

Line No	Component	Category	Detail	Cost	Construction Costs
218	Aluminum Bus & Fittings	Substations	-	102,078	68,974
219	Manufacturer of Capacitors	Substations	-	3,556,970	2,403,417
220	Manufacturer of the Current Transformers System	Substations	-	208,708	141,022
221	Manufacturer of Reactors	Substations	-	294,204	198,792
222	Manufacturer of Fiber Optic Signal Columns	Substations	-	91,871	62,076
223	Manufacturer of Metal Oxide Varistors	Substations	-	849,551	574,035
224	Manufacturer of the Platform Steel	Substations	-	437,321	295,494

Line No	Component	Category	Detail	Cost	Construction Costs
225	Manufacturer of Bypass Switch	Substations	-	678,197	458,253
226	Manufacturer of the Control and Protection System	Substations	-	465,540	314,562
227	Manufacturer of Insulators	Substations	-	399,195	269,733
228	Copper & Fiber Cables	Substations	-	135,452	91,524
229	Spares - Capacitors	Substations	-	488,212	329,881
230	Supply Breakers	Substations	-	968,603	654,478
231	Supply Switches - Romney	Substations	-	522,465	353,025

Line No	Component	Category	Detail	Cost	Construction Costs
232	Meter	Substations	-	164,063	110,856
233	Supply Fencing, Lighting - Rom	Substations	-	107,660	72,745
234	Supply Buss Work/Steel Structu	Substations	-	1,200,369	811,080
235	Supply Control House - Romney	Substations	-	82,082	1,308,511
236	RTU	Substations	-	86,428	58,398
237	Supply Insulators - Romney	Substations	-	279,563	188,899
238	Supply SSVT's	Substations	-	432,990	292,568

Line No	Component	Category	Detail	Cost	Construction Costs
239	Supply Shunt Reactor-Romney	Substations	-	3,354,127	2,266,357
240	Protective Relay Panels	Substations	-	604,885	408,716
241	Wave Traps/Tuners	Substations	-	138,210	93,388
242	CCVTs	Substations	-	142,727	96,440
243	Surge Arrestors	Substations	-	135,119	91,299
244	Fiber Optics	Substations	-	36,894	24,929
245	Cable Tray	Substations	-	8,884	6,003

Line No	Component	Category	Detail	Cost	Construction Costs
246	Control Cable	Substations	-	392,874	265,462
247	Power Cable	Substations	-	44,760	30,244
248	Cable Trench	Substations	-	123,044	83,140
249	Yard Conduit	Substations	-	24,796	16,755
250	Weld Fittings	Substations	-	247,661	167,342
251	Anchor Bolts	Substations	-	28,281	19,110
252	Bare Conductor	Substations	-	84,028	56,777

Line No	Component	Category	Detail	Cost	Construction Costs
253	Junction Boxes	Substations	-	4,984	3,367
254	Breakers-Capital Spares	Capital Spares - Substation	-	695,000	-
255	SSTVT's-Capital Spares	Capital Spares - Substation	-	235,900	-
256	Switches-Capital Spares	Capital Spares - Substation	-	71,358	-
257	Shunt Reactor Components-Cap S	Capital Spares - Substation	-	25,347	-
258*		Offices		220,825	-
259	CCN	CCN	Certificate of Convenience and Necessity	9,691,269	-

Line No	Component	Category	Detail	Cost	Construction Costs

Line No	Total Cost Pre-G&A Allocation	G&A Capital Allocation - LTD Thru Mar 2012	Total Cost Pre-Interim G&A	Interim G&A Allocation	Total Cost Pre-AFUDC Allocation	AFUDC - Allocation	Total - with AFUDC
1	2,137,109	23,899	2,161,008	-	2,161,008	66,814	2,227,822
2	586,448	6,558	593,006	-	593,006	18,335	611,341
3	228,486	2,555	231,041	-	231,041	7,143	238,185
4	30,465	341	30,806	-	30,806	952	31,758
5	33,511	375	33,886	-	33,886	1,048	34,934
6	76,162	852	77,014	-	77,014	2,381	79,395
7	91,395	1,022	92,417	-	92,417	2,857	95,274

Line No	Total Cost Pre-G&A Allocation	G&A Capital Allocation - LTD Thru Mar 2012	Total Cost Pre-Interim G&A	Interim G&A Allocation	Total Cost Pre-AFUDC Allocation	AFUDC - Allocation	Total - with AFUDC
8	24,372	273	24,644	-	24,644	762	25,406
9	73,116	818	73,933	-	73,933	2,286	76,219
10	7,616	85	7,701	-	7,701	238	7,939
11	99,011	1,107	100,118	-	100,118	3,095	103,213
12	571,216	6,388	577,604	-	577,604	17,858	595,462
13	1,025,142	11,464	1,036,606	-	1,036,606	32,050	1,068,656
14	226,963	2,538	229,501	-	229,501	7,096	236,597

Line No	Total Cost Pre-G&A Allocation	G&A Capital Allocation - LTD Thru Mar 2012	Total Cost Pre-Interim G&A	Interim G&A Allocation	Total Cost Pre-AFUDC Allocation	AFUDC - Allocation	Total - with AFUDC
15	228,486	2,555	231,041	-	231,041	7,143	238,185
16	30,465	341	30,806	-	30,806	952	31,758
17	33,511	375	33,886	-	33,886	1,048	34,934
18	76,162	852	77,014	-	77,014	2,381	79,395
19	91,395	1,022	92,417	-	92,417	2,857	95,274
20	24,372	273	24,644	-	24,644	762	25,406
21	73,116	818	73,933	-	73,933	2,286	76,219

