

## Federal Energy Regulatory Commission

Pt. 101

27. Transportation, meals, and incidental expenses.

28. Bank charges, exchange, and other fees for cashing and depositing customers' checks.

29. Forms for recording orders for services removals, etc.

30. Rent of mechanical equipment.

31. Communication service (Nonmajor only).

32. Miscellaneous office supplies and expenses and stationery and printing (Nonmajor only).

NOTE: The cost of work on meter history and meter location records is chargeable to account 586, Meter Expenses.

## 904 Uncollectible accounts.

This account shall be charged with amounts sufficient to provide for losses from uncollectible utility revenues. Concurrent credits shall be made to account 144, Accumulated Provision for Uncollectible Accounts—Cr. Losses from uncollectible accounts shall be charged to account 144.

## 905 Miscellaneous customer accounts expenses (Major only).

This account shall include the cost of labor, materials used and expenses incurred not provided for in other accounts.

## ITEMS

## Labor:

1. General clerical and stenographic work.
2. Miscellaneous labor.

## Materials and Expenses:

3. Communication service.
4. Miscellaneous office supplies and expenses and stationery and printing other than those specifically provided for in accounts 902 and 908.

## 908 Customer service and informational expenses (Nonmajor only).

This account shall include the cost of supervision, labor, and expenses incurred in customer service and informational activities, the purpose of which is to encourage safe and efficient use of the utility's service, to encourage conservation of the utility's service, and to assist present customers in answering specific inquiries as to the proper and economic use of the utility's service and the customer's equipment utilizing the service.

## 907 Supervision (Major only).

This account shall include the cost of labor and expenses incurred in the general direction and supervision of customer service activities, the object of which is to encourage safe, efficient and economical use of the utility's service. Direct supervision of a specific activity within customer service and informational expense classification shall be charged to the account wherein the costs of such activity are included. (See operating expense instruction 1.)

## 908 Customer assistance expenses (Major only).

This account shall include the cost of labor, materials used and expenses incurred in providing instructions or assistance to customers, the object of which is to encourage safe, efficient and economical use of the utility's service.

## ITEMS

## Labor:

1. Direct supervision of department.
2. Processing customer inquiries relating to the proper use of electric equipment, the replacement of such equipment and information related to such equipment.
3. Advice directed to customers as to how they may achieve the most efficient and safest use of electric equipment.
4. Demonstrations, exhibits, lectures, and other programs designed to instruct customers in the safe, economical or efficient use of electric service, and/or oriented toward conservation of energy.
5. Engineering and technical advice to customers, the object of which is to promote safe, efficient and economical use of the utility's service.

## Materials and Expenses:

6. Supplies and expenses pertaining to demonstrations, exhibits, lectures, and other programs.
7. Loss in value on equipment and appliances used for customer assistance programs.
8. Office supplies and expenses.
9. Transportation, meals, and incidental expenses.

NOTE.—Do not include in this account expenses that are provided for elsewhere, such as accounts 416, Costs and Expenses of Merchandising, Jobbing and Contract Work, 587, Customer Installations Expenses, and 812, Demonstrating and Selling Expenses.

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ENRON CROSS EX. 1  
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PA PUBLIC UTILITY COMMISSION  
PROTHONOTARY'S OFFICE

## Pt. 101

18 CFR Ch. I (4-1-97 Edition)

**909 Informational and instructional advertising expenses (Major only).**

This account shall include the cost of labor, materials used and expenses incurred in activities which primarily convey information as to what the utility urges or suggests customers should do in utilizing electric service to protect health and safety, to encourage environmental protection, to utilize their electric equipment safely and economically, or to conserve electric energy.

**Labor:**

1. Direct supervision of informational activities.
2. Preparing informational materials for newspapers, periodicals, billboards, etc., and preparing and conducting informational motion pictures, radio and television programs.
3. Preparing informational booklets, bulletins, etc., used in direct mailings.
4. Preparing informational window and other displays.
5. Employing agencies, selecting media and conducting negotiations in connection with the placement and subject matter of information programs.

**Materials and Expenses:**

6. Use of newspapers, periodicals, billboards, radio, etc., for informational purposes.
7. Postage on direct mailings to customers exclusive of postage related to billings.
8. Printing of informational booklets, dodgers, bulletins, etc.
9. Supplies and expenses in preparing informational materials by the utility.
10. Office supplies and expenses.

**NOTE A:** Exclude from this account and charge to account 930.2, Miscellaneous General Expenses, the cost of publication of stockholder reports, dividend notices, bond redemption notices, financial statements, and other notices of a general corporate character. Exclude also all expenses of a promotional, institutional, goodwill or political nature, which are includible in such accounts as 913, Advertising Expenses, 930.1, General Advertising Expenses, and 428.4, Expenditures for Certain Civic, Political and Related Activities.

**NOTE B:** Entries relating to informational advertising included in this account shall contain or refer to supporting documents which identify the specific advertising message. If references are used, copies of the advertising message shall be readily available.

