC	C04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,243,346	ok
<b>Meter Reading, Billing and Customer Service</b>												
Customer	PLMRBC	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	ok
<b>Load Management</b>												
Customer	PLCSC	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,373,869	ok
Total	PLT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 651,668,382	ok

LEE COUNTY ELECTRIC COOPERATIVE

Cost of Service Study  
Class Allocation

12 Months Ended  
September 30, 2007

Description	Name	Allocation Vector	Total System	General Service Non-Demand			General Service Demand	
				Residential Rate RS	Demand Rate GS	General Service Demand Rate GSD	Demand Optional Rate GSDO	
<b>Net Utility Plant</b>								
<b>Purchase Power</b>								
Demand	NPPPD	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Demand Other	NPPPB	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Demand Transmission	NPPPS	PPTDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Substation	NPSUB	PPSUBA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Energy	NPPPW	PPPEA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	NPPPE	PPOPA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Purchase Power	NPPPT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transmission Plant</b>								
Demand	NPTRD	T01	\$ 61,317,095	\$ 42,987,363	\$ 3,465,651	\$ 10,475,227	\$ 3,769,334	
<b>Station Equipment</b>								
Demand	NPSED	SA1	\$ 47,854,419	\$ 33,248,024	\$ 2,374,347	\$ 7,845,761	\$ 2,580,809	
<b>Primary Distribution Plant</b>								
Demand	NPPDP	DA1	\$ 222,496,580	\$ 185,497,295	\$ 10,203,133	\$ 18,459,419	\$ 4,852,943	
Customer	NPPDC	C01	\$ 107,628,314	\$ 96,315,394	\$ 9,160,697	\$ 1,501,056	\$ 124,078	
Total Primary Distribution Plant			\$ 330,124,894	\$ 281,812,689	\$ 19,363,830	\$ 19,960,474	\$ 4,977,022	
<b>Customer Services</b>								
Demand	NPCSD	CSA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer	NPCSC	C02	\$ 27,388,278	\$ 11,609,345	\$ 7,079,168	\$ 4,334,863	\$ 358,323	
Total Customer Services			\$ 27,388,278	\$ 11,609,345	\$ 7,079,168	\$ 4,334,863	\$ 358,323	
<b>Meters</b>								
Customer	NPMC	C03	\$ 40,874,889	\$ 35,729,763	\$ 3,399,171	\$ 1,558,719	\$ 128,845	
<b>Lighting Systems</b>								
Customer	NPLSC	C04	\$ 15,495,240	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Meter Reading, Billing and Customer Service</b>								
Customer	NPMRBC	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Load Management</b>								
Customer	NPCSC	C06	\$ 4,801,823	\$ 4,801,823	\$ -	\$ -	\$ -	\$ -
Total	NPT		\$ 527,856,639	\$ 410,189,007	\$ 35,682,168	\$ 44,175,044	\$ 11,814,333	



LEE COUNTY ELECTRIC COOPERATIVE

Cost of Service Study  
Class Allocation

12 Months Ended  
September 30, 2007

Description	Name	Allocation Vector	Interruptible Gen Service		Int Gen Service Demand		Athletic Field Lighting		Traffic Lighting		Security & Street Lighting		Not Used
			Demand Rate IS GSD		Optional Rate IS GSDO		Rate OS-1		Rate OS-2		Rate OL,SL		
<b>Net Utility Plant</b>													
<b>Purchase Power</b>													
Demand	NPPPD	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Demand Other	NPPPB	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Demand Transmission	NPPPS	PPTDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Substation	NPSUB	PPSUBA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Energy	NPPPW	PPPEA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	NPPPE	PPOPA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Purchase Power	NPPPT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transmission Plant</b>													
Demand	NPTRD	T01	\$ 125,086	\$ 482,451	\$ -	\$ -	\$ -	\$ -	\$ 11,983	\$ -	\$ -	\$ -	\$ -
<b>Station Equipment</b>													
Demand	NPSED	SA1	\$ 250,958	\$ 860,185	\$ 273,048	\$ -	\$ -	\$ -	\$ 20,966	\$ 400,321	\$ -	\$ -	\$ -
<b>Primary Distribution Plant</b>													
Demand	NPDPD	DA1	\$ 529,166	\$ 1,704,448	\$ 489,661	\$ -	\$ -	\$ -	\$ 42,613	\$ 717,901	\$ -	\$ -	\$ -
Customer	NPDPC	C01	\$ 21,200	\$ 6,883	\$ 9,407	\$ -	\$ -	\$ -	\$ 52,449	\$ 437,150	\$ -	\$ -	\$ -
Total Primary Distribution Plant			\$ 550,366	\$ 1,711,332	\$ 499,068	\$ -	\$ -	\$ -	\$ 95,061	\$ 1,155,051	\$ -	\$ -	\$ -
<b>Customer Services</b>													
Demand	NPCSD	CSA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer	NPCSC	C02	\$ 61,222	\$ 19,877	\$ 29,239	\$ -	\$ -	\$ -	\$ 9,409	\$ 3,886,832	\$ -	\$ -	\$ -
Total Customer Services			\$ 61,222	\$ 19,877	\$ 29,239	\$ -	\$ -	\$ -	\$ 9,409	\$ 3,886,832	\$ -	\$ -	\$ -
<b>Meters</b>													
Customer	NPMC	C03	\$ 22,014	\$ 7,147	\$ 9,768	\$ -	\$ -	\$ -	\$ 19,462	\$ -	\$ -	\$ -	\$ -
<b>Lighting Systems</b>													
Customer	NPLSC	C04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,495,240	\$ -	\$ -	\$ -
<b>Meter Reading, Billing and Customer Service</b>													
Customer	NPMRBC	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Load Management</b>													
Customer	NPCSC	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	NPT		\$ 1,009,646	\$ 3,080,992	\$ 811,123	\$ -	\$ -	\$ -	\$ 156,882	\$ 20,937,444	\$ -	\$ -	\$ -

LEE COUNTY ELECTRIC COOPERATIVE

Cost of Service Study  
Class Allocation

12 Months Ended  
September 30, 2007

Description	Name	Allocation Vector	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used
<b>Net Utility Plant</b>										
<b>Purchase Power</b>										
Demand	NPPPD	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Demand Other	NPPPB	PPDA								
Demand Transmission	NPPPS	PPTDA								
Substation	NPSUB	PPSUBA								
Energy	NPPPW	PPPEA								
Other	NPPPE	PPOPA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Purchase Power	NPPPT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transmission Plant</b>										
Demand	NPTRD	T01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Station Equipment</b>										
Demand	NPSED	SA1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Primary Distribution Plant</b>										
Demand	NPPDP	DA1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer	NPPDC	C01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Primary Distribution Plant			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Customer Services</b>										
Demand	NPCSD	CSA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer	NPCSC	C02	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Customer Services			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Meters</b>										
Customer	NPMC	C03	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Lighting Systems</b>										
Customer	NPLSC	C04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Meter Reading, Billing and Customer Service</b>										
Customer	NPMRBC	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Load Management</b>										
Customer	NPCSC	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	NPT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

LEE COUNTY ELECTRIC COOPERATIVE

Cost of Service Study  
Class Allocation

12 Months Ended  
September 30, 2007

Description	Name	Allocation Vector	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Total Check	Status
<b>Net Utility Plant</b>												
<b>Purchase Power</b>												
Demand	NPPPD	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	ok
Demand Other	NPPPB	PPDA									\$ -	ok
Demand Transmission	NPPPS	PPTDA									\$ -	ok
Substation	NPSUB	PPSUBA									\$ -	ok
Energy	NPPPW	PPPEA									\$ -	ok
Other	NPPPE	PPOPA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	ok
Total Purchase Power	NPPPT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	ok
<b>Transmission Plant</b>												
Demand	NPTRD	T01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 61,317,095	ok
<b>Station Equipment</b>												
Demand	NPSED	SA1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 47,854,419	ok
<b>Primary Distribution Plant</b>												
Demand	NPPDP	DA1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 222,496,580	ok
Customer	NPPDC	C01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 107,628,314	ok
Total Primary Distribution Plant			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 330,124,894	ok
<b>Customer Services</b>												
Demand	NPCSD	CSA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	ok
Customer	NPCSC	C02	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,388,278	ok
Total Customer Services			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,388,278	ok
<b>Meters</b>												
Customer	NPMC	C03	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,874,889	ok
<b>Lighting Systems</b>												
Customer	NPLSC	C04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,495,240	ok
<b>Meter Reading, Billing and Customer Service</b>												
Customer	NPMRBC	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	ok
<b>Load Management</b>												
Customer	NPCSC	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,801,823	ok
Total	NPT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 527,856,639	ok

LEE COUNTY ELECTRIC COOPERATIVE

Cost of Service Study  
Class Allocation

12 Months Ended  
September 30, 2007

Description	Name	Allocation Vector	Total System	General Service Non-Demand			General Service Demand	
				Residential Rate RS	Demand Rate GS	General Service Demand Rate GSD	Demand Optional Rate GSDO	
<b>Net Cost Rate Base</b>								
<b>Purchase Power</b>								
Demand	RBPPD	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Demand Other	RBPPP	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Demand Transmission	RBPPS	PPTDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Substation	RBSUB	PPSUBA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Energy	RBPPW	PPPEA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	RBPPE	PPOPA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Purchase Power	RBPPT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transmission Plant</b>								
Demand	RBTRD	T01	\$ 61,966,320	\$ 43,442,512	\$ 3,502,345	\$ 10,586,138	\$ 3,809,244	
<b>Station Equipment</b>								
Demand	RBSED	SA1	\$ 48,557,611	\$ 33,736,584	\$ 2,409,236	\$ 7,961,050	\$ 2,618,732	
<b>Primary Distribution Plant</b>								
Demand	RBDPD	DA1	\$ 225,465,207	\$ 187,972,265	\$ 10,339,267	\$ 18,705,711	\$ 4,917,693	
Customer	RBDPC	C01	\$ 108,562,420	\$ 97,151,315	\$ 9,240,203	\$ 1,514,083	\$ 125,155	
Total Primary Distribution Plant			\$ 334,027,627	\$ 285,123,580	\$ 19,579,470	\$ 20,219,794	\$ 5,042,848	
<b>Customer Services</b>								
Demand	RBCSD	CSA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer	RBCSC	C02	\$ 27,603,638	\$ 11,700,632	\$ 7,134,833	\$ 4,368,949	\$ 361,141	
Total Customer Services			\$ 27,603,638	\$ 11,700,632	\$ 7,134,833	\$ 4,368,949	\$ 361,141	
<b>Meters</b>								
Customer	RBMC	C03	\$ 41,484,536	\$ 36,262,670	\$ 3,449,870	\$ 1,581,967	\$ 130,767	
<b>Lighting Systems</b>								
Customer	RBLSC	C04	\$ 15,669,027	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Meter Reading, Billing and Customer Service</b>								
Customer	RBMRBC	C05	\$ 1,639,247	\$ 1,466,944	\$ 139,523	\$ 22,862	\$ 1,890	
<b>Load Management</b>								
Customer	RBCSC	C06	\$ 4,870,122	\$ 4,870,122	\$ -	\$ -	\$ -	\$ -
Total	RBT		\$ 535,818,127	\$ 416,603,044	\$ 36,215,278	\$ 44,740,760	\$ 11,964,621	

LEE COUNTY ELECTRIC COOPERATIVE

Cost of Service Study  
Class Allocation

12 Months Ended  
September 30, 2007

Description	Name	Allocation Vector	Interruptible Gen Service Demand		Int Gen Service Demand Optional		Athletic Field Lighting	Traffic Lighting		Security & Street Lighting	Not Used
			Rate IS GSD		Rate IS GSDO		Rate OS-1	Rate OS-2	Rate OL,SL		
<b>Net Cost Rate Base</b>											
<b>Purchase Power</b>											
Demand	RBPPD	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Demand Other	RBPPB	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Demand Transmission	RBPPS	PPTDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Substation	RBSUB	PPSUBA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Energy	RBPPW	PPPEA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	RBPPE	PPOPA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Purchase Power	RBPPPT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transmission Plant</b>											
Demand	RBTRD	T01	\$ 126,411	\$ 487,559	\$ -	\$ -	\$ 12,110	\$ -	\$ -	\$ -	\$ -
<b>Station Equipment</b>											
Demand	RBSED	SA1	\$ 254,645	\$ 872,825	\$ 277,061	\$ 21,274	\$ 406,203	\$ -	\$ -	\$ -	\$ -
<b>Primary Distribution Plant</b>											
Demand	RBDPD	DA1	\$ 536,226	\$ 1,727,190	\$ 496,194	\$ 43,181	\$ 727,479	\$ -	\$ -	\$ -	\$ -
Customer	RBDPC	C01	\$ 21,384	\$ 6,943	\$ 9,488	\$ 52,904	\$ 440,944	\$ -	\$ -	\$ -	\$ -
Total Primary Distribution Plant			\$ 557,610	\$ 1,734,133	\$ 505,683	\$ 96,085	\$ 1,168,424	\$ -	\$ -	\$ -	\$ -
<b>Customer Services</b>											
Demand	RBCSD	CSA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer	RBCSC	C02	\$ 61,704	\$ 20,034	\$ 29,468	\$ 9,483	\$ 3,917,395	\$ -	\$ -	\$ -	\$ -
Total Customer Services			\$ 61,704	\$ 20,034	\$ 29,468	\$ 9,483	\$ 3,917,395	\$ -	\$ -	\$ -	\$ -
<b>Meters</b>											
Customer	RBMC	C03	\$ 22,343	\$ 7,254	\$ 9,914	\$ 19,752	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Lighting Systems</b>											
Customer	RBLSC	C04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,669,027	\$ -	\$ -	\$ -
<b>Meter Reading, Billing and Customer Service</b>											
Customer	RBMRBC	C05	\$ 323	\$ 105	\$ 143	\$ 799	\$ 6,658	\$ -	\$ -	\$ -	\$ -
<b>Load Management</b>											
Customer	RBCSC	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	RBT		\$ 1,023,035	\$ 3,121,909	\$ 822,269	\$ 159,504	\$ 21,167,707	\$ -	\$ -	\$ -	\$ -

LEE COUNTY ELECTRIC COOPERATIVE

Cost of Service Study  
Class Allocation

12 Months Ended  
September 30, 2007

Description	Name	Allocation Vector	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used
<b>Net Cost Rate Base</b>										
<b>Purchase Power</b>										
Demand	RBPPD	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Demand Other	RBPPB	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Demand Transmission	RBPPS	PPTDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Substation	RBSUB	PPSUBA								
Energy	RBPPW	PPPEA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	RBPPE	PPOPA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Purchase Power	RBPPT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transmission Plant</b>										
Demand	RBTRD	T01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Station Equipment</b>										
Demand	RBSED	SA1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Primary Distribution Plant</b>										
Demand	RBDPD	DA1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer	RBDPC	C01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Primary Distribution Plant			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Customer Services</b>										
Demand	RBCSD	CSA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer	RBCSC	C02	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Customer Services			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Meters</b>										
Customer	RBMC	C03	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Lighting Systems</b>										
Customer	RBLSC	C04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Meter Reading, Billing and Customer Service</b>										
Customer	RBMRBC	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Load Management</b>										
Customer	RBCSC	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	RBT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

LEE COUNTY ELECTRIC COOPERATIVE

Cost of Service Study  
Class Allocation

12 Months Ended  
September 30, 2007

Description	Name	Allocation Vector	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Total Check	Status
<b>Net Cost Rate Base</b>											
<b>Purchase Power</b>											
Demand	RBPPD	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	ok
Demand Other	RBPPB	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	ok
Demand Transmission	RBPPS	PPTDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	ok
Substation	RBSUB	PPSUBA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	ok
Energy	RBPPW	PPPEA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	ok
Other	RBPPE	PPOPA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	ok
Total Purchase Power	RBPPT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	ok
<b>Transmission Plant</b>											
Demand	RBTRD	T01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 61,966,320	ok
<b>Station Equipment</b>											
Demand	RBSED	SA1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,557,611	ok
<b>Primary Distribution Plant</b>											
Demand	RBDPD	DA1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 225,465,207	ok
Customer	RBDPC	C01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 108,562,420	ok
Total Primary Distribution Plant			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 334,027,627	ok
<b>Customer Services</b>											
Demand	RBCSD	CSA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	ok
Customer	RBCSC	C02	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,603,638	ok
Total Customer Services			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,603,638	ok
<b>Meters</b>											
Customer	RBMC	C03	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,484,536	ok
<b>Lighting Systems</b>											
Customer	RBLSC	C04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,669,027	ok
<b>Meter Reading, Billing and Customer Service</b>											
Customer	RBMRBC	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,639,247	ok
<b>Load Management</b>											
Customer	RBCSC	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,870,122	ok
Total	RBT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 535,818,127	ok

LEE COUNTY ELECTRIC COOPERATIVE

Cost of Service Study  
Class Allocation

12 Months Ended  
September 30, 2007

Description	Name	Allocation Vector	Total System	General Service Non-Demand			General Service Demand	
				Residential Rate RS	Demand Rate GS	General Service Demand Rate GSD	Demand Optional Rate GSDO	
<b>Operation and Maintenance Expenses</b>								
<b>Purchase Power</b>								
Demand	OMPPD	PPDA	\$ 45,373,833	\$ 32,448,430	\$ 2,464,391	\$ 7,388,163	\$ 2,648,940	
Demand Other	OMPPB	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -	
Demand Transmission	OMPPS	PPTDA	\$ 11,408,085	\$ 7,997,827	\$ 644,787	\$ 1,948,923	\$ 701,287	
Substation	OMSUB	PPSUBA	\$ -	\$ -	\$ -	\$ -	\$ -	
Energy	OMPPW	PPPEA	\$ 194,028,623	\$ 131,279,921	\$ 10,080,456	\$ 30,973,929	\$ 15,020,606	
Other	OMPPE	PPOPA	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Purchase Power	OMPPT		\$ 250,810,541	\$ 171,726,178	\$ 13,189,634	\$ 40,311,015	\$ 18,370,833	
<b>Transmission Plant</b>								
Demand	OMTRD	T02	\$ 2,005,137	\$ 1,405,734	\$ 113,331	\$ 342,552	\$ 123,261	
<b>Station Equipment</b>								
Demand	OMSED	SOMA	\$ 3,341,366	\$ 2,321,495	\$ 165,785	\$ 547,819	\$ 180,201	
<b>Primary Distribution Plant</b>								
Demand	OMDPD	DOM	\$ 13,013,949	\$ 10,849,840	\$ 596,787	\$ 1,079,702	\$ 283,851	
Customer	OMDPC	C01	\$ 2,333,481	\$ 2,088,206	\$ 198,612	\$ 32,544	\$ 2,690	
Total Primary Distribution Plant			\$ 15,347,429	\$ 12,938,046	\$ 795,399	\$ 1,112,246	\$ 286,541	
<b>Customer Services</b>								
Demand	OMCSD	CSA	\$ -	\$ -	\$ -	\$ -	\$ -	
Customer	OMCSC	C02	\$ 421,619	\$ 178,716	\$ 108,978	\$ 66,731	\$ 5,516	
Total Customer Services			\$ 421,619	\$ 178,716	\$ 108,978	\$ 66,731	\$ 5,516	
<b>Meters</b>								
Customer	OMMC	C03	\$ 3,122,513	\$ 2,729,467	\$ 259,669	\$ 119,074	\$ 9,843	
<b>Lighting Systems</b>								
Customer	OMLSC	C04	\$ 674,603	\$ -	\$ -	\$ -	\$ -	
<b>Meter Reading, Billing and Customer Service</b>								
Customer	OMMRBC	C05	\$ 13,113,976	\$ 11,735,553	\$ 1,116,186	\$ 182,896	\$ 15,118	
<b>Load Management</b>								
Customer	OMCSC	C06	\$ 100,194	\$ 100,194	\$ -	\$ -	\$ -	
Total	OMT		\$ 288,937,379	\$ 203,135,384	\$ 15,748,982	\$ 42,682,332	\$ 18,991,314	



LEE COUNTY ELECTRIC COOPERATIVE

Cost of Service Study  
Class Allocation

12 Months Ended  
September 30, 2007

Description	Name	Allocation Vector	Interruptible Gen Service		Int Gen Service Demand		Athletic Field Lighting Rate OS-1	Traffic Lighting		Security & Street Lighting		Not Used
			Demand Rate IS GSD		Optional Rate IS GSDO			Rate OS-2	Rate OL,SL			
<b>Operation and Maintenance Expenses</b>												
<b>Purchase Power</b>												
Demand	OMPPD	PPDA	\$ 83,991	\$	\$ 333,230	\$	-	\$ 6,688	\$	-	\$	-
Demand Other	OMPPB	PPDA	\$ -	\$	\$ -	\$	-	\$ -	\$	-	\$	-
Demand Transmission	OMPPS	PPTDA	\$ 23,272	\$	\$ 89,760	\$	-	\$ 2,230	\$	-	\$	-
Substation	OMSUB	PPSUBA	\$ -	\$	\$ -	\$	-	\$ -	\$	-	\$	-
Energy	OMPPW	PPPEA	\$ 950,230	\$	\$ 4,247,136	\$	148,036	\$ 48,609	\$	1,279,698	\$	-
Other	OMPPE	PPOPA	\$ -	\$	\$ -	\$	-	\$ -	\$	-	\$	-
Total Purchase Power	OMPPT		\$ 1,057,494		\$ 4,670,127		148,036	\$ 57,527		1,279,698		-
<b>Transmission Plant</b>												
Demand	OMTRD	T02	\$ 4,090	\$	\$ 15,777	\$	-	\$ 392	\$	-	\$	-
<b>Station Equipment</b>												
Demand	OMSED	SOMA	\$ 17,523	\$	\$ 60,061	\$	19,065	\$ 1,464	\$	27,952	\$	-
<b>Primary Distribution Plant</b>												
Demand	OMDPD	DOM	\$ 30,951	\$	\$ 99,694	\$	28,641	\$ 2,492	\$	41,990	\$	-
Customer	OMDPC	C01	\$ 460	\$	\$ 149	\$	204	\$ 1,137	\$	9,478	\$	-
Total Primary Distribution Plant			\$ 31,411	\$	\$ 99,843	\$	28,845	\$ 3,630	\$	51,468	\$	-
<b>Customer Services</b>												
Demand	OMCSD	CSA	\$ -	\$	\$ -	\$	-	\$ -	\$	-	\$	-
Customer	OMCSC	C02	\$ 942	\$	\$ 306	\$	450	\$ 145	\$	59,834	\$	-
Total Customer Services			\$ 942	\$	\$ 306	\$	450	\$ 145	\$	59,834	\$	-
<b>Meters</b>												
Customer	OMMC	C03	\$ 1,682	\$	\$ 546	\$	746	\$ 1,487	\$	-	\$	-
<b>Lighting Systems</b>												
Customer	OMLSC	C04	\$ -	\$	\$ -	\$	-	\$ -	\$	674,603	\$	-
<b>Meter Reading, Billing and Customer Service</b>												
Customer	OMMRBC	C05	\$ 2,583	\$	\$ 839	\$	1,146	\$ 6,391	\$	53,265	\$	-
<b>Load Management</b>												
Customer	OMCSC	C06	\$ -	\$	\$ -	\$	-	\$ -	\$	-	\$	-
Total	OMT		\$ 1,115,725	\$	\$ 4,847,498	\$	198,288	\$ 71,034	\$	2,146,821	\$	-

LEE COUNTY ELECTRIC COOPERATIVE

Cost of Service Study  
Class Allocation

12 Months Ended  
September 30, 2007

Description	Name	Allocation Vector	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used
<b>Operation and Maintenance Expenses</b>										
<b>Purchase Power</b>										
Demand	OMPPD	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Demand Other	OMPPB	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Demand Transmission	OMPPS	PPTDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Substation	OMSUB	PPSUBA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Energy	OMPPW	PPPEA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	OMPPE	PPOPA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Purchase Power	OMPPT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transmission Plant</b>										
Demand	OMTRD	T02	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Station Equipment</b>										
Demand	OMSED	SOMA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Primary Distribution Plant</b>										
Demand	OMDPD	DOM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer	OMDPC	C01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Primary Distribution Plant			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Customer Services</b>										
Demand	OMCSD	CSA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer	OMCSC	C02	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Customer Services			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Meters</b>										
Customer	OMMC	C03	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Lighting Systems</b>										
Customer	OMLSC	C04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Meter Reading, Billing and Customer Service</b>										
Customer	OMMRBC	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Load Management</b>										
Customer	OMCSC	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	OMT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

LEE COUNTY ELECTRIC COOPERATIVE

Cost of Service Study  
Class Allocation

12 Months Ended  
September 30, 2007

Description	Name	Allocation Vector	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Total Check	Status
<b>Operation and Maintenance Expenses</b>												
<b>Purchase Power</b>												
Demand	OMPPD	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	45,373,833	ok
Demand Other	OMPPB	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	ok
Demand Transmission	OMPPS	PPTDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	11,408,085	ok
Substation	OMSUB	PPSUBA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	ok
Energy	OMPPW	PPPEA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	194,028,623	ok
Other	OMPPE	PPOPA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	ok
Total Purchase Power	OMPPT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	250,810,541	ok
<b>Transmission Plant</b>												
Demand	OMTRD	T02	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,005,137	ok
<b>Station Equipment</b>												
Demand	OMSED	SOMA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3,341,366	ok
<b>Primary Distribution Plant</b>												
Demand	OMDPD	DOM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	13,013,949	ok
Customer	OMDPC	C01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,333,481	ok
Total Primary Distribution Plant			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	15,347,429	ok
<b>Customer Services</b>												
Demand	OMCSD	CSA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	ok
Customer	OMCSC	C02	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	421,619	ok
Total Customer Services			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	421,619	ok
<b>Meters</b>												
Customer	OMMC	C03	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3,122,513	ok
<b>Lighting Systems</b>												
Customer	OMLSC	C04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	674,603	ok
<b>Meter Reading, Billing and Customer Service</b>												
Customer	OMMRBC	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	13,113,976	ok
<b>Load Management</b>												
Customer	OMCSC	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100,194	ok
Total	OMT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	288,937,379	ok