Line No	Total Cost Pre-G&A Allocation	G&A Capital Allocation - LTD Thru Mar 2012	Total Cost Pre-Interim G&A	Interim G&A Allocation	Total Cost Pre-AFUDC Allocation	AFUDC - Allocation	Total - with AFUDC
22	7,616	85	7,701	-	7,701	238	7,939
23	80,732	903	81,635	-	81,635	2,524	84,159
24	342,729	3,833	346,562	-	346,562	10,715	357,277
25	730,395	8,168	738,563	-	738,563	22,835	761,397
26	246,441	2,756	249,197	-	249,197	7,705	256,902
27	444,666	4,973	449,638	-	449,638	13,902	463,540
28	14,286	160	14,446	-	14,446	447	14,893

Line No	Total Cost Pre-G&A Allocation	G&A Capital Allocation - LTD Thru Mar 2012	Total Cost Pre-Interim G&A	Interim G&A Allocation	Total Cost Pre-AFUDC Allocation	AFUDC - Allocation	Total - with AFUDC
29	25,001	280	25,281	-	25,281	782	26,063
30	606,588	6,783	613,371	-	613,371	18,964	632,335
31	263,236	2,944	266,180	-	266,180	8,230	274,410
32	152,601	1,707	154,307	-	154,307	4,771	159,078
33	1,908	21	1,929	-	1,929	60	1,988
34	26,705	299	27,004	-	27,004	835	27,839
35	295,000	3,299	298,299	-	298,299	9,223	307,522

Line No	Total Cost Pre-G&A Allocation	G&A Capital Allocation - LTD Thru Mar 2012	Total Cost Pre-Interim G&A	Interim G&A Allocation	Total Cost Pre-AFUDC Allocation	AFUDC - Allocation	Total - with AFUDC
36	48,744	545	49,289	-	49,289	4,458	53,747
37	106,627	1,192	107,819	-	107,819	9,752	117,572
38	18,279	204	18,483	-	18,483	1,672	20,155
39	9,139	102	9,242	-	9,242	836	10,078
40	48,744	545	49,289	-	49,289	1,524	50,813
41	106,627	1,192	107,819	-	107,819	3,334	111,153
42	18,279	204	18,483	-	18,483	571	19,055

Line No	Total Cost Pre-G&A Allocation	G&A Capital Allocation - LTD Thru Mar 2012	Total Cost Pre-Interim G&A	Interim G&A Allocation	Total Cost Pre-AFUDC Allocation	AFUDC - Allocation	Total - with AFUDC
43	9,139	102	9,242	-	9,242	286	9,527
44	573,573	6,414	579,988	-	579,988	17,932	597,920
45	336,114	3,759	339,873	-	339,873	10,508	350,381
46	7,948,201	88,884	8,037,085	-	8,037,085	248,491	8,285,576
47	3,126,147	34,960	3,161,107	-	3,161,107	97,735	3,258,842
48	154,962	1,733	156,695	-	156,695	4,845	161,540
49	4,806,329	53,749	4,860,078	-	4,860,078	150,264	5,010,342

Line No	Total Cost Pre-G&A Allocation	G&A Capital Allocation - LTD Thru Mar 2012	Total Cost Pre-Interim G&A	Interim G&A Allocation	Total Cost Pre-AFUDC Allocation	AFUDC - Allocation	Total - with AFUDC
50	1,972,744	22,061	1,994,805	-	1,994,805	61,675	2,056,480
51	158,724	1,775	160,499	-	160,499	4,962	165,461
52	806,946	9,024	815,970	-	815,970	25,228	841,199
53	2,012,338	22,504	2,034,842	-	2,034,842	62,913	2,097,755
54	3,127,939	34,980	3,162,918	-	3,162,918	97,791	3,260,709
55	391,927	4,383	396,310	-	396,310	12,253	408,563
56	720,164	8,054	728,218	-	728,218	22,515	750,733

Line No	Total Cost Pre-G&A Allocation	G&A Capital Allocation - LTD Thru Mar 2012	Total Cost Pre-Interim G&A	Interim G&A Allocation	Total Cost Pre-AFUDC Allocation	AFUDC - Allocation	Total - with AFUDC
57	682,408	7,631	690,039	-	690,039	21,335	711,374
58	14,240	159	14,399	-	14,399	445	14,844
59	22,239	249	22,488	-	22,488	695	23,183
60	1,470,100	16,440	1,486,540	-	1,486,540	45,961	1,532,501
61	163,371	1,827	165,198	-	165,198	5,108	170,306
62	223,268	2,497	225,765	-	225,765	6,980	232,745
63	59,615	667	60,282	-	60,282	1,864	62,146

Line No	Total Cost Pre-G&A Allocation	G&A Capital Allocation - LTD Thru Mar 2012	Total Cost Pre-Interim G&A	Interim G&A Allocation	Total Cost Pre-AFUDC Allocation	AFUDC - Allocation	Total - with AFUDC
64	76,366	854	77,220	-	77,220	2,387	79,608
65	282,353	3,158	285,511	-	285,511	8,827	294,338
66	17,471	195	17,666	-	17,666	546	18,212
67	5,196,802	58,116	5,254,917	-	5,254,917	162,472	5,417,389
68	1,470,976	16,450	1,487,426	-	1,487,426	45,988	1,533,414
69	99,590	1,114	100,704	-	100,704	3,114	103,817
70	2,622,723	29,330	2,652,052	-	2,652,052	81,996	2,734,049

Line No	Total Cost Pre-G&A Allocation	G&A Capital Allocation - LTD Thru Mar 2012	Total Cost Pre-Interim G&A	Interim G&A Allocation	Total Cost Pre-AFUDC Allocation	AFUDC - Allocation	Total - with AFUDC
71	1,235,382	13,815	1,249,197	-	1,249,197	38,623	1,287,820
72	157,269	1,759	159,027	-	159,027	4,917	163,944
73	379,427	4,243	383,670	-	383,670	11,862	395,532
74	1,635,504	18,290	1,653,794	-	1,653,794	51,132	1,704,926
75	2,171,969	24,289	2,196,258	-	2,196,258	67,904	2,264,162
76	225,602	2,523	228,125	-	228,125	7,053	235,178
77	453,839	5,075	458,915	-	458,915	14,189	473,103

