August	September	October	November	December	Jan - Dec
$115,047	$115,047	$115,047	$115,047	$115,047	$1,380,570
$118,398	$118,398	$118,398	$118,398	$118,398	$1,420,781
$121,749	$121,749	$121,749	$121,749	$121,749	$1,460,991
$16,056	$16,056	$16,056	$16,056	$16,056	$192,667
$8,337	$8,337	$8,337	$8,337	$8,337	$100,048
$4,442	$4,442	$4,442	$4,442	$4,442	$53,307
$9,373	$9,373	$9,373	$9,373	$9,373	$112,478
$4,290	$4,290	$4,290	$4,290	$4,290	$51,481
$4,572	$4,572	$4,572	$4,572	$4,572	$54,859
$6,092	$6,092	$6,092	$6,092	$6,092	$73,102
$2,206	$2,206	$2,206	$2,206	$2,206	$26,469
$4,701	$4,701	$4,701	$4,701	$4,701	$56,412

Lone Star Transmission, LLC
O&M and A&G Workpapers
Shared Svc Ops PR HV 2012-2014
For the Interim and Final Periods

Merit Increase

Nov-13	Dec-13	% Allocation	Jan-14	Feb-14	Mar-14
$33,876.78	$33,876.78	9.4%	$33,876.78	$34,893.08	$34,893.08
$0.00	$0.00	0.0%	$0.00	$0.00	$0.00
$85,886.50	$85,886.50	23.7%	$85,886.50	$88,463.10	$88,463.10
$19,857.33	$19,857.33	5.5%	$19,857.33	$20,453.05	$20,453.05
$35,654.87	$35,654.87	9.8%	$35,654.87	$36,724.51	$36,724.51
$10,949.80	$10,949.80	3.0%	$10,949.80	$11,278.29	$11,278.29
$11,580.50	$11,580.50	3.2%	$11,580.50	$11,927.92	$11,927.92
$14,340.97	$14,340.97	4.0%	$14,340.97	$14,771.20	$14,771.20
$21,834.52	$21,834.52	6.0%	$21,834.52	$22,489.56	$22,489.56
$9,685.81	$9,685.81	2.7%	$9,685.81	$9,976.38	$9,976.38
$0.00	$0.00	0.0%	$0.00	$0.00	$0.00
$118,398.38	$118,398.38	32.7%	$118,398.38	$121,950.33	$121,950.33
$362,065.46	$362,065.46		$362,065.46	$372,927.42	$372,927.42

September	October	November	December	total
115,047.48	115,047.48	115,047.48	115,047.48	1,380,569.77
118,398.38	118,398.38	118,398.38	118,398.38	1,420,780.54
$121,749	$121,749	$121,749	$121,749	$1,460,991
16,055.58	16,055.58	16,055.58	16,055.58	192,666.99
8,337.32	8,337.32	8,337.32	8,337.32	100,047.84
4,442.22	4,442.22	4,442.22	4,442.22	53,306.67
9,373.15	9,373.15	9,373.15	9,373.15	112,477.82
4,290.08	4,290.08	4,290.08	4,290.08	51,480.92
4,571.61	4,571.61	4,571.61	4,571.61	54,859.29
6,091.82	6,091.82	6,091.82	6,091.82	73,101.90
2,205.75	2,205.75	2,205.75	2,205.75	26,468.97
4,700.99	4,700.99	4,700.99	4,700.99	56,411.91

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

Airfare	Avg fare based on experience	400
Hotel	$140/night for 5 nights	700
Meals	$25/dinner,$15/lunch, $10/bfst	250
Car rental	assumes five day rental	250
		1,600

Overal Project Development Category	Type	Development Through March-11	Development Apr-11 Through Mar-12	Development Total	Development Through March-11	Development Apr-11 Through Mar-12	Development Total	Notes
Deprec. & Cap. Prop. Taxes	Depreciation	$0.06 MM	$0.00 MM	$0.06 MM	$58,216	$0	$58,216	Depreciation During Construction
Deprec. & Cap. Prop. Taxes	Cap. Prop. Taxes	$0.00 MM	$2.51 MM	$2.52 MM	$3,000	$2,513,851	$2,516,851	Capitalized Property Taxes
Labor	Payroll	$1.42 MM	$1.28 MM	$2.70 MM	$1,422,364	$1,281,622	$2,703,986	G&A Payroll - Employees
Labor	Pensions & Benefits	$0.06 MM	$0.12 MM	$0.18 MM	$63,506	$117,937	$181,443	Employee Pensions & Benefits
Labor	Chargeouts	-$0.01 MM	-$0.01 MM	-$0.02 MM	-$10,012	-$13,750	-$23,762	Charge Outs to Affiliates
Labor	Incentives	$0.91 MM	$0.32 MM	$1.23 MM	$907,329	$324,112	$1,231,440	Incentives-LST
Labor	Taxes	-$0.31 MM	$0.09 MM	-$0.21 MM	-$306,258	$93,933	-$212,325	Taxes Other than Income Taxes
Other	Travel	$0.10 MM	$0.05 MM	$0.15 MM	$96,422	$54,293	$150,715	LST G&A - Travel/Employee Expenses
Other	Supplies	$0.08 MM	$0.03 MM	$0.11 MM	$77,547	$33,008	$110,555	Office Supplies
Other	Supplies	$0.03 MM	$0.01 MM	$0.04 MM	$26,488	$8,882	$35,371	Office Supplies
Other	Dues	$0.01 MM	$0.01 MM	$0.02 MM	$11,776	$9,853	$21,629	Professional Dues and Subscriptions
Other	Miscellaneous Items	$0.09 MM	$0.00 MM	$0.09 MM	$93,607	$0	$93,607	Misc items - expenses (other taxes, bank fees, ship,postage)
Other	Supplies	$0.01 MM	$0.00 MM	$0.01 MM	$7,448	$0	$7,448	Office equipment/software
Other	Charitable Donations	$0.00 MM	$0.12 MM	$0.12 MM	$0	$123,984	$123,984	Charitable donations
Other	Dues	$0.00 MM	$0.00 MM	$0.00 MM	$256	-$226	$29	Industry Dues and Membership Fees
Other	Insurance	$0.00 MM	$0.04 MM	$0.04 MM	$3,219	$40,948	$44,167	Property Insurance
Other	Insurance	$0.01 MM	$0.01 MM	$0.02 MM	$7,992	$14,168	$22,160	Workers Comp, & General Liability Insurance
Other	Insurance	$0.00 MM	$0.00 MM	$0.01 MM	$2,598	$4,256	$6,854	Auto insurance - E & C
Other	Insurance	$0.00 MM	$0.00 MM	$0.00 MM	$633	$1,548	$2,181	Auto insurance - Ops
Other	Insurance	$0.00 MM	$0.00 MM	$0.00 MM	$351	-$287	$65	Crime Insurance
Other	Insurance	$0.00 MM	$0.00 MM	$0.00 MM	$1,467	$2,089	$3,556	Excess Liability Insurance
Other	Insurance	$0.00 MM	$0.00 MM	$0.00 MM	$520	$60	$580	Fiduciary Insurance
Other	Insurance	$0.00 MM	$0.00 MM	$0.00 MM	$1,821	$2,693	$4,514	D&O Insurance
Other	Insurance	$0.00 MM	$0.00 MM	$0.00 MM	$0	-$154	-$154	Self insurance - Transmission line
Outside Services	Consulting	$3.05 MM	$0.00 MM	$3.05 MM	$3,049,237	$0	$3,049,237	Outside services: Legal, accounting, general
Outside Services	Consulting	$0.03 MM	$0.06 MM	$0.09 MM	$30,000	$55,000	$85,000	PCR
Outside Services	Consulting	$0.04 MM	$0.00 MM	$0.04 MM	$40,000	$0	$40,000	Enoch Kever
Outside Services	Audit Fees	$0.10 MM	$0.09 MM	$0.19 MM	$100,000	$92,000	$192,000	Independent Autditor's Fees
Outside Services	Compliance Systems	$0.03 MM	$0.01 MM	$0.04 MM	$26,908	$11,450	$38,358	Compliance Management systems
Rent & Utilities	Rent	$0.51 MM	$0.25 MM	$0.76 MM	$510,211	$250,735	$760,946	Office Lease & Parking
Rent & Utilities	Utilities	$0.08 MM	$0.03 MM	$0.11 MM	$75,070	$34,058	$109,128	Office Utilities/Phone/cellphone
Shared Services	Shared Services - NEET	$0.73 MM	$1.01 MM	$1.74 MM	$727,724	$1,007,299	$1,735,023	G&A Direct Payroll Charges - USTH
Shared Services	Shared Services - FPL	$0.23 MM	$0.33 MM	$0.56 MM	$226,775	$329,774	$556,549	G&A Direct Payroll Charges - FPL
Shared Services	Shared Services - NEER	$0.34 MM	$0.49 MM	$0.83 MM	$336,276	$493,304	$829,580	G&A Direct Payroll Charges - NEER
Shared Services	Shared Services - NEET	$0.07 MM	$0.13 MM	$0.20 MM	$74,494	$127,351	$201,845	Affiliate G&A - Travel/Employee Expenses
Shared Services	FPL AMF	$0.12 MM	$0.37 MM	$0.49 MM	$115,946	$373,087	$489,033	FPL Affiliate Management Fee
Shared Services	NEER AMF	$0.01 MM	$0.04 MM	$0.05 MM	$6,913	$40,370	$47,283	NEER Affiliate Management Fee
Total		$7.79 MM	$7.43 MM	$15.22 MM	$7,789,845	$7,427,247	$15,217,093	Total

PUBLIC UTILITY COMMISSION OF TEXAS
LONE STAR TRANSMISSION, LLC
Work Papers - Richard B. Cribbs - WP/II-B-1/3.20, WP/II-B-2/3.20, WP/II-B-3/3.20 - Interim & Final - RATE BASE ACCOUNTS - PLANT - General &Administrative Allocation
For the Interim and Final Rate Periods Ending March 31, 2013 and March 31, 2014, Respectively
Docket No. 40020

G&A Allocation - Interim

Line No	Rate Period	Location	FERC Acct	FERC Account Detail	Component	Detail
1	Interim	Primary Control Center	352	Structures and Improvements - TP	General Contractor	Leasehold Improvements (Permits, TI Offset, Proj Mgmt, A/E, Utilities)
2	Interim	Primary Control Center	352	Structures and Improvements - TP	Furniture	Furniture
3	Interim	Primary Control Center	384	Communication Equipment - RTMOP	Telecomm and IM	Circuit build-out
4	Interim	Primary Control Center	384	Communication Equipment - RTMOP	Telecomm and IM	Network Equipment
5	Interim	Primary Control Center	384	Communication Equipment - RTMOP	Telecomm and IM	Firewall Equipment
6	Interim	Primary Control Center	384	Communication Equipment - RTMOP	Telecomm and IM	Wiring
7	Interim	Primary Control Center	397	Communication Equipment - GP	Telecomm and IM	Phone Equipment (Non-ERCOT)
8	Interim	Primary Control Center	384	Communication Equipment - RTMOP	Telecomm and IM	Racks
9	Interim	Primary Control Center	384	Communication Equipment - RTMOP	Telecomm and IM	Servers
10	Interim	Primary Control Center	398	Miscellaneous Equipment - GP	Owner Provided Equipment	Refrigerators, Microwaves, etc.
11	Interim	Primary Control Center	382	Computer Hardware - RTMOP	Telecomm and IM	Labor / Services
12	Interim	Primary Control Center	382	Computer Hardware - RTMOP	Miscellaneous	Video Wall, Projection
13	Interim	Back up Control Center	352	Structures and Improvements - TP	General Contractor	Leasehold Improvements (Permits, TI Offset, Proj Mgmt, A/E, Utilities)
14	Interim	Back up Control Center	352	Structures and Improvements - TP	Furniture	Furniture
15	Interim	Back up Control Center	384	Communication Equipment - RTMOP	Telecomm and IM	Circuit build-out
16	Interim	Back up Control Center	384	Communication Equipment - RTMOP	Telecomm and IM	Network Equipment
17	Interim	Back up Control Center	384	Communication Equipment - RTMOP	Telecomm and IM	Firewall Equipment
18	Interim	Back up Control Center	384	Communication Equipment - RTMOP	Telecomm and IM	Wiring
19	Interim	Back up Control Center	397	Communication Equipment - GP	Telecomm and IM	Phone Equipment (Non-ERCOT)
20	Interim	Back up Control Center	384	Communication Equipment - RTMOP	Telecomm and IM	Racks
21	Interim	Back up Control Center	384	Communication Equipment - RTMOP	Telecomm and IM	Servers
22	Interim	Back up Control Center	398	Miscellaneous Equipment - GP	Owner Provided Equipment	Refrigerators, Microwaves, etc.
23	Interim	Back up Control Center	382	Computer Hardware - RTMOP	Telecomm and IM	Labor / Services
24	Interim	Back up Control Center	382	Computer Hardware - RTMOP	Miscellaneous	Video Wall, Projection
25	Interim	EMS-Primary	382	Computer Hardware - RTMOP	Computer Hardware	Computer Equipment
26	Interim	EMS-Primary	382	Computer Hardware - RTMOP	Computer Hardware	Network Equipment
27	Interim	EMS-Primary	383	Computer Software - RTMOP	Computer Software	Software & Licenses
28	Interim	EMS-Primary	382	Computer Hardware - RTMOP	Computer Hardware	Site Preparation
29	Interim	EMS-Primary	384	Communication Equipment - RTMOP	Communication Equipment - control and dispatch	ERCOT Communications
30	Interim	EMS-Backup	382	Computer Hardware - RTMOP	Computer Hardware	Computer Equipment
31	Interim	EMS-Backup	382	Computer Hardware - RTMOP	Computer Hardware	Network Equipment
32	Interim	EMS-Backup	383	Computer Software - RTMOP	Computer Software	Software & Licenses
33	Interim	EMS-Backup	382	Computer Hardware - RTMOP	Computer Hardware	Site Preparation
34	Interim	EMS-Backup	384	Communication Equipment - RTMOP	Communication Equipment - control and dispatch	ERCOT Communications
35	Interim	Capital Spares - Substations	353	Station Equipment - TP	Station Equipment	Station Spares
36	Interim	Field Office Hillsboro	391	Office Furniture and Equipment - GP	Office furniture and equipment	Office Furnishings and Equipment
37	Interim	Field Office Hillsboro	352	Structures and Improvements	Structures and Improvements	Leasehold Improvements
38	Interim	Field Office Hillsboro	397	Communication Equipment - GP	Communication Equipment - field assets, telephone	Telecom, IM
39	Interim	Field Office Hillsboro	391	Office Furniture and Equipment - GP	Office furniture and equipment	Laptops
40	Interim	Substation - Navarro	350.1	Land - TP	Land	Land
41	Interim	Substation - Sam Switch	350.1	Land - TP	Land	Land
42	Interim	Substation - Navarro	353	Station Equipment - TP	Supply Breakers (HV & LV)	
43	Interim	Substation - Navarro	353	Station Equipment - TP	Supply Switches	
44	Interim	Substation - Navarro	353	Station Equipment - TP	Fencing	
45	Interim	Substation - Navarro	353	Station Equipment - TP	Supply Buss Work & Steel Struc	
46	Interim	Substation - Navarro	352	Structures and Improvements - TP	Supply Control House	
47	Interim	Substation - Navarro	353	Station Equipment - TP	RTU	
48	Interim	Substation - Navarro	353	Station Equipment - TP	Supply Insulators	
49	Interim	Substation - Navarro	353	Station Equipment - TP	Supply SSVT's	
50	Interim	Substation - Navarro	353	Station Equipment - TP	Protective Relay Panels	
51	Interim	Substation - Navarro	353	Station Equipment - TP	Wave Traps/Tuners	
52	Interim	Substation - Navarro	353	Station Equipment - TP	CCVTs	
53	Interim	Substation - Navarro	353	Station Equipment - TP	Surge Arrestors	
54	Interim	Substation - Navarro	353	Station Equipment - TP	Fiber Optics	
55	Interim	Substation - Navarro	353	Station Equipment - TP	Cable Tray	
56	Interim	Substation - Navarro	353	Station Equipment - TP	Control Cable	
57	Interim	Substation - Navarro	353	Station Equipment - TP	Power Cable	
58	Interim	Substation - Navarro	353	Station Equipment - TP	Cable Trench	
59	Interim	Substation - Navarro	353	Station Equipment - TP	Yard Conduit	
60	Interim	Substation - Navarro	353	Station Equipment - TP	Anchor Bolts	
61	Interim	Substation - Navarro	353	Station Equipment - TP	Bare Conductor	
62	Interim	Substation - Navarro	353	Station Equipment - TP	Junction Boxes	
63	Interim	Substation - Sam Switch	353	Station Equipment - TP	Supply Breakers (HV & LV)	
64	Interim	Substation - Sam Switch	353	Station Equipment - TP	Supply Switches	
65	Interim	Substation - Sam Switch	353	Station Equipment - TP	Supply Fencing, Lighting	
66	Interim	Substation - Sam Switch	353	Station Equipment - TP	Supply Buss Work & Steel Struc	
67	Interim	Substation - Sam Switch	352	Structures and Improvements - TP	Supply Control House	
68	Interim	Substation - Sam Switch	353	Station Equipment - TP	RTU	
69	Interim	Substation - Sam Switch	353	Station Equipment - TP	Supply Insulators	
70	Interim	Substation - Sam Switch	353	Station Equipment - TP	Supply SSVT's	
71	Interim	Substation - Sam Switch	353	Station Equipment - TP	Protective Relay Panels	
72	Interim	Substation - Sam Switch	353	Station Equipment - TP	Wave Traps/Tuners	

