

Lone Star Transmission, LLC
O&M Workpapers
O&M - Input Data
For the Interim and Final Periods

Row	Item	Type of Cost	2012	2012 # of Units	2012
Row #	Item	Materials, Labor, Shared Services, Outside Services, Transportation, Equipment, Land, Taxes, Other	Cost Per each unit to be multiplied by the number of units	Number of units to be multiplied by the unit cost	Draft Totals Rounded Up to Nearest \$1000
76	EMS	Outside Services	\$95,521	1.00	\$96,000
77	Firewall Equip Maint	Outside Services	\$3,316	1.00	\$4,000
78	Firewall Equip Maint	Outside Services	\$3,316	1.00	\$4,000
79	Firewall Equip Maint	Outside Services	\$0	1.00	\$0
80	Firewall Equip Maint	Outside Services	\$0	1.00	\$0
81	Firewall Equip Maint	Outside Services	\$0	0.00	\$0
82	Firewall Equip Maint	Outside Services	\$0	0.00	\$0
83	Firewall Equip Maint	Outside Services	\$0	0.00	\$0
84	Network Equip Maint	Outside Services	\$5,003	1.00	\$6,000
85	Network Equip Maint	Outside Services	\$5,003	1.00	\$6,000
86	Network Equip Maint	Outside Services	\$1,166	1.00	\$2,000
87	Network Equip Maint	Outside Services	\$1,166	1.00	\$2,000
88	Network Equip Maint	Outside Services	\$1,166	0.00	\$0

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89	Network Equip Maint	Outside Services	\$1,166	0.00	\$0
90	Network Equip Maint	Outside Services	\$1,166	0.00	\$0
91	Network Equip Maint	Outside Services	\$674	0.00	\$0
92	Network Equip Maint	Outside Services	\$674	1.00	\$1,000
93	Hardware Expenses	Other	\$18,000	1.00	\$18,000
94	Travel & Training	Other	\$263,000	0.05	\$13,000
95	Incentives	Incentives	\$55,801	1.00	\$56,000
96	Pensions & Benefits	Incentives	\$41,540	1.00	\$42,000
97	Labor	Labor	\$254,599	1.01	\$257,000
98	Shared Services -USTH	Shared Services	\$4,939	1.00	\$5,000
99	Shared Services-FPL	Shared Services	\$22,302	1.00	\$23,000
100	EMS	Outside Services	\$88,374	1.00	\$89,000
101	Travel & Training	Other	\$263,000	0.11	\$28,000

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102	Incentives	Incentives	\$25,078	1.00	\$26,000
103	Pensions & Benefits	Incentives	\$18,669	1.00	\$19,000
104	Labor	Labor	\$112,940	1.01	\$114,000
105	Shared Services-NEER	Shared Services	\$0	1.00	\$0
106	Shared Services -USTH	Shared Services	\$2,469	1.00	\$3,000
107	Shared Services-FPL	Shared Services	\$59,427	1.00	\$60,000
108	Backup Control	Outside Services	\$27,396	1.00	\$28,000
109	Backup EMS	Outside Services	\$32,310	1.00	\$33,000
110	EMS Expenses	Outside Services	\$370,345	1.00	\$371,000
111	Field Office Abilene	Outside Services	\$7,567	0.50	\$4,000
112	Field Office Hillsboro	Outside Services	\$7,567	1.00	\$8,000
113	Kopperl	Outside Services	\$14,488	0.00	\$0
114	Navarro	Outside Services	\$17,956	1.00	\$18,000

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Row #	Item	Materials, Labor, Shared Services, Outside Services, Transportation, Equipment, Land, Taxes, Other	Cost Per each unit to be multiplied by the number of units	Number of units to be multiplied by the unit cost	Draft Totals Rounded Up to Nearest \$1000
115	Primary Control	Outside Services	\$28,006	1.00	\$29,000
116	Primary EMS	Outside Services	\$32,310	1.00	\$33,000
117	Romney	Outside Services	\$14,488	0.00	\$0
118	Sam Switch	Outside Services	\$14,860	1.00	\$15,000
119	West Shackelford	Outside Services	\$14,488	0.00	\$0
120	Travel & Training	Other	\$263,000	0.05	\$13,000
121	Material Management	Outside Services	\$28,000	1.00	\$28,000
122	Materials	Materials	\$22,000	1.00	\$22,000
123	Maintenance Svcs	Outside Services	\$43,974	1.00	\$44,000
124	Travel & Training	Other	\$263,000	0.00	\$0
125	Incentives	Incentives	\$0	1.00	\$0
126	Materials	Materials	\$0	1.00	\$0
127	Pensions & Benefits	Incentives	\$0	1.00	\$0

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Row	Item	Type of Cost	2012	2012 # of Units	2012
Row #	Item	Materials, Labor, Shared Services, Outside Services, Transportation, Equipment, Land, Taxes, Other	Cost Per each unit to be multiplied by the number of units	Number of units to be multiplied by the unit cost	Draft Totals Rounded Up to Nearest \$1000
128	Labor	Labor	\$0	1.00	\$0
129	Shared Services - USTH	Shared Services	\$0	1.00	\$0
130	Shared Services-FPL	Shared Services	\$12,485	1.00	\$13,000
131	IM/GIS Applications/Maintenance	Outside Services	\$0	1.00	\$0
132	Material Management	Outside Services	\$0	1.00	\$0
133	Line Maintenance	Outside Services	\$100,000	0.00	\$0
134	Veg Mgmt, ROW insp	Outside Services	\$20,000	1.00	\$20,000
135	Rent	Other	\$0	1.00	\$0
136	Travel & Training	Other	\$263,000	0.04	\$12,000
137	Travel & Training	Other	\$263,000	0.00	\$0
138	Incentives	Labor	\$27,446	1.00	\$28,000
139	Labor	Labor	\$108,396	1.00	\$109,000
140	LST - Travel/Employee Expenses	Other	\$4,622	1.00	\$5,000

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Row	Item	Type of Cost	2012	2012 # of Units	2012
Row #	Item	Materials, Labor, Shared Services, Outside Services, Transportation, Equipment, Land, Taxes, Other	Cost Per each unit to be multiplied by the number of units	Number of units to be multiplied by the unit cost	Draft Totals Rounded Up to Nearest \$1000
141	Copier	Other	\$1,000	1.00	\$1,000
142	Office Supplies	Other	\$2,807	1.00	\$3,000
143	Office Utilities/Phone	Other	\$2,889	1.00	\$3,000
144	Professional Dues and Subscriptions	Other	\$1,000	1.00	\$1,000
145	Charge outs	Chargeouts	-\$1,072	1.00	-\$2,000
146	Shared Services - NextEra	Shared Services	\$41,726	1.00	\$42,000
147	Shared Services -USTH	Shared Services	\$85,220	1.00	\$86,000
148	Shared Services-FPL	Shared Services	\$27,888	1.00	\$28,000
149	Compliance Mgmt System	Shared Services	\$1,000	1.00	\$1,000
150	Affiliate Travel	Shared Services	\$10,784	1.00	\$11,000
151	FPL Affiliate Management Fee	AMF	\$31,576	1.00	\$32,000
152	NEER Affiliate Management Fee	AMF	\$3,459	1.00	\$4,000
153	Independent Auditor's Fees	AMF	\$7,795	1.00	\$8,000
154	Legal Fees (PCR)	Outside Services	\$4,677	1.00	\$5,000
155	Self Insurance	Other	\$1,735,846	1.00	\$1,736,000
156	Property Insurance	Other	\$3,504	1.00	\$4,000
157	Auto Insurance E&C	Other	\$1,000	1.00	\$1,000
158	Auto Insurance Ops	Other	\$1,000	1.00	\$1,000
159	Crime Insurance	Other	\$1,000	1.00	\$1,000
160	D&O Insurance	Other	\$1,000	1.00	\$1,000
161	Excess Liability Insurance	Other	\$1,000	1.00	\$1,000
162	Fiduciary Insurance	Other	\$1,000	1.00	\$1,000

