

TOTAL TRANSMISSION O&M PER CUSTOMER

2012

Rank	Company	Total Transmission O&M (\$000)	Total Customers	Total O&M Per Customer
52	Idaho Power Co.	\$ 29,051	498,282	\$ 58.30
53	Connecticut Light and Power Company	\$ 71,916	1,215,257	\$ 59.18
54	Arizona Public Service Company	\$ 67,247	1,132,296	\$ 59.39
55	Pennsylvania Power Company	\$ 9,603	160,725	\$ 59.75
56	MDU Resources Group, Inc.	\$ 8,138	129,571	\$ 62.81
57	Entergy Texas, Inc.	\$ 26,377	416,343	\$ 63.35
58	KCP&L Greater Missouri Operations Company	\$ 19,941	313,345	\$ 63.64
59	Cleco Power LLC	\$ 18,436	282,595	\$ 65.24
60	Entergy Gulf States Louisiana, L.L.C.	\$ 27,020	387,001	\$ 69.82
61	Public Service Company of New Hampshire	\$ 34,972	500,048	\$ 69.94
62	Empire District Electric Company	\$ 12,212	167,151	\$ 73.06
63	Public Service Company of New Mexico	\$ 37,123	505,649	\$ 73.42
64	NorthWestern Corporation	\$ 29,667	403,193	\$ 73.58
65	PPL Electric Utilities Corporation	\$ 109,797	1,407,031	\$ 78.03
66	Kansas City Power & Light Company	\$ 41,201	512,820	\$ 80.34
67	Entergy New Orleans, Inc.	\$ 13,248	163,854	\$ 80.85
68	Commonwealth Edison Company	\$ 319,531	3,828,849	\$ 83.45
69	Avista Corporation	\$ 30,232	360,553	\$ 83.85
70	Cleveland Electric Illuminating Company	\$ 62,713	745,328	\$ 84.14
71	Southern Indiana Gas and Electric Company, Inc.	\$ 12,314	146,320	\$ 84.16
72	Southwestern Electric Power Company	\$ 44,970	523,279	\$ 85.94
73	PECO Energy Company	\$ 140,871	1,578,200	\$ 89.26
74	Puget Sound Energy, Inc.	\$ 106,144	1,089,288	\$ 97.44
75	Portland General Electric Company	\$ 81,542	827,467	\$ 98.54
76	Duke Energy Kentucky, Inc.	\$ 13,476	136,377	\$ 98.81
77	Public Service Company of Oklahoma	\$ 56,719	534,948	\$ 106.03
78	Oklahoma Gas and Electric Company	\$ 86,998	794,320	\$ 109.53
79	PacifiCorp	\$ 206,484	1,753,692	\$ 117.74
80	Otter Tail Power Company	\$ 15,403	129,523	\$ 118.92
81	Ohio Edison Company	\$ 122,721	1,031,761	\$ 118.94
82	DTE Electric Company	\$ 257,755	2,124,244	\$ 121.34
83	Upper Peninsula Power Company	\$ 7,489	51,896	\$ 144.31
84	Toledo Edison Company	\$ 44,513	308,147	\$ 144.45
85	UNS Electric, Inc.	\$ 13,425	91,821	\$ 146.21
86	Northern States Power Company - MN	\$ 213,853	1,407,496	\$ 151.94
87	Consumers Energy Company	\$ 273,654	1,788,525	\$ 153.01
88	Oncor Electric Delivery Company LLC	\$ 558,367	3,224,689	\$ 173.15
89	Madison Gas and Electric Company	\$ 29,706	142,342	\$ 208.69
90	Northern States Power Company - WI	\$ 52,879	250,838	\$ 210.81
91	Fitchburg Gas and Electric Light Company	\$ 6,353	28,880	\$ 219.98
92	Dayton Power and Light Company	\$ 90,808	406,484	\$ 223.40
93	Wisconsin Electric Power Company	\$ 263,472	1,123,784	\$ 234.45
94	Wisconsin Power and Light Company	\$ 108,901	459,614	\$ 236.94
95	Monongahela Power Company	\$ 94,363	386,908	\$ 243.89
96	Unitil Energy Systems, Inc.	\$ 18,903	76,651	\$ 246.61
97	Wisconsin Public Service Corporation	\$ 111,503	441,571	\$ 252.51
98	Westar Energy (KPL)	\$ 94,438	371,402	\$ 254.27
99	NSTAR Electric Company	\$ 316,322	1,168,298	\$ 270.75
100	Southwestern Public Service Company	\$ 102,453	378,398	\$ 270.75
101	Kansas Gas and Electric Company	\$ 96,466	318,678	\$ 302.71
102	Black Hills Power, Inc.	\$ 22,917	68,450	\$ 334.80

TOTAL TRANSMISSION O&M PER CUSTOMER

2012

Rank	Company	Total Transmission O&M (\$000)	Total Customers	Total O&M Per Customer
103	Green Mountain Power Corporation	\$ 46,822	136,210	\$ 343.75
104	ALLETE (Minnesota Power)	\$ 49,457	143,130	\$ 345.54
105	United Illuminating Company	\$ 113,072	321,888	\$ 351.28
106	Interstate Power and Light Company	\$ 238,324	527,348	\$ 451.93
Totals & Weighted Average		\$ 7,129,827	90,277,011	\$ 78.98
Arithmetic Average		\$ 67,263	851,670	\$ 97.52

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**TOTAL CUSTOMER ACCOUNTS, SERVICE AND INFORMATIONAL
AND SALES EXPENSES O&M PER CUSTOMER**

2010

Rank	Company	Total CASIS O&M (\$000)	Total Customers	Total O&M Per MWh
1	Oncor Electric Delivery Company LLC	\$ 77,984	3,160,851	\$ 24.67
2	Black Hills Colorado Electric Utility Company, LP	\$ 2,738	93,876	\$ 29.17
3	Ohio Edison Company	\$ 32,303	1,036,981	\$ 31.15
4	MDU Resources Group, Inc.	\$ 3,895	123,569	\$ 31.52
5	Virginia Electric and Power Company	\$ 91,014	2,422,970	\$ 37.56
6	Toledo Edison Company	\$ 11,670	309,900	\$ 37.66
7	Public Service Company of New Mexico	\$ 19,414	501,787	\$ 38.69
8	Monongahela Power Company	\$ 15,048	385,504	\$ 39.03
9	Cleveland Electric Illuminating Company	\$ 31,034	752,207	\$ 41.26
10	Northern Indiana Public Service Co.	\$ 19,074	456,826	\$ 41.75
11	NorthWestern Energy Division	\$ 16,706	397,760	\$ 42.00
12	Westar Energy (KPL)	\$ 15,713	368,608	\$ 42.63
13	Kansas Gas and Electric Company	\$ 13,945	317,329	\$ 43.94
14	Golden State Water Company	\$ 1,054	23,257	\$ 45.32
15	Indianapolis Power & Light Company	\$ 21,540	468,161	\$ 46.01
16	Wheeling Power Co	\$ 1,935	41,146	\$ 47.03
17	Potomac Edison Company	\$ 20,406	424,654	\$ 48.05
18	Union Electric Company	\$ 58,545	1,190,872	\$ 49.16
19	Kingsport Power Company	\$ 2,331	47,183	\$ 49.40
20	Duke Energy Carolinas, LLC	\$ 126,257	2,388,580	\$ 52.86
21	Green Mountain Power Corporation	\$ 5,032	95,150	\$ 52.88
22	West Penn Power Company	\$ 38,346	716,108	\$ 53.55
23	El Paso Electric Company	\$ 20,025	373,155	\$ 53.66
24	Entergy Louisiana, LLC	\$ 38,488	666,957	\$ 57.71
25	Sierra Pacific Power Company	\$ 21,215	367,205	\$ 57.77
26	Louisville Gas and Electric Company	\$ 23,396	395,868	\$ 59.10
27	KCP&L Greater Missouri Operations Company	\$ 18,749	312,464	\$ 60.00
28	Kansas City Power & Light Company	\$ 31,279	511,581	\$ 61.14
29	Florida Power & Light Company	\$ 277,770	4,520,327	\$ 61.45
30	Oklahoma Gas and Electric Company	\$ 48,513	780,181	\$ 62.18
31	Baltimore Gas and Electric Company	\$ 77,071	1,236,939	\$ 62.31
32	Entergy Gulf States Louisiana, L.L.C.	\$ 23,819	380,832	\$ 62.54
33	Southwestern Electric Power Company	\$ 30,783	486,161	\$ 63.32
34	Entergy Mississippi, Inc.	\$ 28,881	437,716	\$ 65.98
35	Entergy Texas, Inc.	\$ 27,210	407,005	\$ 66.85
36	Public Service Company of Oklahoma	\$ 36,380	531,849	\$ 68.40
37	Duke Energy Kentucky, Inc.	\$ 9,395	135,213	\$ 69.48
38	Midwest Energy, Inc.	\$ 3,383	48,582	\$ 69.63
39	Southern Indiana Gas and Electric Company, Inc.	\$ 10,282	146,240	\$ 70.31
40	Portland General Electric Company	\$ 58,928	820,266	\$ 71.84
41	Entergy Arkansas, Inc.	\$ 49,981	694,112	\$ 72.01
42	Tucson Electric Power Company	\$ 29,813	402,325	\$ 74.10
43	Consumers Energy Company	\$ 133,879	1,788,635	\$ 74.85
44	UNS Electric, Inc.	\$ 6,808	90,802	\$ 74.98
45	Nevada Power Company	\$ 62,798	830,059	\$ 75.65
46	Duke Energy Indiana, Inc.	\$ 59,349	781,819	\$ 75.91
47	Kentucky Utilities Company	\$ 41,518	544,285	\$ 76.28
48	Empire District Electric Company	\$ 13,018	168,593	\$ 77.22
49	Black Hills Power, Inc.	\$ 5,257	67,727	\$ 77.62
50	Upper Peninsula Power Company	\$ 4,043	51,851	\$ 77.97
51	Consolidated Edison Company of New York, Inc.	\$ 263,702	3,308,063	\$ 79.71
52	Northern States Power Company - WI	\$ 21,321	260,448	\$ 81.86

**TOTAL CUSTOMER ACCOUNTS, SERVICE AND INFORMATIONAL
AND SALES EXPENSES O&M PER CUSTOMER**

2010

Rank	Company	Total CASIS O&M (\$000)	Total Customers	Total O&M Per MWh
53	South Carolina Electric & Gas Co.	\$ 54,756	658,951	\$ 83.10
54	Commonwealth Edison Company	\$ 316,633	3,801,999	\$ 83.28
55	Southwestern Public Service Company	\$ 33,850	393,420	\$ 86.04
56	Entergy New Orleans, Inc.	\$ 13,396	153,967	\$ 87.01
57	Unitil Energy Systems, Inc.	\$ 6,838	76,124	\$ 89.83
58	Public Service Company of New Hampshire	\$ 45,996	496,717	\$ 92.60
59	Duquesne Light Company	\$ 54,597	587,094	\$ 93.00
60	Cleco Power LLC	\$ 26,879	279,208	\$ 96.27
61	Pennsylvania Electric Company	\$ 57,841	589,852	\$ 98.06
62	Alabama Power Company	\$ 144,645	1,436,229	\$ 100.71
63	Northern States Power Company - MN	\$ 139,190	1,363,421	\$ 102.09
64	Gulf Power Company	\$ 44,070	430,028	\$ 102.48
65	Wisconsin Power and Light Company	\$ 46,857	456,421	\$ 102.66
66	Georgia Power Company	\$ 244,593	2,359,765	\$ 103.65
67	Metropolitan Edison Company	\$ 57,631	551,776	\$ 104.45
68	Dayton Power and Light Company	\$ 54,025	514,246	\$ 105.06
69	Detroit Edison Company	\$ 223,686	2,119,747	\$ 105.52
70	Wisconsin Public Service Corp	\$ 46,359	437,757	\$ 105.90
71	Potomac Electric Power Company	\$ 84,940	783,069	\$ 108.47
72	MidAmerican Energy Company	\$ 79,481	726,714	\$ 109.37
73	Delmarva Power & Light Company	\$ 55,556	499,689	\$ 111.18
74	Madison Gas and Electric Company	\$ 15,705	140,700	\$ 111.62
75	PPL Electric Utilities Corporation	\$ 157,101	1,401,657	\$ 112.08
76	Public Service Company of Colorado	\$ 154,554	1,366,148	\$ 113.13
77	Tampa Electric Company	\$ 76,137	670,991	\$ 113.47
78	Arizona Public Service Company	\$ 126,733	1,115,309	\$ 113.63
79	Avista Corporation	\$ 42,148	356,682	\$ 118.17
80	Wisconsin Electric Power Company	\$ 133,305	1,118,695	\$ 119.16
81	Interstate Power and Light Company	\$ 63,543	526,414	\$ 120.71
82	New York State Electric & Gas Corp	\$ 106,456	877,739	\$ 121.28
83	Ohio Power Company	\$ 86,864	709,272	\$ 122.47
84	ALLETE (Minnesota Power)	\$ 17,949	145,632	\$ 123.25
85	Pennsylvania Power Company	\$ 19,769	159,886	\$ 123.64
86	Jersey Central Power & Light Company	\$ 140,001	1,097,078	\$ 127.61
87	PacifiCorp	\$ 221,696	1,732,815	\$ 127.94
88	Puget Sound Energy, Inc.	\$ 138,945	1,078,493	\$ 128.83
89	San Diego Gas & Electric Co.	\$ 187,889	1,378,468	\$ 136.30
90	PECO Energy Company	\$ 220,682	1,566,872	\$ 140.84
91	Mississippi Power Company	\$ 26,128	185,433	\$ 140.90
92	Rochester Gas and Electric Corp	\$ 51,951	365,466	\$ 142.15
93	NSTAR Electric Company	\$ 171,795	1,156,908	\$ 148.49
94	Atlantic City Electric Company	\$ 82,611	547,400	\$ 150.92
95	Idaho Power Co.	\$ 75,274	490,705	\$ 153.40
96	Otter Tail Power Company	\$ 19,851	129,240	\$ 153.60
97	Central Hudson Gas & Electric Corp	\$ 43,584	277,980	\$ 156.79
98	Southern California Edison Co.	\$ 822,783	4,900,326	\$ 167.90
99	Orange and Rockland Utilities, Inc.	\$ 38,274	223,908	\$ 170.94
100	Pacific Gas and Electric Company	\$ 915,275	5,212,596	\$ 175.59
101	Fitchburg Gas and Electric Light Company	\$ 5,083	28,728	\$ 176.94
102	Western Massachusetts Electric Company	\$ 36,595	205,818	\$ 177.80
103	Connecticut Light and Power Company	\$ 219,753	1,207,437	\$ 182.00
104	Public Service Electric and Gas Company	\$ 406,996	2,154,826	\$ 188.88