LEE COUNTY ELECTRIC COOPERATIVE

Cost of Service Study  
Class Allocation

12 Months Ended  
September 30, 2007

Description	Name	Allocation Vector	Total System	Residential		General Service Non-Demand		General Service Demand		General Service Demand Optional	
				Rate RS		Rate GS		Rate GSD		Rate GSDO	
<b>Labor Expenses</b>											
<b>Purchase Power</b>											
Demand	LBPPD	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Demand Other	LBPPB	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Demand Transmission	LBPPS	PPTDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Substation	LBSUB	PPSUBA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Energy	LBPPW	PPPEA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	LBPPE	PPOPA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Purchase Power	LBPPT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transmission Plant</b>											
Demand	OMTRD	T02	\$ 789,795	\$ -	\$ 553,699	\$ -	\$ 44,639	\$ -	\$ 134,926	\$ -	\$ 48,551
<b>Station Equipment</b>											
Demand	LBSED	SOMA	\$ 1,744,206	\$ -	\$ 1,211,830	\$ -	\$ 86,541	\$ -	\$ 285,964	\$ -	\$ 94,066
<b>Primary Distribution Plant</b>											
Demand	LBDDP	DOM	\$ 3,678,176	\$ -	\$ 3,066,527	\$ -	\$ 168,672	\$ -	\$ 305,160	\$ -	\$ 80,226
Customer	LBDPC	C01	\$ 706,081	\$ -	\$ 631,864	\$ -	\$ 60,098	\$ -	\$ 9,847	\$ -	\$ 814
Total Primary Distribution Plant			\$ 4,384,257	\$ -	\$ 3,698,391	\$ -	\$ 228,769	\$ -	\$ 315,007	\$ -	\$ 81,040
<b>Customer Services</b>											
Demand	LBCSD	CSA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer	LBCSC	C02	\$ 154,660	\$ -	\$ 65,557	\$ -	\$ 39,976	\$ -	\$ 24,479	\$ -	\$ 2,023
Total Customer Services			\$ 154,660	\$ -	\$ 65,557	\$ -	\$ 39,976	\$ -	\$ 24,479	\$ -	\$ 2,023
<b>Meters</b>											
Customer	LBMC	C03	\$ 1,666,501	\$ -	\$ 1,456,730	\$ -	\$ 138,587	\$ -	\$ 63,550	\$ -	\$ 5,253
<b>Lighting Systems</b>											
Customer	LBLSC	C04	\$ 111,108	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Meter Reading, Billing and Customer Service</b>											
Customer	LBMRBC	C05	\$ 5,420,148	\$ -	\$ 4,850,431	\$ -	\$ 461,332	\$ -	\$ 75,593	\$ -	\$ 6,249
<b>Load Management</b>											
Customer	LBCSC	C06	\$ 30,458	\$ -	\$ 30,458	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	LBT		\$ 14,301,134	\$ -	\$ 11,867,096	\$ -	\$ 999,843	\$ -	\$ 899,519	\$ -	\$ 237,182

LEE COUNTY ELECTRIC COOPERATIVE

Cost of Service Study  
Class Allocation

12 Months Ended  
September 30, 2007

Description	Name	Allocation Vector	Interruptible Gen Service		Int Gen Service Demand		Athletic Field Lighting		Traffic Lighting		Security & Street Lighting		Not Used
			Demand Rate IS GSD		Optional Rate IS GSDO		Rate OS-1		Rate OS-2		Rate OL,SL		
<b>Labor Expenses</b>													
<b>Purchase Power</b>													
Demand	LBPPD	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Demand Other	LBPPB	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Demand Transmission	LBPPS	PPTDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Substation	LBSUB	PPSUBA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Energy	LBPPW	PPPEA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	LBPPE	PPOPA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Purchase Power	LBPPT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transmission Plant</b>													
Demand	OMTRD	T02	\$ 1,611	\$ 6,214	\$ -	\$ 154	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Station Equipment</b>													
Demand	LBSED	SOMA	\$ 9,147	\$ 31,352	\$ 9,952	\$ 764	\$ 14,591	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Primary Distribution Plant</b>													
Demand	LBDPD	DOM	\$ 8,748	\$ 28,177	\$ 8,095	\$ 704	\$ 11,868	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer	LBDPC	C01	\$ 139	\$ 45	\$ 62	\$ 344	\$ 2,868	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Primary Distribution Plant			\$ 8,887	\$ 28,222	\$ 8,156	\$ 1,049	\$ 14,736	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Customer Services</b>													
Demand	LBCSD	CSA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer	LBCSC	C02	\$ 346	\$ 112	\$ 165	\$ 53	\$ 21,949	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Customer Services			\$ 346	\$ 112	\$ 165	\$ 53	\$ 21,949	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Meters</b>													
Customer	LBMC	C03	\$ 898	\$ 291	\$ 398	\$ 793	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Lighting Systems</b>													
Customer	LBLSC	C04	\$ -	\$ -	\$ -	\$ -	\$ 111,108	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Meter Reading, Billing and Customer Service</b>													
Customer	LBMRBC	C05	\$ 1,068	\$ 347	\$ 474	\$ 2,641	\$ 22,015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Load Management</b>													
Customer	LBCSC	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	LBT		\$ 21,956	\$ 66,539	\$ 19,146	\$ 5,455	\$ 184,398	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

LEE COUNTY ELECTRIC COOPERATIVE

Cost of Service Study  
Class Allocation

12 Months Ended  
September 30, 2007

Description	Name	Allocation Vector	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used
<b>Labor Expenses</b>										
<b>Purchase Power</b>										
Demand	LBPPD	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Demand Other	LBPPB	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Demand Transmission	LBPPS	PPTDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Substation	LBSUB	PPSUBA								
Energy	LBPPW	PPPEA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	LBPPE	PPOPA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Purchase Power	LBPPT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transmission Plant</b>										
Demand	OMTRD	T02	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Station Equipment</b>										
Demand	LBSED	SOMA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Primary Distribution Plant</b>										
Demand	LBDDP	DOM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer	LBDPC	C01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Primary Distribution Plant			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Customer Services</b>										
Demand	LBCSD	CSA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer	LBCSC	C02	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Customer Services			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Meters</b>										
Customer	LBMC	C03	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Lighting Systems</b>										
Customer	LBLSC	C04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Meter Reading, Billing and Customer Service</b>										
Customer	LBMRBC	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Load Management</b>										
Customer	LBCSC	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	LBT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

LEE COUNTY ELECTRIC COOPERATIVE

Cost of Service Study  
Class Allocation

12 Months Ended  
September 30, 2007

Description	Name	Allocation Vector	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Total Check	Status
<b>Labor Expenses</b>												
<b>Purchase Power</b>												
Demand	LBPPD	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	ok
Demand Other	LBPPB	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	ok
Demand Transmission	LBPPS	PPTDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	ok
Substation	LBSUB	PPSUBA								\$ -	-	ok
Energy	LBPPW	PPPEA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	ok
Other	LBPPE	PPOPA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	ok
Total Purchase Power	LBPPT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	ok
<b>Transmission Plant</b>												
Demand	OMTRD	T02	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	789,795	ok
<b>Station Equipment</b>												
Demand	LBSED	SOMA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,744,206	ok
<b>Primary Distribution Plant</b>												
Demand	LBDDP	DOM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3,678,176	ok
Customer	LBDDC	C01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	706,081	ok
Total Primary Distribution Plant			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	4,384,257	ok
<b>Customer Services</b>												
Demand	LBCSD	CSA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	ok
Customer	LBCSC	C02	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	154,660	ok
Total Customer Services			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	154,660	ok
<b>Meters</b>												
Customer	LBMC	C03	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,666,501	ok
<b>Lighting Systems</b>												
Customer	LBLSC	C04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	111,108	ok
<b>Meter Reading, Billing and Customer Service</b>												
Customer	LBMRBC	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,420,148	ok
<b>Load Management</b>												
Customer	LBCSC	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	30,458	ok
Total	LBT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	14,301,134	ok

LEE COUNTY ELECTRIC COOPERATIVE

Cost of Service Study  
Class Allocation

12 Months Ended  
September 30, 2007

Description	Name	Allocation Vector	Total System	General Service Non-Demand			General Service Demand	
				Residential Rate RS	Demand Rate GS	General Service Demand Rate GSD	Demand Optional Rate GSDO	
<b>Depreciation Expenses</b>								
<b>Purchase Power</b>								
Demand	DPPPD	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Demand Other	DPPPB	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Demand Transmission	DPPPS	PPTDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Substation	DPSUB	PPSUBA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Energy	DPPPW	PPPEA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	DPPPE	PPOPA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Purchase Power	DPPPT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transmission Plant</b>								
Demand	DPTRD	T01	\$ 3,076,391	\$ 2,156,755	\$ 173,878	\$ 525,561	\$ 189,114	\$ -
<b>Station Equipment</b>								
Demand	DPSED	SA1	\$ 2,320,354	\$ 1,612,122	\$ 115,127	\$ 380,423	\$ 125,138	\$ -
<b>Primary Distribution Plant</b>								
Demand	DPDPD	DA1	\$ 11,936,554	\$ 9,951,607	\$ 547,380	\$ 990,316	\$ 260,352	\$ -
Customer	DPDPC	C01	\$ 5,153,255	\$ 4,611,591	\$ 438,615	\$ 71,871	\$ 5,941	\$ -
Total Primary Distribution Plant			\$ 17,089,808	\$ 14,563,197	\$ 985,995	\$ 1,062,186	\$ 266,293	\$ -
<b>Customer Services</b>								
Demand	DPCSD	CSA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer	DPCSC	C02	\$ 1,355,962	\$ 574,765	\$ 350,481	\$ 214,614	\$ 17,740	\$ -
Total Customer Services			\$ 1,355,962	\$ 574,765	\$ 350,481	\$ 214,614	\$ 17,740	\$ -
<b>Meters</b>								
Customer	DPMC	C03	\$ 2,256,158	\$ 1,972,164	\$ 187,623	\$ 86,036	\$ 7,112	\$ -
<b>Lighting Systems</b>								
Customer	DPLSC	C04	\$ 1,344,287	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Meter Reading, Billing and Customer Service</b>								
Customer	DPMRBC	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Load Management</b>								
Customer	DPCSC	C06	\$ 704,517	\$ 704,517	\$ -	\$ -	\$ -	\$ -
Total	DPT		\$ 28,147,476	\$ 21,583,520	\$ 1,813,105	\$ 2,268,821	\$ 605,397	\$ -



LEE COUNTY ELECTRIC COOPERATIVE

Cost of Service Study  
Class Allocation

12 Months Ended  
September 30, 2007

Description	Name	Allocation Vector	Interruptible Gen Service Demand		Int Gen Service Demand Optional		Athletic Field Lighting		Traffic Lighting		Security & Street Lighting		Not Used	
			Rate IS	GSD	Rate IS	GSDO	Rate OS-1	Rate OS-2	Rate OS-2	Rate OL,SL				
<b>Depreciation Expenses</b>														
<b>Purchase Power</b>														
Demand	DPPPD	PPDA	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Demand Other	DPPPB	PPDA	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Demand Transmission	DPPPS	PPTDA	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Substation	DPSUB	PPSUBA	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Energy	DPPPW	PPPEA	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Other	DPPPE	PPOPA	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Total Purchase Power	DPPPT		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
<b>Transmission Plant</b>														
Demand	DPTRD	T01	\$	6,276	\$	24,205	\$	-	\$	601	\$	-	\$	-
<b>Station Equipment</b>														
Demand	DPSED	SA1	\$	12,168	\$	41,708	\$	13,240	\$	1,017	\$	19,411	\$	-
<b>Primary Distribution Plant</b>														
Demand	DPDPD	DA1	\$	28,389	\$	91,441	\$	26,269	\$	2,286	\$	38,514	\$	-
Customer	DPDPC	C01	\$	1,015	\$	330	\$	450	\$	2,511	\$	20,931	\$	-
Total Primary Distribution Plant			\$	29,404	\$	91,770	\$	26,720	\$	4,797	\$	59,445	\$	-
<b>Customer Services</b>														
Demand	DPCSD	CSA	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Customer	DPCSC	C02	\$	3,031	\$	984	\$	1,448	\$	466	\$	192,432	\$	-
Total Customer Services			\$	3,031	\$	984	\$	1,448	\$	466	\$	192,432	\$	-
<b>Meters</b>														
Customer	DPMC	C03	\$	1,215	\$	395	\$	539	\$	1,074	\$	-	\$	-
<b>Lighting Systems</b>														
Customer	DPLSC	C04	\$	-	\$	-	\$	-	\$	-	\$	1,344,287	\$	-
<b>Meter Reading, Billing and Customer Service</b>														
Customer	DPMRBC	C05	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
<b>Load Management</b>														
Customer	DPCSC	C06	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Total	DPT		\$	52,094	\$	159,063	\$	41,946	\$	7,955	\$	1,615,575	\$	-

LEE COUNTY ELECTRIC COOPERATIVE

Cost of Service Study  
Class Allocation

12 Months Ended  
September 30, 2007

Description	Name	Allocation Vector	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used
<b>Depreciation Expenses</b>										
<b>Purchase Power</b>										
Demand	DPPPD	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Demand Other	DPPPB	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Demand Transmission	DPPPS	PPTDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Substation	DPSUB	PPSUBA								
Energy	DPPPW	PPPEA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	DPPPE	PPOPA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Purchase Power	DPPPT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transmission Plant</b>										
Demand	DPTRD	T01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Station Equipment</b>										
Demand	DPSED	SA1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Primary Distribution Plant</b>										
Demand	DPDPD	DA1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer	DPDPC	C01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Primary Distribution Plant			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Customer Services</b>										
Demand	DPCSD	CSA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer	DPCSC	C02	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Customer Services			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Meters</b>										
Customer	DPMC	C03	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Lighting Systems</b>										
Customer	DPLSC	C04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Meter Reading, Billing and Customer Service</b>										
Customer	DPMRBC	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Load Management</b>										
Customer	DPCSC	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	DPT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

LEE COUNTY ELECTRIC COOPERATIVE

Cost of Service Study  
Class Allocation

12 Months Ended  
September 30, 2007

Description	Name	Allocation Vector	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Total Check	Status
<b>Depreciation Expenses</b>												
<b>Purchase Power</b>												
Demand	DPPPD	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	ok
Demand Other	DPPPB	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	ok
Demand Transmission	DPPPS	PPTDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	ok
Substation	DPSUB	PPSUBA								\$ -	\$ -	ok
Energy	DPPPW	PPPEA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	ok
Other	DPPPE	PPOPA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	ok
Total Purchase Power	DPPPT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	ok
<b>Transmission Plant</b>												
Demand	DPTRD	T01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,076,391	ok
<b>Station Equipment</b>												
Demand	DPSED	SA1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,320,354	ok
<b>Primary Distribution Plant</b>												
Demand	DPDPD	DA1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,936,554	ok
Customer	DPDPC	C01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,153,255	ok
Total Primary Distribution Plant			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,089,808	ok
<b>Customer Services</b>												
Demand	DPCSD	CSA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	ok
Customer	DPCSC	C02	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,355,962	ok
Total Customer Services			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,355,962	ok
<b>Meters</b>												
Customer	DPMC	C03	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,256,158	ok
<b>Lighting Systems</b>												
Customer	DPLSC	C04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,344,287	ok
<b>Meter Reading, Billing and Customer Service</b>												
Customer	DPMRBC	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	ok
<b>Load Management</b>												
Customer	DPCSC	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 704,517	ok
Total	DPT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,147,476	ok

LEE COUNTY ELECTRIC COOPERATIVE

Cost of Service Study  
Class Allocation

12 Months Ended  
September 30, 2007

Description	Name	Allocation Vector	Total System	Residential		General Service Non-Demand		General Service Demand		General Service Demand Optional	
				Rate RS		Rate GS		Rate GSD		Rate GSDO	
<b>Property Taxes</b>											
<b>Purchase Power</b>											
Demand	TPPD	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Demand Other	TPPB	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Demand Transmission	TPPS	PPTDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Substation	TSUB	PPSUBA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Energy	TPPW	PPPEA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	TPPE	PPOPA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Purchase Power	TPPT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transmission Plant</b>											
Demand	PTTRD	T02	\$ 681,938	\$ -	\$ 478,084	\$ -	\$ 38,543	\$ -	\$ 116,500	\$ -	\$ 41,921
<b>Station Equipment</b>											
Demand	PTSED	SOMA	\$ 532,213	\$ -	\$ 369,768	\$ -	\$ 26,406	\$ -	\$ 87,257	\$ -	\$ 28,702
<b>Primary Distribution Plant</b>											
Demand	PTDDP	DOM	\$ 2,474,496	\$ -	\$ 2,063,008	\$ -	\$ 113,474	\$ -	\$ 205,296	\$ -	\$ 53,972
Customer	PTDPC	C01	\$ 1,196,988	\$ -	\$ 1,071,172	\$ -	\$ 101,881	\$ -	\$ 16,694	\$ -	\$ 1,380
Total Primary Distribution Plant			\$ 3,671,484	\$ -	\$ 3,134,180	\$ -	\$ 215,355	\$ -	\$ 221,990	\$ -	\$ 55,352
<b>Customer Services</b>											
Demand	PTCSD	CSA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer	PTCSC	C02	\$ 304,599	\$ -	\$ 129,113	\$ -	\$ 78,731	\$ -	\$ 48,210	\$ -	\$ 3,985
Total Customer Services			\$ 304,599	\$ -	\$ 129,113	\$ -	\$ 78,731	\$ -	\$ 48,210	\$ -	\$ 3,985
<b>Meters</b>											
Customer	PTMC	C03	\$ 454,590	\$ -	\$ 397,369	\$ -	\$ 37,804	\$ -	\$ 17,335	\$ -	\$ 1,433
<b>Lighting Systems</b>											
Customer	PTLSC	C04	\$ 172,330	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Meter Reading, Billing and Customer Service</b>											
Customer	PTMRBC	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Load Management</b>											
Customer	PTCSC	C06	\$ 53,403	\$ -	\$ 53,403	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	PTT		\$ 5,870,558	\$ -	\$ 4,561,918	\$ -	\$ 396,839	\$ -	\$ 491,293	\$ -	\$ 131,393

LEE COUNTY ELECTRIC COOPERATIVE

Cost of Service Study  
Class Allocation

12 Months Ended  
September 30, 2007

Description	Name	Allocation Vector	Interruptible Gen Service		Int Gen Service Demand		Athletic Field Lighting		Traffic Lighting		Security & Street Lighting		Not Used
			Demand Rate IS GSD		Optional Rate IS GSDO		Rate OS-1		Rate OS-2		Rate OL,SL		
<b>Property Taxes</b>													
<b>Purchase Power</b>													
Demand	TPPD	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Demand Other	TPPB	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Demand Transmission	TPPS	PPTDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Substation	TSUB	PPSUBA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Energy	TPPW	PPPEA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	TPPE	PPOPA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Purchase Power	TPPT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transmission Plant</b>													
Demand	PTTRD	T02	\$ 1,391	\$ 5,366	\$ -	\$ 133	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Station Equipment</b>													
Demand	PTSED	SOMA	\$ 2,791	\$ 9,567	\$ 3,037	\$ 233	\$ 4,452	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Primary Distribution Plant</b>													
Demand	PTDDP	DOM	\$ 5,885	\$ 18,956	\$ 5,446	\$ 474	\$ 7,984	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer	PTDPC	C01	\$ 236	\$ 77	\$ 105	\$ 583	\$ 4,862	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Primary Distribution Plant			\$ 6,121	\$ 19,033	\$ 5,550	\$ 1,057	\$ 12,846	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Customer Services</b>													
Demand	PTCSD	CSA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer	PTCSC	C02	\$ 681	\$ 221	\$ 325	\$ 105	\$ 43,227	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Customer Services			\$ 681	\$ 221	\$ 325	\$ 105	\$ 43,227	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Meters</b>													
Customer	PTMC	C03	\$ 245	\$ 79	\$ 109	\$ 216	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Lighting Systems</b>													
Customer	PTLSC	C04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 172,330	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Meter Reading, Billing and Customer Service</b>													
Customer	PTMRBC	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Load Management</b>													
Customer	PTCSC	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	PTT		\$ 11,229	\$ 34,265	\$ 9,021	\$ 1,745	\$ 232,856	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

LEE COUNTY ELECTRIC COOPERATIVE

Cost of Service Study  
Class Allocation

12 Months Ended  
September 30, 2007

Description	Name	Allocation Vector	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used
<b>Property Taxes</b>										
<b>Purchase Power</b>										
Demand	TPPD	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Demand Other	TPPB	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Demand Transmission	TPPS	PPTDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Substation	TSUB	PPSUBA								
Energy	TPPW	PPPEA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	TPPE	PPOPA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Purchase Power	TPPT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transmission Plant</b>										
Demand	PTTRD	T02	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Station Equipment</b>										
Demand	PTSED	SOMA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Primary Distribution Plant</b>										
Demand	PTDDP	DOM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer	PTDPC	C01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Primary Distribution Plant			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Customer Services</b>										
Demand	PTCSD	CSA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer	PTCSC	C02	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Customer Services			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Meters</b>										
Customer	PTMC	C03	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Lighting Systems</b>										
Customer	PTLSC	C04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Meter Reading, Billing and Customer Service</b>										
Customer	PTMRBC	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Load Management</b>										
Customer	PTCSC	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	PTT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

LEE COUNTY ELECTRIC COOPERATIVE

Cost of Service Study  
Class Allocation

12 Months Ended  
September 30, 2007

Description	Name	Allocation Vector	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Total Check	Status
<b>Property Taxes</b>												
<b>Purchase Power</b>												
Demand	TPPD	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	ok
Demand Other	TPPB	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	ok
Demand Transmission	TPPS	PPTDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	ok
Substation	TSUB	PPSUBA								\$ -	-	ok
Energy	TPPW	PPPEA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	ok
Other	TPPE	PPOPA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	ok
Total Purchase Power	TPPT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	ok
<b>Transmission Plant</b>												
Demand	PTTRD	T02	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	681,938	ok
<b>Station Equipment</b>												
Demand	PTSED	SOMA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	532,213	ok
<b>Primary Distribution Plant</b>												
Demand	PTDDP	DOM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,474,496	ok
Customer	PTDPC	C01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,196,988	ok
Total Primary Distribution Plant			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3,671,484	ok
<b>Customer Services</b>												
Demand	PTCSD	CSA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	ok
Customer	PTCSC	C02	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	304,599	ok
Total Customer Services			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	304,599	ok
<b>Meters</b>												
Customer	PTMC	C03	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	454,590	ok
<b>Lighting Systems</b>												
Customer	PTLSC	C04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	172,330	ok
<b>Meter Reading, Billing and Customer Service</b>												
Customer	PTMRBC	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	ok
<b>Load Management</b>												
Customer	PTCSC	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	53,403	ok
Total	PTT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,870,558	ok

LEE COUNTY ELECTRIC COOPERATIVE

Cost of Service Study  
Class Allocation

12 Months Ended  
September 30, 2007

Description	Name	Allocation Vector	Total System	General Service Non-Demand			General Service Demand	
				Residential Rate RS	Demand Rate GS	General Service Demand Rate GSD	General Service Demand Optional Rate GSDO	
<b>Other Taxes</b>								
<b>Purchase Power</b>								
Demand	OTPPD	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Demand Other	OTPPB	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Demand Transmission	OTPPS	PPTDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Substation	OTSUB	PPSUBA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Energy	OTPPW	PPPEA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	OTPPE	PPOPA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Purchase Power	OTPPT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transmission Plant</b>								
Demand	OTTRD	T02	\$ 195,703	\$ 137,201	\$ 11,061	\$ 33,433	\$ 12,030	
<b>Station Equipment</b>								
Demand	OTSED	SOMA	\$ 152,735	\$ 106,116	\$ 7,578	\$ 25,041	\$ 8,237	
<b>Primary Distribution Plant</b>								
Demand	OTDPD	DOM	\$ 710,134	\$ 592,045	\$ 32,565	\$ 58,916	\$ 15,489	
Customer	OTDPC	C01	\$ 343,513	\$ 307,406	\$ 29,238	\$ 4,791	\$ 396	
Total Primary Distribution Plant			\$ 1,053,647	\$ 899,451	\$ 61,803	\$ 63,707	\$ 15,885	
<b>Customer Services</b>								
Demand	OTCSD	CSA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer	OTCSC	C02	\$ 87,414	\$ 37,053	\$ 22,594	\$ 13,835	\$ 1,144	
Total Customer Services			\$ 87,414	\$ 37,053	\$ 22,594	\$ 13,835	\$ 1,144	
<b>Meters</b>								
Customer	OTMC	C03	\$ 130,459	\$ 114,037	\$ 10,849	\$ 4,975	\$ 411	
<b>Lighting Systems</b>								
Customer	OTLSC	C04	\$ 49,456	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Meter Reading, Billing and Customer Service</b>								
Customer	OTMRBC	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Load Management</b>								
Customer	OTCSC	C06	\$ 15,326	\$ 15,326	\$ -	\$ -	\$ -	\$ -
Total	OTT		\$ 1,684,740	\$ 1,309,185	\$ 113,885	\$ 140,992	\$ 37,707	



LEE COUNTY ELECTRIC COOPERATIVE

Cost of Service Study  
Class Allocation

12 Months Ended  
September 30, 2007

Description	Name	Allocation Vector	Interruptible Gen Service		Int Gen Service Demand		Athletic Field Lighting		Traffic Lighting		Security & Street Lighting		Not Used
			Demand Rate IS GSD		Optional Rate IS GSDO		Rate OS-1		Rate OS-2		Rate OL,SL		
<b>Other Taxes</b>													
<b>Purchase Power</b>													
Demand	OTPPD	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Demand Other	OTPPB	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Demand Transmission	OTPPS	PPTDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Substation	OTSUB	PPSUBA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Energy	OTPPW	PPPEA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	OTPPE	PPOPA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Purchase Power	OTPPT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transmission Plant</b>													
Demand	OTTRD	T02	\$ 399	\$ 1,540	\$ -	\$ -	\$ 38	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Station Equipment</b>													
Demand	OTSED	SOMA	\$ 801	\$ 2,745	\$ 871	\$ 67	\$ 1,278	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Primary Distribution Plant</b>													
Demand	OTDPD	DOM	\$ 1,689	\$ 5,440	\$ 1,563	\$ 136	\$ 2,291	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer	OTDPC	C01	\$ 68	\$ 22	\$ 30	\$ 167	\$ 1,395	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Primary Distribution Plant			\$ 1,757	\$ 5,462	\$ 1,593	\$ 303	\$ 3,687	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Customer Services</b>													
Demand	OTCSD	CSA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer	OTCSC	C02	\$ 195	\$ 63	\$ 93	\$ 30	\$ 12,405	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Customer Services			\$ 195	\$ 63	\$ 93	\$ 30	\$ 12,405	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Meters</b>													
Customer	OTMC	C03	\$ 70	\$ 23	\$ 31	\$ 62	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Lighting Systems</b>													
Customer	OTLSC	C04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49,456	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Meter Reading, Billing and Customer Service</b>													
Customer	OTMRBC	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Load Management</b>													
Customer	OTCSC	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	OTT		\$ 3,222	\$ 9,833	\$ 2,589	\$ 501	\$ 66,825	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