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Row #	Item	Materials, Labor, Shared Services, Outside Services, Transportation, Equipment, Land, Taxes, Other	Cost Per each unit to be multiplied by the number of units	Number of units to be multiplied by the unit cost	Draft Totals Rounded Up to Nearest \$1000
163	Workers Comp, Auto & General Liability Insurance	Other	\$1,260	1.00	\$2,000
164	Labor	Labor	\$9,972	1.00	\$10,000
165	Crez Czar Report	Outside Services	\$0	1.00	\$0
166	Industry Dues and Subscriptions	Other	\$1,000	1.00	\$1,000
167	Charitable Contributions	Other	\$9,664	1.00	\$10,000
168	Rent 301 Congress Office Lease & Parking	Other	\$21,259	1.00	\$22,000

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Row	Item	2013	2013 # of Units	2013
Row #	Item	Cost Per each unit to be multiplied by the number of units	Number of units to be multiplied by the unit cost	Draft Totals Rounded Up to Nearest \$1000
8	Taxes Other Than Income Taxes	\$103,020	1.00	\$104,000
9	Incentives	\$94,075	1.00	\$95,000
10	Pensions & Benefits	\$69,515	1.00	\$70,000
11	Labor	\$406,521	1.01	\$410,000
12	Shared Services -USTH	\$113,753	1.00	\$114,000
13	Shared Services-FPL	\$12,988	1.00	\$13,000
14	Security	\$10,250	1.00	\$11,000
15	Travel & Training	\$269,575	0.14	\$37,000
16	Software License, Maintenance-GIS	\$102,500	1.00	\$103,000
17	Software License, Maintenance-PSSE	\$20,375	1.00	\$21,000
18	Software License, Maintenance-PLS	\$25,625	1.00	\$26,000
19	Incentives	\$0	1.00	\$0
20	Incentives	\$238,506	1.00	\$239,000

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Row	Item	2013 Cost Per each unit to be multiplied by the number of units	2013 # of Units Number of units to be multiplied by the unit cost	2013 Draft Totals Rounded Up to Nearest \$1000
Row #	Item			
21	Pensions & Benefits	\$176,239	1.00	\$177,000
22	Labor	\$1,030,638	1.01	\$1,038,000
23	Travel & Training	\$269,575	0.35	\$96,000
24	Travel & Training	\$269,575	0.00	\$0
25	Incentives	\$55,144	1.00	\$56,000
26	Pensions & Benefits	\$40,747	1.00	\$41,000
27	Labor	\$238,288	1.01	\$240,000
28	Shared Services -USTH	\$12,706	1.00	\$13,000
29	Travel & Training	\$269,575	0.08	\$22,000
30	Travel & Training	\$269,575	0.00	\$0
31	Incentives	\$94,686	1.00	\$95,000
32	Pensions & Benefits	\$69,966	1.00	\$70,000
33	Labor	\$427,858	1.01	\$431,000
34	Shared Services -USTH	\$12,706	1.00	\$13,000
35	Shared Services-FPL	\$6,523	1.00	\$7,000

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Row	Item	2013 Cost Per each unit to be multiplied by the number of units	2013 # of Units Number of units to be multiplied by the unit cost	2013 Draft Totals Rounded Up to Nearest \$1000
Row #	Item			
36	Field Ops Mgr SUV - Lease + Fuel	\$22,915	1.00	\$23,000
37	HV Crew Cab - Lease + Fuel	\$28,290	4.00	\$114,000
38	PC Engr SUV - Lease + Fuel	\$22,915	2.00	\$46,000
39	Travel & Training	\$269,575	0.14	\$38,000
40	Incentives	\$28,553	1.00	\$29,000
41	Pensions & Benefits	\$21,099	1.00	\$22,000
42	Labor	\$131,398	1.01	\$133,000
43	Shared Services -USTH	\$12,706	1.00	\$13,000
44	Shared Services-FPL	\$3,763	1.00	\$4,000
45	Field Office in Abilene	\$12,300	1.00	\$13,000
46	Field Office in Hillsboro	\$12,300	1.00	\$13,000
47	Rent Backup Control Center	\$40,260	1.00	\$41,000
48	Rent Backup EMS	\$1,538	1.00	\$2,000
49	Rent Field Office in Abilene	\$54,341	1.00	\$55,000

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Row #	Item	Cost Per each unit to be multiplied by the number of units	Number of units to be multiplied by the unit cost	Draft Totals Rounded Up to Nearest \$1000
50	Rent Field Office in Hillsboro	\$33,000	1.00	\$33,000
51	Rent Material Management	\$110,000	1.00	\$110,000
52	Rent Primary Control Center	\$73,224	1.00	\$74,000
53	Rent Primary EMS	\$23,165	1.00	\$24,000
54	Opex Backup Control Center	\$42,109	1.00	\$43,000
55	Opex Backup EMS	\$12,300	1.00	\$13,000
56	Opex Field Office in Abilene	\$12,300	1.00	\$13,000
57	Opex Field Office in Hillsboro	\$12,300	1.00	\$13,000
58	Opex Primary Control Center	\$65,333	1.00	\$66,000
59	Opex Primary EMS	\$12,300	1.00	\$13,000
60	Supplies	\$30,750	1.00	\$31,000
61	Industry Dues and Subscriptions	\$1,025	1.00	\$2,000
62	Incentives	\$32,159	1.00	\$33,000

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Row	Item	2013	2013 # of Units	2013
Row #	Item	Cost Per each unit to be multiplied by the number of units	Number of units to be multiplied by the unit cost	Draft Totals Rounded Up to Nearest \$1000
63	Pensions & Benefits	\$23,763	1.00	\$24,000
64	Labor	\$138,966	1.01	\$140,000
65	Shared Services -USTH	\$94,995	1.00	\$95,000
66	Shared Services-FPL	\$103,899	1.00	\$104,000
67	Maintenance Reserve	\$284,675	1.00	\$285,000
68	Travel & Training	\$269,575	0.05	\$13,000
69	Travel & Training	\$269,575	0.00	\$0
70	Incentives	\$39,040	1.00	\$40,000
71	Pensions & Benefits	\$28,848	1.00	\$29,000
72	Labor	\$172,092	1.01	\$174,000
73	Shared Services -USTH	\$5,083	1.00	\$6,000
74	Shared Services-FPL	\$22,952	1.00	\$23,000
75	Shared Services-NEER	\$3,395	1.00	\$4,000

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Row	Item	2013 Cost Per each unit to be multiplied by the number of units	2013 # of Units Number of units to be multiplied by the unit cost	2013 Draft Totals Rounded Up to Nearest \$1000
Row #	Item			
76	EMS	\$97,909	1.00	\$98,000
77	Firewall Equip Maint	\$3,399	1.00	\$4,000
78	Firewall Equip Maint	\$3,399	1.00	\$4,000
79	Firewall Equip Maint	\$0	1.00	\$0
80	Firewall Equip Maint	\$0	1.00	\$0
81	Firewall Equip Maint	\$0	1.00	\$0
82	Firewall Equip Maint	\$0	1.00	\$0
83	Firewall Equip Maint	\$0	1.00	\$0
84	Network Equip Maint	\$5,128	1.00	\$6,000
85	Network Equip Maint	\$5,128	1.00	\$6,000
86	Network Equip Maint	\$1,195	1.00	\$2,000
87	Network Equip Maint	\$1,195	1.00	\$2,000
88	Network Equip Maint	\$1,195	1.00	\$2,000

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89	Network Equip Maint	\$1,195	1.00	\$2,000
90	Network Equip Maint	\$1,195	1.00	\$2,000
91	Network Equip Maint	\$691	1.00	\$1,000
92	Network Equip Maint	\$691	1.00	\$1,000
93	Hardware Expenses	\$18,450	1.00	\$19,000
94	Travel & Training	\$269,575	0.05	\$13,000
95	Incentives	\$59,849	1.00	\$60,000
96	Pensions & Benefits	\$44,224	1.00	\$45,000
97	Labor	\$262,014	1.01	\$264,000
98	Shared Services -USTH	\$5,083	1.00	\$6,000
99	Shared Services-FPL	\$26,478	1.00	\$27,000
100	EMS	\$90,583	1.00	\$91,000
101	Travel & Training	\$269,575	0.11	\$29,000