**910 Miscellaneous customer service and informational expenses (Major only).**

This account shall include the cost of labor, materials used and expenses incurred in connection with customer service and informational activities which are not includible in other customer information expense accounts.

**Labor:**

1. General clerical and stenographic work not assigned to specific customer service and informational programs.
2. Miscellaneous labor.

**Materials and Expenses:**

3. Communication service.
4. Printing, postage and office supplies expenses.

**911 Supervision (Major only).**

This account shall include the cost of labor and expenses incurred in the general direction and supervision of sales activities, except merchandising. Direct supervision of a specific activity, such as demonstrating, selling, or advertising shall be charged to the account wherein the costs of such activity are included. (See operating expense instruction 1.)

**912 Demonstrating and selling expenses (Major only).**

This account shall include the cost of labor, materials used and expenses incurred in promotional, demonstrating and selling activities, except by merchandising, the object of which is to promote or retain the use of utility services by present and prospective customers.

**ITEMS****Labor:**

1. Demonstrating uses of utility services.
2. Conducting cooking schools, preparing recipes, and related home service activities.
3. Exhibitions, displays, lectures, and other programs designed to promote use of utility services.
4. Experimental and development work in connection with new and improved appliances and equipment, prior to general acceptance.
5. Solicitation of new customers or of additional business from old customers, including commissions paid employees.
6. Engineering and technical services to present or prospective customers in connection with promoting or retaining the use of utility services.

A&G (2)

Exhibit RAC-4  
Page 1 of 14

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| <u>CUST</u> | <u>FERC</u> | <u>Description</u>             |
|-------------|-------------|--------------------------------|
| 1000        | 9200        | EXECUTIVE DEPARTMENT           |
| 1300        | 9200        | OFFICE OF CFO                  |
| 1400        | 9200        | CONSUMER ENERGY SERVICE GROUP  |
| 2000        | 9200        | SECRETARY'S OFFICE             |
| 4100        | 9200        | PUBLIC POLICY                  |
| 4600        | 9200        | CLAIMS DIVISION                |
| 5100        | 9200        | BUSINESS OPERATIONS            |
| 5200        | 9200        | BUSINESS DEVELOPMENT           |
| 5300        | 9200        | STRATEGIC ASSET MANAGEMENT     |
| 9400        | 9200        | STRATEGY & FINANCIAL ANALYSIS  |
| 10101       | 9200        | TRANSMISSION PLANNING          |
| 10102       | 9200        | INTERCONNECTION PLANNING       |
| 10103       | 9200        | COMPUTER SUPPORT SERVICES      |
| 10302       | 9200        | FINANCIAL SERVICES             |
| 10401       | 9200        | INTERCONNECTION ARRANGEMENTS   |
| 10501       | 9200        | POWER TRANSACTIONS             |
| 11600       | 9200        | SR. V.P. CORPORATE & PUBLIC AF |
