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**Hydropower Investment
Promotion Project (HIPP)**

UNIFORM SYSTEM OF ACCOUNTING

INITIAL INSTRUCTION TO THE CHART OF ACCOUNTS FOR
TRANSMISSION COMPANIES

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TRANSMISSION COMPANIES

USAID HYDROPOWER INVESTMENT PROMOTION PROJECT
(HIPP)

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ATWOOD ATTORNEYS LLC.

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INSTRUCTION TO THE REGULATED CHART OF ACCOUNTS (UNIFORM SYSTEM OF ACCOUNTS)

LIST OF ACRONYMS

Acronym	Term
AR	Account Receivable
EU	European Union
FA	Fixed Assets
CoA	Chart of Accounts
GEMM	Georgian Electricity Market Model
GNERC	Georgian National Energy Regulatory Commission
HIPP	Hydropower Investment Promotion Program
HPP	Hydro Power Plant
IFRS	International Financial Reporting Standards
LT	Long Term
kV, KV	kilovolts
MoE	Ministry of Energy
PPE	Property, Plant and Equipment
ST	Short Term
USAID	United States Agency for International Development
USoA	Unified System of Accounting

BACKGROUND

This document was compiled by a USAID-funded advisory project, Hydropower Investment Promotion Project. The HIPP project supports the Government of Georgia to attract investment from the private sector in modern, efficient hydropower plants. Since March, 2010, HIPP has supported market-based initiatives to promote and secure international investments into Georgia's small and medium-sized hydroelectric power market.

This document concerns an important accounting issue in the context of Georgia implementing a competitive power market model ("Georgian Electricity Market Model" or GEMM). Georgia is introducing a competitive power market and is otherwise enhancing and reforming its electric power sector for four main reasons:

- To secure domestic power supply for Georgia's population and industry
- To avail significant private investment for export-oriented hydropower plants located in Georgia
- To engage in beneficial electricity trade with Georgia's immediate neighbors: Turkey, Azerbaijan, and Armenia
- To harmonize and connect with the European Union for mutually beneficial electricity trade

In January of 2013, Georgia applied to become a member of the European Energy Community. Georgia had been an observer of the treaty since December 2007. The Energy Community consists of countries that have agreed on a common, stable regulatory and market framework in order to:

- Attract investment in power generation and networks in order to ensure stable energy supply essential for economic development and social stability;
- Create an integrated energy market allowing for cross-border energy trade and integration with the EU market;
- Enhance the security of supply;
- Improve the environmental situation in regard to energy supply in the region;
- Enhance competition at regional level and exploit economies of scale.

Georgia's application is subject to negotiation expected to begin in later part of 2013, and should end with an agreed upon set of legal and policy actions that Georgia must undertake in order to join the Energy Community. Uniform System of Accounting is indicated as a requirement of the Energy Community¹.

Besides adhering to EU standards, Uniform System of Accounting is a premise of diligent regulation to protect ratepayers. Uniform System of Accounting makes it harder to disguise corruption, by establishing stricter rules for recording costs and expenses, requiring greater accountability and transparency of reporting. GNERC has verbally expressed its enthusiasm for USOA, and MoE has become supportive. It is anticipated that USOA should be a requirement for regulated licensees as part of the Electricity and Gas Law that is undergoing revision now.

¹ See Directive 2009/72EC - Article 31 - Unbundling of accounts

Stable network (transmission and distribution) prices based on the actual cost of service is very important for potential HPP investors. The USoA is the tool used by regulators to review in detail the expenses that are used for calculating such network prices. Investors will be keen to see this a USOA framework.

As definition, Uniform System of Accounting for Electricity (Transmission) is a System of Accounting Rules set by the Regulator to standardize (unify) the registration² of the financial events in order to monitor and benchmark of the data for tariff development purposes.

Uniform System of Accounting consists of Uniform System of Accounts (Regulatory Chart of Accounts), Instruction to the Uniform System of Accounts, Uniform Accounting Policy and Procedures, Uniform System of Reporting (forms and instruction), and Regulatory Audit Rules.

This document presents the Instructions to the Uniform System of Accounts (Regulatory Chart of Accounts).

INTRODUCTION

These Instructions shall be used by the Electricity Licensees (Transmission Companies) for registration of the financial data in unified system to support the tariff development and monitoring, benchmarking and other regulatory information needs.

These Instructions shall enable licensees to record, maintain and report the financial data in accordance with the Unified Accounting Policy and Procedures set by the Georgian National Energy Regulatory Commission. It can enable to maintain the accounting to meet other requirements as financial and tax reporting.

In a Uniform System of Accounting, Electricity Licensees shall follow the Standard Transactions for similar events. New approach or treatment of standard event should be approve and accepted by Georgian National Energy Regulatory Commission.

The base for the Regulated Chart of Accounts (Uniform System of Accounts) is grounded with the existed financial legislation, national chart of accounts adopted by the Accounting Standard Commission of Georgia, tariff methodology, and reporting forms.

These Instructions have 3 main parts as follow:

Part I. GENERAL APPROACHES

Part II. THE REGULATED CHART OF ACCOUNTS

Part III. INSTRUCTIONS ON APPLICATION OF REGULATED CHART OF ACCOUNT

² Registration is the act of memorializing a financial event as a debit or credit in the the accounting system. It is different than posting.

Part I presents the general characteristics, application area, links with the reporting forms of the Regulated Chart of Accounts, as well as the principles of grouping and coding approach.

Part II presents the list of the accounts mandatory for the Regulated Accounting.

Part III presents the instructions on application of the accounts.

PART I. GENERAL APPROACHES

A Unified System of the Accounts (Regulated Chart of Accounts) is a unified outline (scheme) of registration and accounting of events affecting the company and its operation set by the regulator, Georgian National Energy Regulatory Commission.

This proposed Unified System of Accounts (Regulated Chart of Accounts) is compliant with the National Chart of Account of Georgia.

It meets the requirements of IFRS standards and financial regulation of the power sector (in this case, for transmission).

STRUCTURE OF THE UNIFORM SYSTEM OF ACCOUNTS (REGULATED CHART OF ACCOUNTS).

The Regulated Chart of Accounts has 9 Groups of Accounts:

- 1 (Account 1000) Current Assets
- 2 (Account 2000) Non-current Assets
- 3 (Account 3000) Short Term Liabilities
- 4 (Account 4000) Long Term Liabilities
- 5 (Account 5000) Equity
- 6 (Account 6000) Income
- 7 (Account 7000) Operating Expenses
- 8 (Account 8000) Non-operating Expenses
- 9 (Account 9000) Extraordinary Events

The Groups of Accounts from 1 to 5 are Position Accounts. These Groups are forming the Balance Sheet Statement of the Company.

The Groups of Accounts from 6 to 9 are Performance Accounts. These Groups are forming the Statement of Profit and Losses.

Position Accounts are for presentation of Assets, Liabilities and Equity of the Company. At the end of the reporting period, the Closing Amount (*closing balance* of debit or credit) of these accounts form the Balance Sheet items.

Performance Accounts are for presentation of the Income and Expense of a Company. At the end of the reporting period, the Net Turnover (debit or credit) Amount of these accounts form the Statement of Profit and Loss.

The closing balance (the balance position) of the accounts can be 'debit', 'credit' or 'mixed'.

Debit accounts are the accounts that can have only debit closing balance. The debit accounts are the accounts in the Groups of Accounts of 1, 2, 7, and 8 (except for particular cases stated in instruction).

Credit Accounts are the accounts that can have only credit closing balance. The credit accounts are the accounts in the Groups of Accounts of 3, 4 and 6.

Mixed Accounts are the accounts where the accounts, in case of the result, can have both debit and credit closing balance. Mixed Accounts are the accounts in the Groups of Accounts 5.

GENERAL CODING APPROACH OF THE ACCOUNTS

The Code of an Account has two parts: general and specific.

General and Specific parts are separated with the point symbol, ".".

The General part consists of first 4 digits. It is identical with the classification of the National Chart of Accounts. The Accounts 7500, 7600, 7700 are the only exceptions for this rule.

The Specific part consists of digits with no limits in number. Each digit is the code of the subaccount for the previous (left) digit account.

All accounts are mandatory. A Company has no right to change the meaning of the accounts. A Company has no right to change or add new accounts without permission of Georgian National Energy Regulatory Commission on the level set by this Instruction.

A Company has the right to open new sub-accounts if needed with the intention of detailing of data for own needs. New subaccount shall include the partial financial information of the upper level account.

PART II. THE REGULATED CHART OF ACCOUNTS

1000	1	Current Assets (Short Term Assets)
1100	1	Cash on Hand
1110	10	Cash on Hand Local Currency
1120	20	Cash on Hand Foreign Currency
1200	2	Cash in Bank
1210	10	Bank - national currency (resident banks)
1220	20	Bank - foreign currency (resident banks)
1230	30	International Bank-foreign currency
1290	90	Cash on other bank account
1300	3	Short Term Investments
1310	10	Marketable securities
1320	20	Government securities
1330	30	Current portion of long-term investments
1390	90	Other short-term investments
1400	4	Short Term Receivables
1410	10	Accounts receivable - trade
1410.1	1	Receivables for Regulated Activity
1410.11	1	Receivables for Regulated Dispatch Services
1410.12	2	Receivables for Regulated Transmission Services
1410.2	2	Receivables for Non-Regulated Activity
1415	15	Allowance for doubtful debts
1420	20	Account Receivable from subsidiaries
1430	60	Account Receivable - employees
1440	40	Account Receivable - officers and directors
1450	50	Account Receivable - partn. on the loans issued
1460	60	Payments receiv. from partn. for subscri
1470	70	Current portion of long-term receivables
1480	80	Prepayments to suppliers
1485	85	Prepayments to custom-hose
1490	90	Other short term receivables
1500	5	Short Term Notes Receivable
1510	10	Notes receivable due within one year
1520	20	The current portion of long-term notes
1600	6	Inventory

1610	10	Goods
1620	20	Materials and supplies
1630	30	Semi-Products
1635	35	Interim account
1640	40	Finished products
1690	90	Other inventory (fuel, tare)
1700	7	Prepaid expenses
1710	10	Prepaid services
1720	20	Prepaid lease
1790	90	Prepaid other
1800	8	Accrued receivables
1810	10	Accrued dividends receivable
1820	20	Accrued interest receivable
1890	90	Other accrued receivables
1900	9	Other Current Assets
1910	10	Other Current Assets
1910.1	1	Other Regulated Current Assets
1910.2	2	Other Non-Regulated Current Assets
2000	2	Long-Term Assets
2100	1	Fixed Assets
2110	10	Land
2110.1	1	Land: Regulated Activity
2110.11	1	Land: Regulated Activity, Dispatch
2110.12	2	Land: Regulated Activity, Transmission
2110.121	1	Land: Regulated Activity, Transmission of 500 kV
2110.122	2	Land: Regulated Activity, Transmission of 400 kV
2110.123	3	Land: Regulated Activity, Transmission of 330 kV
2110.124	4	Land: Regulated Activity, Transmission of 220 kV
2110.125	5	Land: Regulated Activity, Transmission of 110 kV
2110.126	6	Land: Regulated Activity, Transmission of 35 kV
2110.127	7	Land: Regulated Activity, Transmission of 6/10 and below kV
2110.128	8	Land: Regulated Activity, Transmission Technical Services
2110.129	9	Land: Regulated Activity, Transmission Administration
2110.13	3	Land: Regulated Activity, Distribution
2110.14	4	Land: Regulated Activity, Generation
2110.19	9	Land: Regulated Activity, Other
2110.2	2	Land: Non-Regulated Activity
2120	20	Construction in progress
2120.1	1	Construction in progress: Regulated Activity

2120.11		1	Construction in progress: Regulated Activity, Dispatch
2120.12		2	Construction in progress: Regulated Activity, Transmission
2120.13		3	Construction in progress: Regulated Activity, Distribution
2120.14		4	Construction in progress: Regulated Activity, Generation
2120.19		9	Construction in progress: Regulated Activity, Other
2120.2		2	Construction in progress: Non-Regulated Activity
2130	30		Buildings
2130.1		1	Building: Regulated Activity
2130.11		1	Building: Regulated Activity, Dispatch
2130.12		2	Building: Regulated Activity, Transmission
2130.121		1	Building: Regulated Activity, Transmission of 500 kV
2130.122		2	Building: Regulated Activity, Transmission of 400 kV
2130.123		3	Building: Regulated Activity, Transmission of 330 kV
2130.124		4	Building: Regulated Activity, Transmission of 220 kV
2130.125		5	Building: Regulated Activity, Transmission of 110 kV
2130.126		6	Building: Regulated Activity, Transmission of 35 kV
2130.127		7	Building: Regulated Activity, Transmission of 6/10 and below kV
2130.128		8	Building: Regulated Activity, Transmission Technical Services
2130.129		9	Building: Regulated Activity, Transmission Administration
2130.13		3	Building: Regulated Activity, Distribution
2130.14		4	Building: Regulated Activity, Generation
2130.19		9	Building: Regulated Activity, Other
2130.2		2	Buildings: Non-Regulated Activity
2140	40		Constructions
2140.1		1	Constructions: Regulated Activity
2140.11		1	Constructions: Regulated Activity, Dispatch
2140.12		2	Constructions: Regulated Activity, Transmission
2140.121		1	Construction: Regulated Activity, Transmission of 500 kV
2140.122		2	Construction: Regulated Activity, Transmission of 400 kV
2140.123		3	Construction: Regulated Activity, Transmission of 330 kV
2140.124		4	Construction: Regulated Activity, Transmission of 220 kV
2140.125		5	Construction: Regulated Activity, Transmission of 110 kV
2140.126		6	Construction: Regulated Activity, Transmission of 35 kV
2140.127		7	Construction: Regulated Activity, Transmission of 6/10 and below kV
2140.128		8	Construction: Regulated Activity, Transmission Technical Services
2140.129		9	Construction: Regulated Activity, Transmission Administration
2140.13		3	Constructions: Regulated Activity, Distribution
2140.14		4	Constructions: Regulated Activity, Generation
2140.19		9	Constructions: Regulated Activity, Other
2140.2		2	Constructions: Non-Regulated Activity

2150	50	Machinery and equipment
2150.1	1	Machinery and equipment: Regulated Activity
2150.11	1	Machinery and equipment: Regulated Activity, Dispatch
2150.12	2	Machinery and equipment: Regulated Activity, Transmission
2150.121	1	500 kV Machinery and equipment: Regulated Activity, Transmission
2150.1211	1	500 kV Transmission Substations
2150.1212	2	500 kV Transmission Automation and Relay Protection
2150.1213	3	500 kV Transmission Metering
2150.1214	4	500 kV Transmission Optic Communication
2150.122	5	500 kV Transmission Other Communication
2150.122	9	500 kV Transmission Other
2150.122	2	400 kV Machinery and equipment: Regulated Activity, Transmission
2150.1221	1	400 kV Transmission Substations
2150.1222	2	400 kV Transmission Automation and Relay Protection
2150.1223	3	400 kV Transmission Metering
2150.1224	4	400 kV Transmission Optic Communication
2150.1225	5	400 kV Transmission Other Communication
2150.123	9	400 kV Transmission Other
2150.123	3	330 kV Machinery and equipment: Regulated Activity, Transmission
2150.1231	1	330 kV Transmission Substations
2150.1232	2	330 kV Transmission Automation and Relay Protection
2150.1233	3	330 kV Transmission Metering
2150.1234	4	330 kV Transmission Optic Communication
2150.1235	5	330 kV Transmission Other Communication
2150.124	9	330 kV Transmission Other
2150.124	4	220 kV Machinery and equipment: Regulated Activity, Transmission
2150.1241	1	220 kV Transmission Substations
2150.1242	2	220 kV Transmission Automation and Relay Protection
2150.1243	3	220 kV Transmission Metering
2150.1244	4	220 kV Transmission Optic Communication
2150.1245	5	220 kV Transmission Other Communication
2150.125	9	220 kV Transmission Other
2150.125	5	110 kV Machinery and equipment: Regulated Activity, Transmission
2150.1251	1	110 kV Transmission Substations
2150.1252	2	110 kV Transmission Automation and Relay Protection
2150.1253	3	110 kV Transmission Metering
2150.1254	4	110 kV Transmission Optic Communication
2150.1255	5	110 kV Transmission Other Communication

2150.126		9	110 kV Transmission Other
2150.126		6	35 kV Machinery and equipment: Regulated Activity, Transmission
2150.1261		1	35 kV Transmission Substations
2150.1262		2	35 kV Transmission Automation and Relay Protection
2150.1263		3	35 kV Transmission Metering
2150.1264		4	35 kV Transmission Optic Communication
2150.1265		5	35 kV Transmission Other Communication
2150.127		9	35 kV Transmission Other
2150.127		7	6/10 and below kV Machinery and equipment: Regulated Activity, Transmission
2150.1271		1	6/10 and below kV Transmission Substations
2150.1272		2	6/10 and below kV Transmission Automation and Relay Protection
2150.1273		3	6/10 and below kV Transmission Metering
2150.1274		4	6/10 and below kV Transmission Optic Communication
2150.1275		5	6/10 and below kV Transmission Other Communication
2150.128		9	6/10 and below kV Transmission Other
2150.128		8	Technical Services Machinery and equipment: Regulated Activity, Transmission
2150.13		3	Machinery and equipment: Regulated Activity, Distribution
2150.14		4	Machinery and equipment: Regulated Activity, Generation
2150.19		9	Machinery and equipment: Regulated Activity, Other
2150.2		2	Machinery and equipment: Non-Regulated Activity
2155	55		Transferring assets
2155.1		1	Transferring assets: Regulated Activity
2155.11		1	Transferring assets: Regulated Activity, Dispatch
2155.12		2	Transferring assets: Regulated Activity, Transmission
2155.121		1	500 kV Transferring assets: Regulated Activity, Transmission
2155.121		1	500 kV Transmission HLV
2155.121		2	500 kV Transmission Optic Cables
2155.121		3	500 kV Transmission Other Communication Lines
2155.122		9	500 kV Other Transmission assets
2155.122		2	400 kV Transferring assets: Regulated Activity, Transmission
2155.122		1	400 kV Transmission High Voltage Lines
2155.122		2	400 kV Transmission Optic Cables
2155.122		3	400 kV Transmission Other Communication Lines
2155.123		9	400 kV Other Transmission assets
2155.123		3	330 kV Transferring assets: Regulated Activity, Transmission
2155.123		1	330 kV Transmission High Voltage Lines
2155.123		2	330 kV Transmission Optic Cables
2155.123		3	330 kV Transmission Other Communication Lines

2155.124		9	330 kV Other Transmission assets
2155.124		4	220 kV Transferring assets: Regulated Activity, Transmission
2155.124		1	220 kV Transmission High Voltage Lines
2155.124		2	220 kV Transmission Optic Cables
2155.124		3	220 kV Transmission Other Communication Lines
2155.125		9	220 kV Other Transmission assets
2155.125		5	110 kV Transferring assets: Regulated Activity, Transmission
2155.125		1	110 kV Transmission High Voltage Lines
2155.125		2	110 kV Transmission Optic Cables
2155.125		3	110 kV Transmission Other Communication Lines
2155.126		9	110 kV Transmission Other Transmission assets
2155.126		6	35 kV Transferring assets: Regulated Activity, Transmission
2155.126		1	35 kV Transmission High Voltage Lines
2155.126		2	35 kV Transmission Optic Cables
2155.126		3	35 kV Transmission Other Communication Lines
2155.127		9	35 kV Transmission Other Transmission assets
2155.127		7	6/10 and below kV Transferring assets: Regulated Activity, Transmission
2155.127		1	6/10 and below kV Transmission High Voltage Lines
2155.127		2	6/10 and below kV Transmission Optic Cables
2155.127		3	6/10 and below kV Transmission Other Communication Lines
2155.128		9	6/10 and below kV Other Transmission assets
2155.128		8	Technical Services Transferring assets: Regulated Activity, Transmission
2155.13		3	Transferring assets: Regulated Activity, Distribution
2155.14		4	Transferring assets: Regulated Activity, Generation
2155.19		9	Transferring assets: Regulated Activity, Other
2155.2		2	Transferring assets: Non-Regulated Activity
2160	60		Office equipment
2160.1		1	Office equipment: Regulated Activity
2160.11		1	Office equipment: Regulated Activity, Dispatch
2160.12		2	Office equipment: Regulated Activity, Transmission
2160.121		1	Office equipment: Regulated Activity, Transmission, Computers and peripheral hardware
2160.122		2	Office equipment: Regulated Activity, Transmission, Communication equipment and devices
2160.129		9	Office equipment: Regulated Activity, Transmission, Other
2160.13		3	Office equipment: Regulated Activity, Distribution
2160.14		4	Office equipment: Regulated Activity, Generation
2160.19		9	Office equipment: Regulated Activity, Other
2160.2		2	Office equipment: Non-Regulated Activity
2170	70		Furniture and fixtures

2170.1		1	Furniture and fixtures: Regulated Activity
2170.11		1	Furniture and fixtures: Regulated Activity, Dispatch
2170.12		2	Furniture and fixtures: Regulated Activity, Transmission
2170.13		3	Furniture and fixtures: Regulated Activity, Distribution
2170.14		4	Furniture and fixtures: Regulated Activity, Generation
2170.19		9	Furniture and fixtures: Regulated Activity, Other
2170.2		2	Furniture and fixtures used for Non-Regulated Activity
2180	80		Vehicles
2180.1		1	Vehicles: Regulated Activity
2180.11		1	Vehicles: Regulated Activity, Dispatch
2180.12		2	Vehicles: Regulated Activity, Transmission
2180.121		1	Passenger Vehicles: Regulated Activity, Transmission
2180.122		2	Trucks, Cranes, and other Havy Vehicles: Regulated Activity, Transmission
2180.123		3	Mobile Laboratories and other Special Vehicles: Regulated Activity, Transmission
2180.129		9	Other Vehicles: Regulated Activity, Transmission
2180.13		3	Vehicles: Regulated Activity, Distribution
2180.14		4	Vehicles: Regulated Activity, Generation
2180.19		9	Vehicles: Regulated Activity, Other
2180.2		2	Vehicles used for Non-Regulated Activity
2185	85		Instruments and Other Long Term Tangible Assets in Operation
2185.1		1	Instruments and Other Long Term Tangible Assets in Operation: Regulated Activity
2185.11		1	Instruments and Other Long Term Tangible Assets in Operation: Regulated Activity, Dispatch
2185.12		2	Instruments and Other Long Term Tangible Assets in Operation: Regulated Activity, Transmission
2185.13		3	Instruments and Other Long Term Tangible Assets in Operation: Regulated Activity, Distribution
2185.14		4	Instruments and Other Long Term Tangible Assets in Operation: Regulated Activity, Generation
2185.19		9	Instruments and Other Long Term Tangible Assets in Operation: Regulated Activity, Other
2185.2		2	Instruments and Other Long Term Tangible Assets in Operation: Non-Regulated Activity
2190	90		Leasehold Improvement
2190.1		1	Leasehold Improvement: Regulated Activity
2190.11		1	Leasehold Improvement: Regulated Activity, Dispatching
2190.12		2	Leasehold Improvement: Regulated Activity, Transmission
2190.13		3	Leasehold Improvement: Regulated Activity, Distribution
2190.14		4	Leasehold Improvement: Regulated Activity, Generation
2190.19		9	Leasehold Improvement: Regulated Activity, Other
2190.2		2	Leasehold Improvement: Non-Regulated Activity

2195	95	Long Term Tangible Assets Not in Operation (in warehouse)
2195.1	1	Long Term Tangible Assets Not in Operation (in warehouse): Regulated Activity
2195.11	1	Long Term Tangible Assets Not in Operation (in warehouse): Regulated Activity, Dispatching
2195.12	2	Long Term Tangible Assets Not in Operation (in warehouse): Regulated Activity, Transmission
2195.13	3	Long Term Tangible Assets Not in Operation (in warehouse): Regulated Activity, Distribution
2195.14	4	Long Term Tangible Assets Not in Operation (in warehouse): Regulated Activity, Generation
2195.19	9	Long Term Tangible Assets Not in Operation (in warehouse): Regulated Activity, Other
2195.2	2	Long Term Tangible Assets Not in Operation (in warehouse): Non-Regulated Activity
2200	2	Depreciation of Fixed Assets
2230	30	Accumulated depreciation - buildings
2230.1	1	Accumulated depreciation of Building: Regulated Activity
2230.11	1	Accumulated depreciation of Building: Regulated Activity, Dispatching
2230.12	2	Accumulated depreciation of Building: Regulated Activity, Transmission
2230.121	1	Accumulated Depreciation of Building: Regulated Activity, Transmission of 500 kV
2230.122	2	Accumulated Depreciation of Building: Regulated Activity, Transmission of 400 kV
2230.123	3	Accumulated Depreciation of Building: Regulated Activity, Transmission of 330 kV
2230.124	4	Accumulated Depreciation of Building: Regulated Activity, Transmission of 220 kV
2230.125	5	Accumulated Depreciation of Building: Regulated Activity, Transmission of 110 kV
2230.126	6	Accumulated Depreciation of Building: Regulated Activity, Transmission of 35 kV
2230.127	7	Accumulated Depreciation of Building: Regulated Activity, Transmission of 6/10 and below kV
2230.128	8	Accumulated Depreciation of Building: Regulated Activity, Transmission Technical Services
2230.129	9	Accumulated Depreciation of Building: Regulated Activity, Transmission Administration
2230.13	3	Accumulated depreciation of Building: Regulated Activity, Distribution
2230.14	4	Accumulated depreciation of Building: Regulated Activity, Generation
2230.19	9	Accumulated depreciation of Building: Regulated Activity, Other
2230.2	2	Accumulated depreciation of Buildings used for Non-Regulated Activity
2240	40	Accumulated depreciation - constructions
2240.1	1	Accumulated depreciation of Constructions used for Regulated Activity
2240.11	1	Accumulated Depreciation of Constructions: Regulated Activity, Dispatching

2240.12	2	Accumulated Depreciation of Constructions: Regulated Activity, Transmission
2240.121	1	Accumulated Depreciation of Construction: Regulated Activity, Transmission of 500 kV
2240.122	2	Accumulated Depreciation of Construction: Regulated Activity, Transmission of 400 kV
2240.123	3	Accumulated Depreciation of Construction: Regulated Activity, Transmission of 330 kV
2240.124	4	Accumulated Depreciation of Construction: Regulated Activity, Transmission of 220 kV
2240.125	5	Accumulated Depreciation of Construction: Regulated Activity, Transmission of 110 kV
2240.126	6	Accumulated Depreciation of Construction: Regulated Activity, Transmission of 35 kV
2240.127	7	Accumulated Depreciation of Construction: Regulated Activity, Transmission of 6/10 and below kV
2240.128	8	Accumulated Depreciation of Construction: Regulated Activity, Transmission Technical Services
2240.129	9	Accumulated Depreciation of Construction: Regulated Activity, Transmission Administration
2240.13	3	Accumulated Depreciation of Construction: Regulated Activity, Distribution
2240.14	4	Accumulated Depreciation of Construction: Regulated Activity, Generation
2240.19	9	Accumulated Depreciation of Construction: Regulated Activity, Other
2240.2	2	Accumulated depreciation of Constructions used for Non-Regulated Activity
2250	50	Accumulated depreciation - machinery
2250.1	1	Accumulated depreciation of Machinery and equipment: Regulated Activity
2250.11	1	Accumulated depreciation of Machinery and equipment: Regulated Activity, Dispatch
2250.12	2	Accumulated depreciation of Machinery and equipment: Regulated Activity, Transmission
2250.121	1	Accumulated depreciation of 500 kV Machinery and equipment: Regulated Activity, Transmission
2250.1211	1	Accumulated depreciation of 500 kV Transmission Substations
2250.1212	2	Accumulated depreciation of 500 kV Transmission Automation and Relay Protection
2250.1213	3	Accumulated depreciation of 500 kV Transmission Metering
2250.1214	4	Accumulated depreciation of 500 kV Transmission Communication
2250.122	9	Accumulated depreciation of 500 kV Transmission Other
2250.122	2	Accumulated depreciation of 400 kV Machinery and equipment: Regulated Activity, Transmission
2250.1221	1	Accumulated depreciation of 400 kV Transmission Substations
2250.1222	2	Accumulated depreciation of 400 kV Transmission