**TOTAL CUSTOMER ACCOUNTS, SERVICE AND INFORMATIONAL
AND SALES EXPENSES O&M PER CUSTOMER**

2010

Rank	Company	Total CASIS O&M (\$000)	Total Customers	Total O&M Per MWh
105	Rockland Electric Company	\$ 14,382	72,437	\$ 198.54
106	United Illuminating Company	\$ 71,785	324,781	\$ 221.03
	Totals & Weighted Average	\$ 8,846,454	88,913,573	\$ 99.49
	Arithmetic Average	\$ 83,457	838,807	\$ 92.81

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**TOTAL CUSTOMER ACCOUNTS, SERVICE AND INFORMATIONAL
AND SALES EXPENSES O&M PER CUSTOMER**

2011

Rank	Company	Total CASIS O&M (\$000)	Total Customers	Total O&M Per MWh
1	Oncor Electric Delivery Company LLC	\$ 74,686	3,189,759	\$ 23.41
2	MDU Resources Group, Inc.	\$ 4,246	125,802	\$ 33.75
3	Monongahela Power Company	\$ 13,466	386,819	\$ 34.81
4	Kingsport Power Company	\$ 1,694	47,436	\$ 35.71
5	Virginia Electric and Power Company	\$ 92,319	2,438,226	\$ 37.86
6	Black Hills Colorado Electric Utility Company, LP	\$ 3,712	94,227	\$ 39.39
7	Golden State Water Company	\$ 937	23,356	\$ 40.12
8	Northern Indiana Public Service Company	\$ 18,709	456,937	\$ 40.94
9	Cleveland Electric Illuminating Company	\$ 30,790	748,935	\$ 41.11
10	Toledo Edison Company	\$ 12,970	309,020	\$ 41.97
11	Public Service Company of New Mexico	\$ 22,127	503,963	\$ 43.91
12	NorthWestern Corporation	\$ 17,635	400,281	\$ 44.06
13	Westar Energy (KPL)	\$ 16,384	369,106	\$ 44.39
14	Indianapolis Power & Light Company	\$ 21,715	468,195	\$ 46.38
15	Kansas Gas and Electric Company	\$ 15,008	317,580	\$ 47.26
16	Union Electric Company	\$ 59,829	1,190,478	\$ 50.26
17	Ohio Edison Company	\$ 53,148	1,034,534	\$ 51.37
18	Green Mountain Power Corporation	\$ 4,962	95,542	\$ 51.94
19	Wheeling Power Company	\$ 2,196	41,099	\$ 53.43
20	Entergy Louisiana, LLC	\$ 39,049	670,126	\$ 58.27
21	Louisville Gas and Electric Company	\$ 23,026	394,063	\$ 58.43
22	Duke Energy Carolinas, LLC	\$ 141,378	2,396,555	\$ 58.99
23	Potomac Edison Company	\$ 23,008	388,814	\$ 59.17
24	El Paso Electric Company	\$ 22,795	378,547	\$ 60.22
25	Entergy Gulf States Louisiana, L.L.C.	\$ 24,092	383,463	\$ 62.83
26	Entergy Mississippi, Inc.	\$ 28,423	438,140	\$ 64.87
27	Florida Power & Light Company	\$ 296,197	4,547,047	\$ 65.14
28	Baltimore Gas and Electric Company	\$ 81,079	1,240,291	\$ 65.37
29	Southwestern Electric Power Company	\$ 34,704	521,601	\$ 66.53
30	Kansas City Power & Light Company	\$ 34,093	512,082	\$ 66.58
31	Black Hills Power, Inc.	\$ 4,563	68,172	\$ 66.93
32	UNS Electric, Inc.	\$ 6,261	91,255	\$ 68.61
33	Entergy Arkansas, Inc.	\$ 48,967	695,397	\$ 70.42
34	KCP&L Greater Missouri Operations Company	\$ 22,280	312,684	\$ 71.25
35	Empire District Electric Company	\$ 11,865	166,207	\$ 71.39
36	Oklahoma Gas and Electric Company	\$ 57,736	786,522	\$ 73.41
37	West Penn Power Company	\$ 53,377	717,269	\$ 74.42
38	Entergy Texas, Inc.	\$ 30,925	411,690	\$ 75.12
39	Tucson Electric Power Company	\$ 30,308	403,340	\$ 75.14
40	Midwest Energy, Inc.	\$ 3,714	48,927	\$ 75.91
41	Kentucky Utilities Company	\$ 42,069	540,839	\$ 77.78
42	Duke Energy Kentucky, Inc.	\$ 10,801	135,574	\$ 79.67
43	Southern Indiana Gas and Electric Company, Inc.	\$ 11,772	146,136	\$ 80.56
44	Northern States Power Company - WI	\$ 20,323	250,123	\$ 81.25
45	South Carolina Electric & Gas Co.	\$ 53,948	663,433	\$ 81.32
46	Duquesne Light Company	\$ 47,904	587,610	\$ 81.52
47	Consolidated Edison Company of New York, Inc.	\$ 271,980	3,329,304	\$ 81.69
48	Public Service Company of Oklahoma	\$ 44,011	532,395	\$ 82.67
49	Portland General Electric Company	\$ 68,089	823,171	\$ 82.72
50	Unitil Energy Systems, Inc.	\$ 6,340	76,212	\$ 83.19
51	Duke Energy Indiana, Inc.	\$ 65,865	782,879	\$ 84.13
52	Entergy New Orleans, Inc.	\$ 13,660	159,431	\$ 85.68

**TOTAL CUSTOMER ACCOUNTS, SERVICE AND INFORMATIONAL
AND SALES EXPENSES O&M PER CUSTOMER**

2011

Rank	Company	Total CASIS O&M (\$000)	Total Customers	Total O&M Per MWh
53	Upper Peninsula Power Company	\$ 4,519	51,903	\$ 87.07
54	Consumers Energy Company	\$ 163,162	1,788,799	\$ 91.21
55	Commonwealth Edison Company	\$ 352,704	3,818,690	\$ 92.36
56	Alabama Power Company	\$ 133,428	1,434,487	\$ 93.01
57	Southwestern Public Service Company	\$ 35,257	376,160	\$ 93.73
58	Public Service Company of New Hampshire	\$ 47,337	498,175	\$ 95.02
59	Cleco Power LLC	\$ 27,103	280,857	\$ 96.50
60	Sierra Pacific Power Company	\$ 31,763	322,492	\$ 98.49
61	DTE Electric Company	\$ 210,421	2,120,262	\$ 99.24
62	Tampa Electric Company	\$ 69,572	675,799	\$ 102.95
63	Public Service Company of Colorado	\$ 143,177	1,372,892	\$ 104.29
64	MidAmerican Energy Company	\$ 76,708	729,844	\$ 105.10
65	Wisconsin Power and Light Company	\$ 49,153	458,041	\$ 107.31
66	Madison Gas and Electric Company	\$ 15,335	141,414	\$ 108.44
67	Delmarva Power & Light Company	\$ 55,549	500,998	\$ 110.88
68	Wisconsin Public Service Corporation	\$ 50,842	439,481	\$ 115.69
69	Potomac Electric Power Company	\$ 91,318	787,137	\$ 116.01
70	Interstate Power and Light Company	\$ 61,526	526,732	\$ 116.81
71	Nevada Power Company	\$ 98,676	838,482	\$ 117.68
72	PacifiCorp	\$ 205,456	1,742,220	\$ 117.93
73	Georgia Power Company	\$ 279,113	2,360,487	\$ 118.24
74	Wisconsin Electric Power Company	\$ 133,237	1,120,964	\$ 118.86
75	Avista Corporation	\$ 43,828	358,303	\$ 122.32
76	Gulf Power Company	\$ 52,941	432,401	\$ 122.43
77	Pennsylvania Electric Company	\$ 72,648	589,651	\$ 123.21
78	Arizona Public Service Company	\$ 138,316	1,120,236	\$ 123.47
79	Northern States Power Company - MN	\$ 175,625	1,399,830	\$ 125.46
80	New York State Electric & Gas Corporation	\$ 112,402	878,845	\$ 127.90
81	Dayton Power and Light Company	\$ 67,783	513,539	\$ 131.99
82	Idaho Power Co.	\$ 65,272	493,532	\$ 132.25
83	Metropolitan Edison Company	\$ 74,431	552,631	\$ 134.68
84	PPL Electric Utilities Corporation	\$ 189,996	1,403,889	\$ 135.34
85	ALLETE (Minnesota Power)	\$ 20,054	143,688	\$ 139.57
86	Puget Sound Energy, Inc.	\$ 151,253	1,083,395	\$ 139.61
87	Jersey Central Power & Light Company	\$ 155,584	1,099,194	\$ 141.54
88	Mississippi Power Company	\$ 26,640	185,768	\$ 143.40
89	Pennsylvania Power Company	\$ 23,342	160,250	\$ 145.66
90	PECO Energy Company	\$ 231,621	1,573,976	\$ 147.16
91	Orange and Rockland Utilities, Inc.	\$ 33,992	224,608	\$ 151.34
92	San Diego Gas & Electric Co.	\$ 211,766	1,385,784	\$ 152.81
93	Otter Tail Power Company	\$ 20,559	129,250	\$ 159.06
94	Ohio Power Company	\$ 236,739	1,459,875	\$ 162.16
95	Rochester Gas and Electric Corporation	\$ 59,878	367,300	\$ 163.02
96	Atlantic City Electric Company	\$ 90,189	547,762	\$ 164.65
97	Western Massachusetts Electric Company	\$ 34,651	206,279	\$ 167.98
98	Connecticut Light and Power Company	\$ 207,289	1,212,276	\$ 170.99
99	Public Service Electric and Gas Company	\$ 387,887	2,157,075	\$ 179.82
100	Pacific Gas and Electric Company	\$ 948,187	5,248,288	\$ 180.67
101	Southern California Edison Co.	\$ 909,577	4,921,228	\$ 184.83
102	NSTAR Electric Company	\$ 228,582	1,163,076	\$ 196.53
103	Central Hudson Gas & Electric Corporation	\$ 56,399	274,152	\$ 205.72
104	Rockland Electric Company	\$ 15,120	72,473	\$ 208.63

**TOTAL CUSTOMER ACCOUNTS, SERVICE AND INFORMATIONAL
AND SALES EXPENSES O&M PER CUSTOMER**

2011

Rank	Company	Total CASIS O&M (\$000)	Total Customers	Total O&M Per MWh
105	United Illuminating Company	\$ 70,901	323,738	\$ 219.01
106	Fitchburg Gas and Electric Light Company	\$ 6,324	28,851	\$ 219.20
	Totals & Weighted Average	\$ 9,596,267	89,938,053	\$ 106.70
	Arithmetic Average	\$ 90,531	848,472	\$ 99.27