| 14000       | 9200        | COMMUNITY RELATIONS            |
| 14600       | 9200        | COMMUNICATIONS DIVISION        |
| 15000       | 9200        | GEN MANAGER & STAFF NORTH DM   |
| 15200       | 9200        | GEN MANAGER & STAFF DELA CTY D |
| 15300       | 9200        | GEN MANAGER & STAFF CHESTER CT |
| 15400       | 9200        | GEN MANAGER & STAFF MONTGOMERY |
| 16700       | 9200        | MEDIA AND PUBLIC RELATIONS     |
| 17500       | 9200        | OFFICE OF SR. VP. - HUMAN RESO |
| 18501       | 9200        | CORP & CENTRAL SERVICES        |
| 21000       | 9200        | SYSTEM PLANNING - T&D SERVICES |
| 22000       | 9200        | BUCKSMONT DIRECTOR             |
| 22001       | 9200        | FACILITIES SUPPORT BUCKSMONT   |
| 22100       | 9200        | BUCKSMONT ENGINEERING          |
| 22200       | 9200        | BUCKSMONT CONTR.BUILDER SRVS   |
| 22300       | 9200        | BUCKSMONT WORK MANAGEMENT      |
| 22310       | 9200        | BUCKSMONT EMERGENCY SERVICES   |
| 22400       | 9200        | BUCKSMONT DISTRUBUTION MAINT.  |
| 22401       | 9200        | DOYLESTOWN AERIAL LINES        |
| 22402       | 9200        | EMERGENCY SERVICES FIELD       |
| 22403       | 9200        | EMILIE AERIAL LINES            |
| 22404       | 9200        | NEWTOWN AERIAL LINES           |
| 22405       | 9200        | NORTH WALES AERIAL LINES       |
| 22406       | 9200        | PERKIOMEN AERIAL LINES         |
| 22407       | 9200        | BUCKSMONT PLANNING             |
| 22408       | 9200        | PLYMOUTH AERIAL LINES          |
| 22409       | 9200        | BUCKSMONT UNDERGROUND          |
| 22410       | 9200        | WARMINSTER N AERIAL LINES      |
| 22411       | 9200        | WARMINSTER S AERIAL LINES      |
| 22500       | 9200        | EMERGENCY SVCS FIELD           |
| 23000       | 9200        | DIRECTOR - CSB                 |
| 23001       | 9200        | SUPPORT FACILITIES - CSB       |
| 23100       | 9200        | ENGINEERING - CSB              |
| 23200       | 9200        | CONTRACTER BUILDER SERVICES -  |
| 23201       | 9200        | URD - CSB                      |
| 23300       | 9200        | WORK MANAGEMENT - CSB          |
| 23310       | 9200        | EMERGENCY SERVICES             |
| 23400       | 9200        | DISTRIBUTION MAINTENANCE       |
| 23401       | 9200        | WEST GROVE                     |
| 23402       | 9200        | WEST CHESTER / AERIAL LINES    |
| 23403       | 9200        | WEST CHESTER 2 AERIAL LINES    |
| 23404       | 9200        | COATESVILLE AERIAL LINES       |
| 23405       | 9200        | PHOENIXVILLE AERIAL LINES      |
| 23406       | 9200        | BALDWIN AERIAL LINES           |
| 23407       | 9200        | BALDWIN 2 AERIAL LINES         |
| 23408       | 9200        | ARDMORE AERIAL LINES           |
| 23409       | 9200        | ES LINEMAN                     |
| 23410       | 9200        | PLANNING - CSB                 |
| 23420       | 9200        | UNDERGROUND - CSB              |
| 24000       | 9200        | PHILADELPHIA REGION            |
| 24010       | 9200        | SUPPORT FACILITIES             |
| 24100       | 9200        | ENGINEERING AND DESIGN         |