Line No	Cost	Construction Costs	Total Cost Pre-G&A	G&A Capital Allocation - LTD Thru Mar 2012	Total Cost Pre-Interim G&A	G&A Capital Allocation - Interim	Apr 2012 - Mar 2013	Total
1	1,403,000	734,109	2,137,109	23,899	2,161,008			2,161,008
2	385,000	201,448	586,448	6,558	593,006			593,006
3	150,000	78,486	228,486	2,555	231,041			231,041
4	20,000	10,465	30,465	341	30,806			30,806
5	22,000	11,511	33,511	375	33,886			33,886
6	50,000	26,162	76,162	852	77,014			77,014
7	60,000	31,395	91,395	1,022	92,417			92,417
8	16,000	8,372	24,372	273	24,644			24,644
9	48,000	25,116	73,116	818	73,933			73,933
10	5,000	2,616	7,616	85	7,701			7,701
11	65,000	34,011	99,011	1,107	100,118			100,118
12	375,000	196,216	571,216	6,388	577,604			577,604
13	673,000	352,142	1,025,142	11,464	1,036,606			1,036,606
14	149,000	77,963	226,963	2,538	229,501			229,501
15	150,000	78,486	228,486	2,555	231,041			231,041
16	20,000	10,465	30,465	341	30,806			30,806
17	22,000	11,511	33,511	375	33,886			33,886
18	50,000	26,162	76,162	852	77,014			77,014
19	60,000	31,395	91,395	1,022	92,417			92,417
20	16,000	8,372	24,372	273	24,644			24,644
21	48,000	25,116	73,116	818	73,933			73,933
22	5,000	2,616	7,616	85	7,701			7,701
23	53,000	27,732	80,732	903	81,635			81,635
24	225,000	117,729	342,729	3,833	346,562			346,562
25	479,500	250,895	730,395	8,168	738,563			738,563
26	161,787	84,654	246,441	2,756	249,197			249,197
27	291,921	152,745	444,666	4,973	449,638			449,638
28	9,379	4,907	14,286	160	14,446			14,446
29	16,413	8,588	25,001	280	25,281			25,281
30	398,221	208,366	606,588	6,783	613,371			613,371
31	172,813	90,423	263,236	2,944	266,180			266,180
32	100,181	52,419	152,601	1,707	154,307			154,307
33	1,252	655	1,908	21	1,929			1,929
34	17,532	9,173	26,705	299	27,004			27,004
35	295,000	-	295,000	3,299	298,299			298,299
36	32,000	16,744	48,744	545	49,289			49,289
37	70,000	36,627	106,627	1,192	107,819			107,819
38	12,000	6,279	18,279	204	18,483			18,483
39	6,000	3,139	9,139	102	9,242			9,242
40	502,306	71,268	573,573	6,414	579,988			579,988
41	291,489	44,625	336,114	3,759	339,873			339,873
42	4,890,492	3,057,709	7,948,201	88,884	8,037,085			8,037,085
43	1,923,504	1,202,643	3,126,147	34,960	3,161,107			3,161,107
44	95,348	59,615	154,962	1,733	156,695			156,695
45	2,957,313	1,849,017	4,806,329	53,749	4,860,078			4,860,078
46	111,280	1,861,463	1,972,744	22,061	1,994,805			1,994,805
47	97,662	61,062	158,724	1,775	160,499			160,499
48	496,510	310,436	806,946	9,024	815,970			815,970
49	1,238,183	774,156	2,012,338	22,504	2,034,842			2,034,842
50	1,924,606	1,203,332	3,127,939	34,980	3,162,918			3,162,918
51	241,151	150,776	391,927	4,383	396,310			396,310
52	443,114	277,050	720,164	8,054	728,218			728,218
53	419,883	262,525	682,408	7,631	690,039			690,039
54	8,762	5,478	14,240	159	14,399			14,399
55	13,684	8,555	22,239	249	22,488			22,488
56	904,546	565,554	1,470,100	16,440	1,486,540			1,486,540
57	100,522	62,850	163,371	1,827	165,198			165,198
58	137,376	85,892	223,268	2,497	225,765			225,765
59	36,681	22,934	59,615	667	60,282			60,282
60	46,988	29,378	76,366	854	77,220			77,220
61	173,731	108,623	282,353	3,158	285,511			285,511
62	10,750	6,721	17,471	195	17,666			17,666
63	3,198,631	1,998,171	5,196,802	58,116	5,254,917			5,254,917
64	905,386	565,590	1,470,976	16,450	1,487,426			1,487,426
65	61,298	38,292	99,590	1,114	100,704			100,704
66	1,614,286	1,008,437	2,622,723	29,330	2,652,052			2,652,052
67	109,126	1,126,255	1,235,382	13,815	1,249,197			1,249,197
68	96,799	60,470	157,269	1,759	159,027			159,027
69	233,537	145,890	379,427	4,243	383,670			383,670
70	1,006,653	628,851	1,635,504	18,290	1,653,794			1,653,794
71	1,336,846	835,122	2,171,969	24,289	2,196,258			2,196,258
72	138,858	86,744	225,602	2,523	228,125			228,125

PUBLIC UTILITY COMMISSION OF TEXAS
LONE STAR TRANSMISSION, LLC
Work Papers - Richard B. Cribbs - WP/II-B-1/3.20, WP/II-B-2/3.20, WP/II-B-3/3.20 - Interim & Final - RATE BASE ACCOUNTS - PLANT - General &Administrative Allocation
For the Interim and Final Rate Periods Ending March 31, 2013 and March 31, 2014, Respectively
Docket No. 40020

73	Interim	Substation - Sam Switch	353	Station Equipment - TP	CCVTs
74	Interim	Substation - Sam Switch	353	Station Equipment - TP	Surge Arrestors
75	Interim	Substation - Sam Switch	353	Station Equipment - TP	Fiber Optics
76	Interim	Substation - Sam Switch	353	Station Equipment - TP	Cable Tray
77	Interim	Substation - Sam Switch	353	Station Equipment - TP	Control Cable
78	Interim	Substation - Sam Switch	353	Station Equipment - TP	Power Cable
79	Interim	Substation - Sam Switch	353	Station Equipment - TP	Cable Trench
80	Interim	Substation - Sam Switch	353	Station Equipment - TP	Yard Conduit
81	Interim	Substation - Sam Switch	353	Station Equipment - TP	Weld Fittings
82	Interim	Substation - Sam Switch	353	Station Equipment - TP	Anchor Bolts
83	Interim	Substation - Sam Switch	353	Station Equipment - TP	Bare Conductor
84	Interim	Substation - Sam Switch	353	Station Equipment - TP	Junction Boxes

73	279,338	174,501	453,839	5,075	458,915		458,915
74	264,833	165,440	430,274	4,812	435,086		435,086
75	48,282	30,162	78,444	877	79,321		79,321
76	13,563	8,472	22,035	246	22,281		22,281
77	369,794	231,008	600,802	6,719	607,521		607,521
78	52,510	32,803	85,313	954	86,267		86,267
79	117,794	73,585	191,379	2,140	193,519		193,519
80	27,111	16,936	44,047	493	44,540		44,540
81	242,446	151,455	393,902	4,405	398,307		398,307
82	21,564	13,471	35,035	392	35,427		35,427
83	92,833	57,993	150,826	1,687	152,513		152,513
84	9,940	6,209	16,149	181	16,330		16,330
	33,441,305	22,592,733	56,034,038	626,626	56,660,664	-	56,660,664

PUBLIC UTILITY COMMISSION OF TEXAS
LONE STAR TRANSMISSION, LLC
Work Papers - Richard B. Cribbs - WP/II-B-1/3.20, WP/II-B-2/3.20, WP/II-B-3/3.20 - Interim & Final - RATE BASE ACCOUNTS - PLANT - General &Administrative Allocation
For the Interim and Final Rate Periods Ending March 31, 2013 and March 31, 2014, Respectively
Docket No. 40020

G&A Allocation - Final

Line No	Rate Period	Location	FERC Acct	FERC Account Detail	Component	Detail
1	Final	Capital Spares - Trans Line	355	Poles and Fixtures - TP	Poles and fixtures	Poles - Capital Spares
2	Final	Capital Spares - Trans Line	356	Overhead conductors and devices - TP	Overhead conductors and devices	Conductor - Capital Spares
3	Final	Capital Spares - Trans Line	356	Overhead conductors and devices - TP	Overhead conductors and devices	Insulators - Capital Spares
4	Final	Capital Spares - Trans Line	356	Overhead conductors and devices - TP	Overhead conductors and devices	OHGW - Capital Spares
5	Final	Capital Spares - Trans Line	356	Overhead conductors and devices - TP	Overhead conductors and devices	OPGW - Capital Spares
6	Final	Capital Spares - Trans Line	356	Overhead conductors and devices - TP	Overhead conductors and devices	OPGW - Capital Spares
7	Final	Tline - Central A to Central C	350.2	Land Rights - TP	ROW	ROW
8	Final	Tline - Central C to Sam Switch	350.2	Land Rights - TP	ROW	ROW
9	Final	Tline - Sam Switch to Navarro	350.2	Land Rights - TP	ROW	ROW
10	Final	Substation - W Shackelford	350.1	Land - TP	Land	Land
11	Final	Capacitor Bank - Kopperl	350.1	Land - TP	Land	Land
12	Final	Capacitor Bank - Romney	350.1	Land - TP	Land	Land
13	Final	Tline - Central A to Central C	355	Poles and Fixtures - TP	Concrete Poles	
14	Final	Tline - Central A to Central C	355	Poles and Fixtures - TP	Steel Poles	
15	Final	Tline - Central A to Central C	355	Poles and Fixtures - TP	Concrete Foundations	
16	Final	Tline - Central A to Central C	356	Overhead conductors and devices - TP	Supply Conductor	
17	Final	Tline - Central A to Central C	356	Overhead conductors and devices - TP	Spacers	
18	Final	Tline - Central A to Central C	356	Overhead conductors and devices - TP	Dampers	
19	Final	Tline - Central A to Central C	356	Overhead conductors and devices - TP	Splices	
20	Final	Tline - Central A to Central C	356	Overhead conductors and devices - TP	Supply OPGW	
21	Final	Tline - Central A to Central C	356	Overhead conductors and devices - TP	Fiber Splice Kit	
22	Final	Tline - Central A to Central C	356	Overhead conductors and devices - TP	Supply OHGW	
23	Final	Tline - Central A to Central C	356	Overhead conductors and devices - TP	Insulator Assemblies	
24	Final	Tline - Central A to Central C	352	Structures and Improvements - TP	Culverts	
25	Final	Tline - Central A to Central C	355	Poles and Fixtures - TP	Anchor Rods	
26	Final	Tline - Central A to Central C	352	Structures and Improvements - TP	Gates	
27	Final	Tline - Central A to Central C	352	Structures and Improvements - TP	Cattle Guard	
28	Final	Tline - Central A to Central C	352	Structures and Improvements - TP	Barbed Wire Fence	
29	Final	Tline - Central A to Central C	355	Poles and Fixtures - TP	Guy wire	
30	Final	Tline - Central C to Sam Switc	355	Poles and Fixtures - TP	Concrete Poles	
31	Final	Tline - Central C to Sam Switc	355	Poles and Fixtures - TP	Steel Poles	
32	Final	Tline - Central C to Sam Switc	355	Poles and Fixtures - TP	Concrete foundations	
33	Final	Tline - Central C to Sam Switc	356	Overhead conductors and devices - TP	Supply Conductor	
34	Final	Tline - Central C to Sam Switc	356	Overhead conductors and devices - TP	Splicing	
35	Final	Tline - Central C to Sam Switc	356	Overhead conductors and devices - TP	Hardware: dampeners, spacers, marker balls, bird diverters and etc.	
36	Final	Tline - Central C to Sam Switc	356	Overhead conductors and devices - TP	Supply OPGW	
37	Final	Tline - Central C to Sam Switc	356	Overhead conductors and devices - TP	Splicing	
38	Final	Tline - Central C to Sam Switc	356	Overhead conductors and devices - TP	Hardware: dampeners, spacers, marker balls, bird diverters and etc.	
39	Final	Tline - Central C to Sam Switc	356	Overhead conductors and devices - TP	Supply OHGW	
40	Final	Tline - Central C to Sam Switc	356	Overhead conductors and devices - TP	Splicing	
41	Final	Tline - Central C to Sam Switc	356	Overhead conductors and devices - TP	Hardware: dampeners, spacers, marker balls, bird diverters and etc.	
42	Final	Tline - Central C to Sam Switc	356	Overhead conductors and devices - TP	Insulators	
43	Final	Tline - Central C to Sam Switc	356	Overhead conductors and devices - TP	Davit arms	
44	Final	Tline - Central C to Sam Switc	356	Overhead conductors and devices - TP	Pole grounding and ground rods	
45	Final	Tline - Central C to Sam Switc	352	Structures and Improvements - TP	Culvert	
46	Final	Tline - Central C to Sam Switc	352	Structures and Improvements - TP	Cattle guards	
47	Final	Tline - Central C to Sam Switc	352	Structures and Improvements - TP	Gates (including bracing)	
48	Final	Tline - Central C to Sam Switc	352	Structures and Improvements - TP	Fencing	
49	Final	Tline - Central C to Sam Switc	355	Poles and Fixtures - TP	Guying	
50	Final	Tline - Central C to Sam Switc	355	Poles and Fixtures - TP	Guy anchors	
51	Final	Tline - Sam Switch to Navarro	355	Poles and Fixtures - TP	Concrete Poles	
52	Final	Tline - Sam Switch to Navarro	355	Poles and Fixtures - TP	Steel Poles	
53	Final	Tline - Sam Switch to Navarro	355	Poles and Fixtures - TP	Concrete foundations	
54	Final	Tline - Sam Switch to Navarro	356	Overhead conductors and devices - TP	Supply Conductor	
55	Final	Tline - Sam Switch to Navarro	356	Overhead conductors and devices - TP	Splicing	
56	Final	Tline - Sam Switch to Navarro	356	Overhead conductors and devices - TP	Hardware: dampeners, spacers, marker balls, bird diverters and etc.	
57	Final	Tline - Sam Switch to Navarro	356	Overhead conductors and devices - TP	Supply OPGW	
58	Final	Tline - Sam Switch to Navarro	356	Overhead conductors and devices - TP	Splicing	
59	Final	Tline - Sam Switch to Navarro	356	Overhead conductors and devices - TP	Hardware: dampeners, spacers, marker balls, bird diverters and etc.	
60	Final	Tline - Sam Switch to Navarro	356	Overhead conductors and devices - TP	Supply OHGW	
61	Final	Tline - Sam Switch to Navarro	356	Overhead conductors and devices - TP	Splicing	
62	Final	Tline - Sam Switch to Navarro	356	Overhead conductors and devices - TP	Hardware: dampeners, spacers, marker balls, bird diverters and etc.	
63	Final	Tline - Sam Switch to Navarro	356	Overhead conductors and devices - TP	Insulators	
64	Final	Tline - Sam Switch to Navarro	356	Overhead conductors and devices - TP	Davit arms	
65	Final	Tline - Sam Switch to Navarro	356	Overhead conductors and devices - TP	Pole grounding and ground rods	
66	Final	Tline - Sam Switch to Navarro	352	Structures and Improvements - TP	Culvert	
67	Final	Tline - Sam Switch to Navarro	352	Structures and Improvements - TP	Cattle guards	
68	Final	Tline - Sam Switch to Navarro	352	Structures and Improvements - TP	Gates (including bracing)	
69	Final	Tline - Sam Switch to Navarro	352	Structures and Improvements - TP	Fencing	
70	Final	Tline - Sam Switch to Navarro	355	Poles and Fixtures - TP	Guying	
71	Final	Tline - Sam Switch to Navarro	355	Poles and Fixtures - TP	Guy anchors	
72	Final	Substation - W Shackelford	353	Station Equipment - TP	Supply Breakers (HV & LV)	
73	Final	Substation - W. Shackelford	353	Station Equipment - TP	Supply Switches	
74	Final	Substation - W Shackelford	353	Station Equipment - TP	Supply Fencing, Lighting	
75	Final	Substation - W Shackelford	353	Station Equipment - TP	Supply Buss Work & Steel Struc	