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102	Incentives	\$26,897	1.00	\$27,000
103	Pensions & Benefits	\$19,875	1.00	\$20,000
104	Labor	\$116,230	1.01	\$118,000
105	Shared Services-NEER	\$2,772	1.00	\$3,000
106	Shared Services -USTH	\$5,083	1.00	\$6,000
107	Shared Services-FPL	\$18,305	1.00	\$19,000
108	Backup Control	\$28,081	1.00	\$29,000
109	Backup EMS	\$33,118	1.00	\$34,000
110	EMS Expenses	\$379,604	1.00	\$380,000
111	Field Office Abilene	\$7,756	1.00	\$8,000
112	Field Office Hillsboro	\$7,756	1.00	\$8,000
113	Kopperl	\$20,500	1.00	\$21,000
114	Navarro	\$18,405	1.00	\$19,000

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Row #	Item	Cost Per each unit to be multiplied by the number of units	Number of units to be multiplied by the unit cost	Draft Totals Rounded Up to Nearest \$1000
115	Primary Control	\$28,706	1.00	\$29,000
116	Primary EMS	\$33,118	1.00	\$34,000
117	Romney	\$20,500	1.00	\$21,000
118	Sam Switch	\$15,232	1.00	\$16,000
119	West Shackelford	\$20,500	1.00	\$21,000
120	Travel & Training	\$269,575	0.05	\$13,000
121	Material Management	\$31,500	1.00	\$32,000
122	Materials	\$0	1.00	\$0
123	Maintenance Svcs	\$147,972	1.00	\$148,000
124	Travel & Training	\$269,575	0.00	\$0
125	Incentives	\$0	1.00	\$0
126	Materials	\$10,000	1.00	\$10,000
127	Pensions & Benefits	\$0	1.00	\$0

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Row #	Item			
128	Labor	\$0	1.00	\$0
129	Shared Services -USTH	\$0	1.00	\$0
130	Shared Services-FPL	\$12,849	1.00	\$13,000
131	IM/GIS Applications/Maintenance	\$0	1.00	\$0
132	Material Management	\$25,700	1.00	\$26,000
133	Line Maintenance	\$511,616	1.00	\$512,000
134	Veg Mgmt, ROW insp	\$30,750	1.00	\$31,000
135	Rent	\$0	1.00	\$0
136	Travel & Training	\$269,575	0.04	\$12,000
137	Travel & Training	\$269,575	0.00	\$0
138	Incentives	\$331,257	1.00	\$332,000
139	Labor	\$1,430,833	1.00	\$1,431,000
140	LST - Travel/Employee Expenses	\$60,775	1.00	\$61,000

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Row #	Item			
141	Copier	\$10,129	1.00	\$11,000
142	Office Supplies	\$36,908	1.00	\$37,000
143	Office Utilities/Phone	\$37,985	1.00	\$38,000
144	Professional Dues and Subscriptions	\$11,115	1.00	\$12,000
145	Charge outs	-\$14,163	1.00	-\$15,000
146	Shared Services - NextEra	\$447,668	1.00	\$448,000
147	Shared Services -USTH	\$1,289,168	1.00	\$1,290,000
148	Shared Services-FPL	\$310,040	1.00	\$311,000
149	Compliance Mgmt System	\$0	1.00	\$0
150	Affiliate Travel	\$141,809	1.00	\$142,000
151	FPL Affiliate Management Fee	\$866,251	1.00	\$867,000
152	NEER Affiliate Management Fee	\$103,234	1.00	\$104,000
153	Independent Auditor's Fees	\$100,000	1.00	\$100,000
154	Legal Fees (PCR)	\$60,000	1.00	\$60,000
155	Self Insurance	\$4,600,339	1.00	\$4,601,000
156	Property Insurance	\$94,670	1.00	\$95,000
157	Auto Insurance E&C	\$5,382	1.00	\$6,000
158	Auto Insurance Ops	\$3,487	1.00	\$4,000
159	Crime Insurance	\$1,000	1.00	\$1,000
160	D&O Insurance	\$3,716	1.00	\$4,000
161	Excess Liability Insurance	\$3,155	1.00	\$4,000
162	Fiduciary Insurance	\$1,083	1.00	\$2,000

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Row #	Item			
163	Workers Comp, Auto & General Liability Insurance	\$16,556	1.00	\$17,000
164	Labor	\$141,652	1.00	\$142,000
165	Crez Czar Report	\$0	1.00	\$0
166	Industry Dues and Subscriptions	\$1,000	1.00	\$1,000
167	Charitable Contributions Rent 301 Congress Office	\$382,175	1.00	\$383,000
168	Lease & Parking	\$275,658	1.00	\$276,000

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O&M Categories

For the Interim and Final Periods

FERC	Category	Item
408.1	A&G	Taxes Other than Income Taxes
560	O&M	Operation Supervision and Engineering
561	O&M	Load Dispatching
561.1	O&M	Load Dispatch-Reliability
561.2	O&M	Load Dispatch-Monitor and Operate Transmission System
561.3	O&M	Load Dispatch-Transmission Service and Scheduling
561.4	O&M	Scheduling, System Control and Dispatch Services
561.5	O&M	Reliability, Planning and Standards Development
561.6	O&M	Transmission Service Studies
561.7	O&M	Generation Interconnection Studies
561.8	O&M	Reliability, Planning and Standards Development Services
562	O&M	Station Expenses (Major only)
563	O&M	Overhead Line Expenses (Major only)
564	O&M	Underground Line Expenses (Major only)
565	O&M	Transmission of Electricity by Others (Major only)
566	O&M	Miscellaneous Transmission Expenses (Major only)
567	O&M	Rents
567.1	O&M	Operation Supplies and Expenses (Non-Major)
568	O&M	Maintenance Supervision and Engineering (Major only)
569	O&M	Maintenance of Structures (Major only)
569.1	O&M	Maintenance of Computer Hardware
569.2	O&M	Maintenance of Computer Software
569.3	O&M	Maintenance of Communications Equipment
569.4	O&M	Maintenance of Miscellaneous Regional Transmission Plant
570	O&M	Maintenance of Station Equipment (Major only)
571	O&M	Maintenance of Overhead Lines (Major only)
572	O&M	Maintenance of Underground Lines (Major only)
573	O&M	Maintenance of Miscellaneous Transmission Plant (Major only)
574	O&M	Maintenance of Transmission Plant (Nonmajor only)
920	A&G	Administrative and General Salaries
921	A&G	Office Supplies and Expenses
922	A&G	(Less) Administrative Expenses Transferred-Credit

Lone Star Transmission, LLC

O&M Workpapers

O&M Categories

For the Interim and Final Periods

FERC	Category	Item
923	A&G	Outside Services Employed
924	A&G	Property Insurance
925	A&G	Injuries and Damages
926	A&G	Employee Pensions and Benefits
927	A&G	Franchise Requirements
928	A&G	Regulatory Commission Expenses
929	A&G	(Less) Duplicate Charges-Credit
930.1	A&G	General Advertising Expenses
930.2	A&G	Miscellaneous General Expenses (Charitable Contributions, Dues)
930.21	A&G	Utilities
930.22	A&G	Security
930.23	A&G	Vehicle Maintenance
931	A&G	Rents
933	A&G	Transportation expenses (Nonmajor only)
935	A&G	Maintenance of General Plant

PUBLIC UTILITY COMMISSION OF TEXAS
DOCKET NO. 40020
LONE STAR TRANSMISSION, LLC

Non-confidential Workpapers supporting Schedule II-B-9 are attached.