Line No	Total Cost Pre-G&A Allocation	G&A Capital Allocation - LTD Thru Mar 2012	Total Cost Pre-Interim G&A	Interim G&A Allocation	Total Cost Pre-AFUDC Allocation	AFUDC - Allocation	Total - with AFUDC
78	430,274	4,812	435,086	-	435,086	13,452	448,538
79	78,444	877	79,321	-	79,321	2,452	81,774
80	22,035	246	22,281	-	22,281	689	22,970
81	600,802	6,719	607,521	-	607,521	18,783	626,304
82	85,313	954	86,267	-	86,267	2,667	88,934
83	191,379	2,140	193,519	-	193,519	5,983	199,502
84	44,047	493	44,540	-	44,540	1,377	45,917

Line No	Total Cost Pre-G&A Allocation	G&A Capital Allocation - LTD Thru Mar 2012	Total Cost Pre-Interim G&A	Interim G&A Allocation	Total Cost Pre-AFUDC Allocation	AFUDC - Allocation	Total - with AFUDC
85	393,902	4,405	398,307	-	398,307	12,315	410,622
86	35,035	392	35,427	-	35,427	1,095	36,522
87	150,826	1,687	152,513	-	152,513	4,715	157,228
88	16,149	181	16,330	-	16,330	505	16,835
89	831,544	-	831,544	-	831,544	25,710	857,254
90	82,881	-	82,881	-	82,881	2,563	85,443
91	205,000	2,293	207,293	2,378	209,670	18,965	228,635

Line No	Total Cost Pre-G&A Allocation	G&A Capital Allocation - LTD Thru Mar 2012	Total Cost Pre-Interim G&A	Interim G&A Allocation	Total Cost Pre-AFUDC Allocation	AFUDC - Allocation	Total - with AFUDC
92	286,000	3,198	289,198	3,317	292,515	26,458	318,974
93	451,000	5,044	456,044	5,231	461,274	41,723	502,997
94	4,000	45	4,045	46	4,091	370	4,461
95	26,000	291	26,291	302	26,592	2,405	28,998
96	4,000	45	4,045	46	4,091	370	4,461
97	15,764,581	176,294	15,940,875	182,845	16,123,720	1,458,410	17,582,130
98	74,665,169	834,977	75,500,145	866,000	76,366,146	6,907,411	83,273,557

Line No	Total Cost Pre-G&A Allocation	G&A Capital Allocation - LTD Thru Mar 2012	Total Cost Pre-Interim G&A	Interim G&A Allocation	Total Cost Pre-AFUDC Allocation	AFUDC - Allocation	Total - with AFUDC
99	13,469,116	150,624	13,619,741	156,221	13,775,961	1,246,053	15,022,014
100	716,927	8,017	724,944	8,315	733,260	66,324	799,584
101	329,048	3,680	332,727	3,816	336,544	30,441	366,985
102	335,469	3,752	339,220	3,891	343,111	31,035	374,146
103	42,358,572	473,694	42,832,266	491,294	43,323,560	3,918,669	47,242,229
104	12,347,710	138,084	12,485,794	143,214	12,629,008	1,142,309	13,771,317
105	2,177,583	24,352	2,201,935	25,257	2,227,192	201,452	2,428,644

Line No	Total Cost Pre-G&A Allocation	G&A Capital Allocation - LTD Thru Mar 2012	Total Cost Pre-Interim G&A	Interim G&A Allocation	Total Cost Pre-AFUDC Allocation	AFUDC - Allocation	Total - with AFUDC
106	44,616,213	498,941	45,115,153	517,479	45,632,632	4,127,528	49,760,160
107	3,278,105	36,659	3,314,764	38,021	3,352,785	303,264	3,656,049
108	1,629,223	18,220	1,647,442	18,896	1,666,339	150,722	1,817,061
109	169,768	1,899	171,666	1,969	173,635	15,706	189,341
110	1,461,494	16,344	1,477,838	16,951	1,494,789	135,205	1,629,994
111	394,767	4,415	399,182	4,579	403,761	36,521	440,281
112	555,548	6,213	561,760	6,443	568,204	51,395	619,599

Line No	Total Cost Pre-G&A Allocation	G&A Capital Allocation - LTD Thru Mar 2012	Total Cost Pre-Interim G&A	Interim G&A Allocation	Total Cost Pre-AFUDC Allocation	AFUDC - Allocation	Total - with AFUDC
113	37,775,898	422,446	38,198,344	438,142	38,636,485	3,494,717	42,131,203
114	1,028,923	11,506	1,040,429	11,934	1,052,363	95,188	1,147,551
115	4,209,836	47,078	4,256,914	48,828	4,305,742	389,460	4,695,201
116	531,015	5,938	536,953	6,159	543,112	49,125	592,238
117	28,742	321	29,063	333	29,397	2,659	32,056
118	103,542	1,158	104,700	1,201	105,901	9,579	115,480
119	3,466,717	38,768	3,505,485	40,209	3,545,694	320,712	3,866,406

Line No	Total Cost Pre-G&A Allocation	G&A Capital Allocation - LTD Thru Mar 2012	Total Cost Pre-Interim G&A	Interim G&A Allocation	Total Cost Pre-AFUDC Allocation	AFUDC - Allocation	Total - with AFUDC
120	75,557,506	844,956	76,402,462	876,350	77,278,812	6,989,963	84,268,775
121	27,904,071	312,050	28,216,121	323,644	28,539,765	2,581,457	31,121,221
122	6,033,268	67,470	6,100,738	69,977	6,170,714	558,149	6,728,863
123	72,885,028	815,069	73,700,098	845,353	74,545,451	6,742,727	81,288,179
124	1,023,090	11,441	1,034,532	11,866	1,046,398	94,648	1,141,046
125	4,604,656	51,494	4,656,149	53,407	4,709,556	425,985	5,135,541
126	2,320,133	25,946	2,346,078	26,910	2,372,988	214,640	2,587,628