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2012

Rank	Company	Total CASIS O&M (\$000)	Total Customers	Total O&M Per MWh
1	Wisconsin Electric Power Company	\$ 7,981	1,123,784	\$ 7.10
2	Oncor Electric Delivery Company LLC	\$ 77,283	3,224,689	\$ 23.97
3	MDU Resources Group, Inc.	\$ 3,809	129,571	\$ 29.40
4	Kingsport Power Company	\$ 1,612	47,183	\$ 34.16
5	Golden State Water Company	\$ 911	23,393	\$ 38.94
6	Monongahela Power Company	\$ 15,539	386,908	\$ 40.16
7	Virginia Electric and Power Company	\$ 98,995	2,455,492	\$ 40.32
8	Westar Energy (KPL)	\$ 15,034	371,402	\$ 40.48
9	Black Hills Colorado Electric Utility Company, LP	\$ 3,905	94,008	\$ 41.54
10	NorthWestern Corporation	\$ 17,361	403,193	\$ 43.06
11	Public Service Company of New Mexico	\$ 22,292	505,649	\$ 44.09
12	Kansas Gas and Electric Company	\$ 14,350	318,678	\$ 45.03
13	Indianapolis Power & Light Company	\$ 21,586	470,961	\$ 45.83
14	Northern Indiana Public Service Company	\$ 21,191	457,486	\$ 46.32
15	Union Electric Company	\$ 56,376	1,193,671	\$ 47.23
16	Potomac Edison Company	\$ 19,421	389,184	\$ 49.90
17	El Paso Electric Company	\$ 19,474	383,588	\$ 50.77
18	Ohio Edison Company	\$ 52,550	1,031,761	\$ 50.93
19	Duke Energy Carolinas, LLC	\$ 125,690	2,410,646	\$ 52.14
20	Entergy Louisiana, LLC	\$ 35,907	673,831	\$ 53.29
21	KCP&L Greater Missouri Operations Company	\$ 16,846	313,345	\$ 53.76
22	Green Mountain Power Corporation	\$ 7,517	136,210	\$ 55.19
23	Upper Peninsula Power Company	\$ 2,932	51,896	\$ 56.50
24	Louisville Gas and Electric Company	\$ 22,373	393,438	\$ 56.87
25	Entergy Gulf States Louisiana, L.L.C.	\$ 22,039	387,001	\$ 56.95
26	Kansas City Power & Light Company	\$ 30,862	512,820	\$ 60.18
27	Black Hills Power, Inc.	\$ 4,120	68,450	\$ 60.19
28	Toledo Edison Company	\$ 19,328	308,147	\$ 62.72
29	Florida Power & Light Company	\$ 289,017	4,576,443	\$ 63.15
30	Entergy Mississippi, Inc.	\$ 27,999	439,875	\$ 63.65
31	Cleveland Electric Illuminating Company	\$ 47,883	745,328	\$ 64.24
32	Duke Energy Kentucky, Inc.	\$ 8,913	136,377	\$ 65.36
33	Southwestern Electric Power Company	\$ 35,373	523,279	\$ 67.60
34	Empire District Electric Company	\$ 11,384	167,151	\$ 68.11
35	West Penn Power Company	\$ 49,618	716,955	\$ 69.21
36	Entergy New Orleans, Inc.	\$ 11,592	163,854	\$ 70.75
37	Baltimore Gas and Electric Company	\$ 88,022	1,240,986	\$ 70.93
38	Entergy Texas, Inc.	\$ 29,607	416,343	\$ 71.11
39	Oklahoma Gas and Electric Company	\$ 57,984	794,320	\$ 73.00
40	Wheeling Power Company	\$ 3,019	41,237	\$ 73.21
41	Duke Energy Indiana, Inc.	\$ 58,447	787,622	\$ 74.21
42	Tucson Electric Power Company	\$ 30,552	405,153	\$ 75.41
43	Public Service Company of Oklahoma	\$ 40,586	534,948	\$ 75.87
44	Portland General Electric Company	\$ 64,251	827,467	\$ 77.65
45	Duquesne Light Company	\$ 46,527	588,676	\$ 79.04
46	Midwest Energy, Inc.	\$ 3,912	49,367	\$ 79.24
47	Kentucky Utilities Company	\$ 42,927	538,461	\$ 79.72
48	South Carolina Electric & Gas Co.	\$ 53,846	668,719	\$ 80.52
49	Unitil Energy Systems, Inc.	\$ 6,184	76,651	\$ 80.68
50	Southwestern Public Service Company	\$ 31,978	378,398	\$ 84.51
51	Wisconsin Public Service Corporation	\$ 37,953	441,571	\$ 85.95
52	Northern States Power Company - WI	\$ 21,749	250,838	\$ 86.71

**TOTAL CUSTOMER ACCOUNTS, SERVICE AND INFORMATIONAL
AND SALES EXPENSES O&M PER CUSTOMER**

2012

Rank	Company	Total CASIS O&M (\$000)	Total Customers	Total O&M Per MWh
53	Cleco Power LLC	\$ 24,584	282,595	\$ 86.99
54	Consumers Energy Company	\$ 161,542	1,788,525	\$ 90.32
55	Alabama Power Company	\$ 132,728	1,440,488	\$ 92.14
56	Entergy Arkansas, Inc.	\$ 65,658	697,194	\$ 94.17
57	Public Service Company of New Hampshire	\$ 49,266	500,048	\$ 98.52
58	Commonwealth Edison Company	\$ 394,186	3,828,849	\$ 102.95
59	Tampa Electric Company	\$ 71,635	684,236	\$ 104.69
60	Wisconsin Power and Light Company	\$ 48,243	459,614	\$ 104.96
61	DTE Electric Company	\$ 223,075	2,124,244	\$ 105.01
62	Georgia Power Company	\$ 253,305	2,370,982	\$ 106.84
63	Public Service Company of Colorado	\$ 148,409	1,380,646	\$ 107.49
64	Idaho Power Co.	\$ 54,646	498,282	\$ 109.67
65	Potomac Electric Power Company	\$ 87,247	791,715	\$ 110.20
66	Avista Corporation	\$ 39,798	360,553	\$ 110.38
67	UNS Electric, Inc.	\$ 10,152	91,821	\$ 110.56
68	Southern Indiana Gas and Electric Company, Inc.	\$ 16,426	146,320	\$ 112.26
69	Northern States Power Company - MN	\$ 158,224	1,407,496	\$ 112.42
70	PacifiCorp	\$ 198,490	1,753,692	\$ 113.18
71	Madison Gas and Electric Company	\$ 16,365	142,342	\$ 114.97
72	MidAmerican Energy Company	\$ 84,957	733,988	\$ 115.75
73	ALLETE (Minnesota Power)	\$ 16,639	143,130	\$ 116.25
74	Consolidated Edison Company of New York, Inc.	\$ 397,345	3,344,679	\$ 118.80
75	Sierra Pacific Power Company	\$ 38,857	324,453	\$ 119.76
76	Delmarva Power & Light Company	\$ 60,170	501,965	\$ 119.87
77	Interstate Power and Light Company	\$ 64,925	527,348	\$ 123.12
78	Arizona Public Service Company	\$ 139,462	1,132,296	\$ 123.17
79	Pennsylvania Electric Company	\$ 73,500	589,505	\$ 124.68
80	PPL Electric Utilities Corporation	\$ 185,158	1,407,031	\$ 131.59
81	Metropolitan Edison Company	\$ 75,554	553,405	\$ 136.53
82	Gulf Power Company	\$ 60,012	434,440	\$ 138.14
83	Mississippi Power Company	\$ 25,879	186,146	\$ 139.03
84	Puget Sound Energy, Inc.	\$ 152,552	1,089,288	\$ 140.05
85	Pennsylvania Power Company	\$ 22,565	160,725	\$ 140.40
86	PECO Energy Company	\$ 230,509	1,578,200	\$ 146.06
87	New York State Electric & Gas Corporation	\$ 132,130	879,536	\$ 150.23
88	Jersey Central Power & Light Company	\$ 168,574	1,100,165	\$ 153.23
89	San Diego Gas & Electric Co.	\$ 216,289	1,392,424	\$ 155.33
90	Orange and Rockland Utilities, Inc.	\$ 35,425	225,279	\$ 157.25
91	Otter Tail Power Company	\$ 20,861	129,523	\$ 161.06
92	Ohio Power Company	\$ 239,467	1,460,393	\$ 163.97
93	Connecticut Light and Power Company	\$ 206,980	1,215,257	\$ 170.32
94	Atlantic City Electric Company	\$ 95,701	546,795	\$ 175.02
95	Pacific Gas and Electric Company	\$ 943,280	5,304,357	\$ 177.83
96	Rochester Gas and Electric Corporation	\$ 66,821	369,065	\$ 181.05
97	Nevada Power Company	\$ 156,177	849,435	\$ 183.86
98	Southern California Edison Co.	\$ 941,009	4,941,110	\$ 190.44
99	Central Hudson Gas & Electric Corporation	\$ 50,393	261,585	\$ 192.64
100	Public Service Electric and Gas Company	\$ 429,514	2,164,583	\$ 198.43
101	United Illuminating Company	\$ 64,249	321,888	\$ 199.60
102	Western Massachusetts Electric Company	\$ 43,307	206,763	\$ 209.45
103	Rockland Electric Company	\$ 16,637	72,546	\$ 229.33
104	Dayton Power and Light Company	\$ 95,847	406,484	\$ 235.80

**TOTAL CUSTOMER ACCOUNTS, SERVICE AND INFORMATIONAL
AND SALES EXPENSES O&M PER CUSTOMER**

2012

Rank	Company	Total CASIS O&M (\$000)	Total Customers	Total O&M Per MWh
105	Fitchburg Gas and Electric Light Company	\$ 6,834	28,880	\$ 236.63
106	NSTAR Electric Company	\$ 290,716	1,168,298	\$ 248.84
	Totals & Weighted Average	\$ 9,858,881	90,277,011	\$ 109.21
	Arithmetic Average	\$ 93,008	851,670	\$ 101.49

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TOTAL ADMINISTRATIVE & GENERAL O&M PER CUSTOMER

2010

Rank	Company	Total A&G O&M (\$000)	Total Customers	Total O&M Per Customer
1	Pennsylvania Power Company	\$ 5,707	159,886	\$ 35.69
2	Ohio Edison Company	\$ 52,401	1,036,981	\$ 50.53
3	Kingsport Power Company	\$ 2,559	47,183	\$ 54.24
4	Cleveland Electric Illuminating Company	\$ 41,244	752,207	\$ 54.83
5	Pennsylvania Electric Company	\$ 33,754	589,852	\$ 57.22
6	Wheeling Power Co	\$ 2,532	41,146	\$ 61.54
7	Jersey Central Power & Light Company	\$ 77,019	1,097,078	\$ 70.20
8	Florida Power & Light Company	\$ 328,002	4,520,327	\$ 72.56
9	Metropolitan Edison Company	\$ 42,033	551,776	\$ 76.18
10	UNS Electric, Inc.	\$ 7,235	90,802	\$ 79.68
11	PacifiCorp	\$ 146,076	1,732,815	\$ 84.30
12	Puget Sound Energy, Inc.	\$ 93,517	1,078,493	\$ 86.71
13	West Penn Power Company	\$ 62,585	716,108	\$ 87.40
14	Toledo Edison Company	\$ 27,111	309,900	\$ 87.48
15	Oncor Electric Delivery Company LLC	\$ 293,408	3,160,851	\$ 92.83
16	Public Service Electric and Gas Company	\$ 201,697	2,154,826	\$ 93.60
17	PECO Energy Company	\$ 149,882	1,566,872	\$ 95.66
18	Atlantic City Electric Company	\$ 52,693	547,400	\$ 96.26
19	Midwest Energy, Inc.	\$ 4,947	48,582	\$ 101.83
20	Unitil Energy Systems, Inc.	\$ 7,887	76,124	\$ 103.61
21	Commonwealth Edison Company	\$ 396,226	3,801,999	\$ 104.22
22	Potomac Edison Company	\$ 45,672	424,654	\$ 107.55
23	MidAmerican Energy Company	\$ 82,811	726,714	\$ 113.95
24	PPL Electric Utilities Corporation	\$ 163,871	1,401,657	\$ 116.91
25	Public Service Company of Colorado	\$ 163,143	1,366,148	\$ 119.42
26	Duquesne Light Company	\$ 70,783	587,094	\$ 120.57
27	NorthWestern Energy Division	\$ 50,481	397,760	\$ 126.91
28	NSTAR Electric Company	\$ 149,338	1,156,908	\$ 129.08
29	Baltimore Gas and Electric Company	\$ 161,494	1,236,939	\$ 130.56
30	Green Mountain Power Corporation	\$ 12,516	95,150	\$ 131.54
31	Public Service Company of Oklahoma	\$ 71,025	531,849	\$ 133.54
32	MDU Resources Group, Inc.	\$ 16,554	123,569	\$ 133.97
33	New York State Electric & Gas Corp	\$ 121,384	877,739	\$ 138.29
34	Consumers Energy Company	\$ 247,540	1,788,635	\$ 138.40
35	Delmarva Power & Light Company	\$ 69,612	499,689	\$ 139.31
36	Northern States Power Company - WI	\$ 37,968	260,448	\$ 145.78
37	Pacific Gas and Electric Company	\$ 795,388	5,212,596	\$ 152.59
38	Wisconsin Power and Light Company	\$ 69,907	456,421	\$ 153.16
39	Potomac Electric Power Company	\$ 119,994	783,069	\$ 153.24
40	Ohio Power Company	\$ 109,387	709,272	\$ 154.22
41	Northern States Power Company - MN	\$ 212,816	1,363,421	\$ 156.09
42	Portland General Electric Company	\$ 129,316	820,266	\$ 157.65
43	Nevada Power Company	\$ 131,120	830,059	\$ 157.96
44	Southwestern Electric Power Company	\$ 79,892	486,161	\$ 164.33
45	Gulf Power Company	\$ 71,401	430,028	\$ 166.04
46	Fitchburg Gas and Electric Light Company	\$ 4,777	28,728	\$ 166.28
47	Georgia Power Company	\$ 393,499	2,359,765	\$ 166.75
48	Arizona Public Service Company	\$ 190,369	1,115,309	\$ 170.69
49	Interstate Power and Light Company	\$ 89,986	526,414	\$ 170.94
50	Oklahoma Gas and Electric Company	\$ 133,522	780,181	\$ 171.14
51	Dayton Power and Light Company	\$ 89,601	514,246	\$ 174.24
52	Cleco Power LLC	\$ 49,211	279,208	\$ 176.25