Supporting documentation for the lead-lag study is being provided in electronic format. Confidential workpapers supporting the lead-lag study will be provided pursuant to the terms of the Protective Order.

**LONE STAR TRANSMISSION
LEAD/LAG STUDY RESULTS
FOR THE TEST YEAR ENDED MARCH 31, 2013
SPONSOR: J. J. JOYCE**

Line No.	Description (a)	Revenue Lag Days* (b)	Expense Lead Days (c)	Reference (d)
1	Operation & Maintenance Expenses			
2	Labor			
3	Payroll	51.79	(26.64)	WP / II-B-9 / 2
4	Incentive Bonus	51.79	(251.50)	WP / II-B-9 / 3
5	Non-Labor			
6	Other Third-Party O&M	51.79	(26.24)	WP / II-B-9 / 4
7	Affiliate Charges	51.79	(45.13)	WP / II-B-9 / 5
8				
9	Federal Income Taxes			
10	Current	51.79	(37.75)	WP / II-B-9 / 6
11	Deferred	0.00	0.00	N/A
12				
13	Taxes Other than Income Taxes			
14	Payroll Taxes	51.79	(19.61)	WP / II-B-9 / 7
15	State Franchise Taxes	51.79	46.42	WP / II-B-9 / 8
16	Ad Valorem Tax	51.79	(213.50)	WP / II-B-9 / 9
17				
18	Depreciation Expense	0.00	0.00	N/A
19				
20	Return	0.00	0.00	N/A
21				
22	Sub-total			
23				
24	Working Funds and Other		(5,883)	WP / II-B-9 / 10
25				
26				
27	* WP / II-B-9 / 1			

**LONE STAR TRANSMISSION
CALCULATION OF OPERATING REVENUES LAG DAYS
FOR THE TEST YEAR ENDED MARCH 31, 2013
SPONSOR: J. J. JOYCE**

Line No.	Service Period Lag: (a)	Days (b)	Reference (c)
1	Average service period		
2	(365 days/12 months)/2	15.21	
3			
4			
5	Billing Process Lag	1.58	WP / II-B-9 / 1-1
6			
7			
8	Collection Lag	35.00	(1)
9			
10	Operating Revenues Lag Days	51.79	
11			
12	Source: (1) <u>PUCT Substantive Rule 25-202.pdf</u>		

**LONE STAR TRANSMISSION
BILLING LAG
FOR THE TEST YEAR ENDED MARCH 31, 2013
SPONSOR: J. J. JOYCE**

Line No.	Period Begin (a)	Period End (b)	Bill Issuance (c)	Billing Lag Days (d)	Collection Date (e)	Collection Lag Days (f)
1	4/1/2012	4/30/2012	Tuesday, May 01, 2012	1	Tuesday, June 05, 2012	35
2	5/1/2012	5/31/2012	Friday, June 01, 2012	1	Friday, July 06, 2012	35
3	6/1/2012	6/30/2012	Monday, July 02, 2012	2 *	Monday, August 06, 2012	35
4	7/1/2012	7/31/2012	Wednesday, August 01, 2012	1	Wednesday, September 05, 2012	35
5	8/1/2012	8/31/2012	Tuesday, September 04, 2012	4 *	Tuesday, October 09, 2012	35
6	9/1/2012	9/30/2012	Monday, October 01, 2012	1	Monday, November 05, 2012	35
7	10/1/2012	10/31/2012	Thursday, November 01, 2012	1	Thursday, December 06, 2012	35
8	11/1/2012	11/30/2012	Monday, December 03, 2012	3 *	Monday, January 07, 2013	35
9	12/1/2012	12/31/2012	Wednesday, January 02, 2013	2 *	Wednesday, February 06, 2013	35
10	1/1/2013	1/31/2013	Friday, February 01, 2013	1	Friday, March 08, 2013	35
11	2/1/2013	2/28/2013	Friday, March 01, 2013	1	Friday, April 05, 2013	35
12	3/1/2013	3/31/2013	Monday, April 01, 2013	1	Monday, May 06, 2013	35
13						
14						
15	Total Lag				1.58	35.00
16						
17						
18	* No billing on weekends or holidays					
19	Source: <u>Holiday Calendar.xlsx</u>					

(1) Payroll - Direct Deposit Email.pdf
(2) Vacation Percentage Analysis.xlsx
(3) Staffing for Lag Lead Study - Lone Star.pdf
(4) 2011 TimeOffHandbook - nonbargaining draft.doc

Sources.

(1) Payroll - Direct Deposit Email.pdf
(2) Vacation Percentage Analysis.xlsx
(3) Staffing for Lag Lead Study - Lone
(4) 2011 TimeOffHandbook - nonbarg

LONE STAR TRANSMISSION
CALCULATION OF PAYROLL LEAD DAYS - BI-WEEKLY PAYROLL
FOR THE TEST YEAR ENDED MARCH 31, 2013
SPONSOR: J. J. JOYCE

Line No.	Bi-Weekly (a)	Days (b)	Reference (c)
1	Pay period covers fourteen days. Start on Saturday and end on second following Friday.		
2	Midpoint to end = seven.	7.00 Days	
3			
4	Checks are issued or Direct Deposits are made on Thursday, six days after end of pay period.	6.00 Days	
5	Days from end of pay period to payday (Friday to Thursday)		
6			
7	If payday falls on a weekend or bank holiday, payment is made on the preceding work day.	(0.05)	WP / II-B-9 / 2-1-1
8			
9	Net payroll lag days	<u>12.95 Days</u>	

**LONE STAR TRANSMISSION
PAYROLL HOLIDAYS
FOR THE TEST YEAR ENDED MARCH 31, 2013
SPONSOR: J. J. JOYCE**

Line No.	Scheduled Payday (a)	Actual Payday (b)	Adjustment (Days) (c)
1	Thursday, July 08, 2010	8-Jul-10	0
2	Thursday, July 22, 2010	22-Jul-10	0
3	Thursday, August 05, 2010	5-Aug-10	0
4	Thursday, August 19, 2010	19-Aug-10	0
5	Thursday, September 02, 2010	2-Sep-10	0
6	Thursday, September 16, 2010	16-Sep-10	0
7	Thursday, September 30, 2010	30-Sep-10	0
8	Thursday, October 14, 2010	14-Oct-10	0
9	Thursday, October 28, 2010	28-Oct-10	0
10	Thursday, November 11, 2010	11-Nov-10	0
11	Thursday, November 25, 2010	24-Nov-10	-1
12	Thursday, December 09, 2010	9-Dec-10	0
13	Thursday, December 23, 2010	23-Dec-10	0
14	Thursday, January 06, 2011	6-Jan-11	0
15	Thursday, January 20, 2011	20-Jan-11	0
16	Thursday, February 03, 2011	3-Feb-11	0
17	Thursday, February 17, 2011	17-Feb-11	0
18	Thursday, March 03, 2011	3-Mar-11	0
19	Thursday, March 17, 2011	17-Mar-11	0
20	Thursday, March 31, 2011	31-Mar-11	0
21	Thursday, April 14, 2011	14-Apr-11	0
22	Thursday, April 28, 2011	28-Apr-11	0
23	Thursday, May 12, 2011	12-May-11	0
24	Thursday, May 26, 2011	26-May-11	0
25	Thursday, June 09, 2011	9-Jun-11	0
26	Thursday, June 23, 2011	23-Jun-11	0
27			
28			
29	Average		-0.05

Sources:
 31 2010 Payroll Calendar.xls
 32 2011 Payroll Calendar.xls
 33 Holiday Calendar.xlsx
 34

**LONE STAR TRANSMISSION
ANNUAL BONUS
FOR THE TEST YEAR ENDED MARCH 31, 2013
SPONSOR: J. J. JOYCE**

Line No.	Beginning of Period (a)	End of Period (b)	Mid-Point (c)	Payout Date * (d)	(Lead)/Lag Days (e)
1	1/1/2010	12/31/2010	7/1/2010	3/10/2011	(251.50)
2					
3					
4					
5					
6					
7					