Line No	Total Cost Pre-G&A Allocation	G&A Capital Allocation - LTD Thru Mar 2012	Total Cost Pre-Interim G&A	Interim G&A Allocation	Total Cost Pre-AFUDC Allocation	AFUDC - Allocation	Total - with AFUDC
127	377,915	4,226	382,141	4,383	386,524	34,962	421,486
128	1,107,137	12,381	1,119,518	12,841	1,132,359	102,423	1,234,783
129	906,002	10,132	916,134	10,508	926,642	83,816	1,010,458
130	7,973	89	8,062	92	8,155	738	8,893
131	169,389	1,894	171,283	1,965	173,247	15,670	188,918
132	36,280,813	405,726	36,686,540	420,801	37,107,341	3,356,404	40,463,745
133	6,384,327	71,396	6,455,722	74,048	6,529,770	590,626	7,120,396

Line No	Total Cost Pre-G&A Allocation	G&A Capital Allocation - LTD Thru Mar 2012	Total Cost Pre-Interim G&A	Interim G&A Allocation	Total Cost Pre-AFUDC Allocation	AFUDC - Allocation	Total - with AFUDC
134	954,996	10,680	965,676	11,076	976,752	88,348	1,065,101
135	655,857	7,334	663,191	7,607	670,798	60,675	731,473
136	32,131	359	32,490	373	32,863	2,973	35,836
137	573,411	6,412	579,823	6,651	586,474	53,047	639,521
138	500,037	5,592	505,629	5,800	511,429	46,259	557,688
139	7,506,804	83,948	7,590,752	87,067	7,677,820	694,468	8,372,288
140	6,482,873	72,498	6,555,370	75,191	6,630,562	599,742	7,230,304

Line No	Total Cost Pre-G&A Allocation	G&A Capital Allocation - LTD Thru Mar 2012	Total Cost Pre-Interim G&A	Interim G&A Allocation	Total Cost Pre-AFUDC Allocation	AFUDC - Allocation	Total - with AFUDC
141	13,416,611	150,037	13,566,648	155,612	13,722,260	1,241,195	14,963,455
142	6,023,285	67,358	6,090,643	69,861	6,160,503	557,225	6,717,728
143	1,171,644	13,102	1,184,747	13,589	1,198,336	108,391	1,306,727
144	9,688,600	108,347	9,796,948	112,373	9,909,320	896,310	10,805,630
145	265,426	2,968	268,394	3,079	271,473	24,555	296,028
146	614,893	6,876	621,769	7,132	628,901	56,885	685,786
147	616,874	6,898	623,773	7,155	630,927	57,068	687,996

Line No	Total Cost Pre-G&A Allocation	G&A Capital Allocation - LTD Thru Mar 2012	Total Cost Pre-Interim G&A	Interim G&A Allocation	Total Cost Pre-AFUDC Allocation	AFUDC - Allocation	Total - with AFUDC
148	98,045	1,096	99,142	1,137	100,279	9,070	109,349
149	139,144	1,556	140,700	1,614	142,314	12,872	155,187
150	240,887	2,694	243,581	2,794	246,375	22,285	268,659
151	2,069	23	2,092	24	2,116	191	2,308
152	65,175	729	65,904	756	66,660	6,029	72,690
153	4,815,765	53,854	4,869,620	55,855	4,925,475	445,515	5,370,991
154	1,327,936	14,850	1,342,786	15,402	1,358,188	122,850	1,481,038

Line No	Total Cost Pre-G&A Allocation	G&A Capital Allocation - LTD Thru Mar 2012	Total Cost Pre-Interim G&A	Interim G&A Allocation	Total Cost Pre-AFUDC Allocation	AFUDC - Allocation	Total - with AFUDC
155	253,197	2,831	256,029	2,937	258,965	23,424	282,389
156	157,102	1,757	158,859	1,822	160,681	14,534	175,215
157	7,695	86	7,781	89	7,871	712	8,583
158	137,354	1,536	138,890	1,593	140,483	12,707	153,190
159	119,778	1,339	121,117	1,389	122,506	11,081	133,587
160	742,745	8,306	751,051	8,615	759,665	68,713	828,378
161	1,324,893	14,816	1,339,709	15,367	1,355,076	122,568	1,477,644

Line No	Total Cost Pre-G&A Allocation	G&A Capital Allocation - LTD Thru Mar 2012	Total Cost Pre-Interim G&A	Interim G&A Allocation	Total Cost Pre-AFUDC Allocation	AFUDC - Allocation	Total - with AFUDC
162	6,795,160	75,990	6,871,150	78,813	6,949,963	628,633	7,578,596
163	2,565,965	28,695	2,594,660	29,761	2,624,421	237,382	2,861,803
164	158,564	1,773	160,337	1,839	162,176	14,669	176,845
165	4,685,490	52,398	4,737,887	54,344	4,792,232	433,463	5,225,695
166	4,142,827	46,329	4,189,156	48,050	4,237,207	383,261	4,620,467
167	170,464	1,906	172,371	1,977	174,348	15,770	190,118
168	610,430	6,826	617,256	7,080	624,336	56,472	680,808