		Automation and Relay Protection
2250.1223	3	Accumulated depreciation of 400 kV Transmission Metering
2250.1224	4	Accumulated depreciation of 400 kV Transmission Communication
2250.123	9	Accumulated depreciation of 400 kV Transmission Other
2250.123	3	Accumulated depreciation of 330 kV Machinery and equipment: Regulated Activity, Transmission
2250.1231	1	Accumulated depreciation of 330 kV Transmission Substations
2250.1232	2	Accumulated depreciation of 330 kV Transmission Automation and Relay Protection
2250.1233	3	Accumulated depreciation of 330 kV Transmission Metering
2250.1234	4	Accumulated depreciation of 330 kV Transmission Communication
2250.124	9	Accumulated depreciation of 330 kV Transmission Other
2250.124	4	Accumulated depreciation of 220 kV Machinery and equipment: Regulated Activity, Transmission
2250.1241	1	Accumulated depreciation of 220 kV Transmission Substations
2250.1242	2	Accumulated depreciation of 220 kV Transmission Automation and Relay Protection
2250.1243	3	Accumulated depreciation of 220 kV Transmission Metering
2250.1244	4	Accumulated depreciation of 220 kV Transmission Communication
2250.125	9	Accumulated depreciation of 220 kV Transmission Other
2250.125	5	Accumulated depreciation of 110 kV Machinery and equipment: Regulated Activity, Transmission
2250.1251	1	Accumulated depreciation of 110 kV Transmission Substations
2250.1252	2	Accumulated depreciation of 110 kV Transmission Automation and Relay Protection
2250.1253	3	Accumulated depreciation of 110 kV Transmission Metering
2250.1254	4	Accumulated depreciation of 110 kV Transmission Communication
2250.126	9	Accumulated depreciation of 110 kV Transmission Other
2250.126	6	Accumulated depreciation of 35 kV Machinery and equipment: Regulated Activity, Transmission
2250.1261	1	Accumulated depreciation of 35 kV Transmission Substations
2250.1262	2	Accumulated depreciation of 35 kV Transmission Automation and Relay Protection

2250.1263		3	Accumulated depreciation of 35 kV Transmission Metering
2250.1264		4	Accumulated depreciation of 35 kV Transmission Communication
2250.127		9	Accumulated depreciation of 35 kV Transmission Other
2250.127		7	Accumulated depreciation of 6/10 and below kV Machinery and equipment: Regulated Activity, Transmission
2250.1271		1	Accumulated depreciation of 6/10 and below kV Transmission Substations
2250.1272		2	Accumulated depreciation of 6/10 and below kV Transmission Automation and Relay Protection
2250.1273		3	Accumulated depreciation of 6/10 and below kV Transmission Metering
2250.1274		4	Accumulated depreciation of 6/10 and below kV Transmission Communication
2250.128		9	Accumulated depreciation of 6/10 and below kV Transmission Other
2250.128		8	Accumulated depreciation of Technical Services Machinery and equipment: Regulated Activity, Transmission
2250.13		3	Accumulated depreciation of Machinery and equipment: Regulated Activity, Distribution
2250.14		4	Accumulated depreciation of Machinery and equipment: Regulated Activity, Generation
2250.19		9	Accumulated depreciation of Machinery and equipment: Regulated Activity, Other
2250.2		2	Accumulated depreciation of Machinery and equipment: Non-Regulated Activity
2255	55		Accumulated depreciation of Transferring assets
2255.1		1	Accumulated depreciation of Transferring assets: Regulated Activity
2255.11		1	
2255.12		2	Accumulated depreciation of Transferring assets: Regulated Activity, Transmission
2255.121		1	Accumulated depreciation of 500 kV Transferring assets: Regulated Activity, Transmission
2255.121		1	Accumulated depreciation of 500 kV Transmission High Voltage Lines
2255.121		2	Accumulated depreciation of 500 kV Transmission Optic Cables
2255.121		3	Accumulated depreciation of 500 kV Transmission Other Communication Lines
2255.122		9	Accumulated depreciation of 500 kV Transmission Other Communication Lines
2255.122		2	Accumulated depreciation of 400 kV Transferring assets: Regulated Activity, Transmission
2255.122		1	Accumulated depreciation of 400 kV Transmission High Voltage Lines
2255.122		2	Accumulated depreciation of 400 kV Transmission Optic Cables
2255.122		3	Accumulated depreciation of 400 kV Transmission

		Other Communication Lines
2255.123	9	Accumulated depreciation of 400 kV Transmission Other Communication Lines
2255.123	3	Accumulated depreciation of 330 kV Transferring assets: Regulated Activity, Transmission
2255.123	1	Accumulated depreciation of 330 kV Transmission High Voltage Lines
2255.123	2	Accumulated depreciation of 330 kV Transmission Optic Cables
2255.123	3	Accumulated depreciation of 330 kV Transmission Other Communication Lines
2255.124	9	Accumulated depreciation of 330 kV Transmission Other Communication Lines
2255.124	4	Accumulated depreciation of 220 kV Transferring assets: Regulated Activity, Transmission
2255.124	1	Accumulated depreciation of 220 kV Transmission High Voltage Lines
2255.124	2	Accumulated depreciation of 220 kV Transmission Optic Cables
2255.124	3	Accumulated depreciation of 220 kV Transmission Other Communication Lines
2255.125	9	Accumulated depreciation of 220 kV Transmission Other Communication Lines
2255.125	5	Accumulated depreciation of 110 kV Transferring assets: Regulated Activity, Transmission
2255.125	1	Accumulated depreciation of 110 kV Transmission High Voltage Lines
2255.125	2	Accumulated depreciation of 110 kV Transmission Optic Cables
2255.125	3	Accumulated depreciation of 110 kV Transmission Other Communication Lines
2255.126	9	Accumulated depreciation of 110 kV Transmission Other Communication Lines
2255.126	6	Accumulated depreciation of 35 kV Transferring assets: Regulated Activity, Transmission
2255.126	1	Accumulated depreciation of 35 kV Transmission High Voltage Lines
2255.126	2	Accumulated depreciation of 35 kV Transmission Optic Cables
2255.126	3	Accumulated depreciation of 35 kV Transmission Other Communication Lines
2255.127	9	Accumulated depreciation of 35 kV Transmission Other Communication Lines
2255.127	7	Accumulated depreciation of 6/10 and below kV Transferring assets: Regulated Activity, Transmission
2255.127	1	Accumulated depreciation of 6/10 and below kV Transmission High Voltage Lines
2255.127	2	Accumulated depreciation of 6/10 and below kV Transmission Optic Cables
2255.127	3	Accumulated depreciation of 6/10 and below kV

			Transmission Other Communication Lines
2255.128		9	Accumulated depreciation of 6/10 and below kV Transmission Other Communication Lines
2255.128		8	Accumulated depreciation of Technical Services Transferring assets: Regulated Activity, Transmission
2255.13		3	Accumulated depreciation of Transferring assets: Regulated Activity, Distribution
2255.14		4	Accumulated depreciation of Transferring assets: Regulated Activity, Generation
2255.19		9	Accumulated depreciation of Transferring assets: Regulated Activity, Other
2255.2		2	Transferring assets: Non-Regulated Activity
2260	60		Accumulated depreciation-office equipment
2260.1		1	Accumulated depreciation of Office Equipment: Regulated Activity
2260.11		1	Accumulated depreciation of Office equipment: Regulated Activity, Dispatch
2260.12		2	Accumulated depreciation of Office equipment: Regulated Activity, Transmission
2260.121		1	Accumulated depreciation of Office equipment: Regulated Activity, Transmission, Computers and peripheral hardware
2260.122		2	Accumulated depreciation of Office equipment: Regulated Activity, Transmission, Communication equipment and devices
2260.123		3	Accumulated depreciation of Office equipment: Regulated Activity, Transmission, Other
2260.13		3	Accumulated depreciation of Office equipment: Regulated Activity, Distribution
2260.14		4	Accumulated depreciation of Office equipment: Regulated Activity, Generation
2260.19		9	Accumulated depreciation of Office equipment: Regulated Activity, Other
2260.2		2	Accumulated depreciation of Office Equipment: Non-Regulated Activity
2270	70		Accumul. deprec.- furniture and fixtures
2270.1		1	Accumulated depreciation of Furniture and Fixtures: Regulated Activity
2270.11		1	Accumulated depreciation of Furniture and fixtures: Regulated Activity, Dispatch
2270.12		2	Accumulated depreciation of Furniture and fixtures: Regulated Activity, Transmission
2270.13		3	Accumulated depreciation of Furniture and fixtures: Regulated Activity, Distribution
2270.14		4	Accumulated depreciation of Furniture and fixtures: Regulated Activity, Generation
2270.19		9	Accumulated depreciation of Furniture and fixtures: Regulated Activity, Other
2270.2		2	Accumulated depreciation of Furniture and Fixtures: Non-Regulated Activity
2280	80		Accumulated depreciation - vehicles
2280.1		1	Accumulated depreciation of Vehicles: Regulated Activity
2280.11		1	Accumulated depreciation of Vehicles: Regulated Activity, Dispatch
2280.12		2	Accumulated depreciation of Vehicles: Regulated Activity,

		Transmission
2280.121	1	Accumulated depreciation of Passenger Vehicles: Regulated Activity, Transmission
2280.122	2	Accumulated depreciation of Trucks, Cranes, and other Havy Vehicles: Regulated Activity, Transmission
2280.123	3	Accumulated depreciation of Mobile Laboratories and other Special Vehicles: Regulated Activity, Transmission
2280.129	9	Accumulated depreciation of Other Vehicles: Regulated Activity, Transmission
2280.13	3	Accumulated depreciation of Vehicles: Regulated Activity, Distribution
2280.14	4	Accumulated depreciation of Vehicles: Regulated Activity, Generation
2280.19	9	Accumulated depreciation of Vehicles: Regulated Activity, Other
2280.2	2	Accumulated depreciation of Vehicles used for Non-Regulated Activity
2285	85	Accumulated depreciation of Instruments and Other Long Term Tangible Assets in Operation
2285.1	1	Accumulated depreciation of Instruments and Other Long Term Tangible Assets in Operation: Regulated Activity
2285.11	1	Accumulated depreciation of Instruments and Other Long Term Tangible Assets in Operation: Regulated Activity, Dispatch
2285.12	2	Accumulated depreciation of Instruments and Other Long Term Tangible Assets in Operation: Regulated Activity, Transmission
2285.13	3	Accumulated depreciation of Instruments and Other Long Term Tangible Assets in Operation: Regulated Activity, Distribution
2285.14	4	Accumulated depreciation of Instruments and Other Long Term Tangible Assets in Operation: Regulated Activity, Generation
2285.19	9	Accumulated depreciation of Instruments and Other Long Term Tangible Assets in Operation: Regulated Activity, Other
2285.2	2	Accumulated depreciation of Instruments and Other Long Term Tangible Assets in Operation: Non-Regulated Activity
2290	90	Accumul. deprec.- Leasehold Improvement
2290.1	1	Accumulated depreciation of Leasehold Improvement used for Regulated Activity
2290.11	1	Accumulated depreciation of Dispatching Leasehold Improvement used for Regulated Activity
2290.12	2	Accumulated depreciation of Transmission Leasehold Improvement used for Regulated Activity
2290.13	3	Accumulated depreciation of Leasehold Improvement: Regulated Activity, Distribution
2290.14	4	Accumulated depreciation of Leasehold Improvement: Regulated Activity, Generation
2290.19	9	Accumulated depreciation of Leasehold Improvement: Regulated Activity, Other
2290.2	2	Accumulated depreciation of Leasehold Improvement used for Non-Regulated Activity
2300	3	Long-Term Receivables
2310	10	Long Term notes receivable
2320	20	Receivables on Financial Lease

2330	30	Payments receivable for subscribed share
2340	40	Long Term Deferred Taxes
2390	90	Other Long Term Receivables
2400	4	Long-Term Investments
2410	10	Long-term marketable securities
2420	20	Long-term governmental securities
2430	30	Participant in other companies
2490	90	Other Long-term investments
2500	5	Intangible Assets
2510	10	Licenses
2510.1	1	Licenses: Regulated Activity
2510.11	1	Licenses: Regulated Activity, Dispatch
2510.12	2	Licenses: Regulated Activity, Transmission
2510.13	3	Licenses: Regulated Activity, Distribution
2510.14	4	Licenses: Regulated Activity, Generation
2510.19	9	Licenses: Regulated Activity, Other
2510.2	2	Licenses: Non-Regulated Activity
2520	20	Franchise
2520.1	1	Franchise: Regulated Activity
2520.11	1	Franchise: Regulated Activity, Dispatch
2520.12	2	Franchise: Regulated Activity, Transmission
2520.13	3	Franchise: Regulated Activity, Distribution
2520.14	4	Franchise: Regulated Activity, Generation
2520.19	9	Franchise: Regulated Activity, Other
2520.2	2	Franchise: Non-Regulated Activity
2530	30	Patents
2530.1	1	Patents: Regulated Activity
2530.11	1	Patents: Regulated Activity, Dispatch
2530.12	2	Patents: Regulated Activity, Transmission
2530.13	3	Patents: Regulated Activity, Distribution
2530.14	4	Patents: Regulated Activity, Generation
2530.19	9	Patents: Regulated Activity, Other
2530.2	2	Patents: Non-Regulated Activity
2540	40	Goodwill
2540.1	1	Goodwill: Regulated Activity
2540.11	1	Goodwill: Regulated Activity, Dispatch
2540.12	2	Goodwill: Regulated Activity, Transmission
2540.13	3	Goodwill: Regulated Activity, Distribution
2540.14	4	Goodwill: Regulated Activity, Generation
2540.19	9	Goodwill: Regulated Activity, Other

2540.2	2	Goodwill: Non-Regulated Activity
2590	90	Other intangible assets
2590.1	1	Other intangible assets: Regulated Activity
2590.11	1	Other intangible assets: Regulated Activity, Dispatch
2590.12	2	Other intangible assets: Regulated Activity, Transmission
2590.13	3	Other intangible assets: Regulated Activity, Distribution
2590.14	4	Other intangible assets: Regulated Activity, Generation
2590.19	9	Other intangible assets: Regulated Activity, Other
2590.2	2	Other intangible assets: Non-Regulated Activity
2600	6	Accumulated Amortization of Intangible Assets
2610	10	Accumulated amortization - License
2610.1	1	Accumulated amortization of Licenses: Regulated Activity
2610.11	1	Accumulated amortization of Licenses: Regulated Activity, Dispatch
2610.12	2	Accumulated amortization of Licenses: Regulated Activity, Transmission
2610.13	3	Accumulated amortization of Licenses: Regulated Activity, Distribution
2610.14	4	Accumulated amortization of Licenses: Regulated Activity, Generation
2610.19	9	Accumulated amortization of Licenses: Regulated Activity, Other
2610.2	2	Accumulated amortization of Licenses: Non-Regulated Activity
2620	20	Accumulated amortization - Franchise
2620.1	1	Accumulated amortization of Franchise: Regulated Activity
2620.11	1	Accumulated amortization of Franchise: Regulated Activity, Dispatch
2620.12	2	Accumulated amortization of Franchise: Regulated Activity, Transmission
2620.13	3	Accumulated amortization of Franchise: Regulated Activity, Distribution
2620.14	4	Accumulated amortization of Franchise: Regulated Activity, Generation
2620.19	9	Accumulated amortization of Franchise: Regulated Activity, Other
2620.2	2	Accumulated amortization of Franchise: Non-Regulated Activity
2630	30	Accumulated amortization - Patents
2630.1	1	Accumulated amortization of Patents: Regulated Activity
2630.11	1	Accumulated amortization of Patents: Regulated Activity, Dispatch
2630.12	2	Accumulated amortization of Patents: Regulated Activity, Transmission
2630.13	3	Accumulated amortization of Patents: Regulated Activity, Distribution
2630.14	4	Accumulated amortization of Patents: Regulated Activity, Generation
2630.19	9	Accumulated amortization of Patents: Regulated Activity, Other
2630.2	2	Accumulated amortization of Patents: Non-Regulated Activity
2640	40	Accumulated amortization - Goodwill <<<??????????????
2640.1	1	Accumulated amortization of Goodwill: Regulated Activity
2640.11	1	Accumulated amortization of Goodwill: Regulated Activity, Dispatch

2640.12	2	Accumulated amortization of Goodwill: Regulated Activity, Transmission
2640.13	3	Accumulated amortization of Goodwill: Regulated Activity, Distribution
2640.14	4	Accumulated amortization of Goodwill: Regulated Activity, Generation
2640.19	9	Accumulated amortization of Goodwill: Regulated Activity, Other
2640.2	2	Accumulated amortization of Goodwill: Non-Regulated Activity
2690	90	Accumulated amortization - other intangible Assets
2690.1	1	Accumulated amortization of Other intangible assets: Regulated Activity
2690.11	1	Accumulated amortization of Other intangible assets: Regulated Activity, Dispatch
2690.12	2	Accumulated amortization of Other intangible assets: Regulated Activity, Transmission
2690.13	3	Accumulated amortization of Other intangible assets: Regulated Activity, Distribution
2690.14	4	Accumulated amortization of Other intangible assets: Regulated Activity, Generation
2690.19	9	Accumulated amortization of Other intangible assets: Regulated Activity, Other
2690.2	2	Accumulated amortization of Other intangible assets: Non-Regulated Activity

3000	3	Current Liabilities
3100	1	Short term Payables
3110	10	Accounts payable - trade
3120	20	Advances received
3130	30	Wages and salaries payable
3140	40	Royalties
3150	50	Liability for fees, commissions
3160	60	Non-wage payables to company personnel
3170	70	Payables to subsidiaries
3190	90	Other short-term payables
3200	2	Short Term Short-Term Debt
3210	10	Short-term Loans
3220	20	Shareholders (partners) loans
3230	30	Current portion of long-term debt
3300	3	Taxes Payable
3310	10	Profit tax payable
3320	20	Payroll taxes payable
3330	30	Added Tax (VAT) payable
3340	40	VAT recoverable (paid)
3350	50	Excise Tax payable
3360	60	Excise Tax paid

3370	70	Social insurance payable
3380	80	Property tax
3385	85	Tax for use highway
3390	90	Other tax payables
3400	4	Accrued Liabilities
3410	10	Accrued interest payable
3420	20	Dividends payable
3430	30	Warranties payable
3490	90	Other accrued expenses
4000	4	Long Term Liabilities
4100	1	Long Term Debt
4110	10	Bonds payable
4120	20	Notes payable
4130	30	Obligations under finance leases
4140	40	Long-term loans
4190	90	Other Long Term debt
4200	2	Deferred taxes and other Long Term Liabilities
4210	10	Deferred profit tax
4220	20	Other long-term liabilities
4300	3	Provisions
4310	10	Provisions for the retired benefites
4320	20	Other Provisions
4400	4	Deferred Income
4410	10	Deferred Income
5000	5	Equity
5100	1	Share (Chartered) Capital, Capital Stock
5110	10	Ordinary shares, Capital Stock
5120	20	Privileged shares, Preferred Stock
5130	30	Treasury stock
5140	40	Additional Paid in Capital (issued capital) - Emmission???
5150	50	Subscription to stock (shares)
5200	2	Owners Equity (stateless societies with limited financial liability)
5210	10	Owners Equity
5300	3	Profit/Losses

5310	10	Undistributed retained earnings
5320	20	Periods Accumulated Losses
5330	30	Current period profit & loss
5400	4	Reserves and Financing
5410	10	Restricted Appropriations
5420	20	Asset Revaluation Adjustments
5430	30	Long-Term Investments Revaluation Adjustment
5490	90	Other reserves and financing

6000	6	Operating Income
6100	1	Operating Income
6110	10	Income from Sales
6110.1	1	Income: Regulated Activity, Dispatch
6110.2	2	Income: Regulated Activity, Transmission
6110.21	1	Tariff Type 1 (t/kWh)
6110.22	2	Tariff Type 2 [Reserve]
6110.23	3	Tariff Type 3 [Reserve]
6110.24	4	Tariff Type 4 [Reserve]
6110.25	5	Tariff Type 5 [Reserve]
6110.26	6	Tariff Type 6 [Reserve]
6110.27	7	Tariff Type 7 [Reserve]
6110.28	8	Tariff Type 8 [Reserve]
6110.29	9	Tariff Type 9 [Reserve]
6110.3	3	Income: Regulated Activity, Distribution
6110.4	4	Income: Regulated Activity, Generation
6110.8	8	Income: Regulated Activity, Other
6110.9	9	Income from Non-Regulated Sales
6120	20	Returns and discounts
6190	90	Other operating income

7000	7	Operating Expenses
7100	1	Cost of products sold (goods-producing and services industries)
7110	10	Materials / purchased
7110.1	1	Regulated Materials Costs for Dispatch
7110.2	2	Regulated Materials Costs for Transmission
7110.21	1	Tariff Type 1 (t/kWh)
7110.22	2	Tariff Type 2 [Reserve]
7110.23	3	Tariff Type 3 [Reserve]
7110.24	4	Tariff Type 4 [Reserve]

7110.25	5	Tariff Type 5 [Reserve]
7110.26	6	Tariff Type 6 [Reserve]
7110.27	7	Tariff Type 7 [Reserve]
7110.28	8	Tariff Type 8 [Reserve]
7110.29	9	Tariff Type 9 [Reserve]
7110.3	3	Regulated Materials Costs for Distribution
7110.4	4	Regulated Materials Costs for Generation
7110.8	8	Regulated Materials Costs for Other
7110.9	9	Non-Regulated Materials Costs
7120	20	Direct Payroll
7120.1	1	Regulated Direct Payroll for Dispatch
7120.2	2	Regulated Direct Payroll for Transmission
7120.21	1	Tariff Type 1 (t/kWh)
7120.22	2	Tariff Type 2 [Reserve]
7120.23	3	Tariff Type 3 [Reserve]
7120.24	4	Tariff Type 4 [Reserve]
7120.25	5	Tariff Type 5 [Reserve]
7120.26	6	Tariff Type 6 [Reserve]
7120.27	7	Tariff Type 7 [Reserve]
7120.28	8	Tariff Type 8 [Reserve]
7120.29	9	Tariff Type 9 [Reserve]
7120.3	3	Regulated Direct Payroll for Distribution
7120.4	4	Regulated Direct Payroll for Generation
7120.8	8	Regulated Direct Payroll for Other
7120.9	9	Non-Regulated Direct Payroll
7130	30	Direct labor taxes and social insurance
7140	40	Indirect materials (purchased)
7140.1	1	Regulated Indirect Materials Costs for Dispatch
7140.2	2	Regulated Indirect Materials Costs for Transmission
7140.21	1	Tariff Type 1 (t/kWh)
7140.22	2	Tariff Type 2 [Reserve]
7140.23	3	Tariff Type 3 [Reserve]
7140.24	4	Tariff Type 4 [Reserve]
7140.25	5	Tariff Type 5 [Reserve]
7140.26	6	Tariff Type 6 [Reserve]
7140.27	7	Tariff Type 7 [Reserve]
7140.28	8	Tariff Type 8 [Reserve]
7140.29	9	Tariff Type 9 [Reserve]
7140.3	3	Regulated Indirect Materials Costs for Distribution

7140.4	4	Regulated Indirect Materials Costs for Generation
7140.8	8	Regulated Indirect Materials Costs for Other
7140.9	9	Non-Regulated Indirect Materials Costs
7150	50	Indirect Labor
7150.1	1	Regulated Indirect Labor Costs for Dispatch
7150.2	2	Regulated Indirect Labor Costs for Transmission
7150.21	1	Tariff Type 1 (t/kWh)
7150.22	2	Tariff Type 2 [Reserve]
7150.23	3	Tariff Type 3 [Reserve]
7150.24	4	Tariff Type 4 [Reserve]
7150.25	5	Tariff Type 5 [Reserve]
7150.26	6	Tariff Type 6 [Reserve]
7150.27	7	Tariff Type 7 [Reserve]
7150.28	8	Tariff Type 8 [Reserve]
7150.29	9	Tariff Type 9 [Reserve]
7150.3	3	Regulated Indirect Labor Costs for Distribution
7150.4	4	Regulated Indirect Labor Costs for Generation
7150.5	5	[Reserve]
7150.6	6	[Reserve]
7150.7	7	[Reserve]
7150.8	8	Regulated Indirect Labor Costs for Other
7150.9	9	Non-Regulated Indirect Labor Costs
7160	60	Indirect Labor Taxes and Benefits Expenses
7170	70	Depreciation and amortization
7170.1	1	Regulated Depreciation and Amoritzation for Dispatch
7170.2	2	Regulated Depreciation and Amoritzation for Transmission
7170.21	1	Tariff Type 1 (t/kWh)
7170.22	2	Tariff Type 2 [Reserve]
7170.23	3	Tariff Type 3 [Reserve]
7170.24	4	Tariff Type 4 [Reserve]
7170.25	5	Tariff Type 5 [Reserve]
7170.26	6	Tariff Type 6 [Reserve]
7170.27	7	Tariff Type 7 [Reserve]
7170.28	8	Tariff Type 8 [Reserve]
7170.29	9	Tariff Type 9 [Reserve]
7170.3	3	Regulated Depreciation and Amoritzation for Distribution
7170.4	4	Regulated Depreciation and Amoritzation for Generation

7170.8	8	Regulated Depreciation and Amoritzation for Other
7170.9	9	Non-Regulated Depreciation and Amoritzation
7180	80	Repair and Maintenance Costs
7180.1	1	Regulated Repair and Maintenance Costs for Dispatch
7180.2	2	Regulated Repair and Maintenance Costs for Transmission
7180.21	1	Tariff Type 1 (t/kWh)
7180.22	2	Tariff Type 2 [Reserve]
7180.23	3	Tariff Type 3 [Reserve]
7180.24	4	Tariff Type 4 [Reserve]
7180.25	5	Tariff Type 5 [Reserve]
7180.26	6	Tariff Type 6 [Reserve]
7180.27	7	Tariff Type 7 [Reserve]
7180.28	8	Tariff Type 8 [Reserve]
7180.29	9	Tariff Type 9 [Reserve]
7180.3	3	Regulated Repair and Maintenance Costs for Distribution
7180.4	4	Regulated Repair and Maintenance Costs for Generation
7180.8	8	Regulated Repair and Maintenance Costs for Other
7180.9	9	Non-Regulated Repair and Maintenance Costs
7185	85	Inventory adjustment
7185.1	1	Regulated Inventory Adjustment for Dispatch
7185.2	2	Regulated Inventory Adjustment for Transmission
7185.21	1	Tariff Type 1 (t/kWh)
7185.22	2	Tariff Type 2 [Reserve]
7185.23	3	Tariff Type 3 [Reserve]
7185.24	4	Tariff Type 4 [Reserve]
7185.25	5	Tariff Type 5 [Reserve]
7185.26	6	Tariff Type 6 [Reserve]
7185.27	7	Tariff Type 7 [Reserve]
7185.28	8	Tariff Type 8 [Reserve]
7185.29	9	Tariff Type 9 [Reserve]
7185.3	3	Regulated Inventory Adjustment for Distribution
7185.4	4	Regulated Inventory Adjustment for Generation
7185.8	8	Regulated Inventory Adjustment for Other
7185.9	9	Non-Regulated Inventory Adjustment
7190	90	Other Operating Expenses
7190.1	1	Regulated Other Operating Expenses for Dispatch
7190.2	2	Regulated Other Operating Expenses for Transmission
7190.21	1	Tariff Type 1 (t/kWh)
7190.22	2	Tariff Type 2 [Reserve]