Sources: 2010 Lone Star Transmission Incentive Program.docx
Email - Incentive Compensation Plan.pdf
 * per 05/13/2011 conference call with Mercedes Demick,
 Melissa Miller, Julie Rice, and Richard Ross

LONE STAR TRANSMISSION
OTHER O&M EXPENSES LEADLAG DAYS
FOR THE TEST YEAR ENDED MARCH 31, 2013
SPONSOR: J. J. JOYCE

Line No.	Invoice Reference (a)	Begin Date Midpoint of Service Period or Invoice Date (b)	End Date - Later of Due Date or Clear Date (c)	Amount (d)	Total (Lead)/Lag Days (e)	Weighted Dollar Days (f)
1	1900000579	4/16/2011	5/12/2011	\$ 1,958.10	(26.00)	\$ (50,910.60)
2	1900000538	9/7/2011	4/22/2011	48.71	138.00	6,721.98
3	1900000611	3/31/2011	5/29/2011	1,265.00	(59.00)	(74,635.00)
4	1900000661	5/1/2011	6/10/2011	24.33	(40.00)	(973.20)
5	1900000440	2/15/2011	3/21/2011	4,277.30	(34.00)	(145,428.20)
6	5100000117	3/16/2011	2/24/2011	851.00	20.00	17,020.00
7	5100000195	5/4/2011	4/28/2011	1,920.37	6.00	11,522.22
8	1900000346	1/21/2011	2/22/2011	275.16	(32.00)	(8,805.12)
9	1900000678	6/16/2011	6/16/2011	20,373.33	-	-
10	5100000255	4/2/2011	6/8/2011	31.80	(65.00)	(2,067.00)
11	1900000655	5/16/2011	5/19/2011	36.08	(3.00)	(108.24)
12	1900000362	1/16/2011	2/14/2011	590.75	(29.00)	(17,131.75)
13	1900000755	5/26/2011	7/5/2011	2,909.83	(40.00)	(116,393.20)
14	1900000441	2/9/2011	4/10/2011	1,368.13	(60.00)	(82,087.80)
15	5100000260	4/8/2011	6/6/2011	5,393.00	(59.00)	(318,187.00)
16	1900000351	1/13/2011	2/25/2011	271.17	(43.00)	(11,660.31)
17	1900000627	4/14/2011	5/31/2011	3,105.50	(47.00)	(146,005.50)
18	1900000446	1/10/2011	3/24/2011	530.56	(73.00)	(38,730.88)
19	1900000698	6/16/2011	6/5/2011	59.77	11.00	657.47
20	1900000309	7/2/2011	1/21/2011	250.00	162.00	40,500.00
21	1900000663	5/5/2011	6/16/2011	9,904.21	(42.00)	(415,976.82)
22	1900000676	4/16/2011	6/8/2011	281.68	(53.00)	(14,929.04)
23	1900000320	1/16/2011	1/27/2011	366.94	(11.00)	(4,036.34)
24	1900000604	5/16/2011	5/26/2011	780.24	(10.00)	(7,802.40)
25	1900000333	12/9/2010	2/14/2011	1,471.25	(67.00)	(98,573.75)
26	5100000259	4/1/2011	6/6/2011	1,322.58	(66.00)	(87,290.28)
27	1900000302	12/9/2010	1/18/2011	11.08	(40.00)	(443.20)
28						
29						
30						
31						
32						
33						
34						
	Total			\$ 59,678.87	(26.24)	\$ (1,565,753.96)

Sources: AP Selections.xlsx
AP Invoices/

LONE STAR TRANSMISSION
AFFILIATE TRASACTIONS
FOR THE TEST YEAR ENDED MARCH 31, 2013
SPONSOR: J. J. JOYCE

Line No.	Affiliate (a)	(Lead)/Lag Days (b)	Reference (c)
1	NextEra	(45.13)	WP / II-B-9 / 5-1
2	FPL	(45.13)	WP / II-B-9 / 5-2
3			
4	Average	<u>(45.13)</u>	

**LONE STAR TRANSMISSION
AFFILIATE TRASAXCTIONS BETWEEN LONE STAR AND NEXTERA
FOR THE TEST YEAR ENDED MARCH 31, 2013
SPONSOR: J. J. JOYCE**

Line No.	Due Date (1)	Beginning of Month	End of Month	Midpoint	(Lead) / Lag Days
	(a)	(b)	(c)	(d)	(e)
1	7/31/2010	6/1/2010	6/30/2010	6/15/10	(45.50)
2	8/31/2010	7/1/2010	7/31/2010	7/16/10	(46.00)
3	9/30/2010	8/1/2010	8/31/2010	8/16/10	(45.00)
4	10/31/2010	9/1/2010	9/30/2010	9/15/10	(45.50)
5	11/30/2010	10/1/2010	10/31/2010	10/16/10	(45.00)
6	12/31/2010	11/1/2010	11/30/2010	11/15/10	(45.50)
7	1/31/2011	12/1/2010	12/31/2010	12/16/10	(46.00)
8	2/28/2011	1/1/2011	1/31/2011	1/16/11	(43.00)
9	3/31/2011	2/1/2011	2/28/2011	2/14/11	(44.50)
10	4/30/2011	3/1/2011	3/31/2011	3/16/11	(45.00)
11	5/31/2011	4/1/2011	4/30/2011	4/15/11	(45.50)
12	6/30/2011	5/1/2011	5/31/2011	5/16/11	(45.00)
13					
14	Total				
15					(45.13)

Sources:

(1) [Affiliate\Final Lone Star NextEra Corporate Support Services Agreement Executed.pdf](#)

LONE STAR TRANSMISSION
AFFILIATE TRASCTIONS BETWEEN LONE STAR AND FLORIDA POWER & LIGHT COMPANY (FPL)
FOR THE TEST YEAR ENDED MARCH 31, 2013
SPONSOR: J. J. JOYCE

Line No.	Settlement Date	Reference	Due Date (12)	Later of Settlement Date or Due Date	Beginning of Month	End of Month	Midpoint	(Lead) / Lag Days
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	7/27/2010	(1)	7/31/2010	7/31/2010	6/1/2010	6/30/2010	6/15/10	(45.50)
2	8/20/2010	(2)	8/31/2010	8/31/2010	7/1/2010	7/31/2010	7/16/10	(46.00)
3	9/25/2010	(3)	9/30/2010	9/30/2010	8/1/2010	8/31/2010	8/16/10	(45.00)
4	10/28/2010	(4)	10/31/2010	10/31/2010	9/1/2010	9/30/2010	9/15/10	(45.50)
5	11/25/2010	(5)	11/30/2010	11/30/2010	10/1/2010	10/31/2010	10/16/10	(45.00)
6	12/28/2010	(6)	12/31/2010	12/31/2010	11/1/2010	11/30/2010	11/15/10	(45.50)
7	1/28/2011	(7)	1/31/2011	1/31/2011	12/1/2010	12/31/2010	12/16/10	(46.00)
8	2/25/2011	(8)	2/28/2011	2/28/2011	1/1/2011	1/31/2011	1/16/11	(43.00)
9	3/25/2011	(9)	3/31/2011	3/31/2011	2/1/2011	2/28/2011	2/14/11	(44.50)
10	4/29/2011	(10)	4/30/2011	4/30/2011	3/1/2011	3/31/2011	3/16/11	(45.00)
11	5/26/2011	(11)	5/31/2011	5/31/2011	4/1/2011	4/30/2011	4/15/11	(45.50)
12	6/23/2011	(11)	6/30/2011	6/30/2011	5/1/2011	5/31/2011	5/16/11	(45.00)
13								
14								
15	Total							(45.13)
16	Sources:	(1)	Affiliate/Affiliate-FPL-2010-06.pdf					
17		(2)	Affiliate/Affiliate-FPL-2010-07.pdf					
18		(3)	Affiliate/Affiliate-FPL-2010-08.pdf					
19		(4)	Affiliate/Affiliate-FPL-2010-09.pdf					
20		(5)	Affiliate/Affiliate-FPL-2010-10.pdf					
21		(6)	Affiliate/Affiliate-FPL-2010-11.pdf					
22		(7)	Affiliate/Affiliate-FPL-2010-12.pdf					
23		(8)	Affiliate/Affiliate-FPL-2011-01.pdf					
24		(9)	Affiliate/Affiliate-FPL-2011-02.pdf					
25		(10)	Affiliate/Affiliate-FPL-2011-03.pdf					
26		(11)	Affiliate/Affiliate - 2011-2nd Qtr.xlsx					
27		(12)	Affiliate/Final Lone Star FPL Corporate Support Services Agreement Executed.pdf					