Line No	Cost	Construction Costs	Total Cost Pre-G&A	G&A Capital Allocation - LTD Thru Mar 2012	Total Cost Pre-Interim G&A	G&A Capital Allocation - Interim	Apr 2012 - Mar 2013	Total
1	205,000	-	205,000	2,293	207,293		2,378	209,670
2	286,000	-	286,000	3,198	289,198		3,317	292,515
3	451,000	-	451,000	5,044	456,044		5,231	461,274
4	4,000	-	4,000	45	4,045		46	4,091
5	26,000	-	26,000	291	26,291		302	26,592
6	4,000	-	4,000	45	4,045		46	4,091
7	13,284,978	2,479,603	15,764,581	176,294	15,940,875		182,845	16,123,720
8	70,634,619	4,030,549	74,665,169	834,977	75,500,145		866,000	76,366,146
9	12,393,950	1,075,167	13,469,116	150,624	13,619,741		156,221	13,775,961
10	494,599	222,328	716,927	8,017	724,944		8,315	733,260
11	135,404	193,643	329,046	3,680	332,727		3,816	336,544
12	141,825	193,643	335,469	3,752	339,220		3,891	343,111
13	13,864,254	28,494,318	42,358,572	473,694	42,832,266		491,294	43,323,560
14	4,041,491	8,306,219	12,347,710	138,084	12,485,794		143,214	12,629,008
15	712,738	1,464,845	2,177,583	24,352	2,201,935		25,257	2,227,192
16	26,990,584	17,625,629	44,616,213	498,941	45,115,153		517,479	45,632,632
17	1,983,090	1,295,015	3,278,105	36,659	3,314,764		38,021	3,352,785
18	985,598	643,624	1,629,223	18,220	1,647,442		18,896	1,666,339
19	102,701	67,067	169,768	1,899	171,666		1,969	173,635
20	884,131	577,363	1,461,494	16,344	1,477,838		16,951	1,494,789
21	238,815	155,953	394,767	4,415	399,182		4,579	403,761
22	336,079	219,469	555,548	6,213	561,760		6,443	568,204
23	22,852,534	14,923,363	37,775,898	422,446	38,198,344		438,142	38,636,485
24	692,279	336,644	1,028,923	11,506	1,040,429		11,934	1,052,363
25	1,377,908	2,831,927	4,209,836	47,078	4,256,914		48,828	4,305,742
26	357,277	173,738	531,015	5,938	536,953		6,159	543,112
27	19,338	9,404	28,742	321	29,063		333	29,397
28	69,665	33,877	103,542	1,158	104,700		1,201	105,901
29	1,134,681	2,332,037	3,466,717	38,768	3,505,485		40,209	3,545,694
30	25,764,014	49,793,492	75,557,506	844,956	76,402,462		876,350	77,278,812
31	9,514,884	18,389,187	27,904,071	312,050	28,216,121		323,644	28,539,765
32	2,057,257	3,976,011	6,033,268	67,470	6,100,738		69,977	6,170,714
33	50,303,840	22,581,189	72,885,028	815,069	73,700,098		845,353	74,545,451
34	706,117	316,973	1,023,090	11,441	1,034,532		11,866	1,046,398
35	3,178,045	1,426,611	4,604,656	51,494	4,656,149		53,407	4,709,556
36	1,601,311	718,822	2,320,133	25,946	2,346,078		26,910	2,372,988
37	260,829	117,085	377,915	4,226	382,141		4,383	386,524
38	764,125	343,012	1,107,137	12,381	1,119,518		12,841	1,132,359
39	625,305	280,697	906,002	10,132	916,134		10,508	926,642
40	5,503	2,470	7,973	89	8,062		92	8,155
41	116,909	52,480	169,389	1,894	171,283		1,965	173,247
42	25,040,317	11,240,496	36,280,813	405,726	36,686,540		420,801	37,107,341
43	4,406,339	1,977,988	6,384,327	71,396	6,455,722		74,048	6,529,770
44	659,120	295,876	954,996	10,680	965,676		11,076	976,752
45	512,578	143,279	655,857	7,334	663,191		7,607	670,798
46	25,112	7,019	32,131	359	32,490		373	32,863
47	448,143	125,268	573,411	6,412	579,823		6,651	586,474
48	390,799	109,238	500,037	5,592	505,629		5,800	511,429
49	2,559,711	4,947,093	7,506,804	83,948	7,590,752		87,067	7,677,820
50	2,210,566	4,272,307	6,482,873	72,498	6,555,370		75,191	6,630,562
51	4,289,262	9,127,349	13,416,611	150,037	13,566,648		155,612	13,722,260
52	1,925,631	4,097,653	6,023,285	67,358	6,090,643		69,861	6,160,503
53	374,572	797,072	1,171,644	13,102	1,184,747		13,589	1,198,336
54	4,938,654	4,749,946	9,688,600	108,347	9,796,948		112,373	9,909,320
55	135,298	130,128	265,426	2,968	268,394		3,079	271,473
56	313,435	301,458	614,893	6,876	621,769		7,132	628,901
57	314,445	302,430	616,874	6,898	623,773		7,155	630,927
58	49,977	48,068	98,045	1,096	99,142		1,137	100,279
59	70,927	68,217	139,144	1,556	140,700		1,614	142,314
60	122,789	118,098	240,887	2,694	243,581		2,794	246,375
61	1,055	1,014	2,069	23	2,092		24	2,116
62	33,222	31,953	65,175	729	65,904		756	66,660
63	2,454,782	2,360,984	4,815,765	53,854	4,869,620		55,855	4,925,475
64	676,900	651,036	1,327,936	14,850	1,342,786		15,402	1,358,188
65	129,064	124,133	253,197	2,831	256,029		2,937	258,965
66	98,215	58,887	157,102	1,757	158,859		1,822	160,681
67	4,811	2,885	7,695	86	7,781		89	7,871
68	85,869	51,485	137,354	1,536	138,890		1,593	140,483
69	74,881	44,897	119,778	1,339	121,117		1,389	122,506
70	237,454	505,291	742,745	8,306	751,051		8,615	759,665
71	423,565	901,327	1,324,893	14,816	1,339,709		15,367	1,355,076
72	3,927,563	2,867,597	6,795,160	75,990	6,871,150		78,813	6,949,963
73	1,483,113	1,082,852	2,565,965	28,695	2,594,660		29,761	2,624,421
74	91,649	66,915	158,564	1,773	160,337		1,839	162,176
75	2,708,186	1,977,304	4,685,490	52,398	4,737,887		54,344	4,792,232

PUBLIC UTILITY COMMISSION OF TEXAS
LONE STAR TRANSMISSION, LLC
Work Papers - Richard B. Cribbs - WP/II-B-1/3.20, WP/II-B-2/3.20, WP/II-B-3/3.20 - Interim & Final - RATE BASE ACCOUNTS - PLANT - General &Administrative Allocation
For the Interim and Final Rate Periods Ending March 31, 2013 and March 31, 2014, Respectively
Docket No. 40020

76	Final	Substation - W Shackelford	352	Structures and Improvements - TP	Supply Control House
77	Final	Substation - W. Shackelford	353	Station Equipment - TP	RTU
78	Final	Substation - W. Shackelford	353	Station Equipment - TP	Supply Insulators
79	Final	Substation - W. Shackelford	353	Station Equipment - TP	Supply SSVT's
80	Final	Substation - W Shackelford	353	Station Equipment - TP	Protective Relay Panels
81	Final	Substation - W. Shackelford	353	Station Equipment - TP	Wave Traps/Tuners
82	Final	Substation - W Shackelford	353	Station Equipment - TP	CCVTs
83	Final	Substation - W. Shackelford	353	Station Equipment - TP	Surge Arrestors
84	Final	Substation - W Shackelford	353	Station Equipment - TP	Fiber Optics
85	Final	Substation - W Shackelford	353	Station Equipment - TP	Cable Tray
86	Final	Substation - W Shackelford	353	Station Equipment - TP	Control Cable
87	Final	Substation - W. Shackelford	353	Station Equipment - TP	Power Cable
88	Final	Substation - W. Shackelford	353	Station Equipment - TP	Cable Trench
89	Final	Substation - W. Shackelford	353	Station Equipment - TP	Yard Conduit
90	Final	Substation - W Shackelford	353	Station Equipment - TP	Weld Fittings
91	Final	Substation - W. Shackelford	353	Station Equipment - TP	Anchor Bolts
92	Final	Substation - W. Shackelford	353	Station Equipment - TP	Bare Conductor
93	Final	Substation - W. Shackelford	353	Station Equipment - TP	Junction Boxes
94	Final	Reactive Compensation at W. Shackelford	353	Station Equipment - TP	Supply Shunt Reactor
95	Final	Capacitor Bank - Kopperl	353	Station Equipment - TP	Aluminum Bus & Fittings
96	Final	Capacitor Bank - Kopperl	353	Station Equipment - TP	Capacitors
97	Final	Capacitor Bank - Kopperl	353	Station Equipment - TP	Current Transformers System
98	Final	Capacitor Bank - Kopperl	353	Station Equipment - TP	Reactors
99	Final	Capacitor Bank - Kopperl	353	Station Equipment - TP	Fiber Optic Signal Columns
100	Final	Capacitor Bank - Kopperl	353	Station Equipment - TP	Metal Oxide Varistors
101	Final	Capacitor Bank - Kopperl	353	Station Equipment - TP	Platform Steel
102	Final	Capacitor Bank - Kopperl	353	Station Equipment - TP	Manufacturer of Bypass Switch
103	Final	Capacitor Bank - Kopperl	353	Station Equipment - TP	Manufacturer of the Control and Protection System
104	Final	Capacitor Bank - Kopperl	353	Station Equipment - TP	Manufacturer of Insulators
105	Final	Capacitor Bank - Kopperl	353	Station Equipment - TP	Copper & Fiber Cables
106	Final	Capacitor Bank - Kopperl	353	Station Equipment - TP	Supply Switches - Kopperl
107	Final	Capacitor Bank - Kopperl	353	Station Equipment - TP	Meter
108	Final	Capacitor Bank - Kopperl	353	Station Equipment - TP	Supply Fencing, Lighting - Kop
109	Final	Capacitor Bank - Kopperl	353	Station Equipment - TP	Supply Buss Work/Steel Structu
110	Final	Capacitor Bank - Kopperl	352	Structures and Improvements - TP	Supply Control House - Kopperl
111	Final	Capacitor Bank - Kopperl	353	Station Equipment - TP	RTU
112	Final	Capacitor Bank - Kopperl	353	Station Equipment - TP	Supply Insulators - Kopperl
113	Final	Capacitor Bank - Kopperl	353	Station Equipment - TP	Supply SSVT's
114	Final	Capacitor Bank - Kopperl	353	Station Equipment - TP	Protective Relay Panels
115	Final	Capacitor Bank - Kopperl	353	Station Equipment - TP	Wave Traps/Tuners
116	Final	Capacitor Bank - Kopperl	353	Station Equipment - TP	CCVTs
117	Final	Capacitor Bank - Kopperl	353	Station Equipment - TP	Surge Arrestors
118	Final	Capacitor Bank - Kopperl	353	Station Equipment - TP	Fiber Optics
119	Final	Capacitor Bank - Kopperl	353	Station Equipment - TP	Cable Tray
120	Final	Capacitor Bank - Kopperl	353	Station Equipment - TP	Control Cable
121	Final	Capacitor Bank - Kopperl	353	Station Equipment - TP	Power Cable
122	Final	Capacitor Bank - Kopperl	353	Station Equipment - TP	Cable Trench
123	Final	Capacitor Bank - Kopperl	353	Station Equipment - TP	Yard Conduit
124	Final	Capacitor Bank - Kopperl	353	Station Equipment - TP	Weld Fittings
125	Final	Capacitor Bank - Kopperl	353	Station Equipment - TP	Anchor Bolts
126	Final	Capacitor Bank - Kopperl	353	Station Equipment - TP	Bare Conductor
127	Final	Capacitor Bank - Kopperl	353	Station Equipment - TP	Junction Boxes
128	Final	Capacitor Bank - Romney	353	Station Equipment - TP	Aluminum Bus & Fittings
129	Final	Capacitor Bank - Romney	353	Station Equipment - TP	Manufacturer of Capacitors
130	Final	Capacitor Bank - Romney	353	Station Equipment - TP	Manufacturer of the Current Transformers System
131	Final	Capacitor Bank - Romney	353	Station Equipment - TP	Manufacturer of Reactors
132	Final	Capacitor Bank - Romney	353	Station Equipment - TP	Manufacturer of Fiber Optic Signal Columns
133	Final	Capacitor Bank - Romney	353	Station Equipment - TP	Manufacturer of Metal Oxide Varistors
134	Final	Capacitor Bank - Romney	353	Station Equipment - TP	Manufacturer of the Platform Steel
135	Final	Capacitor Bank - Romney	353	Station Equipment - TP	Manufacturer of Bypass Switch
136	Final	Capacitor Bank - Romney	353	Station Equipment - TP	Manufacturer of the Control and Protection System
137	Final	Capacitor Bank - Romney	353	Station Equipment - TP	Manufacturer of Insulators
138	Final	Capacitor Bank - Romney	353	Station Equipment - TP	Copper & Fiber Cables
139	Final	Capacitor Bank - Romney	353	Station Equipment - TP	Spares - Capacitors
140	Final	Capacitor Bank - Romney	353	Station Equipment - TP	Supply Breakers
141	Final	Capacitor Bank - Romney	353	Station Equipment - TP	Supply Switches - Romney
142	Final	Capacitor Bank - Romney	353	Station Equipment - TP	Meter
143	Final	Capacitor Bank - Romney	353	Station Equipment - TP	Supply Fencing, Lighting - Rom
144	Final	Capacitor Bank - Romney	353	Station Equipment - TP	Supply Buss Work/Steel Structu
145	Final	Capacitor Bank - Romney	352	Structures and Improvements - TP	Supply Control House - Romney
146	Final	Capacitor Bank - Romney	353	Station Equipment - TP	RTU
147	Final	Capacitor Bank - Romney	353	Station Equipment - TP	Supply Insulators - Romney
148	Final	Capacitor Bank - Romney	353	Station Equipment - TP	Supply SSVT's
149	Final	Capacitor Bank - Romney	353	Station Equipment - TP	Supply Shunt Reactor-Romney
150	Final	Capacitor Bank - Romney	353	Station Equipment - TP	Protective Relay Panels
151	Final	Capacitor Bank - Romney	353	Station Equipment - TP	Wave Traps/Tuners