DOCUMENT  
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DEC 23 1997

R-00974104  
ENRON CrossExam Ex 2  
MEL 12-17-97 PGH

A&amp;G (2)

| agp2a9 | CUST  | FERC | Description                    |
|--------|-------|------|--------------------------------|
|        | 24200 | 9200 | CONTRACTOR AND BUILDER SERVICE |
|        | 24300 | 9200 | WORK MANAGEMENT                |
|        | 24310 | 9200 | EMERGENCY SERVICES - DOC       |
|        | 24400 | 9200 | REGION MAINTENANCE             |
|        | 24405 | 9200 | PLANNING                       |
|        | 24410 | 9200 | AERIAL LINES - DUNGAN          |
|        | 24420 | 9200 | AERIAL LINES - LUZERNE         |
|        | 24430 | 9200 | AERIAL LINES - GERMANTOWN      |
|        | 24440 | 9200 | AERIAL LINES - CHRISTIAN ST.   |
|        | 24450 | 9200 | UNDERGROUND - LUZERNE          |
|        | 24455 | 9200 | UNDERGROUND-LUZERNE 1          |
|        | 24460 | 9200 | UNDERGROUND-SOUTHWARK 1        |
|        | 24470 | 9200 | UNDERGROUND-SOUTHWARK 2        |
|        | 24480 | 9200 | UNDERGROUND-ISLAND RD.         |
|        | 24490 | 9200 | EMERGENCY SERVICES - FIELD     |
|        | 25000 | 9200 | DIRECTOR, TRANSMISSION & SUBST |
|        | 25100 | 9200 | T&S ENGINEERING                |
|        | 25200 | 9200 | CONTRACTOR/PROJECT MANAGEMENT, |
|        | 25300 | 9200 | WORK MANAGEMENT,TRANS & SUBST  |
|        | 25400 | 9200 | TRANSMISSION MAINTENANCE T&S   |
|        | 25405 | 9200 | TRANSMISSION MAINTENANCE BUCKS |
|        | 25411 | 9200 | TRANSMISSION MAINTENANCE BALDW |
|        | 25500 | 9200 | TESTING, TRANSMISSION & SUBSTS |
|        | 26100 | 9200 | MAPS & RECORDS MANAGER         |
|        | 26101 | 9200 | DOCUMENT SERVICES              |
|        | 26106 | 9200 | PHILADELPHIA REGION MAPPING    |
|        | 26200 | 9200 | CEMS - MANAGER                 |
|        | 26201 | 9200 | SHOP                           |
|        | 26202 | 9200 | FIELD                          |
|        | 26300 | 9200 | REAL ESTATE                    |
|        | 30000 | 9200 | OFFICE OF VP-CUST & MKTG SVCS  |
|        | 30400 | 9200 | BUSINESS UNIT-SUPPORT SVCS     |
|        | 30402 | 9200 | PLANNING & EVALUATION - BP&FA  |
|        | 30600 | 9200 | CESG BUNDLED SYSTEM OF COSTS   |
|        | 30503 | 9200 | DIRECTOR-CEIS                  |
|        | 30504 | 9200 | BUSINESS PLANNING & PERFORMANC |
|        | 30505 | 9200 | BUSINESS SYSTEMS ARCHITECTURE  |
|        | 30506 | 9200 | BUSINESS SYSTEMS ASSESSMENT    |
|        | 30507 | 9200 | BUSINESS SYSTEMS INTEGRATION   |
|        | 30508 | 9200 | BUSINESS SYSTEMS MAINTENANCE   |
|        | 30600 | 9200 | TRAINING AND DEVELOPMENT-SUPP  |
|        | 30800 | 9200 | BUS PLAN & PERF-CUST SVC       |
|        | 31000 | 9200 | ROLLOUT BUSINESS RELEASE 1-CS  |
|        | 31300 | 9200 | CUSTOMER QUALITY ASSURANCE     |
|        | 31400 | 9200 | BUSINESS ASSESS CUST PROCESS   |
|        | 31500 | 9200 | ENERGY DELIVERY PROCESS ASSESS |
|        | 32200 | 9200 | IND'L & COM'L CREDIT           |
|        | 32201 | 9200 | INDUSTRIAL BILLING             |
|        | 32300 | 9200 | DIRECTOR RES/SMALL COM'L       |
|        | 32302 | 9200 | RES/SMALL COM'L MARKETING      |
|        | 32304 | 9200 | IND'L MARKETING PROGRAM ADMIN. |
|        | 32305 | 9200 | RESIDENTIAL SALES              |
|        | 32306 | 9200 | SMALL COM'L SALES              |
|        | 32307 | 9200 | DIRECTOR MARKETING AND SALES   |
|        | 32400 | 9200 | TECHNOLOGY                     |
|        | 32500 | 9200 | I & C SALES - GENERAL MANAGER  |
|        | 32501 | 9200 | I & C SALES ADMIN              |
|        | 32502 | 9200 | I & C SALES-RETAIL             |
|        | 32503 | 9200 | I & C COMMERCIAL PROPERTIES    |
|        | 32504 | 9200 | I & C ONSTITUTIONAL            |
|        | 32505 | 9200 | I & C GROWTH INDUST'L          |
|        | 32506 | 9200 | I & C INDUSTRIAL               |
|        | 32507 | 9200 | I & C PROGRAM ADMIN            |
|        | 32508 | 9200 | CONTRACTOR NETWORK             |
|        | 32700 | 9200 | ECONOMIC DEVELOPMENT           |
|        | 32804 | 9200 | FINANCIAL PLAN & SALES ANALYSI |
|        | 32900 | 9200 | KEY ACCT MGMT                  |
|        | 32901 | 9200 | KEY ACCT SALES                 |