**LONE STAR TRANSMISSION
FEDERAL INCOME TAX
FOR THE TEST YEAR ENDED MARCH 31, 2013
SPONSOR: J. J. JOYCE**

Line No.	Payment Date (a)	Mid-Year (b)	(Lead)/Lag (c)	Statutory % of Total Taxes for Year (d)	Weighted Days (e)
1	4/16/2012	7/2/2012	77.00	25.00%	19.25
2					
3	6/15/2012	7/2/2012	17.00	25.00%	4.25
4					
5	9/17/2012	7/2/2012	(77.00)	25.00%	(19.25)
6					
7	12/17/2012	7/2/2012	(168.00)	25.00%	(42.00)
8					
9	Total				(37.75)
10					
11					

Source: Instructions for Form 1120.pdf, page 4, section: Estimated Tax Payments

**LONE STAR TRANSMISSION
PAYROLL TAXES
FOR THE TEST YEAR ENDED MARCH 31, 2013
SPONSOR: J. J. JOYCE**

Line No.	Description	(a)	Amount (b)	(Lead) Lag Days (c)	Weighted Dollar Days (d)	Reference (e)
1	FICA		\$ 100,481	(18.97)	\$ (1,906,014)	WP / II-B-9 / 7-1
2						
3	Federal Unemployment		1,405	(27.28)	(38,321)	WP / II-B-9 / 7-2
4						
5	State Unemployment		5,755	(28.90)	(166,298)	WP / II-B-9 / 7-3
6						
7	Total Payroll Related		\$ 107,641	(19.61)	\$ (2,110,633)	

LONE STAR TRANSMISSION
EMPLOYER FICA TAXES - AVERAGE LEAD DAY CALCULATION
FOR THE TEST YEAR ENDED MARCH 31, 2013
SPONSOR: J. J. JOYCE

Line No.	Payroll Check Date *	FICA Amount *	Deposit Date *	(Lead)/Lag	Weighted Dollar Days
	(a)	(b)	(c)	(d)	(e)
1	07/08/10	\$	07/14/10	(6.00)	\$ (27,700)
2	07/22/10	4,617	07/28/10	(6.00)	(16,243)
3	08/05/10	2,707	08/11/10	(6.00)	(16,234)
4	08/19/10	2,706	08/25/10	(6.00)	(16,092)
5	09/02/10	2,682	09/10/10	(8.00)	(21,738)
6	09/16/10	2,717	09/22/10	(6.00)	(16,304)
7	09/30/10	2,717	10/06/10	(6.00)	(16,303)
8	10/14/10	2,717	10/20/10	(6.00)	(16,303)
9	10/28/10	2,715	11/03/10	(6.00)	(16,290)
10	11/11/10	2,989	11/17/10	(6.00)	(17,936)
11	11/24/10	3,172	12/01/10	(7.00)	(22,202)
12	12/09/10	3,220	12/15/10	(6.00)	(19,320)
13	12/23/10	3,455	12/29/10	(6.00)	(20,732)
14	01/06/11	3,171	01/12/11	(6.00)	(19,025)
15	01/20/11	3,152	01/26/11	(6.00)	(18,911)
16	02/03/11	3,149	02/09/11	(6.00)	(18,891)
17	02/17/11	3,149	02/24/11	(7.00)	(22,040)
18	03/03/11	3,162	03/09/11	(6.00)	(18,970)
19	03/10/11	15,963	03/16/11	(6.00)	(95,776)
20	03/17/11	2,717	03/18/11	(1.00)	(2,717)
21	03/31/11	2,658	04/06/11	(6.00)	(15,949)
22	04/14/11	2,951	04/20/11	(6.00)	(17,705)

LONE STAR TRANSMISSION
EMPLOYER FICA TAXES - AVERAGE LEAD DAY CALCULATION
FOR THE TEST YEAR ENDED MARCH 31, 2013
SPONSOR: J. J. JOYCE

Line No.	Payroll Check Date *	FICA Amount *	Deposit Date *	(Lead)/Lag	Weighted Dollar Days
	(a)	(b)	(c)	(d)	(e)
23	04/28/11	4,315	05/04/11	(6.00)	(25,892)
24	05/12/11	3,641	05/18/11	(6.00)	(21,843)
25	05/26/11	3,721	06/02/11	(7.00)	(26,047)
26	06/09/11	4,328	06/15/11	(6.00)	(25,969)
27	06/23/11	5,275	06/29/11	(6.00)	(31,647)
28					
29					
30					
31	Total	\$ 100,481		(6.02)	\$ (604,780)
32					
33					
34	Lead Days from Payroll Date to Deposit Date			(6.02)	Reference
35	Lead Days from Accrual to Payroll Payment Date			(12.95)	WP / II-B-9 / 2-1, col (e), line 9
36					
37	Total Avg Lead Days			(18.97)	
38					
39	Source: *	Payroll and Taxes.xlsx			

**LONE STAR TRANSMISSION
FEDERAL UNEMPLOYMENT TAXES
FOR THE TEST YEAR ENDED MARCH 31, 2013
SPONSOR: J. J. JOYCE**

Line No.	Liability Date (a)	FUTA Amount * (b)	Deposit Date * (c)	(Lead)/Lag (d)	Weighted Dollar Days (e)
1	9/30/2010	\$	392	10/18/2010	(18.00) \$ (7,052)
2	12/31/2010		139	1/31/2011	(31.00) (4,308)
3	3/31/2011		537	5/2/2011	(32.00) (17,187)
4	6/30/2011		337	7/29/2011	(29.00) (9,774)
5		<u>\$ 1,405</u>		<u>(27.28) \$</u>	<u>(38,321)</u>
6					
7	Source: *	<u>Payroll and Taxes.xlsx</u>			

LONE STAR TRANSMISSION
STATE UNEMPLOYMENT TAXES
FOR THE TEST YEAR ENDED MARCH 31, 2013
SPONSOR: J. J. JOYCE

Line No.	Liability Date (a)	SUTA Amount * (b)	Deposit Date * (c)	(Lead)/Lag (d)	Weighted Dollar Days (e)
1	9/30/2010	\$	10/29/2010	(29.00)	\$ (49,329)
2	12/31/2010	584	1/28/2011	(28.00)	(16,339)
3	3/31/2011	2,189	4/29/2011	(29.00)	(63,479)
4	6/30/2011	1,281	7/29/2011	(29.00)	(37,151)
5		<u>\$ 5,755</u>		<u>(28.90)</u>	<u>\$ (166,298)</u>
6					
7	Source: *	Payroll and Taxes.xlsx			

**LONE STAR TRANSMISSION
STATE FRANCHISE TAXES
FOR THE TEST YEAR ENDED MARCH 31, 2013
SPONSOR: J. J. JOYCE**

Line No.	Month/ Year (a)	Mid Month (b)	Payment Date (c)	(Lead)/Lag Days (d)
1	Apr-12	15-Apr-12	15-May-12	(30.00)
2	May-12	15-May-12	15-May-12	0.00
3	Jun-12	15-Jun-12	15-May-12	31.00
4	Jul-12	15-Jul-12	15-May-12	61.00
5	Aug-12	15-Aug-12	15-May-12	92.00
6	Sep-12	15-Sep-12	15-May-12	123.00
7	Oct-12	15-Oct-12	15-May-12	153.00
8	Nov-12	15-Nov-12	15-May-12	184.00
9	Dec-12	15-Dec-12	15-May-12	214.00
10	Jan-13	15-Jan-13	15-May-13	(120.00)
11	Feb-13	14-Feb-13	15-May-13	(90.00)
12	Mar-13	15-Mar-13	15-May-13	(61.00)
13				
14	Average			46.42