LEE COUNTY ELECTRIC COOPERATIVE

Cost of Service Study  
Class Allocation

12 Months Ended  
September 30, 2007

Description	Name	Allocation Vector	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used
<b>Other Taxes</b>										
<b>Purchase Power</b>										
Demand	OTPPD	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Demand Other	OTPPB	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Demand Transmission	OTPPS	PPTDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Substation	OTSUB	PPSUBA								
Energy	OTPPW	PPPEA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	OTPPE	PPOPA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Purchase Power	OTPPT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transmission Plant</b>										
Demand	OTTRD	T02	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Station Equipment</b>										
Demand	OTSED	SOMA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Primary Distribution Plant</b>										
Demand	OTDPD	DOM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer	OTDPC	C01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Primary Distribution Plant			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Customer Services</b>										
Demand	OTCSD	CSA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer	OTCSC	C02	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Customer Services			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Meters</b>										
Customer	OTMC	C03	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Lighting Systems</b>										
Customer	OTLSC	C04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Meter Reading, Billing and Customer Service</b>										
Customer	OTMRBC	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Load Management</b>										
Customer	OTCSC	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	OTT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

LEE COUNTY ELECTRIC COOPERATIVE

Cost of Service Study  
Class Allocation

12 Months Ended  
September 30, 2007

Description	Name	Allocation Vector	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Total Check	Status
<b>Other Taxes</b>												
<b>Purchase Power</b>												
Demand	OTPPD	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	ok
Demand Other	OTPPB	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	ok
Demand Transmission	OTPPS	PPTDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	ok
Substation	OTSUB	PPSUBA								\$ -	-	ok
Energy	OTPPW	PPPEA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	ok
Other	OTPPE	PPOPA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	ok
Total Purchase Power	OTPPT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	ok
<b>Transmission Plant</b>												
Demand	OTTRD	T02	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	195,703	ok
<b>Station Equipment</b>												
Demand	OTSED	SOMA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	152,735	ok
<b>Primary Distribution Plant</b>												
Demand	OTDPD	DOM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	710,134	ok
Customer	OTDPC	C01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	343,513	ok
Total Primary Distribution Plant			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,053,647	ok
<b>Customer Services</b>												
Demand	OTCSD	CSA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	ok
Customer	OTCSC	C02	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	87,414	ok
Total Customer Services			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	87,414	ok
<b>Meters</b>												
Customer	OTMC	C03	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	130,459	ok
<b>Lighting Systems</b>												
Customer	OTLSC	C04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	49,456	ok
<b>Meter Reading, Billing and Customer Service</b>												
Customer	OTMRBC	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	ok
<b>Load Management</b>												
Customer	OTCSC	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	15,326	ok
Total	OTT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,684,740	ok

LEE COUNTY ELECTRIC COOPERATIVE

Cost of Service Study  
Class Allocation

12 Months Ended  
September 30, 2007

Description	Name	Allocation Vector	Total System	General Service Non-Demand			General Service Demand	
				Residential Rate RS	Demand Rate GS	General Service Demand Rate GSD	Demand Optional Rate GSDO	
<b>Cost of Service Summary -- Unadjusted Results</b>								
<b>Operating Revenues</b>								
Sales to Members	REVUC	R01	\$ 359,132,470	\$ 253,676,855	\$ 20,055,939	\$ 51,332,815	\$ 21,498,255	
Late Payment Fees	LPMTF	LPF	2,856,025	2,492,036	197,023	107,159	44,878	
Misc Service Revenues	REVMISC	R01	2,910,922	2,056,159	162,562	416,074	174,253	
Rents	RENT	RBT	2,935,541	2,282,408	198,410	245,117	65,550	
Total Operating Revenues	TOR		\$ 367,834,958	\$ 260,507,458	\$ 20,613,934	\$ 52,101,166	\$ 21,782,935	
<b>Operating Expenses</b>								
Operation and Maintenance Expenses			\$ 288,937,379	\$ 203,135,384	\$ 15,748,982	\$ 42,682,332	\$ 18,991,314	
Depreciation and Amortization Expenses			28,147,476	21,583,520	1,813,105	2,268,821	605,397	
Property Taxes		NPT	5,870,558	4,561,918	396,839	491,293	131,393	
Other Taxes			1,684,740	1,309,185	113,885	140,992	37,707	
Total Operating Expenses	TOE		\$ 324,640,153	\$ 230,590,007	\$ 18,072,811	\$ 45,583,438	\$ 19,765,811	
Utility Operating Margin	TOM		\$ 43,194,805	\$ 29,917,451	\$ 2,541,123	\$ 6,517,728	\$ 2,017,124	
<b>Net Cost Rate Base</b>			\$ 535,818,127	\$ 416,603,044	\$ 36,215,278	\$ 44,740,760	\$ 11,964,621	

<b>Rate of Return</b>	<b>8.06%</b>	<b>7.18%</b>	<b>7.02%</b>	<b>14.57%</b>	<b>16.86%</b>
-----------------------	--------------	--------------	--------------	---------------	---------------

Average Rate per kWh (Revenue/kWh)	0.0992	0.1036	0.1066	0.0888	0.0767
Average Annual kWh (Annual kWh/Customer)	15,713	14,003	11,305	211,990	1,243,675
Coincident Load Factor		0.63	0.60	0.61	0.82
Non-Coincident Load Factor		0.44	0.47	0.44	0.65
Avg. Purchased Power Cost	0.069284	0.0701	0.0701	0.0698	0.0656

17,323,938.48

LEE COUNTY ELECTRIC COOPERATIVE

Cost of Service Study  
Class Allocation

12 Months Ended  
September 30, 2007

Description	Name	Allocation Vector	Interruptible Gen Service	Int Gen Service Demand	Athletic Field Lighting	Traffic Lighting	Security & Street Lighting	Not Used	
			Demand Rate IS GSD	Optional Rate IS GSDO	Rate OS-1	Rate OS-2	Rate OL,SL		
<b>Cost of Service Summary -- Unadjusted Results</b>									
<b>Operating Revenues</b>									
Sales to Members	REVUC	R01	\$ 1,388,034	\$ 5,763,188	\$ 262,790	\$ 85,884	\$ 5,068,710	\$ -	
Late Payment Fees	LPMTF	LPF	\$ 2,898	\$ 12,031	\$ -	\$ -	\$ -	\$ -	
Misc Service Revenues	REVMISC	R01	\$ 11,251	\$ 46,713	\$ 2,130	\$ 696	\$ 41,084	\$ -	
Rents	RENT	RBT	\$ 5,605	\$ 17,104	\$ 4,505	\$ 874	\$ 115,970	\$ -	
Total Operating Revenues	TOR		\$ 1,407,787	\$ 5,839,035	\$ 269,424	\$ 87,454	\$ 5,225,764	\$ -	
<b>Operating Expenses</b>									
Operation and Maintenance Expenses			\$ 1,115,725	\$ 4,847,498	\$ 198,288	\$ 71,034	\$ 2,146,821	\$ -	
Depreciation and Amortization Expenses			52,094	159,063	41,946	7,955	1,615,575	-	
Property Taxes		NPT	11,229	34,265	9,021	1,745	232,856	-	
Other Taxes			3,222	9,833	2,589	501	66,825	-	
Total Operating Expenses	TOE		\$ 1,182,270	\$ 5,050,660	\$ 251,844	\$ 81,235	\$ 4,062,076	\$ -	
Utility Operating Margin	TOM		\$ 225,517	\$ 788,375	\$ 17,580	\$ 6,219	\$ 1,163,688	\$ -	
Net Cost Rate Base			\$ 1,023,035	\$ 3,121,909	\$ 822,269	\$ 159,504	\$ 21,167,707	\$ -	
<b>Rate of Return</b>			<b>22.04%</b>	<b>25.25%</b>	<b>2.14%</b>	<b>3.90%</b>	<b>5.50%</b>	<b>#DIV/0!</b>	<b>#DIV/0!</b>
Average Rate per kWh (Revenue/kWh)			0.0783	0.0727	0.0951	0.0947	0.2123	#DIV/0!	#DIV/0!
Average Annual kWh (Annual kWh/Customer)			460,482	6,339,152	161,674	9,521	668	#DIV/0!	#DIV/0!
Coincident Load Factor			1.57	1.82	N/A	0.84	N/A	N/A	N/A
Non-Coincident Load Factor			0.42	0.55	0.06	0.26	0.36	#DIV/0!	#DIV/0!
Avg. Purchased Power Cost			0.0596	0.0589	0.0536	0.0634	0.0536	#DIV/0!	#DIV/0!

LEE COUNTY ELECTRIC COOPERATIVE

Cost of Service Study  
Class Allocation

12 Months Ended  
September 30, 2007

Description	Name	Allocation Vector	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	
<b>Cost of Service Summary -- Unadjusted Results</b>											
<b>Operating Revenues</b>											
Sales to Members	REVUC	R01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Late Payment Fees	LPMTF	LPF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Misc Service Revenues	REVMISC	R01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rents	RENT	RBT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Revenues	TOR		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Operating Expenses</b>											
Operation and Maintenance Expenses			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Depreciation and Amortization Expenses			-	-	-	-	-	-	-	-	-
Property Taxes		NPT	-	-	-	-	-	-	-	-	-
Other Taxes			-	-	-	-	-	-	-	-	-
Total Operating Expenses	TOE		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utility Operating Margin	TOM		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Cost Rate Base			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Rate of Return	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Average Rate per kWh (Revenue/kWh)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Average Annual kWh (Annual kWh/Customer)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Coincident Load Factor	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Non-Coincident Load Factor	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Avg. Purchased Power Cost	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

LEE COUNTY ELECTRIC COOPERATIVE

Cost of Service Study  
Class Allocation

12 Months Ended  
September 30, 2007

Description	Name	Allocation Vector	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Total Check	Status
<b>Cost of Service Summary -- Unadjusted Results</b>												
<b>Operating Revenues</b>												
Sales to Members	REVUC	R01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 359,132,470	ok
Late Payment Fees	LPMTF	LPF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,856,025	ok
Misc Service Revenues	REVMISC	R01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,910,922	ok
Rents	RENT	RBT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,935,541	ok
Total Operating Revenues	TOR		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 367,834,958	ok
<b>Operating Expenses</b>												
Operation and Maintenance Expenses			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 288,937,379	ok
Depreciation and Amortization Expenses			-	-	-	-	-	-	-	-	\$ 28,147,476	ok
Property Taxes		NPT	-	-	-	-	-	-	-	-	\$ 5,870,558	ok
Other Taxes			-	-	-	-	-	-	-	-	\$ 1,684,740	ok
Total Operating Expenses	TOE		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 324,640,153	ok
Utility Operating Margin	TOM		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,194,805	ok
Net Cost Rate Base			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 535,818,127	ok
<b>Rate of Return</b>			<b>#DIV/0!</b>	<b>#DIV/0!</b>	<b>#DIV/0!</b>	<b>#DIV/0!</b>	<b>#DIV/0!</b>	<b>#DIV/0!</b>	<b>#DIV/0!</b>	<b>#DIV/0!</b>	<b>8.06%</b>	ok
Average Rate per kWh (Revenue/kWh)			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0.0992	
Average Annual kWh (Annual kWh/Customer)			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	15,713	
Coincident Load Factor			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.65	
Non-Coincident Load Factor			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0.45	
Avg. Purchased Power Cost			#DIV/0!	#DIV/0!								

LEE COUNTY ELECTRIC COOPERATIVE

Cost of Service Study  
Class Allocation

12 Months Ended  
September 30, 2007

Description	Name	Allocation Vector	Total System	Residential Rate RS	General Service Non-Demand Rate GS	General Service Demand Rate GSD	General Service Demand Optional Rate GSDO
<b>Cost of Service Summary -- Pro-Forma (Before Proposed Increase)</b>							
<b>Operating Revenues</b>							
Total Operating Revenue -- Actual			\$ 367,834,958	\$ 260,507,458	\$ 20,613,934	\$ 52,101,166	\$ 21,782,935
Pro-Forma Adjustments:			-	-	-	-	-
Total Pro-Forma Operating Revenue			\$ 367,834,958	\$ 260,507,458	\$ 20,613,934	\$ 52,101,166	\$ 21,782,935
<b>Operating Expenses</b>							
Total Operating Expenses -- Actual			\$ 324,640,153	\$ 230,590,007	\$ 18,072,811	\$ 45,583,438	\$ 19,765,811
Pro-Forma Adjustments:							
Labor		LBT	\$ 1,251,262	\$ 1,038,299	\$ 87,480	\$ 78,702	\$ 20,752
Depreciation Expense		NPT	\$ 4,155,524	\$ 3,229,192	\$ 280,906	\$ 347,766	\$ 93,008
Increase in Bad Debt Expense		C05	\$ 1,092,888	\$ 978,013	\$ 93,020	\$ 15,242	\$ 1,260
Total Pro-forma Operating Expenses			\$ 331,139,828	\$ 235,835,511	\$ 18,534,217	\$ 46,025,148	\$ 19,880,831
<b>Utility Operating Margin -- Pro-Forma</b>			\$ 36,695,130	\$ 24,671,947	\$ 2,079,716	\$ 6,076,018	\$ 1,902,104
<b>Net Cost Rate Base</b>			\$ 535,818,127	\$ 416,603,044	\$ 36,215,278	\$ 44,740,760	\$ 11,964,621
<b>Rate of Return</b>			<b>6.85%</b>	<b>5.92%</b>	<b>5.74%</b>	<b>13.58%</b>	<b>15.90%</b>



LEE COUNTY ELECTRIC COOPERATIVE

Cost of Service Study  
Class Allocation

12 Months Ended  
September 30, 2007

Description	Name	Allocation Vector	Interruptible Gen Service	Int Gen Service Demand	Athletic Field Lighting	Traffic Lighting	Security & Street	Not Used
			Demand Rate IS GSD	Optional Rate IS GSDO	Rate OS-1	Rate OS-2	Lighting Rate OL,SL	
<b>Cost of Service Summary -- Pro-Forma (Before Proposed Increase)</b>								
<b>Operating Revenues</b>								
Total Operating Revenue -- Actual			\$ 1,407,787	\$ 5,839,035	\$ 269,424	\$ 87,454	\$ 5,225,764	\$ -
Pro-Forma Adjustments:			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Pro-Forma Operating Revenue			\$ 1,407,787	\$ 5,839,035	\$ 269,424	\$ 87,454	\$ 5,225,764	\$ -
<b>Operating Expenses</b>								
Total Operating Expenses -- Actual			\$ 1,182,270	\$ 5,050,660	\$ 251,844	\$ 81,235	\$ 4,062,076	\$ -
Pro-Forma Adjustments:								
Labor		LBT	\$ 1,921	\$ 5,822	\$ 1,675	\$ 477	\$ 16,134	\$ -
Depreciation Expense		NPT	\$ 7,948	\$ 24,255	\$ 6,386	\$ 1,235	\$ 164,829	\$ -
Increase in Bad Debt Expense		C05	\$ 215	\$ 70	\$ 96	\$ 533	\$ 4,439	\$ -
Total Pro-forma Operating Expenses			\$ 1,192,355	\$ 5,080,807	\$ 260,000	\$ 83,480	\$ 4,247,478	\$ -
<b>Utility Operating Margin -- Pro-Forma</b>			\$ 215,432	\$ 758,229	\$ 9,424	\$ 3,974	\$ 978,286	\$ -
<b>Net Cost Rate Base</b>			\$ 1,023,035	\$ 3,121,909	\$ 822,269	\$ 159,504	\$ 21,167,707	\$ -
<b>Rate of Return</b>			<b>21.06%</b>	<b>24.29%</b>	<b>1.15%</b>	<b>2.49%</b>	<b>4.62%</b>	<b>#DIV/0!</b>

LEE COUNTY ELECTRIC COOPERATIVE

Cost of Service Study  
Class Allocation

12 Months Ended  
September 30, 2007

Description	Name	Allocation Vector	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used
<b>Cost of Service Summary -- Pro-Forma (Before Proposed Increase)</b>											
<b>Operating Revenues</b>											
Total Operating Revenue -- Actual			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pro-Forma Adjustments:			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Pro-Forma Operating Revenue			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Operating Expenses</b>											
Total Operating Expenses -- Actual			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pro-Forma Adjustments:											
Labor		LBT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Depreciation Expense		NPT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Increase in Bad Debt Expense		C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Pro-forma Operating Expenses			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Utility Operating Margin -- Pro-Forma</b>			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Cost Rate Base</b>			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Rate of Return</b>			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

LEE COUNTY ELECTRIC COOPERATIVE

Cost of Service Study  
Class Allocation

12 Months Ended  
September 30, 2007

Description	Name	Allocation Vector	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Total Check	Status
<b>Cost of Service Summary -- Pro-Forma (Before Proposed Increase)</b>												
<b>Operating Revenues</b>												
Total Operating Revenue -- Actual			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 367,834,958	ok
Pro-Forma Adjustments:			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	ok
											\$ -	ok
Total Pro-Forma Operating Revenue			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 367,834,958	ok
<b>Operating Expenses</b>												
Total Operating Expenses -- Actual			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 324,640,153	ok
Pro-Forma Adjustments:												
Labor		LBT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,251,262	ok
Depreciation Expense		NPT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,155,524	ok
Increase in Bad Debt Expense		C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,092,888	ok
Total Pro-forma Operating Expenses			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 331,139,828	ok
<b>Utility Operating Margin -- Pro-Forma</b>			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,695,130	ok
<b>Net Cost Rate Base</b>			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 535,818,127	ok
<b>Rate of Return</b>			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		

LEE COUNTY ELECTRIC COOPERATIVE

Cost of Service Study  
Class Allocation

12 Months Ended  
September 30, 2007

Description	Name	Allocation Vector	Total System	Residential Rate RS	General Service Non-Demand Rate GS	General Service Demand Rate GSD	General Service Demand Optional Rate GSDO
<b>Cost of Service Summary -- Pro-Forma (After Proposed Increase)</b>							
<b>Operating Revenues</b>							
Total Operating Revenue -- Actual			\$ 367,834,958	\$ 260,507,458	\$ 20,613,934	\$ 52,101,166	\$ 21,782,935
Pro-Forma Adjustments:							
To Reflect Proposed Increase			\$ 7,980,125	\$ 5,044,006	\$ 776,865	\$ 1,541,306	\$ 39,125
Total Pro-Forma Operating Revenue			\$ 375,815,083	\$ 265,551,464	\$ 21,390,799	\$ 53,642,473	\$ 21,822,061
<b>Operating Expenses</b>							
Total Test Year Operating Expenses -- Actual			\$ 324,640,153	\$ 230,590,007	\$ 18,072,811	\$ 45,583,438	\$ 19,765,811
<b>Expense Adjustments:</b>							
Labor		LBT	\$ 1,251,262	\$ 1,038,299	\$ 87,480	\$ 78,702	\$ 20,752
Depreciation Expense		NPT	\$ 4,155,524	\$ 3,229,192	\$ 280,906	\$ 347,766	\$ 93,008
Increase in Bad Debt Expense		C05	\$ 1,092,888	\$ 978,013	\$ 93,020	\$ 15,242	\$ 1,260
Not Used		PPTDA	\$ -	\$ -	\$ -	\$ -	\$ -
Not Used		PPPEA	\$ -	\$ -	\$ -	\$ -	\$ -
Total Pro-forma Operating Expenses			\$ 331,139,828	\$ 235,835,511	\$ 18,534,217	\$ 46,025,148	\$ 19,880,831
Utility Operating Margin -- Pro-Forma			\$ 44,675,256	\$ 29,715,953	\$ 2,856,581	\$ 7,617,324	\$ 1,941,229
Net Cost Rate Base			\$ 535,818,127	\$ 416,603,044	\$ 36,215,278	\$ 44,740,760	\$ 11,964,621
<b>Rate of Return</b>			<b>8.34%</b>	<b>7.13%</b>	<b>7.89%</b>	<b>17.03%</b>	<b>16.22%</b>
			7,980,125	5,044,006	776,865	1,541,306	39,125
			12.44% \$	64,109,333 =			
			6.13%	5,044,006	776,865	1,541,306	39,125
			8.34%				
<b>Cost of Service Summary -- Pro-Forma (O&amp;M Increase of 4% &amp; Purchase Power Increase of 3%)</b>							
<b>Operating Revenues</b>							
Total Operating Revenue -- Pro-Forma			\$ 375,815,083	\$ 265,551,464	\$ 21,390,799	\$ 53,642,473	\$ 21,822,061
Pro-Forma Adjustments:							
To Reflect PCA Adjustments -- Current Wholesale Rate		E01	\$ -	\$ -	\$ -	\$ -	\$ -
Total Pro-Forma Operating Revenue			\$ 375,815,083	\$ 265,551,464	\$ 21,390,799	\$ 53,642,473	\$ 21,822,061
<b>Operating Expenses</b>							
Total Non-Purchase Power Operating Expenses -- Actual			\$ 324,640,153	\$ 230,590,007	\$ 18,072,811	\$ 45,583,438	\$ 19,765,811
Inflation Adjustment @ 4%			\$ 12,985,606	\$ 9,223,600	\$ 722,912	\$ 1,823,338	\$ 790,632

**LEE COUNTY ELECTRIC COOPERATIVE**  
**Cost of Service Study**  
**Class Allocation**

12 Months Ended  
September 30, 2007

Description	Name	Allocation Vector	Interruptible Gen Service Demand Rate IS GSD	Int Gen Service Demand Optional Rate IS GSDO	Athletic Field Lighting Rate OS-1	Traffic Lighting Rate OS-2	Security & Street Lighting Rate OL,SL	Not Used	
<b>Cost of Service Summary -- Pro-Forma (After Proposed Increase)</b>									
<b>Operating Revenues</b>									
Total Operating Revenue -- Actual			\$ 1,407,787	\$ 5,839,035	\$ 269,424	\$ 87,454	\$ 5,225,764	-	\$ -
Pro-Forma Adjustments:									
To Reflect Proposed Increase			\$ -	\$ -	\$ -	\$ -	-	#N/A	#N/A
(110,579)			(110,579)	(144,258)	24,443	7,837	801,379		
Total Pro-Forma Operating Revenue			\$ 1,297,208	\$ 5,694,777	\$ 293,868	\$ 95,292	\$ 6,027,143	#N/A	#N/A
<b>Operating Expenses</b>									
Total Test Year Operating Expenses -- Actual			\$ 1,182,270	\$ 5,050,660	\$ 251,844	\$ 81,235	\$ 4,062,076	-	\$ -
<b>Expense Adjustments:</b>									
Labor		LBT	\$ 1,921	\$ 5,822	\$ 1,675	\$ 477	\$ 16,134	-	\$ -
Depreciation Expense		NPT	\$ 7,948	\$ 24,255	\$ 6,386	\$ 1,235	\$ 164,829	-	\$ -
Increase in Bad Debt Expense		C05	\$ 215	\$ 70	\$ 96	\$ 533	\$ 4,439	-	\$ -
Not Used		PPTDA	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
Not Used		PPPEA	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
Total Pro-forma Operating Expenses			\$ 1,192,355	\$ 5,080,807	\$ 260,000	\$ 83,480	\$ 4,247,478	-	\$ -
<b>Utility Operating Margin -- Pro-Forma</b>			\$ 104,853	\$ 613,971	\$ 33,867	\$ 11,812	\$ 1,779,665	#N/A	#N/A
<b>Net Cost Rate Base</b>			\$ 1,023,035	\$ 3,121,909	\$ 822,269	\$ 159,504	\$ 21,167,707	-	\$ -
<b>Rate of Return</b>			<b>10.25%</b>	<b>19.67%</b>	<b>4.12%</b>	<b>7.41%</b>	<b>8.41%</b>	<b>#N/A</b>	<b>#N/A</b>
			(110,579)	(144,258)	24,443	7,837	801,379		
			(110,579)	(144,258)	24,443	7,837	801,379		
<b>Cost of Service Summary -- Pro-Forma (O&amp;M Increase of 4% &amp; Purchase Power Increase of 3%)</b>									
<b>Operating Revenues</b>									
Total Operating Revenue -- Pro-Forma			\$ 1,297,208	\$ 5,694,777	\$ 293,868	\$ 95,292	\$ 6,027,143	#N/A	#N/A
Pro-Forma Adjustments:									
To Reflect PCA Adjustments -- Current Wholesale Rate		E01	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
Total Pro-Forma Operating Revenue			\$ 1,297,208	\$ 5,694,777	\$ 293,868	\$ 95,292	\$ 6,027,143	#N/A	#N/A
<b>Operating Expenses</b>									
Total Non-Purchase Power Operating Expenses -- Actual			\$ 1,182,270	\$ 5,050,660	\$ 251,844	\$ 81,235	\$ 4,062,076	-	\$ -
Inflation Adjustment @ 4%			\$ 47,291	\$ 202,026	\$ 10,074	\$ 3,249	\$ 162,483	-	\$ -

**LEE COUNTY ELECTRIC COOPERATIVE**  
**Cost of Service Study**  
**Class Allocation**

12 Months Ended  
September 30, 2007

Description	Name	Allocation Vector	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used
<b>Cost of Service Summary -- Pro-Forma (After Proposed Increase)</b>										
<b>Operating Revenues</b>										
Total Operating Revenue -- Actual			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pro-Forma Adjustments:										
To Reflect Proposed Increase			#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Total Pro-Forma Operating Revenue			#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
<b>Operating Expenses</b>										
Total Test Year Operating Expenses -- Actual			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Expense Adjustments:</b>										
Labor		LBT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Depreciation Expense		NPT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Increase in Bad Debt Expense		C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Not Used		PPTDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Not Used		PPPEA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Pro-forma Operating Expenses			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utility Operating Margin -- Pro-Forma			#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Net Cost Rate Base			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Rate of Return</b>			#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A