TOTAL ADMINISTRATIVE & GENERAL O&M PER CUSTOMER

2010

Rank	Company	Total A&G O&M (\$000)	Total Customers	Total O&M Per Customer
53	Kentucky Utilities Company	\$ 97,168	544,285	\$ 178.52
54	Western Massachusetts Electric Company	\$ 37,161	205,818	\$ 180.55
55	Connecticut Light and Power Company	\$ 220,133	1,207,437	\$ 182.31
56	Entergy Mississippi, Inc.	\$ 80,152	437,716	\$ 183.11
57	Black Hills Colorado Electric Utility Company, LP	\$ 17,812	93,876	\$ 189.74
58	Detroit Edison Company	\$ 408,097	2,119,747	\$ 192.52
59	Empire District Electric Company	\$ 32,738	168,593	\$ 194.18
60	Tampa Electric Company	\$ 130,609	670,991	\$ 194.65
61	Tucson Electric Power Company	\$ 78,395	402,325	\$ 194.85
62	Avista Corporation	\$ 69,786	356,682	\$ 195.65
63	Sierra Pacific Power Company	\$ 72,466	367,205	\$ 197.34
64	KCP&L Greater Missouri Operations Company	\$ 61,906	312,464	\$ 198.12
65	Rochester Gas and Electric Corp	\$ 73,125	365,466	\$ 200.09
66	Louisville Gas and Electric Company	\$ 79,389	395,868	\$ 200.54
67	Entergy Texas, Inc.	\$ 81,722	407,005	\$ 200.79
68	Union Electric Company	\$ 240,384	1,190,872	\$ 201.86
69	Monongahela Power Company	\$ 79,263	385,504	\$ 205.61
70	Entergy Louisiana, LLC	\$ 138,278	666,957	\$ 207.33
71	Wisconsin Electric Power Company	\$ 233,880	1,118,695	\$ 209.07
72	Duke Energy Kentucky, Inc.	\$ 28,975	135,213	\$ 214.29
73	Wisconsin Public Service Corp	\$ 93,960	437,757	\$ 214.64
74	Southwestern Public Service Company	\$ 86,164	393,420	\$ 219.01
75	Idaho Power Co.	\$ 107,954	490,705	\$ 220.00
76	South Carolina Electric & Gas Co.	\$ 145,204	658,951	\$ 220.36
77	Indianapolis Power & Light Company	\$ 104,715	468,161	\$ 223.67
78	Southern California Edison Co.	\$ 1,107,822	4,900,326	\$ 226.07
79	Public Service Company of New Hampshire	\$ 112,765	496,717	\$ 227.02
80	Entergy Arkansas, Inc.	\$ 157,891	694,112	\$ 227.47
81	Alabama Power Company	\$ 338,129	1,436,229	\$ 235.43
82	Upper Peninsula Power Company	\$ 12,870	51,851	\$ 248.21
83	Westar Energy (KPL)	\$ 93,046	368,608	\$ 252.43
84	San Diego Gas & Electric Co.	\$ 356,679	1,378,468	\$ 258.75
85	Entergy Gulf States Louisiana, L.L.C.	\$ 99,936	380,832	\$ 262.41
86	Southern Indiana Gas and Electric Company, Inc.	\$ 38,705	146,240	\$ 264.67
87	Public Service Company of New Mexico	\$ 133,780	501,787	\$ 266.61
88	Duke Energy Carolinas, LLC	\$ 637,838	2,388,580	\$ 267.04
89	Madison Gas and Electric Company	\$ 37,619	140,700	\$ 267.37
90	Otter Tail Power Company	\$ 34,632	129,240	\$ 267.97
91	Virginia Electric and Power Company	\$ 653,389	2,422,970	\$ 269.66
92	Entergy New Orleans, Inc.	\$ 43,851	153,967	\$ 284.81
93	El Paso Electric Company	\$ 107,113	373,155	\$ 287.05
94	Duke Energy Indiana, Inc.	\$ 231,343	781,819	\$ 295.90
95	Rockland Electric Company	\$ 21,505	72,437	\$ 296.88
96	Kansas City Power & Light Company	\$ 152,739	511,581	\$ 298.56
97	Consolidated Edison Company of New York, Inc.	\$ 1,029,665	3,308,063	\$ 311.26
98	Kansas Gas and Electric Company	\$ 99,278	317,329	\$ 312.86
99	Northern Indiana Public Service Co.	\$ 143,959	456,826	\$ 315.13
100	Central Hudson Gas & Electric Corp	\$ 88,818	277,980	\$ 319.51
101	United Illuminating Company	\$ 104,366	324,781	\$ 321.34
102	Golden State Water Company	\$ 7,987	23,257	\$ 343.42
103	Black Hills Power, Inc.	\$ 23,668	67,727	\$ 349.46
104	Orange and Rockland Utilities, Inc.	\$ 78,978	223,908	\$ 352.73

TOTAL ADMINISTRATIVE & GENERAL O&M PER CUSTOMER

2010

Rank	Company	Total A&G O&M (\$000)	Total Customers	Total O&M Per Customer
105	Mississippi Power Company	\$ 74,061	185,433	\$ 399.39
106	ALLETE (Minnesota Power)	\$ 60,989	145,632	\$ 418.79
	Totals & Weighted Average	\$ 15,045,750	88,913,573	\$ 169.22
	Arithmetic Average	\$ 141,941	838,807	\$ 185.39

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TOTAL ADMINISTRATIVE & GENERAL O&M PER CUSTOMER

2011

Rank	Company	Total A&G O&M (\$000)	Total Customers	Total O&M Per Customer
1	Kingsport Power Company	\$ 1,928	47,436	\$ 40.64
2	Wheeling Power Company	\$ 2,598	41,099	\$ 63.21
3	Cleveland Electric Illuminating Company	\$ 47,705	748,935	\$ 63.70
4	Florida Power & Light Company	\$ 356,844	4,547,047	\$ 78.48
5	Ohio Edison Company	\$ 82,639	1,034,534	\$ 79.88
6	Public Service Electric and Gas Company	\$ 173,319	2,157,075	\$ 80.35
7	UNS Electric, Inc.	\$ 7,346	91,255	\$ 80.50
8	Pennsylvania Power Company	\$ 13,633	160,250	\$ 85.07
9	PacifiCorp	\$ 152,657	1,742,220	\$ 87.62
10	Puget Sound Energy, Inc.	\$ 96,349	1,083,395	\$ 88.93
11	West Penn Power Company	\$ 65,842	717,269	\$ 91.80
12	Jersey Central Power & Light Company	\$ 100,952	1,099,194	\$ 91.84
13	Consumers Energy Company	\$ 181,774	1,788,799	\$ 101.62
14	Oncor Electric Delivery Company LLC	\$ 324,749	3,189,759	\$ 101.81
15	PPL Electric Utilities Corporation	\$ 147,250	1,403,889	\$ 104.89
16	Atlantic City Electric Company	\$ 58,078	547,762	\$ 106.03
17	Commonwealth Edison Company	\$ 406,959	3,818,690	\$ 106.57
18	Toledo Edison Company	\$ 32,964	309,020	\$ 106.67
19	PECO Energy Company	\$ 168,416	1,573,976	\$ 107.00
20	Unitil Energy Systems, Inc.	\$ 8,295	76,212	\$ 108.84
21	MidAmerican Energy Company	\$ 79,840	729,844	\$ 109.39
22	Midwest Energy, Inc.	\$ 5,488	48,927	\$ 112.17
23	Ohio Power Company	\$ 163,916	1,459,875	\$ 112.28
24	Pennsylvania Electric Company	\$ 66,210	589,651	\$ 112.29
25	Public Service Company of Oklahoma	\$ 60,721	532,395	\$ 114.05
26	Potomac Edison Company	\$ 45,190	388,814	\$ 116.23
27	Public Service Company of Colorado	\$ 160,365	1,372,892	\$ 116.81
28	Metropolitan Edison Company	\$ 65,729	552,631	\$ 118.94
29	Green Mountain Power Corporation	\$ 11,593	95,542	\$ 121.34
30	New York State Electric & Gas Corporation	\$ 113,353	878,845	\$ 128.98
31	NSTAR Electric Company	\$ 151,808	1,163,076	\$ 130.52
32	Delmarva Power & Light Company	\$ 65,596	500,998	\$ 130.93
33	Baltimore Gas and Electric Company	\$ 171,731	1,240,291	\$ 138.46
34	NorthWestern Corporation	\$ 56,673	400,281	\$ 141.58
35	Southwestern Electric Power Company	\$ 75,608	521,601	\$ 144.95
36	Northern States Power Company - MN	\$ 203,926	1,399,830	\$ 145.68
37	Duquesne Light Company	\$ 86,519	587,610	\$ 147.24
38	Northern States Power Company - WI	\$ 37,218	250,123	\$ 148.80
39	MDU Resources Group, Inc.	\$ 19,197	125,802	\$ 152.60
40	Wisconsin Power and Light Company	\$ 70,795	458,041	\$ 154.56
41	Tampa Electric Company	\$ 105,231	675,799	\$ 155.71
42	Nevada Power Company	\$ 132,943	838,482	\$ 158.55
43	Arizona Public Service Company	\$ 178,506	1,120,236	\$ 159.35
44	Interstate Power and Light Company	\$ 86,439	526,732	\$ 164.10
45	Gulf Power Company	\$ 72,535	432,401	\$ 167.75
46	Duke Energy Kentucky, Inc.	\$ 23,131	135,574	\$ 170.62
47	Virginia Electric and Power Company	\$ 416,086	2,438,226	\$ 170.65
48	Oklahoma Gas and Electric Company	\$ 134,253	786,522	\$ 170.69
49	Georgia Power Company	\$ 403,536	2,360,487	\$ 170.95
50	Pacific Gas and Electric Company	\$ 924,574	5,248,288	\$ 176.17
51	Dayton Power and Light Company	\$ 91,284	513,539	\$ 177.75
52	Potomac Electric Power Company	\$ 140,134	787,137	\$ 178.03

TOTAL ADMINISTRATIVE & GENERAL O&M PER CUSTOMER

2011

Rank	Company	Total A&G O&M (\$000)	Total Customers	Total O&M Per Customer
53	Portland General Electric Company	\$ 147,653	823,171	\$ 179.37
54	Black Hills Colorado Electric Utility Company, LP	\$ 17,012	94,227	\$ 180.54
55	Connecticut Light and Power Company	\$ 219,396	1,212,276	\$ 180.98
56	Fitchburg Gas and Electric Light Company	\$ 5,237	28,851	\$ 181.52
57	Entergy Texas, Inc.	\$ 74,796	411,690	\$ 181.68
58	Entergy Mississippi, Inc.	\$ 79,651	438,140	\$ 181.79
59	Cleco Power LLC	\$ 51,582	280,857	\$ 183.66
60	Western Massachusetts Electric Company	\$ 38,141	206,279	\$ 184.90
61	Avista Corporation	\$ 67,615	358,303	\$ 188.71
62	Tucson Electric Power Company	\$ 76,570	403,340	\$ 189.84
63	Kentucky Utilities Company	\$ 104,051	540,839	\$ 192.39
64	Wisconsin Electric Power Company	\$ 219,875	1,120,964	\$ 196.15
65	DTE Electric Company	\$ 418,702	2,120,262	\$ 197.48
66	Rochester Gas and Electric Corporation	\$ 72,682	367,300	\$ 197.88
67	Wisconsin Public Service Corporation	\$ 88,816	439,481	\$ 202.09
68	Sierra Pacific Power Company	\$ 65,716	322,492	\$ 203.78
69	Louisville Gas and Electric Company	\$ 83,351	394,063	\$ 211.52
70	Entergy Louisiana, LLC	\$ 144,316	670,126	\$ 215.36
71	South Carolina Electric & Gas Co.	\$ 143,557	663,433	\$ 216.39
72	Alabama Power Company	\$ 310,605	1,434,487	\$ 216.53
73	Public Service Company of New Hampshire	\$ 109,597	498,175	\$ 220.00
74	Empire District Electric Company	\$ 36,913	166,207	\$ 222.09
75	Southwestern Public Service Company	\$ 84,305	376,160	\$ 224.12
76	KCP&L Greater Missouri Operations Company	\$ 70,505	312,684	\$ 225.48
77	Duke Energy Carolinas, LLC	\$ 543,133	2,396,555	\$ 226.63
78	Southern California Edison Co.	\$ 1,131,211	4,921,228	\$ 229.86
79	Union Electric Company	\$ 275,201	1,190,478	\$ 231.17
80	Indianapolis Power & Light Company	\$ 108,983	468,195	\$ 232.77
81	Entergy Arkansas, Inc.	\$ 162,043	695,397	\$ 233.02
82	Upper Peninsula Power Company	\$ 12,379	51,903	\$ 238.50
83	Westar Energy (KPL)	\$ 94,162	369,106	\$ 255.11
84	Duke Energy Indiana, Inc.	\$ 200,833	782,879	\$ 256.53
85	Otter Tail Power Company	\$ 33,273	129,250	\$ 257.43
86	Monongahela Power Company	\$ 100,658	386,819	\$ 260.22
87	Southern Indiana Gas and Electric Company, Inc.	\$ 38,077	146,136	\$ 260.56
88	Madison Gas and Electric Company	\$ 37,743	141,414	\$ 266.90
89	Public Service Company of New Mexico	\$ 134,666	503,963	\$ 267.21
90	Entergy Gulf States Louisiana, L.L.C.	\$ 104,725	383,463	\$ 273.10
91	Entergy New Orleans, Inc.	\$ 45,383	159,431	\$ 284.66
92	United Illuminating Company	\$ 93,669	323,738	\$ 289.34
93	Central Hudson Gas & Electric Corporation	\$ 79,335	274,152	\$ 289.38
94	Idaho Power Co.	\$ 143,107	493,532	\$ 289.96
95	El Paso Electric Company	\$ 114,138	378,547	\$ 301.52
96	Consolidated Edison Company of New York, Inc.	\$ 1,063,886	3,329,304	\$ 319.55
97	San Diego Gas & Electric Co.	\$ 445,465	1,385,784	\$ 321.45
98	Kansas Gas and Electric Company	\$ 104,222	317,580	\$ 328.18
99	Golden State Water Company	\$ 7,914	23,356	\$ 338.84
100	Kansas City Power & Light Company	\$ 173,704	512,082	\$ 339.21
101	Rockland Electric Company	\$ 25,428	72,473	\$ 350.86
102	Northern Indiana Public Service Company	\$ 160,818	456,937	\$ 351.95
103	Orange and Rockland Utilities, Inc.	\$ 79,368	224,608	\$ 353.36
104	Black Hills Power, Inc.	\$ 25,891	68,172	\$ 379.79