A&amp;G (2)

| agpl2a9 | CUST  | FERC | Description                    |
|---------|-------|------|--------------------------------|
|         | 33000 | 9200 | ACCOUNTS RECEIVABLE            |
|         | 33001 | 9200 | CREDIT & COLLECTION            |
|         | 33002 | 9200 | CREDIT & COLLECTION ACCTS REC  |
|         | 33010 | 9200 | REVENUE RECOVERY               |
|         | 33020 | 9200 | CASH PAYMENT                   |
|         | 33030 | 9200 | ACCOUNTING & BILLING           |
|         | 33040 | 9200 | DISTRICT OFFICES               |
|         | 33100 | 9200 | MTR RDNG & REV PROTECTION      |
|         | 33110 | 9200 | METER READING                  |
|         | 33200 | 9200 | CUST BILLING & CENTRAL SVCS MG |
|         | 33201 | 9200 | CUSTOMER PAYMENT SEC-CB&CS     |
|         | 33300 | 9200 | CUST OPER SOUTH DISTRICTS      |
|         | 33301 | 9200 | METER RDG/BILL/SOUTH           |
|         | 33302 | 9200 | CITELEPHONE SOUTH              |
|         | 33303 | 9200 | CU/DIST OFF SOUTH              |
|         | 33304 | 9200 | ACCTS RECEIVE SOUTH            |
|         | 33400 | 9200 | CUST OPER NORTHEAST DIST.      |
|         | 33401 | 9200 | METER RDG 1 NORTH              |
|         | 33402 | 9200 | METER RDG 2 NORTH              |
|         | 33410 | 9200 | A/R FIELD NORTH                |
|         | 33412 | 9200 | A/R MISC NORTH                 |
|         | 33500 | 9200 | MORTON CUST FULL-MGR           |
|         | 33510 | 9200 | MORTON CALL CENTER MANAGER     |
|         | 33520 | 9200 | MORTON CUSTOMER CONSULTANTS    |
|         | 33530 | 9200 | PHILADELPHIA FIELD SERVICES    |
|         | 33531 | 9200 | MORTON CC-SUPV 1               |
|         | 33532 | 9200 | MORTON CC-SUPV 2               |
|         | 33533 | 9200 | MORTON CC-SUPV 3               |
|         | 33534 | 9200 | MORTON CC-SUPV 4               |
|         | 33535 | 9200 | MORTON CC-SUPV 5               |
|         | 33536 | 9200 | MORTON CC-SUPV 6               |
|         | 33537 | 9200 | MORTON CC-SUPV 7               |
|         | 33538 | 9200 | MORTON CC-SUPV 8               |
|         | 33539 | 9200 | MORTON CC-SUPV 9               |
|         | 33540 | 9200 | WORK MANAGEMENT                |
|         | 33542 | 9200 | MORTON CC-SUPV 12              |
|         | 33543 | 9200 | MORTON CC-SUPV 13              |
|         | 33545 | 9200 | DELCHESTER FIELD SERVICES      |
|         | 33550 | 9200 | MORTON OPERATIONAL SUPPORT     |
|         | 33551 | 9200 | MORTON ET-SUPV 1               |
|         | 33552 | 9200 | MORTON ET-SUPV 2               |
|         | 33553 | 9200 | MORTON ET-SUPV 3               |
|         | 33554 | 9200 | MORTON ET-SUPV 4               |
|         | 33555 | 9200 | MORTON ET-SUPV 5               |
|         | 33556 | 9200 | MORTON ET-SUPV 6               |
|         | 33557 | 9200 | MORTON ET-SUPV 7               |
|         | 33558 | 9200 | MORTON ET-SUPV 9               |
|         | 33560 | 9200 | MORTON ET-SUPV 10              |
|         | 33600 | 9200 | MOB CALL CENTER TEMP           |
|         | 33610 | 9200 | MOB CALL CENTER MANAGER        |
|         | 33620 | 9200 | MOB CUSTOMER CONSULTANTS       |
|         | 33630 | 9200 | MOB ENERGY TECHNICIAN          |
|         | 33699 | 9200 | MOB TRANSITIONAL               |
|         | 33700 | 9200 | FIELD SERVICES                 |
|         | 33710 | 9200 | DIRECTOR FIELD SERVICES        |
|         | 33720 | 9200 | WORK MANAGEMENT FIELD SERVICES |
|         | 33730 | 9200 | BUXMONT FIELD SERVICES         |
|         | 33740 | 9200 | DELCHESTER FIELD SERVICES      |
|         | 33750 | 9200 | PHILADELPHIA FIELD SERVICES    |
|         | 33800 | 9200 | CUST OPER NORTHWEST DIST       |
|         | 33905 | 9200 | CUST INFO TELE 2 NO.           |
|         | 34100 | 9200 | CUST OPER MONTCO               |
|         | 34101 | 9200 | METER RDG PLYMOUTH             |
|         | 34102 | 9200 | METER RDG ORELAND              |
|         | 34109 | 9200 | A/R FIELD MONTCO               |
|         | 34301 | 9200 | METER RDG/BILL CHEST           |
|         | 34400 | 9200 | CUST OPER BUCKS CO             |
|         | 34410 | 9200 | CUST OPERS MANAGEMEN           |

A&amp;G (2)