**Cost of Service Summary -- Pro-Forma (O&M Increase of 4% & Purchase Power Increase of 3%)**

<b>Operating Revenues</b>										
Total Operating Revenue -- Pro-Forma			#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Pro-Forma Adjustments:										
To Reflect PCA Adjustments -- Current Wholesale Rate	E01		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Pro-Forma Operating Revenue			#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
<b>Operating Expenses</b>										
Total Non-Purchase Power Operating Expenses -- Actual			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inflation Adjustment @ 4%			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**LEE COUNTY ELECTRIC COOPERATIVE**  
**Cost of Service Study**  
**Class Allocation**

12 Months Ended  
September 30, 2007

Description	Name	Allocation Vector	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Total Check	Status
<b>Cost of Service Summary -- Pro-Forma (After Proposed Increase)</b>												
<b>Operating Revenues</b>												
Total Operating Revenue -- Actual			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 367,834,958	ok
Pro-Forma Adjustments:												
To Reflect Proposed Increase			#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	\$ -	ok
											\$ 7,980,125	ok
Total Pro-Forma Operating Revenue			#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	\$ 375,815,083	ok
<b>Operating Expenses</b>												
Total Test Year Operating Expenses -- Actual			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 324,640,153	ok
<b>Expense Adjustments:</b>												
Labor		LBT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,251,262	ok
Depreciation Expense		NPT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,155,524	ok
Increase in Bad Debt Expense		C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,092,888	ok
Not Used		PPTDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	ok
Not Used		PPPEA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	ok
Total Pro-forma Operating Expenses			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 331,139,828	ok
Utility Operating Margin -- Pro-Forma			#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	\$ 44,675,256	ok
Net Cost Rate Base			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 535,818,127	ok
<b>Rate of Return</b>			#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A		

**Cost of Service Summary -- Pro-Forma (O&M Increase of 4% & Purchase Power Increase of 3%)**

<b>Operating Revenues</b>												
Total Operating Revenue -- Pro-Forma			#N/A	#N/A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#N/A	#N/A
Pro-Forma Adjustments:												
To Reflect PCA Adjustments -- Current Wholesale Rate		E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	ok
Total Pro-Forma Operating Revenue			#N/A	#N/A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#N/A	#N/A
<b>Operating Expenses</b>												
Total Non-Purchase Power Operating Expenses -- Actual			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 324,640,153	ok
Inflation Adjustment @ 4%			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,985,606	ok

LEE COUNTY ELECTRIC COOPERATIVE

Cost of Service Study  
Class Allocation

12 Months Ended  
September 30, 2007

Description	Name	Allocation Vector	Total System	Residential Rate RS	General Service Non-Demand		General Service Demand		General Service Demand
					Rate GS	Rate GSD	Rate GSD	Optional Rate GSDO	
Adjusted Non-Purchased Power Operating Expenses			\$ 337,625,759	\$ 239,813,607	\$ 18,795,723	\$ 47,406,776	\$ 20,556,444		
Purchase Power Expenses			1,092,888	978,013	93,020	15,242	1,260		
Pro-Forma Adjustment @ 3%			32,787	29,340	2,791	457	38		
Adjusted Purchase Power Expenses			1,125,675	1,007,354	95,811	15,699	1,298		
Total Pro-forma Operating Expenses			\$ 338,751,434	\$ 240,820,961	\$ 18,891,534	\$ 47,422,475	\$ 20,557,742		
Utility Operating Margin -- Pro-Forma			\$ 37,063,649	\$ 24,730,503	\$ 2,499,265	\$ 6,219,998	\$ 1,264,319		
Net Cost Rate Base			\$ 535,818,127	\$ 416,603,044	\$ 36,215,278	\$ 44,740,760	\$ 11,964,621		
Rate Base Adjustment - Cash Working Capital			\$ 1,623,201	\$ 1,152,950	\$ 90,364	\$ 227,917	\$ 98,829		
Adjusted Net Cost Rate Base			\$ 537,441,328	\$ 417,755,994	\$ 36,305,642	\$ 44,968,677	\$ 12,063,450		
<b>Rate of Return</b>			<b>6.90%</b>	<b>5.92%</b>	<b>6.88%</b>	<b>13.83%</b>	<b>10.48%</b>		

Cost of Service Summary -- Pro-Forma (2003 Dairyland Rates)

Operating Revenues

Total Operating Revenue -- Actual			\$ 375,815,083	\$ 265,551,464	\$ 21,390,799	\$ 53,642,473	\$ 21,822,061		
Pro-Forma Adjustments:									
To Reflect PCA Adjustments -- Current Wholesale Rate	E01		-	-	-	-	-		
Total Pro-Forma Operating Revenue			\$ 375,815,083	\$ 265,551,464	\$ 21,390,799	\$ 53,642,473	\$ 21,822,061		

Operating Expenses

Total Non-Purchase Power Operating Expenses -- Actual			\$ 337,625,759	\$ 239,813,607	\$ 18,795,723	\$ 47,406,776	\$ 20,556,444		
Pro-Forma Purchased Power Adjustments:									
Demand Winter	PFWDDPA		-	-	-	-	-		
Demand Summer	PFSDDPA		-	-	-	-	-		
Demand Transmission	PFTD		-	-	-	-	-		
Substation	PFSUBPA		-	-	-	-	-		
On-Peak Energy	PFPE	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!		
Off-Peak Energy	PFOP	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!		
Purchase Power Escalation		#REF!	#REF!	#REF!	#REF!	#REF!	#REF!		
Total Pro-forma Operating Expenses			#REF!	#REF!	#REF!	#REF!	#REF!		
Utility Operating Margin -- Pro-Forma			#REF!	#REF!	#REF!	#REF!	#REF!		
Net Cost Rate Base			\$ 537,441,328	\$ 417,755,994	\$ 36,305,642	\$ 44,968,677	\$ 12,063,450		

<b>Rate of Return</b>			<b>#REF!</b>	<b>#REF!</b>	<b>#REF!</b>	<b>#REF!</b>	<b>#REF!</b>		
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**LEE COUNTY ELECTRIC COOPERATIVE**  
**Cost of Service Study**  
**Class Allocation**

12 Months Ended  
September 30, 2007

Description	Name	Allocation Vector	Interruptible Gen Service	Int Gen Service Demand	Optional Athletic Field Lighting	Traffic Lighting	Security & Street Lighting	Not Used	
			Demand Rate IS GSD	Rate IS GSDO	Rate OS-1	Rate OS-2	Rate OL,SL		
Adjusted Non-Purchased Power Operating Expenses			\$ 1,229,561	\$ 5,252,686	\$ 261,918	\$ 84,485	\$ 4,224,559	\$ -	\$ -
Purchase Power Expenses			215	70	96	533	4,439	-	-
Pro-Forma Adjustment @ 3%			6	2	3	16	133	-	-
Adjusted Purchase Power Expenses			222	72	98	549	4,572	-	-
Total Pro-forma Operating Expenses			\$ 1,229,783	\$ 5,252,758	\$ 262,016	\$ 85,033	\$ 4,229,132	\$ -	\$ -
Utility Operating Margin -- Pro-Forma			\$ 67,425	\$ 442,019	\$ 31,851	\$ 10,258	\$ 1,798,012	#N/A	#N/A
Net Cost Rate Base			\$ 1,023,035	\$ 3,121,909	\$ 822,269	\$ 159,504	\$ 21,167,707	\$ -	\$ -
Rate Base Adjustment - Cash Working Capital			\$ 5,911	\$ 25,253	\$ 1,259	\$ 406	\$ 20,310	\$ -	\$ -
Adjusted Net Cost Rate Base			\$ 1,028,947	\$ 3,147,163	\$ 823,528	\$ 159,910	\$ 21,188,017	\$ -	\$ -
<b>Rate of Return</b>			<b>6.55%</b>	<b>14.04%</b>	<b>3.87%</b>	<b>6.42%</b>	<b>8.49%</b>	<b>#N/A</b>	<b>#N/A</b>

**Cost of Service Summary -- Pro-Forma (2003 Dairyland Rates)**

<b>Operating Revenues</b>									
Total Operating Revenue -- Actual			\$ 1,297,208	\$ 5,694,777	\$ 293,868	\$ 95,292	\$ 6,027,143	#N/A	#N/A
Pro-Forma Adjustments:									
To Reflect PCA Adjustments -- Current Wholesale Rate	E01		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Pro-Forma Operating Revenue			\$ 1,297,208	\$ 5,694,777	\$ 293,868	\$ 95,292	\$ 6,027,143	#N/A	#N/A
<b>Operating Expenses</b>									
Total Non-Purchase Power Operating Expenses -- Actual			\$ 1,229,561	\$ 5,252,686	\$ 261,918	\$ 84,485	\$ 4,224,559	\$ -	\$ -
Pro-Forma Purchased Power Adjustments:									
Demand Winter	PWDPDA		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Demand Summer	PFSDPA		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Demand Transmission Substation	PFTD PFSUBPA		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
On-Peak Energy	PFPE	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Off-Peak Energy	PFOP	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Purchase Power Escalation			#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Total Pro-forma Operating Expenses			#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Utility Operating Margin -- Pro-Forma			#REF!	#REF!	#REF!	#REF!	#REF!	#N/A	#N/A
Net Cost Rate Base			\$ 1,028,947	\$ 3,147,163	\$ 823,528	\$ 159,910	\$ 21,188,017	\$ -	\$ -
<b>Rate of Return</b>			<b>#REF!</b>	<b>#REF!</b>	<b>#REF!</b>	<b>#REF!</b>	<b>#REF!</b>	<b>#N/A</b>	<b>#N/A</b>

**LEE COUNTY ELECTRIC COOPERATIVE**  
**Cost of Service Study**  
**Class Allocation**

12 Months Ended  
September 30, 2007

Description	Name	Allocation Vector	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used
Adjusted Non-Purchased Power Operating Expenses			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchase Power Expenses			-	-	-	-	-	-	-	-
Pro-Forma Adjustment @ 3%			-	-	-	-	-	-	-	-
Adjusted Purchase Power Expenses			-	-	-	-	-	-	-	-
Total Pro-forma Operating Expenses			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utility Operating Margin -- Pro-Forma			#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Net Cost Rate Base			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rate Base Adjustment - Cash Working Capital			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Net Cost Rate Base			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Rate of Return</b>			#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A

**Cost of Service Summary -- Pro-Forma (2003 Dairyland Rates)**

<b>Operating Revenues</b>										
Total Operating Revenue -- Actual			#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Pro-Forma Adjustments:										
To Reflect PCA Adjustments -- Current Wholesale Rate	E01		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Pro-Forma Operating Revenue			#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
<b>Operating Expenses</b>										
Total Non-Purchase Power Operating Expenses -- Actual			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pro-Forma Purchased Power Adjustments:										
Demand Winter	PFWDP		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Demand Summer	PFSDP		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Demand Transmission	PFTD		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Substation	PFSUBPA		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
On-Peak Energy	PFPE	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Off-Peak Energy	PFOP	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Purchase Power Escalation		#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Total Pro-forma Operating Expenses			#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Utility Operating Margin -- Pro-Forma			#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Net Cost Rate Base			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Rate of Return</b>			#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A

**LEE COUNTY ELECTRIC COOPERATIVE**  
**Cost of Service Study**  
**Class Allocation**

12 Months Ended  
September 30, 2007

Description	Name	Allocation Vector	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Total Check	Status
Adjusted Non-Purchased Power Operating Expenses			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 337,625,759	ok
Purchase Power Expenses			-	-	-	-	-	-	-	-	\$ 1,092,888	ok
Pro-Forma Adjustment @ 3%			-	-	-	-	-	-	-	-	\$ 32,787	ok
Adjusted Purchase Power Expenses			-	-	-	-	-	-	-	-	1,125,675	ok
Total Pro-forma Operating Expenses			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 338,751,434	ok
Utility Operating Margin -- Pro-Forma			#N/A	#N/A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#N/A	#N/A
Net Cost Rate Base			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 535,818,127	ok
Rate Base Adjustment - Cash Working Capital			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,623,201	ok
Adjusted Net Cost Rate Base			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 537,441,328	ok

<b>Rate of Return</b>	#N/A	#N/A	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
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**Cost of Service Summary -- Pro-Forma (2003 Dairyland Rates)**

**Operating Revenues**

Total Operating Revenue -- Actual			#N/A	#N/A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#N/A	#N/A
Pro-Forma Adjustments:												
To Reflect PCA Adjustments -- Current Wholesale Rate	E01		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	ok
Total Pro-Forma Operating Revenue			#N/A	#N/A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#N/A	#N/A

**Operating Expenses**

Total Non-Purchase Power Operating Expenses -- Actual			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 337,625,759	ok
Pro-Forma Purchased Power Adjustments:												
Demand Winter	PFWDP		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	ok
Demand Summer	PFSDP		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	ok
Demand Transmission	PFTD		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	ok
Substation	PFSUBPA		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	ok
On-Peak Energy	PFPE	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Off-Peak Energy	PFOP	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Purchase Power Escalation		#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Total Pro-forma Operating Expenses			#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!

**Utility Operating Margin -- Pro-Forma**

Utility Operating Margin -- Pro-Forma			#N/A	#N/A	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Net Cost Rate Base			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 537,441,328	ok

<b>Rate of Return</b>	#N/A	#N/A	#REF!	#REF!	#REF!	#REF!	#REF!
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LEE COUNTY ELECTRIC COOPERATIVE

Cost of Service Study  
Class Allocation

12 Months Ended  
September 30, 2007

Description	Name	Allocation Vector	Total System	Residential Rate RS	General Service Non- Demand Rate GS	General Service Demand Rate GSD	General Service Demand Optional Rate GSDO
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LEE COUNTY ELECTRIC COOPERATIVE

Cost of Service Study

Class Allocation

12 Months Ended

September 30, 2007

Description	Name	Allocation Vector	Interruptible Gen Service Demand Rate IS GSD	Int Gen Service Demand Optional Rate IS GSDO	Athletic Field Lighting Rate OS-1	Traffic Lighting Rate OS-2	Security & Street Lighting Rate OL,SL	Not Used
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LEE COUNTY ELECTRIC COOPERATIVE

Cost of Service Study  
Class Allocation

12 Months Ended  
September 30, 2007

Description	Name	Allocation Vector	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used
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LEE COUNTY ELECTRIC COOPERATIVE

Cost of Service Study  
Class Allocation

12 Months Ended  
September 30, 2007

Description	Name	Allocation Vector	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Total Check	Status
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LEE COUNTY ELECTRIC COOPERATIVE

Cost of Service Study  
Class Allocation

12 Months Ended  
September 30, 2007

Description	Name	Allocation Vector	Total System	Residential Rate RS	General Service Non-Demand Rate GS	General Service Demand Rate GSD	General Service Demand Optional Rate GSDO
<b>Allocation Factors</b>			0.772580158				
<b>Energy Allocation Factors</b>							
Energy Usage by Class	E01	Energy	1.000000	0.676601	0.051953	0.159636	0.077414
<b>Demand Allocation Factors</b>							
Purchase Power -- Average 12 CP	D01	CPDemands	1.000000	0.701067	0.056520	0.170837	0.061473
Station Equipment -- Maximum Class Demand	D02	NCP	1.000000	0.694774	0.049616	0.163951	0.053930
Primary Distribution Plant -- Maximum Class Demand	D03	NCP	1.000000	0.694774	0.049616	0.163951	0.053930
Services -- Maximum Individual Demand	D04	NCP	1.000000	0.694774	0.049616	0.163951	0.053930
<b>Customer Allocation Factors</b>							
Primary Distribution Plant -- Average Number of Customers	C01	Cust05	1.000000	0.89489	0.08511	0.01395	0.00115
Customer Services -- Weighted cost of Services	C02		1.000000	0.42388	0.25847	0.15827	0.01308
Meter Costs -- Weighted Cost of Meters	C03		1.000000	0.87413	0.08316	0.03813	0.00315
Lighting Systems -- Lighting Customers	C04	Cust04	1.000000	-	-	-	-
Meter Reading and Billing -- Weighted Cost	C05	Cust03	1.000000	0.89489	0.08511	0.01395	0.00115
Marketing/Economic Development	C06	Cust06	1.000000	1.00000	-	-	-
Rev	R01		359,132,470	253,676,855	20,055,939	51,332,815	21,498,255
Energy	Energy		3,620,018,566	2,449,307,455	188,072,453	577,884,834	280,241,503
Customers (Monthly Bills)			2,764,681	2,098,969	199,636	32,712	2,704
Average Customers (Bills/12)	Cust01		230,390	174,914	16,636	2,726	225
Average Customers (Lighting = Lights)	Cust02		230,390	174,914	16,636	2,726	225
Average Customers (Lighting =45 Lights per Cust)	Cust03		195,459	174,914	16,636	2,726	225
Street Lighting	Cust04		35,725				
Average Customers	Cust05		195,459	174,914	16,636	2,726	225
Load Management	Cust06		174,914	174,914	-	-	-
12 Month Coincident Peak Demands (Average)	CPDemands		631,998	443,073	35,721	107,969	38,851
Class Non-Coincident Peak Demands	NCP		916,247	636,585	45,461	150,219	49,414
Sum of the Individual Customer Demands	CNCP		2,375,514	1,980,486	108,935	197,084	51,813
Purchase Power Coincident Demand	PPDEM		5,320,851	3,805,129	288,992	866,387	310,633



LEE COUNTY ELECTRIC COOPERATIVE

Cost of Service Study  
Class Allocation

12 Months Ended  
September 30, 2007

Description	Name	Allocation Vector	Interruptible Gen Service	Int Gen Service Demand	Athletic Field Lighting	Traffic Lighting	Security & Street Lighting		Not Used
			Demand Rate IS GSD	Optional Rate IS GSDO					
<b>Allocation Factors</b>									
<b>Energy Allocation Factors</b>									
Energy Usage by Class	E01	Energy	0.004897	0.021889	0.000763	0.000251	0.006595	-	-
<b>Demand Allocation Factors</b>									
Purchase Power -- Average 12 CP	D01	CPDemands	0.002040	0.007868	-	0.000195	-	-	-
Station Equipment -- Maximum Class Demand	D02	NCP	0.005244	0.017975	0.005706	0.000438	0.008365	-	-
Primary Distribution Plant -- Maximum Class Demand	D03	NCP	0.005244	0.017975	0.005706	0.000438	0.008365	-	-
Services -- Maximum Individual Demand	D04	NCP	0.005244	0.017975	0.005706	0.000438	0.008365	-	-
<b>Customer Allocation Factors</b>									
Primary Distribution Plant -- Average Number of Customers	C01	Cust05	0.00020	0.00006	0.00009	0.00049	0.00406	-	-
Customer Services -- Weighted cost of Services	C02		0.00224	0.00073	0.00107	0.00034	0.14192	-	-
Meter Costs -- Weighted Cost of Meters	C03		0.00054	0.00017	0.00024	0.00048	-	-	-
Lighting Systems -- Lighting Customers	C04	Cust04	-	-	-	-	1.00000	-	-
Meter Reading and Billing -- Weighted Cost	C05	Cust03	0.00020	0.00006	0.00009	0.00049	0.00406	-	-
Marketing/Economic Development	C06	Cust06	-	-	-	-	-	-	-
Rev	R01		1,388,034	5,763,188	262,790	85,884	5,068,710	-	-
Energy	Energy		17,728,575	79,239,406	2,761,930	906,906	23,875,504	-	-
Customers (Monthly Bills)			462	150	205	1,143	428,700	-	-
Average Customers (Bills/12)	Cust01		39	13	17	95	35,725	-	-
Average Customers (Lighting = Lights)	Cust02		39	13	17	95	35,725	-	-
Average Customers (Lighting =45 Lights per Cust)	Cust03		39	13	17	95	794	-	-
Street Lighting	Cust04				0	0	35,725	-	-
Average Customers	Cust05		39	13	17	95	794	-	-
Load Management	Cust06		-	-	-	-	-	-	-
12 Month Coincident Peak Demands (Average)	CPDemands		1,289	4,973	-	124	-	-	-
Class Non-Coincident Peak Demands	NCP		4,805	16,470	5,228	401	7,665	-	-
Sum of the Individual Customer Demands	CNCP		5,650	18,198	5,228	455	7,665	-	-
Purchase Power Coincident Demand	PPDEM		9,849	39,077	-	784	-	-	-

LEE COUNTY ELECTRIC COOPERATIVE

Cost of Service Study  
Class Allocation

12 Months Ended  
September 30, 2007

Description	Name	Allocation Vector	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used
<b>Allocation Factors</b>										
<b>Energy Allocation Factors</b>										
Energy Usage by Class	E01	Energy	-	-	-	-	-	-	-	-
<b>Demand Allocation Factors</b>										
Purchase Power -- Average 12 CP	D01	CPDemands	-	-	-	-	-	-	-	-
Station Equipment -- Maximum Class Demand	D02	NCP	-	-	-	-	-	-	-	-
Primary Distribution Plant -- Maximum Class Demand	D03	NCP	-	-	-	-	-	-	-	-
Services -- Maximum Individual Demand	D04	NCP	-	-	-	-	-	-	-	-
<b>Customer Allocation Factors</b>										
Primary Distribution Plant -- Average Number of Customers	C01	Cust05	-	-	-	-	-	-	-	-
Customer Services -- Weighted cost of Services	C02		-	-	-	-	-	-	-	-
Meter Costs -- Weighted Cost of Meters	C03		-	-	-	-	-	-	-	-
Lighting Systems -- Lighting Customers	C04	Cust04	-	-	-	-	-	-	-	-
Meter Reading and Billing -- Weighted Cost	C05	Cust03	-	-	-	-	-	-	-	-
Marketing/Economic Development	C06	Cust06	-	-	-	-	-	-	-	-
Rev	R01		-	-	-	-	-	-	-	-
Energy	Energy		-	-	-	-	-	-	-	-
Customers (Monthly Bills)			-	-	-	-	-	-	-	-
Average Customers (Bills/12)	Cust01		-	-	-	-	-	-	-	-
Average Customers (Lighting = Lights)	Cust02		-	-	-	-	-	-	-	-
Average Customers (Lighting =45 Lights per Cust)	Cust03		-	-	-	-	-	-	-	-
Street Lighting	Cust04		-	-	-	-	-	-	-	-
Average Customers	Cust05		-	-	-	-	-	-	-	-
Load Management	Cust06		-	-	-	-	-	-	-	-
12 Month Coincident Peak Demands (Average)	CPDemands		-	-	-	-	-	-	-	-
Class Non-Coincident Peak Demands	NCP		-	-	-	-	-	-	-	-
Sum of the Individual Customer Demands	CNCP		-	-	-	-	-	-	-	-
Purchase Power Coincident Demand	PPDEM		-	-	-	-	-	-	-	-

LEE COUNTY ELECTRIC COOPERATIVE

Cost of Service Study  
Class Allocation

12 Months Ended  
September 30, 2007

Description	Name	Allocation Vector	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Total Check	Status
<b>Allocation Factors</b>											
<b>Energy Allocation Factors</b>											
Energy Usage by Class	E01	Energy	-	-	-	-	-	-	-	1.000000	ok
<b>Demand Allocation Factors</b>											
Purchase Power -- Average 12 CP	D01	CPDemands	-	-	-	-	-	-	-	1.000000	ok
Station Equipment -- Maximum Class Demand	D02	NCP	-	-	-	-	-	-	-	1.000000	ok
Primary Distribution Plant -- Maximum Class Demand	D03	NCP	-	-	-	-	-	-	-	1.000000	ok
Services -- Maximum Individual Demand	D04	NCP	-	-	-	-	-	-	-	1.000000	ok
<b>Customer Allocation Factors</b>											
Primary Distribution Plant -- Average Number of Customers	C01	Cust05	-	-	-	-	-	-	-	1.000000	ok
Customer Services -- Weighted cost of Services	C02		-	-	-	-	-	-	-	1.000000	ok
Meter Costs -- Weighted Cost of Meters	C03		-	-	-	-	-	-	-	1.000000	ok
Lighting Systems -- Lighting Customers	C04	Cust04	-	-	-	-	-	-	-	1.000000	ok
Meter Reading and Billing -- Weighted Cost	C05	Cust03	-	-	-	-	-	-	-	1.000000	ok
Marketing/Economic Development	C06	Cust06	-	-	-	-	-	-	-	1.000000	ok
Rev	R01		-	-	-	-	-	-	-	359,132,470	ok
Energy	Energy		-	-	-	-	-	-	-	3,620,018,566	ok
Customers (Monthly Bills)			-	-	-	-	-	-	-	2,764,681	ok
Average Customers (Bills/12)	Cust01		-	-	-	-	-	-	-	230,390	ok
Average Customers (Lighting = Lights)	Cust02		-	-	-	-	-	-	-	230,390	ok
Average Customers (Lighting =45 Lights per Cust)	Cust03		-	-	-	-	-	-	-	195,459	ok
Street Lighting	Cust04		-	-	-	-	-	-	-	35,725	ok
Average Customers	Cust05		-	-	-	-	-	-	-	195,459	ok
Load Management	Cust06		-	-	-	-	-	-	-	174,914	ok
12 Month Coincident Peak Demands (Average)	CPDemands		-	-	-	-	-	-	-	631,998	ok
Class Non-Coincident Peak Demands	NCP		-	-	-	-	-	-	-	916,247	ok
Sum of the Individual Customer Demands	CNCP		-	-	-	-	-	-	-	2,375,514	ok
Purchase Power Coincident Demand	PPDEM		-	-	-	-	-	-	-	5,320,851	ok