TOTAL ADMINISTRATIVE & GENERAL O&M PER CUSTOMER

2011

Rank	Company	Total A&G O&M (\$000)	Total Customers	Total O&M Per Customer
105	Mississippi Power Company	\$ 71,575	185,768	\$ 385.29
106	ALLETE (Minnesota Power)	\$ 65,918	143,688	\$ 458.76
	Totals & Weighted Average	\$ 15,257,977	89,938,053	\$ 169.65
	Arithmetic Average	\$ 143,943	848,472	\$ 189.05

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TOTAL ADMINISTRATIVE & GENERAL O&M PER CUSTOMER

2012

Rank	Company	Total A&G O&M (\$000)	Total Customers	Total O&M Per Customer
1	Kingsport Power Company	\$ 2,535	47,183	\$ 53.73
2	Pennsylvania Power Company	\$ 10,337	160,725	\$ 64.31
3	Wheeling Power Company	\$ 2,731	41,237	\$ 66.23
4	Cleveland Electric Illuminating Company	\$ 55,735	745,328	\$ 74.78
5	Ohio Edison Company	\$ 86,963	1,031,761	\$ 84.29
6	UNS Electric, Inc.	\$ 7,767	91,821	\$ 84.59
7	Jersey Central Power & Light Company	\$ 96,397	1,100,165	\$ 87.62
8	Pennsylvania Electric Company	\$ 54,175	589,505	\$ 91.90
9	Puget Sound Energy, Inc.	\$ 100,463	1,089,288	\$ 92.23
10	Florida Power & Light Company	\$ 423,213	4,576,443	\$ 92.48
11	Public Service Electric and Gas Company	\$ 215,154	2,164,583	\$ 99.40
12	Consumers Energy Company	\$ 180,885	1,788,525	\$ 101.14
13	Oncor Electric Delivery Company LLC	\$ 342,342	3,224,689	\$ 106.16
14	MidAmerican Energy Company	\$ 77,948	733,988	\$ 106.20
15	Public Service Company of Oklahoma	\$ 56,826	534,948	\$ 106.23
16	PacifiCorp	\$ 188,240	1,753,692	\$ 107.34
17	Ohio Power Company	\$ 159,176	1,460,393	\$ 109.00
18	Metropolitan Edison Company	\$ 60,611	553,405	\$ 109.52
19	Unitil Energy Systems, Inc.	\$ 8,401	76,651	\$ 109.60
20	Midwest Energy, Inc.	\$ 5,442	49,367	\$ 110.24
21	Potomac Edison Company	\$ 43,209	389,184	\$ 111.02
22	West Penn Power Company	\$ 80,137	716,955	\$ 111.77
23	New York State Electric & Gas Corporation	\$ 100,275	879,536	\$ 114.01
24	Public Service Company of Colorado	\$ 162,929	1,380,646	\$ 118.01
25	PECO Energy Company	\$ 190,311	1,578,200	\$ 120.59
26	Atlantic City Electric Company	\$ 66,638	546,795	\$ 121.87
27	Toledo Edison Company	\$ 37,963	308,147	\$ 123.20
28	PPL Electric Utilities Corporation	\$ 179,034	1,407,031	\$ 127.24
29	Commonwealth Edison Company	\$ 509,920	3,828,849	\$ 133.18
30	Southwestern Electric Power Company	\$ 70,056	523,279	\$ 133.88
31	NSTAR Electric Company	\$ 157,057	1,168,298	\$ 134.43
32	Virginia Electric and Power Company	\$ 341,154	2,455,492	\$ 138.94
33	Baltimore Gas and Electric Company	\$ 174,381	1,240,986	\$ 140.52
34	Delmarva Power & Light Company	\$ 70,650	501,965	\$ 140.75
35	United Illuminating Company	\$ 46,854	321,888	\$ 145.56
36	MDU Resources Group, Inc.	\$ 19,146	129,571	\$ 147.76
37	Northern States Power Company - WI	\$ 37,320	250,838	\$ 148.78
38	Nevada Power Company	\$ 128,551	849,435	\$ 151.34
39	NorthWestern Corporation	\$ 62,008	403,193	\$ 153.79
40	Oklahoma Gas and Electric Company	\$ 124,475	794,320	\$ 156.71
41	Wisconsin Power and Light Company	\$ 72,855	459,614	\$ 158.51
42	Duquesne Light Company	\$ 95,754	588,676	\$ 162.66
43	Green Mountain Power Corporation	\$ 22,502	136,210	\$ 165.20
44	Interstate Power and Light Company	\$ 87,151	527,348	\$ 165.26
45	Northern States Power Company - MN	\$ 236,304	1,407,496	\$ 167.89
46	Georgia Power Company	\$ 406,573	2,370,982	\$ 171.48
47	Tampa Electric Company	\$ 119,393	684,236	\$ 174.49
48	Gulf Power Company	\$ 75,895	434,440	\$ 174.70
49	Cleco Power LLC	\$ 50,227	282,595	\$ 177.73
50	Potomac Electric Power Company	\$ 141,621	791,715	\$ 178.88
51	Pacific Gas and Electric Company	\$ 967,771	5,304,357	\$ 182.45
52	Portland General Electric Company	\$ 151,285	827,467	\$ 182.83

TOTAL ADMINISTRATIVE & GENERAL O&M PER CUSTOMER

2012

Rank	Company	Total A&G O&M (\$000)	Total Customers	Total O&M Per Customer
53	Kentucky Utilities Company	\$ 99,314	538,461	\$ 184.44
54	Arizona Public Service Company	\$ 212,486	1,132,296	\$ 187.66
55	Sierra Pacific Power Company	\$ 61,259	324,453	\$ 188.81
56	Fitchburg Gas and Electric Light Company	\$ 5,467	28,880	\$ 189.30
57	Union Electric Company	\$ 236,903	1,193,671	\$ 198.47
58	Louisville Gas and Electric Company	\$ 79,461	393,438	\$ 201.97
59	Connecticut Light and Power Company	\$ 245,910	1,215,257	\$ 202.35
60	Black Hills Colorado Electric Utility Company, LP	\$ 19,150	94,008	\$ 203.71
61	Wisconsin Electric Power Company	\$ 229,953	1,123,784	\$ 204.62
62	Dayton Power and Light Company	\$ 83,254	406,484	\$ 204.81
63	Duke Energy Kentucky, Inc.	\$ 28,217	136,377	\$ 206.90
64	Wisconsin Public Service Corporation	\$ 91,503	441,571	\$ 207.22
65	Tucson Electric Power Company	\$ 84,466	405,153	\$ 208.48
66	Rochester Gas and Electric Corporation	\$ 77,179	369,065	\$ 209.12
67	Upper Peninsula Power Company	\$ 10,866	51,896	\$ 209.38
68	Avista Corporation	\$ 76,281	360,553	\$ 211.57
69	Entergy Texas, Inc.	\$ 89,036	416,343	\$ 213.85
70	Entergy Louisiana, LLC	\$ 148,381	673,831	\$ 220.21
71	DTE Electric Company	\$ 467,829	2,124,244	\$ 220.23
72	Western Massachusetts Electric Company	\$ 45,832	206,763	\$ 221.66
73	Southwestern Public Service Company	\$ 84,026	378,398	\$ 222.06
74	Duke Energy Carolinas, LLC	\$ 540,483	2,410,646	\$ 224.21
75	Public Service Company of New Hampshire	\$ 114,752	500,048	\$ 229.48
76	Southern California Edison Co.	\$ 1,145,332	4,941,110	\$ 231.80
77	Monongahela Power Company	\$ 90,191	386,908	\$ 233.11
78	South Carolina Electric & Gas Co.	\$ 158,588	668,719	\$ 237.15
79	KCP&L Greater Missouri Operations Company	\$ 75,344	313,345	\$ 240.45
80	Alabama Power Company	\$ 355,203	1,440,488	\$ 246.59
81	Otter Tail Power Company	\$ 32,288	129,523	\$ 249.28
82	Empire District Electric Company	\$ 41,977	167,151	\$ 251.13
83	Entergy Mississippi, Inc.	\$ 111,176	439,875	\$ 252.74
84	Southern Indiana Gas and Electric Company, Inc.	\$ 37,781	146,320	\$ 258.21
85	Indianapolis Power & Light Company	\$ 124,562	470,961	\$ 264.48
86	Westar Energy (KPL)	\$ 98,602	371,402	\$ 265.49
87	Entergy Arkansas, Inc.	\$ 188,818	697,194	\$ 270.83
88	Entergy New Orleans, Inc.	\$ 44,925	163,854	\$ 274.18
89	Duke Energy Indiana, Inc.	\$ 219,519	787,622	\$ 278.71
90	Public Service Company of New Mexico	\$ 146,564	505,649	\$ 289.85
91	San Diego Gas & Electric Co.	\$ 408,811	1,392,424	\$ 293.60
92	Golden State Water Company	\$ 6,874	23,393	\$ 293.85
93	Madison Gas and Electric Company	\$ 42,362	142,342	\$ 297.61
94	Entergy Gulf States Louisiana, L.L.C.	\$ 115,510	387,001	\$ 298.47
95	Kansas City Power & Light Company	\$ 153,155	512,820	\$ 298.65
96	Idaho Power Co.	\$ 154,098	498,282	\$ 309.26
97	El Paso Electric Company	\$ 124,303	383,588	\$ 324.05
98	Central Hudson Gas & Electric Corporation	\$ 84,821	261,585	\$ 324.26
99	Rockland Electric Company	\$ 23,644	72,546	\$ 325.92
100	Kansas Gas and Electric Company	\$ 110,970	318,678	\$ 348.22
101	Consolidated Edison Company of New York, Inc.	\$ 1,173,113	3,344,679	\$ 350.74
102	Orange and Rockland Utilities, Inc.	\$ 83,586	225,279	\$ 371.03
103	Northern Indiana Public Service Company	\$ 177,541	457,486	\$ 388.08
104	Mississippi Power Company	\$ 75,188	186,146	\$ 403.92

TOTAL ADMINISTRATIVE & GENERAL O&M PER CUSTOMER

2012

Rank	Company	Total A&G O&M (\$000)	Total Customers	Total O&M Per Customer
105	Black Hills Power, Inc.	\$ 28,556	68,450	\$ 417.18
106	ALLETE (Minnesota Power)	\$ 62,883	143,130	\$ 439.34
	Totals & Weighted Average	\$ 15,993,033	90,277,011	\$ 177.16
	Arithmetic Average	\$ 150,878	851,670	\$ 195.20

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**TOTAL ADMINISTRATIVE & GENERAL O&M EXCLUDING
ACCOUNT NOS. 924, 925, 926 & 928 PER CUSTOMER**