76	145,286	3,997,562	4,142,827	46,329	4,189,156	48,050	4,237,207
77	98,527	71,937	170,464	1,906	172,371	1,977	174,348
78	352,825	257,605	610,430	6,826	617,256	7,080	624,336
79	863,267	630,290	1,493,557	16,702	1,510,259	17,323	1,527,582
80	1,886,144	1,377,114	3,263,258	36,493	3,299,751	37,849	3,337,600
81	279,289	203,915	483,205	5,404	488,608	5,604	494,213
82	325,004	237,292	562,296	6,288	568,584	6,522	575,106
83	385,090	281,162	666,252	7,451	673,702	7,727	681,430
84	17,912	13,078	30,989	347	31,336	359	31,695
85	23,132	16,889	40,020	448	40,468	464	40,932
86	769,636	561,927	1,331,563	14,891	1,346,454	15,444	1,361,898
87	49,467	36,117	85,584	957	86,541	993	87,533
88	235,371	171,850	407,221	4,554	411,775	4,723	416,498
89	41,960	30,636	72,595	812	73,407	842	74,249
90	353,133	257,830	610,963	6,832	617,795	7,086	624,881
91	66,498	48,551	115,049	1,287	116,336	1,334	117,670
92	171,176	124,979	296,154	3,312	299,466	3,435	302,901
93	16,684	12,189	28,882	323	29,205	335	29,540
94	2,120,445	165,610	2,286,055	25,565	2,311,620	26,515	2,338,134
95	110,299	91,971	202,270	2,262	204,532	2,346	206,878
96	3,750,262	3,127,080	6,877,343	76,909	6,954,252	79,767	7,034,018
97	225,516	188,042	413,557	4,625	418,182	4,797	422,979
98	317,898	265,072	582,970	6,519	589,489	6,762	596,251
99	99,269	82,774	182,043	2,036	184,078	2,111	186,190
100	917,968	765,429	1,683,397	18,825	1,702,222	19,525	1,721,747
101	472,539	394,017	866,557	9,691	876,248	10,051	886,298
102	732,815	611,043	1,343,857	15,028	1,358,885	15,587	1,374,472
103	503,031	419,442	922,473	10,316	932,789	10,699	943,488
104	431,343	359,666	791,009	8,846	799,855	9,174	809,029
105	146,361	122,040	268,401	3,002	271,402	3,113	274,515
106	392,852	327,572	720,424	8,056	728,481	8,356	736,836
107	187,032	155,952	342,984	3,836	346,820	3,978	350,798
108	102,354	85,346	187,699	2,099	189,798	2,177	191,975
109	991,755	826,955	1,818,711	20,339	1,839,049	21,094	1,860,143
110	99,035	1,353,190	1,452,225	16,240	1,468,465	16,844	1,485,309
111	98,527	82,155	180,683	2,021	182,703	2,096	184,799
112	129,055	107,610	236,665	2,647	239,311	2,745	242,056
113	432,990	361,040	794,029	8,880	802,909	9,210	812,119
114	497,711	415,007	912,718	10,207	922,925	10,586	933,511
115	157,560	131,378	288,938	3,231	292,169	3,351	295,520
116	162,709	135,671	298,380	3,337	301,717	3,461	305,178
117	154,036	128,439	282,475	3,159	285,634	3,276	288,910
118	43,100	35,938	79,038	884	79,922	917	80,839
119	10,124	8,442	18,565	208	18,773	215	18,988
120	265,946	221,754	487,700	5,454	493,154	5,657	498,810
121	49,873	41,586	91,459	1,023	92,482	1,061	93,543
122	79,127	65,978	145,105	1,623	146,727	1,683	148,410
123	18,549	15,467	34,015	380	34,396	395	34,790
124	167,138	139,365	306,503	3,428	309,930	3,555	313,485
125	18,696	15,589	34,285	383	34,668	398	35,066
126	44,563	37,158	81,721	914	82,635	948	83,582
127	5,612	4,679	10,291	115	10,406	119	10,526
128	102,078	68,974	171,052	1,913	172,965	1,984	174,949
129	3,556,970	2,403,417	5,960,387	66,655	6,027,042	69,131	6,096,173
130	208,708	141,022	349,730	3,911	353,641	4,056	357,697
131	294,204	198,792	492,996	5,513	498,509	5,718	504,227
132	91,871	62,076	153,947	1,722	155,668	1,786	157,454
133	849,551	574,035	1,423,586	15,920	1,439,506	16,511	1,456,018
134	437,321	295,494	732,815	8,195	741,010	8,500	749,510
135	678,197	458,253	1,136,450	12,709	1,149,159	13,181	1,162,340
136	465,540	314,562	780,101	8,724	788,825	9,048	797,873
137	399,195	269,733	668,927	7,481	676,408	7,759	684,166
138	135,452	91,524	226,976	2,538	229,515	2,633	232,147
139	488,212	329,881	818,093	9,149	827,242	9,489	836,731
140	968,603	654,478	1,623,081	18,151	1,641,231	18,825	1,660,057
141	522,465	353,025	875,490	9,791	885,281	10,154	895,435
142	164,063	110,856	274,919	3,074	277,993	3,189	281,182
143	107,660	72,745	180,404	2,017	182,422	2,092	184,514
144	1,200,369	811,080	2,011,449	22,494	2,033,943	23,330	2,057,272
145	82,082	1,308,511	1,390,593	15,551	1,406,144	16,129	1,422,273
146	86,428	58,398	144,826	1,620	146,446	1,680	148,125
147	279,563	188,899	468,461	5,239	473,700	5,433	479,134
148	432,990	292,568	725,557	8,114	733,671	8,415	742,087
149	3,354,127	2,266,357	5,620,484	62,854	5,683,338	65,189	5,748,526
150	604,885	408,716	1,013,600	11,335	1,024,935	11,756	1,036,692
151	138,210	93,388	231,598	2,590	234,188	2,686	236,874

PUBLIC UTILITY COMMISSION OF TEXAS
LONE STAR TRANSMISSION, LLC
Work Papers - Richard B. Cribbs - WP/II-B-1/3.20, WP/II-B-2/3.20, WP/II-B-3/3.20 - Interim & Final - RATE BASE ACCOUNTS - PLANT - General &Administrative Allocation
For the Interim and Final Rate Periods Ending March 31, 2013 and March 31, 2014, Respectively
Docket No. 40020

152	Final	Capacitor Bank - Romney	353	Station Equipment - TP	CCVTs	
153	Final	Capacitor Bank - Romney	353	Station Equipment - TP	Surge Arrestors	
154	Final	Capacitor Bank - Romney	353	Station Equipment - TP	Fiber Optics	
155	Final	Capacitor Bank - Romney	353	Station Equipment - TP	Cable Tray	
156	Final	Capacitor Bank - Romney	353	Station Equipment - TP	Control Cable	
157	Final	Capacitor Bank - Romney	353	Station Equipment - TP	Power Cable	
158	Final	Capacitor Bank - Romney	353	Station Equipment - TP	Cable Trench	
159	Final	Capacitor Bank - Romney	353	Station Equipment - TP	Yard Conduit	
160	Final	Capacitor Bank - Romney	353	Station Equipment - TP	Weld Fittings	
161	Final	Capacitor Bank - Romney	353	Station Equipment - TP	Anchor Bolts	
162	Final	Capacitor Bank - Romney	353	Station Equipment - TP	Bare Conductor	
163	Final	Capacitor Bank - Romney	353	Station Equipment - TP	Junction Boxes	
164	Final	Capital Spares	353	Station Equipment - TP	Breakers-Capital Spares	
165	Final	Capital Spares	353	Station Equipment - TP	SSTVT's-Capital Spares	
166	Final	Capital Spares	353	Station Equipment - TP	Switches-Capital Spares	
167	Final	Capital Spares	353	Station Equipment - TP	Shunt Reactor Components-Cap S	
168	Final	Field Office Abilene	391	Office Furniture and Equipment - GP	Office furniture and equipment	Office Furnishings and Equipment
169	Final	Field Office Abilene	352	Structures and Improvements - TP	Structures and improvements	Leasehold Improvements
170	Final	Field Office Abilene	397	Communication Equipment - GP	Communication Equipment - field assets, telephone	Telecom, IM
171	Final	Field Office Abilene	391	Office Furniture and Equipment - GP	Office furniture and equipment	Laptops
172						
173						
174						
175						
176						CCN & Organizational Costs
177						
178						Total with Organizational Costs
179						
180	Interim	Corp Office - Austin	391	Office Furniture and Equipment - GP		In-Service Office Furniture and Equipment
181						
182						Total Plant-In service Pre-AFUDC allocation

152	142,727	96,440	239,167	2,675	241,841	2,774	244,615
153	135,119	91,299	226,418	2,532	228,950	2,626	231,576
154	36,894	24,929	61,823	691	62,514	717	63,231
155	8,884	6,003	14,887	166	15,053	173	15,226
156	392,874	265,462	658,335	7,362	665,697	7,636	673,333
157	44,760	30,244	75,005	839	75,843	870	76,713
158	123,044	83,140	206,184	2,306	208,490	2,391	210,882
159	24,796	16,755	41,551	465	42,015	482	42,497
160	247,661	167,342	415,003	4,641	419,644	4,813	424,457
161	28,281	19,110	47,391	530	47,921	550	48,471
162	84,028	56,777	140,805	1,575	142,379	1,633	144,012
163	4,984	3,367	8,351	93	8,444	97	8,541
164	695,000	-	695,000	7,772	702,772	8,061	710,833
165	235,900	-	235,900	2,638	238,538	2,736	241,274
166	71,358	-	71,358	798	72,156	828	72,984
167	25,347	-	25,347	283	25,630	294	25,924
168	32,000	16,744	48,744	545	49,289		49,289
169	70,000	36,627	106,627	1,192	107,819		107,819
170	12,000	6,279	18,279	204	18,483		18,483
171	6,000	3,139	9,139	102	9,242		9,242
172	368,907,558	271,640,813	640,548,371	7,163,219	647,711,590	7,427,247	655,138,837
173							
174	402,348,863	294,233,546	696,582,409	7,789,845	704,372,254	7,427,247	711,799,501
175							
176	10,605,693		10,605,693		10,605,693		10,605,693
177							
178	412,954,557	294,233,546	707,188,102	7,789,845	714,977,947	7,427,247	722,405,195
179							
180	220,825		220,825		220,825		220,825
181							
182	413,175,382	294,233,546	707,408,928	7,789,845	715,198,772	7,427,247	722,626,020
		Total G&A Cap LTD thru Mar 2012 (Depr Cap Included)		7,789,845			
		Total G&A Cap Apr 2012 - Mar 2013				7,427,247	

Check	7,789,845			7,427,247	
	(0)			(0)	
Total G&A Cap LTD thru Mar 2012 (Depr Cap Included)		Total G&A Cap Apr 2012- Mar 2013			Total - Tie to WP
LTD G&A thru Mar 2012	7,786,845	Interim Period G&A		4,913,396	12,700,241
Capitalized Property Taxes	3,000	Capitalized Property Taxes		2,513,851	2,516,851
	7,789,845			7,427,247	

	% allocated to each period based on Tangible Assets		CCN Costs
Interim	56,660,664	8%	837,637
Final	655,138,837	92%	9,685,176
	711,799,501		10,522,813

FERC	Category	Capital Budget	Totals	Totals	Totals	Totals	Totals	Totals	Totals
FERC Account	Capital or O&M	Does not include Lines and Substations, DOES NOT INCLUDE CAPITAL SPARES	Summed from this page	Updated from other sheets	Updated from other sheets	Updated from other sheets	Updated from other sheets	Updated from other sheets	Updated from other sheets
annual cost	Category	Items	Totals of Columns to Right	Development	Primary Control Center	Backup Control Center	Primary EMS	Backup EMS	Offices/Equipment
		Unallocated Subtotal	$ *9,077,000*	$ *3,118,000*	$ 2,599,000	$ 1,471,000	$ 959,000	$ 690,000	$ 240,000
352	Capital	Structures and improvements	$ 4,191,335	$ 1,441,335	$ 1,788,000	$ 822,000	$ -	$ -	$ 140,000
353	Capital	Station Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -
354	Capital	Towers and fixtures	$ -	$ -	$ -	$ -	$ -	$ -	$ -
355	Capital	Poles and fixtures	$ -	$ -	$ -	$ -	$ -	$ -	$ -
356	Capital	Overhead conductors and devices	$ -	$ -	$ -	$ -	$ -	$ -	$ -
357	Capital	Underground conduit	$ -	$ -	$ -	$ -	$ -	$ -	$ -
358	Capital	Underground condutors and devices	$ -	$ -	$ -	$ -	$ -	$ -	$ -
358	Capital	Underground condutors and devices	$ -	$ -	$ -	$ -	$ -	$ -	$ -
359	Capital	Roads and trails	$ -	$ -	$ -	$ -	$ -	$ -	$ -
382	Capital	Computer Hardware	$ 3,063,485	$ 1,053,485	$ 440,000	$ 278,000	$ 696,000	$ 596,000	$ -
383	Capital	Computer Software	$ 501,436	$ 172,436	$ -	$ -	$ 249,000	$ 80,000	$ -
384	Capital	Communication Equipment - control and dispatch	$ 975,438	$ 335,438	$ 306,000	$ 306,000	$ 14,000	$ 14,000	$ -
391	Capital	Office furniture and equipment	$ 115,833	$ 39,833	$ -	$ -	$ -	$ -	$ 76,000
392	Capital	Transportation Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -
393	Capital	Stores equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -
397	Capital	Communication Equipment - field assets, telephone	$ 219,474	$ 75,474	$ 60,000	$ 60,000	$ -	$ -	$ 24,000
398	Capital	Communication Equipment - field assets, telephone	$ 15,241	$ 5,241	$ 5,000	$ 5,000	$ -	$ -	$ -
		Pro rata CWIP			$ 2	$ 1	$ 1	$ 1	$ 1
352	Capital	Structures and improvements	100%		65%	30%	0%	0%	5%
353	Capital	Station Equipment	0%		0%	0%	0%	0%	0%
354	Capital	Towers and fixtures	0%		0%	0%	0%	0%	0%
355	Capital	Poles and fixtures	0%		0%	0%	0%	0%	0%
356	Capital	Overhead conductors and devices	0%		0%	0%	0%	0%	0%
357	Capital	Underground conduit	0%		0%	0%	0%	0%	0%
358	Capital	Underground condutors and devices	0%		0%	0%	0%	0%	0%
358	Capital	Underground condutors and devices	0%		0%	0%	0%	0%	0%
359	Capital	Roads and trails	0%		0%	0%	0%	0%	0%
382	Capital	Computer Hardware	100%		22%	14%	35%	30%	0%
383	Capital	Computer Software	100%		0%	0%	76%	24%	0%
384	Capital	Communication Equipment - control and dispatch	100%		48%	48%	2%	2%	0%
391	Capital	Office furniture and equipment	100%		0%	0%	0%	0%	100%

392	Capital	Transportation Equipment	0%		0%	0%	0%	0%	0%
393	Capital	Stores equipment	0%		0%	0%	0%	0%	0%
397	Capital	Communication Equipment - field assets, telephone	100%		42%	42%	0%	0%	17%
			Total Not Including CWIP						
			$ 5,959,000	$ 3,118,000	$ 2,599,000	$ 1,471,000	$ 959,000	$ 690,000	$ 240,000
					44.0%	25.0%	16.0%	11.0%	4.0%
					$ 1,371,920	$ 779,500	$ 498,880	$ 342,980	$ 124,720
					$ 3,970,920	$ 2,250,500	$ 1,457,880	$ 1,032,980	$ 364,720
		Pro rata CWIP		$ 3,118,000	$ 1,359,572	$ 768,362	$ 502,633	$ 361,644	$ 125,789
352	Capital	Structures and improvements	$ 2,882,669	$ 1,441,335	$ 937,130	$ 430,828	$ -	$ -	$ 73,377
353	Capital	Station Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -
354	Capital	Towers and fixtures	$ -	$ -	$ -	$ -	$ -	$ -	$ -
355	Capital	Poles and fixtures	$ -	$ -	$ -	$ -	$ -	$ -	$ -
356	Capital	Overhead conductors and devices	$ -	$ -	$ -	$ -	$ -	$ -	$ -
357	Capital	Underground conduit	$ -	$ -	$ -	$ -	$ -	$ -	$ -
358	Capital	Underground condutors and devices	$ -	$ -	$ -	$ -	$ -	$ -	$ -
358	Capital	Underground condutors and devices	$ -	$ -	$ -	$ -	$ -	$ -	$ -
359	Capital	Roads and trails	$ -	$ -	$ -	$ -	$ -	$ -	$ -
382	Capital	Computer Hardware	$ 2,106,969	$ 1,053,485	$ 230,614	$ 145,706	$ 364,789	$ 312,377	$ -
383	Capital	Computer Software	$ 344,872	$ 172,436	$ -	$ -	$ 130,506	$ 41,930	$ -
384	Capital	Communication Equipment - control and dispatch	$ 670,876	$ 335,438	$ 160,381	$ 160,381	$ 7,338	$ 7,338	$ -
391	Capital	Office furniture and equipment	$ 79,666	$ 39,833	$ -	$ -	$ -	$ -	$ 39,833
392	Capital	Transportation Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -
393	Capital	Stores equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -
397	Capital	Communication Equipment - field assets, telephone	$ 150,947	$ 75,474	$ 31,447	$ 31,447	$ -	$ -	$ 12,579

