



**Mapping of IESO Activities to FERC Accounts
For the Quarter Ending June 30, 2007**

The following table represents the IESO's reporting of costs for the second quarter ending June 30, 2007 consistent with FERC's Order No. 668 cost categories and as directed by the OEB.

FERC Account Categories	IESO's 1st Quarter Results <i>*RESTATED</i>	IESO's 2nd Quarter Results	IESO's 2007 YTD Results
Transmission Expenses			
560 Operation Supervision and Engineering	313,713	310,225	623,937
561.1 Load Dispatch-Reliability	973,901	1,019,549	1,993,449
561.2 Load Dispatch - Monitor and Operate Trans syst	1,711,801	1,866,826	3,578,627
561.5 Long-term Reliability Planning & Standards Dev	3,213,919	2,685,976	5,899,895
561.7 Generation Interconnection Studies	154,232	179,068	333,299
566 Miscellaneous Transmission Expenses	105,961	142,634	248,595
568 Maintenance Supervision and Engineering	104,211	107,263	211,474
569.1 Maintenance of Computer Hardware	709,289	698,573	1,407,862
569.2 Maintenance of Computer Software	1,751,265	2,096,289	3,847,554
569.3 Maintenance of Communication Equipment	657,959	614,767	1,272,726
Total Transmission Expenses	9,696,251	9,721,169	19,417,420
Regional Market Expenses			
575.1 Operation Supervision	281,002	299,329	580,331
575.2 Day-Ahead and Real -Time Market Administration	2,230,013	2,536,161	4,766,174
575.3 Transmission rights Market Administration	1,690	975	2,665
575.5 Ancillary Services Market Administration	106,382	89,834	196,216
575.6 Market Monitoring and Compliance	570,750	681,341	1,252,091
576.2 Maintenance of Computer Hardware	711,527	698,573	1,410,100
576.3 Maintenance of Computer Software	3,121,578	2,271,736	5,393,314
576.4 Maintenance of Communication equipment	139,664	117,575	257,239
Total Regional Market Expenses	7,162,606	6,695,524	13,858,129
Customer Accounts Expenses			
901 Supervision	235,284	291,070	526,353
902 Meter Reading Expenses	242,885	296,888	539,773
903 Customer Records and Collection Expenses	1,017,427	1,090,495	2,107,923
905 Misc Customer Accounts Expenses	198,895	203,212	402,107
Total Customer Accounts Expenses	1,694,491	1,881,665	3,576,156
Customer Service and Informational Expenses			
907 Supervision	86,195	88,906	175,101
908 Customer Assistance Expenses	266,626	334,526	601,151
909 Informational and Instructional Expenses	455,279	546,790	1,002,070
Total Customer Service and Information Expenses	808,100	970,222	1,778,322
Administrative and General Expenses			
920 Administrative and General Salaries *	2,917,357	2,892,746	5,810,103
921 Office Supplies and Expenses	44,968	23,618	68,586
923 Outside Services Employed	127,547	783,150	910,697
924 Property Insurance *	63,448	63,968	127,416
925 Injuries and Damages *	200,918	226,797	427,715
926 Employee Pensions and Benefits *	1,367,953	2,764,502	4,132,455
928 Regulatory commission Expenses	120,085	143,299	263,384
930.2 Misc General Expenses	189,166	88,944	278,110
931 Rents	460,473	463,958	924,431
935 Maintenance of General Plant	570,869	627,936	1,198,805
Total Administrative and General Expenses	6,062,784	8,078,918	14,141,702
GRAND TOTAL	25,424,232	27,347,498	52,771,730

Note: Commencing 2007, the IESO has changed its methodology for allocating costs associated with variances between when employees are paid and when timesheets are submitted. These costs are now allocated based on a percentage to each FERC cost category.

*Q1 results restated to reflect better allocation of allowances and insurance costs