7190.23	3	Tariff Type 3 [Reserve]
7190.24	4	Tariff Type 4 [Reserve]
7190.25	5	Tariff Type 5 [Reserve]
7190.26	6	Tariff Type 6 [Reserve]
7190.27	7	Tariff Type 7 [Reserve]
7190.28	8	Tariff Type 8 [Reserve]
7190.29	9	Tariff Type 9 [Reserve]
7190.3	3	Regulated Other Operating Expenses for Distribution
7190.4	4	Regulated Other Operating Expenses for Generation
7190.8	8	Regulated Other Operating Expenses for Other
7190.9	9	Non-Regulated Other Operating Expenses
7200	2	Cost of Goods Sold (Trading Enterprises)
7210	10	Sold / Purchased goods
7220	20	Returns/discounts
7290	90	Inventory adjustments
7300	3	Sales Expenses
7310	10	Advertisement Expenses
7310.1	1	Regulated advertisement Expenses for Dispatch
7310.2	2	Regulated advertisement Expenses for Transmission
7310.3	3	Regulated advertisement Expenses for Distribution
7310.4	4	Regulated advertisement Expenses for Generation
7310.8	8	Regulated advertisement Expenses for Other
7310.9	9	Non-Regulated advertisement Expenses
7320	20	Salaries, wages and commissions expenses
7320.1	1	Regulated Salaries, wages and commissions expenses for Dispatch
7320.2	2	Regulated Salaries, wages and commissions expenses for Transmission
7320.3	3	Regulated Salaries, wages and commissions expenses for Distribution
7320.4	4	Regulated Salaries, wages and commissions expenses for Generation
7320.8	8	Regulated Salaries, wages and commissions expenses for Other
7320.9	9	Non-Regulated Salaries, wages and commissions expenses Expenses
7330	30	Accruals on salaries
7340	40	Transportation and storage expenses
7340.1	1	Regulated Transportation and storage expenses for Dispatch
7340.2	2	Regulated Transportation and storage expenses for Transmission
7340.3	3	Regulated Transportation and storage expenses for Distribution
7340.4	4	Regulated Transportation and storage expenses for Generation
7340.8	8	Regulated Transportation and storage expenses for Other
7340.9	9	Non-Regulated Transportation and storage expenses

7390	90	Other selling expenses
7390.1	1	Regulated Other selling expenses -for Dispatch
7390.2	2	Regulated Other selling expenses - for Transmission
7390.3	3	Regulated Other selling expenses - for Distribution
7390.4	4	Regulated Other selling expenses - for Generation
7390.8	8	Regulated Other selling expenses - for Other
7390.9	9	Non-Regulated Other selling expenses - Expenses
7400	4	General and administrative expenses
7410	10	Salary and Wages Expenses
7410.1	1	Regulated General and Administration Salary and Wages for Dispatch
7410.2	2	Regulated General and Administration Salary and Wages for Transmission
7410.21	1	Tariff Type 1 (t/kWh)
7410.22	2	Tariff Type 2 [Reserve]
7410.23	3	Tariff Type 3 [Reserve]
7410.24	4	Tariff Type 4 [Reserve]
7410.25	5	Tariff Type 5 [Reserve]
7410.26	6	Tariff Type 6 [Reserve]
7410.27	7	Tariff Type 7 [Reserve]
7410.28	8	Tariff Type 8 [Reserve]
7410.29	9	Tariff Type 9 [Reserve]
7410.3	3	Regulated General and Administration Salary and Wages for Distribution
7410.4	4	Regulated General and Administration Salary and Wages for Generation
7410.8	8	Regulated General and Administration Salary and Wages for Other
7410.9	9	Non-Regulated General and Administration Salary and Wages
7415	15	Social Insurance Expense
7420	20	Operating Lease
7420.1	1	Regulated General and Administration Operating Lease for Dispatch
7420.2	2	Regulated General and Administration Operating Lease for Transmission
7420.21	1	Tariff Type 1 (t/kWh)
7420.22	2	Tariff Type 2 [Reserve]
7420.23	3	Tariff Type 3 [Reserve]
7420.24	4	Tariff Type 4 [Reserve]
7420.25	5	Tariff Type 5 [Reserve]
7420.26	6	Tariff Type 6 [Reserve]
7420.27	7	Tariff Type 7 [Reserve]
7420.28	8	Tariff Type 8 [Reserve]
7420.29	9	Tariff Type 9 [Reserve]
7420.3	3	Regulated General and Administration Operating Lease for Distribution

7420.4	4	Regulated General and Administration Operating Lease for Generation
7420.8	8	Regulated General and Administration Operating Lease for Other
7420.9	9	Non-Regulated General and Administration Operating Lease
7425	25	Office supplies
7425.1	1	Regulated General and Administration Office Supplies for Dispatch
7425.2	2	Regulated General and Administration Office Supplies for Transmission
7425.21	1	Tariff Type 1 (t/kWh)
7425.22	2	Tariff Type 2 [Reserve]
7425.23	3	Tariff Type 3 [Reserve]
7425.24	4	Tariff Type 4 [Reserve]
7425.25	5	Tariff Type 5 [Reserve]
7425.26	6	Tariff Type 6 [Reserve]
7425.27	7	Tariff Type 7 [Reserve]
7425.28	8	Tariff Type 8 [Reserve]
7425.29	9	Tariff Type 9 [Reserve]
7425.3	3	Regulated General and Administration Office Supplies for Distribution
7425.4	4	Regulated General and Administration Office Supplies for Generation
7425.8	8	Regulated General and Administration Office Supplies for Other
7425.9	9	Non-Regulated General and Administration Office Supplies
7430	30	Communication Expenses
7430.1	1	Regulated General and Administration Communication Expenses for Dispatch
7430.2	2	Regulated General and Administration Communication Expenses for Transmission
7430.21	1	Tariff Type 1 (t/kWh)
7430.22	2	Tariff Type 2 [Reserve]
7430.23	3	Tariff Type 3 [Reserve]
7430.24	4	Tariff Type 4 [Reserve]
7430.25	5	Tariff Type 5 [Reserve]
7430.26	6	Tariff Type 6 [Reserve]
7430.27	7	Tariff Type 7 [Reserve]
7430.28	8	Tariff Type 8 [Reserve]
7430.29	9	Tariff Type 9 [Reserve]
7430.3	3	Regulated General and Administration Communication Expenses for Distribution
7430.4	4	Regulated General and Administration Communication Expenses for Generation
7430.8	8	Regulated General and Administration Communication Expenses for Other
7430.9	9	Non-Regulated General and Administration Communication Expenses
7435	35	Insurance

7435.1	1	Regulated General and Administration Insurance Expenses for Dispatch
7435.2	2	Regulated General and Administration Insurance Expenses for Transmission
7435.21	1	Tariff Type 1 (t/kWh)
7435.22	2	Tariff Type 2 [Reserve]
7435.23	3	Tariff Type 3 [Reserve]
7435.24	4	Tariff Type 4 [Reserve]
7435.25	5	Tariff Type 5 [Reserve]
7435.26	6	Tariff Type 6 [Reserve]
7435.27	7	Tariff Type 7 [Reserve]
7435.28	8	Tariff Type 8 [Reserve]
7435.29	9	Tariff Type 9 [Reserve]
7435.3	3	Regulated General and Administration Insurance Expenses for Distribution
7435.4	4	Regulated General and Administration Insurance Expenses for Generation
7435.8	8	Regulated General and Administration Insurance Expenses for Other
7435.9	9	Non-Regulated General and Administration Insurance Expenses
7440	40	Repair
7440.1	1	Regulated General and Administration Repair Expenses for Dispatch
7440.2	2	Regulated General and Administration Repair Expenses for Transmission
7440.21	1	Tariff Type 1 (t/kWh)
7440.22	2	Tariff Type 2 [Reserve]
7440.23	3	Tariff Type 3 [Reserve]
7440.24	4	Tariff Type 4 [Reserve]
7440.25	5	Tariff Type 5 [Reserve]
7440.26	6	Tariff Type 6 [Reserve]
7440.27	7	Tariff Type 7 [Reserve]
7440.28	8	Tariff Type 8 [Reserve]
7440.29	9	Tariff Type 9 [Reserve]
7440.3	3	Regulated General and Administration Repair Expenses for Distribution
7440.4	4	Regulated General and Administration Repair Expenses for Generation
7440.8	8	Regulated General and Administration Repair Expenses for Other
7440.9	9	Non-Regulated General and Administration Repair Expenses
7445	45	Computer Expenses
7445.1	1	Regulated General and Administration Computer Expenses for Dispatch
7445.2	2	Regulated General and Administration Computer Expenses for Transmission
7445.21	1	Tariff Type 1 (t/kWh)
7445.22	2	Tariff Type 2 [Reserve]
7445.23	3	Tariff Type 3 [Reserve]
7445.24	4	Tariff Type 4 [Reserve]
7445.25	5	Tariff Type 5 [Reserve]
7445.26	6	Tariff Type 6 [Reserve]

7445.27		7	Tariff Type 7 [Reserve]
7445.28		8	Tariff Type 8 [Reserve]
7445.29		9	Tariff Type 9 [Reserve]
7445.3		3	Regulated General and Administration Computer Expenses for Distribution
7445.4		4	Regulated General and Administration Computer Expenses for Generation
7445.5		5	[Reserve]
7445.6		6	[Reserve]
7445.7		7	[Reserve]
7445.8		8	Regulated General and Administration Computer Expenses for Other
7445.9		9	Non-Regulated General and Administration Computer Expenses
7450	50		Consultation Fee
7450.1		1	Regulated General and Administration Consultation Expenses for Dispatch
7450.2		2	Regulated General and Administration Consultation Expenses for Transmission
7450.21		1	Tariff Type 1 (t/kWh)
7450.22		2	Tariff Type 2 [Reserve]
7450.23		3	Tariff Type 3 [Reserve]
7450.24		4	Tariff Type 4 [Reserve]
7450.25		5	Tariff Type 5 [Reserve]
7450.26		6	Tariff Type 6 [Reserve]
7450.27		7	Tariff Type 7 [Reserve]
7450.28		8	Tariff Type 8 [Reserve]
7450.29		9	Tariff Type 9 [Reserve]
7450.3		3	Regulated General and Administration Consultation Expenses for Distribution
7450.4		4	Regulated General and Administration Consultation Expenses for Generation
7450.8		8	Regulated General and Administration Consultation Expenses for Other
7450.9		9	Non-Regulated General and Administration Consultation Expenses
7455	55		Depreciation and amortization
7455.1		1	Regulated General and Administration Depreciation & Amortization for Dispatch
7455.2		2	Regulated General and Administration Depreciation & Amortization for Transmission
7455.21		1	Tariff Type 1 (t/kWh)
7455.22		2	Tariff Type 2 [Reserve]
7455.23		3	Tariff Type 3 [Reserve]
7455.24		4	Tariff Type 4 [Reserve]
7455.25		5	Tariff Type 5 [Reserve]

7455.26	6	Tariff Type 6 [Reserve]
7455.27	7	Tariff Type 7 [Reserve]
7455.28	8	Tariff Type 8 [Reserve]
7455.29	9	Tariff Type 9 [Reserve]
7455.3	3	Regulated General and Administration Depreciation & Amortization for Distribution
7455.4	4	Regulated General and Administration Depreciation & Amortization for Generation
7455.8	8	Regulated General and Administration Depreciation & Amortization for Other
7455.9	9	Non-Regulated General and Administration Depreciation & Amortization
7460	60	Bad debt expense
7460.1	1	Regulated General and Administration Bad Debt Write-Off for Dispatch
7460.2	2	Regulated General and Administration Bad Debt Write-Off for Transmission
7460.21	1	Tariff Type 1 (t/kWh)
7460.22	2	Tariff Type 2 [Reserve]
7460.23	3	Tariff Type 3 [Reserve]
7460.24	4	Tariff Type 4 [Reserve]
7460.25	5	Tariff Type 5 [Reserve]
7460.26	6	Tariff Type 6 [Reserve]
7460.27	7	Tariff Type 7 [Reserve]
7460.28	8	Tariff Type 8 [Reserve]
7460.29	9	Tariff Type 9 [Reserve]
7460.3	3	Regulated General and Administration Bad Debt Write-Off for Distribution
7460.4	4	Regulated General and Administration Bad Debt Write-Off for Generation
7460.8	8	Regulated General and Administration Bad Debt Write-Off for Other
7460.9	9	Non-Regulated General and Administration Bad Debt Write-Off
7465	65	Other tax expenses
7465.1	1	Regulated General and Administration Other Tax Expenses for Dispatch
7465.2	2	Regulated General and Administration Other Tax Expenses for Transmission
7465.21	1	Tariff Type 1 (t/kWh)
7465.22	2	Tariff Type 2 [Reserve]
7465.23	3	Tariff Type 3 [Reserve]
7465.24	4	Tariff Type 4 [Reserve]
7465.25	5	Tariff Type 5 [Reserve]
7465.26	6	Tariff Type 6 [Reserve]
7465.27	7	Tariff Type 7 [Reserve]
7465.28	8	Tariff Type 8 [Reserve]
7465.29	9	Tariff Type 9 [Reserve]
7465.3	3	Regulated General and Administration Other Tax Expenses for Distribution
7465.4	4	Regulated General and Administration Other Tax Expenses for Generation

7465.8	8	Regulated General and Administration Other Tax Expenses for Other
7465.9	9	Non-Regulated General and Administration Other Tax Expenses
7490	90	Other general expenses
7490.1	1	Regulated General and Administration Other Expenses for Dispatch
7490.2	2	Regulated General and Administration Other Expenses for Transmission
7490.21	1	Tariff Type 1 (t/kWh)
7490.22	2	Tariff Type 2 [Reserve]
7490.23	3	Tariff Type 3 [Reserve]
7490.24	4	Tariff Type 4 [Reserve]
7490.25	5	Tariff Type 5 [Reserve]
7490.26	6	Tariff Type 6 [Reserve]
7490.27	7	Tariff Type 7 [Reserve]
7490.28	8	Tariff Type 8 [Reserve]
7490.29	9	Tariff Type 9 [Reserve]
7490.3	3	Regulated General and Administration Other Expenses for Distribution
7490.4	4	Regulated General and Administration Other Expenses for Generation
7490.8	8	Regulated General and Administration Other Expenses for Other
7490.9	9	Non-Regulated General and Administration Other Expenses
7500	5	Cost of Production (Services) of Regulated Activities
7510	1	Cost of Services of Regulated Dispatch Activities
7520	2	Cost of Services of Regulated Transmission Activities
7520.1	1	Cost of Services of Regulated Transmission Activities in 500 kV
7520.11	1	Operation Expenses, 500 kV
7520.111	1	Operation Expenses on Personnel, 500 kV
7520.112	2	Operation Expenses on Materials, 500 kV
7520.113	3	Operation Expenses on Outsource, 500 kV
7520.114	4	Operation Expenses on Electricity Consumed and Other Utilities, 500 kV
7520.115	5	Operation Expenses on Operating Lease, 500 kV
7520.118	8	Depreciation Cost of 500 kV
7520.119	9	Operation Expenses on Other, 500 kV
7520.12	2	Maintenance Expenses, 500 kV
7520.121	1	Maintenance Expenses on Personnel, 500 kV
7520.122	2	Maintenance Expenses on Materials, 500 kV
7520.123	3	Maintenance Expenses on Outsource, 500 kV
7520.124	4	Maintenance Expenses on Electricity Consumed and Other Utilities, 500 kV
7520.125	5	Maintenance Expenses on Operating Lease, 500 kV
7520.128	8	Depreciation Cost of 500 kV
7520.129	9	Maintenance Expenses on Other, 500 kV

7520.13	3	Cost of Energy Losses, 500 kV
7520.19	9	Other Regulated Cost of Production (Services), 500 kV
7520.2	2	Cost of Services of Regulated Transmission Activities in 400 kV
7520.21	1	Operation Expenses, 400 kV
7520.211	1	Operation Expenses on Personnel, 400 kV
7520.212	2	Operation Expenses on Materials, 400 kV
7520.213	3	Operation Expenses on Outsource, 400 kV
7520.214	4	Operation Expenses on Electricity Consumed and Other Utilities, 400 kV
7520.215	5	Operation Expenses on Operating Lease, 400 kV
7520.218	8	Depreciation Cost of 400 kV
7520.219	9	Operation Expenses on Other, 400 kV
7520.22	2	Maintenance Expenses, 400 kV
7520.221	1	Maintenance Expenses on Personnel, 400 kV
7520.222	2	Maintenance Expenses on Materials, 400 kV
7520.223	3	Maintenance Expenses on Outsource, 400 kV
7520.224	4	Maintenance Expenses on Electricity Consumed and Other Utilities, 400 kV
7520.225	5	Maintenance Expenses on Operating Lease, 400 kV
7520.228	8	Depreciation Cost of 400 kV
7520.229	9	Maintenance Expenses on Other, 400 kV
7520.23	3	Cost of Energy Losses, 400 kV
7520.29	9	Other Regulated Cost of Production (Services), 400 kV
7520.3	3	Cost of Services of Regulated Transmission Activities in 330 kV
7520.31	1	Operation Expenses, 330 kV
7520.311	1	Operation Expenses on Personnel, 330 kV
7520.312	2	Operation Expenses on Materials, 330 kV
7520.313	3	Operation Expenses on Outsource, 330 kV
7520.314	4	Operation Expenses on Electricity Consumed and Other Utilities, 330 kV
7520.315	5	Operation Expenses on Operating Lease, 330 kV
7520.318	8	Depreciation Cost of 330 kV
7520.319	9	Operation Expenses on Other, 330 kV
7520.32	2	Maintenance Expenses, 330 kV
7520.321	1	Maintenance Expenses on Personnel, 330 kV
7520.322	2	Maintenance Expenses on Materials, 330 kV
7520.323	3	Maintenance Expenses on Outsource, 330 kV
7520.324	4	Maintenance Expenses on Electricity Consumed and Other Utilities, 330 kV
7520.325	5	Maintenance Expenses on Operating Lease, 330 kV
7520.328	8	Depreciation Cost of 330 kV
7520.329	9	Maintenance Expenses on Other, 330 kV

7520.33	3	Cost of Energy Losses, 330 kV
7520.39	9	Other Regulated Cost of Production (Services), 330 kV
7520.4	4	Cost of Services of Regulated Transmission Activities in 220 kV
7520.41	1	Operation Expenses, 220 kV
7520.411	1	Operation Expenses on Personnel, 220 kV
7520.412	2	Operation Expenses on Materials, 220 kV
7520.413	3	Operation Expenses on Outsource, 220 kV
7520.414	4	Operation Expenses on Electricity Consumed and Other Utilities, 220 kV
7520.415	5	Operation Expenses on Operating Lease, 220 kV
7520.418	8	Depreciation Cost of 220 kV
7520.419	9	Operation Expenses on Other, 220 kV
7520.42	2	Maintenance Expenses, 220 kV
7520.421	1	Maintenance Expenses on Personnel, 220 kV
7520.422	2	Maintenance Expenses on Materials, 220 kV
7520.423	3	Maintenance Expenses on Outsource, 220 kV
7520.424	4	Maintenance Expenses on Electricity Consumed and Other Utilities, 220 kV
7520.425	5	Maintenance Expenses on Operating Lease, 220 kV
7520.428	8	Depreciation Cost of 220 kV
7520.429	9	Maintenance Expenses on Other, 220 kV
7520.43	3	Cost of Energy Losses, 220 kV
7520.49	9	Other Regulated Cost of Production (Services), 220 kV
7520.5	5	Cost of Services of Regulated Transmission Activities in 110 kV
7520.51	1	Operation Expenses, 110 kV
7520.511	1	Operation Expenses on Personnel, 110 kV
7520.512	2	Operation Expenses on Materials, 110 kV
7520.513	3	Operation Expenses on Outsource, 110 kV
7520.514	4	Operation Expenses on Electricity Consumed and Other Utilities, 110 kV
7520.515	5	Operation Expenses on Operating Lease, 110 kV
7520.518	8	Depreciation Cost of 110 kV
7520.519	9	Operation Expenses on Other, 110 kV
7520.52	2	Maintenance Expenses, 110 kV
7520.521	1	Maintenance Expenses on Personnel, 110 kV
7520.522	2	Maintenance Expenses on Materials, 110 kV
7520.523	3	Maintenance Expenses on Outsource, 110 kV
7520.524	4	Maintenance Expenses on Electricity Consumed and Other Utilities, 110 kV
7520.525	5	Maintenance Expenses on Operating Lease, 110 kV
7520.528	8	Depreciation Cost of 110 kV
7520.529	9	Maintenance Expenses on Other, 110 kV

7520.53	3	Cost of Energy Losses, 110 kV
7520.59	9	Other Regulated Cost of Production (Services), 110 kV
7520.6	6	Cost of Services of Regulated Transmission Activities in 35 kV
7520.61	1	Operation Expenses, 35 kV
7520.611	1	Operation Expenses on Personnel, 35 kV
7520.612	2	Operation Expenses on Materials, 35 kV
7520.613	3	Operation Expenses on Outsource, 35 kV
7520.614	4	Operation Expenses on Electricity Consumed and Other Utilities, 35 kV
7520.615	5	Operation Expenses on Operating Lease, 35 kV
7520.618	8	Depreciation Cost of 35 kV
7520.619	9	Operation Expenses on Other, 35 kV
7520.62	2	Maintenance Expenses, 35 kV
7520.621	1	Maintenance Expenses on Personnel, 35 kV
7520.622	2	Maintenance Expenses on Materials, 35 kV
7520.623	3	Maintenance Expenses on Outsource, 35 kV
7520.624	4	Maintenance Expenses on Electricity Consumed and Other Utilities, 35 kV
7520.625	5	Maintenance Expenses on Operating Lease, 35 kV
7520.628	8	Depreciation Cost of 35 kV
7520.629	9	Maintenance Expenses on Other, 35 kV
7520.63	3	Cost of Energy Losses, 35 kV
7520.69	9	Other Regulated Cost of Production (Services), 35 kV
7520.7	7	Cost of Services of Regulated Transmission Activities in 6/10 kV and below
7520.71	1	Operation Expenses, 6/10 kV and below
7520.711	1	Operation Expenses on Personnel, 6/10 kV and below
7520.712	2	Operation Expenses on Materials, 6/10 kV and below
7520.713	3	Operation Expenses on Outsource, 6/10 kV and below
7520.714	4	Operation Expenses on Electricity Consumed and Other Utilities, 6/10 kV and below
7520.715	5	Operation Expenses on Operating Lease, 6/10 kV and below
7520.718	8	Depreciation Cost of 6/10 kV and below
7520.719	9	Operation Expenses on Other, 6/10 kV and below
7520.72	2	Maintenance Expenses, 6/10 kV and below
7520.721	1	Maintenance Expenses on Personnel, 6/10 kV and below
7520.722	2	Maintenance Expenses on Materials, 6/10 kV and below
7520.723	3	Maintenance Expenses on Outsource, 6/10 kV and below
7520.724	4	Maintenance Expenses on Electricity Consumed and Other Utilities, 6/10 kV and below
7520.725	5	Maintenance Expenses on Operating Lease, 6/10 kV and below
7520.728	8	Depreciation Cost of 6/10 kV and below
7520.729	9	Maintenance Expenses on Other, 6/10 kV and below

7520.73	3	Cost of Energy Losses, 6/10 kV and below
7520.79	9	Other Regulated Cost of Production (Services), 6/10 kV and below
7520.8	8	Cost of Services of Regulated Transmission Activities in Technical Services
7520.9	9	Cost of Services of Regulated Transmission Activities, Other
7530	3	Cost of Services of Regulated Distribution Activities
7540	4	Cost of Production of Regulated Generation Activities
7590	9	Cost of Production (Services) of Regulated Other Activities
7600	6	General & Administration Expenses for Regulated Activities
7610	1	General & Administration Expenses of Regulated Dispatch Activities
7620	2	General & Administration Expenses of Regulated Transmission Activities
7620.1	1	Administration Expenses of Regulated Transmission Activities
7620.11	1	Paroll Cost of Administration
7620.12	2	Operating Lease
7620.13	3	Office Supply
7620.14	4	Communication
7620.15	5	Utilities
7620.16	6	Repair
7620.19	9	Other Regulated Administration Expenses
7620.2	2	General Costs of Regulated Transmission Activities
7620.21	1	Insurance
7620.22	2	Consultation
7620.23	3	Audit
7620.24	4	Bank charges
7620.25	5	Training
7620.26	6	Business Trip
7620.28	8	Other Taxes and Penalties
7620.29	9	Other Regulated General Expenses
7630	3	General & Administration Costs of Regulated Distribution Activities
7640	4	General & Administration Costs of Regulated Generation Activities
7690	9	General & Administration Costs of Regulated Other Activities
7700	7	Expenditures on Non-Current Assets
7710	1	Expenditures on Non-Current Assets, Dispatch
7710.1	1	Construction (Production) of New Fixed Assets, Dispatch
7710.2	2	Installation Costs of Fixed Assets, Dispatch
7710.3	3	Expenditures on Fixed Assets in Operation, Dispatch
7710.4	4	Development (Production) of New Intangible Long Term Asset, Dispatch
7710.5	5	Expenditures on Intangible Long Term Asset in Operation, Dispatch
7720	2	Expenditures on Non-Current Assets, Transmission

7720.1	1	Construction (Production) of New Fixed Assets, Transmission
7720.2	2	Installation Costs of Fixed Assets, Transmission
7720.3	3	Expenditures on Fixed Assets in Operation, Transmission
7720.4	4	Development (Production) of New Intangible Long Term Asset, Transmission
7720.5	5	Expenditures on Intangible Long Term Asset in Operation, Transmission
7730	3	Expenditures on Non-Current Assets, Distribution
7730.1	1	Construction (Production) of New Fixed Assets, Distribution
7730.2	2	Installation Costs of Fixed Assets, Distribution
7730.3	3	Expenditures on Fixed Assets in Operation, Distribution
7730.4	4	Development (Production) of New Intangible Long Term Asset, Distribution
7730.5	5	Expenditures on Intangible Long Term Asset in Operation, Distribution
7740	4	Expenditures on Non-Current Assets, Generation
7740.1	1	Construction (Production) of New Fixed Assets, Generation
7740.2	2	Installation Costs of Fixed Assets, Generation
7740.3	3	Expenditures on Fixed Assets in Operation, Generation
7740.4	4	Development (Production) of New Intangible Long Term Asset, Generation
7740.5	5	Expenditures on Intangible Long Term Asset in Operation, Generation
7790	9	Expenditures on Non-Current Assets, Other
7790.1	1	Construction (Production) of New Fixed Assets, Other
7790.2	2	Installation Costs of Fixed Assets, Other
7790.3	3	Expenditures on Assets in Operation Fixed Assets, Other
7790.4	4	Development (Production) of New Intangible Long Term Asset, Other
7790.5	5	Expenditures on Intangible Long Term Asset in Operation, Other
8000	8	Non-Operating Income and Expense
8100	1	Non-Operating income
8110	10	Interest Income
8120	20	Income from dividends
8130	30	Gain from non operating activities
8190	90	Other non-operating income
8200	2	Non-Operating Expenses/Losses
8210	10	Interest Expense
8220	20	Non-operating Loss
8290	90	Other Non-operating Losses
9000	9	Extraordinary Gains (Losses)
9100	1	Extraordinary gains or losses
9110	10	Extraordinary gains

9120	20	Extraordinary losses
9200	2	Other Expenses
9210	10	Profit Tax

PART III. INSTRUCTIONS ON APPLICATION OF REGULATED CHART OF ACCOUNT

GROUP 1, CURRENT ASSETS

ACCOUNT CURRENT ASSETS 1000

Accounts' Group 1 is to register the financial information of the assets expected to last or be in use for less than one year or within normal operating cycle of a business. It includes the value of all assets that are reasonably expected to be converted into cash within one year or operating cycle in the normal course of business. Current assets include cash, accounts receivable, inventory, marketable securities, prepaid expenses and other liquid assets that can be readily converted to cash.