WBS Element	Overall Project Development Description	Time Period	Total Interim	Assumptions	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13
P-2526-001-01	G&A Payroll - Employees	Interim	$1,282,226	per HR assumptions provided by M Demick - 9/24/2011	$106,080	$106,080	$106,080	$106,080	$106,080	$106,080	$106,080	$106,080	$106,080	$109,169	$109,169	$109,169
P-2526-001-07	Taxes Other than Income Taxes	Interim	$93,987	per assumptions provided by S. Daly - 11/17/2011 - using 2012 assumptions for 10/11-12/11	$7,776	$7,776	$7,776	$7,776	$7,776	$7,776	$7,776	$7,776	$7,776	$8,002	$8,002	$8,002
P-2526-001-07	Employee Pensions & Benefits	Interim	$117,965	per assumptions provided by S. Daly - 11/17/2011 - using 2012 assumptions for 10/11-12/12	$9,759	$9,759	$9,759	$9,759	$9,759	$9,759	$9,759	$9,759	$9,759	$10,044	$10,044	$10,044
P-2535	Charge Outs to Affiliates	Interim	-$12,678	Based on historical data	-$1,049	-$1,049	-$1,049	-$1,049	-$1,049	-$1,049	-$1,049	-$1,049	-$1,049	-$1,080	-$1,080	-$1,080
P-2526-001-04	G&A Direct Payroll Charges - USTH	Interim	$1,008,078	per HR assumptions provided by M Demick - 9/2011 - using 2012 assumptions for 9/11-12/11	$79,030	$79,030	$79,030	$79,030	$79,030	$79,030	$79,030	$79,030	$79,030	$98,936	$98,936	$98,936
P-2526-001-04	G&A Direct Payroll Charges - FPL	Interim	$329,888	per HR assumptions provided by M Demick - 9/2011 - using 2012 assumptions for 9/11-12/11	$27,418	$27,418	$27,418	$27,418	$27,418	$27,418	$27,418	$27,418	$27,418	$27,709	$27,709	$27,709
P-2526-001-04	G&A Direct Payroll Charges - NEER	Interim	$493,578	per HR assumptions provided by M. Demick - 9/2011 - using 2012 assumptions for 9/11-12/11 Backed out CMG salary 2012-2013	$42,937	$42,937	$42,937	$42,937	$42,937	$42,937	$42,937	$42,937	$42,937	$35,716	$35,716	$35,716
P-2526-001-01	Incentives-LST	Interim	$324,665	per HR assumptions provided by M. Demick - see tab incentive 9-29	$35,849	$35,849	$35,849	$23,555	$23,555	$23,555	$23,555	$23,555	$23,555	$25,264	$25,264	$25,264
P-2526-001-02	LST G&A - Travel/Employee Expenses	Interim	$54,671	Assumes three trips per month at $1,600/trip - see Travel sample tab	$4,528	$4,528	$4,528	$4,528	$4,528	$4,528	$4,528	$4,528	$4,528	$4,641	$4,641	$4,641
P-2526-001-04	Affiliate G&A - Travel/Employee Expenses	Interim	$127,566	Assumes seven trips per month at $1,600/trip - see travel sample tab	$10,565	$10,565	$10,565	$10,565	$10,565	$10,565	$10,565	$10,565	$10,565	$10,829	$10,829	$10,829
P-2526-001-13	Office Lease & Parking	Interim	$251,476	Per Lease Agreement - including affiliate rent (A/P tech) thru July 2012 when ROW is expected to finish	$20,842	$20,842	$21,129	$21,129	$20,942	$20,942	$20,942	$20,942	$20,942	$20,942	$20,942	$20,942
P-2526-001-02	Office Utilities/Phone/cellphone	Interim	$34,170	Estimated burn rate based on historical actuals- used CPI 2.5% out years	$2,830	$2,830	$2,830	$2,830	$2,830	$2,830	$2,830	$2,830	$2,830	$2,901	$2,901	$2,901
P-2526-001-02	Office Supplies	Interim	$33,201	Estimated burn rate based on historical actuals (Office Depot, UPS/Pitney bowes/Plant Interscapes/Std Co) - used CPI 2.5% out years	$2,750	$2,750	$2,750	$2,750	$2,750	$2,750	$2,750	$2,750	$2,750	$2,818	$2,818	$2,818
P-2526-001-02	Office Supplies	Interim	$9,112	Estimated burn rate based on historical actuals (Ricoh copier charges)-used CPI 2.5% out years	$755	$755	$755	$755	$755	$755	$755	$755	$755	$773	$773	$773
P-2526-001-02	Professional Dues and Subscriptions	Interim	$10,007	Per discussion with LST management - see attached for various professional dues/memberships (no dates added qtrly)-copied 2012 year into out years	$1,624	$0	$481	$1,624	$250	$222	$1,935	$236	$1,972	$1,664	$0	$0
P-2526-001-04	PCR	Interim	$55,323	STM/Code of Conduct/General	$4,610	$4,610	$4,610	$4,610	$4,610	$4,610	$4,610	$4,610	$4,610	$4,610	$4,610	$4,610
	Charitable donations	Interim	$114,320	Provided by M Boykin	$2,255	$3,879	$3,398	$2,255	$3,629	$3,658	$1,473	$3,643	$1,907	$28,137	$30,043	$30,043
P-2526-001-04	Independent Auditor's Fees	Interim	$92,205	Based on experience with other subsidiaries	$0	$0	$0	$0	$0	$0	$0	$0	$0	$92,205	$0	$0
P-2526-001-12	Industry Dues and Membership Fees	Interim	$713	Per actuals and estimate assuming same cost in future years (TX Reliability Entity/ERCOT)	$0	$0	$0	$0	$0	$0	$472	$0	$0	$242	$0	$0
P-2526-001-04	FPL Affiliate Management Fee	Interim	$373,511	AMF file is attached for 2012 w/ IM AMF 2012	$21,284	$21,284	$21,284	$21,284	$21,284	$21,284	$21,284	$21,284	$21,284	$60,650	$60,650	$60,650
P-2526-001-04	NEER Affiliate Management Fee	Interim	$40,911	AMF file is attached for 2012	$2,125	$2,125	$2,125	$2,125	$2,125	$2,125	$2,125	$2,125	$2,125	$7,263	$7,263	$7,263
P-2526-001-04	Compliance Management systems	Interim	$11,480	Compliance mgmt system costs - IM - new to estimate 11/16/2011	$3,827	$3,827	$3,827	$0	$0	$0	$0	$0	$0	$0	$0	$0
P-2526-001-05	Property Insurance	Interim	$41,445	See email attached for 2012 prop insurance premium (June 11 - June 12)	$439	$439	$4,057	$4,057	$4,057	$4,057	$4,057	$4,057	$4,057	$4,057	$4,057	$4,057
P-2526-001-06	Workers Comp, & General Liability Insurar	Interim	$14,908	Invoiced to LST in Sept. but amortized over the year.- used insurance rates for out years of 5% - (updated with actual invoice values for 2011 - 2012)	$1,228	$1,228	$1,228	$1,228	$1,228	$1,228	$1,256	$1,256	$1,256	$1,256	$1,256	$1,256
P-2526-001-06	Auto insurance - E & C	Interim	$4,846	2013 (Updated with actual invoice values for 2011-2012)	$399	$399	$399	$399	$399	$399	$408	$408	$408	$408	$408	$408

P-2526-001-06	D&O Insurance	Interim	$3,405	Per RM estimation tool provided by Norma Casasus on 5/18/11 - used CPI 2.5%	$284	$284	$284	$284	$284	$284	$284	$284	$284	$284	$284	$284
	Self Insurance - Transmission line	Interim	$1,735,846	Per Matt B. on 10/31 - all O & M	$144,654	$144,654	$144,654	$144,654	$144,654	$144,654	$144,654	$144,654	$144,654	$144,654	$144,654	$144,654
P-2535	Office equipment/software	Through Mar-12	(220,825)													
	Organization Costs (STM)	Through Mar-12	(82,881)													
P-2526-001-01	G&A Payroll - Employees	Through Mar-12	$1,422,384	per HR assumptions provided by M. Demick - 9/24/2011												
P-2526-001-07	Taxes Other than Income Taxes	Through Mar-12	-$306,258	per assumptions provided by S. Daly - 11/17/2011 - using 2012 assumptions for 10/11-12/11												
P-2526-001-07	Employee Pensions & Benefits	Through Mar-12	$63,506	per assumptions provided by S. Daly - 11/17/2011 - using 2012 assumptions for 10/11-12/12												
P-2535	Charge Outs to Affiliates	Through Mar-12	-$10,012	Based on historical data												
P-2526-001-04	G&A Direct Payroll Charges - USTH	Through Mar-12	$727,724	per HR assumptions provided by M. Demick - 9/2011 - using 2012 assumptions for 9/11-12/11												
P-2526-001-04	G&A Direct Payroll Charges - FPL	Through Mar-12	$238,418	per HR assumptions provided by M. Demick - 9/2011 - using 2012 assumptions for 9/11-12/11												
P-2526-001-04	G&A Direct Payroll Charges - NEER	Through Mar-12	$339,765	per HR assumptions provided by M. Demick - 9/2011 - using 2012 assumptions for 9/11-12/11. Backed out CMG salary 2012-2013												
P-2526-001-01	Incentives-LST	Through Mar-12	$907,329	per HR assumptions provided by M. Demick - see tab incentive 9-29												
P-2526-001-02	LST G&A - Travel/Employee Expenses	Through Mar-12	$96,422	Assumes three trips per month at $1,600/trip - see Travel sample tab												
P-2526-001-04	Affiliate G&A - Travel/Employee Expenses	Through Mar-12	$74,494	Assumes seven trips per month at $1,600/trip - see travel sample tab												
P-2526-001-13	Office Lease & Parking	Through Mar-12	$510,211	Per Lease Agreement - including affiliate rent (A/P tech) thru July 2012 when ROW is expected to finish												
P-2526-001-02	Office Utilities/Phone/cellphone	Through Mar-12	$75,070	Estimated burn rate based on historical actuals- used CPI 2.5% out years												
P-2526-001-02	Office Supplies	Through Mar-12	$77,547	Estimated burn rate based on historical actuals (Office Depot, UPS/Pitney bowes/Plant Interscapes/Std Co) - used CPI 2.5% out years												
P-2526-001-02	Office Supplies	Through Mar-12	$26,488	Estimated burn rate based on historical actuals (Ricoh copier charges)-used CPI 2.5% out years												
P-2526-001-02	Professional Dues and Subscriptions	Through Mar-12	$11,776	Per discussion with LST management - see attached for various professional dues/memberships (no dates added qtrly)- copied 2012 year into out years												
	Misc items - expenses (other taxes, bank f	Through Mar-12	$93,607	Note. Prop tax accrued for 2008-2011 in Sept 2011 MB entry SAP#1-2035												
	Office equipment/software	Through Mar-12	$228,274	Purchased furniture, computers, software - no further estimates												
	Outside services. Legal, accounting, gener	Through Mar-12	$3,116,985													
	PCR	Through Mar-12	$30,000	STM/Code of Conduct/General												
	Enoch Kever	Through Mar-12	$40,000	Litigation related to Land acq												
	Charitable donations	Through Mar-12	$0	Provided by M. Boykin/Ken Huff - Used worksheet attached as an estimate												
P-2526-001-04	Independent Auditor's Fees	Through Mar-12	$100,000	Based on experience with other subsidiaries												
P-2526-001-12	Industry Dues and Membership Fees	Through Mar-12	$256	Per actuals and estimate assuming same cost in future years (TX Reliability Entity/ERCOT)												
P-2526-001-04	FPL Affiliate Management Fee	Through Mar-12	$115,946	AMF file is attached for 2012 -2014 includes IM - Updated 11/14												
	NEER Affiliate Management Fee	Through Mar-12	$6,913	AMF file is attached for 2012 -2014 Updated 11/15												
	Compliance Management systems	Through Mar-12	$26,908	Compliance mgmt system costs - IM - new to estimate 11/16/2011												
P-2526-001-05	Property Insurance	Through Mar-12	$3,219	See email attached for 2012 prop insurance premium (June 11 - June 12)												
P-2526-001-06	Workers Comp, & General Liability Insurai	Through Mar-12	$7,992	Invoiced to LST in Sept. but amortized over the year.- used insurance rates for out years of 5% - (updated with actual invoice values for 2011 - 2012)												
	Auto insurance - E & C	Through Mar-12	$2,598	10 Autos - through 3/13 - 2.5% CPI increase for 2013 (Updated with actual invoice values for 2011-2012)												

	Auto insurance - Ops	Through Mar-12	$633	5 autos from Jan 2012 - Mar 2013/ 7 autos from Apr 2013 - Mar 2014
P-2526-001-06	Crime Insurance	Through Mar-12	$351	Per RM estimation tool provided by Norma Casasus on 5/18/11 - used CPI 2.5%
P-2526-001-06	Excess Liability Insurance	Through Mar-12	$1,467	Per RM estimation tool provided by Norma Casasus on 5/18/11 - used CPI 2.5%
P-2526-001-06	Fiduciary Insurance	Through Mar-12	$520	Per RM estimation tool provided by Norma Casasus on 5/18/11 - used CPI 2.5%
P-2526-001-06	D&O Insurance	Through Mar-12	$1,821	Per RM estimation tool provided by Norma Casasus on 5/18/11 - used CPI 2.5%
	Self insurance - Transmission line	Through Mar-12	$0	Updated with current info on 11/3/2011

	Primary EMS	
Computer Hardware	$	696,000
Development	$	503,000
Computer Software	$	249,000
Communication Equipment	$	14,000
	$	1,462,000

	Backup EMS	
Computer Hardware	$	596,000
Development	$	362,000
Computer Software	$	80,000
Communication Equipment	$	14,000
	$	1,052,000

	EMS Capital Investment	
Computer Hardware	$	1,292,000
Development	$	865,000
Computer Software	$	329,000
Communication Equipment	$	28,000
	$	1,222,000

Category	Primary EMS	Backup EMS
Development	$1,360,000	$768,000
Structures and improvements	$1,788,000	$822,000
Communication Equipment	$371,000	$371,000
Computer Hardware	$440,000	$278,000
Total	$3,959,000	$2,239,000

PUBLIC UTILITY COMMISSION OF TEXAS
LONE STAR TRANSMISSION, LLC
Work Papers - Richard B. Cribbs - WP/II-B-1/4.2, WP/II-B-2/4.2, WP/II-B-3/4.2 - Interim & Final - RATE BASE ACCOUNTS - PLANT - Engineering and Construction
For the Interim and Final Rate Periods Ending March 31, 2013 and March 31, 2014, Respectively
Docket No. 40020

Engineering & Construction

Line No	Rate Period	Location	FERC Acct	Component
1	Final	Tline - Central A to Central C	355	Concrete Poles
2	Final	Tline - Central A to Central C	355	Steel Poles
3	Final	Tline - Central A to Central C	355	Concrete Foundations
4	Final	Tline - Central A to Central C	356	Supply Conductor
5	Final	Tline - Central A to Central C	356	Spacers
6	Final	Tline - Central A to Central C	356	Dampers
7	Final	Tline - Central A to Central C	356	Splices
8	Final	Tline - Central A to Central C	356	Supply OPGW
9	Final	Tline - Central A to Central C	356	Fiber Splice Kit
10	Final	Tline - Central A to Central C	356	Supply OHGW
11	Final	Tline - Central A to Central C	356	Insulator Assemblies
12	Final	Tline - Central A to Central C	352	Culverts
13	Final	Tline - Central A to Central C	355	Anchor Rods
14	Final	Tline - Central A to Central C	352	Gates
15	Final	Tline - Central A to Central C	352	Cattle Guard
16	Final	Tline - Central A to Central C	352	Barbed Wire Fence
17	Final	Tline - Central A to Central C	355	Guy wire
18	Final	Tline - Central C to Sam Switc	355	Concrete Poles
19	Final	Tline - Central C to Sam Switc	355	Steel Poles
20	Final	Tline - Central C to Sam Switc	355	Concrete foundations
21	Final	Tline - Central C to Sam Switc	356	Supply Conductor
22	Final	Tline - Central C to Sam Switc	356	Splicing
23	Final	Tline - Central C to Sam Switc	356	Hardware: dampeners, spacers, marker balls, bird diverters and etc.
24	Final	Tline - Central C to Sam Switc	356	Supply OPGW
25	Final	Tline - Central C to Sam Switc	356	Splicing
26	Final	Tline - Central C to Sam Switc	356	Hardware: dampeners, spacers, marker balls, bird diverters and etc.
27	Final	Tline - Central C to Sam Switc	356	Supply OHGW
28	Final	Tline - Central C to Sam Switc	356	Splicing
29	Final	Tline - Central C to Sam Switc	356	Hardware: dampeners, spacers, marker balls, bird diverters and etc.
30	Final	Tline - Central C to Sam Switc	356	Insulators
31	Final	Tline - Central C to Sam Switc	356	Davit arms
32	Final	Tline - Central C to Sam Switc	356	Pole grounding and ground rods
33	Final	Tline - Central C to Sam Switc	352	Culvert
34	Final	Tline - Central C to Sam Switc	352	Cattle guards
35	Final	Tline - Central C to Sam Switc	352	Gates (including bracing)
36	Final	Tline - Central C to Sam Switc	352	Fencing
37	Final	Tline - Central C to Sam Switc	355	Guying