2010

Rank	Company	Total A&G (Excl) O&M (\$000)	Total Customers	Total O&M Per Customer
1	Pennsylvania Power Company	\$ 5,270	159,886	\$ 32.96
2	Public Service Electric and Gas Company	\$ 78,491	2,154,826	\$ 36.43
3	Wheeling Power Co	\$ 1,589	41,146	\$ 38.62
4	Cleveland Electric Illuminating Company	\$ 29,210	752,207	\$ 38.83
5	Kingsport Power Company	\$ 1,865	47,183	\$ 39.53
6	Ohio Edison Company	\$ 43,975	1,036,981	\$ 42.41
7	Florida Power & Light Company	\$ 204,370	4,520,327	\$ 45.21
8	Oncor Electric Delivery Company LLC	\$ 149,105	3,160,851	\$ 47.17
9	Consumers Energy Company	\$ 85,040	1,788,635	\$ 47.54
10	Jersey Central Power & Light Company	\$ 52,524	1,097,078	\$ 47.88
11	Pennsylvania Electric Company	\$ 28,938	589,852	\$ 49.06
12	Puget Sound Energy, Inc.	\$ 54,294	1,078,493	\$ 50.34
13	MidAmerican Energy Company	\$ 38,375	726,714	\$ 52.81
14	Commonwealth Edison Company	\$ 201,893	3,801,999	\$ 53.10
15	West Penn Power Company	\$ 38,677	716,108	\$ 54.01
16	NSTAR Electric Company	\$ 62,647	1,156,908	\$ 54.15
17	UNS Electric, Inc.	\$ 5,020	90,802	\$ 55.29
18	PacifiCorp	\$ 96,315	1,732,815	\$ 55.58
19	PECO Energy Company	\$ 88,500	1,566,872	\$ 56.48
20	Arizona Public Service Company	\$ 64,484	1,115,309	\$ 57.82
21	Atlantic City Electric Company	\$ 32,412	547,400	\$ 59.21
22	Toledo Edison Company	\$ 18,463	309,900	\$ 59.58
23	Public Service Company of Colorado	\$ 84,334	1,366,148	\$ 61.73
24	Wisconsin Power and Light Company	\$ 29,397	456,421	\$ 64.41
25	Detroit Edison Company	\$ 142,087	2,119,747	\$ 67.03
26	Oklahoma Gas and Electric Company	\$ 52,394	780,181	\$ 67.16
27	Unitil Energy Systems, Inc.	\$ 5,120	76,124	\$ 67.26
28	Entergy Mississippi, Inc.	\$ 29,683	437,716	\$ 67.81
29	Entergy Louisiana, LLC	\$ 46,201	666,957	\$ 69.27
30	Potomac Edison Company	\$ 29,951	424,654	\$ 70.53
31	Metropolitan Edison Company	\$ 39,375	551,776	\$ 71.36
32	Cleco Power LLC	\$ 19,935	279,208	\$ 71.40
33	Entergy Arkansas, Inc.	\$ 50,198	694,112	\$ 72.32
34	Duquesne Light Company	\$ 44,789	587,094	\$ 76.29
35	MDU Resources Group, Inc.	\$ 9,716	123,569	\$ 78.63
36	Northern States Power Company - MN	\$ 112,392	1,363,421	\$ 82.43
37	Entergy Gulf States Louisiana, L.L.C.	\$ 31,464	380,832	\$ 82.62
38	Northern States Power Company - WI	\$ 21,551	260,448	\$ 82.75
39	Portland General Electric Company	\$ 67,941	820,266	\$ 82.83
40	PPL Electric Utilities Corporation	\$ 116,343	1,401,657	\$ 83.00
41	Pacific Gas and Electric Company	\$ 437,736	5,212,596	\$ 83.98
42	Midwest Energy, Inc.	\$ 4,164	48,582	\$ 85.71
43	Public Service Company of Oklahoma	\$ 45,611	531,849	\$ 85.76
44	Tampa Electric Company	\$ 57,864	670,991	\$ 86.24
45	Delmarva Power & Light Company	\$ 43,320	499,689	\$ 86.69
46	Empire District Electric Company	\$ 14,723	168,593	\$ 87.33
47	Kentucky Utilities Company	\$ 49,669	544,285	\$ 91.26
48	Union Electric Company	\$ 109,131	1,190,872	\$ 91.64
49	Ohio Power Company	\$ 65,201	709,272	\$ 91.93
50	Dayton Power and Light Company	\$ 47,516	514,246	\$ 92.40
51	Interstate Power and Light Company	\$ 48,890	526,414	\$ 92.87
52	Entergy New Orleans, Inc.	\$ 14,345	153,967	\$ 93.17

**TOTAL ADMINISTRATIVE & GENERAL O&M EXCLUDING
ACCOUNT NOS. 924, 925, 926 & 928 PER CUSTOMER**

2010

Rank	Company	Total A&G (Excl) O&M (\$000)	Total Customers	Total O&M Per Customer
53	Louisville Gas and Electric Company	\$ 36,902	395,868	\$ 93.22
54	Baltimore Gas and Electric Company	\$ 115,685	1,236,939	\$ 93.53
55	Nevada Power Company	\$ 78,369	830,059	\$ 94.41
56	Entergy Texas, Inc.	\$ 38,834	407,005	\$ 95.41
57	New York State Electric & Gas Corp	\$ 86,630	877,739	\$ 98.70
58	Fitchburg Gas and Electric Light Company	\$ 2,857	28,728	\$ 99.45
59	Potomac Electric Power Company	\$ 77,918	783,069	\$ 99.50
60	Gulf Power Company	\$ 43,181	430,028	\$ 100.41
61	Georgia Power Company	\$ 237,037	2,359,765	\$ 100.45
62	Sierra Pacific Power Company	\$ 38,317	367,205	\$ 104.35
63	Indianapolis Power & Light Company	\$ 49,388	468,161	\$ 105.49
64	Orange and Rockland Utilities, Inc.	\$ 23,967	223,908	\$ 107.04
65	Green Mountain Power Corporation	\$ 10,329	95,150	\$ 108.55
66	Southwestern Electric Power Company	\$ 53,080	486,161	\$ 109.18
67	Tucson Electric Power Company	\$ 44,838	402,325	\$ 111.45
68	Rockland Electric Company	\$ 8,233	72,437	\$ 113.66
69	Southwestern Public Service Company	\$ 45,311	393,420	\$ 115.17
70	Consolidated Edison Company of New York, Inc.	\$ 382,922	3,308,063	\$ 115.75
71	KCP&L Greater Missouri Operations Company	\$ 36,319	312,464	\$ 116.23
72	Wisconsin Public Service Corp	\$ 51,420	437,757	\$ 117.46
73	NorthWestern Energy Division	\$ 46,871	397,760	\$ 117.84
74	Kansas City Power & Light Company	\$ 63,488	511,581	\$ 124.10
75	Wisconsin Electric Power Company	\$ 138,948	1,118,695	\$ 124.21
76	Central Hudson Gas & Electric Corp	\$ 35,135	277,980	\$ 126.39
77	Upper Peninsula Power Company	\$ 6,675	51,851	\$ 128.73
78	Connecticut Light and Power Company	\$ 158,035	1,207,437	\$ 130.88
79	Idaho Power Co.	\$ 65,127	490,705	\$ 132.72
80	Public Service Company of New Hampshire	\$ 67,221	496,717	\$ 135.33
81	Duke Energy Kentucky, Inc.	\$ 18,505	135,213	\$ 136.86
82	Monongahela Power Company	\$ 53,994	385,504	\$ 140.06
83	Black Hills Colorado Electric Utility Company, LP	\$ 13,636	93,876	\$ 145.26
84	Westar Energy (KPL)	\$ 53,826	368,608	\$ 146.03
85	San Diego Gas & Electric Co.	\$ 202,591	1,378,468	\$ 146.97
86	Western Massachusetts Electric Company	\$ 30,261	205,818	\$ 147.03
87	Madison Gas and Electric Company	\$ 20,760	140,700	\$ 147.55
88	South Carolina Electric & Gas Co.	\$ 97,421	658,951	\$ 147.84
89	Kansas Gas and Electric Company	\$ 48,858	317,329	\$ 153.97
90	Southern California Edison Co.	\$ 766,499	4,900,326	\$ 156.42
91	Avista Corporation	\$ 56,455	356,682	\$ 158.28
92	Virginia Electric and Power Company	\$ 387,438	2,422,970	\$ 159.90
93	El Paso Electric Company	\$ 60,110	373,155	\$ 161.09
94	Northern Indiana Public Service Co.	\$ 76,976	456,826	\$ 168.50
95	Alabama Power Company	\$ 243,380	1,436,229	\$ 169.46
96	Rochester Gas and Electric Corp	\$ 61,988	365,466	\$ 169.61
97	Duke Energy Carolinas, LLC	\$ 407,969	2,388,580	\$ 170.80
98	Public Service Company of New Mexico	\$ 89,880	501,787	\$ 179.12
99	United Illuminating Company	\$ 60,360	324,781	\$ 185.85
100	Duke Energy Indiana, Inc.	\$ 162,397	781,819	\$ 207.72
101	Otter Tail Power Company	\$ 27,091	129,240	\$ 209.62
102	Southern Indiana Gas and Electric Company, Inc.	\$ 34,554	146,240	\$ 236.28
103	Mississippi Power Company	\$ 44,163	185,433	\$ 238.16

**TOTAL ADMINISTRATIVE & GENERAL O&M EXCLUDING
ACCOUNT NOS. 924, 925, 926 & 928 PER CUSTOMER**

2010

Rank	Company	Total A&G (Excl) O&M (\$000)	Total Customers	Total O&M Per Customer
104	Black Hills Power, Inc.	\$ 17,362	67,727	\$ 256.35
105	Golden State Water Company	\$ 6,195	23,257	\$ 266.37
106	ALLETE (Minnesota Power)	\$ 49,511	145,632	\$ 339.97
	Totals & Weighted Average	\$ 8,387,715	88,913,573	\$ 94.34
	Arithmetic Average	\$ 79,129	838,807	\$ 106.85

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**TOTAL ADMINISTRATIVE & GENERAL O&M EXCLUDING
ACCOUNT NOS. 924, 925, 926 & 928 PER CUSTOMER**

2011

Rank	Company	Total A&G (Excl) O&M (\$000)	Total Customers	Total O&M Per Customer
1	Kingsport Power Company	\$ 1,377	47,436	\$ 29.03
2	Consumers Energy Company	\$ 60,973	1,788,799	\$ 34.09
3	Public Service Electric and Gas Company	\$ 75,648	2,157,075	\$ 35.07
4	Cleveland Electric Illuminating Company	\$ 30,112	748,935	\$ 40.21
5	Jersey Central Power & Light Company	\$ 45,682	1,099,194	\$ 41.56
6	Wheeling Power Company	\$ 1,780	41,099	\$ 43.31
7	West Penn Power Company	\$ 31,478	717,269	\$ 43.89
8	Ohio Edison Company	\$ 46,699	1,034,534	\$ 45.14
9	Puget Sound Energy, Inc.	\$ 56,191	1,083,395	\$ 51.87
10	Arizona Public Service Company	\$ 59,140	1,120,236	\$ 52.79
11	MidAmerican Energy Company	\$ 38,770	729,844	\$ 53.12
12	Pennsylvania Power Company	\$ 8,593	160,250	\$ 53.62
13	Florida Power & Light Company	\$ 244,256	4,547,047	\$ 53.72
14	UNS Electric, Inc.	\$ 4,945	91,255	\$ 54.19
15	Public Service Company of Colorado	\$ 75,495	1,372,892	\$ 54.99
16	Oncor Electric Delivery Company LLC	\$ 177,755	3,189,759	\$ 55.73
17	Commonwealth Edison Company	\$ 214,760	3,818,690	\$ 56.24
18	PacifiCorp	\$ 98,530	1,742,220	\$ 56.55
19	NSTAR Electric Company	\$ 66,293	1,163,076	\$ 57.00
20	Tampa Electric Company	\$ 39,892	675,799	\$ 59.03
21	Potomac Edison Company	\$ 24,480	388,814	\$ 62.96
22	Unitil Energy Systems, Inc.	\$ 4,864	76,212	\$ 63.82
23	Toledo Edison Company	\$ 20,078	309,020	\$ 64.97
24	Pennsylvania Electric Company	\$ 39,381	589,651	\$ 66.79
25	Atlantic City Electric Company	\$ 36,727	547,762	\$ 67.05
26	Ohio Power Company	\$ 98,279	1,459,875	\$ 67.32
27	PECO Energy Company	\$ 108,906	1,573,976	\$ 69.19
28	Public Service Company of Oklahoma	\$ 37,248	532,395	\$ 69.96
29	Wisconsin Power and Light Company	\$ 32,278	458,041	\$ 70.47
30	DTE Electric Company	\$ 153,616	2,120,262	\$ 72.45
31	Northern States Power Company - MN	\$ 101,549	1,399,830	\$ 72.54
32	Oklahoma Gas and Electric Company	\$ 57,156	786,522	\$ 72.67
33	MDU Resources Group, Inc.	\$ 9,340	125,802	\$ 74.24
34	Cleco Power LLC	\$ 21,066	280,857	\$ 75.01
35	Entergy Louisiana, LLC	\$ 53,423	670,126	\$ 79.72
36	Duquesne Light Company	\$ 47,728	587,610	\$ 81.22
37	Empire District Electric Company	\$ 13,527	166,207	\$ 81.39
38	Entergy Mississippi, Inc.	\$ 35,820	438,140	\$ 81.75
39	Metropolitan Edison Company	\$ 45,907	552,631	\$ 83.07
40	PPL Electric Utilities Corporation	\$ 117,389	1,403,889	\$ 83.62
41	Delmarva Power & Light Company	\$ 42,296	500,998	\$ 84.42
42	Entergy Arkansas, Inc.	\$ 59,369	695,397	\$ 85.37
43	Northern States Power Company - WI	\$ 21,638	250,123	\$ 86.51
44	Interstate Power and Light Company	\$ 46,238	526,732	\$ 87.78
45	Consolidated Edison Company of New York, Inc.	\$ 293,077	3,329,304	\$ 88.03
46	New York State Electric & Gas Corporation	\$ 80,084	878,845	\$ 91.12
47	Green Mountain Power Corporation	\$ 8,741	95,542	\$ 91.49
48	Midwest Energy, Inc.	\$ 4,532	48,927	\$ 92.63
49	Virginia Electric and Power Company	\$ 228,198	2,438,226	\$ 93.59
50	Entergy Gulf States Louisiana, L.L.C.	\$ 35,949	383,463	\$ 93.75
51	Louisville Gas and Electric Company	\$ 37,056	394,063	\$ 94.04