ACCOUNT CASH ON HAND 100

The Account 1100 'Cash on Hand' shall include the financial information of the cash in the company's cash desk in national and foreign currency.

The Account 1100 'Cash on Hand' is the aggregating account. It aggregates the financial information of following sub accounts:

Account 1110 'Cash on Hand Local Currency',
Account 1120 'Cash on Hand Foreign Currency'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT CASH ON HAND LOCAL CURRENCY 110

The Account 1110 'Cash on Hand Local Currency' shall include the financial information of the financial information of the cash in cash desk in national currency.

[Standard Transactions]

ACCOUNT CASH ON HAND FOREIGN CURRENCY 120

The Account 1120 'Cash on Hand Foreign Currency' shall include the financial information of the cash in cash desk in foreign currency.

[Standard Transactions]

ACCOUNT CASH IN BANK 1200

The Account 1200 'Cash in Bank' shall include the financial information of the cash accounts and deposits in the bank and cash accounts and deposits in Treasury.

The Account 1200 is the aggregating account. It aggregates the financial information of following sub accounts:

Account 1210 'Bank - National Currency (Resident Banks)',

Account 1220 'Bank - Foreign Currency (Resident Banks)',

Account 1230 'International Bank-Foreign Currency',

Account 1290 'Cash on Other Bank Account'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT

1210 BANK - NATIONAL CURRENCY (RESIDENT BANKS)

The Account 1210 'Bank - National Currency (Resident Banks)' shall include the financial information of the cash flow (amount turnover) in the bank, related to the company's economic activity or budget funding in local currency.

[Standard Transactions]

ACCOUNT

1220 BANK - FOREIGN CURRENCY (RESIDENT BANKS)

The Account 1220 'Bank - Foreign Currency (Resident Banks)' shall include the financial information of the cash flow (amount turnover) in the bank, related to the company's economic activity or budget funding in foreign currency.

[Standard Transactions]

ACCOUNT

1230 INTERNATIONAL BANK-FOREIGN CURRENCY

The Account 1230 'International Bank-Foreign Currency' shall include the financial information of the cash flow of the company in international bank.

[Standard Transactions]

ACCOUNT

1290 CASH ON OTHER BANK ACCOUNT

The Account 1290 'Cash on Other Bank Account' shall include the financial information of the cash flows on other bank account.

[Standard Transactions]

ACCOUNT

1300 SHORT TERM INVESTMENTS

The Account 1300 'Short Term Investments' shall include the financial information of the short term investments.

The Account 1300 is the aggregating account. It aggregates the financial information of following sub accounts:

Account 1310 'Marketable Securities',

Account 1320 'Government Securities',

Account 1330 'Current Portion Of Long-Term Investments',

Account 1390 'Other Short-Term Investments'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 1310 MARKETABLE SECURITIES

The Account 1310 'Marketable Securities' shall include the financial information of all types of short-term securities. Marketable securities are: a) notes; b) bonds and unsecured debt obligations, including bonds convertible to shares; c) commercial paper; d) transferable deposit certificates. e) short-term or medium-term debt securities; f) securities convertible mortgage loans, and credit card receivables; g) preference shares.

[Standard Transactions]

ACCOUNT 1320 GOVERNMENT SECURITIES

The Account 1320 'Government Securities' shall include the financial information of the short-term budget loans and short-term loans from non-budgetary funds.

[Standard Transactions]

ACCOUNT 1330 CURRENT PORTION OF LONG-TERM INVESTMENTS

The Account 1330 'Current Portion of Long-Term Investments' shall include the financial information of the current portion of long-term investments.

[Standard Transactions]

ACCOUNT 1390 OTHER SHORT-TERM INVESTMENTS

The Account 1390 'Other Short-Term Investments' shall imply all other ST investments which are not listed in accounts above. The supporting sub-accounts shall be maintained so as to show each different ST investment separately.

[Standard Transactions]

**ACCOUNT
1400 SHORT TERM RECEIVABLES**

The Account 1400 'Short Term Receivables' shall include the financial information of the all short-term debts owed to the company.

The Account 1400 is the aggregating account. It aggregates the financial information of following sub accounts:

Account 1410 'Accounts Receivable – Trade',
Account 1415 'Allowance for Doubtful Debts',
Account 1420 'Account Receivables from Subsidiaries',
Account 1430 'Account Receivables - Employees',
Account 1440 'Account Receivables - Officers and Directors',
Account 1450 'Account Receivables - Partners on the Loans Issued',
Account 1460 'Payments Received from Partners for Subscription',
Account 1470 'Current Portion of Long Term Receivables',
Account 1480 'Prepayments to Suppliers',
Account 1485 'Prepayments to Custom-Hose',
Account 1490 'Other Short Term Receivables'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

**ACCOUNT
1410 ACCOUNTS RECEIVABLE – TRADE**

The Account 1410 'Accounts Receivable – Trade' shall include the financial information of the amounts due from customers for sales of products, equipment and other accounts receivable arising from the normal course of business and currently collectible.

[The Account 1410 is the aggregating account. It aggregates the financial information of following sub accounts:

1410.1 Receivables for Regulated Activity
1410.11 Receivables for Regulated Dispatch services
1410.12 Receivables for Regulated Transmission services
1410.2 Receivables for Non-Regulated Activity

No other Sub-account is allowed. No direct transaction with this account is allowed.]

**ACCOUNT
1415 ALLOWANCE FOR DOUBTFUL DEBTS**

The Account 1415 'Allowance for Doubtful Debts' is a contra current asset account and shall record all amounts written off or reserved for debts determined as uncollectible at month end.

[Standard Transactions]

**ACCOUNT
1420 ACCOUNT RECEIVABLES FROM SUBSIDIARIES**

The Account 1420 'Account Receivables from Subsidiaries' shall include the financial information of the receivables from subsidiaries

[Standard Transactions]

**ACCOUNT
1430 ACCOUNT RECEIVABLES – EMPLOYEES**

The Account 1430 'Account Receivables – Employees' shall include the financial information of the receivables from enterprise employees

[Standard Transactions]

**ACCOUNT
1440 ACCOUNT RECEIVABLES - OFFICERS AND DIRECTORS**

The Account 1440 'Account Receivables - Officers and Directors' shall include the financial information of the receivables from enterprise officers and directors.

[Standard Transactions]

**ACCOUNT ACCOUNT RECEIVABLES - PARTNERS ON THE LOANS
1450 ISSUED**

The Account 1450 'Account Receivables - Partners on The Loans Issued' shall include the financial information of the receivables from partners on the loans issued.

[Standard Transactions]

**ACCOUNT PAYMENTS RECEIVED FROM PARTNERS FOR
1460 SUBSCRIPTION**

The Account 1460 'Payments Received from Partners for Subscription' shall include the financial information of the payments received from partners for subscription.

[Standard Transactions]

**ACCOUNT
1470 CURRENT PORTION OF LONG TERM RECEIVABLES**

The Account 1470 'Current Portion of Long Term Receivables' shall include the financial information of the current portion of long term receivables.

[Standard Transactions]

**ACCOUNT
1480 PREPAYMENTS TO SUPPLIERS**

The Account 1480 'Prepayments to Suppliers' shall include the financial information of the prepayments to suppliers for goods or services before they are received.

[Standard Transactions]

**ACCOUNT
1485 PREPAYMENTS TO CUSTOM-HOSE**

The Account 1485 'Prepayments to Custom-Hose' shall include the financial information of the customs prepayments.

[Standard Transactions]

**ACCOUNT
1490 OTHER SHORT TERM RECEIVABLES**

The Account 1490 'Other Short Term Receivables' shall include the financial information of the different types of short-term receivables not listed above, as well as the operations arising from the changes made before in the short-term receivables.

[Standard Transactions]

**ACCOUNT
1500 SHORT TERM NOTES RECEIVABLE**

The Account 1500 'Short Term Notes Receivable' shall include the financial information of the cost of all notes receivable and similar evidences of amounts due within one year and the current portion of long-term notes.

The Account 1500 is the aggregating account. It aggregates the financial information of following sub accounts:

Account 1510 'Notes receivable due within one year'
Account 1520 'The current portion of long-term notes'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

**ACCOUNT
1510 NOTES RECEIVABLE DUE WITHIN ONE YEAR**

The Account 1510 'Notes Receivable Due Within One Year' shall include the financial information of the cost of all notes receivable and similar evidences of amounts due within one year

[Standard Transactions]

**ACCOUNT
1520 THE CURRENT PORTION OF LONG TERM NOTES**

The Account 1520 'The Current Portion of Long Term Notes' shall include the financial information of the current portion of long-term notes.

[Standard Transactions]

**ACCOUNT
1600 INVENTORY**

The Account 1600 'Inventory' shall include the financial information of the raw materials, semi-products, work-in-process goods and completely finished goods that are considered to be the portion of a business's assets that are ready or will be ready for sale.

The Account 1600 is the aggregating account. It aggregates the financial information of following sub accounts:

Account 1610 'Goods',
Account 1620 'Materials and Supplies',
Account 1630 'Semi-Products',
Account 1635 'Interim Account',
Account 1640 'Finished Products',
Account 1690 'Other Inventory (Fuel, Tare)'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

**ACCOUNT
1610 GOODS**

The Account 1610 'Goods' shall include the financial information of the cost of goods.

[Standard Transactions]

**ACCOUNT
1620 MATERIALS AND SUPPLIES**

The Account 1620 'Materials and Supplies' shall include the financial information of the cost of materials and supplies.

[Standard Transactions]

**ACCOUNT
1630 SEMI-PRODUCTS**

The Account 1630 'Semi-Products' shall include the financial information of the partially completed goods that are somewhere in the manufacturing process are not ready for sale, partially assembled raw materials and spare parts

[Standard Transactions]

**ACCOUNT
1635 INTERIM ACCOUNT**

The Account 1635 'Interim Account' shall include the financial information of the asset temporary hold a transaction before it is transferred to permanent account.

[Standard Transactions]

**ACCOUNT
1640 FINISHED PRODUCTS**

The Account 1640 'Finished Products' shall include the financial information of the manufactured products ready for sale to the customer with no additional processing

[Standard Transactions]

**ACCOUNT
1690 OTHER INVENTORY (FUEL, TARE)**

The Account 1690 'Other Inventory (Fuel, Tare)' shall include the financial information of the materials, stationery, fuel, food and other material supplies not listed above.

[Standard Transactions]

**ACCOUNT
1700 PREPAID EXPENSES**

The Account 1700 'Prepaid Expenses' shall include the financial information of the asset as a result of business making payments for goods and services to be received in the neAccount Receivables future.

The Account 1700 is the aggregating account. It aggregates the financial information of following sub accounts:

Account 1710 'Prepaid Services',

Account 1720 'Prepaid Lease',

Account 1790 'Prepaid Other'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

**ACCOUNT
1710 PREPAID SERVICES**

The Account 1710 'Prepaid Services' shall include the financial information of the prepayments rendered in current period as a cost of future production.

[Standard Transactions]

**ACCOUNT
1720 PREPAID LEASE**

The Account 1720 'Prepaid Lease' shall include the financial information of the rent paid prior to the rental period to which it relates.

[Standard Transactions]

**ACCOUNT
1790 PREPAID OTHER**

The Account 1790 'Prepaid Other' shall include the financial information of all other prepaid expenses not listed above.

[Standard Transactions]

**ACCOUNT
1800 ACCRUED RECEIVABLES**

The Account 1800 'Accrued Receivables' shall include the financial information of the outstanding revenues that have been earned by a company but have not been invoiced (interest payments, rents, commission fees, dividends and royalties).

The Account 1800 is the aggregating account. It aggregates the financial information of following sub accounts:

Account 1810 'Accrued Dividends Receivable',
Account 1820 'Accrued Interest Receivable',
Account 1890 'Other Accrued Receivables'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

**ACCOUNT
1810 ACCRUED DIVIDENDS RECEIVABLE**

The Account 1810 'Accrued Dividends Receivable' shall include the financial information of the accrued dividends receivable.

[Standard Transactions]

**ACCOUNT
1820 ACCRUED INTEREST RECEIVABLE**

The Account 1820 'Accrued Interest Receivable' shall include the financial information of the accrued interest receivable

[Standard Transactions]

**ACCOUNT
1890 OTHER ACCRUED RECEIVABLES**

The Account 1890 'Other accrued receivables' shall include the financial information of all other accrued receivables not listed above.

[Standard Transactions]

**ACCOUNT
1900 OTHER CURRENT ASSETS**

The Account 1900 'Other Current Assets' shall include the financial information of the company's assets that do not include cash, securities, receivables, inventory and prepaid assets, and can be convertible into cash within one business cycle, which is usually one year. Other current assets are listed on a firm's balance sheet, and are a component of a firm's total assets. Restricted cash or investments may be included in this figure.

The Account 1900 is the aggregating account. It aggregates the financial information of following sub accounts:

Account 1910 'Other Current Assets'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

**ACCOUNT
1910 OTHER CURRENT ASSETS**

The Account 1910 'Other Current Assets' shall include the financial information of the a company's assets that do not include cash, securities, receivables, inventory and prepaid assets, and can be convertible into cash within one business cycle, which is usually one year. Other current assets are listed on a firm's balance sheet, and are a component of a firm's total assets. Restricted cash or investments may be included in this figure.

[The Account 1910 is the aggregating account. It aggregates the financial information of following sub accounts:

Account 1910.1 'Other Regulated Current Assets'

Account 1910.2 'Other Non-Regulated Current Assets'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT

1910.1 OTHER REGULATED CURRENT ASSETS

The Account 1910.1 'Other Regulated Current Assets' shall include the financial information of other than stated above current assets are reasonably expected to last, be in use or to be converted into cash within one year in the normal course of business for regulated activity.

[Standard Transactions]

ACCOUNT

1910.2 OTHER NON-REGULATED CURRENT ASSETS

The Account 1910.1 'Other Non-Regulated Current Assets' shall include the financial information of other than stated above current assets are reasonably expected to last, be in use or to be converted into cash within one year in the normal course of business for non-regulated activity.

GROUP 2, LONG-TERM ASSETS

ACCOUNT 2000 NON-CURRENT ASSETS

Accounts' Group 2 is to register the financial information of the assets other than current assets. Non-current assets are expected to last or be in use for more than one year or operating cycle of a business. Non-current assets are capitalized rather than expensed, meaning that the company allocates the cost of the asset over the number of years for which the asset will be in use, instead of allocating the entire cost to the accounting year in which the asset was purchased.

ACCOUNT 2100 PROPERTY, PLANT AND EQUIPMENT FIXED ASSETS*

*Alternative name

The Account 2100 'Property, Plant and Equipment' shall include the financial information of the cost of the property, plant, equipment, and investment property.

The Account 2100 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2110 'Land',

Account 2120 'Constructions In Progress',

Account 2130 'Buildings',

Account 2140 'Constructions',

Account 2150 'Machinery and Equipment',

Account 2155 'Transferring Assets',

Account 2160 'Office Equipment',

Account 2170 'Furniture and Fixtures',

Account 2180 'Vehicles',

Account 2185 'Tools and Other Long Term Tangible Assets in Operation',

Account 2190 'Leasehold Improvement',

Account 2195 'Long Term Tangible Assets Not in Operation (in warehouse)'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2110 LAND

The Account 2110 'Land' shall include the financial information of the cost of the land.

The Account 2110 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2110.1 'Land: Regulated Activity',
Account 2110.2 'Land: Non-Regulated Activity'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

**ACCOUNT
2110.1 LAND: REGULATED ACTIVITY**

The Account 2110.1 'Land: Regulated Activity' shall include the financial information of the cost of the land used for regulated activity.

The Account 2110.1 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2110.11 'Land: Regulated Activity, Dispatch',
Account 2110.12 'Land: Regulated Activity, Transmission',
Account 2110.13 'Land: Regulated Activity, Distribution',
Account 2110.14 'Land: Regulated Activity, Generation',
Account 2110.19 'Land: Regulated Activity, Other'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

**ACCOUNT
2110.11 LAND: REGULATED ACTIVITY, DISPATCH**

The Account 2110.11 'Land: Regulated Activity, Dispatch' shall include the financial information of the cost of the land used for regulated activity of dispatch.

[The Account 2110.11 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2110.111 'Land: Regulated Activity, Dispatch,...'.

No other Sub-account is allowed. No direct transaction with this account is allowed.]

**ACCOUNT
2110.12 LAND: REGULATED ACTIVITY, TRANSMISSION**

The Account 2110.12 'Land: Regulated Activity, Transmission' shall include the financial information of the cost of the land used for regulated activity of transmission.

The Account 2110.12 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2110.121 'Land: Regulated Activity, Transmission, 500 kV'
Account 2110.122 'Land: Regulated Activity, Transmission, 400 kV'
Account 2110.123 'Land: Regulated Activity, Transmission, 330 kV'
Account 2110.124 'Land: Regulated Activity, Transmission, 220 kV'
Account 2110.125 'Land: Regulated Activity, Transmission, 110 kV'
Account 2110.126 'Land: Regulated Activity, Transmission, 350 kV'
Account 2110.127 'Land: Regulated Activity, Transmission, 6/10 and below kV'

Account 2110.128 'Land: Regulated Activity, Transmission, Technical Services'
Account 2110.129 'Land: Regulated Activity, Transmission, Administration'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2110.121 LAND: REGULATED ACTIVITY, TRANSMISSION OF ACCOUNT 500 KV

The Account 2110.121 'Land: Regulated Activity, Transmission of 500 kV' shall include the financial information of the cost of the land used for regulated activity of transmission related to 500 kV facilities.

[Standard Transactions]

ACCOUNT 2110.122 LAND: REGULATED ACTIVITY, TRANSMISSION OF ACCOUNT 400 KV

The Account 2110.122 'Land: Regulated Activity, Transmission of 400 kV' shall include the financial information of the cost of the land used for regulated activity of transmission related to 400 kV facilities.

[Standard Transactions]

ACCOUNT 2110.123 LAND: REGULATED ACTIVITY, TRANSMISSION OF ACCOUNT 330 KV

The Account 2110.123 'Land: Regulated Activity, Transmission of 330 kV' shall include the financial information of the cost of the land used for regulated activity of transmission related to 330 kV facilities.

[Standard Transactions]

ACCOUNT 2110.124 LAND: REGULATED ACTIVITY, TRANSMISSION OF ACCOUNT 220 KV

The Account 2110.124 'Land: Regulated Activity, Transmission of 220 kV' shall include the financial information of the cost of the land used for regulated activity of transmission related to 220 kV facilities.

[Standard Transactions]

ACCOUNT 2110.125 LAND: REGULATED ACTIVITY, TRANSMISSION OF 110 KV

The Account 2110.125 'Land: Regulated Activity, Transmission of 110 kV' shall include the financial information of the cost of the land used for regulated activity of transmission related to 110 kV facilities.

[Standard Transactions]

ACCOUNT 2110.126 LAND: REGULATED ACTIVITY, TRANSMISSION OF ACCOUNT 35KV

The Account 2110.126 'Land: Regulated Activity, Transmission of 35 kV' shall include the financial information of the cost of the land used for regulated activity of transmission related to 35 kV facilities.

[Standard Transactions]

ACCOUNT 2110.127 LAND: REGULATED ACTIVITY, TRANSMISSION OF ACCOUNT 6/10 AND BELOW KV

The Account 2110.127 'Land: Regulated Activity, Transmission of 6/10 and below kV' shall include the financial information of the cost of the land used for regulated activity of transmission related to 6/10 and below kV facilities.

[Standard Transactions]

ACCOUNT 2110.128 LAND: REGULATED ACTIVITY, TRANSMISSION TECHNICAL SERVICES

The Account 2110.128 'Land: Regulated Activity, Transmission Technical Services' shall include the financial information of the cost of the land used for regulated activity of transmission related to technical services.

[Standard Transactions]

ACCOUNT 2110.129 LAND: REGULATED ACTIVITY, TRANSMISSION ADMINISTRATION

The Account 2110.129 'Land: Regulated Activity, Transmission Administration' shall include the financial information of the cost of the land used for regulated activity of transmission related to administration.

[Standard Transactions]

ACCOUNT 2110.13 LAND: REGULATED ACTIVITY, DISTRIBUTION

The Account 2110.13 'Land: Regulated Activity, Distribution' shall include the financial information of the cost of the land used for regulated activity of distribution.

[The Account 2110.13 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2110.131 'Land: Regulated Activity, Distribution,...'.

No other Sub-account is allowed. No direct transaction with this account is allowed.]

**ACCOUNT
2110.14 LAND: REGULATED ACTIVITY, GENERATION**

The Account 2110.14 'Land: Regulated Activity, Generation' shall include the financial information of the cost of the land used for regulated activity of generation.

[The Account 2110.14 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2110.14 'Land: Regulated Activity, Generation,...'.

No other Sub-account is allowed. No direct transaction with this account is allowed.]

**ACCOUNT
2110.19 LAND: REGULATED ACTIVITY, OTHER**

The Account 2110.19 'Land: Regulated Activity, Other' shall include the financial information of the cost of the land used for other than stated above regulated activities.

[The Account 2110.19 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2110.191 'Land: Regulated Activity, Other,...'.

No other Sub-account is allowed. No direct transaction with this account is allowed.]

**ACCOUNT
2110.2 LAND: NON-REGULATED ACTIVITY**

The Account 2110 'Land: Non-Regulated Activity' shall include the financial information of the cost of the land used for non-regulated activity.

**ACCOUNT
2120 CONSTRUCTIONS IN PROGRESS**

The Account 2120 'Constructions In Progress' shall include the financial information of the cost of the incomplete tangible non-current assets in progress.

The Account 2120 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2120.1 'Constructions In Progress: Regulated Activity',

Account 2120.2 'Constructions In Progress: Non-Regulated Activity'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT CONSTRUCTIONS IN PROGRESS: REGULATED ACTIVITY

2120.1

The Account 2120.1 'Constructions In Progress: Regulated Activity' shall include the financial information of the cost of the incomplete tangible non-current assets in progress planned to use for regulated activity.

The Account 2120.1 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2120.11 'Constructions In Progress: Regulated Activity, Dispatch',
Account 2120.12 'Constructions In Progress: Regulated Activity, Transmission',
Account 2120.13 'Constructions In Progress: Regulated Activity, Distribution',
Account 2120.14 'Constructions In Progress: Regulated Activity, Generation',
Account 2120.19 'Constructions In Progress: Regulated Activity, Other'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2120.11 CONSTRUCTIONS IN PROGRESS: REGULATED ACTIVITY, DISPATCH

The Account 2120.11 'Constructions In Progress: Regulated Activity, Dispatch' shall include the financial information of the cost of the incomplete tangible non-current assets in progress planned to use for regulated activity of dispatch.

[Standard Transactions]

ACCOUNT 2120.12 CONSTRUCTIONS IN PROGRESS: REGULATED ACTIVITY, TRANSMISSION

The Account 2120.12 'Constructions In Progress: Regulated Activity, Transmission' shall include the financial information of the cost of the incomplete tangible non-current assets in progress planned to use for regulated activity of transmission.

[Standard Transactions]

ACCOUNT 2120.13 CONSTRUCTIONS IN PROGRESS: REGULATED ACTIVITY, DISTRIBUTION

The Account 2120.13 'Constructions In Progress: Regulated Activity, Distribution' shall include the financial information of the cost of the incomplete tangible non-current assets in progress planned to use for regulated activity of distribution.

[Standard Transactions]

ACCOUNT 2120.14 CONSTRUCTIONS IN PROGRESS: REGULATED ACTIVITY, GENERATION

The Account 2120.14 'Constructions In Progress: Regulated Activity, Generation' shall include the financial information of the cost of the incomplete tangible non-current assets in progress planned to use for regulated activity of generation.

[Standard Transactions]

ACCOUNT 2120.19 CONSTRUCTIONS IN PROGRESS: REGULATED ACTIVITY, OTHER

The Account 2120.19 'Constructions In Progress: Regulated Activity, Other' shall include the financial information of the cost of the incomplete tangible non-current assets in progress planned to use for other than stated above regulated activities.

[Standard Transactions]

ACCOUNT 2120.2 CONSTRUCTIONS IN PROGRESS: NON-REGULATED ACTIVITY

The Account 2120.2 'Constructions In Progress: Non-Regulated Activity' shall include the financial information of the cost of the incomplete tangible non-current assets in progress planned to use for non-regulated activity.

ACCOUNT 2130 BUILDINGS

The Account 2130 'Buildings' shall include the financial information of the cost of the buildings.

The Account 2130 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2130.1 'Buildings: Regulated Activity',

Account 2130.2 'Buildings: Non-Regulated Activity'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2130.1 BUILDINGS: REGULATED ACTIVITY

The Account 2130.1 'Buildings: Regulated Activity' shall include the financial information of the cost of the buildings used for regulated activity.

The Account 2130.1 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2130.11 'Buildings: Regulated Activity, Dispatch',

Account 2130.12 'Buildings: Regulated Activity, Transmission',

Account 2130.13 'Buildings: Regulated Activity, Distribution',

Account 2130.14 'Buildings: Regulated Activity, Generation',

Account 2130.19 'Buildings: Regulated Activity, Other'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2130.11 BUILDINGS: REGULATED ACTIVITY, DISPATCH

The Account 2130.11 'Buildings: Regulated Activity, Dispatch' shall include the financial information of the cost of the buildings used for regulated activity of dispatch.

[The Account 2130.11 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2130.111 'Buildings: Regulated Activity, Dispatch,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2130.12 BUILDINGS: REGULATED ACTIVITY, TRANSMISSION

The Account 2130.12 'Buildings: Regulated Activity, Transmission' shall include the financial information of the cost of the Buildings used for regulated activity of transmission.

The Account 2130.12 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2130.121 'Buildings: Regulated Activity, Transmission, 500 kV'

Account 2130.122 'Buildings: Regulated Activity, Transmission, 400 kV'

Account 2130.123 'Buildings: Regulated Activity, Transmission, 330 kV'

Account 2130.124 'Buildings: Regulated Activity, Transmission, 220 kV'

Account 2130.125 'Buildings: Regulated Activity, Transmission, 110 kV'

Account 2130.126 'Buildings: Regulated Activity, Transmission, 350 kV'

Account 2130.127 'Buildings: Regulated Activity, Transmission, 6/10 and below kV'

Account 2130.128 'Buildings: Regulated Activity, Transmission, Technical Services'

Account 2130.129 'Buildings: Regulated Activity, Transmission, Administration'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2130.121 BUILDINGS: REGULATED ACTIVITY, TRANSMISSION OF ACCOUNT 500 KV

The Account 2130.121 'Buildings: Regulated Activity, Transmission of 500 kV' shall include the financial information of the cost of the Buildings used for regulated activity of transmission related to 500 kV facilities.

[Standard Transactions]

ACCOUNT 2130.122 BUILDINGS: REGULATED ACTIVITY, TRANSMISSION OF ACCOUNT 400 KV

The Account 2130.122 'Buildings: Regulated Activity, Transmission of 400 kV' shall include the financial information of the cost of the Buildings used for regulated activity of transmission related to 400 kV facilities.

[Standard Transactions]

**ACCOUNT BUILDINGS: REGULATED ACTIVITY, TRANSMISSION OF
2130.123 ACCOUNT 330 KV**

The Account 2130.123 'Buildings: Regulated Activity, Transmission of 330 kV' shall include the financial information of the cost of the Buildings used for regulated activity of transmission related to 330 kV facilities.