Line No	Total Cost Pre-G&A Allocation	G&A Capital Allocation - LTD Thru Mar 2012	Total Cost Pre-Interim G&A	Interim G&A Allocation	Total Cost Pre-AFUDC Allocation	AFUDC - Allocation	Total - with AFUDC
169	1,493,557	16,702	1,510,259	17,323	1,527,582	138,172	1,665,754
170	3,263,258	36,493	3,299,751	37,849	3,337,600	301,890	3,639,490
171	483,205	5,404	488,608	5,604	494,213	44,702	538,915
172	562,296	6,288	568,584	6,522	575,106	52,019	627,125
173	666,252	7,451	673,702	7,727	681,430	61,636	743,066
174	30,989	347	31,336	359	31,695	2,867	34,562
175	40,020	448	40,468	464	40,932	3,702	44,634

Line No	Total Cost Pre-G&A Allocation	G&A Capital Allocation - LTD Thru Mar 2012	Total Cost Pre-Interim G&A	Interim G&A Allocation	Total Cost Pre-AFUDC Allocation	AFUDC - Allocation	Total - with AFUDC
176	1,331,563	14,891	1,346,454	15,444	1,361,898	123,185	1,485,084
177	85,584	957	86,541	993	87,533	7,918	95,451
178	407,221	4,554	411,775	4,723	416,498	37,673	454,171
179	72,595	812	73,407	842	74,249	6,716	80,965
180	610,963	6,832	617,795	7,086	624,881	56,521	681,403
181	115,049	1,287	116,336	1,334	117,670	10,643	128,313
182	296,154	3,312	299,466	3,435	302,901	27,398	330,299

Line No	Total Cost Pre-G&A Allocation	G&A Capital Allocation - LTD Thru Mar 2012	Total Cost Pre-Interim G&A	Interim G&A Allocation	Total Cost Pre-AFUDC Allocation	AFUDC - Allocation	Total - with AFUDC
183	28,882	323	29,205	335	29,540	2,672	32,212
184	2,286,055	25,565	2,311,620	26,515	2,338,134	211,487	2,549,621
185	202,270	2,262	204,532	2,346	206,878	18,712	225,590
186	6,877,343	76,909	6,954,252	79,767	7,034,018	636,236	7,670,254
187	413,557	4,625	418,182	4,797	422,979	38,259	461,237
188	582,970	6,519	589,489	6,762	596,251	53,932	650,183
189	182,043	2,036	184,078	2,111	186,190	16,841	203,031

Line No	Total Cost Pre-G&A Allocation	G&A Capital Allocation - LTD Thru Mar 2012	Total Cost Pre-Interim G&A	Interim G&A Allocation	Total Cost Pre-AFUDC Allocation	AFUDC - Allocation	Total - with AFUDC
190	1,683,397	18,825	1,702,222	19,525	1,721,747	155,734	1,877,481
191	866,557	9,691	876,248	10,051	886,298	80,167	966,465
192	1,343,857	15,028	1,358,885	15,587	1,374,472	124,323	1,498,795
193	922,473	10,316	932,789	10,699	943,488	85,340	1,028,828
194	791,009	8,846	799,855	9,174	809,029	73,178	882,207
195	268,401	3,002	271,402	3,113	274,515	24,830	299,345
196	720,424	8,056	728,481	8,356	736,836	66,648	803,484

Line No	Total Cost Pre-G&A Allocation	G&A Capital Allocation - LTD Thru Mar 2012	Total Cost Pre-Interim G&A	Interim G&A Allocation	Total Cost Pre-AFUDC Allocation	AFUDC - Allocation	Total - with AFUDC
197	342,984	3,836	346,820	3,978	350,798	31,730	382,528
198	187,699	2,099	189,798	2,177	191,975	17,364	209,340
199	1,818,711	20,339	1,839,049	21,094	1,860,143	168,252	2,028,396
200	1,452,225	16,240	1,468,465	16,844	1,485,309	134,348	1,619,657
201	180,683	2,021	182,703	2,096	184,799	16,715	201,514
202	236,665	2,647	239,311	2,745	242,056	21,894	263,950
203	794,029	8,880	802,909	9,210	812,119	73,457	885,576

Line No	Total Cost Pre-G&A Allocation	G&A Capital Allocation - LTD Thru Mar 2012	Total Cost Pre-Interim G&A	Interim G&A Allocation	Total Cost Pre-AFUDC Allocation	AFUDC - Allocation	Total - with AFUDC
204	912,718	10,207	922,925	10,586	933,511	84,437	1,017,948
205	288,938	3,231	292,169	3,351	295,520	26,730	322,251
206	298,380	3,337	301,717	3,461	305,178	27,604	332,782
207	282,475	3,159	285,634	3,276	288,910	26,132	315,043
208	79,038	884	79,922	917	80,839	7,312	88,151
209	18,565	208	18,773	215	18,988	1,718	20,706
210	487,700	5,454	493,154	5,657	498,810	45,118	543,928

Line No	Total Cost Pre-G&A Allocation	G&A Capital Allocation - LTD Thru Mar 2012	Total Cost Pre-Interim G&A	Interim G&A Allocation	Total Cost Pre-AFUDC Allocation	AFUDC - Allocation	Total - with AFUDC
211	91,459	1,023	92,482	1,061	93,543	8,461	102,004
212	145,105	1,623	146,727	1,683	148,410	13,424	161,834
213	34,015	380	34,396	395	34,790	3,147	37,937
214	306,503	3,428	309,930	3,555	313,485	28,355	341,841
215	34,285	383	34,668	398	35,066	3,172	38,237
216	81,721	914	82,635	948	83,582	7,560	91,143
217	10,291	115	10,406	119	10,526	952	11,478

Line No	Total Cost Pre-G&A Allocation	G&A Capital Allocation - LTD Thru Mar 2012	Total Cost Pre-Interim G&A	Interim G&A Allocation	Total Cost Pre-AFUDC Allocation	AFUDC - Allocation	Total - with AFUDC
218	171,052	1,913	172,965	1,984	174,949	15,824	190,773
219	5,960,387	66,655	6,027,042	69,131	6,096,173	551,406	6,647,580
220	349,730	3,911	353,641	4,056	357,697	32,354	390,051
221	492,996	5,513	498,509	5,718	504,227	45,608	549,835
222	153,947	1,722	155,668	1,786	157,454	14,242	171,696
223	1,423,586	15,920	1,439,506	16,511	1,456,018	131,699	1,587,716
224	732,815	8,195	741,010	8,500	749,510	67,794	817,304