**TOTAL ADMINISTRATIVE & GENERAL O&M EXCLUDING
ACCOUNT NOS. 924, 925, 926 & 928 PER CUSTOMER**

2011

Rank	Company	Total A&G (Excl) O&M (\$000)	Total Customers	Total O&M Per Customer
52	<i>Entergy Texas, Inc.</i>	\$ 39,511	411,690	\$ 95.97
53	Southwestern Electric Power Company	\$ 50,612	521,601	\$ 97.03
54	Portland General Electric Company	\$ 80,735	823,171	\$ 98.08
55	Pacific Gas and Electric Company	\$ 518,391	5,248,288	\$ 98.77
56	Kentucky Utilities Company	\$ 54,000	540,839	\$ 99.84
57	Nevada Power Company	\$ 83,863	838,482	\$ 100.02
58	Baltimore Gas and Electric Company	\$ 124,816	1,240,291	\$ 100.63
59	Orange and Rockland Utilities, Inc.	\$ 22,635	224,608	\$ 100.78
60	Wisconsin Electric Power Company	\$ 113,002	1,120,964	\$ 100.81
61	Central Hudson Gas & Electric Corporation	\$ 27,690	274,152	\$ 101.00
62	Entergy New Orleans, Inc.	\$ 16,364	159,431	\$ 102.64
63	Wisconsin Public Service Corporation	\$ 46,010	439,481	\$ 104.69
64	Gulf Power Company	\$ 45,344	432,401	\$ 104.87
65	Georgia Power Company	\$ 247,774	2,360,487	\$ 104.97
66	Duke Energy Kentucky, Inc.	\$ 14,650	135,574	\$ 108.06
67	Sierra Pacific Power Company	\$ 34,877	322,492	\$ 108.15
68	Tucson Electric Power Company	\$ 44,771	403,340	\$ 111.00
69	Fitchburg Gas and Electric Light Company	\$ 3,227	28,851	\$ 111.85
70	Indianapolis Power & Light Company	\$ 52,653	468,195	\$ 112.46
71	Upper Peninsula Power Company	\$ 5,861	51,903	\$ 112.92
72	Potomac Electric Power Company	\$ 90,154	787,137	\$ 114.53
73	Southwestern Public Service Company	\$ 43,548	376,160	\$ 115.77
74	Dayton Power and Light Company	\$ 60,000	513,539	\$ 116.84
75	Connecticut Light and Power Company	\$ 146,511	1,212,276	\$ 120.86
76	Public Service Company of New Hampshire	\$ 62,078	498,175	\$ 124.61
77	Monongahela Power Company	\$ 48,769	386,819	\$ 126.08
78	Union Electric Company	\$ 150,967	1,190,478	\$ 126.81
79	Rockland Electric Company	\$ 9,321	72,473	\$ 128.61
80	NorthWestern Corporation	\$ 51,714	400,281	\$ 129.19
81	KCP&L Greater Missouri Operations Company	\$ 41,302	312,684	\$ 132.09
82	Westar Energy (KPL)	\$ 49,037	369,106	\$ 132.85
83	Western Massachusetts Electric Company	\$ 27,590	206,279	\$ 133.75
84	South Carolina Electric & Gas Co.	\$ 90,341	663,433	\$ 136.17
85	Duke Energy Carolinas, LLC	\$ 338,275	2,396,555	\$ 141.15
86	Idaho Power Co.	\$ 70,634	493,532	\$ 143.12
87	San Diego Gas & Electric Co.	\$ 203,149	1,385,784	\$ 146.59
88	Kansas City Power & Light Company	\$ 78,675	512,082	\$ 153.64
89	Avista Corporation	\$ 55,057	358,303	\$ 153.66
90	Rochester Gas and Electric Corporation	\$ 56,599	367,300	\$ 154.09
91	Kansas Gas and Electric Company	\$ 49,020	317,580	\$ 154.35
92	Black Hills Colorado Electric Utility Company, LP	\$ 14,580	94,227	\$ 154.73
93	Madison Gas and Electric Company	\$ 21,957	141,414	\$ 155.27
94	Southern California Edison Co.	\$ 775,431	4,921,228	\$ 157.57
95	United Illuminating Company	\$ 52,112	323,738	\$ 160.97
96	Alabama Power Company	\$ 231,518	1,434,487	\$ 161.39
97	El Paso Electric Company	\$ 64,862	378,547	\$ 171.34
98	Duke Energy Indiana, Inc.	\$ 136,234	782,879	\$ 174.02
99	Public Service Company of New Mexico	\$ 88,891	503,963	\$ 176.38
100	Otter Tail Power Company	\$ 24,335	129,250	\$ 188.28
101	Mississippi Power Company	\$ 42,222	185,768	\$ 227.28
102	Northern Indiana Public Service Company	\$ 106,091	456,937	\$ 232.18

**TOTAL ADMINISTRATIVE & GENERAL O&M EXCLUDING
ACCOUNT NOS. 924, 925, 926 & 928 PER CUSTOMER**

2011

Rank	Company	Total A&G (Excl) O&M (\$000)	Total Customers	Total O&M Per Customer
103	Southern Indiana Gas and Electric Company, Inc.	\$ 34,664	146,136	\$ 237.20
104	Golden State Water Company	\$ 6,162	23,356	\$ 263.83
105	Black Hills Power, Inc.	\$ 22,496	68,172	\$ 329.99
106	ALLETE (Minnesota Power)	\$ 55,568	143,688	\$ 386.73
Totals & Weighted Average		\$ 8,320,959	89,938,053	\$ 92.52
Arithmetic Average		\$ 78,500	848,472	\$ 107.14

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**TOTAL ADMINISTRATIVE & GENERAL O&M EXCLUDING
ACCOUNT NOS. 924, 925, 926 & 928 PER CUSTOMER**

2012

Rank	Company	Total A&G (Excl) O&M (\$000)	Total Customers	Total O&M Per Customer
1	United Illuminating Company	\$ 8,818	321,888	\$ 27.39
2	Jersey Central Power & Light Company	\$ 33,923	1,100,165	\$ 30.83
3	Consumers Energy Company	\$ 57,998	1,788,525	\$ 32.43
4	Cleveland Electric Illuminating Company	\$ 26,112	745,328	\$ 35.03
5	Cleco Power LLC	\$ 11,029	282,595	\$ 39.03
6	Public Service Electric and Gas Company	\$ 84,888	2,164,583	\$ 39.22
7	Wheeling Power Company	\$ 1,626	41,237	\$ 39.43
8	Kingsport Power Company	\$ 1,874	47,183	\$ 39.72
9	Pennsylvania Power Company	\$ 6,427	160,725	\$ 39.99
10	Ohio Edison Company	\$ 41,621	1,031,761	\$ 40.34
11	Public Service Company of Colorado	\$ 65,859	1,380,646	\$ 47.70
12	MidAmerican Energy Company	\$ 35,738	733,988	\$ 48.69
13	Pennsylvania Electric Company	\$ 31,048	589,505	\$ 52.67
14	Puget Sound Energy, Inc.	\$ 57,937	1,089,288	\$ 53.19
15	NSTAR Electric Company	\$ 64,626	1,168,298	\$ 55.32
16	Toledo Edison Company	\$ 17,242	308,147	\$ 55.95
17	Potomac Edison Company	\$ 21,801	389,184	\$ 56.02
18	Virginia Electric and Power Company	\$ 138,517	2,455,492	\$ 56.41
19	PacifiCorp	\$ 99,937	1,753,692	\$ 56.99
20	Oncor Electric Delivery Company LLC	\$ 184,257	3,224,689	\$ 57.14
21	UNS Electric, Inc.	\$ 5,253	91,821	\$ 57.21
22	West Penn Power Company	\$ 41,950	716,955	\$ 58.51
23	Florida Power & Light Company	\$ 278,195	4,576,443	\$ 60.79
24	Tampa Electric Company	\$ 42,474	684,236	\$ 62.08
25	Metropolitan Edison Company	\$ 34,695	553,405	\$ 62.69
26	Oklahoma Gas and Electric Company	\$ 51,546	794,320	\$ 64.89
27	Public Service Company of Oklahoma	\$ 35,147	534,948	\$ 65.70
28	Ohio Power Company	\$ 97,297	1,460,393	\$ 66.62
29	Unitil Energy Systems, Inc.	\$ 5,346	76,651	\$ 69.74
30	Commonwealth Edison Company	\$ 268,299	3,828,849	\$ 70.07
31	Entergy New Orleans, Inc.	\$ 11,489	163,854	\$ 70.12
32	Arizona Public Service Company	\$ 80,013	1,132,296	\$ 70.66
33	Monongahela Power Company	\$ 28,506	386,908	\$ 73.68
34	Entergy Louisiana, LLC	\$ 49,736	673,831	\$ 73.81
35	MDU Resources Group, Inc.	\$ 9,613	129,571	\$ 74.19
36	PECO Energy Company	\$ 117,291	1,578,200	\$ 74.32
37	Consolidated Edison Company of New York, Inc.	\$ 251,234	3,344,679	\$ 75.11
38	Northern States Power Company - WI	\$ 19,291	250,838	\$ 76.91
39	Wisconsin Power and Light Company	\$ 35,949	459,614	\$ 78.22
40	DTE Electric Company	\$ 166,728	2,124,244	\$ 78.49
41	Atlantic City Electric Company	\$ 43,458	546,795	\$ 79.48
42	Northern States Power Company - MN	\$ 113,977	1,407,496	\$ 80.98
43	Southwestern Electric Power Company	\$ 43,252	523,279	\$ 82.66
44	Duquesne Light Company	\$ 49,803	588,676	\$ 84.60
45	Entergy Gulf States Louisiana, L.L.C.	\$ 33,473	387,001	\$ 86.49
46	Orange and Rockland Utilities, Inc.	\$ 19,908	225,279	\$ 88.37
47	PPL Electric Utilities Corporation	\$ 130,038	1,407,031	\$ 92.42
48	New York State Electric & Gas Corporation	\$ 81,379	879,536	\$ 92.52
49	Empire District Electric Company	\$ 15,614	167,151	\$ 93.41
50	Interstate Power and Light Company	\$ 49,290	527,348	\$ 93.47
51	Midwest Energy, Inc.	\$ 4,650	49,367	\$ 94.19

**TOTAL ADMINISTRATIVE & GENERAL O&M EXCLUDING
ACCOUNT NOS. 924, 925, 926 & 928 PER CUSTOMER**

2012

Rank	Company	Total A&G (Excl) O&M (\$000)	Total Customers	Total O&M Per Customer
52	Portland General Electric Company	\$ 78,532	827,467	\$ 94.91
53	Union Electric Company	\$ 114,364	1,193,671	\$ 95.81
54	Entergy Arkansas, Inc.	\$ 67,398	697,194	\$ 96.67
55	Nevada Power Company	\$ 82,752	849,435	\$ 97.42
56	Green Mountain Power Corporation	\$ 13,326	136,210	\$ 97.83
57	Entergy Mississippi, Inc.	\$ 43,281	439,875	\$ 98.39
58	Louisville Gas and Electric Company	\$ 38,789	393,438	\$ 98.59
59	Pacific Gas and Electric Company	\$ 523,707	5,304,357	\$ 98.73
60	Gulf Power Company	\$ 42,905	434,440	\$ 98.76
61	Georgia Power Company	\$ 236,518	2,370,982	\$ 99.76
62	Delmarva Power & Light Company	\$ 50,670	501,965	\$ 100.94
63	Upper Peninsula Power Company	\$ 5,344	51,896	\$ 102.98
64	Entergy Texas, Inc.	\$ 43,027	416,343	\$ 103.35
65	Kentucky Utilities Company	\$ 55,790	538,461	\$ 103.61
66	Southwestern Public Service Company	\$ 39,361	378,398	\$ 104.02
67	Baltimore Gas and Electric Company	\$ 134,574	1,240,986	\$ 108.44
68	Wisconsin Public Service Corporation	\$ 48,222	441,571	\$ 109.21
69	Sierra Pacific Power Company	\$ 35,921	324,453	\$ 110.71
70	Dayton Power and Light Company	\$ 46,763	406,484	\$ 115.04
71	Fitchburg Gas and Electric Light Company	\$ 3,337	28,880	\$ 115.55
72	Wisconsin Electric Power Company	\$ 131,965	1,123,784	\$ 117.43
73	KCP&L Greater Missouri Operations Company	\$ 37,374	313,345	\$ 119.27
74	Tucson Electric Power Company	\$ 48,483	405,153	\$ 119.67
75	Kansas City Power & Light Company	\$ 62,003	512,820	\$ 120.91
76	Potomac Electric Power Company	\$ 96,068	791,715	\$ 121.34
77	NorthWestern Corporation	\$ 51,419	403,193	\$ 127.53
78	Rockland Electric Company	\$ 9,304	72,546	\$ 128.25
79	Connecticut Light and Power Company	\$ 159,550	1,215,257	\$ 131.29
80	Indianapolis Power & Light Company	\$ 62,809	470,961	\$ 133.36
81	Public Service Company of New Hampshire	\$ 68,758	500,048	\$ 137.50
82	Westar Energy (KPL)	\$ 51,463	371,402	\$ 138.56
83	San Diego Gas & Electric Co.	\$ 193,645	1,392,424	\$ 139.07
84	Central Hudson Gas & Electric Corporation	\$ 36,470	261,585	\$ 139.42
85	Duke Energy Kentucky, Inc.	\$ 19,156	136,377	\$ 140.46
86	Southern California Edison Co.	\$ 728,158	4,941,110	\$ 147.37
87	South Carolina Electric & Gas Co.	\$ 99,560	668,719	\$ 148.88
88	Idaho Power Co.	\$ 75,957	498,282	\$ 152.44
89	Kansas Gas and Electric Company	\$ 48,847	318,678	\$ 153.28
90	Western Massachusetts Electric Company	\$ 32,144	206,763	\$ 155.46
91	Madison Gas and Electric Company	\$ 22,295	142,342	\$ 156.63
92	Rochester Gas and Electric Corporation	\$ 58,065	369,065	\$ 157.33
93	Alabama Power Company	\$ 229,402	1,440,488	\$ 159.25
94	Black Hills Colorado Electric Utility Company, LP	\$ 15,804	94,008	\$ 168.11
95	Public Service Company of New Mexico	\$ 88,789	505,649	\$ 175.59
96	Duke Energy Carolinas, LLC	\$ 424,765	2,410,646	\$ 176.20
97	Avista Corporation	\$ 64,504	360,553	\$ 178.90
98	El Paso Electric Company	\$ 68,987	383,588	\$ 179.85
99	Golden State Water Company	\$ 4,210	23,393	\$ 179.97
100	Otter Tail Power Company	\$ 25,618	129,523	\$ 197.79
101	Duke Energy Indiana, Inc.	\$ 155,895	787,622	\$ 197.93
102	Southern Indiana Gas and Electric Company, Inc.	\$ 34,399	146,320	\$ 235.09