Line No	Detail	Cost	Construction Costs	G&A Capital Allocation	AFUDC	Total
1		13,864,254	28,494,318	964,987	3,918,669	47,242,229
2		4,041,491	8,306,219	281,298	1,142,309	13,771,317
3		712,738	1,464,845	49,608	201,452	2,428,644
4		26,990,584	17,625,629	1,016,420	4,127,528	49,760,160
5		1,983,090	1,295,015	74,680	303,264	3,656,049
6		985,598	643,624	37,116	150,722	1,817,061
7		102,701	67,067	3,868	15,706	189,341
8		884,131	577,363	33,295	135,205	1,629,994
9		238,815	155,953	8,993	36,521	440,281
10		336,079	219,469	12,656	51,395	619,599
11		22,852,534	14,923,363	860,588	3,494,717	42,131,203
12		692,279	336,644	23,440	95,188	1,147,551
13		1,377,908	2,831,927	95,906	389,460	4,695,201
14		357,277	173,738	12,097	49,125	592,238
15		19,338	9,404	655	2,659	32,056
16		69,665	33,877	2,359	9,579	115,480
17		1,134,681	2,332,037	78,977	320,712	3,866,406
18		25,764,014	49,793,492	1,721,306	6,989,963	84,268,775
19		9,514,884	18,389,187	635,694	2,581,457	31,121,221
20		2,057,257	3,976,011	137,446	558,149	6,728,863
21		50,303,840	22,581,189	1,660,423	6,742,727	81,288,179
22		706,117	316,973	23,307	94,648	1,141,046
23		3,178,045	1,426,611	104,900	425,985	5,135,541
24		1,601,311	718,822	52,856	214,640	2,587,628
25		260,829	117,085	8,609	34,962	421,486
26		764,125	343,012	25,222	102,423	1,234,783
27		625,305	280,697	20,640	83,816	1,010,458
28		5,503	2,470	182	738	8,893
29		116,909	52,480	3,859	15,670	188,918
30		25,040,317	11,240,496	826,528	3,356,404	40,463,745
31		4,406,339	1,977,988	145,444	590,626	7,120,396
32		659,120	295,876	21,756	88,348	1,065,101
33		512,578	143,279	14,941	60,675	731,473
34		25,112	7,019	732	2,973	35,836
35		448,143	125,268	13,063	53,047	639,521
36		390,799	109,238	11,392	46,259	557,688
37		2,559,711	4,947,093	171,015	694,468	8,372,288

38	Final	Tline - Central C to Sam Switc	355	Guy anchors
39	Final	Tline - Sam Switch to Navarro	355	Concrete Poles
40	Final	Tline - Sam Switch to Navarro	355	Steel Poles
41	Final	Tline - Sam Switch to Navarro	355	Concrete foundations
42	Final	Tline - Sam Switch to Navarro	356	Supply Conductor
43	Final	Tline - Sam Switch to Navarro	356	Splicing
44	Final	Tline - Sam Switch to Navarro	356	Hardware: dampeners, spacers, marker balls, bird diverters and etc.
45	Final	Tline - Sam Switch to Navarro	356	Supply OPGW
46	Final	Tline - Sam Switch to Navarro	356	Splicing
47	Final	Tline - Sam Switch to Navarro	356	Hardware: dampeners, spacers, marker balls, bird diverters and etc.
48	Final	Tline - Sam Switch to Navarro	356	Supply OHGW
49	Final	Tline - Sam Switch to Navarro	356	Splicing
50	Final	Tline - Sam Switch to Navarro	356	Hardware: dampeners, spacers, marker balls, bird diverters and etc
51	Final	Tline - Sam Switch to Navarro	356	Insulators
52	Final	Tline - Sam Switch to Navarro	356	Davit arms
53	Final	Tline - Sam Switch to Navarro	356	Pole grounding and ground rods
54	Final	Tline - Sam Switch to Navarro	352	Culvert
55	Final	Tline - Sam Switch to Navarro	352	Cattle guards
56	Final	Tline - Sam Switch to Navarro	352	Gates (including bracing)
57	Final	Tline - Sam Switch to Navarro	352	Fencing
58	Final	Tline - Sam Switch to Navarro	355	Guying
59	Final	Tline - Sam Switch to Navarro	355	Guy anchors
60	Interim	Substation - Navarro	353	Supply Breakers (HV & LV)
61	Interim	Substation - Navarro	353	Supply Switches
62	Interim	Substation - Navarro	353	Fencing
63	Interim	Substation - Navarro	353	Supply Buss Work & Steel Struc
64	Interim	Substation - Navarro	352	Supply Control House
65	Interim	Substation - Navarro	353	RTU
66	Interim	Substation - Navarro	353	Supply Insulators
67	Interim	Substation - Navarro	353	Supply SSVT's
68	Interim	Substation - Navarro	353	Protective Relay Panels
69	Interim	Substation - Navarro	353	Wave Traps/Tuners
70	Interim	Substation - Navarro	353	CCVTs
71	Interim	Substation - Navarro	353	Surge Arrestors
72	Interim	Substation - Navarro	353	Fiber Optics
73	Interim	Substation - Navarro	353	Cable Tray
74	Interim	Substation - Navarro	353	Control Cable
75	Interim	Substation - Navarro	353	Power Cable
76	Interim	Substation - Navarro	353	Cable Trench
77	Interim	Substation - Navarro	353	Yard Conduit
78	Interim	Substation - Navarro	353	Anchor Bolts
79	Interim	Substation - Navarro	353	Bare Conductor

38	2,210,566	4,272,307	147,689	599,742	7,230,304
39	4,289,262	9,127,349	305,649	1,241,195	14,963,455
40	1,925,631	4,097,653	137,219	557,225	6,717,728
41	374,572	797,072	26,692	108,391	1,306,727
42	4,938,654	4,749,946	220,720	896,310	10,805,630
43	135,298	130,128	6,047	24,555	296,028
44	313,435	301,458	14,008	56,885	685,786
45	314,445	302,430	14,053	57,068	687,996
46	49,977	48,068	2,234	9,070	109,349
47	70,927	68,217	3,170	12,872	155,187
48	122,789	118,098	5,488	22,285	268,659
49	1,055	1,014	47	191	2,308
50	33,222	31,953	1,485	6,029	72,690
51	2,454,782	2,360,984	109,710	445,515	5,370,991
52	676,900	651,036	30,252	122,850	1,481,038
53	129,064	124,133	5,768	23,424	282,389
54	98,215	58,887	3,579	14,534	175,215
55	4,811	2,885	175	712	8,583
56	85,869	51,485	3,129	12,707	153,190
57	74,881	44,897	2,729	11,081	133,587
58	237,454	505,291	16,921	68,713	828,378
59	423,565	901,327	30,183	122,568	1,477,644
60	4,890,492	3,057,709	88,884	248,491	8,285,576
61	1,923,504	1,202,643	34,960	97,735	3,258,842
62	95,348	59,615	1,733	4,845	161,540
63	2,957,313	1,849,017	53,749	150,264	5,010,342
64	111,280	1,861,463	22,061	61,675	2,056,480
65	97,662	61,062	1,775	4,962	165,461
66	496,510	310,436	9,024	25,228	841,199
67	1,238,183	774,156	22,504	62,913	2,097,755
68	1,924,606	1,203,332	34,980	97,791	3,260,709
69	241,151	150,776	4,383	12,253	408,563
70	443,114	277,050	8,054	22,515	750,733
71	419,883	262,525	7,631	21,335	711,374
72	8,762	5,478	159	445	14,844
73	13,684	8,555	249	695	23,183
74	904,546	565,554	16,440	45,961	1,532,501
75	100,522	62,850	1,827	5,108	170,306
76	137,376	85,892	2,497	6,980	232,745
77	36,681	22,934	667	1,864	62,146
78	46,988	29,378	854	2,387	79,608
79	173,731	108,623	3,158	8,827	294,338

80	Interim	Substation - Navarro	353	Junction Boxes
81	Interim	Substation - Sam Switch	353	Supply Breakers (HV & LV)
82	Interim	Substation - Sam Switch	353	Supply Switches
83	Interim	Substation - Sam Switch	353	Supply Fencing, Lighting
84	Interim	Substation - Sam Switch	353	Supply Buss Work & Steel Struc
85	Interim	Substation - Sam Switch	352	Supply Control House
86	Interim	Substation - Sam Switch	353	RTU
87	Interim	Substation - Sam Switch	353	Supply Insulators
88	Interim	Substation - Sam Switch	353	Supply SSVT's
89	Interim	Substation - Sam Switch	353	Protective Relay Panels
90	Interim	Substation - Sam Switch	353	Wave Traps/Tuners
91	Interim	Substation - Sam Switch	353	CCVTs
92	Interim	Substation - Sam Switch	353	Surge Arrestors
93	Interim	Substation - Sam Switch	353	Fiber Optics
94	Interim	Substation - Sam Switch	353	Cable Tray
95	Interim	Substation - Sam Switch	353	Control Cable
96	Interim	Substation - Sam Switch	353	Power Cable
97	Interim	Substation - Sam Switch	353	Cable Trench
98	Interim	Substation - Sam Switch	353	Yard Conduit
99	Interim	Substation - Sam Switch	353	Weld Fittings
100	Interim	Substation - Sam Switch	353	Anchor Bolts
101	Interim	Substation - Sam Switch	353	Bare Conductor
102	Interim	Substation - Sam Switch	353	Junction Boxes
103	Final	Substation - W. Shackelford	353	Supply Breakers (HV & LV)
104	Final	Substation - W. Shackelford	353	Supply Switches
105	Final	Substation - W. Shackelford	353	Supply Fencing, Lighting
106	Final	Substation - W. Shackelford	353	Supply Buss Work & Steel Struc
107	Final	Substation - W. Shackelford	352	Supply Control House
108	Final	Substation - W. Shackelford	353	RTU
109	Final	Substation - W. Shackelford	353	Supply Insulators
110	Final	Substation - W. Shackelford	353	Supply SSVT's
111	Final	Substation - W. Shackelford	353	Protective Relay Panels
112	Final	Substation - W. Shackelford	353	Wave Traps/Tuners
113	Final	Substation - W. Shackelford	353	CCVTs
114	Final	Substation - W. Shackelford	353	Surge Arrestors
115	Final	Substation - W. Shackelford	353	Fiber Optics
116	Final	Substation - W. Shackelford	353	Cable Tray
117	Final	Substation - W. Shackelford	353	Control Cable
118	Final	Substation - W. Shackelford	353	Power Cable

80	10,750	6,721	195	546	18,212
81	3,198,631	1,998,171	58,116	162,472	5,417,389
82	905,386	565,590	16,450	45,988	1,533,414
83	61,298	38,292	1,114	3,114	103,817
84	1,614,286	1,008,437	29,330	81,996	2,734,049
85	109,126	1,126,255	13,815	38,623	1,287,820
86	96,799	60,470	1,759	4,917	163,944
87	233,537	145,890	4,243	11,862	395,532
88	1,006,653	628,851	18,290	51,132	1,704,926
89	1,336,846	835,122	24,289	67,904	2,264,162
90	138,858	86,744	2,523	7,053	235,178
91	279,338	174,501	5,075	14,189	473,103
92	264,833	165,440	4,812	13,452	448,538
93	48,282	30,162	877	2,452	81,774
94	13,563	8,472	246	689	22,970
95	369,794	231,008	6,719	18,783	626,304
96	52,510	32,803	954	2,667	88,934
97	117,794	73,585	2,140	5,983	199,502
98	27,111	16,936	493	1,377	45,917
99	242,446	151,455	4,405	12,315	410,622
100	21,564	13,471	392	1,095	36,522
101	92,833	57,993	1,687	4,715	157,228
102	9,940	6,209	181	505	16,835
103	3,927,563	2,867,597	154,803	628,633	7,578,596
104	1,483,113	1,082,852	58,456	237,382	2,861,803
105	91,649	66,915	3,612	14,669	176,845
106	2,708,186	1,977,304	106,742	433,463	5,225,695
107	145,266	3,997,562	94,379	383,261	4,620,467
108	98,527	71,937	3,883	15,770	190,118
109	352,825	257,605	13,906	56,472	680,808
110	863,267	630,290	34,025	138,172	1,665,754
111	1,886,144	1,377,114	74,342	301,890	3,639,490
112	279,289	203,915	11,008	44,702	538,915
113	325,004	237,292	12,810	52,019	627,125
114	385,090	281,162	15,178	61,636	743,066
115	17,912	13,078	706	2,867	34,562
116	23,132	16,889	912	3,702	44,634
117	769,636	561,927	30,335	123,185	1,485,084
118	49,467	36,117	1,950	7,918	95,451

119	Final	Substation - W. Shackelford	353	Cable Trench
120	Final	Substation - W. Shackelford	353	Yard Conduit
121	Final	Substation - W. Shackelford	353	Weld Fittings
122	Final	Substation - W. Shackelford	353	Anchor Bolts
123	Final	Substation - W. Shackelford	353	Bare Conductor
124	Final	Substation - W. Shackelford	353	Junction Boxes
125	Final	Reactive Compensation at W. Shackelford	353	Supply Shunt Reactor
126	Final	Capacitor Bank - Kopperl	353	Aluminum Bus & Fittings
127	Final	Capacitor Bank - Kopperl	353	Capacitors
128	Final	Capacitor Bank - Kopperl	353	Current Transformers System
129	Final	Capacitor Bank - Kopperl	353	Reactors
130	Final	Capacitor Bank - Kopperl	353	Fiber Optic Signal Columns
131	Final	Capacitor Bank - Kopperl	353	Metal Oxide Varistors
132	Final	Capacitor Bank - Kopperl	353	Platform Steel
133	Final	Capacitor Bank - Kopperl	353	Manufacturer of Bypass Switch
134	Final	Capacitor Bank - Kopperl	353	Manufacturer of the Control and Protection System
135	Final	Capacitor Bank - Kopperl	353	Manufacturer of Insulators
136	Final	Capacitor Bank - Kopperl	353	Copper & Fiber Cables
137	Final	Capacitor Bank - Kopperl	353	Supply Switches - Kopperl
138	Final	Capacitor Bank - Kopperl	353	Meter
139	Final	Capacitor Bank - Kopperl	353	Supply Fencing, Lighting - Kop
140	Final	Capacitor Bank - Kopperl	353	Supply Buss Work/Steel Structu
141	Final	Capacitor Bank - Kopperl	352	Supply Control House - Kopperl
142	Final	Capacitor Bank - Kopperl	353	RTU
143	Final	Capacitor Bank - Kopperl	353	Supply Insulators - Kopperl
144	Final	Capacitor Bank - Kopperl	353	Supply SSVT's
145	Final	Capacitor Bank - Kopperl	353	Protective Relay Panels
146	Final	Capacitor Bank - Kopperl	353	Wave Traps/Tuners
147	Final	Capacitor Bank - Kopperl	353	CCVTs
148	Final	Capacitor Bank - Kopperl	353	Surge Arrestors
149	Final	Capacitor Bank - Kopperl	353	Fiber Optics
150	Final	Capacitor Bank - Kopperl	353	Cable Tray
151	Final	Capacitor Bank - Kopperl	353	Control Cable
152	Final	Capacitor Bank - Kopperl	353	Power Cable
153	Final	Capacitor Bank - Kopperl	353	Cable Trench
154	Final	Capacitor Bank - Kopperl	353	Yard Conduit
155	Final	Capacitor Bank - Kopperl	353	Weld Fittings
156	Final	Capacitor Bank - Kopperl	353	Anchor Bolts
157	Final	Capacitor Bank - Kopperl	353	Bare Conductor
158	Final	Capacitor Bank - Kopperl	353	Junction Boxes
159	Final	Capacitor Bank - Romney	353	Aluminum Bus & Fittings

119	235,371	171,850	9,277	37,673	454,171
120	41,960	30,636	1,654	6,716	80,965
121	353,133	257,830	13,919	56,521	681,403
122	66,498	48,551	2,621	10,643	128,313
123	171,176	124,979	6,747	27,398	330,299
124	16,694	12,189	658	2,672	32,212
125	2,120,445	165,610	52,080	211,487	2,549,621
126	110,299	91,971	4,608	18,712	225,590
127	3,750,262	3,127,080	156,675	636,236	7,670,254
128	225,516	188,042	9,421	38,259	461,237
129	317,898	265,072	13,281	53,932	650,183
130	99,269	82,774	4,147	16,841	203,031
131	917,968	765,429	38,350	155,734	1,877,481
132	472,539	394,017	19,741	80,167	966,465
133	732,815	611,043	30,615	124,323	1,498,795
134	503,031	419,442	21,015	85,340	1,028,828
135	431,343	359,666	18,020	73,178	882,207
136	146,361	122,040	6,115	24,830	299,345
137	392,852	327,572	16,412	66,648	803,484
138	187,032	155,952	7,814	31,730	382,528
139	102,354	85,346	4,276	17,364	209,340
140	991,755	826,955	41,433	168,252	2,028,396
141	99,035	1,353,190	33,084	134,348	1,619,657
142	98,527	82,155	4,116	16,715	201,514
143	129,055	107,610	5,392	21,894	263,950
144	432,990	361,040	18,089	73,457	885,576
145	497,711	415,007	20,793	84,437	1,017,948
146	157,560	131,378	6,582	26,730	322,251
147	162,709	135,671	6,798	27,604	332,782
148	154,036	128,439	6,435	26,132	315,043
149	43,100	35,938	1,801	7,312	88,151
150	10,124	8,442	423	1,718	20,706
151	265,946	221,754	11,110	45,118	543,928
152	49,873	41,586	2,084	8,461	102,004
153	79,127	65,978	3,306	13,424	161,834
154	18,549	15,467	775	3,147	37,937
155	167,138	139,365	6,983	28,355	341,841
156	18,696	15,589	781	3,172	38,237
157	44,563	37,158	1,862	7,560	91,143
158	5,612	4,679	234	952	11,478
159	102,078	68,974	3,897	15,824	190,773