[Standard Transactions]

**ACCOUNT BUILDINGS: REGULATED ACTIVITY, TRANSMISSION OF
2130.124 ACCOUNT 220 KV**

The Account 2130.124 'Buildings: Regulated Activity, Transmission of 220 kV' shall include the financial information of the cost of the Buildings used for regulated activity of transmission related to 220 kV facilities.

[Standard Transactions]

**ACCOUNT BUILDINGS: REGULATED ACTIVITY, TRANSMISSION OF
2130.125 110 KV**

The Account 2130.125 'Buildings: Regulated Activity, Transmission of 110 kV' shall include the financial information of the cost of the Buildings used for regulated activity of transmission related to 110 kV facilities.

[Standard Transactions]

**ACCOUNT BUILDINGS: REGULATED ACTIVITY, TRANSMISSION OF
2130.126 ACCOUNT 35KV**

The Account 2130.126 'Buildings: Regulated Activity, Transmission of 35 kV' shall include the financial information of the cost of the Buildings used for regulated activity of transmission related to 35 kV facilities.

[Standard Transactions]

**ACCOUNT BUILDINGS: REGULATED ACTIVITY, TRANSMISSION OF
2130.127 ACCOUNT 6/10 AND BELOW KV**

The Account 2130.127 'Buildings: Regulated Activity, Transmission of 6/10 and below kV' shall include the financial information of the cost of the Buildings used for regulated activity of transmission related to 6/10 and below kV facilities.

[Standard Transactions]

ACCOUNT 2130.128 BUILDINGS: REGULATED ACTIVITY, TRANSMISSION TECHNICAL SERVICES

The Account 2130.128 'Buildings: Regulated Activity, Transmission Technical Services' shall include the financial information of the cost of the Buildings used for regulated activity of transmission related to technical services.

[Standard Transactions]

ACCOUNT 2130.129 BUILDINGS: REGULATED ACTIVITY, TRANSMISSION ADMINISTRATION

The Account 2130.129 'Buildings: Regulated Activity, Transmission Administration' shall include the financial information of the cost of the Buildings used for regulated activity of transmission related to administration.

[Standard Transactions]

ACCOUNT 2130.13 BUILDINGS: REGULATED ACTIVITY, DISTRIBUTION

The Account 2130.13 'Buildings: Regulated Activity, Distribution' shall include the financial information of the cost of the buildings used for regulated activity of distribution.

[The Account 2130.13 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2130.131 'Buildings: Regulated Activity, Distribution,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2130.14 BUILDINGS: REGULATED ACTIVITY, GENERATION

The Account 2130.14 'Buildings: Regulated Activity, Generation' shall include the financial information of the cost of the buildings used for regulated activity of generation.

[The Account 2130.14 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2130.141 'Buildings: Regulated Activity, Generation,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

**ACCOUNT
2130.19 BUILDINGS: REGULATED ACTIVITY, OTHER**

The Account 2130.19 'Buildings: Regulated Activity, Other' shall include the financial information of the cost of the Buildings used for other than stated above regulated activities.

[Standard Transactions]

**ACCOUNT
2130.2 BUILDINGS: NON-REGULATED ACTIVITY**

The Account 2130.2 'Buildings: Non-Regulated Activity' shall include the financial information of the cost of the Buildings used for non-regulated activity.

**ACCOUNT
2140 CONSTRUCTIONS**

The Account 2140 'Constructions' shall include the financial information of the cost of the constructions.

The Account 2140 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2140.1 'Constructions: Regulated Activity',

Account 2140.2 'Constructions: Non-Regulated Activity'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

**ACCOUNT
2140.1 CONSTRUCTIONS: REGULATED ACTIVITY**

The Account 2140.1 'Constructions: Regulated Activity' shall include the financial information of the cost of the Constructions used for regulated activity.

The Account 2140.1 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2140.11 'Constructions: Regulated Activity, Dispatch',

Account 2140.12 'Constructions: Regulated Activity, Transmission',

Account 2140.13 'Constructions: Regulated Activity, Distribution',

Account 2140.14 'Constructions: Regulated Activity, Generation',

Account 2140.19 'Constructions: Regulated Activity, Other'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

**ACCOUNT
2140.11 CONSTRUCTIONS: REGULATED ACTIVITY, DISPATCH**

The Account 2140.11 'Constructions: Regulated Activity, Dispatch' shall include the financial information of the cost of the constructions used for regulated activity of dispatch.

[The Account 2140.11 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2140.111 'Constructions: Regulated Activity, Dispatch,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2140.12 CONSTRUCTIONS: REGULATED ACTIVITY, TRANSMISSION

The Account 2140.12 'Constructions: Regulated Activity, Transmission' shall include the financial information of the cost of the Constructions used for regulated activity of transmission.

The Account 2140.12 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2140.121 'Constructions: Regulated Activity, Transmission, 500 kV'

Account 2140.122 'Constructions: Regulated Activity, Transmission, 400 kV'

Account 2140.123 'Constructions: Regulated Activity, Transmission, 330 kV'

Account 2140.124 'Constructions: Regulated Activity, Transmission, 220 kV'

Account 2140.125 'Constructions: Regulated Activity, Transmission, 110 kV'

Account 2140.126 'Constructions: Regulated Activity, Transmission, 350 kV'

Account 2140.127 'Constructions: Regulated Activity, Transmission, 6/10 and below kV'

Account 2140.128 'Constructions: Regulated Activity, Transmission, Technical Services'

Account 2140.129 'Constructions: Regulated Activity, Transmission, Administration'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2140.121 CONSTRUCTION: REGULATED ACTIVITY, TRANSMISSION OF ACCOUNT 500 KV

The Account 2140.121 'Constructions: Regulated Activity, Transmission of 500 kV' shall include the financial information of the cost of the Constructions used for regulated activity of transmission related to 500 kV facilities.

[Standard Transactions]

ACCOUNT 2140.122 CONSTRUCTION: REGULATED ACTIVITY, TRANSMISSION OF ACCOUNT 400 KV

The Account 2140.122 'Constructions: Regulated Activity, Transmission of 400 kV' shall include the financial information of the cost of the Constructions used for regulated activity of transmission related to 400 kV facilities.

[Standard Transactions]

**ACCOUNT CONSTRUCTION: REGULATED ACTIVITY, TRANSMISSION
2140.123 OF ACCOUNT 330 KV**

The Account 2140.123 'Constructions: Regulated Activity, Transmission of 330 kV' shall include the financial information of the cost of the Constructions used for regulated activity of transmission related to 330 kV facilities.

[Standard Transactions]

**ACCOUNT CONSTRUCTION: REGULATED ACTIVITY, TRANSMISSION
2140.124 OF ACCOUNT 220 KV**

The Account 2140.124 'Constructions: Regulated Activity, Transmission of 220 kV' shall include the financial information of the cost of the Constructions used for regulated activity of transmission related to 220 kV facilities.

[Standard Transactions]

**ACCOUNT CONSTRUCTION: REGULATED ACTIVITY, TRANSMISSION
2140.125 OF 110 KV**

The Account 2140.125 'Constructions: Regulated Activity, Transmission of 110 kV' shall include the financial information of the cost of the Constructions used for regulated activity of transmission related to 110 kV facilities.

[Standard Transactions]

**ACCOUNT CONSTRUCTION: REGULATED ACTIVITY, TRANSMISSION
2140.126 OF ACCOUNT 35KV**

The Account 2140.126 'Constructions: Regulated Activity, Transmission of 35 kV' shall include the financial information of the cost of the Constructions used for regulated activity of transmission related to 35 kV facilities.

[Standard Transactions]

**ACCOUNT CONSTRUCTION: REGULATED ACTIVITY, TRANSMISSION
2140.127 OF ACCOUNT 6/10 AND BELOW KV**

The Account 2140.127 'Constructions: Regulated Activity, Transmission of 6/10 and below kV' shall include the financial information of the cost of the Constructions used for regulated activity of transmission related to 6/10 and below kV facilities.

[Standard Transactions]

**ACCOUNT 2140.128 CONSTRUCTION: REGULATED ACTIVITY, TRANSMISSION
TECHNICAL SERVICES**

The Account 2140.128 'Constructions: Regulated Activity, Transmission Technical Services' shall include the financial information of the cost of the Constructions used for regulated activity of transmission related to technical services.

[Standard Transactions]

**ACCOUNT 2140.129 CONSTRUCTION: REGULATED ACTIVITY, TRANSMISSION
ADMINISTRATION**

The Account 2140.129 'Constructions: Regulated Activity, Transmission Administration' shall include the financial information of the cost of the Constructions used for regulated activity of transmission related to administration.

[Standard Transactions]

ACCOUNT 2140.13 CONSTRUCTIONS: REGULATED ACTIVITY, DISTRIBUTION

The Account 2140.13 'Constructions: Regulated Activity, Distribution' shall include the financial information of the cost of the constructions used for regulated activity of distribution.

[The Account 2140.13 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2140.131 'Constructions: Regulated Activity, Distribution,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2140.14 CONSTRUCTIONS: REGULATED ACTIVITY, GENERATION

The Account 2140.14 'Constructions: Regulated Activity, Generation' shall include the financial information of the cost of the constructions used for regulated activity of generation.

[The Account 2140.14 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2140.141 'Constructions: Regulated Activity, Generation,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2140.19 CONSTRUCTIONS: REGULATED ACTIVITY, OTHER

The Account 2140.19 'Constructions: Regulated Activity, Other' shall include the financial information of the cost of the constructions used for other than stated above regulated activities.

[The Account 2140.19 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2140.191 'Constructions: Regulated Activity, Other,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2140.2 CONSTRUCTIONS: NON-REGULATED ACTIVITY

The Account 2140.2 'Constructions: Non-Regulated Activity' shall include the financial information of the cost of the constructions used for non-regulated activities.

ACCOUNT 2150 MACHINERY AND EQUIPMENT

The Account 2150 'Machinery and Equipment' shall include the financial information of the cost of the constructions.

The Account 2150 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2150.1 'Machinery and Equipment: Regulated Activity',

Account 2150.2 'Machinery and Equipment: Non-Regulated Activity'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2150.1 MACHINERY AND EQUIPMENT: REGULATED ACTIVITY

The Account 2150.1 'Machinery and Equipment: Regulated Activity' shall include the financial information of the cost of the Machinery and Equipment used for regulated activity.

The Account 2150.1 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2150.11 'Machinery and Equipment: Regulated Activity, Dispatch',

Account 2150.12 'Machinery and Equipment: Regulated Activity, Transmission',

Account 2150.13 'Machinery and Equipment: Regulated Activity, Distribution',

Account 2150.14 'Machinery and Equipment: Regulated Activity, Generation',

Account 2150.19 'Machinery and Equipment: Regulated Activity, Other'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT MACHINERY AND EQUIPMENT: REGULATED ACTIVITY,

2150.11 DISPATCH

The Account 2150.11 'Machinery and Equipment: Regulated Activity, Dispatch' shall include the financial information of the cost of the machinery and equipment used for regulated activity of dispatch.

[The Account 2150.11 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2150.111 'Machinery and Equipment: Regulated Activity, Dispatch,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT MACHINERY AND EQUIPMENT: REGULATED ACTIVITY, 2150.12 TRANSMISSION

The Account 2150.12 'Machinery and Equipment: Regulated Activity, Transmission' shall include the financial information of the cost of the machinery and equipment used for regulated activity of transmission.

The Account 2150.12 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2150.121 '500 kV Machinery and Equipment: Regulated Activity, Transmission'

Account 2150.122 '400 kV Machinery and Equipment: Regulated Activity, Transmission'

Account 2150.123 '330 kV Machinery and Equipment: Regulated Activity, Transmission'

Account 2150.124 '220 kV Machinery and Equipment: Regulated Activity, Transmission'

Account 2150.125 '110 kV Machinery and Equipment: Regulated Activity, Transmission'

Account 2150.126 '35 kV Machinery and Equipment: Regulated Activity, Transmission'

Account 2150.127 '6/10 and below kV Machinery and Equipment: Regulated Activity, Transmission'

Account 2150.128 'Technical Services Machinery and Equipment: Regulated Activity, Transmission'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT ACCOUNT 500 KV MACHINERY AND EQUIPMENT: 2150.121 REGULATED ACTIVITY, TRANSMISSION

The Account 2150.121 '500 kV Machinery and Equipment: Regulated Activity, Transmission' shall include the financial information of the cost of the machinery and equipment used for regulated activity of transmission related to 500 kV facilities.

The Account 2150.121 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2150.1211 '500 kV Transmission Substations'
Account 2150.1212 '500 kV Transmission Automation and Relay Protection'
Account 2150.1213 '500 kV Transmission Metering'
Account 2150.1214 '500 kV Transmission Optic Communication'
Account 2150.1215 '500 kV Transmission Other Communication'
Account 2150.1219 '500 kV Other Transmission Machinery and Equipment'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2150.1211 ACCOUNT 500 KV TRANSMISSION SUBSTATIONS

The Account 2150.1211 '500 kV Transmission Substations' shall include the financial information of the cost of substations used for regulated activity of transmission related to 500 kV facilities.

[Standard Transactions]

ACCOUNT 2150.1212 ACCOUNT 500 KV TRANSMISSION AUTOMATION AND RELAY PROTECTION

The Account 2150.1212 '500 kV Transmission Automation and Relay Protection' shall include the financial information of the cost of automation and relay protection facilities used for regulated activity of transmission related to 500 kV facilities.

[Standard Transactions]

ACCOUNT 2150.1213 ACCOUNT 500 KV TRANSMISSION METERING

The Account 2150.1213 '500 kV Transmission Metering' shall include the financial information of the cost of metering used for regulated activity of transmission related to 500 kV facilities.

[Standard Transactions]

ACCOUNT 2150.1214 ACCOUNT 500 KV TRANSMISSION OPTIC COMMUNICATION

The Account 2150.1214 '500 kV Transmission Optic Communication' shall include the financial information of the cost of optic communication machinery and equipment used for regulated activity of transmission related to 500 kV facilities.

[Standard Transactions]

ACCOUNT 2150.1215 ACCOUNT 500 KV TRANSMISSION OTHER

2150.1215 COMMUNICATION

The Account 2150.1215 '500 kV Transmission Other Communication' shall include the financial information of the cost of other (than optic) communication machinery and equipment used for regulated activity of transmission related to 500 kV facilities.

[Standard Transactions]

ACCOUNT 2150.1219 ACCOUNT 500 KV OTHER TRANSMISSION MACHINERY AND EQUIPMENT

The Account 2150.1219 '500 kV Other Transmission Machinery and Equipment' shall include the financial information of the cost of other than stated above machinery and equipment used for regulated activity of transmission related to 500 kV facilities.

[Standard Transactions]

ACCOUNT 2150.122 ACCOUNT 400 KV MACHINERY AND EQUIPMENT: REGULATED ACTIVITY, TRANSMISSION

The Account 2150.122 '400 kV Machinery and Equipment: Regulated Activity, Transmission' shall include the financial information of the cost of the machinery and equipment used for regulated activity of transmission related to 400 kV facilities.

The Account 2150.122 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2150.1221 '400 kV Transmission Substations'

Account 2150.1222 '400 kV Transmission Automation and Relay Protection'

Account 2150.1223 '400 kV Transmission Metering'

Account 2150.1224 '400 kV Transmission Optic Communication'

Account 2150.1225 '400 kV Transmission Other Communication'

Account 2150.1229 '400 kV Other Transmission Machinery and Equipment'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2150.1221 ACCOUNT 400 KV TRANSMISSION SUBSTATIONS

The Account 2150.1221 '400 kV Transmission Substations' shall include the financial information of the cost of substations used for regulated activity of transmission related to 400 kV facilities.

[Standard Transactions]

ACCOUNT 2150.1222 ACCOUNT 400 KV TRANSMISSION AUTOMATION AND RELAY PROTECTION

The Account 2150.1222 '400 kV Transmission Automation and Relay Protection' shall include the financial information of the cost of automation and relay protection facilities used for regulated activity of transmission related to 400 kV facilities.

[Standard Transactions]

ACCOUNT 2150.1223 ACCOUNT 400 KV TRANSMISSION METERING

The Account 2150.1223 '400 kV Transmission Metering' shall include the financial information of the cost of metering used for regulated activity of transmission related to 400 kV facilities.

[Standard Transactions]

ACCOUNT 2150.1224 ACCOUNT 400 KV TRANSMISSION OPTIC COMMUNICATION

The Account 2150.1224 '400 kV Transmission Optic Communication' shall include the financial information of the cost optic communication machinery and equipment used for regulated activity of transmission related to 400 kV facilities.

[Standard Transactions]

ACCOUNT 2150.1225 ACCOUNT 400 KV TRANSMISSION OTHER COMMUNICATION

The Account 2150.1225 '400 kV Transmission Other Communication' shall include the financial information of the cost of other (than optic) communication machinery and equipment used for regulated activity of transmission related to 400 kV facilities.

[Standard Transactions]

ACCOUNT 2150.1229 ACCOUNT 400 KV OTHER TRANSMISSION MACHINERY AND EQUIPMENT

The Account 2150.1229 '400 kV Other Transmission Machinery and Equipment' shall include the financial information of the cost of other than stated above machinery and equipment used for regulated activity of transmission related to 400 kV facilities.

[Standard Transactions]

ACCOUNT 2150.123 ACCOUNT 330 KV MACHINERY AND EQUIPMENT: REGULATED ACTIVITY, TRANSMISSION

The Account 2150.123 '330 kV Machinery and Equipment: Regulated Activity, Transmission' shall include the financial information of the cost of the machinery and equipment used for regulated activity of transmission related to 330 kV facilities.

The Account 2150.123 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2150.1231 '330 kV Transmission Substations'

Account 2150.1232 '330 kV Transmission Automation and Relay Protection'

Account 2150.1233 '330 kV Transmission Metering'

Account 2150.1234 '330 kV Transmission Optic Communication'

Account 2150.1235 '330 kV Transmission Other Communication'

Account 2150.1239 '330 kV Other Transmission Machinery and Equipment'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2150.1231 ACCOUNT 330 KV TRANSMISSION SUBSTATIONS

The Account 2150.1231 '330 kV Transmission Substations' shall include the financial information of the cost of substations used for regulated activity of transmission related to 330 kV facilities.

[Standard Transactions]

ACCOUNT 2150.1232 ACCOUNT 330 KV TRANSMISSION AUTOMATION AND RELAY PROTECTION

The Account 2150.1232 '330 kV Transmission Automation and Relay Protection' shall include the financial information of the cost of automation and relay protection facilities used for regulated activity of transmission related to 330 kV facilities.

[Standard Transactions]

ACCOUNT 2150.1233 ACCOUNT 330 KV TRANSMISSION METERING

The Account 2150.1233 '330 kV Transmission Metering' shall include the financial information of the cost of metering used for regulated activity of transmission related to 330 kV facilities.

[Standard Transactions]

ACCOUNT 2150.1234 ACCOUNT 330 KV TRANSMISSION OPTIC COMMUNICATION

The Account 2150.1234 '330 kV Transmission Optic Communication' shall include the financial information of the cost of optic communication machinery and equipment used for regulated activity of transmission related to 330 kV facilities.

[Standard Transactions]

ACCOUNT 2150.1235 ACCOUNT 330 KV TRANSMISSION OTHER COMMUNICATION

The Account 2150.1235 '330 kV Transmission Other Communication' shall include the financial information of the cost of other (than optic) communication machinery and equipment used for regulated activity of transmission related to 330 kV facilities.

[Standard Transactions]

ACCOUNT 2150.1239 ACCOUNT 330 KV OTHER TRANSMISSION MACHINERY AND EQUIPMENT

The Account 2150.1239 '330 kV Other Transmission Machinery and Equipment' shall include the financial information of the cost of other than stated above machinery and equipment used for regulated activity of transmission related to 330 kV facilities.

[Standard Transactions]

ACCOUNT 2150.124 ACCOUNT 220 KV MACHINERY AND EQUIPMENT: REGULATED ACTIVITY, TRANSMISSION

The Account 2150.124 '220 kV Machinery and Equipment: Regulated Activity, Transmission' shall include the financial information of the cost of the machinery and equipment used for regulated activity of transmission related to 220 kV facilities.

The Account 2150.124 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2150.1241 '220 kV Transmission Substations'

Account 2150.1242 '220 kV Transmission Automation and Relay Protection'

Account 2150.1243 '220 kV Transmission Metering'

Account 2150.1244 '220 kV Transmission Optic Communication'

Account 2150.1245 '220 kV Transmission Other Communication'

Account 2150.1249 '220 kV Other Transmission Machinery and Equipment'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2150.1241 ACCOUNT 220 KV TRANSMISSION SUBSTATIONS

The Account 2150.1241 '220 kV Transmission Substations' shall include the financial information of the cost of substations used for regulated activity of transmission related to 220 kV facilities.

[Standard Transactions]

ACCOUNT 2150.1242 ACCOUNT 220 KV TRANSMISSION AUTOMATION AND RELAY PROTECTION

The Account 2150.1242 '220 kV Transmission Automation and Relay Protection' shall include the financial information of the cost of automation and relay protection facilities used for regulated activity of transmission related to 220 kV facilities.

[Standard Transactions]

ACCOUNT 2150.1243 ACCOUNT 220 KV TRANSMISSION METERING

The Account 2150.1243 '220 kV Transmission Metering' shall include the financial information of the cost of metering used for regulated activity of transmission related to 220 kV facilities.

[Standard Transactions]

ACCOUNT 2150.1244 ACCOUNT 220 KV TRANSMISSION OPTIC COMMUNICATION

The Account 2150.1244 '220 kV Transmission Optic Communication' shall include the financial information of the cost of optic communication machinery and equipment used for regulated activity of transmission related to 220 kV facilities.

[Standard Transactions]

ACCOUNT 2150.1245 ACCOUNT 220 KV TRANSMISSION OTHER COMMUNICATION

The Account 2150.1245 '220 kV Transmission Other Communication' shall include the financial information of the cost of other (than optic) communication machinery and equipment used for regulated activity of transmission related to 220 kV facilities.

[Standard Transactions]

ACCOUNT 2150.1249 ACCOUNT 220 KV OTHER TRANSMISSION MACHINERY AND EQUIPMENT

The Account 2150.1249 '220 kV Other Transmission Machinery and Equipment' shall include the financial information of the cost of other than stated above machinery and equipment used for regulated activity of transmission related to 220 kV facilities.

[Standard Transactions]

**ACCOUNT 110 KV MACHINERY AND EQUIPMENT: REGULATED
2150.125 ACTIVITY, TRANSMISSION**

The Account 2150.125 '110 kV Machinery and Equipment: Regulated Activity, Transmission' shall include the financial information of the cost of the machinery and equipment used for regulated activity of transmission related to 110 kV facilities.

The Account 2150.125 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2150.1251 '110 kV Transmission Substations'

Account 2150.1252 '110 kV Transmission Automation and Relay Protection'

Account 2150.1253 '110 kV Transmission Metering'

Account 2150.1254 '110 kV Transmission Optic Communication'

Account 2150.1255 '110 kV Transmission Other Communication'

Account 2150.1259 '110 kV Other Transmission Machinery and Equipment'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

**ACCOUNT 110 KV TRANSMISSION SUBSTATIONS
2150.1251**

The Account 2150.1251 '110 kV Transmission Substations' shall include the financial information of the cost of substations used for regulated activity of transmission related to 110 kV facilities.

[Standard Transactions]

**ACCOUNT 110 KV TRANSMISSION AUTOMATION AND RELAY
2150.1252 PROTECTION**

The Account 2150.1252 '110 kV Transmission Automation and Relay Protection' shall include the financial information of the cost of automation and relay protection facilities used for regulated activity of transmission related to 110 kV facilities.

[Standard Transactions]

**ACCOUNT 110 KV TRANSMISSION METERING
2150.1253**

The Account 2150.1253 '110 kV Transmission Metering' shall include the financial information of the cost of metering used for regulated activity of transmission related to 110 kV facilities.

[Standard Transactions]

**ACCOUNT 110 KV TRANSMISSION OPTIC COMMUNICATION
2150.1254**

The Account 2150.1254 '110 kV Transmission Optic Communication' shall include the financial information of the cost of optic communication machinery and equipment used for regulated activity of transmission related to 110 kV facilities.

[Standard Transactions]

ACCOUNT 2150.1255 110 KV TRANSMISSION OTHER COMMUNICATION

The Account 2150.1255 '110 kV Transmission Other Communication' shall include the financial information of the cost of other (than optic) communication machinery and equipment used for regulated activity of transmission related to 110 kV facilities.

[Standard Transactions]

ACCOUNT 2150.1259 110 KV OTHER TRANSMISSION MACHINERY AND EQUIPMENT

The Account 2150.1259 '110 kV Other Transmission Machinery and Equipment' shall include the financial information of the cost of other than stated above machinery and equipment used for regulated activity of transmission related to 110 kV facilities.

[Standard Transactions]

ACCOUNT 2150.126 ACCOUNT 35KV MACHINERY AND EQUIPMENT: REGULATED ACTIVITY, TRANSMISSION

The Account 2150.126 '35 kV Machinery and Equipment: Regulated Activity, Transmission' shall include the financial information of the cost of the machinery and equipment used for regulated activity of transmission related to 35 kV facilities.

The Account 2150.126 is the aggregating account. It aggregates the financial information of following subaccounts:

- Account 2150.1261 '35 kV Transmission Substations'
- Account 2150.1262 '35 kV Transmission Automation and Relay Protection'
- Account 2150.1263 '35 kV Transmission Metering'
- Account 2150.1264 '35 kV Transmission Optic Communication'
- Account 2150.1265 '35 kV Transmission Other Communication'
- Account 2150.1269 '35 kV Other Transmission Machinery and Equipment'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2150.1261 ACCOUNT 35KV TRANSMISSION SUBSTATIONS

The Account 2150.1261 '35 kV Transmission Substations' shall include the financial information of the cost of substations used for regulated activity of transmission related to 35 kV facilities.

[Standard Transactions]

ACCOUNT 2150.1262 ACCOUNT 35KV TRANSMISSION AUTOMATION AND RELAY PROTECTION

The Account 2150.1262 '35 kV Transmission Automation and Relay Protection' shall include the financial information of the cost of automation and relay protection facilities used for regulated activity of transmission related to 35 kV facilities.

[Standard Transactions]

ACCOUNT 2150.1263 ACCOUNT 35KV TRANSMISSION METERING

The Account 2150.1263 '35 kV Transmission Metering' shall include the financial information of the cost of metering used for regulated activity of transmission related to 35 kV facilities.

[Standard Transactions]

ACCOUNT 2150.1264 ACCOUNT 35KV TRANSMISSION OPTIC COMMUNICATION

The Account 2150.1264 '35 kV Transmission Optic Communication' shall include the financial information of the cost of optic communication machinery and equipment used for regulated activity of transmission related to 35 kV facilities.

[Standard Transactions]

ACCOUNT 2150.1265 ACCOUNT 35KV TRANSMISSION OTHER COMMUNICATION

The Account 2150.1265 '35 kV Transmission Other Communication' shall include the financial information of the cost of other (than optic) communication machinery and equipment used for regulated activity of transmission related to 35 kV facilities.

[Standard Transactions]

ACCOUNT 2150.1269 ACCOUNT 35KV OTHER TRANSMISSION MACHINERY AND EQUIPMENT

The Account 2150.1269 '35 kV Other Transmission Machinery and Equipment' shall include the financial information of the cost of other than stated above machinery and equipment used for regulated activity of transmission related to 35 kV facilities.

[Standard Transactions]

ACCOUNT 2150.127 ACCOUNT 6/10 AND BELOW KV MACHINERY AND EQUIPMENT: REGULATED ACTIVITY, TRANSMISSION

The Account 2150.127 '6/10 and below kV Machinery and Equipment: Regulated Activity, Transmission' shall include the financial information of the cost of the machinery and equipment used for regulated activity of transmission related to 6/10 and below kV facilities.