Line No	Total Cost Pre-G&A Allocation	G&A Capital Allocation - LTD Thru Mar 2012	Total Cost Pre-Interim G&A	Interim G&A Allocation	Total Cost Pre-AFUDC Allocation	AFUDC - Allocation	Total - with AFUDC
225	1,136,450	12,709	1,149,159	13,181	1,162,340	105,135	1,267,475
226	780,101	8,724	788,825	9,048	797,873	72,169	870,042
227	668,927	7,481	676,408	7,759	684,166	61,884	746,050
228	226,976	2,538	229,515	2,633	232,147	20,998	253,145
229	818,093	9,149	827,242	9,489	836,731	75,683	912,414
230	1,623,081	18,151	1,641,231	18,825	1,660,057	150,154	1,810,211
231	875,490	9,791	885,281	10,154	895,435	80,993	976,428

Line No	Total Cost Pre-G&A Allocation	G&A Capital Allocation - LTD Thru Mar 2012	Total Cost Pre-Interim G&A	Interim G&A Allocation	Total Cost Pre-AFUDC Allocation	AFUDC - Allocation	Total - with AFUDC
232	274,919	3,074	277,993	3,189	281,182	25,433	306,615
233	180,404	2,017	182,422	2,092	184,514	16,690	201,204
234	2,011,449	22,494	2,033,943	23,330	2,057,272	186,083	2,243,355
235	1,390,593	15,551	1,406,144	16,129	1,422,273	128,646	1,550,919
236	144,826	1,620	146,446	1,680	148,125	13,398	161,523
237	468,461	5,239	473,700	5,433	479,134	43,338	522,472
238	725,557	8,114	733,671	8,415	742,087	67,123	809,209

Line No	Total Cost Pre-G&A Allocation	G&A Capital Allocation - LTD Thru Mar 2012	Total Cost Pre-Interim G&A	Interim G&A Allocation	Total Cost Pre-AFUDC Allocation	AFUDC - Allocation	Total - with AFUDC
239	5,620,484	62,854	5,683,338	65,189	5,748,526	519,961	6,268,488
240	1,013,600	11,335	1,024,935	11,756	1,036,692	93,770	1,130,462
241	231,598	2,590	234,188	2,686	236,874	21,426	258,300
242	239,167	2,675	241,841	2,774	244,615	22,126	266,741
243	226,418	2,532	228,950	2,626	231,576	20,946	252,522
244	61,823	691	62,514	717	63,231	5,719	68,951
245	14,887	166	15,053	173	15,226	1,377	16,603

Line No	Total Cost Pre-G&A Allocation	G&A Capital Allocation - LTD Thru Mar 2012	Total Cost Pre-Interim G&A	Interim G&A Allocation	Total Cost Pre-AFUDC Allocation	AFUDC - Allocation	Total - with AFUDC
246	658,335	7,362	665,697	7,636	673,333	60,904	734,237
247	75,005	839	75,843	870	76,713	6,939	83,652
248	206,184	2,306	208,490	2,391	210,882	19,075	229,956
249	41,551	465	42,015	482	42,497	3,844	46,341
250	415,003	4,641	419,644	4,813	424,457	38,393	462,850
251	47,391	530	47,921	550	48,471	4,384	52,855
252	140,805	1,575	142,379	1,633	144,012	13,026	157,038

Line No	Total Cost Pre-G&A Allocation	G&A Capital Allocation - LTD Thru Mar 2012	Total Cost Pre-Interim G&A	Interim G&A Allocation	Total Cost Pre-AFUDC Allocation	AFUDC - Allocation	Total - with AFUDC
253	8,351	93	8,444	97	8,541	773	9,314
254	695,000	7,772	702,772	8,061	710,833	64,296	775,129
255	235,900	2,638	238,538	2,736	241,274	21,824	263,098
256	71,358	798	72,156	828	72,984	6,601	79,585
257	25,347	283	25,630	294	25,924	2,345	28,269
258*	220,825	-	220,825	-	220,825	-	220,825
259	9,691,269	-	9,691,269	-	9,691,269	876,587	10,567,856
						Total	784,540,827

Line No	Total Cost Pre-G&A Allocation	G&A Capital Allocation - LTD Thru Mar 2012	Total Cost Pre-Interim G&A	Interim G&A Allocation	Total Cost Pre-AFUDC Allocation	AFUDC - Allocation	Total - with AFUDC

Lone Star Transmission, LLC
O&M, A&G / Capital (Regulatory Assets, Overall Project Development) Workpapers
A&G Estimate - O&M Allocation
For the Interim and Final Periods