**LEE COUNTY ELECTRIC COOPERATIVE**

**Cost of Service Study  
Class Allocation**

**12 Months Ended  
September 30, 2007**

Description	Name	Allocation Vector	Total System	Residential		General Service Non-Demand		General Service Demand		General Service Demand Optional Rate GSDO
				Rate RS		Rate GS		Rate GSD		
Transmission Residual Demand Allocator	TRDA		631,998	443,073		35,721		107,969		38,851
Transmission Plant In Service			\$ 73,173,897							
Customer Specific Assignment			\$ -							
Transmission Residual		TRDA	\$ 73,173,897	\$ 51,299,770	\$ 4,135,799	\$ 12,500,807	\$ 4,498,205			
Transmission Total	TA1		\$ 73,173,897	\$ 51,299,770	\$ 4,135,799	\$ 12,500,807	\$ 4,498,205			
Transmission Plant Allocator	T01	TA1	1.000000	0.70107	0.05652	0.17084	0.06147			
Transmission Residual Demand Allocator	TOMDA		631,998	443,073		35,721		107,969		38,851
Transmission Plant In Service			\$ 73,173,897							
Customer Specific Assignment			\$ -							
Transmission Residual		TOMDA	\$ 73,173,897	\$ 51,299,770	\$ 4,135,799	\$ 12,500,807	\$ 4,498,205			
Transmission Total	TOMA		\$ 73,173,897	\$ 51,299,770	\$ 4,135,799	\$ 12,500,807	\$ 4,498,205			
Transmission O&M Allocator	T02	TOMA	1.000000	0.70107	0.05652	0.17084	0.06147			
Distribution Residual Demand Allocator	DDA		2,375,514	1,980,486		108,935		197,084		51,813
Distribution Plant In Service			\$ 246,350,118							
Customer Specific Assignment			\$ -							
Distribution Residual		DOMDA	\$ 246,350,118	\$ 205,384,194	\$ 11,296,996	\$ 20,438,427	\$ 5,373,221			
Distribution Total	DT1		\$ 246,350,118	\$ 205,384,194	\$ 11,296,996	\$ 20,438,427	\$ 5,373,221			
Distribution Plant Allocator	DA1	DT1	1.000000	0.83371	0.04586	0.08296	0.02181			
Distribution Residual Demand Allocator	DOMDA		2,375,514	1,980,485.92		108,935		197,084		51,813
Distribution Plant In Service			\$ 246,350,118							
Customer Specific Assignment			\$ -							
Distribution Residual		DOMDA	\$ 246,350,118	\$ 205,384,193.6	\$ 11,296,996	\$ 20,438,427	\$ 5,373,221			
Distribution Total	DOMA		\$ 246,350,118	\$ 205,384,193.6	\$ 11,296,996	\$ 20,438,427	\$ 5,373,221			
Distribution O&M Allocator	DOM	DOMA	1.000000	0.83371	0.04586	0.08296	0.02181			
Substation Residual Demand Allocator	SDA		916,247	636,585		45,461		150,219		49,414
Substation Plant In Service			\$ 52,417,394.96							
Customer Specific Assignment			\$ -							
Substation Residual		SDA	\$ 52,417,394.9600	\$ 36,418,263	\$ 2,600,744	\$ 8,593,864	\$ 2,826,892			
Substation Total	ST1		\$ 52,417,395	\$ 36,418,262.9	\$ 2,600,744	\$ 8,593,864	\$ 2,826,892			
Substation Plant Allocator	SA1	ST1	1.000000	0.69477	0.04962	0.16395	0.05393			
Substation Residual Demand Allocator	SOMDA		916,247	636,585		45,461		150,219		49,414
Substation Plant In Service			\$ 52,417,395							
Customer Specific Assignment			\$ -							
Substation Residual		SOMDA	\$ 52,417,395	\$ 36,418,263	\$ 2,600,744	\$ 8,593,864	\$ 2,826,892			
Substation Total	STOM		\$ 52,417,395	\$ 36,418,263	\$ 2,600,744	\$ 8,593,864	\$ 2,826,892			
Substation O&M Allocator	SOMA	STOM	1.000000	0.69477	0.04962	0.16395	0.05393			
Customer Services Demand	CSD		2,375,460	1,980,486		108,935		197,084		51,813
Customer Services Demand Allocator	CSA	CSD	1.000000	0.83373	0.04586	0.08297	0.02181			

LEE COUNTY ELECTRIC COOPERATIVE

Cost of Service Study  
Class Allocation

12 Months Ended  
September 30, 2007

Description	Name	Allocation Vector	Interruptible Gen Service Demand		Int Gen Service Demand		Athletic Field Lighting		Traffic Lighting		Security & Street Lighting		Not Used
			Rate IS	GSD	Rate IS	GSDO	Rate OS-1	Rate OS-2	Rate OS-2	Rate OL,SL			
Transmission Residual Demand Allocator	TRDA			1,289		4,973		-		124		-	-
Transmission Plant In Service													
Customer Specific Assignment													
Transmission Residual		TRDA	\$	149,274	\$	575,742	\$	-	\$	14,301	\$	-	\$
Transmission Total	TA1		\$	149,274	\$	575,742	\$	-	\$	14,301	\$	-	\$
Transmission Plant Allocator	T01	TA1		0.00204		0.00787		-		0.00020		-	-
Transmission Residual Demand Allocator	TOMDA			1,289		4,973		-		124		-	-
Transmission Plant In Service													
Customer Specific Assignment													
Transmission Residual		TOMDA	\$	149,274	\$	575,742	\$	-	\$	14,301	\$	-	\$
Transmission Total	TOMA		\$	149,274	\$	575,742	\$	-	\$	14,301	\$	-	\$
Transmission O&M Allocator	T02	TOMA		0.00204		0.00787		-		0.00020		-	-
Distribution Residual Demand Allocator	DDA			5,650		18,198		5,228		455		7,665	-
Distribution Plant In Service													
Customer Specific Assignment													
Distribution Residual		DOMDA	\$	585,897	\$	1,887,180	\$	542,157	\$	47,181	\$	794,866	\$
Distribution Total	DT1		\$	585,897	\$	1,887,180	\$	542,157	\$	47,181	\$	794,866	\$
Distribution Plant Allocator	DA1	DT1		0.00238		0.00766		0.00220		0.00019		0.00323	-
Distribution Residual Demand Allocator	DOMDA			5,650		18,198		5,228		455		7,665	-
Distribution Plant In Service													
Customer Specific Assignment													
Distribution Residual		DOMDA	\$	585,897	\$	1,887,180	\$	542,157	\$	47,181	\$	794,866	\$
Distribution Total	DOMA		\$	585,897	\$	1,887,180	\$	542,157	\$	47,181	\$	794,866	\$
Distribution O&M Allocator	DOM	DOMA		0.00238		0.00766		0.00220		0.00019		0.00323	-
Substation Residual Demand Allocator	SDA			4,805		16,470		5,228		401		7,665	-
Substation Plant In Service													
Customer Specific Assignment													0
Substation Residual		SDA	\$	274,887	\$	942,205	\$	299,084	\$	22,966	\$	438,492	\$
Substation Total	ST1		\$	274,887	\$	942,205	\$	299,084	\$	22,966	\$	438,492	\$
Substation Plant Allocator	SA1	ST1		0.00524		0.01798		0.00571		0.00044		0.00837	-
Substation Residual Demand Allocator	SOMDA			4,805		16,470		5,228		401		7,665	-
Substation Plant In Service													
Customer Specific Assignment													0
Substation Residual		SOMDA	\$	274,887	\$	942,205	\$	299,084	\$	22,966	\$	438,492	\$
Substation Total	STOM		\$	274,887	\$	942,205	\$	299,084	\$	22,966	\$	438,492	\$
Substation O&M Allocator	SOMA	STOM		0.00524		0.01798		0.00571		0.00044		0.00837	-
Customer Services Demand	CSD			5,650		18,198		5,228		401		7,665	-
Customer Services Demand Allocator	CSA	CSD		0.00238		0.00766		0.00220		0.00017		0.00323	-

LEE COUNTY ELECTRIC COOPERATIVE

Cost of Service Study  
Class Allocation

12 Months Ended  
September 30, 2007

Description	Name	Allocation Vector	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used
Transmission Residual Demand Allocator	TRDA		-	-	-	-	-	-	-	-
Transmission Plant In Service										
Customer Specific Assignment										
Transmission Residual		TRDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission Total	TA1		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission Plant Allocator	T01	TA1	-	-	-	-	-	-	-	-
Transmission Residual Demand Allocator	TOMDA		-	-	-	-	-	-	-	-
Transmission Plant In Service										
Customer Specific Assignment										
Transmission Residual		TOMDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission Total	TOMA		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission O&M Allocator	T02	TOMA	-	-	-	-	-	-	-	-
Distribution Residual Demand Allocator	DDA		-	-	-	-	-	-	-	-
Distribution Plant In Service										
Customer Specific Assignment										
Distribution Residual		DOMDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Total	DT1		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Plant Allocator	DA1	DT1	-	-	-	-	-	-	-	-
Distribution Residual Demand Allocator	DOMDA		-	-	-	-	-	-	-	-
Distribution Plant In Service										
Customer Specific Assignment										
Distribution Residual		DOMDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Total	DOMA		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution O&M Allocator	DOM	DOMA	-	-	-	-	-	-	-	-
Substation Residual Demand Allocator	SDA		-	-	-	-	-	-	-	-
Substation Plant In Service										
Customer Specific Assignment			0							
Substation Residual		SDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Substation Total	ST1		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Substation Plant Allocator	SA1	ST1	-	-	-	-	-	-	-	-
Substation Residual Demand Allocator	SOMDA		-	-	-	-	-	-	-	-
Substation Plant In Service										
Customer Specific Assignment			0							
Substation Residual		SOMDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Substation Total	STOM		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Substation O&M Allocator	SOMA	STOM	-	-	-	-	-	-	-	-
Customer Services Demand	CSD		-	-	-	-	-	-	-	-
Customer Services Demand Allocator	CSA	CSD	-	-	-	-	-	-	-	-

LEE COUNTY ELECTRIC COOPERATIVE

Cost of Service Study  
Class Allocation

12 Months Ended  
September 30, 2007

Description	Name	Allocation Vector	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Total Check	Status
Transmission Residual Demand Allocator	TRDA		-	-	-	-	-	-	-	-	631,998	ok
Transmission Plant In Service											\$ 73,173,897	ok
Customer Specific Assignment											\$ -	ok
Transmission Residual		TRDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 73,173,897	ok
Transmission Total	TA1										\$ 73,173,897	ok
Transmission Plant Allocator	T01	TA1	-	-	-	-	-	-	-	-	1.00000	ok
Transmission Residual Demand Allocator	TOMDA		-	-	-	-	-	-	-	-	631,998	ok
Transmission Plant In Service											\$ 73,173,897	ok
Customer Specific Assignment											\$ -	ok
Transmission Residual		TOMDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 73,173,897	ok
Transmission Total	TOMA										\$ 73,173,897	ok
Transmission O&M Allocator	T02	TOMA	-	-	-	-	-	-	-	-	1.00000	ok
Distribution Residual Demand Allocator	DDA		-	-	-	-	-	-	-	-	2,375,514	ok
Distribution Plant In Service											\$ 246,350,118	ok
Customer Specific Assignment											\$ -	ok
Distribution Residual		DOMDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 246,350,118	ok
Distribution Total	DT1										\$ 246,350,118	ok
Distribution Plant Allocator	DA1	DT1	-	-	-	-	-	-	-	-	1.00000	ok
Distribution Residual Demand Allocator	DOMDA		-	-	-	-	-	-	-	-	2,375,514	ok
Distribution Plant In Service											\$ 246,350,118	ok
Customer Specific Assignment											\$ -	ok
Distribution Residual		DOMDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 246,350,118	ok
Distribution Total	DOMA										\$ 246,350,118	ok
Distribution O&M Allocator	DOM	DOMA	-	-	-	-	-	-	-	-	1.00000	ok
Substation Residual Demand Allocator	SDA		-	-	-	-	-	-	-	-	916,247	ok
Substation Plant In Service											\$ 52,417,394.96	ok
Customer Specific Assignment											\$ -	ok
Substation Residual		SDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52,417,394.96	ok
Substation Total	ST1										\$ 52,417,394.96	ok
Substation Plant Allocator	SA1	ST1	-	-	-	-	-	-	-	-	1.00000	ok
Substation Residual Demand Allocator	SOMDA		-	-	-	-	-	-	-	-	916,247	ok
Substation Plant In Service											\$ 52,417,395	ok
Customer Specific Assignment											\$ -	ok
Substation Residual		SOMDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52,417,395	ok
Substation Total	STOM										\$ 52,417,395	ok
Substation O&M Allocator	SOMA	STOM	-	-	-	-	-	-	-	-	1.00000	ok
Customer Services Demand	CSD		-	-	-	-	-	-	-	-	2,375,460	ok
Customer Services Demand Allocator	CSA	CSD	-	-	-	-	-	-	-	-	1.00000	ok

LEE COUNTY ELECTRIC COOPERATIVE

Cost of Service Study  
Class Allocation

12 Months Ended  
September 30, 2007

Description	Name	Allocation Vector	Total System	Residential Rate RS	General Service Non-	General Service Demand	General Service Demand
					Demand Rate GS	Rate GSD	Optional Rate GSDO
Customer Services Customer	CSC		230,373	174,914	16,636	2,726	225
Customer Services Customer Allocator	CSCA	CSC	1.000000	0.75926	0.07221	0.01183	0.00098
<b>Unadjusted Purchase Power Allocation</b>							
Purchased Power Residual Demand Allocator	PPDRA		5,320,851	3,805,129	288,992	866,387	310,633
Purchased Power Demand Costs			\$ 45,373,833				
Customer Specific Assignment			\$ -			\$ -	-
Purchased Power Demand Residual		PPDRA	\$ 45,373,833	\$ 32,448,430	\$ 2,464,391	\$ 7,388,163	\$ 2,648,940
Purchased Power Demand Total	PPDT		\$ 45,373,833	\$ 32,448,430	\$ 2,464,391	\$ 7,388,163	\$ 2,648,940
Purchased Power Demand Allocator	PPDA	PPDT	1.000000	0.71514	0.05431	0.16283	0.05838
Purchased Power Residual Trans Demand Allocator	PPTDRA		631,998	443,073	35,721	107,969	38,851
Purchased Power Transmission Demand Costs			\$ 11,408,085				
Customer Specific Assignment			\$ -			\$ -	-
Purchased Power Transmission Demand Residual		PPTDRA	\$ 11,408,085	\$ 7,997,827	\$ 644,787	\$ 1,948,923	\$ 701,287
Purchased Power Transmission Demand Total	PPTDT		\$ 11,408,085	\$ 7,997,827	\$ 644,787	\$ 1,948,923	\$ 701,287
Purchased Power Transmission Demand Allocator	PPTDA	PPTDT	1.000000	0.70107	0.05652	0.17084	0.06147
Purchased Power Residual Sub Demand Allocator	PPSUBRA		916,247	636,585	45,461	150,219	49,414
Purchased Power Substation Demand Costs			\$ -				
Customer Specific Assignment			\$ -			\$ -	-
Purchased Power Substation Demand Residual		PPSUBRA	\$ -	\$ -	\$ -	\$ -	-
Purchased Power Substation Demand Total	PPSUBDT		\$ -	\$ -	\$ -	\$ -	-
Purchased Power Substation Demand Allocator	PPSUBA	PPSUBDT	-	-	-	-	-
Purchased Power Residual Energy Allocator	PPPERA		3,620,018,566	2,449,307,455	188,072,453	577,884,834	280,241,503
Purchased Power Energy Costs			\$ 194,028,623				
Customer Specific Assignment			\$ -			\$ -	-
Purchased Power Energy Residual		PPPERA	\$ 194,028,623	\$ 131,279,921	\$ 10,080,456	\$ 30,973,929	\$ 15,020,606
Purchased Power Energy Total	PPPET		\$ 194,028,623	\$ 131,279,921	\$ 10,080,456	\$ 30,973,929	\$ 15,020,606
Purchased Power Energy Allocator	PPPEA	PPPET	1.000000	0.67660	0.05195	0.15964	0.07741
Purchased Power Residual Off-Peak Energy Allocator	PPOPRA		3,620,018,566	2,449,307,455	188,072,453	577,884,834	280,241,503
Purchased Power Off-Peak Energy Costs			\$ -				
Customer Specific Assignment			\$ -			\$ -	-
Purchased Power Off-Peak Energy Residual		PPOPRA	\$ -	\$ -	\$ -	\$ -	-
Purchased Power Off-Peak Energy Total	PPOPT		\$ -	\$ -	\$ -	\$ -	-
Purchased Power Off-Peak Energy Allocator	PPOPA	PPOPT	-	-	-	-	-
<b>Pro-Formed Purchase Power Allocation</b>							
Purchased Power Residual Winter Demand Allocator	PFWDRA		5,320,851	3,805,129	288,992	866,387	310,633
Purchased Power Winter Demand Costs			\$ 1,092,888				
Customer Specific Assignment			\$ 20,533			\$ -	-
Purchased Power Winter Demand Residual		PFWDRA	\$ 1,072,355	\$ 766,879	\$ 58,243	\$ 174,610	\$ 62,604
Purchased Power Winter Demand Total	PFWDT		\$ 1,092,888	\$ 766,879	\$ 58,243	\$ 174,610	\$ 62,604



LEE COUNTY ELECTRIC COOPERATIVE

Cost of Service Study  
Class Allocation

12 Months Ended  
September 30, 2007

Description	Name	Allocation Vector	Interruptible Gen Service	Int Gen Service Demand	Athletic Field Lighting	Traffic Lighting	Security & Street Lighting	Not Used
			Demand Rate IS GSD	Optional Rate IS GSDO				
Customer Services Customer	CSC		39	13	17	95	35,725	-
Customer Services Customer Allocator	CSCA	CSC	0.00017	0.00005	0.00007	0.00041	0.15507	-
<b>Unadjusted Purchase Power Allocation</b>								
Purchased Power Residual Demand Allocator	PPDRA		9,849	39,077	-	784	-	-
Purchased Power Demand Costs								
Customer Specific Assignment			-	-	-	-	-	0
Purchased Power Demand Residual		PPDRA	\$ 83,991	\$ 333,230	\$ -	\$ 6,688	\$ -	\$ -
Purchased Power Demand Total	PPDT		\$ 83,991	\$ 333,230	\$ -	\$ 6,688	\$ -	\$ -
Purchased Power Demand Allocator	PPDA	PPDT	0.00185	0.00734	-	0.00015	-	-
Purchased Power Residual Trans Demand Allocator	PPTDRA		1,289	4,973	-	124	-	-
Purchased Power Transmission Demand Costs								
Customer Specific Assignment			-	-	-	-	-	0
Purchased Power Transmission Demand Residual		PPTDRA	\$ 23,272	\$ 89,760	\$ -	\$ 2,230	\$ -	\$ -
Purchased Power Transmission Demand Total	PPTDT		\$ 23,272	\$ 89,760	\$ -	\$ 2,230	\$ -	\$ -
Purchased Power Transmission Demand Allocator	PPTDA	PPTDT	0.00204	0.00787	-	0.00020	-	-
Purchased Power Residual Sub Demand Allocator	PPSUBRA		4,805	16,470	5,228	401	7,665	-
Purchased Power Substation Demand Costs								
Customer Specific Assignment			-	-	-	-	-	0
Purchased Power Substation Demand Residual		PPSUBRA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased Power Substation Demand Total	PPSUBDT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased Power Substation Demand Allocator	PPSUBA	PPSUBDT	-	-	-	-	-	-
Purchased Power Residual Energy Allocator	PPPERA		17,728,575	79,239,406	2,761,930	906,906	23,875,504	-
Purchased Power Energy Costs								
Customer Specific Assignment			-	-	-	-	-	0
Purchased Power Energy Residual		PPPERA	\$ 950,230	\$ 4,247,136	\$ 148,036	\$ 48,609	\$ 1,279,698	\$ -
Purchased Power Energy Total	PPPET		\$ 950,230	\$ 4,247,136	\$ 148,036	\$ 48,609	\$ 1,279,698	\$ -
Purchased Power Energy Allocator	PPPEA	PPPET	0.00490	0.02189	0.00076	0.00025	0.00660	-
Purchased Power Residual Off-Peak Energy Allocator	PPOPRA		17,728,575	79,239,406	2,761,930	906,906	23,875,504	-
Purchased Power Off-Peak Energy Costs								
Customer Specific Assignment			-	-	-	-	-	0
Purchased Power Off-Peak Energy Residual		PPOPRA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased Power Off-Peak Energy Total	PPOPT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased Power Off-Peak Energy Allocator	PPOPA	PPOPT	-	-	-	-	-	-
<b>Pro-Formed Purchase Power Allocation</b>								
Purchased Power Residual Winter Demand Allocator	PFWDRA		9,849	39,077	-	784	-	-
Purchased Power Winter Demand Costs								
Customer Specific Assignment			-	-	-	-	-	0
Purchased Power Winter Demand Residual		PFWDRA	\$ 1,985	\$ 7,875	\$ -	\$ 158	\$ -	\$ -
Purchased Power Winter Demand Total	PFWDT		\$ 1,985	\$ 7,875	\$ -	\$ 158	\$ -	\$ -

LEE COUNTY ELECTRIC COOPERATIVE

Cost of Service Study  
Class Allocation

12 Months Ended  
September 30, 2007

Description	Name	Allocation Vector	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used
Customer Services Customer	CSC		-	-	-	-	-	-	-	-
Customer Services Customer Allocator	CSCA	CSC	-	-	-	-	-	-	-	-
<b>Unadjusted Purchase Power Allocation</b>										
Purchased Power Residual Demand Allocator	PPDRA		-	-	-	-	-	-	-	-
Purchased Power Demand Costs										
Customer Specific Assignment			0	-	-	0	-	0	-	0
Purchased Power Demand Residual		PPDRA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased Power Demand Total		PPDT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased Power Demand Allocator		PPDA								
Purchased Power Residual Trans Demand Allocator		PPTDRA	-	-	-	-	-	-	-	-
Purchased Power Transmission Demand Costs										
Customer Specific Assignment			0	-	-	-	-	-	-	-
Purchased Power Transmission Demand Residual		PPTDRA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased Power Transmission Demand Total		PPTDT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased Power Transmission Demand Allocator		PPTDA								
Purchased Power Residual Sub Demand Allocator		PPSUBRA	-	-	-	-	-	-	-	-
Purchased Power Substation Demand Costs										
Customer Specific Assignment			0	-	-	-	-	-	-	-
Purchased Power Substation Demand Residual		PPSUBRA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased Power Substation Demand Total		PPSUBDT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased Power Substation Demand Allocator		PPSUBA								
Purchased Power Residual Energy Allocator		PPPERA	-	-	-	-	-	-	-	-
Purchased Power Energy Costs										
Customer Specific Assignment			\$ -	-	-	-	-	-	-	-
Purchased Power Energy Residual		PPPERA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased Power Energy Total		PPPET	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased Power Energy Allocator		PPPEA								
Purchased Power Residual Off-Peak Energy Allocator		PPOPRA	-	-	-	-	-	-	-	-
Purchased Power Off-Peak Energy Costs										
Customer Specific Assignment			0	-	-	-	-	-	-	-
Purchased Power Off-Peak Energy Residual		PPOPRA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased Power Off-Peak Energy Total		PPOPT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased Power Off-Peak Energy Allocator		PPOPA								
<b>Pro-Formed Purchase Power Allocation</b>										
Purchased Power Residual Winter Demand Allocator		PFWDRA	-	-	-	-	-	-	-	-
Purchased Power Winter Demand Costs										
Customer Specific Assignment			0	-	-	3093.2	-	5291	-	12148.95
Purchased Power Winter Demand Residual		PFWDRA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased Power Winter Demand Total		PFWDT	\$ -	\$ -	\$ -	\$ -	\$ 3,093	\$ 5,291	\$ -	\$ 12,149

LEE COUNTY ELECTRIC COOPERATIVE

Cost of Service Study  
Class Allocation

12 Months Ended  
September 30, 2007

Description	Name	Allocation Vector	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Total Check	Status
Customer Services Customer	CSC		-	-	-	-	-	-	-	-	230,390	err
Customer Services Customer Allocator	CSCA	CSC	-	-	-	-	-	-	-	-	1.00007	ok
<b>Unadjusted Purchase Power Allocation</b>												
Purchased Power Residual Demand Allocator	PPDRA		-	-	-	-	-	-	-	-	5,320,851	ok
Purchased Power Demand Costs											\$ 45,373,833	ok
Customer Specific Assignment			-	-	-	-	-	-	-	-	\$ -	ok
Purchased Power Demand Residual		PPDRA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,373,833	ok
Purchased Power Demand Total	PPDT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,373,833	ok
Purchased Power Demand Allocator	PPDA	PPDT	-	-	-	-	-	-	-	-	1.00000	ok
Purchased Power Residual Trans Demand Allocator	PPTDRA		-	-	-	-	-	-	-	-	631,998	ok
Purchased Power Transmission Demand Costs											\$ 11,408,085	ok
Customer Specific Assignment			-	-	-	-	-	-	-	-	\$ -	ok
Purchased Power Transmission Demand Residual		PPTDRA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,408,085	ok
Purchased Power Transmission Demand Total	PPTDT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,408,085	ok
Purchased Power Transmission Demand Allocator	PPTDA	PPTDT	-	-	-	-	-	-	-	-	1.00000	ok
Purchased Power Residual Sub Demand Allocator	PPSUBRA		-	-	-	-	-	-	-	-	916,247	ok
Purchased Power Substation Demand Costs											\$ -	ok
Customer Specific Assignment			-	-	-	-	-	-	-	-	\$ -	ok
Purchased Power Substation Demand Residual		PPSUBRA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	ok
Purchased Power Substation Demand Total	PPSUBDT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	ok
Purchased Power Substation Demand Allocator	PPSUBA	PPSUBDT	-	-	-	-	-	-	-	-	-	ok
Purchased Power Residual Energy Allocator	PPPERA		-	-	-	-	-	-	-	-	3,620,018,566	ok
Purchased Power Energy Costs											\$ 194,028,623	ok
Customer Specific Assignment			-	-	-	-	-	-	-	-	\$ -	ok
Purchased Power Energy Residual		PPPERA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 194,028,623	ok
Purchased Power Energy Total	PPPET		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 194,028,623	ok
Purchased Power Energy Allocator	PPPEA	PPPET	-	-	-	-	-	-	-	-	1.00000	ok
Purchased Power Residual Off-Peak Energy Allocator	PPOPPRA		-	-	-	-	-	-	-	-	3,620,018,566	ok
Purchased Power Off-Peak Energy Costs											\$ -	ok
Customer Specific Assignment			-	-	0	-	-	-	-	-	\$ -	ok
Purchased Power Off-Peak Energy Residual		PPOPPRA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	ok
Purchased Power Off-Peak Energy Total	PPOOPT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	ok
Purchased Power Off-Peak Energy Allocator	PPOPA	PPOOPT	-	-	-	-	-	-	-	-	-	ok
<b>Pro-Formed Purchase Power Allocation</b>												
Purchased Power Residual Winter Demand Allocator	PFWDRA		-	-	-	-	-	-	-	-	5,320,851	ok
Purchased Power Winter Demand Costs											\$ 1,092,888	ok
Customer Specific Assignment			-	-	-	-	-	-	-	-	\$ 20,533	ok
Purchased Power Winter Demand Residual		PFWDRA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,072,355	ok
Purchased Power Winter Demand Total	PFWDWT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,092,888	ok