The Account 2150.127 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2150.1271 '6/10 and below kV Transmission Substations'

Account 2150.1272 '6/10 and below kV Transmission Automation and Relay Protection'

Account 2150.1273 '6/10 and below kV Transmission Metering'

Account 2150.1274 '6/10 and below kV Transmission Optic Communication'

Account 2150.1275 '6/10 and below kV Transmission Other Communication'

Account 2150.1279 '6/10 and below kV Other Transmission Machinery and Equipment'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2150.1271 ACCOUNT 6/10 AND BELOW KV TRANSMISSION SUBSTATIONS

The Account 2150.1271 '6/10 and below kV Transmission Substations' shall include the financial information of the cost of substations used for regulated activity of transmission related to 6/10 and below kV facilities.

[Standard Transactions]

ACCOUNT 2150.1272 ACCOUNT 6/10 AND BELOW KV TRANSMISSION AUTOMATION AND RELAY PROTECTION

The Account 2150.1272 '6/10 and below kV Transmission Automation and Relay Protection' shall include the financial information of the cost of automation and relay protection facilities used for regulated activity of transmission related to 6/10 and below kV facilities.

[Standard Transactions]

ACCOUNT 2150.1273 ACCOUNT 6/10 AND BELOW KV TRANSMISSION METERING

The Account 2150.1273 '6/10 and below kV Transmission Metering' shall include the financial information of the cost of metering used for regulated activity of transmission related to 6/10 and below kV facilities.

[Standard Transactions]

ACCOUNT 2150.1274 ACCOUNT 6/10 AND BELOW KV TRANSMISSION OPTIC COMMUNICATION

The Account 2150.1274 '6/10 and below kV Transmission Optic Communication' shall include the financial information of the cost of optic communication machinery and equipment used for regulated activity of transmission related to 6/10 and below kV facilities.

[Standard Transactions]

ACCOUNT 2150.1275 ACCOUNT 6/10 AND BELOW KV TRANSMISSION OTHER COMMUNICATION

The Account 2150.1275 '6/10 and below kV Transmission Other Communication' shall include the financial information of the cost of other (than optic) communication machinery and equipment used for regulated activity of transmission related to 6/10 and below kV facilities.

[Standard Transactions]

ACCOUNT 2150.1279 ACCOUNT 6/10 AND BELOW KV OTHER TRANSMISSION MACHINERY AND EQUIPMENT

The Account 2150.1279 '6/10 and below kV Other Transmission Machinery and Equipment' shall include the financial information of the cost of other than stated above machinery and equipment used for regulated activity of transmission related to 6/10 and below kV facilities.

[Standard Transactions]

ACCOUNT 2150.128 TECHNICAL SERVICES MACHINERY AND EQUIPMENT: REGULATED ACTIVITY, TRANSMISSION

The Account 2150.128 'Technical Services Machinery and Equipment: Regulated Activity, Transmission' shall include the financial information of the cost of the machinery and equipment used for regulated activity of transmission related to technical services.

[Standard Transactions]

ACCOUNT 2150.128 TECHNICAL SERVICES MACHINERY AND EQUIPMENT: REGULATED ACTIVITY, TRANSMISSION

2150.13 DISTRIBUTION

The Account 2150.13 'Machinery and Equipment: Regulated Activity, Distribution' shall include the financial information of the cost of the machinery and equipment used for regulated activity of distribution.

[The Account 2150.13 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2150.131 'Machinery and Equipment: Regulated Activity, Distribution,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT MACHINERY AND EQUIPMENT: REGULATED ACTIVITY, 2150.14 GENERATION

The Account 2150.14 'Machinery and Equipment: Regulated Activity, Generation' shall include the financial information of the cost of the machinery and equipment used for regulated activity of generation.

[The Account 2150.14 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2150.141 'Machinery and Equipment: Regulated Activity, Generation,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT MACHINERY AND EQUIPMENT: REGULATED ACTIVITY, 2150.19 OTHER

The Account 2150.19 'Machinery and Equipment: Regulated Activity, Other' shall include the financial information of the cost of the machinery and equipment used for other than stated above regulated activities.

[The Account 2150.19 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2150.191 'Machinery and Equipment: Regulated Activity, Other,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT MACHINERY AND EQUIPMENT: NON-REGULATED ACTIVITY 2150.2

The Account 2150.2 'Machinery and Equipment: Non-Regulated Activity' shall include the financial information of the cost of the Machinery and Equipment used for non-regulated activity.

ACCOUNT TRANSFERRING ASSETS 2155

The Account 2155 'Transferring Assets' shall include the financial information of the cost of the transferring assets.

The Account 2155 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2155.1 'Transferring Assets: Regulated Activity',
Account 2155.2 'Transferring Assets: Non-Regulated Activity'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2155.1 TRANSFERRING ASSETS: REGULATED ACTIVITY

The Account 2155.1 'Transferring Assets: Regulated Activity' shall include the financial information of the cost of the transferring assets used for regulated activity.

The Account 2155.1 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2155.11 'Transferring Assets: Regulated Activity, Dispatch',
Account 2155.12 'Transferring Assets: Regulated Activity, Transmission',
Account 2155.13 'Transferring Assets: Regulated Activity, Distribution',
Account 2155.14 'Transferring Assets: Regulated Activity, Generation',
Account 2155.19 'Transferring Assets: Regulated Activity, Other'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2155.11 TRANSFERRING ASSETS: REGULATED ACTIVITY, DISPATCH

The Account 2155.11 'Transferring Assets: Regulated Activity, Dispatch' shall include the financial information of the cost of the transferring assets used for regulated activity of dispatch.

[The Account 2155.11 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2155.111 'Transferring Assets: Regulated Activity, Dispatch,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2155.12 TRANSFERRING ASSETS: REGULATED ACTIVITY, TRANSMISSION

The Account 2155.12 'Transferring Assets: Regulated Activity, Transmission' shall include the financial information of the cost of the transferring assets used for regulated activity of transmission.

The Account 2155.12 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2155.121 '500 kV Transferring Assets: Regulated Activity, Transmission'

Account 2155.122 '400 kV Transferring Assets: Regulated Activity, Transmission'
Account 2155.123 '330 kV Transferring Assets: Regulated Activity, Transmission'
Account 2155.124 '220 kV Transferring Assets: Regulated Activity, Transmission'
Account 2155.125 '110 kV Transferring Assets: Regulated Activity, Transmission'
Account 2155.126 '35 kV Transferring Assets: Regulated Activity, Transmission'
Account 2155.127 '6/10 and below kV Transferring Assets: Regulated Activity, Transmission'
Account 2155.128 'Technical Services Transferring Assets: Regulated Activity, Transmission'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2155.121 ACCOUNT 500 KV TRANSFERRING ASSETS: REGULATED ACTIVITY, TRANSMISSION

The Account 2155.121 '500 kV Transferring Assets: Regulated Activity, Transmission' shall include the financial information of the cost of the transferring assets used for regulated activity of transmission related to 500 kV facilities.

The Account 2155.121 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2155.1211 '500 kV Transmission High Voltage Lines'

Account 2155.1212 '500 kV Transmission Optic Cables'

Account 2155.1213 '500 kV Transmission Other Communication Lines'

Account 2155.1219 '500 kV Other Transferring Assets of Transmission'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2155.1211 ACCOUNT 500 KV TRANSMISSION HIGH VOLTAGE LINES

The Account 2155.1211 '500 kV Transmission High Voltage Lines' shall include the financial information of the cost of the transmission high voltage lines used for regulated activity of transmission related to 500 kV facilities.

[Standard Transactions]

ACCOUNT 2155.1212 ACCOUNT 500 KV TRANSMISSION OPTIC CABLES

The Account 2155.1212 '500 kV Transmission Optic Cables' shall include the financial information of the cost of the optic cables used for regulated activity of transmission related to 500 kV facilities.

[Standard Transactions]

ACCOUNT 2155.1213 ACCOUNT 500 KV TRANSMISSION OTHER

2155.1213 COMMUNICATION LINES

The Account 2155.1213 '500 kV Transmission Other Communication Lines' shall include the financial information of the cost of other (than optic) communication lines used for regulated activity of transmission related to 500 kV facilities.

[Standard Transactions]

ACCOUNT 2155.1219 ACCOUNT 500 KV OTHER TRANSFERRING ASSETS OF TRANSMISSION

The Account 2155.1219 '500 kV Other Transferring Assets of Transmission' shall include the financial information of the cost of other than stated above transferring assets used for regulated activity of transmission related to 500 kV facilities.

[Standard Transactions]

ACCOUNT 2155.122 ACCOUNT 400 KV TRANSFERRING ASSETS: REGULATED ACTIVITY, TRANSMISSION

The Account 2155.122 '400 kV Transferring Assets: Regulated Activity, Transmission' shall include the financial information of the cost of the transferring assets used for regulated activity of transmission related to 400 kV facilities.

The Account 2155.122 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2155.1221 '400 kV Transmission High Voltage Lines'

Account 2155.1222 '400 kV Transmission Optic Cables'

Account 2155.1223 '400 kV Transmission Other Communication Lines'

Account 2155.1229 '400 kV Other Transferring Assets of Transmission'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2155.1221 ACCOUNT 400 KV TRANSMISSION HIGH VOLTAGE LINES

The Account 2155.1221 '400 kV Transmission High Voltage Lines' shall include the financial information of the cost of transmission high voltage lines used for regulated activity of transmission related to 400 kV facilities.

[Standard Transactions]

ACCOUNT 2155.1222 ACCOUNT 400 KV TRANSMISSION OPTIC CABLES

The Account 2155.1222 '400 kV Transmission Optic Cables' shall include the financial information of the cost of the optic cables used for regulated activity of transmission related to 400 kV facilities.

[Standard Transactions]

ACCOUNT 2155.1223 ACCOUNT 400 KV TRANSMISSION OTHER COMMUNICATION LINES

The Account 2155.1223 '400 kV Transmission Other Communication Lines' shall include the financial information of the cost of other (than optic) communication lines used for regulated activity of transmission related to 400 kV facilities.

[Standard Transactions]

ACCOUNT 2155.1229 ACCOUNT 400 KV OTHER TRANSFERRING ASSETS OF TRANSMISSION

The Account 2155.1229 '400 kV Other Transferring Assets of Transmission' shall include the financial information of the cost of other than stated above transferring assets used for regulated activity of transmission related to 400 kV facilities.

[Standard Transactions]

ACCOUNT 2155.123 ACCOUNT 330 KV TRANSFERRING ASSETS: REGULATED ACTIVITY, TRANSMISSION

The Account 2155.123 '330 kV Transferring Assets: Regulated Activity, Transmission' shall include the financial information of the cost of the transferring assets used for regulated activity of transmission related to 330 kV facilities.

The Account 2155.123 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2155.1231 '330 kV Transmission High Voltage Lines'

Account 2155.1232 '330 kV Transmission Optic Cables'

Account 2155.1233 '330 kV Transmission Other Communication Lines'

Account 2155.1239 '330 kV Other Transferring Assets of Transmission'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2155.1231 ACCOUNT 330 KV TRANSMISSION HIGH VOLTAGE LINES

The Account 2155.1231 '330 kV Transmission High Voltage Lines' shall include the financial information of the cost of the transmission high voltage lines used for regulated activity of transmission related to 330 kV facilities.

[Standard Transactions]

ACCOUNT ACCOUNT 330 KV TRANSMISSION OPTIC CABLES

2155.1232

The Account 2155.1232 '330 kV Transmission Optic Cables' shall include the financial information of the cost of the optic cables used for regulated activity of transmission related to 35 kV facilities.

[Standard Transactions]

ACCOUNT 2155.1233 ACCOUNT 330 KV TRANSMISSION OTHER COMMUNICATION LINES

The Account 2155.1233 '330 kV Transmission Other Communication Lines' shall include the financial information of the cost of other (than optic) communication lines used for regulated activity of transmission related to 330 kV facilities.

[Standard Transactions]

ACCOUNT 2155.1239 ACCOUNT 330 KV OTHER TRANSFERRING ASSETS OF TRANSMISSION

The Account 2155.1239 '330 kV Other Transferring Assets of Transmission' shall include the financial information of the cost of other than stated above transferring assets used for regulated activity of transmission related to 330 kV facilities.

[Standard Transactions]

ACCOUNT 2155.124 ACCOUNT 220 KV TRANSFERRING ASSETS: REGULATED ACTIVITY, TRANSMISSION

The Account 2155.124 '220 kV Transferring Assets: Regulated Activity, Transmission' shall include the financial information of the cost of the transferring assets used for regulated activity of transmission related to 220 kV facilities.

The Account 2155.124 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2155.1241 '220 kV Transmission High Voltage Lines'

Account 2155.1242 '220 kV Transmission Optic Cables'

Account 2155.1243 '220 kV Transmission Other Communication Lines'

Account 2155.1249 '220 kV Other Transferring Assets of Transmission'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2155.1241 ACCOUNT 220 KV TRANSMISSION HIGH VOLTAGE LINES

The Account 2155.1241 '220 kV Transmission High Voltage Lines' shall include the financial information of the cost of the transmission high voltage lines used for regulated activity of transmission related to 220 kV facilities.

[Standard Transactions]

ACCOUNT 2155.1242 ACCOUNT 220 KV TRANSMISSION OPTIC CABLES

The Account 2155.1242 '220 kV Transmission Optic Cables' shall include the financial information of the cost of the optic cables used for regulated activity of transmission related to 35 kV facilities.

[Standard Transactions]

ACCOUNT 2155.1243 ACCOUNT 220 KV TRANSMISSION OTHER COMMUNICATION LINES

The Account 2155.1243 '220 kV Transmission Other Communication Lines' shall include the financial information of the cost of other (than optic) communication lines used for regulated activity of transmission related to 220 kV facilities.

[Standard Transactions]

ACCOUNT 2155.1249 ACCOUNT 220 KV OTHER TRANSFERRING ASSETS OF TRANSMISSION

The Account 2155.1249 '220 kV Other Transferring Assets of Transmission' shall include the financial information of the cost of other than stated above transferring assets used for regulated activity of transmission related to 220 kV facilities.

[Standard Transactions]

ACCOUNT 2155.125 110 KV TRANSFERRING ASSETS: REGULATED ACTIVITY, TRANSMISSION

The Account 2155.125 '110 kV Transferring Assets: Regulated Activity, Transmission' shall include the financial information of the cost of the transferring assets used for regulated activity of transmission related to 110 kV facilities.

The Account 2155.125 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2155.1251 '110 kV Transmission High Voltage Lines'

Account 2155.1252 '110 kV Transmission Optic Cables'

Account 2155.1253 '110 kV Transmission Other Communication Lines'

Account 2155.1259 '110 kV Other Transferring Assets of Transmission'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 110 KV TRANSMISSION HIGH VOLTAGE LINES

2155.1251

The Account 2155.1251 '110 kV Transmission High Voltage Lines' shall include the financial information of the cost of the transmission high voltage lines used for regulated activity of transmission related to 110 kV facilities.

[Standard Transactions]

ACCOUNT 110 KV TRANSMISSION OPTIC CABLES 2155.1252

The Account 2155.1252 '110 kV Transmission Optic Cables' shall include the financial information of the cost of the optic cables used for regulated activity of transmission related to 110 kV facilities.

[Standard Transactions]

ACCOUNT 110 KV TRANSMISSION OTHER COMMUNICATION 2155.1253 LINES

The Account 2155.1253 '110 kV Transmission Other Communication Lines' shall include the financial information of the cost of other (than optic) communication lines used for regulated activity of transmission related to 110 kV facilities.

[Standard Transactions]

ACCOUNT 110 KV OTHER TRANSFERRING ASSETS OF 2155.1259 TRANSMISSION

The Account 2155.1259 '110 kV Other Transferring Assets of Transmission' shall include the financial information of the cost of other than stated above transferring assets used for regulated activity of transmission related to 110 kV facilities.

[Standard Transactions]

ACCOUNT ACCOUNT 35KV TRANSFERRING ASSETS: REGULATED 2155.126 ACTIVITY, TRANSMISSION

The Account 2155.126 '35 kV Transferring Assets: Regulated Activity, Transmission' shall include the financial information of the cost of the transferring assets used for regulated activity of transmission related to 35 kV facilities.

The Account 2155.126 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2155.1261 '35 kV Transmission High Voltage Lines'

Account 2155.1262 '35 kV Transmission Optic Cables'

Account 2155.1263 '35 kV Transmission Other Communication Lines'

Account 2155.1269 '35 kV Other Transferring Asset of Transmission'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2155.1261 ACCOUNT 35KV TRANSMISSION HIGH VOLTAGE LINES

The Account 2155.1261 '35 kV Transmission High Voltage Lines' shall include the financial information of the cost of the transmission high voltage lines used for regulated activity of transmission related to 35 kV facilities.

[Standard Transactions]

ACCOUNT 2155.1262 ACCOUNT 35KV TRANSMISSION OPTIC CABLES

The Account 2155.1262 '35 kV Transmission Optic Cables' shall include the financial information of the cost of the optic cables used for regulated activity of transmission related to 35 kV facilities.

[Standard Transactions]

ACCOUNT 2155.1263 ACCOUNT 35KV TRANSMISSION OTHER COMMUNICATION LINES

The Account 2155.1263 '35 kV Transmission Other Communication Lines' shall include the financial information of the cost of other (than optic) communication lines used for regulated activity of transmission related to 35 kV facilities.

[Standard Transactions]

ACCOUNT 2155.1269 ACCOUNT 35KV OTHER TRANSFERRING ASSETS OF TRANSMISSION

The Account 2155.1269 '35 kV Other Transferring Assets of Transmission' shall include the financial information of the cost of other than stated above transferring assets used for regulated activity of transmission related to 35 kV facilities.

[Standard Transactions]

ACCOUNT 2155.127 ACCOUNT 6/10 AND BELOW KV TRANSFERRING ASSETS: REGULATED ACTIVITY, TRANSMISSION

The Account 2155.127 '6/10 and below kV Transferring Assets: Regulated Activity, Transmission' shall include the financial information of the cost of the transferring assets used for regulated activity of transmission related to 6/10 and below kV facilities.

The Account 2155.127 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2155.1271 '6/10 and below kV Transmission High Voltage Lines'

Account 2155.1272 '6/10 and below kV Transmission Optic Cables'

Account 2155.1273 '6/10 and below kV Transmission Other Communication Lines'
Account 2155.1279 '6/10 and below kV Other Transferring Assets of Transmission'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

**ACCOUNT ACCOUNT 6/10 AND BELOW KV TRANSMISSION HIGH
2155.1271 VOLTAGE LINES**

The Account 2155.1271 '6/10 and below kV Transmission High Voltage Lines' shall include the financial information of the cost of transmission high voltage lines used for regulated activity of transmission related to 6/10 and below kV facilities.

[Standard Transactions]

**ACCOUNT ACCOUNT 6/10 AND BELOW KV TRANSMISSION
2155.1272 OPTIC CABLES**

The Account 2155.1272 '6/10 and below kV Transmission Optic Cables' shall include the financial information of the cost of the optic cables used for regulated activity of transmission related to 6/10 and below kV facilities.

[Standard Transactions]

**ACCOUNT ACCOUNT 6/10 AND BELOW KV TRANSMISSION
2155.1273 OTHER COMMUNICATION LINES**

The Account 2155.1273 '6/10 and below kV Transmission Other Communication Lines' shall include the financial information of the cost of other (than optic) communication lines used for regulated activity of transmission related to 6/10 and below kV facilities.

[Standard Transactions]

**ACCOUNT ACCOUNT 6/10 AND BELOW KV OTHER
2155.1279 TRANSFERRING ASSETS OF TRANSMISSION**

The Account 2155.1279 '6/10 and below kV Other Transferring Assets of Transmission' shall include the financial information of the cost of other than stated above transferring assets used for regulated activity of transmission related to 6/10 and below kV facilities.

[Standard Transactions]

**ACCOUNT TECHNICAL SERVICES TRANSFERRING ASSETS:
2155.128 REGULATED ACTIVITY, TRANSMISSION**

The Account 2155.128 'Technical Services Transferring Assets: Regulated Activity, Transmission' shall include the financial information of the cost of the transferring assets used for regulated activity of transmission related to technical services.

[Standard Transactions]

ACCOUNT 2155.13 TRANSFERRING ASSETS: REGULATED ACTIVITY, DISTRIBUTION

The Account 2155.13 'Transferring Assets: Regulated Activity, Distribution' shall include the financial information of the cost of the transferring assets used for regulated activity of distribution.

[The Account 2155.13 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2155.131 'Transferring Assets: Regulated Activity, Distribution,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2155.14 TRANSFERRING ASSETS: REGULATED ACTIVITY, GENERATION

The Account 2155.14 'Transferring Assets: Regulated Activity, Generation' shall include the financial information of the cost of the transferring assets used for regulated activity of generation.

[The Account 2155.14 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2155.141 'Transferring Assets: Regulated Activity, Generation,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2155.19 TRANSFERRING ASSETS: REGULATED ACTIVITY, OTHER

The Account 2155.19 'Transferring Assets: Regulated Activity, Other' shall include the financial information of the cost of the transferring assets used for other than stated above regulated activities.

[The Account 2155.19 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2155.191 'Transferring Assets: Regulated Activity, Other,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2155.2 TRANSFERRING ASSETS: NON-REGULATED ACTIVITY

The Account 2155.2 'Transferring Assets: Non-Regulated Activity' shall include the financial information of the cost of the transferring assets used for non-regulated activity.

ACCOUNT 2160 OFFICE EQUIPMENT

The Account 2160 'Office Equipment' shall include the financial information of the cost of the office equipment.

The Account 2160 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2160.1 'Office Equipment: Regulated Activity',
Account 2160.2 'Office Equipment: Non-Regulated Activity'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2160.1 OFFICE EQUIPMENT: REGULATED ACTIVITY

The Account 2160.1 'Office Equipment: Regulated Activity' shall include the financial information of the cost of the office equipment used for regulated activity.

The Account 2160.1 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2160.11 'Office Equipment: Regulated Activity, Dispatch',
Account 2160.12 'Office Equipment: Regulated Activity, Transmission',
Account 2160.13 'Office Equipment: Regulated Activity, Distribution',
Account 2160.14 'Office Equipment: Regulated Activity, Generation',
Account 2160.19 'Office Equipment: Regulated Activity, Other'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2160.11 OFFICE EQUIPMENT: REGULATED ACTIVITY, DISPATCH

The Account 2160.11 'Office Equipment: Regulated Activity, Dispatch' shall include the financial information of the cost of the office equipment used for regulated activity of dispatch.

[The Account 2160.11 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2160.111 'Office equipment: Regulated Activity, Dispatch,...']

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT OFFICE EQUIPMENT: REGULATED ACTIVITY, TRANSMISSION

2160.12

The Account 2160.12 'Office Equipment: Regulated Activity, Transmission' shall include the financial information of the cost of the office equipment used for regulated activity of transmission.

The Account 2160.12 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2160.121 'Office Equipment: Regulated Activity, Transmission, Computers and Digital Hardware'

Account 2160.122 'Office Equipment: Regulated Activity, Transmission, Communication Equipment and Devices'

Account 2160.129 'Office Equipment: Regulated Activity, Transmission, Other'

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT OFFICE EQUIPMENT: REGULATED ACTIVITY, 2160.121 TRANSMISSION, COMPUTERS AND DIGITAL HARDWARE

The Account 2160.121 'Office Equipment: Regulated Activity, Transmission, Computers and Digital Hardware' shall include the financial information of the cost of the computers and digital hardware of the office (administration) used for regulated activity of transmission.

[Standard Transactions]

ACCOUNT OFFICE EQUIPMENT: REGULATED ACTIVITY, 2160.122 TRANSMISSION, COMMUNICATION EQUIPMENT AND DEVICES

The Account 2160.122 'Office Equipment: Regulated Activity, Transmission, Communication Equipment and Devices' shall include the financial information of the cost of the communication equipment and devices of the office (administration) used for regulated activity of transmission.

[Standard Transactions]

ACCOUNT OFFICE EQUIPMENT: REGULATED ACTIVITY, 2160.129 TRANSMISSION, OTHER

The Account 2160.129 'Office Equipment: Regulated Activity, Transmission, Other' shall include the financial information of the cost of other than stated above office (administration) equipment used for regulated activity of transmission.

[Standard Transactions]

ACCOUNT OFFICE EQUIPMENT: REGULATED ACTIVITY, DISTRIBUTION 2160.13

The Account 2160.13 'Office Equipment: Regulated Activity, Distribution' shall include the financial information of the cost of the office equipment used for regulated activity of distribution.

[The Account 2160.13 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2160.131 'Office equipment: Regulated Activity, Distribution,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2160.14 OFFICE EQUIPMENT: REGULATED ACTIVITY, GENERATION

The Account 2160.14 'Office Equipment: Regulated Activity, Generation' shall include the financial information of the cost of the office equipment used for regulated activity of generation.

[The Account 2160.14 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2160.141 'Office equipment: Regulated Activity, Generation,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2160.19 OFFICE EQUIPMENT: REGULATED ACTIVITY, OTHER

The Account 2160.19 'Office equipment: Regulated Activity, Other' shall include the financial information of the cost of the office equipment used for other than stated above regulated activities.

[The Account 2160.19 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2160.191 'Office equipment: Regulated Activity, Other,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2160.2 OFFICE EQUIPMENT: NON-REGULATED ACTIVITY

The Account 2160.2 'Office equipment: Non-Regulated Activity' shall include the financial information of the cost of the office equipment used for non-regulated activity.

ACCOUNT 2170 FURNITURE AND FIXTURES

The Account 2170 'Furniture and Fixtures' shall include the financial information of the cost of the furniture and fixtures.

The Account 2170 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2170.1 'Furniture and Fixtures: Regulated Activity',

Account 2170.2 'Furniture and Fixtures: Non-Regulated Activity'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2170.1 FURNITURE AND FIXTURES: REGULATED ACTIVITY

The Account 2170.1 'Furniture and Fixtures: Regulated Activity' shall include the financial information of the cost of the furniture and fixtures used for regulated activity.

The Account 2170.1 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2170.11 'Furniture and Fixtures: Regulated Activity, Dispatch',

Account 2170.12 'Furniture and Fixtures: Regulated Activity, Transmission',

Account 2170.13 'Furniture and Fixtures: Regulated Activity, Distribution',

Account 2170.14 'Furniture and Fixtures: Regulated Activity, Generation',

Account 2170.19 'Furniture and Fixtures: Regulated Activity, Other'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2170.11 FURNITURE AND FIXTURES: REGULATED ACTIVITY, DISPATCH

The Account 2170.11 'Furniture and Fixtures: Regulated Activity, Dispatch' shall include the financial information of the cost of the furniture and fixtures used for regulated activity of dispatch.

[The Account 2170.11 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2170.111 'Furniture and Fixtures: Regulated Activity, Dispatch,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2170.12 FURNITURE AND FIXTURES: REGULATED ACTIVITY, TRANSMISSION

The Account 2170.12 'Furniture and Fixtures: Regulated Activity, Transmission' shall include the financial information of the cost of the furniture and fixtures used for regulated activity of transmission.

[Standard Transactions]

ACCOUNT FURNITURE AND FIXTURES: REGULATED ACTIVITY,

2170.13 DISTRIBUTION

The Account 2170.13 'Furniture and Fixtures: Regulated Activity, Distribution' shall include the financial information of the cost of the furniture and fixtures used for regulated activity of distribution.

[The Account 2170.13 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2170.131 'Furniture and Fixtures: Regulated Activity, Distribution,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2170.14 FURNITURE AND FIXTURES: REGULATED ACTIVITY, GENERATION

The Account 2170.14 'Furniture and Fixtures: Regulated Activity, Generation' shall include the financial information of the cost of the furniture and fixtures used for regulated activity of generation.