160	Final	Capacitor Bank - Romney	353	Manufacturer of Capacitors
161	Final	Capacitor Bank - Romney	353	Manufacturer of the Current Transformers System
162	Final	Capacitor Bank - Romney	353	Manufacturer of Reactors
163	Final	Capacitor Bank - Romney	353	Manufacturer of Fiber Optic Signal Columns
164	Final	Capacitor Bank - Romney	353	Manufacturer of Metal Oxide Varistors
165	Final	Capacitor Bank - Romney	353	Manufacturer of the Platform Steel
166	Final	Capacitor Bank - Romney	353	Manufacturer of Bypass Switch
167	Final	Capacitor Bank - Romney	353	Manufacturer of the Control and Protection System
168	Final	Capacitor Bank - Romney	353	Manufacturer of Insulators
169	Final	Capacitor Bank - Romney	353	Copper & Fiber Cables
170	Final	Capacitor Bank - Romney	353	Spares - Capacitors
171	Final	Capacitor Bank - Romney	353	Supply Breakers
172	Final	Capacitor Bank - Romney	353	Supply Switches - Romney
173	Final	Capacitor Bank - Romney	353	Meter
174	Final	Capacitor Bank - Romney	353	Supply Fencing, Lighting - Rom
175	Final	Capacitor Bank - Romney	353	Supply Buss Work/Steel Structu
176	Final	Capacitor Bank - Romney	352	Supply Control House - Romney
177	Final	Capacitor Bank - Romney	353	RTU
178	Final	Capacitor Bank - Romney	353	Supply Insulators - Romney
179	Final	Capacitor Bank - Romney	353	Supply SSVT's
180	Final	Capacitor Bank - Romney	353	Supply Shunt Reactor-Romney
181	Final	Capacitor Bank - Romney	353	Protective Relay Panels
182	Final	Capacitor Bank - Romney	353	Wave Traps/Tuners
183	Final	Capacitor Bank - Romney	353	CCVTs
184	Final	Capacitor Bank - Romney	353	Surge Arrestors
185	Final	Capacitor Bank - Romney	353	Fiber Optics
186	Final	Capacitor Bank - Romney	353	Cable Tray
187	Final	Capacitor Bank - Romney	353	Control Cable
188	Final	Capacitor Bank - Romney	353	Power Cable
189	Final	Capacitor Bank - Romney	353	Cable Trench
190	Final	Capacitor Bank - Romney	353	Yard Conduit
191	Final	Capacitor Bank - Romney	353	Weld Fittings
192	Final	Capacitor Bank - Romney	353	Anchor Bolts
193	Final	Capacitor Bank - Romney	353	Bare Conductor
194	Final	Capacitor Bank - Romney	353	Junction Boxes
195	Final	Capital Spares	353	Breakers-Capital Spares
196	Final	Capital Spares	353	SSTVT's-Capital Spares
197	Final	Capital Spares	353	Switches-Capital Spares
198	Final	Capital Spares	353	Shunt Reactor Components-Cap S

160	3,556,970	2,403,417	135,786	551,406	6,647,580
161	208,708	141,022	7,967	32,354	390,051
162	294,204	198,792	11,231	45,608	549,835
163	91,871	62,076	3,507	14,242	171,696
164	849,551	574,035	32,431	131,699	1,587,716
165	437,321	295,494	16,695	67,794	817,304
166	678,197	458,253	25,890	105,135	1,267,475
167	465,540	314,562	17,772	72,169	870,042
168	399,195	269,733	15,239	61,884	746,050
169	135,452	91,524	5,171	20,998	253,145
170	488,212	329,881	18,637	75,683	912,414
171	968,603	654,478	36,976	150,154	1,810,211
172	522,465	353,025	19,945	80,993	976,428
173	164,063	110,856	6,263	25,433	306,615
174	107,660	72,745	4,110	16,690	201,204
175	1,200,369	811,080	45,824	186,083	2,243,355
176	82,082	1,308,511	31,680	128,646	1,550,919
177	86,428	58,398	3,299	13,398	161,523
178	279,563	188,899	10,672	43,338	522,472
179	432,990	292,568	16,529	67,123	809,209
180	3,354,127	2,266,357	128,042	519,961	6,268,488
181	604,885	408,716	23,091	93,770	1,130,462
182	138,210	93,388	5,276	21,426	258,300
183	142,727	96,440	5,449	22,126	266,741
184	135,119	91,299	5,158	20,946	252,522
185	36,894	24,929	1,408	5,719	68,951
186	8,884	6,003	339	1,377	16,603
187	392,874	265,462	14,998	60,904	734,237
188	44,760	30,244	1,709	6,939	83,652
189	123,044	83,140	4,697	19,075	229,956
190	24,796	16,755	947	3,844	46,341
191	247,661	167,342	9,454	38,393	462,850
192	28,281	19,110	1,080	4,384	52,855
193	84,028	56,777	3,208	13,026	157,038
194	4,984	3,367	190	773	9,314
195	695,000		15,833	64,296	775,129
196	235,900		5,374	21,824	263,098
197	71,358		1,626	6,601	79,585
198	25,347		577	2,345	28,269
	297,239,693	282,804,719	12,681,445	50,847,534	643,573,392

Check to E&C	580,044,413

FERC Account	Capital or O&M	Does not include Lines and Substations	Summed from this page	Sub Cap Spares	TL Cap Spares
annual cost	Category	Items	Totals of Columns to Right	Sub Cap Spares	TL Cap Spares
		Total (allocated)	$ ***1,271,000***	$ 295,000	$ 976,000
352	Capital	CWIP	$ -	$ -	$ -
		Total without CWIP			
353	Capital	Station Equipment	$ 295,000	$ 295,000	$ -
354	Capital	Towers and fixtures	$ -	$ -	$ -
355	Capital	Poles and fixtures	$ 205,000	$ -	$ 205,000
356	Capital	Overhead conductors and devices	$ 771,000	$ -	$ 771,000
357	Capital	Underground conduit	$ -	$ -	$ -
358	Capital	Underground condutors and devices	$ -	$ -	$ -
358	Capital	Underground condutors and devices	$ -	$ -	$ -
359	Capital	Roads and trails	$ -	$ -	$ -
382	Capital	Computer Hardware	$ -	$ -	$ -
383	Capital	Computer Software	$ -	$ -	$ -
384	Capital	Communication Equipment - control and dispatch	$ -	$ -	$ -
391	Capital	Office furniture and equipment	$ -	$ -	$ -
392	Capital	Transportation Equipment	$ -	$ -	$ -
393	Capital	Stores equipment	$ -	$ -	$ -
397	Capital	Communication Equipment - field assets, telephone	$ -	$ -	$ -
398	Capital	Owner Provided Equipment	$ -	$ -	$ -

Capital Sheet Tie in	-
Cash Flow Tie in to EMS & CC Cash Flow files	4,222,865
	(4,222,865)
Monthly Amount (6 Months)	$ (703,811)

PUBLIC UTILITY COMMISSION OF TEXAS
LONE STAR TRANSMISSION, LLC
Work Papers - WP/II-B-1/4.3, WP/II-B-2/4.3, WP/II-B-3/4.3 - Interim & Final - RATE BASE ACCOUNTS - PLANT - Operational Capital
For the interim and Final Rate Periods Ending March 31, 2013 and March 31, 2014, Respectively
Docket No. 40020

Operational Capital - Control Centers, EMS, General Plant

Line No	Rate Period	Location	FERC Acct	Component	Detail
1	Interim	Primary Control Center	352	General Contractor	Leasehold Improvements (Permits, TI Offset, Proj Mgmt, A/E, Utilities)
2	Interim	Primary Control Center	352	Furniture	Furniture
3	Interim	Primary Control Center	384	Telecomm and IM	Circuit build-out
4	Interim	Primary Control Center	384	Telecomm and IM	Network Equipment
5	Interim	Primary Control Center	384	Telecomm and IM	Firewall Equipment
6	Interim	Primary Control Center	384	Telecomm and IM	Wiring
7	Interim	Primary Control Center	397	Telecomm and IM	Phone Equipment (Non-ERCOT)
8	Interim	Primary Control Center	384	Telecomm and IM	Racks
9	Interim	Primary Control Center	384	Telecomm and IM	Servers
10	Interim	Primary Control Center	398	Owner Provided Equipment	Refrigerators, Microwaves, etc.
11	Interim	Primary Control Center	382	Telecomm and IM	Labor / Services
12	Interim	Primary Control Center	382	Miscellaneous	Video Wall, Projection
13	Interim	Back up Control Center	352	General Contractor	Leasehold Improvements (Permits, TI Offset, Proj Mgmt, A/E, Utilities)
14	Interim	Back up Control Center	352	Furniture	Furniture
15	Interim	Back up Control Center	384	Telecomm and IM	Circuit build-out
16	Interim	Back up Control Center	384	Telecomm and IM	Network Equipment
17	Interim	Back up Control Center	384	Telecomm and IM	Firewall Equipment
18	Interim	Back up Control Center	384	Telecomm and IM	Wiring
19	Interim	Back up Control Center	397	Telecomm and IM	Phone Equipment (Non-ERCOT)
20	Interim	Back up Control Center	384	Telecomm and IM	Racks
21	Interim	Back up Control Center	384	Telecomm and IM	Servers
22	Interim	Back up Control Center	398	Owner Provided Equipment	Refrigerators, Microwaves, etc.
23	Interim	Back up Control Center	382	Telecomm and IM	Labor / Services
24	Interim	Back up Control Center	382	Miscellaneous	Video Wall, Projection
25	Interim	EMS-Primary	382	Computer Hardware	Computer Equipment
26	Interim	EMS-Primary	382	Computer Hardware	Network Equipment
27	Interim	EMS-Primary	383	Computer Software	Software & Licenses
28	Interim	EMS-Primary	382	Computer Hardware	Site Preparation
29	Interim	EMS-Primary	384	Communication Equipment - control and dispatch	ERCOT Communications
30	Interim	EMS-Backup	382	Computer Hardware	Computer Equipment
31	Interim	EMS-Backup	382	Computer Hardware	Network Equipment
32	Interim	EMS-Backup	383	Computer Software	Software & Licenses
33	Interim	EMS-Backup	382	Computer Hardware	Site Preparation
34	Interim	EMS-Backup	384	Communication Equipment - control and dispatch	ERCOT Communications
35	Interim	Capital Spares - Substations	353	Station Equipment	Station Spares
36	Final	Capital Spares - Trans Line	355	Poles and fixtures	Poles - Capital Spares
37	Final	Capital Spares - Trans Line	356	Overhead conductors and devices	Conductor - Capital Spares
39	Final	Capital Spares - Trans Line	356	Overhead conductors and devices	Insulators - Capital Spares
40	Final	Capital Spares - Trans Line	356	Overhead conductors and devices	OHGW - Capital Spares
41	Final	Capital Spares - Trans Line	356	Overhead conductors and devices	OPGW - Capital Spares
42	Final	Capital Spares - Trans Line	356	Overhead conductors and devices	OPGW - Capital Spares
43	Final	Field Office Abilene	391	Office furniture and equipment	Office Furnishings and Equipment
44	Final	Field Office Abilene	352	Structures and improvements	Leasehold Improvements
45	Final	Field Office Abilene	397	Communication Equipment - field assets, telephone	Telecom, IM
46	Final	Field Office Abilene	391	Office furniture and equipment	Laptops
47	Interim	Field Office Hillsboro	391	Office furniture and equipment	Office Furnishings and Equipment
48	Interim	Field Office Hillsboro	352	Structures and improvements	Leasehold Improvements
49	Interim	Field Office Hillsboro	397	Communication Equipment - field assets, telephone	Telecom, IM
50	Interim	Field Office Hillsboro	391	Office furniture and equipment	Laptops
51	Interim	Corporate Office	391	Office furniture and equipment *	Office Furniture and Equipment

* In-service in 2011

Line No	Cost	Construction Costs	G&A Capital Allocation	AFUDC	Total
1	1,403,000	734,109	23,899	66,814	2,227,822
2	385,000	201,448	6,558	18,335	611,341
3	150,000	78,486	2,555	7,143	238,185
4	20,000	10,465	341	952	31,758
5	22,000	11,511	375	1,048	34,934
6	50,000	26,162	852	2,381	79,395
7	60,000	31,395	1,022	2,857	95,274
8	16,000	8,372	273	762	25,406
9	48,000	25,116	818	2,286	76,219
10	5,000	2,616	85	238	7,939
11	65,000	34,011	1,107	3,095	103,213
12	375,000	196,216	6,388	17,858	595,462
13	673,000	352,142	11,464	32,050	1,068,656
14	149,000	77,963	2,538	7,096	236,597
15	150,000	78,486	2,555	7,143	238,185
16	20,000	10,465	341	952	31,758
17	22,000	11,511	375	1,048	34,934
18	50,000	26,162	852	2,381	79,395
19	60,000	31,395	1,022	2,857	95,274
20	16,000	8,372	273	762	25,406
21	48,000	25,116	818	2,286	76,219
22	5,000	2,616	85	238	7,939
23	53,000	27,732	903	2,524	84,159
24	225,000	117,729	3,833	10,715	357,277
25	479,500	250,895	8,168	22,835	761,397
26	161,787	84,654	2,756	7,705	256,902
27	291,921	152,745	4,973	13,902	463,540
28	9,379	4,907	160	447	14,893
29	16,413	8,588	280	782	26,063
30	398,221	208,366	6,783	18,964	632,335
31	172,813	90,423	2,944	8,230	274,410
32	100,181	52,419	1,707	4,771	159,078
33	1,252	655	21	60	1,988
34	17,532	9,173	299	835	27,839
35	295,000		3,299	9,223	307,522
36	205,000		4,670	18,965	228,635
37	286,000		6,515	26,458	318,974
39	451,000		10,274	41,723	502,997
40	4,000		91	370	4,461
41	26,000		592	2,405	28,998
42	4,000		91	370	4,461
43	32,000	16,744	545	4,458	53,747
44	70,000	36,627	1,192	9,752	117,572
45	12,000	6,279	204	1,672	20,155
46	6,000	3,139	102	836	10,078
47	32,000	16,744	545	1,524	50,813
48	70,000	36,627	1,192	3,334	111,153
49	12,000	6,279	204	571	19,055
50	6,000	3,139	102	286	9,527
51	220,825				220,825
	7,450,825	3,118,000	127,041	394,300	11,090,166

Check to Ops Cap File		10,348,000

Capital Budget	Totals	Totals	Totals	Totals	Totals
Does not include Lines and Substations	Summed from this page	Sub Cap Spares	TL Cap Spares	Updated from other sheets	Updated from other sheets
Items	Totals of Columns to Right	Sub Cap Spares	TL Cap Spares	Primary Control Center	Backup Control Center
Total (allocated)	***$ 10,348,000***	***$ 295,000***	$ 976,000	$ 3,970,920	$ 2,250,500
Phase 1: Control Centers. EMSs, 1st Office	$ 8,895,000		$ -	$ 3,970,920	$ 2,250,500
Phase I: Sam Switch, Navarro	$ 56,100,000				
Phase 1: Control Centers. EMSs, 1st Office	$ 8,895,000				
Phase II: 2nd Office	$ 182,000				
Subtotal Phase I & II	$ 9,077,000				
Add Capital Spares from E&C Estimate					
Phase I: Capital Spares	$ 295,000	$ 295,000			
Phase II: Capital Spares	$ 976,000		$ 976,000		
Subtotal Phase I & II	$ 1,271,000				
CCN	$10,522,813				
Development	$26,358,434				
	$36,881,247				

Capital Budget	Totals	Totals	Totals
Does not include Lines and Substations	Updated from other sheets	Updated from other sheets	Updated from other sheets
Items	Primary EMS	Backup EMS	Offices/Equipment
Total (allocated)	$ 1,457,880	$ 1,032,980	$ 364,720
Phase 1: Control Centers. EMSs, 1st Office	$ 1,457,880	$ 1,032,980	$ 182,360
Phase I: Sam Switch, Navarro			
Phase 1: Control Centers. EMSs, 1st Office			
Phase II: 2nd Office			$ 182,360
Subtotal Phase I & II			
Phase I: Capital Spares			
Phase II: Capital Spares			
Subtotal Phase I & II			
CCN			
Development			

