

**Mapping of IESO Activities to FERC Accounts**  
**For the Second Quarter Ending June 30, 2010**

The following table represents the IESO's reporting of costs for the second quarter ending June 30, 2010 consistent with FERC's Order No. 668 cost categories and as directed by the OEB.

<b>FERC Account Categories</b>	<b>IESO's 2nd Quarter Results</b>	<b>IESO's 1st Quarter Results</b>	<b>IESO's 2010 YTD Results</b>
<b><u>Transmission Expenses</u></b>			
560 Operation Supervision & Engineering	339,035	341,782	680,817
561.1 Load Dispatch-Reliability	955,626	898,271	1,853,897
561.2 Load Dispatch - Monitor and Operate Trans Syst	1,841,629	1,744,677	3,586,306
561.5 Long-term Reliability Planning & Standards Dev	3,027,300	3,224,713	6,252,013
561.7 Generation Interconnection Studies	227,761	129,973	357,733
566 Miscellaneous Transmission Expenses	285,272	216,474	501,746
568 Maintenance Supervision & Engineering	-	-	-
569.1 Maintenance of Computer Hardware	720,221	684,909	1,405,131
569.2 Maintenance of Computer Software	2,235,375	2,884,652	5,120,027
569.3 Maintenance of Communication Equipment	170,960	168,837	339,796
<b>Total Transmission Expenses</b>	<b>9,803,177</b>	<b>10,294,289</b>	<b>20,097,466</b>
<b><u>Regional Market Expenses</u></b>			
575.1 Operation Supervision	146,488	145,196	291,684
575.2 Day-Ahead and Real-Time Market Administration	1,819,890	1,751,570	3,571,459
575.3 Transmission Rights Market Administration	31,594	28,983	60,577
575.5 Ancillary Services Market Administration	76,139	71,174	147,313
575.6 Market Monitoring and Compliance	604,811	530,688	1,135,498
576.2 RME Maintenance of Computer Hardware	707,718	678,110	1,385,828
576.3 RME Maintenance of Computer Software	2,232,922	2,884,911	5,117,832
576.4 RME Maintenance of Communication Equipment	-	-	-
<b>Total Regional Market Expenses</b>	<b>5,619,562</b>	<b>6,090,630</b>	<b>11,710,192</b>
<b><u>Customer Accounts Expenses</u></b>			
901 Supervision	258,372	226,797	485,169
902 Meter Reading Expenses	265,594	287,202	552,797
903 Customer Records and Collection Expenses	883,105	861,330	1,744,435
905 Miscellaneous Customer Account Expenses	178,489	133,729	312,217
<b>Total Customer Accounts Expenses</b>	<b>1,585,560</b>	<b>1,509,058</b>	<b>3,094,618</b>
<b><u>Customer Service and Informational Expenses</u></b>			
907 CSIE Supervision	144,307	146,956	291,263
908 Customer Assistance Expenses	516,788	484,299	1,001,087
909 Informational and Instructional Expenses	345,691	328,741	674,433
<b>Total Customer Service and Information Expenses</b>	<b>1,006,787</b>	<b>959,996</b>	<b>1,966,783</b>
<b><u>Administrative and General Expenses</u></b>			
920 Administrative and General Salaries	3,113,050	3,601,452	6,714,502
921 Office Supplies and Expenses	44,536	49,322	93,859
923 Outside Services Employed	76,006	69,782	145,788
924 Property Insurance	54,634	51,774	106,408
925 Injuries and Damages	197,502	185,288	382,790
926 Employee Pensions and Benefits	1,805,553	1,974,421	3,779,974
928 Regulatory Commission Expenses	321,080	286,188	607,268
930.2 Miscellaneous General Expenses	90,421	103,867	194,289
931 Rents	440,016	442,491	882,507
935 Maintenance of General Plant	747,291	576,724	1,324,015
<b>Total Administrative and General Expenses</b>	<b>6,890,089</b>	<b>7,341,309</b>	<b>14,231,398</b>
<b>GRAND TOTAL</b>	<b>24,905,175</b>	<b>26,195,282</b>	<b>51,100,457</b>