[The Account 2170.14 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2170.141 'Furniture and Fixtures: Regulated Activity, Generation,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2170.19 FURNITURE AND FIXTURES: REGULATED ACTIVITY, OTHER

The Account 2170.19 'Furniture and Fixtures: Regulated Activity, Other' shall include the financial information of the cost of the furniture and fixtures used for other than stated above regulated activities.

[The Account 2170.19 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2170.191 'Furniture and Fixtures: Regulated Activity, Other,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2170.2 FURNITURE AND FIXTURES USED FOR NON-REGULATED ACTIVITY

The Account 2170.2 'Furniture and Fixtures used for Non-Regulated Activity' shall include the financial information of the cost of the furniture and fixtures used for non-regulated activity.

ACCOUNT 2180 VEHICLES

The Account 2180 'Vehicles' shall include the financial information of the cost of the vehicles.

The Account 2180 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2180.1 'Vehicles: Regulated Activity',
Account 2180.2 'Vehicles: Non-Regulated Activity'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2180.1 VEHICLES: REGULATED ACTIVITY

The Account 2180.1 'Vehicles: Regulated Activity' shall include the financial information of the cost of the vehicles used for regulated activity.

The Account 2180.1 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2180.11 'Vehicles: Regulated Activity, Dispatch',
Account 2180.12 'Vehicles: Regulated Activity, Transmission',
Account 2180.13 'Vehicles: Regulated Activity, Distribution',
Account 2180.14 'Vehicles: Regulated Activity, Generation',
Account 2180.19 'Vehicles: Regulated Activity, Other'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2180.11 VEHICLES: REGULATED ACTIVITY, DISPATCH

The Account 2180.11 'Vehicles: Regulated Activity, Dispatch' shall include the financial information of the cost of the vehicles used for regulated activity of dispatch.

[The Account 2180.11 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2180.111 'Vehicles: Regulated Activity, Dispatch,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2180.12 VEHICLES: REGULATED ACTIVITY, TRANSMISSION

The Account 2180.12 'Vehicles: Regulated Activity, Transmission' shall include the financial information of the cost of the vehicles used for regulated activity of transmission.

The Account 2180.12 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2180.121 'Passenger Vehicles: Regulated Activity, Transmission',
Account 2180.122 'Trucks, Cranes, and other Heavy Vehicles: Regulated Activity,

Transmission’,
Account 2180.123 ‘Mobile Laboratories and other Special Vehicles: Regulated Activity, Transmission’,
Account 2180.129 ‘Other Vehicles: Regulated Activity, Transmission’.

No other Sub-account is allowed. No direct transaction with this account is allowed.

**ACCOUNT PASSENGER VEHICLES: REGULATED ACTIVITY,
2180.121 TRANSMISSION**

The Account 2180.121 ‘Passenger Vehicles: Regulated Activity, Transmission’ shall include the financial information of the cost of the passenger vehicles used for regulated activity of transmission.

[Standard Transactions]

**ACCOUNT TRUCKS, CRANES, AND OTHER HEAVY VEHICLES:
2180.122 REGULATED ACTIVITY, TRANSMISSION**

The Account 2180.122 ‘Trucks, Cranes, and other Heavy Vehicles: Regulated Activity, Transmission’ shall include the financial information of the cost of the trucks, cranes, and other heavy vehicles used for regulated activity of transmission.

[Standard Transactions]

**ACCOUNT MOBILE LABORATORIES AND OTHER SPECIAL
2180.123 VEHICLES: REGULATED ACTIVITY, TRANSMISSION**

The Account 2180.123 ‘Mobile Laboratories and other Special Vehicles: Regulated Activity, Transmission’ shall include the financial information of the cost of the mobile laboratories and other special vehicles used for regulated activity of transmission.

[Standard Transactions]

**ACCOUNT OTHER VEHICLES: REGULATED ACTIVITY,
2180.129 TRANSMISSION**

The Account 2180.129 ‘Other Vehicles: Regulated Activity, Transmission’ shall include the financial information of the cost of other than stated above vehicles used for regulated activity of transmission.

[Standard Transactions]

**ACCOUNT
2180.13 VEHICLES: REGULATED ACTIVITY, DISTRIBUTION**

The Account 2180.13 'Vehicles: Regulated Activity, Distribution' shall include the financial information of the cost of the vehicles used for regulated activity of distribution.

[The Account 2180.13 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2180.131 'Vehicles: Regulated Activity, Distribution,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2180.14 VEHICLES: REGULATED ACTIVITY, GENERATION

The Account 2180.14 'Vehicles: Regulated Activity, Generation' shall include the financial information of the cost of the vehicles used for regulated activity of generation.

[The Account 2180.14 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2180.141 'Vehicles: Regulated Activity, Generation,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2180.19 VEHICLES: REGULATED ACTIVITY, OTHER

The Account 2180.19 'Vehicles: Regulated Activity, Other' shall include the financial information of the cost of the vehicles used for other than stated above regulated activities.

[The Account 2180.19 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2180.191 'Vehicles: Regulated Activity, Other,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2180.2 VEHICLES USED FOR NON-REGULATED ACTIVITY

The Account 2180.2 'Vehicles used for Non-Regulated Activity' shall include the financial information of the cost of the vehicles used for non-regulated activity.

ACCOUNT 2185 TOOLS AND OTHER LONG TERM TANGIBLE ASSETS IN OPERATION

The Account 2185 'Tools and Other Long Term Tangible Assets in Operation' shall include the financial information of the cost of the tools and other long term tangible assets in operation.

The Account 2185 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2185.1 'Tools and Other Long Term Tangible Assets in Operation: Regulated Activity',

Account 2185.2 'Tools and Other Long Term Tangible Assets in Operation: Non-Regulated Activity'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2185.1 TOOLS AND OTHER LONG TERM TANGIBLE ASSETS IN OPERATION: REGULATED ACTIVITY

The Account 2185.1 'Tools and Other Long Term Tangible Assets in Operation: Regulated Activity' shall include the financial information of the cost of the tools and other long term tangible assets in operation used for regulated activity.

The Account 2185.1 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2185.11 'Tools and Other Long Term Tangible Assets in Operation: Regulated Activity, Dispatch',

Account 2185.12 'Tools and Other Long Term Tangible Assets in Operation: Regulated Activity, Transmission',

Account 2185.13 'Tools and Other Long Term Tangible Assets in Operation: Regulated Activity, Distribution',

Account 2185.14 'Tools and Other Long Term Tangible Assets in Operation: Regulated Activity, Generation',

Account 2185.19 'Tools and Other Long Term Tangible Assets in Operation: Regulated Activity, Other'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2185.11 TOOLS AND OTHER LONG TERM TANGIBLE ASSETS IN OPERATION: REGULATED ACTIVITY, DISPATCH

The Account 2185.11 'Tools and Other Long Term Tangible Assets in Operation: Regulated Activity, Dispatch' shall include the financial information of the cost of the tools and other long term tangible assets in operation used for regulated activity of dispatch.

[The Account 2185.11 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2185.111 'Tools and Other Long Term Tangible Assets in Operation: Regulated Activity, Dispatch,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT TOOLS AND OTHER LONG TERM TANGIBLE ASSETS IN

2185.12 OPERATION: REGULATED ACTIVITY, TRANSMISSION

The Account 2185.12 'Tools and Other Long Term Tangible Assets in Operation: Regulated Activity, Transmission' shall include the financial information of the cost of the tools and other long term tangible assets in operation used for regulated activity of transmission.

[Standard Transactions]

**ACCOUNT TOOLS AND OTHER LONG TERM TANGIBLE ASSETS IN
2185.13 OPERATION: REGULATED ACTIVITY, DISTRIBUTION**

The Account 2185.13 'Tools and Other Long Term Tangible Assets in Operation: Regulated Activity, Distribution' shall include the financial information of the cost of the tools and other long term tangible assets in operation used for regulated activity of distribution.

[The Account 2185.13 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2185.131 'Tools and Other Long Term Tangible Assets in Operation: Regulated Activity, Distribution,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

**ACCOUNT TOOLS AND OTHER LONG TERM TANGIBLE ASSETS IN
2185.14 OPERATION: REGULATED ACTIVITY, GENERATION**

The Account 2185.14 'Tools and Other Long Term Tangible Assets in Operation: Regulated Activity, Generation' shall include the financial information of the cost of the tools and other long term tangible assets in operation used for regulated activity of generation.

[The Account 2185.14 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2185.141 'Tools and Other Long Term Tangible Assets in Operation: Regulated Activity, Generation,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

**ACCOUNT TOOLS AND OTHER LONG TERM TANGIBLE ASSETS IN
2185.19 OPERATION: REGULATED ACTIVITY, OTHER**

The Account 2185.19 'Tools and Other Long Term Tangible Assets in Operation: Regulated Activity, Other' shall include the financial information of the cost of the tools and other long term tangible assets in operation used for other than stated above regulated activities.

[The Account 2185.19 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2185.191 'Tools and Other Long Term Tangible Assets in Operation: Regulated Activity, Other,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2185.2 TOOLS AND OTHER LONG TERM TANGIBLE ASSETS IN OPERATION: NON-REGULATED ACTIVITY

The Account 2185.2 'Tools and Other Long Term Tangible Assets in Operation: Non-Regulated Activity' shall include the financial information of the cost of the tools and other long term tangible assets in operation used for non-regulated activity.

ACCOUNT 2190 LEASEHOLD IMPROVEMENT

The Account 2190 'Leasehold Improvement' shall include the financial information of the cost of the leasehold improvement.

The Account 2190 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2190.1 'Leasehold Improvement: Regulated Activity',

Account 2190.2 'Leasehold Improvement: Non-Regulated Activity'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2190.1 LEASEHOLD IMPROVEMENT: REGULATED ACTIVITY

The Account 2190.1 'Leasehold Improvement: Regulated Activity' shall include the financial information of the cost of the leasehold improvement used for regulated activity.

The Account 2190.1 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2190.11 'Leasehold Improvement: Regulated Activity, Dispatch',

Account 2190.12 'Leasehold Improvement: Regulated Activity, Transmission',

Account 2190.13 'Leasehold Improvement: Regulated Activity, Distribution',

Account 2190.14 'Leasehold Improvement: Regulated Activity, Generation',

Account 2190.19 'Leasehold Improvement: Regulated Activity, Other'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2190.11 LEASEHOLD IMPROVEMENT: REGULATED ACTIVITY, DISPATCH

The Account 2190.11 'Leasehold Improvement: Regulated Activity, Dispatch' shall include the financial information of the cost of the leasehold improvement used for regulated activity of dispatch.

[The Account 2190.11 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2190.111 'Leasehold Improvement: Regulated Activity, Dispatch,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2190.12 LEASEHOLD IMPROVEMENT: REGULATED ACTIVITY, TRANSMISSION

The Account 2190.12 'Leasehold Improvement: Regulated Activity, Transmission' shall include the financial information of the cost of the leasehold improvement used for regulated activity of transmission.

[Standard Transactions]

ACCOUNT 2190.13 LEASEHOLD IMPROVEMENT: REGULATED ACTIVITY, DISTRIBUTION

The Account 2190.13 'Leasehold Improvement: Regulated Activity, Distribution' shall include the financial information of the cost of the leasehold improvement used for regulated activity of Distribution.

[The Account 2190.13 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2190.131 'Leasehold Improvement: Regulated Activity, Distribution,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2190.14 LEASEHOLD IMPROVEMENT: REGULATED ACTIVITY, GENERATION

The Account 2190.14 'Leasehold Improvement: Regulated Activity, Generation' shall include the financial information of the cost of the leasehold improvement used for regulated activity of generation.

[The Account 2190.14 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2190.141 'Leasehold Improvement: Regulated Activity, Generation,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2190.19 LEASEHOLD IMPROVEMENT: REGULATED ACTIVITY, OTHER

The Account 2190.19 'Leasehold Improvement: Regulated Activity, Other' shall include the financial information of the cost of the leasehold improvement used for other than stated above regulated activities.

[The Account 2190.19 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2190.191 'Leasehold Improvement: Regulated Activity, Other,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2190.2 LEASEHOLD IMPROVEMENT: NON-REGULATED ACTIVITY

The Account 2190.2 'Leasehold Improvement: Non-Regulated Activity' shall include the financial information of the cost of the leasehold improvement used for non-regulated activity.

ACCOUNT 2195 LONG TERM TANGIBLE ASSETS NOT IN OPERATION (IN WAREHOUSE)

The Account 2195 'Long Term Tangible Assets Not in Operation (in warehouse)' shall include the financial information of the cost of the ready-to-use long term tangible assets that are not in operation.

The Account 2195 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2195.1 'Leasehold Improvement: Regulated Activity',

Account 2195.2 'Leasehold Improvement: Non-Regulated Activity'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2195.1 LONG TERM TANGIBLE ASSETS NOT IN OPERATION (IN WAREHOUSE): REGULATED ACTIVITY

The Account 2195.1 'Long Term Tangible Assets Not in Operation (in warehouse): Regulated Activity' shall include the financial information of the cost of the ready-to-use long term tangible assets that are not in operation used for regulated activity.

The Account 2195.1 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2195.11 'Long Term Tangible Assets Not in Operation (in warehouse): Regulated Activity, Dispatch',

Account 2195.12 'Long Term Tangible Assets Not in Operation (in warehouse): Regulated Activity, Transmission',

Account 2195.13 'Long Term Tangible Assets Not in Operation (in warehouse): Regulated Activity, Distribution',

Account 2195.14 'Long Term Tangible Assets Not in Operation (in warehouse): Regulated Activity, Generation',

Account 2195.19 'Long Term Tangible Assets Not in Operation (in warehouse): Regulated Activity, Other'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2195.11 LONG TERM TANGIBLE ASSETS NOT IN OPERATION (IN WAREHOUSE): REGULATED ACTIVITY, DISPATCH

The Account 2195.11 'Long Term Tangible Assets Not in Operation (in warehouse): Regulated Activity, Dispatch' shall include the financial information of the cost of the ready-to-use long term tangible assets not in operation (in warehouse) used for regulated activity of dispatch.

[The Account 2195.11 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2195.111 'Long Term Tangible Assets Not in Operation (in warehouse): Regulated Activity, Dispatch,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2195.12 LONG TERM TANGIBLE ASSETS NOT IN OPERATION (IN WAREHOUSE): REGULATED ACTIVITY, TRANSMISSION

The Account 2195.12 'Long Term Tangible Assets Not in Operation (in warehouse): Regulated Activity, Transmission' shall include the financial information of the cost of the ready-to-use long term tangible assets not in operation (in warehouse) used for regulated activity of transmission.

[Standard Transactions]

ACCOUNT 2195.13 LONG TERM TANGIBLE ASSETS NOT IN OPERATION (IN WAREHOUSE): REGULATED ACTIVITY, DISTRIBUTION

The Account 2195.13 'Long Term Tangible Assets Not in Operation (in warehouse): Regulated Activity, Distribution' shall include the financial information of the cost of the ready-to-use long term tangible assets not in operation (in warehouse) used for regulated activity of distribution.

[The Account 2195.13 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2195.131 'Long Term Tangible Assets Not in Operation (in warehouse): Regulated Activity, Distribution,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2195.14 LONG TERM TANGIBLE ASSETS NOT IN OPERATION (IN WAREHOUSE): REGULATED ACTIVITY, GENERATION

The Account 2195.14 'Long Term Tangible Assets Not in Operation (in warehouse): Regulated Activity, Generation' shall include the financial information of the cost of the ready-to-use long term tangible assets not in operation (in warehouse) used for regulated activity of generation.

[The Account 2195.14 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2195.141 'Long Term Tangible Assets Not in Operation (in warehouse): Regulated Activity, Generation,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2195.19 LONG TERM TANGIBLE ASSETS NOT IN OPERATION (IN WAREHOUSE): REGULATED ACTIVITY, OTHER

The Account 2195.19 'Long Term Tangible Assets Not in Operation (in warehouse): Regulated Activity, Other' shall include the financial information of the cost of the ready-to-use long term tangible assets not in operation (in warehouse) used for other than stated above regulated activities.

[The Account 2195.19 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2195.191 'Long Term Tangible Assets Not in Operation (in warehouse): Regulated Activity, Other,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2195.2 LONG TERM TANGIBLE ASSETS NOT IN OPERATION (IN WAREHOUSE): NON-REGULATED ACTIVITY

The Account 2195.2 'Long Term Tangible Assets Not in Operation (in warehouse): Non-Regulated Activity' shall include the financial information of the cost of the ready-to-use long term tangible assets not in operation (in warehouse) used for non-regulated activity.

ACCOUNT 2200 DEPRECIATION OF PROPERTY, PLANT AND EQUIPMENT FIXED ASSETS*

*Alternative name

The Account 2200 'Depreciation of Property, Plant and Equipment' shall include the financial information of the accumulated depreciation of the property, plant, equipment, and investment property.

The Account 2200 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2230 'Accumulated Depreciation of Buildings',
Account 2240 'Accumulated Depreciation of Constructions',
Account 2250 'Accumulated Depreciation of Machinery and Equipment',
Account 2255 'Accumulated Depreciation of Transferring Assets',
Account 2260 'Accumulated Depreciation of Office Equipment',
Account 2270 'Accumulated Depreciation of Furniture and Fixtures',
Account 2280 'Accumulated Depreciation of Vehicles',

Account 2285 'Accumulated Depreciation of Tools and Other Long Term Tangible Assets in Operation',
Account 2290 'Accumulated Depreciation of Leasehold Improvement'.

No direct transaction with this account is allowed.

ACCOUNT 2230 ACCUMULATED DEPRECIATION – BUILDINGS

The Account 2230 'Accumulated Depreciation – buildings' shall include the financial information of the accumulated depreciation of buildings.

The Account 2230 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2230.1 'Accumulated Depreciation of Buildings: Regulated Activity',
Account 2230.2 'Accumulated Depreciation of Buildings: Non-Regulated Activity'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2230.1 ACCUMULATED DEPRECIATION OF BUILDING: REGULATED ACTIVITY

The Account 2230.1 'Accumulated Depreciation of Buildings: Regulated Activity' shall include the financial information of the cost of the accumulated depreciation of buildings used for regulated activity.

The Account 2230.1 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2230.11 'Accumulated Depreciation of Buildings: Regulated Activity, Dispatch',
Account 2230.12 'Accumulated Depreciation of Buildings: Regulated Activity, Transmission',
Account 2230.13 'Accumulated Depreciation of Buildings: Regulated Activity, Distribution',
Account 2230.14 'Accumulated Depreciation of Buildings: Regulated Activity, Generation',
Account 2230.19 'Accumulated Depreciation of Buildings: Regulated Activity, Other'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2230.11 ACCUMULATED DEPRECIATION OF BUILDING: REGULATED ACTIVITY, DISPATCH

The Account 2230.11 'Accumulated Depreciation of Buildings: Regulated Activity, Dispatch' shall include the financial information of the accumulated depreciation of the buildings used for regulated activity of dispatch.

[The Account 2230.11 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2230.111 'Accumulated Depreciation of Buildings: Regulated Activity, Dispatch,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2230.12 ACCUMULATED DEPRECIATION OF BUILDINGS: REGULATED ACTIVITY, TRANSMISSION

The Account 2230.12 'Accumulated Depreciation of Buildings: Regulated Activity, Transmission' shall include the financial information of the accumulated depreciation of buildings used for regulated activity of transmission.

The Account 2230.12 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2230.121 'Accumulated Depreciation of Buildings: Regulated Activity, Transmission, 500 kV'

Account 2230.122 'Accumulated Depreciation of Buildings: Regulated Activity, Transmission, 400 kV'

Account 2230.123 'Accumulated Depreciation of Buildings: Regulated Activity, Transmission, 330 kV'

Account 2230.124 'Accumulated Depreciation of Buildings: Regulated Activity, Transmission, 220 kV'

Account 2230.125 'Accumulated Depreciation of Buildings: Regulated Activity, Transmission, 110 kV'

Account 2230.126 'Accumulated Depreciation of Buildings: Regulated Activity, Transmission, 350 kV'

Account 2230.127 'Accumulated Depreciation of Buildings: Regulated Activity, Transmission, 6/10 and below kV'

Account 2230.128 'Accumulated Depreciation of Buildings: Regulated Activity, Transmission, Technical Services'

Account 2230.129 'Accumulated Depreciation of Buildings: Regulated Activity, Transmission, Administration'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2230.121 ACCUMULATED DEPRECIATION OF BUILDINGS: REGULATED ACTIVITY, TRANSMISSION OF ACCOUNT 500 KV

The Account 2230.121 'Accumulated Depreciation of Buildings: Regulated Activity, Transmission of 500 kV' shall include the financial information of the accumulated depreciation of buildings used for regulated activity of transmission related to 500 kV facilities.

[Standard Transactions]

ACCOUNT ACCUMULATED DEPRECIATION OF BUILDINGS:

**2230.122 REGULATED ACTIVITY, TRANSMISSION OF ACCOUNT
400 KV**

The Account 2230.122 'Accumulated Depreciation of Buildings: Regulated Activity, Transmission of 400 kV' shall include the financial information of the accumulated depreciation of buildings used for regulated activity of transmission related to 400 kV facilities.

[Standard Transactions]

**ACCOUNT ACCUMULATED DEPRECIATION OF BUILDINGS:
2230.123 REGULATED ACTIVITY, TRANSMISSION OF ACCOUNT
330 KV**

The Account 2230.123 'Accumulated Depreciation of Buildings: Regulated Activity, Transmission of 330 kV' shall include the financial information of the accumulated depreciation of buildings used for regulated activity of transmission related to 330 kV facilities.

[Standard Transactions]

**ACCOUNT ACCUMULATED DEPRECIATION OF BUILDINGS:
2230.124 REGULATED ACTIVITY, TRANSMISSION OF ACCOUNT
220 KV**

The Account 2230.124 'Accumulated Depreciation of Buildings: Regulated Activity, Transmission of 220 kV' shall include the financial information of the accumulated depreciation of buildings used for regulated activity of transmission related to 220 kV facilities.

[Standard Transactions]

**ACCOUNT ACCUMULATED DEPRECIATION OF BUILDINGS:
2230.125 REGULATED ACTIVITY, TRANSMISSION OF 110 KV**

The Account 2230.125 'Accumulated Depreciation of Buildings: Regulated Activity, Transmission of 110 kV' shall include the financial information of the accumulated depreciation of buildings used for regulated activity of transmission related to 110 kV facilities.

[Standard Transactions]

**ACCOUNT ACCUMULATED DEPRECIATION OF BUILDINGS:
2230.126 REGULATED ACTIVITY, TRANSMISSION OF ACCOUNT
35KV**

The Account 2230.126 'Accumulated Depreciation of Buildings: Regulated Activity, Transmission of 35 kV' shall include the financial information of the accumulated

depreciation of buildings used for regulated activity of transmission related to 35 kV facilities.

[Standard Transactions]

**ACCOUNT 2230.127 ACCUMULATED DEPRECIATION OF BUILDINGS:
REGULATED ACTIVITY, TRANSMISSION OF ACCOUNT
6/10 AND BELOW KV**

The Account 2230.127 'Accumulated Depreciation of Buildings: Regulated Activity, Transmission of 6/10 and below kV' shall include the financial information of the accumulated depreciation of buildings used for regulated activity of transmission related to 6/10 and below kV facilities.

[Standard Transactions]

**ACCOUNT 2230.128 ACCUMULATED DEPRECIATION OF BUILDINGS:
REGULATED ACTIVITY, TRANSMISSION TECHNICAL
SERVICES**

The Account 2230.128 'Accumulated Depreciation of Buildings: Regulated Activity, Transmission Technical Services' shall include the financial information of the accumulated depreciation of buildings used for regulated activity of transmission related to technical services.

[Standard Transactions]

**ACCOUNT 2230.129 ACCUMULATED DEPRECIATION OF BUILDING:
REGULATED ACTIVITY, TRANSMISSION
ADMINISTRATION**

The Account 2230.129 'Accumulated Depreciation of Buildings: Regulated Activity, Transmission Administration' shall include the financial information of the accumulated depreciation of buildings used for regulated activity of transmission related to administration.

[Standard Transactions]

**ACCOUNT 2230.13 ACCUMULATED DEPRECIATION OF BUILDING: REGULATED
ACTIVITY, DISTRIBUTION**

The Account 2230.13 'Accumulated Depreciation of Buildings: Regulated Activity, Distribution' shall include the financial information of the accumulated depreciation of the buildings used for regulated activity of distribution.

[The Account 2230.13 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2230.131 'Accumulated Depreciation of Buildings: Regulated Activity, Distribution,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2230.14 ACCUMULATED DEPRECIATION OF BUILDING: REGULATED ACTIVITY, GENERATION

The Account 2230.14 'Accumulated Depreciation of Buildings: Regulated Activity, Generation' shall include the financial information of the accumulated depreciation of the buildings used for regulated activity of generation.

[The Account 2230.14 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2230.141 'Accumulated Depreciation of Buildings: Regulated Activity, Generation,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2230.19 ACCUMULATED DEPRECIATION OF BUILDING: REGULATED ACTIVITY, OTHER

The Account 2230.19 'Accumulated Depreciation of Buildings: Regulated Activity, Other' shall include the financial information of the accumulated depreciation of the buildings used for other than state above regulated activities.

[The Account 2230.19 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2230.191 'Accumulated Depreciation of Buildings: Regulated Activity, Other,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2230.2 ACCUMULATED DEPRECIATION OF BUILDINGS USED FOR NON-REGULATED ACTIVITY

The Account 2230.2 'Accumulated Depreciation of Buildings: Non-Regulated Activity' shall include the financial information of the accumulated depreciation of the buildings used for non-regulated activity.

ACCOUNT 2240 ACCUMULATED DEPRECIATION – CONSTRUCTIONS

The Account 2240 'Accumulated Depreciation – Constructions' shall include the financial information of the accumulated depreciation of constructions.

The Account 2240 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2240.1 'Accumulated Depreciation of Constructions: Regulated Activity',
Account 2240.2 'Accumulated Depreciation of Constructions: Non-Regulated
Activity'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

**ACCOUNT ACCUMULATED DEPRECIATION OF CONSTRUCTIONS USED
2240.1 FOR REGULATED ACTIVITY**

The Account 2240.1 'Accumulated Depreciation of Constructions: Regulated Activity'
shall include the financial information of the cost of the accumulated depreciation of
constructions used for regulated activity.

The Account 2240.1 is the aggregating account. It aggregates the financial
information of following subaccounts:

Account 2240.11 ' Accumulated Depreciation of Constructions: Regulated Activity,
Dispatch',

Account 2240.12 ' Accumulated Depreciation of Constructions: Regulated Activity,
Transmission',

Account 2240.13 ' Accumulated Depreciation of Constructions: Regulated Activity,
Distribution',

Account 2240.14 ' Accumulated Depreciation of Constructions: Regulated Activity,
Generation',

Account 2240.19 ' Accumulated Depreciation of Constructions: Regulated Activity,
Other'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

**ACCOUNT ACCUMULATED DEPRECIATION OF CONSTRUCTIONS:
2240.11 REGULATED ACTIVITY, DISPATCH**

The Account 2240.11 'Accumulated Depreciation of Constructions: Regulated
Activity, Dispatch' shall include the financial information of the accumulated
depreciation of the constructions used for regulated activity of dispatch.

[The Account 2240.11 is the aggregating account. It aggregates the financial
information of following subaccounts:

Account 2240.111 'Accumulated Depreciation of Constructions: Regulated Activity,
Dispatch,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

**ACCOUNT ACCUMULATED DEPRECIATION OF CONSTRUCTIONS:
2240.12 REGULATED ACTIVITY, TRANSMISSION**

The Account 2240.12 'Accumulated Depreciation of Constructions: Regulated
Activity, Transmission' shall include the financial information of the accumulated
depreciation of constructions used for regulated activity of transmission.