**TOTAL ADMINISTRATIVE & GENERAL O&M EXCLUDING
ACCOUNT NOS. 924, 925, 926 & 928 PER CUSTOMER**

2012

Rank	Company	Total A&G (Excl) O&M (\$000)	Total Customers	Total O&M Per Customer
103	Mississippi Power Company	\$ 44,340	186,146	\$ 238.20
104	Northern Indiana Public Service Company	\$ 109,834	457,486	\$ 240.08
105	Black Hills Power, Inc.	\$ 24,831	68,450	\$ 362.76
106	ALLETE (Minnesota Power)	\$ 54,532	143,130	\$ 381.00
	Totals & Weighted Average	\$ 8,350,156	90,277,011	\$ 92.49
	Arithmetic Average	\$ 78,775	851,670	\$ 106.25

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DOCKET NO. 41791

APPLICATION OF ENTERGY	§	PUBLIC UTILITY COMMISSION
TEXAS, INC. FOR AUTHORITY TO	§	
CHANGE RATES AND RECONCILE	§	OF TEXAS
FUEL COSTS	§	

DIRECT TESTIMONY

OF

JULIE F. BROWN

ON BEHALF OF

ENTERGY TEXAS, INC.

SEPTEMBER 2013

ENTERGY TEXAS, INC.
DIRECT TESTIMONY OF JULIE F. BROWN
2013 RATE CASE

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EXHIBITS

Exhibit JFB-1	Schematic of Families and Functions
Exhibit JFB-2	Schematic of Corporate Support Function and Classes
Exhibit JFB-3	IT Capital Projects - Historical
Exhibit JFB-4	IT Cost Breakdown
Exhibit JFB-5	Gartner Entergy Infrastructure Cost Benchmark Assessment
Exhibit JFB-6	Gartner Assessment Groupings
Exhibit JFB-A	Affiliate Billings by Witness, by Class, and by Department
Exhibit JFB-B	Affiliate Billings by Witness, by Class, and by Project Code
Exhibit JFB-C	Affiliate Billings Sorted by Witness, by Class, by Department, and by Project Code
Exhibit JFB-D	Summary of Pro Forma Adjustments

1 I. WITNESS INTRODUCTION AND QUALIFICATIONS

2 A. Qualifications

3 Q1. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

4 A. My name is Julie F. Brown, and my business address is 639 Loyola
5 Avenue, New Orleans, Louisiana 70113.

6

7 Q2. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?

8 A. I am employed by Entergy Services, Inc. ("ESI") in the Information
9 Technology ("IT") organization as Manager, Information Technology
10 for the Entergy Companies.¹

11

12 Q3. ON WHOSE BEHALF ARE YOU TESTIFYING?

13 A. I am testifying on behalf of Entergy Texas, Inc. ("ETI" or the "Company").

14

15 Q4. PLEASE DESCRIBE YOUR CURRENT JOB RESPONSIBILITIES AS
16 DIRECTOR, INFORMATION TECHNOLOGY SECURITY &
17 COMPLIANCE.

18 A. In my position, I am responsible for the Entergy Companies' strategy with
19 respect to information systems security. I am also responsible for
20 corporate IT policies and support Disaster Recovery planning. I facilitate
21 the cyber security technology decision process for Critical Infrastructure

¹ I use the name "the Entergy Companies" to mean, collectively, Entergy Corporation and its direct and indirect subsidiaries. Each of these subsidiaries is a separate legal entity.

1 Protection ("CIP"), protection of privacy information, and records
2 management. In addition, I am responsible for IT compliance with legal
3 and regulatory requirements such as Sarbanes-Oxley, and serve as the
4 focal point for responding to regulatory inquiries regarding information
5 systems issues. I also participate in the Entergy Companies' corporate IT
6 governance process.

7

8 Q5. PLEASE BRIEFLY DESCRIBE YOUR EDUCATIONAL AND
9 PROFESSIONAL QUALIFICATIONS.

10 A. I hold a Bachelor of Science degree in Computer Science and a minor in
11 Business from Central Michigan University, Mt. Pleasant, Michigan. I was
12 employed by General Motors, Chevrolet Division from 1981 – 1984 as an
13 IT applications developer. I joined ESI in 1984 as a Program Analyst and
14 was subsequently moved into a supervisory role in 1989. I have had a
15 variety of management roles in IT supporting Customer Service, Data
16 Warehousing, Marketing, and Cyber Security from both an applications
17 and a technology perspective. In addition, I have worked to support CIP,
18 IT policy, audit, compliance, records management, human resources, and
19 IT governance.

1 B. Purpose of Testimony

2 Q6. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS
3 PROCEEDING?

4 A. My testimony demonstrates that the services provided and costs charged
5 by ESI's IT organization to ETI are reasonable and necessary and that the
6 unit price charged for these services to ETI is no higher than the unit price
7 charged to other affiliates for the same or similar service and represents
8 the actual cost of the services. Specifically, I address the IT affiliate class
9 of service. In addition, I sponsor testimony relating to the necessity and
10 reasonableness of IT-related capital costs.

11

12 Q7. WHERE DOES THE AFFILIATE CLASS YOU SUPPORT FIT INTO THE
13 OVERALL AFFILIATE SUPPORT STRUCTURE?

14 A. My Exhibit JFB-1 is an organization chart that displays the affiliate
15 functions and families providing support to ETI. The IT function is found
16 within the Corporate Support family.

17 On my Exhibit JFB-2, I have provided a chart that displays the
18 various functions and classes in the Corporate Support affiliate family.
19 Exhibit JFB-2 shows, among other classes and functions, the IT class,
20 which is the only class within the IT function.

21

22 Q8. ARE YOU SPONSORING ANY EXHIBITS WITH YOUR TESTIMONY?

23 A. Yes. I am sponsoring the exhibits listed in my Table of Contents.

1 C. Organization of Testimony

2 Q9. PLEASE DESCRIBE HOW THE REMAINDER OF YOUR TESTIMONY IS
3 ORGANIZED.

4 A. In Section II of my testimony, I describe the IT class and the IT
5 organization, and in Section III, I demonstrate the necessity of the services
6 that make up the IT class.

7 In Section IV, I address the IT affiliate costs for the test year, and I
8 demonstrate, based on the billing methods used, that the unit prices ESI
9 charges to ETI are no higher than the unit prices ESI charges other
10 affiliates for the same or similar services and reasonably approximate (*i.e.*,
11 represent) the actual cost of providing the services. The test year in this
12 case is April 1, 2012 through March 31, 2013.

13 Section V of my testimony addresses IT-related capital additions to
14 plant in service for the period beginning on July 1, 2011 and ending on
15 March 31, 2013. July 1, 2011 is the day after the end of the test year in
16 ETI's last base rate case — Docket No. 39896. March 31, 2013 is the end
17 of the test year in this current rate case.

18 In Section VI, I demonstrate the reasonableness of the costs for the
19 IT class.

1 Q10. WHY ARE YOU QUALIFIED TO ADDRESS THESE ISSUES AND TO
2 PROVIDE THIS TESTIMONY?

3 A. I have been with the Entergy Companies' Information Technology
4 organization for over 29 years, including 24 years in management roles
5 providing application and technology support for a broad variety of
6 business functions. I am a member of the CIO ("Chief Information
7 Officer") Lead Team, Cyber Security Leadership team, and the Privacy
8 Task Force. These groups, respectively, set technology strategy and
9 standards, manage information technology budgets and initiatives,
10 develop and manage an enterprise cyber security strategy, and provide
11 leadership and oversight for technical initiatives that support the protection
12 of privacy information and support the business in serving their customers.

13

14 II. INFORMATION TECHNOLOGY CLASS

15 A. Description of IT Class

16 Q11. PLEASE DESCRIBE THE INFORMATION TECHNOLOGY CLASS.

17 A. The Information Technology class represents the services required for the
18 development, deployment, operations, and maintenance of the computer
19 systems used by the Entergy Companies' business units in performing
20 their respective functions in support of ETI.

21 The computer systems support such functions as customer
22 interactions with the Company for service initiation and any subsequent
23 service requests, outage reporting, bill payment and billing terms, service

1 contract development, and account contact and account history. The
2 systems also support the fossil generation, nuclear generation,
3 transmission, distribution, and power management functions in operating
4 and maintaining the electric utility assets. Finally, the systems in this class
5 of service support such business functions as finance and accounting,
6 regulatory financial reporting, payroll, accounts payable, personnel
7 records administration, and employee benefits administration, as well as
8 general purpose functions such as e-mail, two-way radio, and
9 telephone services.

10 This class of service also includes the IT management functions
11 that ensure alignment of business unit and IT initiatives, provide
12 technology direction and standards for the Entergy Companies, manage
13 the outsourcing contracts, ensure compliance with contract provisions and
14 service level commitments, and serve as the financial controller of the IT
15 business.

16
17 B. Overview of IT Organization

18 Q12. PLEASE PROVIDE A BRIEF INTRODUCTION TO THE IT FUNCTION
19 AND ORGANIZATION.

20 A. The Entergy Companies consider the IT function as a "service business
21 within the business." This approach reflects the point of view that IT has
22 internal users or customers. Internal users are treated as customers in
23 order to focus on their technology needs, so they in turn can provide

1 service to the ultimate customers, the people to whom ETI and the other
2 Entergy Operating Companies ("EOCs")² provide electricity. The purpose
3 of the IT function is to provide cost-effective, quality computer technology
4 services, and to maintain, repair, and operate each technology service for
5 the Entergy Companies, including ESI, ETI, and the other EOCs.

6 The Entergy Companies' IT organization is responsible for all
7 hardware, software, and telecommunications resources that are shared
8 among all the business units as well as the applications that serve multiple
9 business units. The Entergy Companies' IT organization also has
10 responsibility for overall policy and standards, technology architecture,
11 and strategic planning. The business units have responsibility for the
12 application initiatives specific to their respective businesses and for their
13 desktop computing equipment. Acquisition of IT services, software, and
14 hardware by the business units is done in accordance with IT corporate
15 standards and is accomplished through the corporate procurement
16 process.

17 The Entergy Companies have established a two-level IT
18 governance structure to ensure that opportunities for synergy are captured
19 and that appropriate coordination takes place across corporate and
20 business unit IT initiatives. The IT Advisory Committee ("ITAC") is an
21 officer-level body whose membership includes officers from each business

² The six EOCs are: ETI; Entergy Arkansas, Inc.; Entergy Gulf States Louisiana, L.L.C.; Entergy Louisiana, LLC; Entergy Mississippi, Inc.; and Entergy New Orleans, Inc. Individually, one of the EOCs is referred to as an "EOC" or as an "Operating Company."

1 unit and the CIO. It is chaired by a member of the Entergy Corporation
2 Office of the Chief Executive. The focus of this group is to ensure that IT
3 initiatives are appropriately aligned with the strategic direction of the
4 corporation. The second governance body is the CIO Lead Team. Its
5 membership consists of the directors or managers in each business unit
6 who report to their respective ITAC representatives and who have
7 responsibility for managing their respective business units' IT initiatives.
8 This group addresses strategic alignment and coordination at a more
9 detailed level. Both groups participate at their respective levels in
10 establishing IT project priorities and in reviewing and approving the overall
11 corporate IT budget.

12 Since October 1999, ESI has outsourced virtually all of its IT
13 services to Science Applications International Corporation ("SAIC").
14 These services include technology evaluation and implementation
15 planning, data center operations, desktop and telecommunications
16 support, application development and maintenance, and mainframe and
17 midrange processing support. In short, SAIC is responsible for the IT
18 service delivery function for ESI and other Entergy Companies. A number
19 of other leading outsourcing companies serve as secondary suppliers,
20 primarily for application development and maintenance. ESI continues to
21 own the IT equipment and software, and has retained a small corporate
22 staff to manage the hardware and software assets as well as the