PUBLIC UTILITY COMMISSION OF TEXAS
LONE STAR TRANSMISSION, LLC
Work Papers - Richard B. Cribbs - WP/II-B-1/4.4, WP/II-B-2/4.4, WP/II-B-3/4.4 - Interim & Final - RATE BASE ACCOUNTS - PLANT - Right of Way and Land
For the Interim and Final Rate Periods Ending March 31, 2013 and March 31, 2014, Respectively
Docket No. 40020

Land and Land Rights

Line No	Rate Period	Location	FERC Acct	Component	Detail	Cost	Construction Costs	G&A Capital Allocation	AFUDC	Total
1	Final	Tline - Central A to Central C	350.2	ROW	ROW	13,284,978	2,479,603	359,139	1,458,410	17,582,130
2	Final	Tline - Central C to Sam Switch	350.2	ROW	ROW	70,634,619	4,030,549	1,700,977	6,907,411	83,273,557
3	Final	Tline - Sam Switch to Navarro	350.2	ROW	ROW	12,393,950	1,075,167	306,845	1,246,053	15,022,014
4	Interim	Substation - Navarro	350.1	Land	Land	502,306	71,268	6,414	17,932	597,920
5	Interim	Substation - Sam Switch	350.1	Land	Land	291,489	44,625	3,759	10,508	350,381
6	Final	Substation - W. Shackelford	350.1	Land	Land	494,599	222,328	16,333	66,324	799,584
7	Final	Capacitor Bank - Koppert	350.1	Land	Land	135,404	193,643	7,496	30,441	366,985
8	Final	Capacitor Bank - Romney	350.1	Land	Land	141,825	193,643	7,642	31,035	374,146
						97,879,170	8,310,826	2,408,605	9,768,114	118,366,716

ROW & Land	106,189,996

Category	Capital Budget	Totals	Totals	Totals	Totals
Capital or O&M	Does not include Lines and Substations	Summed from this page	Sub Cap Spares	TL Cap Spares	Updated from other sheets
Category	Items	Totals of Columns to Right	Sub Cap Spares	TL Cap Spares	Primary Control Center
Capital	***Total (allocated)***	$ 10,348,000	$ 295,000	$ 976,000	$ 3,970,920
	Ops Development	$ 3,118,000	$ -	$ -	$ 1,371,920
	Total without Ops Development	$ 7,230,000	$ 295,000	$ 976,000	$ 2,599,000
			Add Capital Spares from E&C Estimate		

Operations-Specific Development Cost	Operations-Specific Development Costs	0%	0%	44%
Labor	$1,383,000	$ -	$ -	$ 608,520
Shared Services	$345,000	$ -	$ -	$ 151,800
Outside Services	$1,151,000	$ -	$ -	$ 506,440
Other	$239,000	$ -	$ -	$ 105,160
Total Development	$3,118,000	$ -	$ -	$ 1,371,920

Facility	Allocated Operations-Specific Development Costs
Primary Control Center (44%)	$1,371,920
Backup Control Center (25%)	$779,500
Primary EMS (16%)	$498,880
Backup EMS (11%)	$342,980
Offices/Equipment (4%)	$124,720

Totals	Totals	Totals	Totals			
Updated from other sheets	Updated from other sheets	Updated from other sheets	Updated from other sheets			
Backup Control Center	Primary EMS	Backup EMS	Offices/Equipment			
$ 2,250,500	$ 1,457,880	$ 1,032,980	$ 364,720			
$ 779,500	$ 498,880	$ 342,980	$ 124,720			
$ 1,471,000	$ 959,000	$ 690,000	$ 240,000			

25%	16%	11%	4%
$ 345,750	$ 221,280	$ 152,130	$ 55,320
$ 86,250	$ 55,200	$ 37,950	$ 13,800
$ 287,750	$ 184,160	$ 126,610	$ 46,040
$ 59,750	$ 38,240	$ 26,290	$ 9,560
$ 779,500	$ 498,880	$ 342,980	$ 124,720

PUBLIC UTILITY COMMISSION OF TEXAS
LONE STAR TRANSMISSION, LLC
Work Papers - Richard B. Cribbs - WP/II-B-1/4.5, WP/II-B-2/4.5, WP/II-B-3/4.5 - Interim & Final - RATE BASE ACCOUNTS - PLANT - Intangible Assets
For the Interim and Final Rate Periods Ending March 31, 2013 and March 31, 2014, Respectively
Docket No. 40020

Intangible Assets

Line No	Rate Period	Location	FERC Acct	Component	Detail	Cost	Construction Costs	G&A Capital Allocation	AFUDC	Total
1	Interim	Intangible	302	CCN	Certificate of Convenience and Necessity	837,637			25,710	863,347
2	Final	Intangible	302	CCN	Certificate of Convenience and Necessity	9,685,176			876,587	10,561,763
3	Interim	Intangible	301	Organization	Organizational Costs	82,881			2,563	85,443
						10,605,693	-	-	904,859	11,510,553

Item	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12
CWIP - Incurred Costs as of Sep 30, 2011	$ 6,000	$ 9,000	$ 102,000	$ 39,000	$ 32,000	$ 257,000	$ 233,000	$ 283,000	$ 107,000	$ -	$ -	$ -	$ -
CWIP - Estimated Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 351,000	$ 270,000	$ 311,000	$ 410,000
Primary CC	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 83,000	$ -	$ 198,000	$ 459,000	$ 593,000	$ 661,000
Backup CC	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 130,000	$ 274,000	$ 385,000	$ 431,000
Primary EMS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 15,000	$ 668,000	$ 218,000	$ 26,000
Backup EMS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 11,000	$ 480,000	$ 157,000	$ 19,000
Offices	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 60,000
Capital Spares - Sub	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital Spares - TL	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Item	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12		
CWIP - Incurred Costs as of Sep 30, 2011	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,068,000	TOTALS
CWIP - Estimated Costs	$ 354,000	$ 354,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,050,000	$ 3,118,000
Primary CC	$ 504,000	$ 101,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,599,000	$ 2,599,000
Backup CC	$ 210,000	$ 41,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,471,000	$ 1,471,000
Primary EMS	$ 21,000	$ 11,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 959,000	$ 959,000
Backup EMS	$ 15,000	$ 8,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 690,000	$ 690,000
Offices	$ 60,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 60,000	$ 60,000	$ -	$ -	$ 240,000	$ 240,000
Capital Spares - Sub	$ 295,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 295,000	$ 295,000
Capital Spares - TL	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 976,000	$ 976,000	$ 976,000
												$ 10,348,000	$ 10,348,000

Lone Star Transmission, LLC
ROW and Land Capital Costs
ROW and Land Summary
For the Interim and Final Periods

	7,171,000.00

General Development Activities (NOTE B)	
Labor	375,721.37
Outside Services	63,203.75
Project Mangement	438,925.12

General Development Activities (NOTE B)	
Labor	376,000.00
Outside Services	63,000 00
Environmental permitting, utility research and coordina	439,000.00

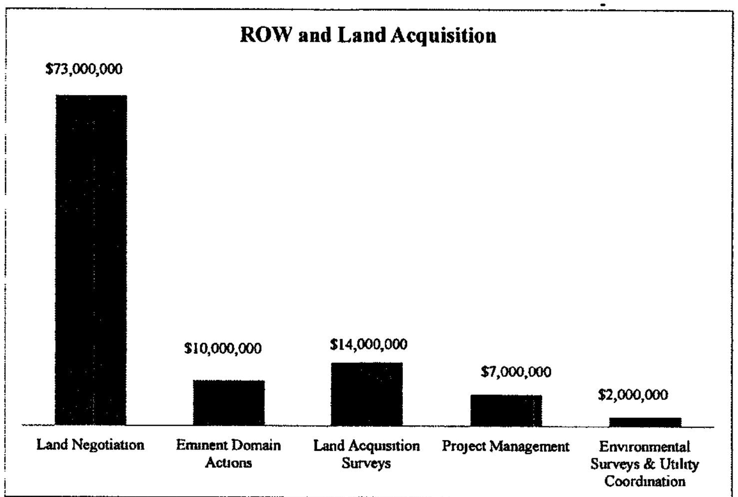
	Tline - Central A to Central	Tline - Central C to Sam Switch	Tline - Sam Switch to Navarro	Subtotal
Land Negotiation	$ 8,632,745	$ 55,534,684	$ 7,954,909	$ 72,122,338
Eminent Domain Actions	$ 2,040,190	$ 5,207,936	$ 2,709,085	$ 9,957,211
Land Acquisition Surveys	$ 2,557,203	$ 9,099,755	$ 1,819,229	$ 13,476,186
Environmental Surveys & Utility Coordination	$ 288,259	$ 1,025,664	$ 144,146	$ 1,458,070
	$ 13,518,397	$ 70,868,039	$ 12,627,369	$ 97,013,806

	Tline - Central A to Central	Tline - Central C to Sam Switch	Tline - Sam Switch to Navarro	Subtotal
Land Negotiation	$ 8,633,000	$ 55,535,000	$ 7,955,000	$ 72,123,000
Eminent Domain Actions	$ 2,040,000	$ 5,208,000	$ 2,709,000	$ 9,957,000
Land Acquisition Surveys	$ 2,557,000	$ 9,100,000	$ 1,819,000	$ 13,476,000
Environmental Surveys & Utility Coordination	$ 288,000	$ 1,026,000	$ 144,000	$ 1,458,000
Total TL	$ 13,518,000	$ 70,869,000	$ 12,627,000	$ 97,014,000

	Navarro	Sam Switch	W. Shackelford	Kopperl	Romney	Subtotal
Land Negotiation	$ 432,710	$ 227,797	$ -	$ 73,187	$ 83,613	$ 817,306
Eminent Domain Actions	$ 57,189	$ 358	$ 411,667	$ -	$ -	$ 469,214
Land Acquisition Surveys	$ 12,317	$ 55,958	$ 67,122	$ 55,713	$ 55,717	$ 246,827
Environmental Surveys & Utility Coordination	$ 90	$ 7,376	$ 11,610	$ 4,394	$ 2,496	$ 25,965
	$ 502,306	$ 291,489	$ 490,399	$ 133,294	$ 141,825	$ 1,559,313

	Navarro	Sam Switch	W. Shackelford	Kopperl	Romney	Subtotal
Land Negotiation	$ 433,000	$ 228,000	$ -	$ 73,000	$ 84,000	$ 818,000
Eminent Domain Actions	$ 57,000	<$1000	$ 412,000	$ -	$ -	$ 469,000
Land Acquisition Surveys	$ 12,000	$ 56,000	$ 67,000	$ 56,000	$ 56,000	$ 247,000
Environmental Surveys & Utility Coordination	<$1000	$ 7,000	$ 12,000	$ 4,000	$ 2,000	$ 25,000
	$ 502,000	$ 291,000	$ 491,000	$ 133,000	$ 142,000	$ 1,559,000

Lone Star Transmission, LLC
ROW and Land Capital Costs
ROW and Land Summary
For the Interim and Final Periods



Lone Star Transmission, LLC
ROW and Land Capital Costs
ROW and Land 2012
For the Interim and Final Periods
NOTE A: for costs chargeable to land (FERC acct. 350)
NOTE B: for costs not chargeable to land (FERC acct. 350) - environmental permitting, utility research and coordination

			Apr-11 Estimate	Oct-11 Estimate	Variance	Actuals thru 9/30/2011	Oct-11	Nov-11	Dec-11
Allocate	Row Land Development (NOTE A)	P-2500-060	-	7,171,642.17	7,171,642.17	4,224,766.68	182,401.50	182,401.50	182,401.50
	ROW-US Transmission Support	P-2500-060-07		14,195.15	14,195.15	14,195.15	-	-	-
	Other 3rd Party Consulting	P-2500-064-03		4,435,726.13	4,435,726.13	2,928,226.13	100,500.00	100,500.00	100,500.00
	Project Management Contractors - E&D	P-2500-066-02		28,663.60	28,663.60	28,663.60	-	-	-
	Project Management Contractors - Constru	P-2500-066-06		599.71	599 71	599 71	-	-	-
	Site Trailers/Facilities/Vehicles	P-2500-068-06		130,091.88	130,091.88	130,091.88	-	-	-
	Home Office Support - Eng & Design	P-2500-070-02		2,562,365.70	2,562,365.70	1,122,990.21	81,901.50	81,901.50	81,901.50
	Home Office Support - Construction	P-2500-070-06		-	-	-	-	-	-
	Project Overheads	P-2500-070-08		-	-	-	-	-	-
Allocate	General Development Activities (NOTE B)	P-2500-200	-	438,925.12	438,925.12	438,925.12	-	-	-
	Other 3rd Party Consulting	P-2500-202-03		63,203.75	63,203.75	63,203 75	-	-	-
	Project Management Contractors - E&D	P-2500-203-02		-	-	-	-	-	-
	Project Management Contractors - Constru	P-2500-204-06		-	-	-	-	-	-
	Site Trailers/Facilities/Vehicles	P-2500-205-06		-	-	-	-	-	-
	Home Office Support - Eng & Design	P-2500-210-02		375,721.37	375,721.37	375,721.37	-	-	-
	Home Office Support - Construction	P-2500-210-06		-	-	-	-	-	-
	Project Overheads	P-2500-211-08		-	-	-	-	-	-
LSLN001	Tline - Central A to Central C	P-2501	24,877,977.17	13,518,397.39	(11,359,579.78)	10,759,399.31	225,191.50	214,180.65	234,170.65
	Land Negotiation	P-2501-150-01		8,632,745.26	8,632,745.26	7,627,166.86	215,191.50	204,180.65	189,170.65
	Eminent Domain Actions	P-2501-150-02		2,040,190.36	2,040,190.36	456,770.68			
	Land Acquisition Surveys	P-2501-150-03		2,557,202.86	2,557,202.86	2,387,202.86	10,000.00	10,000.00	45,000.00
	Environmental Surveys	P-2501-150-04		272,280.15	272,280.15	272,280.15	-	-	-
	Environmental Permitting	P-2501-150-05		325.00	325.00	325.00	-	-	-
	Utility Research and Coordination	P-2501-150-06		15,653.76	15,653.76	15,653.76	-	-	-
LSLN002	Tline - Central C to Sam Switch	P-2502	61,754,649.73	70,868,038.90	9,113,389.17	14,994,634.74	3,446,275.61	3,621,930.83	6,465,288.08
	Land Negotiation	P-2502-150-01		55,534,684.04	55,534,684.04	8,490,699.56	2,406,275.61	2,679,430.83	5,590,788.08
	Eminent Domain Actions	P-2502-150-02		5,207,935.74	5,207,935.74	429,516.06	215,000.00	217,500.00	232,500.00
	Land Acquisition Surveys	P-2502-150-03		9,099,754.69	9,099,754.69	5,528,754.69	745,000.00	645,000.00	562,000.00
	Environmental Surveys	P-2502-150-04		982,973.44	982,973.44	502,973.44	80,000.00	80,000.00	80,000.00
	Environmental Permitting	P-2502-150-05		18,195.65	18,195.65	18,195.65	-	-	-
	Utility Research and Coordination	P-2502-150-06		24,495.34	24,495.34	24,495.34	-	-	-
LSLN007	Tline - Sam Switch to Navarro	P-2503	17,411,437.21	12,627,369.32	(4,784,067.89)	6,263,216.02	1,456,231.92	1,450,911.17	841,795.21
	Land Negotiation	P-2503-150-01		7,954,908.80	7,954,908.80	4,599,675.27	1,118,481.92	1,110,661.17	604,295.21
	Eminent Domain Actions	P-2503-150-02		2,709,085.27	2,709,085.27	20,665.50	215,000.00	217,500.00	232,500.00
	Land Acquisition Surveys	P-2503-150-03		1,819,228.94	1,819,228.94	1,498,728.94	122,750.00	122,750.00	5,000.00
	Environmental Surveys	P-2503-150-04		144,146.31	144,146.31	144,146.31	-	-	-
	Environmental Permitting	P-2503-150-05		-	-	-	-	-	-
	Utility Research and Coordination	P-2503-150-06		-	-	-	-	-	-
LSSN005	Substation - Navarro	P-2504	645,503.21	502,305.59	(143,197.62)	502,305.59	-	-	-
	Land Negotiation	P-2504-150-01		432,709.75	432,709.75	432,709.75	-	-	-
	Eminent Domain Actions	P-2504-150-02		57,188.73	57,188.73	57,188.73	-	-	-
	Land Acquisition Surveys	P-2504-150-03		12,316.63	12,316.63	12,316.63	-	-	-