| agp02a8 | CUST  | FERC | Description                    |
|---------|-------|------|--------------------------------|
|         | 34420 | 9200 | METER READING                  |
|         | 34440 | 9200 | CUSTOMER INFORMATION           |
|         | 34450 | 9200 | HIGH BILL                      |
|         | 34460 | 9200 | ACCTS REC AGENTS               |
|         | 34490 | 9200 | COLLECTION & TRANSFER          |
|         | 34500 | 9200 | CUST OPER. DELAWARE COUNTY     |
|         | 34505 | 9200 | DISTRICT OFF 1ST FL            |
|         | 34512 | 9200 | METER RDG FIELD                |
|         | 37500 | 9200 | BUSINESS ACCOUNTS MONTCO       |
|         | 37700 | 9200 | BUSINESS ACCOUNTS CHESCO       |
|         | 37900 | 9200 | BUSINESS ACCOUNTS DELAWARE CTY |
|         | 40000 | 9200 | VICE PRESIDENT POWER DELIVERY  |
|         | 40100 | 9200 | MANAGER,HR,POWER DELIVERY      |
|         | 40101 | 9200 | HR,TRANS & SUBST. & SUPPLY     |
|         | 40102 | 9200 | HR BUCKSMONT REGION            |
|         | 40103 | 9200 | HR DELCHESTER REGION           |
|         | 40104 | 9200 | HR PHILADELPHIA REGION         |
|         | 43010 | 9200 | OREGON FIRE SHOP               |
|         | 43020 | 9200 | OREGON SHOP - ADMINISTRATION   |
|         | 43040 | 9200 | OREGON SHOP - FABRICATION      |
|         | 45000 | 9200 | V.P. OFFICE - T&D SERVICES     |
|         | 45202 | 9200 | MAINTNCE - SOUTH - T&DS        |
|         | 45204 | 9200 | DEL/CHES/CPCO TESTG - T&DS     |
|         | 45205 | 9200 | BUCKS/MNTCO TESTG - T&DS       |
|         | 45300 | 9200 | CONTROL CENTER SYSTEMS OPERATI |
|         | 45301 | 9200 | CONTROL CENTER SYSTEMS OPERATI |
|         | 45302 | 9200 | SAMAC SUPT - SYSTEMS OPERATION |
|         | 45304 | 9200 | OPERATION PLNG SYSTEMS OPERATI |
|         | 45305 | 9200 | MGR & TRAINING SYSTEMS OPERATI |
|         | 45600 | 9200 | SUPPORT - POWER DELIVERY       |
|         | 45701 | 9200 | SHOP - ELEC MTR SERVS          |
|         | 45702 | 9200 | LOAD SURVEY - ELEC MTR SERVS   |
|         | 45703 | 9200 | CHES/DEL - ELEC MTR SERVS      |
|         | 45704 | 9200 | BUCK/MONT - FLDOP - ELEC MTR S |
|         | 45706 | 9200 | SUPV & STAFF - ELEC MTR SERVS  |
|         | 45801 | 9200 | DSD SUPERVISION & GENERAL      |
|         | 45804 | 9200 | DSD CONTRACTS & STANDARDS      |
|         | 45805 | 9200 | DSD MAPPING CENTRAL NORTH      |
|         | 45806 | 9200 | DSD MAPPING CENTRAL SOUTH      |
|         | 45808 | 9200 | DSD MAPPING DIVISION SOUTH     |
|         | 45809 | 9200 | DSD VEGETATION MANAGEMENT      |
|         | 46100 | 9200 | T&D - PHILA SOUTH DISTRICT     |
|         | 46105 | 9200 | UNDGRD SO. 1 SOUTH             |
|         | 46106 | 9200 | UNDGRD SO. 2 SOUTH             |
|         | 46109 | 9200 | EMERGENCY SVC SOUTH            |
|         | 46300 | 9200 | PHILA DIV NORTH DISTRICT       |
|         | 46301 | 9200 | PROJECT MGT NORTH              |
|         | 46302 | 9200 | AERIAL LINES DUNGAN            |
|         | 46303 | 9200 | AERIAL LINES GERMNTN           |
|         | 46304 | 9200 | AERIAL LINES LUZERNE           |
|         | 46305 | 9200 | UNDERGROUND LUZERNE            |
|         | 48001 | 9200 | E&D CONSULTING SERVICES        |
|         | 48002 | 9200 | E&D ARCH/CIVIL/ENVRON SERVICES |
|         | 48005 | 9200 | E&D SYSTEM CONTROL             |
|         | 48013 | 9200 | E&D SUBEQUIPMENT & STANDARDS   |
|         | 48014 | 9200 | E&D T&D EQUIPMENT & STANDARDS  |
|         | 48100 | 9200 | T&D MONTGOMERY COUNTY          |
|         | 48101 | 9200 | T&D MONTCO PLYMOUTH AERIAL     |
|         | 48103 | 9200 | T&D MONTCO ORELAND AERIAL      |
|         | 48104 | 9200 | T&D MONTCO NORTH WALES AERIAL  |
|         | 48107 | 9200 | T&D MONTCO DISPATCH            |
|         | 48110 | 9200 | T&D MONTCO WORK CENTER ADMIN.  |
|         | 48111 | 9200 | T&D MONTCO STORM REST OFF SYST |
|         | 49100 | 9200 | GAS O&U - BUCKSMONT REGION     |
|         | 49102 | 9200 | BUCKSMONT REGION - GAS MANAGEM |
|         | 49110 | 9200 | BUCKSMONT REGION - SOUTH       |
|         | 49111 | 9200 | BUCKSMONT REGION - EAST        |
|         | 49112 | 9200 | BUCKSMONT REGION - URD WEST    |