Source: CONFIDENTIAL Tx State Franchise Tax Report.pdf

LONE STAR TRANSMISSION
AD VALOREM TAXES
FOR THE TEST YEAR ENDED MARCH 31, 2013
SPONSOR: J. J. JOYCE

Line No.	Jurisdiction (a)	Payment Date (b)	Tax Year (c)	Payment (d)	Reference (e)	Mid-Year (f)	(Lead)/Lag (g)	Weighted Dollar Days (h)
1	Hill county	1/31/13	2012	\$ 4,592	(1)	7/1/2012	(213.50)	\$ (980,392)
2	Navarro county	1/31/13	2012	8,812	(1)	7/1/2012	(213.50)	(1,881,362)
3	Travis county	1/31/13	2012	3,782	(2)	7/1/2012	(213.50)	(807,457)
4								
5								
6								
7	Total			\$ 17,186			(213.50)	\$ (3,669,211)

Source: (1) Property Taxes - Hill and Navarro.pdf
(2) Property Taxes - Travis.pdf

LONE STAR TRANSMISSION
PAYROLL WITHHOLDINGS
FOR THE TEST YEAR ENDED MARCH 31, 2013
SPONSOR: J. J. JOYCE

Line No.	Description (a)	Total (b)	Reference (c)
1	FICA Taxes		
2		\$ (1,404)	WP / II-B-9 / 10-1
3	Federal Income Tax Withholding	<u>(4,478)</u>	WP / II-B-9 / 10-2
4			
5	Total FIT and FICA Withholding	<u>\$ (5,883)</u>	

**LONE STAR TRANSMISSION
FICA WITHHOLDING
FOR THE TEST YEAR ENDED MARCH 31, 2013
SPONSOR: J. J. JOYCE**

Line No.	Payroll Check Date * (a)	FICA Amount * (b)	Deposit Date * (c)	(Lead)/Lag Days (d)	Weighted Dollar Days (e)
1	07/08/10	\$ 4,617	07/14/10	(6.00)	(27,700)
2	07/22/10	2,707	07/28/10	(6.00)	(16,243)
3	08/05/10	2,706	08/11/10	(6.00)	(16,234)
4	08/19/10	2,682	08/25/10	(6.00)	(16,092)
5	09/02/10	2,717	09/10/10	(8.00)	(21,738)
6	09/16/10	2,717	09/22/10	(6.00)	(16,304)
7	09/30/10	2,717	10/06/10	(6.00)	(16,303)
8	10/14/10	2,717	10/20/10	(6.00)	(16,303)
9	10/28/10	2,715	11/03/10	(6.00)	(16,290)
10	11/11/10	2,989	11/17/10	(6.00)	(17,936)
11	11/24/10	3,172	12/01/10	(7.00)	(22,202)
12	12/09/10	3,220	12/15/10	(6.00)	(19,320)
13	12/23/10	3,455	12/29/10	(6.00)	(20,732)
14	01/06/11	2,342	01/12/11	(6.00)	(14,051)
15	01/20/11	2,328	01/26/11	(6.00)	(13,967)
16	02/03/11	2,325	02/09/11	(6.00)	(13,952)
17	02/17/11	2,325	02/24/11	(7.00)	(16,278)
18	03/03/11	2,335	03/09/11	(6.00)	(14,011)
19	03/10/11	11,854	03/16/11	(6.00)	(71,125)
20	03/17/11	2,041	03/18/11	(1.00)	(2,041)
21	03/31/11	1,997	04/06/11	(6.00)	(11,982)
22	04/14/11	2,213	04/20/11	(6.00)	(13,279)
23	04/28/11	3,221	05/04/11	(6.00)	(19,325)
24	05/12/11	2,767	05/18/11	(6.00)	(16,600)

LONE STAR TRANSMISSION
FICA WITHHOLDING
FOR THE TEST YEAR ENDED MARCH 31, 2013
SPONSOR: J. J. JOYCE

Line No.	Payroll Check Date *	FICA Amount * (b)	Deposit Date * (c)	(Lead)/Lag Days (d)	Weighted Dollar Days (e)
25	(a) 05/26/11				
26	06/09/11	2,782	06/02/11	(7.00)	(19,473)
27	06/23/11	3,230	06/15/11	(6.00)	(19,382)
28		3,949	06/29/11	(6.00)	(23,693)
29					
30					
31	Total	<u>\$ 84,841</u>		<u>(6.04)</u>	<u>\$ (512,556)</u>
32					
33	Average Daily Amount (Col (b) Ln 31 divided by 365):			\$ 232	
34	(Lead)/Lag Days Total (Col (d) Ln 31)			<u>(6.04)</u>	
35					
36	Average Daily FICA Balance (Col (d) Ln 33 times Ln 35)			<u>\$ (1,404)</u>	
37					
38	Source: *				
39					

Payroll and Taxes.xlsx

**LONE STAR TRANSMISSION
FEDERAL INCOME TAX WITHHOLDING
FOR THE TEST YEAR ENDED MARCH 31, 2013
SPONSOR: J. J. JOYCE**

Line No.	Payroll Check Date * (a)	FIT Withholding Amount * (b)	Deposit Date * (c)	(Lead)/Lag Days (d)	Weighted Dollar Days (e)
1	07/08/10	\$	07/14/10	(6.00)	(79,833)
2	07/22/10		07/28/10	(6.00)	(42,408)
3	08/05/10		08/11/10	(6.00)	(41,713)
4	08/19/10		08/25/10	(6.00)	(40,140)
5	09/02/10		09/10/10	(8.00)	(54,399)
6	09/16/10		09/22/10	(6.00)	(40,799)
7	09/30/10		10/06/10	(6.00)	(40,799)
8	10/14/10		10/20/10	(6.00)	(40,799)
9	10/28/10		11/03/10	(6.00)	(41,321)
10	11/11/10		11/17/10	(6.00)	(43,344)
11	11/24/10		12/01/10	(7.00)	(51,175)
12	12/09/10		12/15/10	(6.00)	(44,806)
13	12/23/10		12/29/10	(6.00)	(58,537)
14	01/06/11		01/12/11	(6.00)	(44,091)
15	01/20/11		01/26/11	(6.00)	(43,761)
16	02/03/11		02/09/11	(6.00)	(43,696)
17	02/17/11		02/24/11	(7.00)	(50,978)
18	03/03/11		03/09/11	(6.00)	(43,953)
19	03/10/11		03/16/11	(6.00)	(333,750)
20	03/17/11		03/18/11	(1.00)	(7,690)
21	03/31/11		04/06/11	(6.00)	(44,870)
22	04/14/11		04/20/11	(6.00)	(47,072)
23	04/28/11		05/04/11	(6.00)	(71,668)
24	05/12/11		05/18/11	(6.00)	(57,908)

**LONE STAR TRANSMISSION
FEDERAL INCOME TAX WITHHOLDING
FOR THE TEST YEAR ENDED MARCH 31, 2013
SPONSOR: J. J. JOYCE**

Line No.	Payroll Check Date *	FIT Withholding Amount *	Deposit Date *	(Lead)/Lag Days	Weighted Dollar Days
	(a)	(b)	(c)	(d)	(e)
25	05/26/11	10,001	06/02/11	(7.00)	(70,010)
26	06/09/11	10,817	06/15/11	(6.00)	(64,900)
27	06/23/11	15,032	06/29/11	(6.00)	(90,193)
28					
29					
30					
31		<u>\$ 272,479</u>		<u>(6.00)</u>	<u>\$ (1,634,614)</u>
32					
33	Average Daily Amount (Col (b) Ln 31 divided by 365):				
34				\$ 747	
35	(Lead)/Lag Days Total (Col (d) Ln 31)				
36				<u>(6.00)</u>	
37	Average Daily Federal Income Tax Withholding Balance (Col (d) Ln 33 times Ln 35)				
38				<u>\$ (4,478)</u>	
39	Source: *	Payroll and Taxes.xlsx			