FERC Acct	Description	Worksheet Reference	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12
920	G&A Payroll - Employees	WP/ Shared Svcs G & A PR 2012 - 2014							
		WP/ Shared Svc Ops PR 2012-2014							
408.1	Taxes Other than Income Taxes	WP/ Payroll loaders	\$8,968	\$8,968	\$8,968	\$8,968	\$8,968	\$8,968	\$8,968
926	Employee Pensions & Benefits	WP/ Payroll loaders	\$657	\$657	\$657	\$657	\$657	\$657	\$657
922	Charge Outs to Affiliates	WP/ Chargeouts	\$825	\$825	\$825	\$825	\$825	\$825	\$825
			-\$89	-\$89	-\$89	-\$89	-\$89	-\$89	-\$89
	Total Employee Payroll		\$10,361	\$10,361	\$10,361	\$10,361	\$10,361	\$10,361	\$10,361
923	G&A Direct Payroll Charges -NEET	WP/ Shared svcs Payroll 2011							
		WP/ Shared Svcs G & A PR 2012 - 2014							
		WP/Shared Svc Ops PR 2012 -2014	\$6,681	\$6,681	\$6,681	\$6,681	\$6,681	\$6,681	\$6,681
923	G&A Direct Payroll Charges - FPL	WP/ Shared svcs Payroll 2011							
		WP/ Shared Svcs G & A PR 2012 - 2014							
		WP/Shared Svc Ops PR 2012 -2014	\$2,318	\$2,318	\$2,318	\$2,318	\$2,318	\$2,318	\$2,318
923	G&A Direct Payroll Charges - NEER	WP/ Shared svcs Payroll 2011							
		WP/ Shared Svcs G & A PR 2012 - 2014							
		WP/Shared Svc Ops PR 2012 -2014	\$3,630	\$3,630	\$3,630	\$3,630	\$3,630	\$3,630	\$3,630
	Total Shared Services - Payroll		\$12,629	\$12,629	\$12,629	\$12,629	\$12,629	\$12,629	\$12,629
920	Incentives-LST	WP/Incentive	\$3,031	\$3,031	\$3,031	\$1,991	\$1,991	\$1,991	\$1,991
921	LST G&A - Travel/Employee Expenses	WP/ Travel_exp	\$383	\$383	\$383	\$383	\$383	\$383	\$383
923	Affiliate G&A - Travel/Employee Expenses	WP/ Travel_exp	\$893	\$893	\$893	\$893	\$893	\$893	\$893
931	Office Lease & Parking	Per Lease Agreement	\$1,762	\$1,762	\$1,786	\$1,786	\$1,770	\$1,770	\$1,770
921	Office Utilities/Phone/cellphone	Estimated burn rate based on historical actuals- used CPI in out years	\$239	\$239	\$239	\$239	\$239	\$239	\$239
921	Office Supplies	Estimated burn rate based on historical actuals- used CPI in out years	\$232	\$232	\$232	\$232	\$232	\$232	\$232
921	Office Supplies	Estimated burn rate based on historical actuals- used CPI in out years	\$64	\$64	\$64	\$64	\$64	\$64	\$64
921	Professional Dues and Subscriptions	WP/ Professional dues	\$137	\$0	\$41	\$137	\$21	\$19	\$164
923	PCR	WP/Legal_other matters	\$390	\$390	\$390	\$390	\$390	\$390	\$390
	Charitable donations	WP/Charitable donations	\$191	\$328	\$287	\$191	\$307	\$309	\$124
923	Independent Auditor's Fees	Based on experience with other subsidiaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Lone Star Transmission, LLC
O&M, A&G / Capital (Regulatory Assets, Overall Project Development) Workpapers
A&G Estimate - O&M Allocation
For the Interim and Final Periods

930.2 Industry Dues and Membership Fees		Per actuals and estimate assuming same cost in future years (TX Reliability Entity/ERCOT)									
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$40
923	FPL Affiliate Management Fee										
		WP/ AMF_FPL_2011									
923	NEER Affiliate Management Fee	\$1,799	\$1,799	\$1,799	\$1,799	\$1,799	\$1,799	\$1,799	\$1,799	\$1,799	\$1,799
923	Compliance Management systems	\$180	\$180	\$180	\$180	\$180	\$180	\$180	\$180	\$180	\$180
924	Property Insurance	\$323	\$323	\$323	\$0	\$0	\$0	\$0	\$0	\$0	\$0
925	Workers Comp. & General Liability Insurance	\$37	\$37	\$343	\$343	\$343	\$343	\$343	\$343	\$343	\$343
925	Auto insurance - Construction	\$104	\$104	\$104	\$104	\$104	\$104	\$104	\$104	\$104	\$106
925	Auto insurance - Ops	\$34	\$34	\$34	\$34	\$34	\$34	\$34	\$34	\$34	\$35
925	Crime Insurance	\$16	\$16	\$16	\$16	\$16	\$16	\$16	\$16	\$16	\$16
925	Excess Liability Insurance	\$5	\$5	\$5	\$5	\$5	\$5	\$5	\$5	\$5	\$5
925	Fiduciary Insurance	\$20	\$20	\$20	\$20	\$20	\$20	\$20	\$20	\$20	\$20
925	D&O Insurance	\$7	\$7	\$7	\$7	\$7	\$7	\$7	\$7	\$7	\$7
924	Self insurance - Transmission line	\$24	\$24	\$24	\$24	\$24	\$24	\$24	\$24	\$24	\$24
		\$144,654	\$144,654	\$144,654	\$144,654	\$144,654	\$144,654	\$144,654	\$144,654	\$144,654	\$144,654
Total Non-Payroll Expenses		\$151,494	\$151,494	\$151,824	\$151,500	\$151,485	\$151,485	\$151,485	\$151,485	\$151,488	
Total		\$177,514	\$177,514	\$177,844	\$176,482	\$176,466	\$176,466	\$176,466	\$176,466	\$176,469	

Lone Star Transmission, LLC
O&M, A&G / Capital (Regulatory Assets, Overall Project Development) Workpapers
A&G Estimate - O&M Allocation
For the Interim and Final Periods

Interim Period O&M Allocation Factor	
1st in-svc costs-no G&A	46,697.56
2nd in-svc costs-no G&A	639,571.60
Operations capital	10,348.00
Property taxes	8,646.21
AFUDC	63,810.96
Capitalized G&A (thru 3/31/12)	18,583.30
	<u>787,657.63</u>
1st in-svc costs-no G&A	46,697.56
Operations capital	10,348.00
Property taxes-1st in-svc	644.43
AFUDC-1st in-svc	2,280.47
Capitalized G&A-1st in-svc	1,425.89
	<u>61,396.35</u>
Allocable to O&M-interim	7.8%