| agpr2as | CUST  | FERC | Description                         |
|---------|-------|------|-------------------------------------|
|         | 49113 | 9200 | BUCKSMONT REGION - WEST             |
|         | 49114 | 9200 | BUCKSMONT REGION - NORTH            |
|         | 49115 | 9200 | BUCKSMONT REGION - REGUL COMP       |
|         | 49130 | 9200 | BUCKSMONT REGION - PROJ MGMT        |
|         | 51100 | 9200 | WORK MANAGEMENT                     |
|         | 51101 | 9200 | TRANSMISSION - T&D SERVICES         |
|         | 51103 | 9200 | STAFF - CONST & TRANS - T&DS        |
|         | 54300 | 9200 | DELCHESTER REGION                   |
|         | 54301 | 9200 | E O SUBSTAT CHESTER                 |
|         | 54302 | 9200 | E O EMERGENCY CHEST                 |
|         | 54303 | 9200 | E O PROJ MGT CHESTER                |
|         | 54304 | 9200 | E O ADM AERIAL CHEST                |
|         | 54306 | 9200 | AERIAL LINES                        |
|         | 54307 | 9200 | AERIAL LINES                        |
|         | 54310 | 9200 | AERIAL LINES                        |
|         | 55300 | 9200 | GAS D&U CHESTER COUNTY              |
|         | 57400 | 9200 | T&D EASTERN DIVISION                |
|         | 57401 | 9200 | AERIAL LINE DOYLESTN                |
|         | 57404 | 9200 | AERIAL LINE EMILIE                  |
|         | 57405 | 9200 | AERIAL LINE - NEWTOWN               |
|         | 57408 | 9200 | EMERGENCY SERVICES                  |
|         | 57409 | 9200 | PROJECT MANAGEMENT                  |
|         | 57411 | 9200 | ELECTRIC OPS STAFF                  |
|         | 57412 | 9200 | AERIAL LINES - WARMINSTER           |
|         | 58400 | 9200 | GAS D & U BUCKS COUNTY              |
|         | 58410 | 9200 | GAS MANAGEMENT                      |
|         | 58420 | 9200 | PROJECT MANAGEMENT                  |
|         | 58440 | 9200 | UTILIZATION WARMINSTER              |
|         | 58441 | 9200 | ORELAND UTILIZATION                 |
|         | 58442 | 9200 | PLYMOUTH UTILIZATION                |
|         | 58470 | 9200 | PLYMOUTH SB DISPATCHERS             |
|         | 60500 | 9200 | T&D DELAWARE DIVISION               |
|         | 60501 | 9200 | PROJECT MANAGEMENT                  |
|         | 60502 | 9200 | SUBSTATIONS                         |
|         | 60503 | 9200 | AERIAL LINES CONCORD                |
|         | 60506 | 9200 | EMERGENCY SERVICES                  |
|         | 60509 | 9200 | UNDERGROUND CHESTER                 |
|         | 60510 | 9200 | VEGETATION MANAGEMENT - DELCO       |
|         | 61501 | 9200 | DELCO URD PROJECT MGMT              |
|         | 61512 | 9200 | DISTRIB ARDMORE SOTH                |
|         | 61513 | 9200 | DIST MORTON EAST                    |
|         | 61514 | 9200 | DIST MORTON WEST                    |
|         | 61515 | 9200 | DELCO URD                           |
|         | 61517 | 9200 | CENTRAL DISTRIBUTION                |
|         | 61518 | 9200 | DISTRUBUTION - CHESCO               |
|         | 61531 | 9200 | DELCHESTER PROJECT MGMT             |
|         | 63000 | 9200 | POWER DELV SUPPLY MANAGEMENT        |
|         | 63601 | 9200 | WARMINSTER SERVICE BUILDING         |
|         | 63610 | 9200 | MATERIALS DELV BERWYN               |
|         | 63611 | 9200 | MATERIALS DELV G&LUZ & L            |
|         | 63612 | 9200 | MATERIALS DELV MAIN OFFICE          |
|         | 63641 | 9200 | COATESVILLE SERVICE BUILDING        |
|         | 63661 | 9200 | CONSTRUCTION                        |
|         | 63680 | 9200 | CENTRAL SVCS ADMIN                  |
|         | 63681 | 9200 | CENTRAL WAREHOUSE                   |
|         | 63700 | 9200 | DELIVERY CONTRACT SERVICE           |
|         | 63800 | 9200 | PWR DEL SOURCING MATL STRATEG       |
|         | 63900 | 9200 | SOURCING & MATERIAL STRATEGY        |
|         | 64800 | 9200 | TRANSPORT & CRANE SERVICES DIVISION |
|         | 71000 | 9200 | FACILITIES MGMT                     |
|         | 72000 | 9200 | SUPPORT FACILITIES OPER. DIV.       |
|         | 72900 | 9200 | MAIN OFFICE OPER DIV MAINT SEC      |
|         | 72901 | 9200 | AIR CONDITIONING MAINTENANCE        |
|         | 72902 | 9200 | ELEVATOR MAINTENANCE                |
|         | 72903 | 9200 | SYSTEMS MAINTENANCE                 |
|         | 72904 | 9200 | FIRE PROTECTION GROUP               |
|         | 73701 | 9200 | MAIN OFFICE BLDG MAINTENANCE        |
|         | 73702 | 9200 | LOCKSMITH                           |