**LEE COUNTY ELECTRIC COOPERATIVE**  
**Cost of Service Study**  
**Class Allocation**

12 Months Ended  
September 30, 2007

Description	Name	Allocation Vector	Total System	General Service Non-Demand		General Service Demand		General Service Demand
				Rate RS	Rate GS	Rate GSD	Rate GSD	Optional Rate GSDO
Purchased Power Winter Demand Allocator	PFWDA	PFWDT	1.000000	0.70170	0.05329		0.15977	0.05728
Purchased Power Residual Summer Demand Allocator	PFSdra		#REF!	#REF!	#REF!		#REF!	#REF!
Purchased Power Summer Demand Costs			\$ -					
Customer Specific Assignment			\$ 22,707				\$ -	\$ -
Purchased Power Summer Demand Residual		PFSdra	\$ (22,707)	#REF!	#REF!		#REF!	#REF!
Purchased Power Summer Demand Total		PFSDT	\$ -	#REF!	#REF!		#REF!	#REF!
Purchased Power Summer Demand Allocator	PFSDA	PFSDT	1.000000	-	-		-	-
Purchased Power Residual Trans Demand Allocator	PFTDRA		631,998	443,073	35,721		107,969	38,851
Purchased Power Transmission Demand Costs			\$ -					
Customer Specific Assignment			\$ -				\$ -	\$ -
Purchased Power Transmission Demand Residual		PFTDRA	\$ -	\$ -	\$ -		\$ -	\$ -
Purchased Power Transmission Demand Total		PFTDT	\$ -	\$ -	\$ -		\$ -	\$ -
Purchased Power Transmission Demand Allocator	PFTDA	PFTDT	1.000000	-	-		-	-
Purchased Power Residual Sub Demand Allocator	PFSUBRA		916,247	636,585	45,461		150,219	49,414
Purchased Power Substation Demand Costs			#REF!					
Customer Specific Assignment			\$ -				\$ -	\$ -
Purchased Power Substation Demand Residual		PFSUBRA	#REF!	#REF!	#REF!		#REF!	#REF!
Purchased Power Substation Demand Total		PFSUBDT	#REF!	#REF!	#REF!		#REF!	#REF!
Purchased Power Substation Demand Allocator	PFSUBA	PFSUBDT	1.000000	#REF!	#REF!		#REF!	#REF!
Purchased Power Residual On-Peak Energy Allocator	PPPERA		3,620,018,566	2,449,307,455	188,072,453		577,884,834	280,241,503
Purchased Power On-Peak Energy Costs			#REF!					
Customer Specific Assignment			\$ 336,053				\$ -	\$ -
Purchased Power On-Peak Energy Residual		PPPERA	#REF!	#REF!	#REF!		#REF!	#REF!
Purchased Power On-Peak Energy Total		PPPET	#REF!	#REF!	#REF!		#REF!	#REF!
Purchased Power On-Peak Energy Allocator	PPPEA	PPPET	1.000000	#REF!	#REF!		#REF!	#REF!
Purchased Power Residual Off-Peak Energy Allocator	PFOpra		3,620,018,566	2,449,307,455	188,072,453		577,884,834	280,241,503
Purchased Power Off-Peak Energy Costs			#REF!					
Customer Specific Assignment			\$ 155,082					
Purchased Power Off-Peak Energy Residual		PFOpra	#REF!	#REF!	#REF!		#REF!	#REF!
Purchased Power Off-Peak Energy Total		PFOPT	#REF!	#REF!	#REF!		#REF!	#REF!
Purchased Power Off-Peak Energy Allocator	PFOpa	PFOPT	1.000000	#REF!	#REF!		#REF!	#REF!
<b><u>Pro-Formed 2003 Purchase Power Allocation</u></b>								
Purchased Power Residual Winter Demand Allocator	PFWD		5,320,851	3,805,129	288,992		866,387	310,633
Purchased Power Winter Demand Costs			\$ -					
Customer Specific Assignment			\$ 20,533				\$ -	\$ -
Purchased Power Winter Demand Residual		PFWD	\$ (20,533)	\$ (14,684)	\$ (1,115)		\$ (3,343)	\$ (1,199)
Purchased Power Winter Demand Total		PFWDGT	\$ -	\$ (14,684)	\$ (1,115)		\$ (3,343)	\$ (1,199)
Purchased Power Winter Demand Allocator	PFWDA	PFWDGT	1.000000	-	-		-	-
Purchased Power Residual Summer Demand Allocator	PFSd		#REF!	#REF!	#REF!		#REF!	#REF!
Purchased Power Summer Demand Costs			\$ -					
Customer Specific Assignment			\$ 22,707				\$ -	\$ -
Purchased Power Summer Demand Residual		PFSd	\$ (22,707)	#REF!	#REF!		#REF!	#REF!
Purchased Power Summer Demand Total		PFSdGT	\$ -	#REF!	#REF!		#REF!	#REF!
Purchased Power Summer Demand Allocator	PFSdPA	PFSdGT	1.000000	-	-		-	-
Purchased Power Residual Trans Demand Allocator	PFTD		631,998	443,073	35,721		107,969	38,851
Purchased Power Transmission Demand Costs			\$ -					
Customer Specific Assignment			\$ -				\$ -	\$ -
Purchased Power Transmission Demand Residual		PFTD	\$ -	\$ -	\$ -		\$ -	\$ -
Purchased Power Transmission Demand Total		PFTDGT	\$ -	\$ -	\$ -		\$ -	\$ -

**LEE COUNTY ELECTRIC COOPERATIVE**  
**Cost of Service Study**  
**Class Allocation**

12 Months Ended  
September 30, 2007

Description	Name	Allocation Vector	Interruptible Gen Service	Int Gen Service Demand	Athletic Field Lighting	Traffic Lighting	Security & Street Lighting	Not Used
			Demand Rate IS GSD	Optional Rate IS GSDO	Rate OS-1	Rate OS-2	Rate OL,SL	
Purchased Power Winter Demand Allocator	PFWDA	PFWDT	0.00182	0.00721	-	0.00014	-	-
Purchased Power Residual Summer Demand Allocator	PFSdra		#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Purchased Power Summer Demand Costs Customer Specific Assignment			-	-	-	-	-	0
Purchased Power Summer Demand Residual	PFSdra		#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Purchased Power Summer Demand Total	PFSDT		#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Purchased Power Summer Demand Allocator	PFSDA	PFSDT	-	-	-	-	-	-
Purchased Power Residual Trans Demand Allocator	PFTDRA		1,289	4,973	-	124	-	-
Purchased Power Transmission Demand Costs Customer Specific Assignment			-	-	-	-	-	0
Purchased Power Transmission Demand Residual	PFTDRA		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased Power Transmission Demand Total	PFTDT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased Power Transmission Demand Allocator	PFTDA	PFTDT	-	-	-	-	-	-
Purchased Power Residual Sub Demand Allocator	PFSUBRA		4,805	16,470	5,228	401	7,665	-
Purchased Power Substation Demand Costs Customer Specific Assignment			-	-	-	-	-	0
Purchased Power Substation Demand Residual	PFSUBRA		#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Purchased Power Substation Demand Total	PFSUBDT		#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Purchased Power Substation Demand Allocator	PFSUBA	PFSUBDT	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Purchased Power Residual On-Peak Energy Allocator	PPPERA		17,728,575	79,239,406	2,761,930	906,906	23,875,504	-
Purchased Power On-Peak Energy Costs Customer Specific Assignment			-	-	-	-	-	0
Purchased Power On-Peak Energy Residual	PPPERA		#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Purchased Power On-Peak Energy Total	PPPET		#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Purchased Power On-Peak Energy Allocator	PPPEA	PPPET	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Purchased Power Residual Off-Peak Energy Allocator	PFOpra		17,728,575	79,239,406	2,761,930	906,906	23,875,504	-
Purchased Power Off-Peak Energy Costs Customer Specific Assignment			-	-	-	-	-	0
Purchased Power Off-Peak Energy Residual	PFOpra		#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Purchased Power Off-Peak Energy Total	PFOPT		#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Purchased Power Off-Peak Energy Allocator	PFOpa	PFOPT	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
<b>Pro-Formed 2003 Purchase Power Allocation</b>								
Purchased Power Residual Winter Demand Allocator	PFWD		9,849	39,077	-	784	-	-
Purchased Power Winter Demand Costs Customer Specific Assignment			-	-	-	-	-	0
Purchased Power Winter Demand Residual	PFWD		\$ (38)	\$ (151)	\$ -	\$ (3)	\$ -	\$ -
Purchased Power Winter Demand Total	PFWDGT		\$ (38)	\$ (151)	\$ -	\$ (3)	\$ -	\$ -
Purchased Power Winter Demand Allocator	PFWDPA	PFWDGT	-	-	-	-	-	-
Purchased Power Residual Summer Demand Allocator	PFSd		#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Purchased Power Summer Demand Costs Customer Specific Assignment			-	-	-	-	-	0
Purchased Power Summer Demand Residual	PFSd		#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Purchased Power Summer Demand Total	PFSdGT		#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Purchased Power Summer Demand Allocator	PFSdPA	PFSdGT	-	-	-	-	-	-
Purchased Power Residual Trans Demand Allocator	PFTD		1,289	4,973	-	124	-	-
Purchased Power Transmission Demand Costs Customer Specific Assignment			-	-	-	-	-	0
Purchased Power Transmission Demand Residual	PFTD		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased Power Transmission Demand Total	PFTDGT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**LEE COUNTY ELECTRIC COOPERATIVE**  
**Cost of Service Study**  
**Class Allocation**

**12 Months Ended**  
**September 30, 2007**

Description	Name	Allocation Vector	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used
Purchased Power Winter Demand Allocator	PFWDA	PFWDT	-	-	-	-	0.00283	-	0.00484	0.01112	
Purchased Power Residual Summer Demand Allocator	PFSdra		#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	
Purchased Power Summer Demand Costs											
Customer Specific Assignment			0	-			3850.0848		1404.3972	17452.1808	
Purchased Power Summer Demand Residual		PFSdra	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	
Purchased Power Summer Demand Total		PFSDT	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	
Purchased Power Summer Demand Allocator	PFSda	PFSDT	-	-	-	-	-	-	-	-	
Purchased Power Residual Trans Demand Allocator	PFTdra		-	-	-	-	-	-	-	-	
Purchased Power Transmission Demand Costs											
Customer Specific Assignment			0	-							
Purchased Power Transmission Demand Residual		PFTdra	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchased Power Transmission Demand Total		PFTDT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchased Power Transmission Demand Allocator	PFTda	PFTDT	-	-	-	-	-	-	-	-	
Purchased Power Residual Sub Demand Allocator	PFSUBra		-	-	-	-	-	-	-	-	
Purchased Power Substation Demand Costs											
Customer Specific Assignment			0	-							
Purchased Power Substation Demand Residual		PFSUBra	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	
Purchased Power Substation Demand Total		PFSUBDT	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	
Purchased Power Substation Demand Allocator	PFSUBa	PFSUBDT	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	
Purchased Power Residual On-Peak Energy Allocator	PFPERa		-	-	-	-	-	-	-	-	
Purchased Power On-Peak Energy Costs											
Customer Specific Assignment			\$ -	-			#REF!	#REF!	#REF!	#REF!	
Purchased Power On-Peak Energy Residual		PFPERa	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	
Purchased Power On-Peak Energy Total		PFPET	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	
Purchased Power On-Peak Energy Allocator	PFPEa	PFPET	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	
Purchased Power Residual Off-Peak Energy Allocator	PFOPra		-	-	-	-	-	-	-	-	
Purchased Power Off-Peak Energy Costs											
Customer Specific Assignment			0	-			#REF!	#REF!	#REF!	#REF!	
Purchased Power Off-Peak Energy Residual		PFOPra	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	
Purchased Power Off-Peak Energy Total		PFOPT	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	
Purchased Power Off-Peak Energy Allocator	PFOPa	PFOPT	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	
<b><u>Pro-Formed 2003 Purchase Power Allocation</u></b>											
Purchased Power Residual Winter Demand Allocator	PFWD		-	-	-	-	-	-	-	-	
Purchased Power Winter Demand Costs											
Customer Specific Assignment			0	-			3093.2		5291	12148.95	
Purchased Power Winter Demand Residual		PFWD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchased Power Winter Demand Total		PFWDGT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchased Power Winter Demand Allocator	PFWDPA	PFWDGT	-	-	-	-	-	-	-	-	
Purchased Power Residual Summer Demand Allocator	PFSd		#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	
Purchased Power Summer Demand Costs											
Customer Specific Assignment			0	-			3850.0848		1404.3972	17452.1808	
Purchased Power Summer Demand Residual		PFSd	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	
Purchased Power Summer Demand Total		PFSdGT	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	
Purchased Power Summer Demand Allocator	PFSdPA	PFSdGT	-	-	-	-	-	-	-	-	
Purchased Power Residual Trans Demand Allocator	PFTD		-	-	-	-	-	-	-	-	
Purchased Power Transmission Demand Costs											
Customer Specific Assignment			0	-							
Purchased Power Transmission Demand Residual		PFTD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchased Power Transmission Demand Total		PFTDGT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

**LEE COUNTY ELECTRIC COOPERATIVE**  
**Cost of Service Study**  
**Class Allocation**

**12 Months Ended**  
**September 30, 2007**

Description	Name	Allocation Vector	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Total Check	Status
Purchased Power Winter Demand Allocator	PFWDA	PFWDT	-	-	-	-	-	-	-	-	1.00000	ok
Purchased Power Residual Summer Demand Allocator	PFSdra		#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Purchased Power Summer Demand Costs											\$ -	ok
Customer Specific Assignment											\$ 22,707	ok
Purchased Power Summer Demand Residual		PFSdra	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Purchased Power Summer Demand Total		PFSDT	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Purchased Power Summer Demand Allocator	PFSDA	PFSDT	-	-	-	-	-	-	-	-	-	err
Purchased Power Residual Trans Demand Allocator	PFTDRA		-	-	-	-	-	-	-	-	631,998	ok
Purchased Power Transmission Demand Costs											\$ -	ok
Customer Specific Assignment											\$ -	ok
Purchased Power Transmission Demand Residual		PFTDRA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	ok
Purchased Power Transmission Demand Total		PFTDT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	ok
Purchased Power Transmission Demand Allocator	PFTDA	PFTDT	-	-	-	-	-	-	-	-	-	err
Purchased Power Residual Sub Demand Allocator	PFSUBRA		-	-	-	-	-	-	-	-	916,247	ok
Purchased Power Substation Demand Costs											#REF!	#REF!
Customer Specific Assignment											\$ -	ok
Purchased Power Substation Demand Residual		PFSUBRA	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Purchased Power Substation Demand Total		PFSUBDT	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Purchased Power Substation Demand Allocator	PFSUBA	PFSUBDT	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Purchased Power Residual On-Peak Energy Allocator	PFPERA		-	-	-	-	-	-	-	-	3,620,018,566	ok
Purchased Power On-Peak Energy Costs											#REF!	#REF!
Customer Specific Assignment											#REF!	#REF!
Purchased Power On-Peak Energy Residual		PFPERA	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Purchased Power On-Peak Energy Total		PFPET	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Purchased Power On-Peak Energy Allocator	PFPEA	PFPET	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Purchased Power Residual Off-Peak Energy Allocator	PFOPRA		-	-	-	-	-	-	-	-	3,620,018,566	ok
Purchased Power Off-Peak Energy Costs											#REF!	#REF!
Customer Specific Assignment						0					#REF!	#REF!
Purchased Power Off-Peak Energy Residual		PFOPRA	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Purchased Power Off-Peak Energy Total		PFOPT	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Purchased Power Off-Peak Energy Allocator	PFOPA	PFOPT	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
<b><u>Pro-Formed 2003 Purchase Power Allocation</u></b>												
Purchased Power Residual Winter Demand Allocator	PFWD		-	-	-	-	-	-	-	-	5,320,851	ok
Purchased Power Winter Demand Costs											\$ -	ok
Customer Specific Assignment											\$ 20,533	ok
Purchased Power Winter Demand Residual		PFWD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (20,533)	ok
Purchased Power Winter Demand Total		PFWDGT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	ok
Purchased Power Winter Demand Allocator	PFWDPA	PFWDGT	-	-	-	-	-	-	-	-	-	err
Purchased Power Residual Summer Demand Allocator	PFS		#REF!	#REF!	-	-	-	-	-	-	#REF!	#REF!
Purchased Power Summer Demand Costs											\$ -	ok
Customer Specific Assignment											\$ 22,707	ok
Purchased Power Summer Demand Residual		PFS	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Purchased Power Summer Demand Total		PFSdGT	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Purchased Power Summer Demand Allocator	PFSdPA	PFSdGT	-	-	-	-	-	-	-	-	-	err
Purchased Power Residual Trans Demand Allocator	PFTD		-	-	-	-	-	-	-	-	631,998	ok
Purchased Power Transmission Demand Costs											\$ -	ok
Customer Specific Assignment											\$ -	ok
Purchased Power Transmission Demand Residual		PFTD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	ok
Purchased Power Transmission Demand Total		PFTDGT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	ok

LEE COUNTY ELECTRIC COOPERATIVE

Cost of Service Study  
Class Allocation

12 Months Ended  
September 30, 2007

Description	Name	Allocation Vector	Total System	General Service Non-Demand		General Service Demand		General Service Demand
				Rate RS	Rate GS	Rate GSD	Rate GSDO	Optional Rate GSDO
Purchased Power Transmission Demand Allocator	PFTD	PFTDGT	1.000000	-	-	-	-	-
Purchased Power Residual Sub Demand Allocator	PFSUB		916,247	636,585	45,461	150,219	49,414	
Purchased Power Substation Demand Costs			\$ -					
Customer Specific Assignment			\$ -			\$ -	\$ -	
Purchased Power Substation Demand Residual		PFSUB	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchased Power Substation Demand Total		PFSUBD	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchased Power Substation Demand Allocator	PFSUBPA	PFSUBD	1.000000	-	-	-	-	-
Purchased Power Residual On-Peak Energy Allocator	PFPE		3,620,018,566	2,449,307,455	188,072,453	577,884,834	280,241,503	
Purchased Power On-Peak Energy Costs			#REF!					
Customer Specific Assignment			\$ 336,053			\$ -	\$ -	
Purchased Power On-Peak Energy Residual		PFPE	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Purchased Power On-Peak Energy Total		PFPE	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Purchased Power On-Peak Energy Allocator	PFPE	PFPE	1.000000	#REF!	#REF!	#REF!	#REF!	#REF!
Purchased Power Residual Off-Peak Energy Allocator	PFOPE		3,620,018,566	2,449,307,455	188,072,453	577,884,834	280,241,503	
Purchased Power Off-Peak Energy Costs			#REF!					
Customer Specific Assignment			\$ 155,082					
Purchased Power Off-Peak Energy Residual		PFOPE	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Purchased Power Off-Peak Energy Total		PFOP	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Purchased Power Off-Peak Energy Allocator	PFOP	PFOP	1.000000	#REF!	#REF!	#REF!	#REF!	#REF!
Late Payment Fees	LPF		2,856,025	2,492,036.00464	197,022.79544	107,159.20072	44,878.42239	
Security Lighting O&M allocator	SLOMA		0					



LEE COUNTY ELECTRIC COOPERATIVE

Cost of Service Study  
Class Allocation

12 Months Ended  
September 30, 2007

Description	Name	Allocation Vector	Interruptible Gen Service	Int Gen Service Demand		Athletic Field Lighting	Traffic Lighting	Security & Street Lighting	Not Used
			Demand Rate IS GSD	Optional Rate IS GSDO	Rate OS-1	Rate OS-2	Rate OL,SL		
Purchased Power Transmission Demand Allocator	PFTD	PFTDGT	-	-	-	-	-	-	-
Purchased Power Residual Sub Demand Allocator	PFSUB		4,805	16,470	5,228	401	7,665	-	-
Purchased Power Substation Demand Costs Customer Specific Assignment			-	-	-	-	-	-	0
Purchased Power Substation Demand Residual		PFSUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased Power Substation Demand Total		PFSUBD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased Power Substation Demand Allocator		PFSUBPA PFSUBD	-	-	-	-	-	-	-
Purchased Power Residual On-Peak Energy Allocator	PFPE		17,728,575	79,239,406	2,761,930	906,906	23,875,504	-	-
Purchased Power On-Peak Energy Costs Customer Specific Assignment			-	-	-	-	-	-	0
Purchased Power On-Peak Energy Residual		PFPE	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Purchased Power On-Peak Energy Total		PFPE	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Purchased Power On-Peak Energy Allocator		PFPE	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Purchased Power Residual Off-Peak Energy Allocator	PFOPE		17,728,575	79,239,406	2,761,930	906,906	23,875,504	-	-
Purchased Power Off-Peak Energy Costs Customer Specific Assignment			-	-	-	-	-	-	0
Purchased Power Off-Peak Energy Residual		PFOPE	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Purchased Power Off-Peak Energy Total		PFOP	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Purchased Power Off-Peak Energy Allocator		PFOP	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Late Payment Fees	LPF		2,897.57378	12,030.87303	-	-	-	-	-
Security Lighting O&M allocator	SLOMA		-	-	0	-	0	0	-

LEE COUNTY ELECTRIC COOPERATIVE

Cost of Service Study  
Class Allocation

12 Months Ended  
September 30, 2007

Description	Name	Allocation Vector	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used
Purchased Power Transmission Demand Allocator	PFTD	PFTDGT	-	-	-	-	-	-	-	-
Purchased Power Residual Sub Demand Allocator	PFSUB		-	-	-	-	-	-	-	-
Purchased Power Substation Demand Costs Customer Specific Assignment			0	-						
Purchased Power Substation Demand Residual		PFSUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased Power Substation Demand Total	PFSUBD		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased Power Substation Demand Allocator	PFSUBPA	PFSUBD	-	-	-	-	-	-	-	-
Purchased Power Residual On-Peak Energy Allocator	PFPE		-	-	-	-	-	-	-	-
Purchased Power On-Peak Energy Costs Customer Specific Assignment			\$ -	-			#REF!	#REF!	#REF!	#REF!
Purchased Power On-Peak Energy Residual		PFPE	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Purchased Power On-Peak Energy Total	PFPE	PFPE	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Purchased Power On-Peak Energy Allocator	PFPE	PFPE	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Purchased Power Residual Off-Peak Energy Allocator	PFOPE		-	-	-	-	-	-	-	-
Purchased Power Off-Peak Energy Costs Customer Specific Assignment			0	-			#REF!	#REF!	#REF!	#REF!
Purchased Power Off-Peak Energy Residual		PFOPE	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Purchased Power Off-Peak Energy Total	PFOP		#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Purchased Power Off-Peak Energy Allocator	PFOP	PFOP	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Late Payment Fees	LPF									
Security Lighting O&M allocator	SLOMA									

LEE COUNTY ELECTRIC COOPERATIVE

Cost of Service Study  
Class Allocation

12 Months Ended  
September 30, 2007

Description	Name	Allocation Vector	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Total Check	Status
Purchased Power Transmission Demand Allocator	PFTD	PFTDGT	-	-	-	-	-	-	-	-	-	err
Purchased Power Residual Sub Demand Allocator	PFSUB		-	-	-	-	-	-	-	-	916,247	ok
Purchased Power Substation Demand Costs Customer Specific Assignment			-	-	-	-	-	-	-	-	\$ -	ok
Purchased Power Substation Demand Residual		PFSUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	ok
Purchased Power Substation Demand Total	PFSUBD		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	ok
Purchased Power Substation Demand Allocator	PFSUBPA	PFSUBD	-	-	-	-	-	-	-	-	-	err
Purchased Power Residual On-Peak Energy Allocator	PFPE		-	-	-	-	-	-	-	-	3,620,018,566	ok
Purchased Power On-Peak Energy Costs Customer Specific Assignment			-	-	-	-	-	-	-	-	#REF!	#REF!
Purchased Power On-Peak Energy Residual		PFPE	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Purchased Power On-Peak Energy Total	PFPE		#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Purchased Power On-Peak Energy Allocator	PFPE		#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Purchased Power Residual Off-Peak Energy Allocator	PFOPE		-	-	-	-	-	-	-	-	3,620,018,566	ok
Purchased Power Off-Peak Energy Costs Customer Specific Assignment			-	-	0	-	-	-	-	-	#REF!	#REF!
Purchased Power Off-Peak Energy Residual		PFOPE	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Purchased Power Off-Peak Energy Total	PFOP		#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Purchased Power Off-Peak Energy Allocator	PFOP	PFOP	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Late Payment Fees	LPF										\$ 2,856,025	ok
Security Lighting O&M allocator	SLOMA		0	0							-	ok