PUBLIC UTILITY COMMISSION OF TEXAS
LOWE STAR TRANSMISSION, LLC
IL-B-10 RATE BASE ACCOUNTS - PREPAYMENTS - INTERIM
For the Proposed Test Year Ending March 31, 2013

Line No.	Account Number	Description	Reference Schedule	Total Company	Non-Regulated or Non-Electric	Known Change	Company Total Electric	FF #	Fixed Factor Name	Allocation to Texas	TRAN	DIST
1	Other Rate Base Items											
2	Working Capital											
3	165	PREPAYMENTS - INSURANCE	IL-B-10	23,006	0	0	19,843			19,843		0
4		Balance at March 31, 2012		19,843	0	0	16,680			16,680		0
5		Balance at April 30, 2012		16,680	0	0	13,517			13,517		0
6		Balance at May 31, 2012		13,517	0	0	59,225			59,225		0
7		Balance at June 30, 2012		59,225	0	0	52,139			52,139		0
8		Balance at July 31, 2012		52,139	0	0	45,052			45,052		0
9		Balance at August 31, 2012		45,052	0	0	59,633			59,633		0
10		Balance at September 30, 2012		59,633	0	0	52,006			52,006		0
11		Balance at October 31, 2012		52,006	0	0	45,379			45,379		0
12		Balance at November 30, 2012		45,379	0	0	38,251			38,251		0
13		Balance at December 31, 2012		38,251	0	0	42,986			42,986		0
14		Balance at January 31, 2013		42,986	0	0	35,846			35,846		0
15		Balance at February 28, 2013		35,846	0	0	28,706			28,706		0
16		Balance at March 31, 2013		28,706	0	0	339,213			339,213		0
17		13-Month Average - Prepayments		339,213	0	0	339,213			339,213		0
18		Subtotal		339,213	0	0	339,213			339,213		0
19		TOTAL PREPAYMENTS	IL-B-10	339,213	0	0	339,213			339,213		0
20				339,213	0	0	339,213			339,213		0
21				339,213	0	0	339,213			339,213		0
22				339,213	0	0	339,213			339,213		0
23				339,213	0	0	339,213			339,213		0
24				339,213	0	0	339,213			339,213		0
25				339,213	0	0	339,213			339,213		0
26				339,213	0	0	339,213			339,213		0
27				339,213	0	0	339,213			339,213		0
28				339,213	0	0	339,213			339,213		0
29				339,213	0	0	339,213			339,213		0
30				339,213	0	0	339,213			339,213		0
31				339,213	0	0	339,213			339,213		0
32				339,213	0	0	339,213			339,213		0
33				339,213	0	0	339,213			339,213		0
34				339,213	0	0	339,213			339,213		0
35				339,213	0	0	339,213			339,213		0
36				339,213	0	0	339,213			339,213		0
37				339,213	0	0	339,213			339,213		0
38				339,213	0	0	339,213			339,213		0
39				339,213	0	0	339,213			339,213		0
40				339,213	0	0	339,213			339,213		0
41				339,213	0	0	339,213			339,213		0
42				339,213	0	0	339,213			339,213		0
43				339,213	0	0	339,213			339,213		0
44				339,213	0	0	339,213			339,213		0
45				339,213	0	0	339,213			339,213		0
46				339,213	0	0	339,213			339,213		0
47				339,213	0	0	339,213			339,213		0
48				339,213	0	0	339,213			339,213		0
49				339,213	0	0	339,213			339,213		0
50				339,213	0	0	339,213			339,213		0
51				339,213	0	0	339,213			339,213		0
52				339,213	0	0	339,213			339,213		0
53				339,213	0	0	339,213			339,213		0
54				339,213	0	0	339,213			339,213		0
55				339,213	0	0	339,213			339,213		0
56				339,213	0	0	339,213			339,213		0
57				339,213	0	0	339,213			339,213		0
58				339,213	0	0	339,213			339,213		0
59				339,213	0	0	339,213			339,213		0
60				339,213	0	0	339,213			339,213		0
61				339,213	0	0	339,213			339,213		0
62				339,213	0	0	339,213			339,213		0
63				339,213	0	0	339,213			339,213		0
64				339,213	0	0	339,213			339,213		0
65				339,213	0	0	339,213			339,213		0
66				339,213	0	0	339,213			339,213		0
67				339,213	0	0	339,213			339,213		0
68				339,213	0	0	339,213			339,213		0
69				339,213	0	0	339,213			339,213		0
70				339,213	0	0	339,213			339,213		0
71				339,213	0	0	339,213			339,213		0
72				339,213	0	0	339,213			339,213		0
73				339,213	0	0	339,213			339,213		0
74				339,213	0	0	339,213			339,213		0
75				339,213	0	0	339,213			339,213		0
76				339,213	0	0	339,213			339,213		0
77				339,213	0	0	339,213			339,213		0
78				339,213	0	0	339,213			339,213		0
79				339,213	0	0	339,213			339,213		0
80				339,213	0	0	339,213			339,213		0
81				339,213	0	0	339,213			339,213		0
82				339,213	0	0	339,213			339,213		0
83				339,213	0	0	339,213			339,213		0
84				339,213	0	0	339,213			339,213		0
85				339,213	0	0	339,213			339,213		0
86				339,213	0	0	339,213			339,213		0
87				339,213	0	0	339,213			339,213		0
88				339,213	0	0	339,213			339,213		0
89				339,213	0	0	339,213			339,213		0
90				339,213	0	0	339,213			339,213		0
91				339,213	0	0	339,213			339,213		0
92				339,213	0	0	339,213			339,213		0
93				339,213	0	0	339,213			339,213		0
94				339,213	0	0	339,213			339,213		0
95				339,213	0	0	339,213			339,213		0
96				339,213	0	0	339,213			339,213		0
97				339,213	0	0	339,213			339,213		0
98				339,213	0	0	339,213			339,213		0
99				339,213	0	0	339,213			339,213		0
100				339,213	0	0	339,213			339,213		0

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PUBLIC UTILITY COMMISSION OF TEXAS
LONE STAR TRANSMISSION, L.L.C.
JULY 10 RATE BASE ACCOUNTING PREPAYMENTS-INTERIM
For the Projected Year Ended March 31, 2013

Line No.	Account Number	Description	Reference Schedule	1 Total Company	2 Non-Regulated or Non-Electric	3 Known Change	4 Company Total Non-Electric	5 PF #	6 Fund Factor Name	7 Allocation to Texas	8 TEAN	9 DIST
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60												
61												
62												
63	Property Insurance	\$142,476		\$476	\$476	\$476	\$476	\$476	\$476	\$476	\$476	\$4,400
64	Premium payments											
65	Prepayment balance per month											
66												
67												
68												
69	O&G-C71+C78+381	\$224,852		\$476	\$476	\$476	\$476	\$476	\$476	\$476	\$476	\$52,795
70												
71												

PUBLIC UTILITY COMMISSION OF TEXAS
LONE STAR TRANSMISSION, L.L.C.
IF-3-10 RATE BASE ACCOUNTS - PREPAYMENTS - INTERIM
For the Projected Test Year Ended March 31, 2013

Line No.	Account Number	Description	10	11	12	13	14	
			MET	TBILL	ABILL	TDC3	Total	CHECK

60								
61								
62								
63		Property Insurance	\$142,476	\$4,400	\$4,400	\$4,400	\$4,400	\$4,400
64		Premium payments						
65		Prepayment balance per month						
66								
67								
68								
69		C62+C71+C78+361						
70								
71								

Edusany
D & O