A&amp;G (2)

| agpl2a9 | CUST  | FERG | Description                    |
|---------|-------|------|--------------------------------|
|         | 73900 | 9200 | SUP FACILITY OPS SO. PHILA SOU |
|         | 74100 | 9200 | SUPPORT FACIL OPER MONTGOMER   |
|         | 74200 | 9200 | SUPPORT FACIL OPER - BERWYN    |
|         | 74300 | 9200 | SUPPORT FACIL OPER - CHESTER C |
|         | 75001 | 9200 | SUPPLY MANAGEMENT              |
|         | 75802 | 9200 | PURCHASING CENTRAL SERVICES    |
|         | 75700 | 9200 | INSURANCE                      |
|         | 75800 | 9200 | REAL ESTATE DIVISION           |
|         | 80000 | 9200 | VP FINANCE                     |
|         | 80200 | 9200 | CONTROLLER'S OFFICE            |
|         | 80800 | 9200 | RATES DIVISION                 |
|         | 81004 | 9200 | EXTERNAL REPORTING             |
|         | 82000 | 9200 | TAXES DIVISION                 |
|         | 82500 | 9200 | ACCOUNTING SERVICES            |
|         | 82510 | 9200 | GENERAL LEDGER                 |
|         | 82520 | 9200 | PROPERTY RECORDS               |
|         | 82530 | 9200 | ACCOUNTING SYSTEMS             |
|         | 82600 | 9200 | INVESTOR RELATIONS             |
|         | 82700 | 9200 | TREASURY DIVISION              |
|         | 82800 | 9200 | INVESTMENT SECTION             |
|         | 82900 | 9200 | FINANCE SECTION                |
|         | 83000 | 9200 | CORPORATE BUDGET               |
|         | 87400 | 9200 | TELECOMMUNICATIONS. DIRECTOR   |
|         | 87401 | 9200 | NETWORK PLANNING & DESIGN      |
|         | 87402 | 9200 | NETWORK INTEGRATION            |
|         | 87403 | 9200 | NETWORK MANAGEMENT             |
|         | 87500 | 9200 | OFFICE SERVICES DIVISION       |
|         | 87601 | 9200 | CBS FINANCE SYSTEMS            |
|         | 1000  | 9210 | EXECUTIVE DEPARTMENT           |
|         | 1001  | 9210 | EXECUTIVE - CFO                |
|         | 1300  | 9210 | OFFICE OF CFO                  |
|         | 1400  | 9210 | CONSUMER ENERGY SERVICE GROUP  |
|         | 1401  | 9210 | OFFICE OF SVP CESH - HR        |
|         | 1402  | 9210 | OFFICE OF SVP CESH - OD        |
|         | 2000  | 9210 | SECRETARY'S OFFICE             |
|         | 4100  | 9210 | PUBLIC POLICY                  |
|         | 4600  | 9210 | CLAIMS DIVISION                |
|         | 5100  | 9210 | BUSINESS OPERATIONS            |
|         | 5200  | 9210 | BUSINESS DEVELOPMENT           |
|         | 5300  | 9210 | STRATEGIC ASSET MANAGEMENT     |
|         | 6001  | 9210 | SPLY&DMND PLAN/MANAGER & STAFF |
|         | 6002  | 9210 | SPLY&DMND PLAN/FORECAST&ANALYS |
|         | 6003  | 9210 | SPLY&DMND PLAN/SUPPLY PLANNING |
|         | 6004  | 9210 | SPLY&DMND PLAN/DEMAND PLANNING |
|         | 7000  | 9210 | INTERCONNECTION ARRANGEMENTS   |
|         | 9400  | 9210 | STRATEGY & FINANCIAL ANALYSIS  |
|         | 10001 | 9210 | SALES AND MARKETING - SALES    |
|         | 10002 | 9210 | SUPPLY PLANNING                |
|         | 10003 | 9210 | MARKETING                      |
|         | 10101 | 9210 | TRANSMISSION PLANNING          |
|         | 10102 | 9210 | INTERCONNECTION PLANNING       |
|         | 10103 | 9210 | COMPUTER SUPPORT SERVICES      |
|         | 10302 | 9210 | FINANCIAL SERVICES             |
|         | 10401 | 9210 | INTERCONNECTION ARRANGEMENTS   |
|         | 10501 | 9210 | POWER TRANSACTIONS             |
|         | 11600 | 9210 | SR. V.P. CORPORATE & PUBLIC AF |
|         | 14000 | 9210 | COMMUNITY RELATIONS            |
|         | 14800 | 9210 | COMMUNICATIONS DIVISION        |
|         | 15000 | 9210 | GEN MANAGER & STAFF NORTH DIVI |
|         | 15100 | 9210 | GEN MANAGER & STAFF SOUTH DIVI |
|         | 15200 | 9210 | GEN MANAGER & STAFF DELA CTY D |
|         | 15300 | 9210 | GEN MANAGER & STAFF CHESTER CT |
|         | 15400 | 9210 | GEN MANAGER & STAFF MONTGOMERY |
|         | 15500 | 9210 | GEN MANAGER & STAFF BUCKS CTY  |
|         | 16700 | 9210 | MEDIA AND PUBLIC RELATIONS     |
|         | 17500 | 9210 | OFFICE OF SR. VP. - HUMAN RESO |
|         | 18501 | 9210 | CORP & CENTRAL SERVICES        |
|         | 21000 | 9210 | SYSTEM PLANNING - T&D SERVICES |