

Allocation Factor Applied to each Component of Revenue Requirement

FERC ACCT	DESCRIPTION	ALLOCATION FACTOR	ROLLED-IN ALLOCATION FACTOR
TRANSMISSION EXPENSE			
560-564, 566-573	Transmission 08M Transmission Plant	SG	SNPT
565	Transmission of Electricity by Others Firm Wheeling	SG	SG
	Non-Firm Wheeling	SG	SG
DISTRIBUTION EXPENSE			
580 - 598	Distribution 08M Direct assigned – Jurisdiction	S	S
	Other Distribution	SNPD	SNPD
CUSTOMER ACCOUNTS EXPENSE			
901 – 905	Customer Accounts O&M Direct assigned – Jurisdiction	S	S
	Total System Customer Related	CN	CN
CUSTOMER SERVICE EXPENSE			
907 - 910	Customer Service O&M Direct assigned – Jurisdiction	S	S
	Total System Customer Related	CN	CN
SALES EXPENSE			
911 - 916	Sales Expense 08M Direct assigned – Jurisdiction	S	S
	Total System Customer Related	CN	CN
ADMINISTRATIVE & GEN EXPENSE			
920-935	Administrative 8 General Expense Direct assigned – Jurisdiction	S	S
	Customer Related	CN	CN
	General	SO	SO
	FERC Regulatory Expense	SG	SG