LEE COUNTY ELECTRIC COOPERATIVE

Cost of Service Study  
Class Allocation

12 Months Ended  
September 30, 2007

Description	Name	Allocation Vector	Total System	General Service Non-Demand			General Service Demand	
				Residential Rate RS	General Service Demand Rate GS	General Service Demand Rate GSD	General Service Demand Rate GSDO	Optional Rate GSDO
<b>Operating Expenses</b>								
Purchased Power Demand			\$ 45,373,833	\$ 32,448,430	\$ 2,464,391	\$ 7,388,163	\$ 2,648,940	
Purchased Power Transmission/Substation Demand			\$ 11,408,085	\$ 7,997,827	\$ 644,787	\$ 1,948,923	\$ 701,287	
Purchased Power Energy			\$ 194,028,623	\$ 131,279,921	\$ 10,080,456	\$ 30,973,929	\$ 15,020,606	
Transmission Demand			\$ 6,546,579	\$ 4,588,914	\$ 370,402	\$ 1,117,784	\$ 401,909	
Distribution Demand			\$ 28,369,974	\$ 23,119,296	\$ 1,169,185	\$ 2,862,356	\$ 743,633	
Distribution Customer			\$ 36,710,246	\$ 29,570,520	\$ 3,247,003	\$ 965,643	\$ 79,776	
Total			\$ 322,437,340	\$ 229,004,908	\$ 17,976,223	\$ 45,256,797	\$ 19,596,151	
				\$ 171,726,178		0.016157347	0.011954785	
<b>Rate Base</b>								
Transmission Demand			\$ 61,966,320	\$ 43,442,512	\$ 3,502,345	\$ 10,586,138	\$ 3,809,244	
Distribution Demand			\$ 274,022,817	\$ 221,708,849	\$ 12,748,503	\$ 26,666,761	\$ 7,536,425	
Distribution Customer			\$ 199,828,990	\$ 151,451,683	\$ 19,964,429	\$ 7,487,861	\$ 618,953	
Total			\$ 535,818,127	\$ 416,603,044	\$ 36,215,278	\$ 44,740,760	\$ 11,964,621	
<b>Revenue Requirement @ 8.34% ROR</b>								
Purchased Power Demand			\$ 45,373,833	\$ 32,448,430	\$ 2,464,391	\$ 7,388,163	\$ 2,648,940	
Purchased Power Transmission/Substation Demand			\$ 11,408,085	\$ 7,997,827	\$ 644,787	\$ 1,948,923	\$ 701,287	
Purchased Power Energy			\$ 194,028,623	\$ 131,279,921	\$ 10,080,456	\$ 30,973,929	\$ 15,020,606	
Transmission Demand			\$ 11,713,185	\$ 8,211,048	\$ 662,419	\$ 2,000,431	\$ 719,515	
Distribution Demand			\$ 51,217,352	\$ 41,604,858	\$ 2,232,125	\$ 5,085,767	\$ 1,372,002	
Distribution Customer			\$ 53,371,517	\$ 42,198,205	\$ 4,911,590	\$ 1,589,963	\$ 131,383	
Total			\$ 367,112,595	\$ 263,740,290	\$ 20,995,768	\$ 48,987,177	\$ 20,593,733	
			\$ 116,302,054	\$ 92,014,112		\$ 2,091,517		
<b>Operating Expenses-Unit Costs</b>								
				\$ 171,726,178	\$ 13,189,634	\$ 40,311,015	\$ 18,370,833	
Purchased Power Demand						\$ 9,337,086		
Purchased Power Transmission/Substation Demand				0.013248002	0.013103413	3.72	4.79	
Purchased Power Energy				0.003265342	0.003428395	0.98	1.27	
Transmission Demand				0.053598792	0.053598792	0.053598792	0.053598792	
Distribution Demand				0.001873556	0.001969465	0.56	0.73	
Distribution Customer				0.009439115	0.006216671	1.44	1.34	
			\$	14.09	\$ 16.26	\$ 29.52	\$ 29.50	
<b>Rate Base-Unit Costs</b>								
Transmission Demand				0.017736651	0.018622319	5.33	6.88	
Distribution Demand				0.0905190	0.0677851	13.4366477	13.6187494	
Distribution Customer				72.1552737	100.0041538	228.9025727	228.9025727	

LEE COUNTY ELECTRIC COOPERATIVE

Cost of Service Study  
Class Allocation

12 Months Ended  
September 30, 2007

Description	Name	Allocation Vector	Interruptible Gen Service		Int Gen Service Demand		Traffic Lighting		Security & Street Lighting		Not Used
			Demand Rate IS GSD	Demand Rate IS GSD	Optional Rate IS GSDO	Athletic Field Rate OS-1	Rate OS-2	Rate OS-2	Rate OL,SL		
<b>Operating Expenses</b>											
Purchased Power Demand			\$ 83,991	\$ 333,230	\$ -	\$ -	\$ 6,688	\$ -	\$ -	\$ -	\$ -
Purchased Power Transmission/Substation Demand			\$ 23,272	\$ 89,760	\$ -	\$ -	\$ 2,230	\$ -	\$ -	\$ -	\$ -
Purchased Power Energy			\$ 950,230	\$ 4,247,136	\$ 148,036	\$ -	\$ 48,609	\$ 1,279,698	\$ -	\$ -	\$ -
Transmission Demand			\$ 13,355	\$ 51,489	\$ -	\$ -	\$ 1,281	\$ -	\$ -	\$ -	\$ -
Distribution Demand			\$ 88,109	\$ 278,915	\$ 99,091	\$ -	\$ 7,233	\$ (1,780)	\$ -	\$ -	\$ -
Distribution Customer			\$ 13,644	\$ 4,428	\$ 6,239	\$ -	\$ 15,869	\$ 2,812,506	\$ -	\$ -	\$ -
Total			\$ 1,172,602	\$ 5,004,959	\$ 253,365	\$ -	\$ 81,910	\$ 4,090,424	\$ -	\$ -	\$ -
<b>Rate Base</b>											
Transmission Demand			\$ 126,411	\$ 487,559	\$ -	\$ -	\$ 12,110	\$ -	\$ -	\$ -	\$ -
Distribution Demand			\$ 790,872	\$ 2,600,015	\$ 773,255	\$ -	\$ 64,456	\$ 1,133,683	\$ -	\$ -	\$ -
Distribution Customer			\$ 105,753	\$ 34,335	\$ 49,014	\$ -	\$ 82,938	\$ 20,034,024	\$ -	\$ -	\$ -
Total			\$ 1,023,035	\$ 3,121,909	\$ 822,269	\$ -	\$ 159,504	\$ 21,167,707	\$ -	\$ -	\$ -
<b>Revenue Requirement @ 8.34% ROR</b>											
Purchased Power Demand			\$ 83,991	\$ 333,230	\$ -	\$ -	\$ 6,688	\$ -	\$ -	\$ -	\$ -
Purchased Power Transmission/Substation Demand			\$ 23,272	\$ 89,760	\$ -	\$ -	\$ 2,230	\$ -	\$ -	\$ -	\$ -
Purchased Power Energy			\$ 950,230	\$ 4,247,136	\$ 148,036	\$ -	\$ 48,609	\$ 1,279,698	\$ -	\$ -	\$ -
Transmission Demand			\$ 23,895	\$ 92,141	\$ -	\$ -	\$ 2,291	\$ -	\$ -	\$ -	\$ -
Distribution Demand			\$ 154,050	\$ 495,698	\$ 163,563	\$ -	\$ 12,607	\$ 92,743	\$ -	\$ -	\$ -
Distribution Customer			\$ 22,461	\$ 7,291	\$ 10,325	\$ -	\$ 22,784	\$ 4,482,896	\$ -	\$ -	\$ -
Total			\$ 1,257,900	\$ 5,265,256	\$ 321,924	\$ -	\$ 95,209	\$ 5,855,338	\$ -	\$ -	\$ -
<b>Operating Expenses-Unit Costs</b>											
Purchased Power Demand			1.81	2.02	-	-	0.007374799	0	#DIV/0!	#DIV/0!	#DIV/0!
Transmission/Substation Demand			0.50	0.54	-	-	0.002458361	0	#DIV/0!	#DIV/0!	#DIV/0!
Purchased Power Energy			0.053598792	0.053598792	0.053599	-	0.053598792	0.053598792	#DIV/0!	#DIV/0!	#DIV/0!
Transmission Demand			0.29	0.31	-	-	0.001412704	0	#DIV/0!	#DIV/0!	#DIV/0!
Distribution Demand			1.90	1.69	0.035877	-	0.00797569	-7.45667E-05	#DIV/0!	#DIV/0!	#DIV/0!
Distribution Customer			\$ 29.53	\$ 29.52	\$ 30.43	\$ -	\$ 13.88	0.1178	#DIV/0!	#DIV/0!	#DIV/0!
<b>Rate Base-Unit Costs</b>											
Transmission Demand			2.73	2.95	-	-	0.0133533	0	#DIV/0!	#DIV/0!	#DIV/0!
Distribution Demand			17.0777757	15.7502186	0.2799691	-	0.0710719	0.0474831	#DIV/0!	#DIV/0!	#DIV/0!
Distribution Customer			228.9025727	228.9025727	0.0177463	-	72.5614834	0.8391037	#DIV/0!	#DIV/0!	#DIV/0!

LEE COUNTY ELECTRIC COOPERATIVE

Cost of Service Study  
Class Allocation

12 Months Ended  
September 30, 2007

Description	Name	Allocation Vector	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	
<b>Operating Expenses</b>											
Purchased Power Demand			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased Power Transmission/Substation Demand			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased Power Energy			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission Demand			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Demand			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Customer			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Rate Base**

Transmission Demand			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Demand			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Customer			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Revenue Requirement @ 8.34% ROR**

Purchased Power Demand  
Purchased Power Transmission/Substation Demand  
Purchased Power Energy  
Transmission Demand  
Distribution Demand  
Distribution Customer  
Total

**Operating Expenses-Unit Costs**

Purchased Power Demand	#DIV/0!		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transmission/Substation Demand	#DIV/0!		-	-	-	-	-	-	-	-	-
Purchased Power Energy	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Transmission Demand	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Distribution Demand	#DIV/0!		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Distribution Customer	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

**Rate Base-Unit Costs**

Transmission Demand	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Distribution Demand	#DIV/0!		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Distribution Customer	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

LEE COUNTY ELECTRIC COOPERATIVE

Cost of Service Study  
Class Allocation

12 Months Ended  
September 30, 2007

Description	Name	Allocation Vector	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Total Check	Status
<b>Operating Expenses</b>												
Purchased Power Demand			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,373,833	ok
Purchased Power Transmission/Substation Demand			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,408,085	ok
Purchased Power Energy			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 194,028,623	ok
Transmission Demand			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,545,134	err
Distribution Demand			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,366,036	err
Distribution Customer			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,715,628	err
Total			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 322,437,340	ok

**Rate Base**

Transmission Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 61,966,320	ok
Distribution Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 274,022,817	ok
Distribution Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 199,828,990	ok
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 535,818,127	ok

**Revenue Requirement @ 8.34% ROR**

Purchased Power Demand  
Purchased Power Transmission/Substation Demand  
Purchased Power Energy  
Transmission Demand  
Distribution Demand  
Distribution Customer  
Total

**Operating Expenses-Unit Costs**

Purchased Power Demand	#DIV/0!	#DIV/0!	0.00	0.00	0	0	0	0	0	\$ 250,810,541
Transmission/Substation Demand	#DIV/0!	#DIV/0!								
Purchased Power Energy	#DIV/0!	#DIV/0!	0	0	0	0	0	0	0	
Transmission Demand	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
Distribution Demand	#DIV/0!	#DIV/0!	0.00	0.00	0	0	0	0	0	
Distribution Customer	#DIV/0!	#DIV/0!	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

**Rate Base-Unit Costs**

Transmission Demand	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Distribution Demand	#DIV/0!	#DIV/0!						
Distribution Customer	#DIV/0!	#DIV/0!						

LEE COUNTY ELECTRIC COOPERATIVE

Cost of Service Study  
Class Allocation

12 Months Ended  
September 30, 2007

Description	Name	Allocation Vector	Total System	Residential Rate RS	General Service Non-Demand Rate GS	General Service Demand Rate GSD	General Service Demand Optional Rate GSDO
<b>Unit Revenue Requirement @ Current Class Revenues</b>							
<b>Purchased Power</b>							
Purchased Power Demand (Per Kwh or Kw)				0.013248	0.013103	3.722692	4.786785
Transmission/Substation Demand				0.003265	0.003428	0.982009	1.267266
Purchased Power Energy (Per Kwh)				0.053599	0.053599	0.053599	0.053599
<b>Transmission Demand</b>							
Transmission Demand (Per Kwh or Kw)				0.001874	0.001969	0.563221	0.726272
Transmission Demand Margin (Per Kwh or Kw)				0.001265	0.001469	0.908149	1.160497
Total Distribution Demand (Per Kwh or Kw)				0.003139	0.003438	1.471370	1.886769
<b>Distribution Demand</b>							
Distribution Demand (Per Kwh or Kw)				0.009439	0.006217	1.442262	1.343787
Distribution Demand Margin (Per Kwh or Kw)				0.006457	0.005347	2.287652	2.295994
Total Distribution Demand (Per Kwh or Kw)				0.015896	0.011563	3.729915	3.639781
<b>Distribution Customer</b>							
Distribution Customer (Per Customer Per Month)				14.09	16.26	29.52	29.50
Distribution Customer Margin (Per Customer Per Month)				5.15	7.89	38.97	38.59
Total Distribution Customer (Per Customer Per Month)				19.23	24.15	68.49	68.09
<b>Unit Revenue Requirement @ Total System Rate of Return</b>							
<b>Purchased Power</b>							
Purchased Power Demand (Per Kwh or Kw)				0.013248	0.013103	3.722692	4.786785
Transmission/Substation Demand				0.003265	0.003428	0.982009	1.267266
Purchased Power Energy (Per Kwh)				0.053599	0.053599	0.053599	0.053599
<b>Transmission Demand</b>							
Transmission Demand (Per Kwh or Kw)				0.001874	0.001969	0.563221	0.726272
Transmission Demand Margin (Per Kwh or Kw)				0.001430	0.001501	0.430004	0.554913
Total Distribution Demand (Per Kwh or Kw)				0.003303	0.003471	0.993224	1.281185
<b>Distribution Demand</b>							
Distribution Demand (Per Kwh or Kw)				0.009439	0.006217	1.442262	1.343787
Distribution Demand Margin (Per Kwh or Kw)				0.007297	0.005464	1.083191	1.097871
Total Distribution Demand (Per Kwh or Kw)				0.016736	0.011681	2.525453	2.441658
<b>Distribution Customer</b>							
Distribution Customer (Per Customer Per Month)				14.09	16.26	29.52	29.50
Distribution Customer Margin (Per Customer Per Month)				5.82	8.06	18.45	18.45
Total Distribution Customer (Per Customer Per Month)				19.90	24.33	47.97	47.96



LEE COUNTY ELECTRIC COOPERATIVE

Cost of Service Study  
Class Allocation

12 Months Ended  
September 30, 2007

Description	Name	Allocation Vector	Interruptible Gen Service Demand Rate IS GSD	Int Gen Service Demand Optional Rate IS GSDO	Athletic Field Lighting Rate OS-1	Traffic Lighting Rate OS-2	Security & Street Lighting Rate OL,SL	Not Used
<b>Unit Revenue Requirement @ Current Class Revenues</b>								
<b>Purchased Power</b>								
Purchased Power Demand (Per Kwh or Kw)			1.813670	2.018620	-	0.007375	-	#DIV/0!
Transmission/Substation Demand			0.502534	0.543745	-	0.002458	-	#DIV/0!
Purchased Power Energy (Per Kwh)			0.053599	0.053599	0.053599	0.053599	0.053599	#DIV/0!
<b>Transmission Demand</b>								
Transmission Demand (Per Kwh or Kw)			0.288390	0.311908	-	0.001413	-	#DIV/0!
Transmission Demand Margin (Per Kwh or Kw)			0.601723	0.745849	-	0.000521	-	#DIV/0!
Total Distribution Demand (Per Kwh or Kw)			0.890113	1.057757	-	0.001933	-	#DIV/0!
<b>Distribution Demand</b>								
Distribution Demand (Per Kwh or Kw)			1.902598	1.689594	0.035877	0.007976	(0.000075)	#DIV/0!
Distribution Demand Margin (Per Kwh or Kw)			3.764603	3.977401	0.005986	0.002771	0.002610	#DIV/0!
Total Distribution Demand (Per Kwh or Kw)			5.667201	5.666995	0.041863	0.010747	0.002536	#DIV/0!
<b>Distribution Customer</b>								
Distribution Customer (Per Customer Per Month)			29.53	29.52	30.43	13.88	0.12	#DIV/0!
Distribution Customer Margin (Per Customer Per Month)			50.46	57.80	5.11	2.83	0.05	#DIV/0!
Total Distribution Customer (Per Customer Per Month)			79.99	87.33	35.54	16.71	0.16	#DIV/0!
<b>Unit Revenue Requirement @ Total System Rate of Return</b>								
<b>Purchased Power</b>								
Purchased Power Demand (Per Kwh or Kw)			1.813670	2.018620	-	0.007375	-	#DIV/0!
Transmission/Substation Demand			0.502534	0.543745	-	0.002458	-	#DIV/0!
Purchased Power Energy (Per Kwh)			0.053599	0.053599	0.053599	0.053599	0.053599	#DIV/0!
<b>Transmission Demand</b>								
Transmission Demand (Per Kwh or Kw)			0.288390	0.311908	-	0.001413	-	#DIV/0!
Transmission Demand Margin (Per Kwh or Kw)			0.220051	0.238096	-	0.001076	-	#DIV/0!
Total Distribution Demand (Per Kwh or Kw)			0.508441	0.550004	-	0.002489	-	#DIV/0!
<b>Distribution Demand</b>								
Distribution Demand (Per Kwh or Kw)			1.902598	1.689594	0.035877	0.007976	(0.000075)	#DIV/0!
Distribution Demand Margin (Per Kwh or Kw)			1.376719	1.269699	0.022570	0.005729	0.003828	#DIV/0!
Total Distribution Demand (Per Kwh or Kw)			3.279317	2.959292	0.058447	0.013705	0.003753	#DIV/0!
<b>Distribution Customer</b>								
Distribution Customer (Per Customer Per Month)			29.53	29.52	30.43	13.88	0.12	#DIV/0!
Distribution Customer Margin (Per Customer Per Month)			18.45	18.45	19.27	5.85	0.07	#DIV/0!
Total Distribution Customer (Per Customer Per Month)			47.98	47.98	49.71	19.73	0.19	#DIV/0!

LEE COUNTY ELECTRIC COOPERATIVE

Cost of Service Study  
Class Allocation

12 Months Ended  
September 30, 2007

Description	Name	Allocation Vector	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used
<b>Unit Revenue Requirement @ Current Class Revenues</b>										
<b>Purchased Power</b>										
Purchased Power Demand (Per Kwh or Kw)			#DIV/0!	-	-	-	-	-	-	-
Transmission/Substation Demand			#DIV/0!	-	-	-	-	-	-	-
Purchased Power Energy (Per Kwh)			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
<b>Transmission Demand</b>										
Transmission Demand (Per Kwh or Kw)			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Transmission Demand Margin (Per Kwh or Kw)			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Total Distribution Demand (Per Kwh or Kw)			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
<b>Distribution Demand</b>										
Distribution Demand (Per Kwh or Kw)			#DIV/0!	-	-	-	-	-	-	-
Distribution Demand Margin (Per Kwh or Kw)			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Total Distribution Demand (Per Kwh or Kw)			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
<b>Distribution Customer</b>										
Distribution Customer (Per Customer Per Month)			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Distribution Customer Margin (Per Customer Per Month)			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Total Distribution Customer (Per Customer Per Month)			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
<b>Unit Revenue Requirement @ Total System Rate of Return</b>										
<b>Purchased Power</b>										
Purchased Power Demand (Per Kwh or Kw)			#DIV/0!	-	-	-	-	-	-	-
Transmission/Substation Demand			#DIV/0!	-	-	-	-	-	-	-
Purchased Power Energy (Per Kwh)			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
<b>Transmission Demand</b>										
Transmission Demand (Per Kwh or Kw)			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Transmission Demand Margin (Per Kwh or Kw)			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Total Distribution Demand (Per Kwh or Kw)			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
<b>Distribution Demand</b>										
Distribution Demand (Per Kwh or Kw)			#DIV/0!	-	-	-	-	-	-	-
Distribution Demand Margin (Per Kwh or Kw)			#DIV/0!	-	-	-	-	-	-	-
Total Distribution Demand (Per Kwh or Kw)			#DIV/0!	-	-	-	-	-	-	-
<b>Distribution Customer</b>										
Distribution Customer (Per Customer Per Month)			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Distribution Customer Margin (Per Customer Per Month)			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Total Distribution Customer (Per Customer Per Month)			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

LEE COUNTY ELECTRIC COOPERATIVE

Cost of Service Study  
Class Allocation

12 Months Ended  
September 30, 2007

Description	Name	Allocation Vector	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Total Check	Status
<b>Unit Revenue Requirement @ Current Class Revenues</b>											
<b>Purchased Power</b>											
Purchased Power Demand (Per Kwh or Kw)			#DIV/0!	#DIV/0!	-	-	-	-	-		
Transmission/Substation Demand			-	#DIV/0!	-	-	-	-	-		
Purchased Power Energy (Per Kwh)			#DIV/0!	#DIV/0!	-	-	-	-	-		
<b>Transmission Demand</b>											
Transmission Demand (Per Kwh or Kw)			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	-	-	-		
Transmission Demand Margin (Per Kwh or Kw)			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
Total Distribution Demand (Per Kwh or Kw)			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
<b>Distribution Demand</b>											
Distribution Demand (Per Kwh or Kw)			#DIV/0!	#DIV/0!	-	-	-	-	-		
Distribution Demand Margin (Per Kwh or Kw)			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
Total Distribution Demand (Per Kwh or Kw)			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
<b>Distribution Customer</b>											
Distribution Customer (Per Customer Per Month)			#DIV/0!	#DIV/0!	-	-	-	-	-		
Distribution Customer Margin (Per Customer Per Month)			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
Total Distribution Customer (Per Customer Per Month)			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
<b>Unit Revenue Requirement @ Total System Rate of Return</b>											
<b>Purchased Power</b>											
Purchased Power Demand (Per Kwh or Kw)			#DIV/0!	#DIV/0!	-	-	-	-	-		
Transmission/Substation Demand			-	#DIV/0!	-	-	-	-	-		
Purchased Power Energy (Per Kwh)			#DIV/0!	#DIV/0!	-	-	-	-	-		
<b>Transmission Demand</b>											
Transmission Demand (Per Kwh or Kw)			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	-	-	-		
Transmission Demand Margin (Per Kwh or Kw)			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
Total Distribution Demand (Per Kwh or Kw)			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
<b>Distribution Demand</b>											
Distribution Demand (Per Kwh or Kw)			#DIV/0!	#DIV/0!	-	-	-	-	-		
Distribution Demand Margin (Per Kwh or Kw)			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
Total Distribution Demand (Per Kwh or Kw)			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
<b>Distribution Customer</b>											
Distribution Customer (Per Customer Per Month)			#DIV/0!	#DIV/0!	-	-	-	-	-		
Distribution Customer Margin (Per Customer Per Month)			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
Total Distribution Customer (Per Customer Per Month)			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		

LEE COUNTY ELECTRIC COOPERATIVE

Cost of Service Study  
Class Allocation

12 Months Ended  
September 30, 2007

Description	Name	Allocation Vector	Total System	Residential Rate RS	General Service Non-Demand Rate GS	General Service Demand Rate GSD	General Service Demand Optional Rate GSDO
<b>Unit Revenue Requirement @ Total System Rates of Return</b>				8.34%	8.34%	8.34%	8.34%
<b>Purchased Power</b>							6.05
Purchased Power Demand (Per Kwh or Kw)				0.013248	0.013103	3.722692	4.786785
Transmission/Substation Demand				0.003265	0.003428	0.982009	1.267266
Purchased Power Energy (Per Kwh)				0.053599	0.053599	0.053599	0.053599
				0.070112	0.070131	4.704701	6.054050
<b>Transmission Demand</b>							
Transmission Demand (Per Kwh or Kw)				0.001874	0.001969	0.563221	0.726272
Transmission Demand Margin (Per Kwh or Kw)				0.001479	0.001553	0.444742	0.573932
Total Distribution Demand (Per Kwh or Kw)				0.003352	0.003522	1.007962	1.300204
<b>Distribution Demand</b>							
Distribution Demand (Per Kwh or Kw)				0.009439	0.006217	1.442262	1.343787
Distribution Demand Margin (Per Kwh or Kw)				0.007547	0.005652	1.120316	1.135499
Total Distribution Demand (Per Kwh or Kw)				0.016986	0.011868	2.562578	2.479286
<b>Distribution Customer</b>							
Distribution Customer (Per Customer Per Month)				14.09	16.26	29.52	29.50
Distribution Customer Margin (Per Customer Per Month)				6.02	8.34	19.09	19.09
Total Distribution Customer (Per Customer Per Month)				20.10	24.60	48.60	48.59
<b>Equalized Rates of Return</b>							
<b>Cost Based</b>							
Customer charge				20.10	24.60	48.60	
Demand charge						8.28	
Energy Charge				0.090451	0.085521	0.053599	
<b>Margins in customer charge</b>							
Customer charge				30.64	31.39	143.58	
Demand charge						6.71	
Energy Charge				0.081425	0.078317	0.053599	
<b>Straight Fixed/Variable</b>							
Customer charge			\$	43.84	\$	39.10	\$
Demand charge						265.23	
Energy Charge				0.070112	0.070131	0.053599	
<b>Class Rate of Return</b>							
<b>Cost Based</b>							
Customer charge				19.23	24.15	68.49	
Demand charge						9.91	
Energy Charge				0.089147	0.085132	0.053599	
<b>Margins in customer charge</b>							
Customer charge				28.25	30.57	262.38	
Demand charge						6.71	
Energy Charge				0.081425	0.078317	0.053599	
<b>Straight Fixed/Variable</b>							
Customer charge				41.45	38.29	384.05	
Demand charge							
Energy Charge				0.070112	0.070131	0.053599	

LEE COUNTY ELECTRIC COOPERATIVE

Cost of Service Study  
Class Allocation

12 Months Ended  
September 30, 2007

Description	Name	Allocation Vector	Interruptible Gen Service	Int Gen Service Demand	Athletic Field Lighting	Traffic Lighting	Security & Street Lighting	Not Used
			Demand Rate IS GSD	Optional Rate IS GSDO	Rate OS-1	Rate OS-2	Rate OL,SL	
<b>Unit Revenue Requirement @ Total System Rates of Return</b>			8.34%	8.34%	8.34%	8.34%	8.34%	8.34%
<b>Purchased Power</b>								
Purchased Power Demand (Per Kwh or Kw)			1.813670	2.018620	-	0.007375	-	#DIV/0!
Transmission/Substation Demand			0.502534	0.543745	-	0.002458	-	#DIV/0!
Purchased Power Energy (Per Kwh)			0.053599	0.053599	0.053599	0.053599	0.053599	#DIV/0!
			2.316205	2.562365		0.063432		
<b>Transmission Demand</b>								
Transmission Demand (Per Kwh or Kw)			0.288390	0.311908	-	0.001413	-	#DIV/0!
Transmission Demand Margin (Per Kwh or Kw)			0.227593	0.246257	-	0.001113	-	#DIV/0!
Total Distribution Demand (Per Kwh or Kw)			0.515983	0.558164	-	0.002526	-	#DIV/0!
								#DIV/0!
<b>Distribution Demand</b>								
Distribution Demand (Per Kwh or Kw)			1.902598	1.689594	0.035877	0.007976	(0.000075)	#DIV/0!
Distribution Demand Margin (Per Kwh or Kw)			1.423905	1.313216	0.023343	0.005926	0.003959	#DIV/0!
Total Distribution Demand (Per Kwh or Kw)			3.326503	3.002810	0.059220	0.013902	0.003884	#DIV/0!
								#DIV/0!
<b>Distribution Customer</b>								
Distribution Customer (Per Customer Per Month)			29.53	29.52	30.43	13.88	0.12	#DIV/0!
Distribution Customer Margin (Per Customer Per Month)			19.09	19.09	19.94	6.05	0.07	#DIV/0!
Total Distribution Customer (Per Customer Per Month)			48.62	48.61	50.37	19.93	0.19	#DIV/0!