Lone Star Transmission, LLC
O&M, A&G / Capital (Regulatory Assets, Overall Project Development) Worksheets
A&G Estimate - O&M Allocation
For the Interim and Final Periods

FERC Acct	Description	Worksheet Reference	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Total Interim
920	G&A Payroll - Employees	WP/ Shared Svcs G & A PR 2012 - 2014						
		WP/ Shared Svc Ops PR 2012-2014						
408.1	Taxes Other than Income Taxes	WP/ Payroll loaders	\$8,968	\$8,968	\$9,229	\$9,229	\$9,229	\$108,396
926	Employee Pensions & Benefits	WP/ Payroll loaders	\$657	\$657	\$676	\$676	\$676	\$7,945
922	Charge Outs to Affiliates	WP/ Chargeouts	\$825	\$825	\$849	\$849	\$849	\$9,972
			-\$89	-\$89	-\$91	-\$91	-\$91	-\$1,072
	Total Employee Payroll		\$10,361	\$10,361	\$10,663	\$10,663	\$10,663	\$125,242
923	G&A Direct Payroll Charges -NEET	WP/ Shared svcs Payroll 2011						
		WP/ Shared Svcs G & A PR 2012 - 2014						
		WP/Shared Svc Ops PR 2012 -2014	\$6,681	\$6,681	\$8,364	\$8,364	\$8,364	\$85,220
923	G&A Direct Payroll Charges - FPL	WP/ Shared svcs Payroll 2011						
		WP/ Shared Svcs G & A PR 2012 - 2014						
		WP/Shared Svc Ops PR 2012 -2014	\$2,318	\$2,318	\$2,342	\$2,342	\$2,342	\$27,888
923	G&A Direct Payroll Charges - NEER	WP/ Shared svcs Payroll 2011						
		WP/ Shared Svcs G & A PR 2012 - 2014						
		WP/Shared Svc Ops PR 2012 -2014	\$3,630	\$3,630	\$3,019	\$3,019	\$3,019	\$41,726
Total Shared Services - Payroll			\$12,629	\$12,629	\$13,726	\$13,726	\$13,726	\$154,834
920	Incentives-LST	WP/Incentive	\$1,991	\$1,991	\$2,136	\$2,136	\$2,136	\$27,446
921	LST G&A - Travel/Employee Expenses	WP/ Travel_exp	\$383	\$383	\$392	\$392	\$392	\$4,622
923	Affiliate G&A - Travel/Employee Expenses	WP/ Travel_exp	\$893	\$893	\$915	\$915	\$915	\$10,784
931	Office Lease & Parking	Per Lease Agreement	\$1,770	\$1,770	\$1,770	\$1,770	\$1,770	\$21,259
921	Office Utilities/Phone/cellphone	Estimated burn rate based on historical actuals- used CPI in out years	\$239	\$239	\$245	\$245	\$245	\$2,889
921	Office Supplies	Estimated burn rate based on historical actuals- used CPI in out years	\$232	\$232	\$238	\$238	\$238	\$2,807
921	Office Supplies	Estimated burn rate based on historical actuals- used CPI in out years	\$64	\$64	\$65	\$65	\$65	\$770
921	Professional Dues and Subscriptions	WP/ Professional dues	\$20	\$167	\$141	\$0	\$0	\$846
923	PCR	WP/Legal_other matters	\$390	\$390	\$390	\$390	\$390	\$4,677
	Charitable donations	WP/Charitable donations	\$308	\$161	\$2,379	\$2,540	\$2,540	\$9,664
923	Independent Auditor's Fees	Based on experience with other subsidiaries	\$0	\$0	\$7,795	\$0	\$0	\$7,795

Lone Star Transmission, LLC
O&M, A&G / Capital (Regulatory Assets, Overall Project Development) Workpapers
A&G Estimate - O&M Allocation
For the Interim and Final Periods
930.2 Industry Dues and Membership Fees

		Per actuals and estimate assuming same cost in future years (TX Reliability Entity/ERCOT)						
		\$0	\$0	\$20	\$0	\$0	\$0	\$60
923	FPL Affiliate Management Fee							
	WP/ AMF_FPL_2011							
	WP/ AMF_FPL_2012-2014	\$1,799	\$1,799	\$5,127	\$5,127	\$5,127	\$5,127	\$31,576
923	NEER Affiliate Management Fee	\$180	\$180	\$614	\$614	\$614	\$614	\$3,459
923	Compliance Management systems	\$0	\$0	\$0	\$0	\$0	\$0	\$970
924	Property Insurance	\$343	\$343	\$343	\$343	\$343	\$343	\$3,504
925	Workers Comp, & General Liability Insurance	\$106	\$106	\$106	\$106	\$106	\$106	\$1,260
925	Auto insurance - Construction	\$35	\$35	\$35	\$35	\$35	\$35	\$410
925	Auto insurance - Ops	\$16	\$16	\$17	\$17	\$17	\$17	\$199
925	Crime Insurance	\$5	\$5	\$5	\$5	\$5	\$5	\$56
925	Excess Liability Insurance	\$20	\$20	\$20	\$20	\$20	\$20	\$241
925	Fiduciary Insurance	\$7	\$7	\$7	\$7	\$7	\$7	\$83
925	D&O Insurance	\$24	\$24	\$24	\$24	\$24	\$24	\$288
924	Self insurance - Transmission line	\$144,654	\$144,654	\$144,654	\$144,654	\$144,654	\$144,654	\$1,735,846
	WP/ Self insurance - trans line							
Total Non-Payroll Expenses		\$151,488	\$151,488	\$165,303	\$157,508	\$157,508	\$157,508	\$1,844,063
Total		\$176,469	\$176,469	\$191,827	\$184,033	\$184,033	\$184,033	\$2,151,586