**Equalized Rates of Return**

Cost Based

Customer charge  
Demand charge  
Energy Charge

Margins in customer charge

Customer charge  
Demand charge  
Energy Charge

Straight Fixed/Variable

Customer charge  
Demand charge  
Energy Charge

**Class Rate of Return**

Cost Based

Customer charge  
Demand charge  
Energy Charge

Margins in customer charge

Customer charge  
Demand charge  
Energy Charge

Straight Fixed/Variable

Customer charge  
Demand charge  
Energy Charge

LEE COUNTY ELECTRIC COOPERATIVE

Cost of Service Study  
Class Allocation

12 Months Ended  
September 30, 2007

Description	Name	Allocation Vector	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used
<b>Unit Revenue Requirement @ Total System Rates of Return</b>			8.34%	8.34%	8.34%	8.34%	8.34%	8.34%	8.34%	8.34%
<b>Purchased Power</b>										
Purchased Power Demand (Per Kwh or Kw)			#DIV/0!	-	-	-	-	-	-	-
Transmission/Substation Demand			#DIV/0!	-	-	-	-	-	-	-
Purchased Power Energy (Per Kwh)			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
<b>Transmission Demand</b>										
Transmission Demand (Per Kwh or Kw)			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Transmission Demand Margin (Per Kwh or Kw)			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Total Distribution Demand (Per Kwh or Kw)			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
<b>Distribution Demand</b>										
Distribution Demand (Per Kwh or Kw)			#DIV/0!	-	-	-	-	-	-	-
Distribution Demand Margin (Per Kwh or Kw)			#DIV/0!	-	-	-	-	-	-	-
Total Distribution Demand (Per Kwh or Kw)			#DIV/0!	-	-	-	-	-	-	-
<b>Distribution Customer</b>										
Distribution Customer (Per Customer Per Month)			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Distribution Customer Margin (Per Customer Per Month)			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Total Distribution Customer (Per Customer Per Month)			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

**Equalized Rates of Return**

Cost Based

Customer charge  
Demand charge  
Energy Charge

Margins in customer charge

Customer charge  
Demand charge  
Energy Charge

Straight Fixed/Variable

Customer charge  
Demand charge  
Energy Charge

**Class Rate of Return**

Cost Based

Customer charge  
Demand charge  
Energy Charge

Margins in customer charge

Customer charge  
Demand charge  
Energy Charge

Straight Fixed/Variable

Customer charge  
Demand charge  
Energy Charge

LEE COUNTY ELECTRIC COOPERATIVE

Cost of Service Study  
Class Allocation

12 Months Ended  
September 30, 2007

Description	Name	Allocation Vector	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Not Used	Total Check	Status
<b>Unit Revenue Requirement @ Total System Rates of Return</b>			8.34%	8.34%							
<b>Purchased Power</b>											
Purchased Power Demand (Per Kwh or Kw)			#DIV/0!	#DIV/0!	-	-	-	-	-		
Transmission/Substation Demand			-	#DIV/0!	-	-	-	-	-		
Purchased Power Energy (Per Kwh)			#DIV/0!	#DIV/0!	-	-	-	-	-		
<b>Transmission Demand</b>											
Transmission Demand (Per Kwh or Kw)			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	-	-	-		
Transmission Demand Margin (Per Kwh or Kw)			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
Total Distribution Demand (Per Kwh or Kw)			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
<b>Distribution Demand</b>											
Distribution Demand (Per Kwh or Kw)			#DIV/0!	#DIV/0!	-	-	-	-	-		
Distribution Demand Margin (Per Kwh or Kw)			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
Total Distribution Demand (Per Kwh or Kw)			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
<b>Distribution Customer</b>											
Distribution Customer (Per Customer Per Month)			#DIV/0!	#DIV/0!	-	-	-	-	-		
Distribution Customer Margin (Per Customer Per Month)			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
Total Distribution Customer (Per Customer Per Month)			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
<b>Equalized Rates of Return</b>											
<u>Cost Based</u>											
Customer charge											
Demand charge											
Energy Charge											
<u>Margins in customer charge</u>											
Customer charge											
Demand charge											
Energy Charge											
<u>Straight Fixed/Variable</u>											
Customer charge											
Demand charge											
Energy Charge											
<b>Class Rate of Return</b>											
<u>Cost Based</u>											
Customer charge											
Demand charge											
Energy Charge											
<u>Margins in customer charge</u>											
Customer charge											
Demand charge											
Energy Charge											
<u>Straight Fixed/Variable</u>											
Customer charge											
Demand charge											
Energy Charge											

**LCEC**Reconciliation of Cost of Service Study  
To Statement of Operations

Proforma Operating Margin	\$ 44,675,256
<b>Additions to Income</b>	
Labor	\$ 1,251,262
Monthly Accrual (unbilled?)	\$ 513,721
Depreciation Expense	\$ 4,155,524
Increase in Bad Debt Expense	\$ 1,092,888
	<u>\$ 7,013,395</u>
<b>Subtraction from Income:</b>	
Differences in PP Invoice and SOOD	\$ 237,074
Interest on Long Term Debt	\$ 16,513,476
Interest Other	\$ 34,420
Other Deductions/Income	\$ (755,123)
	<u>\$ 16,029,847</u>
<b> PATRONAGE CAPITAL &amp; OPERATING MARGINS From SOOD</b>	<b>\$ 35,658,804</b>



**Lee County Electric Cooperative**  
**Summary of Pro-Forma Test Year Rates of Return by Class**  
**After Proposed Increase**

	Revenue	Operating Expenses	Operating Margin	Rate Base	ROR
<b>Residential Electric Service RS</b>	\$ 265,551,464	\$ 235,835,511	\$ 29,715,953	\$ 416,603,044	7.13%
<b>General Service-Non Demand Electric Service GS</b>	21,390,799	18,534,217	\$ 2,856,581	36,215,278	7.89%
<b>General Service-Demand Electric Service GSD</b>	53,642,473	46,025,148	\$ 7,617,324	44,740,760	17.03%
<b>General Service Demand Optional Rate GSD-O</b>	21,822,061	19,880,831	\$ 1,941,229	11,964,621	16.22%
<b>Interruptible General Service Demand ( GSD)</b>	1,297,207.85	1,192,355.10	\$ 104,853	1,023,035	10.25%
<b>Interruptible General Service Demand Optional ( GSDO)</b>	5,694,777	5,080,807	\$ 613,971	3,121,909	19.67%
<b>Athletic Field Lighting OS-1</b>	293,868	260,000	\$ 33,867	822,269	4.12%
<b>Traffic Signal Lighting OS-2</b>	95,292	83,480	\$ 11,812	159,504	7.41%
<b>Street Lighting OL &amp; SL</b>	6,027,143	4,247,478	\$ 1,779,665	21,167,707	8.41%
	<b>\$ 375,815,083</b>	<b>\$ 331,139,828</b>	<b>44,675,255.62</b>	<b>535,818,127.28</b>	<b>8.34%</b>

**Lee County Electric Cooperative**  
**Summary of Pro-Forma Test Year Rates of Return by Class**  
**Before Proposed Increase**

	Revenue	Operating Expenses	Operating Margin	Rate Base	ROR
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<b>Residential Electric Service RS</b>	\$ 260,507,458	\$ 235,835,511	\$ 24,671,947	\$ 416,603,044	5.92%
<b>General Service-Non Demand Electric Service GS</b>	20,613,934	18,534,217	\$ 2,079,716	36,215,278	5.74%
<b>General Service-Demand Electric Service GSD</b>	52,101,166	46,025,148	\$ 6,076,018	44,740,760	13.58%
<b>General Service Demand Optional Rate GSD-O</b>	21,782,935	19,880,831	\$ 1,902,104	11,964,621	15.90%
<b>Interruptible General Service Demand ( GSD)</b>	1,407,787.06	1,192,355.10	\$ 215,432	1,023,035	21.06%
<b>Interruptible General Service Demand Optional ( GSDO)</b>	5,839,035	5,080,807	\$ 758,229	3,121,909	24.29%
<b>Athletic Field Lighting OS-1</b>	269,424	260,000	\$ 9,424	822,269	1.15%
<b>Traffic Signal Lighting OS-2</b>	87,454	83,480	\$ 3,974	159,504	2.49%
<b>Street Lighting SL</b>	5,225,764	4,247,478	\$ 978,286	21,167,707	4.62%
	<b>\$ 367,834,958</b>	<b>\$ 331,139,828</b>	<b>36,695,130.40</b>	<b>535,818,127.28</b>	<b>6.85%</b>

	October	November	December	January	February	March	April	May
<b>Residential Electric Service</b>	219,716,088	178,832,804	158,539,901	186,375,445	176,377,832	173,108,695	179,234,053	187,374,175
Average Demand	295,317	266,120	213,091	258,855	237,067	240,429	240,906	251,847
Diversified Load Factor	57.00%	67.00%	70.00%	51.00%	42.00%	68.00%	54.00%	53.00%
Non-Coincident Demand	518,101	397,194	304,416	507,558	564,445	353,572	446,122	475,183
Coincidence Factor	94.00%	89.00%	88.00%	92.00%	94.00%	89.00%	94.00%	90.00%
Coincident Demand	487,015	353,503	267,886	466,954	530,578	314,679	419,355	427,665
Individual Customer Load Factor	18.00%	18.00%	18.00%	18.00%	18.00%	18.00%	18.00%	18.00%
Sum of Individual Customer Demands	1,640,652	1,478,446	1,183,840	1,438,082	1,317,039	1,335,715	1,338,367	1,399,150
<b>General Service-Non Demand Electric Service</b>	15,262,388	14,889,059	15,255,453	14,995,384	10,527,474	13,424,238	15,241,535	14,462,985
Average Demand	20,514	22,156	20,505	20,827	14,150	18,645	20,486	19,439
Diversified Load Factor	56.00%	58.00%	62.00%	50.00%	50.00%	55.00%	52.00%	50.00%
Non-Coincident Demand	36,632	38,201	33,072	41,654	28,300	33,900	39,396	38,879
Coincidence Factor	93.00%	92.00%	90.00%	90.00%	96.00%	90.00%	92.00%	90.00%
Coincident Demand	34,068	35,145	29,765	37,488	27,168	30,510	36,244	34,991
Individual Customer Load Factor	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%
Sum of Individual Customer Demands	82,056	88,625	82,019	83,308	56,599	74,579	81,944	77,758
<b>General Service-Demand Electric Service</b>	46,080,307	47,762,851	47,477,479	42,872,806	48,429,565	40,880,462	48,588,606	55,881,546
Average Demand	61,936	71,076	63,814	59,546	65,094	56,778	65,307	75,110
Diversified Load Factor	57.00%	61.00%	62.00%	50.00%	50.00%	60.00%	53.00%	50.00%
Non-Coincident Demand	108,659	116,517	102,926	119,091	130,187	94,631	123,221	150,219
Coincidence Factor	93.00%	92.00%	90.00%	90.00%	96.00%	90.00%	92.00%	90.00%
Coincident Demand	101,053	107,196	92,633	107,182	124,980	85,168	113,364	135,197
Individual Customer Load Factor	40.85%	43.71%	36.11%	40.21%	36.84%	34.88%	39.53%	38.89%
Sum of Individual Customer Demands	151,619	162,616	176,726	148,069	176,686	162,766	165,217	193,152



	<b>October</b>	<b>November</b>	<b>December</b>	<b>January</b>	<b>February</b>	<b>March</b>	<b>April</b>	<b>May</b>
Individual Customer Load Factor	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%
Sum of Individual Customer Demands	3,710	7,665	5,165	5,134	5,474	5,538	5,390	5,481

	June	July	August	September	Total	Average	Max	Purch Power Demand
<b>Residential Electric Service</b>	222,091,182	251,550,179	250,880,426	265,226,675	2,449,307,455	204,108,955		
Average Demand	308,460	338,105	348,445	356,487				
Diversified Load Factor	60.00%	60.00%	65.00%	56.00%	58%			
Non-Coincident Demand	514,100	563,508	536,069	636,585	5,816,854	484,738	636,585	
Coincidence Factor	90.00%	92.00%	90.00%	92.00%	91.40%			
Coincident Demand	462,690	518,428	482,462	585,658	5,316,872	443,073		3,805,129
Individual Customer Load Factor	18.00%	18.00%	18.00%	18.00%				
Sum of Individual Customer Demands	1,713,667	1,878,362	1,935,806	1,980,486	18,639,610	1,553,301	1,980,486	
<b>General Service-Non Demand Electric Service</b>	16,220,210	18,568,283	19,608,313	19,617,131	188,072,453	15,672,704		
Average Demand	22,528	24,957	27,234	26,367				
Diversified Load Factor	51.00%	55.00%	60.00%	58.00%				
Non-Coincident Demand	44,173	45,377	45,390	45,461	470,433	39,203	45,461	
Coincidence Factor	90.00%	90.00%	90.00%	92.00%	91.12%			
Coincident Demand	39,755	40,839	40,851	41,824	428,647	35,721		288,992
Individual Customer Load Factor	25.00%	25.00%	25.00%	25.00%				
Sum of Individual Customer Demands	90,112	99,829	108,935	105,468	1,031,233	85,936	108,935	
<b>General Service-Demand Electric Service</b>	42,206,065	61,370,235	50,135,396	46,199,516	577,884,834	48,157,070		
Average Demand	58,620	82,487	69,632	62,096				
Diversified Load Factor	56.00%	55.00%	60.00%	60.00%				
Non-Coincident Demand	104,678	149,976	116,054	103,494	1,419,653	118,304	150,219	
Coincidence Factor	90.00%	90.00%	90.00%	92.00%	91.26%			
Coincident Demand	94,210	134,979	104,449	95,214	1,295,624	107,969		866,387
Individual Customer Load Factor	42.59%	41.85%	41.01%	43.34%				
Sum of Individual Customer Demands	137,623	197,084	169,798	143,272	1,984,629	165,386	197,084	



	<b>June</b>	<b>July</b>	<b>August</b>	<b>September</b>	<b>Total</b>	<b>Average</b>	<b>Max</b>	<b>Purch Power Demand</b>
Individual Customer Load Factor	50.00%	50.00%	50.00%	50.00%				
Sum of Individual Customer Demands	5,546	5,184	5,728	5,617	65,631	5,469	7,665	



Purchase Power

**Lee County Electric Cooperative**  
Purchased Power Analysis

**Sep 2007**

Production Demand	742,844	\$	8.50	\$	6,314,174.00
Production Lev Energy	354,726,703	\$	0.04528	\$	16,062,025.11
Non-Fuel Energy	354,726,703	\$	0.00348	\$	1,234,448.93
Fixed Energy				\$	1,513,505.00
Transmission Demand	742,844	\$	1.473	\$	1,094,209.21
Margin shortfall				\$	343,167.00
Fuel & PP True-up				\$	(4,832,127.88)
Billing Adjustment				\$	(275,000.00)
				\$	<u>21,454,401.37</u>

**Aug 2007**

Production Demand	761,613	\$	8.50	\$	6,473,710.50
Production Lev Energy	402,392,340	\$	0.04528	\$	18,220,325.16
Non-Fuel Energy	402,392,340	\$	0.00348	\$	1,400,325.34
Fixed Energy				\$	1,513,505.00
Transmission Demand	761,613	\$	1.473	\$	1,121,855.95
Margin shortfall				\$	343,167.00
Fuel & PP True-up				\$	-
Billing Adjustment				\$	(275,000.00)
				\$	<u>28,797,888.95</u>

**Jul 2007**

Production Demand	773,875	\$	8.50	\$	6,577,937.50
Production Lev Energy	384,568,333	\$	0.04528	\$	17,413,254.12
Non-Fuel Energy	384,568,333	\$	0.00348	\$	1,338,297.80
Fixed Energy				\$	1,513,505.00
Transmission Demand	773,875	\$	1.473	\$	1,139,917.88
Margin shortfall				\$	343,167.00
Fuel & PP True-up				\$	-
Billing Adjustment				\$	(275,000.00)
				\$	<u>28,051,079.29</u>



**Jun 2007**

Production Demand  
Production Lev Energy  
Non-Fuel Energy  
Fixed Energy  
Transmission Demand  
Margin shortfall  
Fuel & PP True-up  
Billing Adjustment



Purchase Power

			May 2007			Apr 2007			Mar 2007													
703,813	\$	8.50	\$	5,982,410.50	Production Demand	710,096	\$	-	\$	-	Production Demand	653,069	\$	-	\$	-	Production Demand	653,069	\$	-	\$	-
352,614,115	\$	0.04409	\$	15,546,756.33	Production Lev Energy	326,158,595	\$	0.04409	\$	14,380,332.45	Production Lev Energy	292,240,256	\$	0.04409	\$	12,884,872.89	Production Lev Energy	292,240,256	\$	0.04409	\$	12,884,872.89
352,614,115	\$	0.00348	\$	1,227,097.12	Non-Fuel Energy	326,158,595	\$	0.00348	\$	1,135,031.91	Non-Fuel Energy	292,240,256	\$	0.00348	\$	1,016,996.09	Non-Fuel Energy	292,240,256	\$	0.00348	\$	1,016,996.09
			\$	1,513,505.00	Fixed Energy		\$		\$	1,513,505.00	Fixed Energy		\$		\$	1,513,505.00	Fixed Energy		\$		\$	1,513,505.00
703,813	\$	1.473	\$	1,036,716.55	Transmission Demand	710,096	\$	1.473	\$	1,045,971.41	Transmission Demand	653,069	\$	1.473	\$	961,970.64	Transmission Demand	653,069	\$	1.473	\$	961,970.64
			\$	-	Margin shortfall		\$		\$	-	Margin shortfall		\$		\$	-	Margin shortfall		\$		\$	-
			\$	(292,042.90)	Fuel & PP True-up		\$		\$	(292,042.90)	Fuel & PP True-up		\$		\$	(292,042.90)	Fuel & PP True-up		\$		\$	(292,042.90)
			\$	<u>(275,000.00)</u>	Billing Adjustment		\$		\$	<u>(275,000.00)</u>	Billing Adjustment		\$		\$	<u>(275,000.00)</u>	Billing Adjustment		\$		\$	<u>(275,000.00)</u>
			\$	24,739,442.60			\$		\$	17,507,797.87			\$		\$	15,810,301.71			\$		\$	15,810,301.71



Purchase Power

			<b>Feb 2007</b>			<b>Jan 2007</b>			<b>Dec 2006</b>								
492,300	\$	8.50	\$	4,184,550.00	Production Demand	731,041	\$	8.50	\$	6,213,848.50	Production Demand	677,220	\$	8.50	\$	5,756,370.00	Production Demand
288,955,886	\$	0.04409	\$	12,740,065.01	Production Lev Energy	268,235,579	\$	0.04409	\$	11,826,506.68	Production Lev Energy	286,699,841	\$	0.04409	\$	12,640,595.99	Production Lev Energy
288,955,886	\$	0.00348	\$	1,005,566.48	Non-Fuel Energy	268,235,579	\$	0.00348	\$	933,459.81	Non-Fuel Energy	286,699,841	\$	0.00348	\$	997,715.45	Non-Fuel Energy
			\$	1,513,505.00	Fixed Energy		\$	1,513,505.00		1,513,505.00	Fixed Energy		\$	1,513,505.00		1,513,505.00	Fixed Energy
492,300	\$	1.473	\$	725,157.90	Transmission Demand	731,041	\$	1.473	\$	1,076,823.39	Transmission Demand	677,220	\$	1.473	\$	997,545.06	Transmission Demand
			\$	-	Margin shortfall		\$	-		-	Margin shortfall		\$	-		-	Margin shortfall
			\$	(292,042.90)	Fuel & PP True-up		\$	-		-	Fuel & PP True-up		\$	-		-	Fuel & PP True-up
			\$	<u>(275,000.00)</u>	Billing Adjustment		\$	<u>(275,000.00)</u>		<u>(275,000.00)</u>	Billing Adjustment		\$	<u>(275,000.00)</u>		<u>(275,000.00)</u>	Billing Adjustment
			\$	19,601,801.50			\$	21,289,143.39		21,289,143.39			\$	21,630,731.50		21,630,731.50	





Purchase Power

			Nov 2006			Oct 2006			Total													
455,392	\$	8.50	\$	3,870,832.00	Production Demand	517,429	\$	-	\$	-	Production Demand	687,267	\$	-	\$	-	Production Demand	687,267	\$	-	\$	-
277,524,812	\$	0.04487	\$	12,452,538.31	Production Lev Energy	265,152,483	\$	0.04487	\$	11,897,391.91	Production Lev Energy	321,182,070	\$	0.04487	\$	14,411,439.48	Production Lev Energy	321,182,070	\$	0.04487	\$	14,411,439.48
277,524,812	\$	0.00379	\$	1,051,819.04	Non-Fuel Energy	265,152,483	\$	0.00379	\$	1,004,927.91	Non-Fuel Energy	321,182,070	\$	0.00379	\$	1,217,280.05	Non-Fuel Energy	321,182,070	\$	0.00379	\$	1,217,280.05
			\$	1,406,679.00	Fixed Energy				\$	1,406,679.00	Fixed Energy				\$	1,406,679.00	Fixed Energy				\$	1,406,679.00
455,392	\$	1.330	\$	605,671.36	Transmission Demand	517,429	\$	1.330	\$	688,180.57	Transmission Demand	687,267	\$	1.330	\$	914,065.11	Transmission Demand	687,267	\$	1.330	\$	914,065.11
			\$	139,590.00	Margin shortfall				\$	139,590.00	Margin shortfall				\$	139,590.00	Margin shortfall				\$	139,590.00
			\$	-	Fuel & PP True-up				\$	-	Fuel & PP True-up				\$	-	Fuel & PP True-up				\$	-
			\$	(275,000.00)	Billing Adjustment				\$	(275,000.00)	Billing Adjustment				\$	(275,000.00)	Billing Adjustment				\$	(275,000.00)
			\$	19,252,129.71					\$	14,861,769.39					\$	17,814,053.64					\$	17,814,053.64



Purchase Power

\$	45,373,833.00
\$	170,476,103.45
\$	13,562,965.93
\$	17,841,582.00
\$	11,408,085.02
\$	1,448,271.00
\$	(6,000,299.48)
\$	<u>(3,300,000.00)</u>
\$	250,810,540.92



Meters

**Lee County Electric Cooperative**

	Average Customers	Average Meter Cost	Total Cost	Allocation Factor
<b>Residential Electric Service</b>	174,914	\$ 71	\$ 12,419,250	87.41%
<b>General Service-Non Demand Electric Service</b>	16,636	\$ 71	\$ 1,181,512	8.32%
<b>General Service-Demand Electric Service</b>	2,726	\$ 199	\$ 541,793	3.81%
<b>General Service Demand Optional Rate</b>	225	\$ 199	\$ 44,785	0.32%
<b>Interruptible General Service Demand ( GSD)</b>	39	\$ 199	\$ 7,652	0.05%
<b>Interruptible General Service Demand Optional( GSDO)</b>	13	\$ 199	\$ 2,484	0.02%
<b>Athletic Field Lighting OS-1</b>	17	\$ 199	\$ 3,395	0.02%
<b>Traffic Signal Lighting OS-2</b>	95	\$ 71	\$ 6,765	0.05%
<b>Lighting OL &amp; SL</b>	35,725	\$ -	\$ -	0.00%
	230,390		\$ 14,207,636	100.00%

**Lee County Electric Cooperative**

	Average Customers	Average Service Cost
<b>Residential Electric Service</b>	174,914	\$ 145
<b>General Service-Non Demand Electric Service</b>	16,636	\$ 932
<b>General Service-Demand Electric Service</b>	2,726	\$ 3,485
<b>General Service Demand Optional Rate</b>	225	\$ 3,485
<b>Interruptible General Service Demand ( GSD)</b>	39	\$ 3,485
<b>Interruptible General Service Demand Optional( GSDO)</b>	13	\$ 3,485
<b>Athletic Field Lighting OS-1</b>	17	\$ 3,750
<b>Traffic Signal Lighting OS-2</b>	95	\$ 216
<b>Lighting OL &amp; SL</b>	35,725	\$ 238
	<u>230,390</u>	

## Services

	Total Cost	Allocation Factor
\$	25,439,504	42.39%
\$	15,512,549	25.85%
\$	9,498,965	15.83%
\$	785,192	1.31%
\$	134,156	0.22%
\$	43,557	0.07%
\$	64,070	0.11%
\$	20,618	0.03%
\$	8,517,197	14.19%
\$	<u>60,015,809</u>	<u>100.00%</u>