The Account 2240.12 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2240.121 'Accumulated Depreciation of Constructions: Regulated Activity, Transmission, 500 kV'

Account 2240.122 'Accumulated Depreciation of Constructions: Regulated Activity, Transmission, 400 kV'

Account 2240.123 'Accumulated Depreciation of Constructions: Regulated Activity, Transmission, 330 kV'

Account 2240.124 'Accumulated Depreciation of Constructions: Regulated Activity, Transmission, 220 kV'

Account 2240.125 'Accumulated Depreciation of Constructions: Regulated Activity, Transmission, 110 kV'

Account 2240.126 'Accumulated Depreciation of Constructions: Regulated Activity, Transmission, 350 kV'

Account 2240.127 'Accumulated Depreciation of Constructions: Regulated Activity, Transmission, 6/10 and below kV'

Account 2240.128 'Accumulated Depreciation of Constructions: Regulated Activity, Transmission, Technical Services'

Account 2240.129 'Accumulated Depreciation of Constructions: Regulated Activity, Transmission, Administration'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2240.121 ACCUMULATED DEPRECIATION OF CONSTRUCTION: REGULATED ACTIVITY, TRANSMISSION OF ACCOUNT 500 KV

The Account 2240.121 'Accumulated Depreciation of Construction: Regulated Activity, Transmission of 500 kV' shall include the financial information of the accumulated depreciation of construction used for regulated activity of transmission related to 500 kV facilities.

[Standard Transactions]

ACCOUNT 2240.122 ACCUMULATED DEPRECIATION OF CONSTRUCTION: REGULATED ACTIVITY, TRANSMISSION OF ACCOUNT 400 KV

The Account 2240.122 'Accumulated Depreciation of Construction: Regulated Activity, Transmission of 400 kV' shall include the financial information of the accumulated depreciation of construction used for regulated activity of transmission related to 400 kV facilities.

[Standard Transactions]

ACCOUNT 2240.123 ACCUMULATED DEPRECIATION OF CONSTRUCTION: REGULATED ACTIVITY, TRANSMISSION OF ACCOUNT

330 KV

The Account 2240.123 'Accumulated Depreciation of Construction: Regulated Activity, Transmission of 330 kV' shall include the financial information of the accumulated depreciation of construction used for regulated activity of transmission related to 330 kV facilities.

[Standard Transactions]

ACCOUNT 2240.124 ACCUMULATED DEPRECIATION OF CONSTRUCTION: REGULATED ACTIVITY, TRANSMISSION OF ACCOUNT 220 KV

The Account 2240.124 'Accumulated Depreciation of Construction: Regulated Activity, Transmission of 220 kV' shall include the financial information of the accumulated depreciation of construction used for regulated activity of transmission related to 220 kV facilities.

[Standard Transactions]

ACCOUNT 2240.125 ACCUMULATED DEPRECIATION OF CONSTRUCTION: REGULATED ACTIVITY, TRANSMISSION OF 110 KV

The Account 2240.125 'Accumulated Depreciation of Construction: Regulated Activity, Transmission of 110 kV' shall include the financial information of the accumulated depreciation of construction used for regulated activity of transmission related to 110 kV facilities.

[Standard Transactions]

ACCOUNT 2240.126 ACCUMULATED DEPRECIATION OF CONSTRUCTION: REGULATED ACTIVITY, TRANSMISSION OF ACCOUNT 35KV

The Account 2240.126 'Accumulated Depreciation of Construction: Regulated Activity, Transmission of 35 kV' shall include the financial information of the accumulated depreciation of construction used for regulated activity of transmission related to 35 kV facilities.

[Standard Transactions]

ACCOUNT 2240.127 ACCUMULATED DEPRECIATION OF CONSTRUCTION: REGULATED ACTIVITY, TRANSMISSION OF ACCOUNT 6/10 AND BELOW KV

The Account 2240.127 'Accumulated Depreciation of Construction: Regulated Activity, Transmission of 6/10 and below kV' shall include the financial information of

the accumulated depreciation of construction used for regulated activity of transmission related to 6/10 and below kV facilities.

[Standard Transactions]

**ACCOUNT 2240.128 ACCUMULATED DEPRECIATION OF CONSTRUCTION:
REGULATED ACTIVITY, TRANSMISSION TECHNICAL
SERVICES**

The Account 2240.128 'Accumulated Depreciation of Construction: Regulated Activity, Transmission Technical Services' shall include the financial information of the accumulated depreciation of construction used for regulated activity of transmission related to technical services.

[Standard Transactions]

**ACCOUNT 2240.129 ACCUMULATED DEPRECIATION OF CONSTRUCTION:
REGULATED ACTIVITY, TRANSMISSION
ADMINISTRATION**

The Account 2240.129 'Accumulated Depreciation of Construction: Regulated Activity, Transmission Administration' shall include the financial information of the accumulated depreciation of construction used for regulated activity of transmission related to administration.

[Standard Transactions]

**ACCOUNT 2240.13 ACCUMULATED DEPRECIATION OF CONSTRUCTION:
REGULATED ACTIVITY, DISTRIBUTION**

The Account 2240.13 'Accumulated Depreciation of Constructions: Regulated Activity, Distribution' shall include the financial information of the accumulated depreciation of the constructions used for regulated activity of distribution.

[The Account 2240.13 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2240.131 'Accumulated Depreciation of Constructions: Regulated Activity, Distribution,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

**ACCOUNT 2240.14 ACCUMULATED DEPRECIATION OF CONSTRUCTION:
REGULATED ACTIVITY, GENERATION**

The Account 2240.14 'Accumulated Depreciation of Constructions: Regulated Activity, Generation' shall include the financial information of the accumulated depreciation of the constructions used for regulated activity of generation.

[The Account 2240.14 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2240.141 'Accumulated Depreciation of Constructions: Regulated Activity, Generation,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

**ACCOUNT 2240.19 ACCUMULATED DEPRECIATION OF CONSTRUCTION:
REGULATED ACTIVITY, OTHER**

The Account 2240.19 'Accumulated Depreciation of Constructions: Regulated Activity, Other' shall include the financial information of the accumulated depreciation of the constructions used for other than stated above regulated activities.

[The Account 2240.19 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2240.191 'Accumulated Depreciation of Constructions: Regulated Activity, Other,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

**ACCOUNT 2240.2 ACCUMULATED DEPRECIATION OF CONSTRUCTIONS USED
FOR NON-REGULATED ACTIVITY**

The Account 2240.2 'Accumulated Depreciation of Constructions: Regulated Activity, Dispatch' shall include the financial information of the accumulated depreciation of the constructions used for non-regulated activity.

ACCOUNT 2250 ACCUMULATED DEPRECIATION – MACHINERY

The Account 2250 'Accumulated Depreciation – machinery' shall include the financial information of the accumulated depreciation of machinery and equipment.

The Account 2250 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2250.1 'Accumulated Depreciation of Machinery and Equipment: Regulated Activity',

Account 2250.2 'Accumulated Depreciation of Machinery and Equipment: Non-Regulated Activity'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

**ACCOUNT 2250.1 ACCUMULATED DEPRECIATION OF MACHINERY AND
EQUIPMENT: REGULATED ACTIVITY**

The Account 2250.1 'Accumulated Depreciation of Machinery and Equipment: Regulated Activity' shall include the financial information of the accumulated depreciation of the machinery and equipment used for regulated activity.

The Account 2250.1 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2250.11 'Accumulated Depreciation of Machinery and Equipment: Regulated Activity, Dispatch',

Account 2250.12 'Accumulated Depreciation of Machinery and Equipment: Regulated Activity, Transmission',

Account 2250.13 'Accumulated Depreciation of Machinery and Equipment: Regulated Activity, Distribution',

Account 2250.14 'Accumulated Depreciation of Machinery and Equipment: Regulated Activity, Generation',

Account 2250.19 'Accumulated Depreciation of Machinery and Equipment: Regulated Activity, Other'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2250.11 ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT: REGULATED ACTIVITY, DISPATCH

The Account 2250.11 'Accumulated Depreciation of Machinery and Equipment: Regulated Activity, Dispatch' shall include the financial information of the accumulated depreciation of the machinery and equipment used for regulated activity of dispatch.

[The Account 2250.11 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2250.111 'Accumulated Depreciation of Machinery and Equipment: Regulated Activity, Dispatch,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2250.12 ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT: REGULATED ACTIVITY, TRANSMISSION

The Account 2250.12 'Machinery and Equipment: Regulated Activity, Transmission' shall include the financial information of the cost of the machinery and equipment used for regulated activity of transmission.

The Account 2250.12 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2250.121 'Accumulated Depreciation of 500 kV Machinery and Equipment: Regulated Activity, Transmission'

Account 2250.122 'Accumulated Depreciation of 400 kV Machinery and Equipment: Regulated Activity, Transmission'

Account 2250.123 'Accumulated Depreciation of 330 kV Machinery and Equipment: Regulated Activity, Transmission'

Account 2250.124 'Accumulated Depreciation of 220 kV Machinery and Equipment: Regulated Activity, Transmission'

Account 2250.125 'Accumulated Depreciation of 110 kV Machinery and Equipment: Regulated Activity, Transmission'

Account 2250.126 'Accumulated Depreciation of 35 kV Machinery and Equipment: Regulated Activity, Transmission'

Account 2250.127 'Accumulated Depreciation of 6/10 and below kV Machinery and Equipment: Regulated Activity, Transmission'

Account 2250.128 'Accumulated Depreciation of Technical Services Machinery and Equipment: Regulated Activity, Transmission'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2250.121 ACCUMULATED DEPRECIATION OF ACCOUNT 500 KV MACHINERY AND EQUIPMENT: REGULATED ACTIVITY, TRANSMISSION

The Account 2250.121 'Accumulated Depreciation of 500 kV Machinery and Equipment: Regulated Activity, Transmission' shall include the financial information of the accumulated depreciation of the machinery and equipment used for regulated activity of transmission related to 500 kV facilities.

The Account 2250.121 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2250.1211 'Accumulated Depreciation of 500 kV Transmission Substations'

Account 2250.1212 'Accumulated Depreciation of 500 kV Transmission Automation and Relay Protection'

Account 2250.1213 'Accumulated Depreciation of 500 kV Transmission Metering'

Account 2250.1214 'Accumulated Depreciation of 500 kV Transmission Optic Communication'

Account 2250.1215 'Accumulated Depreciation of 500 kV Transmission Other Communication'

Account 2250.1219 'Accumulated Depreciation of 500 kV Other Transmission Machinery and Equipment'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2250.1211 ACCUMULATED DEPRECIATION OF ACCOUNT 500 KV TRANSMISSION SUBSTATIONS

The Account 2250.1211 'Accumulated Depreciation of 500 kV Transmission Substations' shall include the financial information of the accumulated depreciation of substations used for regulated activity of transmission related to 500 kV facilities.

[Standard Transactions]

ACCOUNT ACCUMULATED DEPRECIATION OF ACCOUNT 500

2250.1212 KV TRANSMISSION AUTOMATION AND RELAY PROTECTION

The Account 2150.1212 'Accumulated Depreciation of 500 kV Transmission Automation and Relay Protection' shall include the financial information of the accumulated depreciation of automation and relay protection used for regulated activity of transmission related to 500 kV facilities.

[Standard Transactions]

**ACCOUNT ACCUMULATED DEPRECIATION OF ACCOUNT 500
2250.1213 KV TRANSMISSION METERING**

The Account 2250.1213 'Accumulated Depreciation of 500 kV Transmission Metering' shall include the financial information of the accumulated depreciation of metering used for regulated activity of transmission related to 500 kV facilities.

[Standard Transactions]

**ACCOUNT ACCUMULATED DEPRECIATION OF ACCOUNT 500
2250.1214 KV TRANSMISSION OPTIC COMMUNICATION**

The Account 2250.1214 'Accumulated Depreciation of 500 kV Transmission Optic Communication' shall include the financial information of the accumulated depreciation of optic communication machinery and equipment used for regulated activity of transmission related to 500 kV facilities.

[Standard Transactions]

**ACCOUNT ACCUMULATED DEPRECIATION OF ACCOUNT 500
2250.1215 KV TRANSMISSION OTHER COMMUNICATION**

The Account 2250.1215 'Accumulated Depreciation of 500 kV Transmission Other Communication' shall include the financial information of the accumulated depreciation of other (than optic) communication machinery and equipment used for regulated activity of transmission related to 500 kV facilities.

[Standard Transactions]

**ACCOUNT ACCUMULATED DEPRECIATION OF ACCOUNT 500
2250.1219 KV TRANSMISSION OTHER MACHINERY AND EQUIPMENT**

The Account 2250.1219 'Accumulated Depreciation of 500 kV Transmission Other Machinery and Equipment' shall include the financial information of the accumulated depreciation of other than stated above machinery and equipment used for regulated activity of transmission related to 500 kV facilities.

[Standard Transactions]

ACCOUNT 2250.122 ACCUMULATED DEPRECIATION OF ACCOUNT 400 KV MACHINERY AND EQUIPMENT: REGULATED ACTIVITY, TRANSMISSION

The Account 2250.122 'Accumulated Depreciation of 400 kV Machinery and Equipment: Regulated Activity, Transmission' shall include the financial information of the accumulated depreciation of the machinery and equipment used for regulated activity of transmission related to 400 kV facilities.

The Account 2250.122 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2250.1221 'Accumulated Depreciation of 400 kV Transmission Substations'
Account 2250.1222 'Accumulated Depreciation of 400 kV Transmission Automation and Relay Protection'

Account 2250.1223 'Accumulated Depreciation of 400 kV Transmission Metering'

Account 2250.1224 'Accumulated Depreciation of 400 kV Transmission Optic Communication'

Account 2250.1225 'Accumulated Depreciation of 400 kV Transmission Other Communication'

Account 2250.1229 'Accumulated Depreciation of 400 kV Other Transmission Machinery and Equipment'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2250.1221 ACCUMULATED DEPRECIATION OF ACCOUNT 400 KV TRANSMISSION SUBSTATIONS

The Account 2250.1221 'Accumulated Depreciation of 400 kV Transmission Substations' shall include the financial information of the accumulated depreciation of substations used for regulated activity of transmission related to 400 kV facilities.

[Standard Transactions]

ACCOUNT 2250.1222 ACCUMULATED DEPRECIATION OF ACCOUNT 400 KV TRANSMISSION AUTOMATION AND RELAY PROTECTION

The Account 2150.1222 'Accumulated Depreciation of 400 kV Transmission Automation and Relay Protection' shall include the financial information of the accumulated depreciation of automation and relay protection used for regulated activity of transmission related to 400 kV facilities.

[Standard Transactions]

ACCOUNT 2250.1223 ACCUMULATED DEPRECIATION OF ACCOUNT 400 KV TRANSMISSION METERING

The Account 2250.1223 'Accumulated Depreciation of 400 kV Transmission Metering' shall include the financial information of the accumulated depreciation of metering used for regulated activity of transmission related to 400 kV facilities.

[Standard Transactions]

ACCOUNT 2250.1224 ACCUMULATED DEPRECIATION OF ACCOUNT 400 KV TRANSMISSION OPTIC COMMUNICATION

The Account 2250.1224 'Accumulated Depreciation of 400 kV Transmission Optic Communication' shall include the financial information of the accumulated depreciation of optic communication machinery and equipment used for regulated activity of transmission related to 400 kV facilities.

[Standard Transactions]

ACCOUNT 2250.1225 ACCUMULATED DEPRECIATION OF ACCOUNT 400 KV TRANSMISSION OTHER COMMUNICATION

The Account 2250.1225 'Accumulated Depreciation of 400 kV Transmission Other Communication' shall include the financial information of the accumulated depreciation of other (than optic) communication machinery and equipment used for regulated activity of transmission related to 400 kV facilities.

[Standard Transactions]

ACCOUNT 2250.1229 ACCUMULATED DEPRECIATION OF ACCOUNT 400 KV TRANSMISSION OTHER MACHINERY AND EQUIPMENT

The Account 2250.1229 'Accumulated Depreciation of 400 kV Transmission Other Machinery and Equipment' shall include the financial information of the accumulated depreciation of other than stated above machinery and equipment used for regulated activity of transmission related to 400 kV facilities.

[Standard Transactions]

ACCOUNT 2250.123 ACCUMULATED DEPRECIATION OF ACCOUNT 330 KV MACHINERY AND EQUIPMENT: REGULATED ACTIVITY, TRANSMISSION

The Account 2250.123 'Accumulated Depreciation of 330 kV Machinery and Equipment: Regulated Activity, Transmission' shall include the financial information of the accumulated depreciation of the machinery and equipment used for regulated activity of transmission related to 330 kV facilities.

The Account 2250.123 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2250.1231 'Accumulated Depreciation of 330 kV Transmission Substations'
Account 2250.1232 'Accumulated Depreciation of 330 kV Transmission Automation and Relay Protection'
Account 2250.1233 'Accumulated Depreciation of 330 kV Transmission Metering'
Account 2250.1234 'Accumulated Depreciation of 330 kV Transmission Optic Communication'
Account 2250.1235 'Accumulated Depreciation of 330 kV Transmission Other Communication'
Account 2250.1239 'Accumulated Depreciation of 330 kV Other Transmission Machinery and Equipment'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

**ACCOUNT ACCUMULATED DEPRECIATION OF ACCOUNT 330
2250.1231 KV TRANSMISSION SUBSTATIONS**

The Account 2250.1231 'Accumulated Depreciation of 330 kV Transmission Substations' shall include the financial information of the accumulated depreciation of substations used for regulated activity of transmission related to 330 kV facilities.

[Standard Transactions]

**ACCOUNT ACCUMULATED DEPRECIATION OF ACCOUNT 330
2250.1232 KV TRANSMISSION AUTOMATION AND RELAY
PROTECTION**

The Account 2150.1232 'Accumulated Depreciation of 330 kV Transmission Automation and Relay Protection' shall include the financial information of the accumulated depreciation of automation and relay protection used for regulated activity of transmission related to 330 kV facilities.

[Standard Transactions]

**ACCOUNT ACCUMULATED DEPRECIATION OF ACCOUNT 330
2250.1233 KV TRANSMISSION METERING**

The Account 2250.1233 'Accumulated Depreciation of 330 kV Transmission Metering' shall include the financial information of the accumulated depreciation of metering used for regulated activity of transmission related to 330 kV facilities.

[Standard Transactions]

**ACCOUNT ACCUMULATED DEPRECIATION OF ACCOUNT 330
2250.1234 KV TRANSMISSION OPTIC COMMUNICATION**

The Account 2250.1234 'Accumulated Depreciation of 330 kV Transmission Optic Communication' shall include the financial information of the accumulated

depreciation of optic communication machinery and equipment used for regulated activity of transmission related to 330 kV facilities.

[Standard Transactions]

**ACCOUNT ACCUMULATED DEPRECIATION OF ACCOUNT 330
2250.1235 KV TRANSMISSION OTHER COMMUNICATION**

The Account 2250.1235 'Accumulated Depreciation of 330 kV Transmission Other Communication' shall include the financial information of the accumulated depreciation of other (than optic) communication machinery and equipment used for regulated activity of transmission related to 330 kV facilities.

[Standard Transactions]

**ACCOUNT ACCUMULATED DEPRECIATION OF ACCOUNT 330
2250.1239 KV TRANSMISSION OTHER**

The Account 2250.1239 'Accumulated Depreciation of 330 kV Transmission Other Machinery and Equipment' shall include the financial information of the accumulated depreciation of other than stated above machinery and equipment used for regulated activity of transmission related to 330 kV facilities.

[Standard Transactions]

**ACCOUNT ACCUMULATED DEPRECIATION OF ACCOUNT 220 KV
2250.124 MACHINERY AND EQUIPMENT: REGULATED ACTIVITY,
TRANSMISSION**

The Account 2250.124 'Accumulated Depreciation of 220 kV Machinery and Equipment: Regulated Activity, Transmission' shall include the financial information of the accumulated depreciation of the machinery and equipment used for regulated activity of transmission related to 220 kV facilities.

The Account 2250.124 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2250.1241 'Accumulated Depreciation of 220 kV Transmission Substations'

Account 2250.1242 'Accumulated Depreciation of 220 kV Transmission Automation and Relay Protection'

Account 2250.1243 'Accumulated Depreciation of 220 kV Transmission Metering'

Account 2250.1244 'Accumulated Depreciation of 220 kV Transmission Optic Communication'

Account 2250.1245 'Accumulated Depreciation of 220 kV Transmission Other Communication'

Account 2250.1249 'Accumulated Depreciation of 220 kV Other Transmission Machinery and Equipment'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

**ACCOUNT 2250.1241 ACCUMULATED DEPRECIATION OF ACCOUNT 220
KV TRANSMISSION SUBSTATIONS**

The Account 2250.1241 'Accumulated Depreciation of 220 kV Transmission Substations' shall include the financial information of the accumulated depreciation of substations used for regulated activity of transmission related to 220 kV facilities.

[Standard Transactions]

**ACCOUNT 2250.1242 ACCUMULATED DEPRECIATION OF ACCOUNT 220
KV TRANSMISSION AUTOMATION AND RELAY
PROTECTION**

The Account 2150.1242 'Accumulated Depreciation of 220 kV Transmission Automation and Relay Protection' shall include the financial information of the accumulated depreciation of automation and relay protection used for regulated activity of transmission related to 220 kV facilities.

[Standard Transactions]

**ACCOUNT 2250.1243 ACCUMULATED DEPRECIATION OF ACCOUNT 220
KV TRANSMISSION METERING**

The Account 2250.1243 'Accumulated Depreciation of 220 kV Transmission Metering' shall include the financial information of the accumulated depreciation of metering used for regulated activity of transmission related to 220 kV facilities.

[Standard Transactions]

**ACCOUNT 2250.1244 ACCUMULATED DEPRECIATION OF ACCOUNT 220
KV TRANSMISSION OPTIC COMMUNICATION**

The Account 2250.1244 'Accumulated Depreciation of 220 kV Transmission Optic Communication' shall include the financial information of the accumulated depreciation of optic communication machinery and equipment used for regulated activity of transmission related to 220 kV facilities.

[Standard Transactions]

**ACCOUNT 2250.1245 ACCUMULATED DEPRECIATION OF ACCOUNT 220
KV TRANSMISSION OTHER COMMUNICATION**

The Account 2250.1245 'Accumulated Depreciation of 220 kV Transmission Other Communication' shall include the financial information of the accumulated depreciation of other (than optic) communication machinery and equipment used for regulated activity of transmission related to 220 kV facilities.

[Standard Transactions]

ACCOUNT ACCUMULATED DEPRECIATION OF ACCOUNT 220
2250.1249 KV TRANSMISSION OTHER

The Account 2250.1249 'Accumulated Depreciation of 220 kV Transmission Other Machinery and Equipment' shall include the financial information of the accumulated depreciation of other than stated above machinery and equipment used for regulated activity of transmission related to 220 kV facilities.

[Standard Transactions]

ACCOUNT ACCUMULATED DEPRECIATION OF 110 KV MACHINERY
2250.125 AND EQUIPMENT: REGULATED ACTIVITY,
TRANSMISSION

The Account 2250.125 'Accumulated Depreciation of 110 kV Machinery and Equipment: Regulated Activity, Transmission' shall include the financial information of the accumulated depreciation of the machinery and equipment used for regulated activity of transmission related to 110 kV facilities.

The Account 2250.125 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2250.1251 'Accumulated Depreciation of 110 kV Transmission Substations'
Account 2250.1252 'Accumulated Depreciation of 110 kV Transmission Automation and Relay Protection'

Account 2250.1253 'Accumulated Depreciation of 110 kV Transmission Metering'
Account 2250.1254 'Accumulated Depreciation of 110 kV Transmission Optic Communication'

Account 2250.1255 'Accumulated Depreciation of 110 kV Transmission Other Communication'

Account 2250.1259 'Accumulated Depreciation of 110 kV Other Transmission Machinery and Equipment'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT ACCUMULATED DEPRECIATION OF 110 KV
2250.1251 TRANSMISSION SUBSTATIONS

The Account 2250.1251 'Accumulated Depreciation of 110 kV Transmission Substations' shall include the financial information of the accumulated depreciation of substations used for regulated activity of transmission related to 110 kV facilities.

[Standard Transactions]

ACCOUNT ACCUMULATED DEPRECIATION OF 110 KV
TRANSMISSION AUTOMATION AND RELAY

2250.1252 PROTECTION

The Account 2150.1252 'Accumulated Depreciation of 110 kV Transmission Automation and Relay Protection' shall include the financial information of the accumulated depreciation of automation and relay protection used for regulated activity of transmission related to 110 kV facilities.

[Standard Transactions]

ACCOUNT ACCUMULATED DEPRECIATION OF 110 KV 2250.1253 TRANSMISSION METERING

The Account 2250.1253 'Accumulated Depreciation of 110 kV Transmission Metering' shall include the financial information of the accumulated depreciation of metering used for regulated activity of transmission related to 110 kV facilities.

[Standard Transactions]

ACCOUNT ACCUMULATED DEPRECIATION OF 110 KV 2250.1254 TRANSMISSION OPTIC COMMUNICATION

The Account 2250.1254 'Accumulated Depreciation of 110 kV Transmission Optic Communication' shall include the financial information of the accumulated depreciation of optic communication machinery and equipment used for regulated activity of transmission related to 110 kV facilities.

[Standard Transactions]

ACCOUNT ACCUMULATED DEPRECIATION OF 110 KV 2250.1255 TRANSMISSION OTHER COMMUNICATION

The Account 2250.1255 'Accumulated Depreciation of 110 kV Transmission Other Communication' shall include the financial information of the accumulated depreciation of other (than optic) communication machinery and equipment used for regulated activity of transmission related to 110 kV facilities.

[Standard Transactions]

ACCOUNT ACCUMULATED DEPRECIATION OF 110 KV 2250.1259 TRANSMISSION OTHER

The Account 2250.1259 'Accumulated Depreciation of 110 kV Transmission Other Machinery and Equipment' shall include the financial information of the accumulated depreciation of other than stated above machinery and equipment used for regulated activity of transmission related to 110 kV facilities.

[Standard Transactions]

ACCOUNT 2250.126 ACCUMULATED DEPRECIATION OF ACCOUNT 35KV MACHINERY AND EQUIPMENT: REGULATED ACTIVITY, TRANSMISSION

The Account 2250.126 'Accumulated Depreciation of 35 kV Machinery and Equipment: Regulated Activity, Transmission' shall include the financial information of the accumulated depreciation of the machinery and equipment used for regulated activity of transmission related to 35 kV facilities.

The Account 2250.126 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2250.1261 'Accumulated Depreciation of 35 kV Transmission Substations'

Account 2250.1262 'Accumulated Depreciation of 35 kV Transmission Automation and Relay Protection'

Account 2250.1263 'Accumulated Depreciation of 35 kV Transmission Metering'

Account 2250.1264 'Accumulated Depreciation of 35 kV Transmission Optic Communication'

Account 2250.1265 'Accumulated Depreciation of 35 kV Transmission Other Communication'

Account 2250.1269 'Accumulated Depreciation of 35 kV Other Transmission Machinery and Equipment'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2250.1261 ACCUMULATED DEPRECIATION OF ACCOUNT 35KV TRANSMISSION SUBSTATIONS

The Account 2250.1261 'Accumulated Depreciation of 35 kV Transmission Substations' shall include the financial information of the accumulated depreciation of substations used for regulated activity of transmission related to 35 kV facilities.

[Standard Transactions]

ACCOUNT 2250.1262 ACCUMULATED DEPRECIATION OF ACCOUNT 35KV TRANSMISSION AUTOMATION AND RELAY PROTECTION

The Account 2150.1262 'Accumulated Depreciation of 35 kV Transmission Automation and Relay Protection' shall include the financial information of the accumulated depreciation of automation and relay protection used for regulated activity of transmission related to 35 kV facilities.

[Standard Transactions]

ACCOUNT 2250.1263 ACCUMULATED DEPRECIATION OF ACCOUNT 35KV TRANSMISSION METERING

The Account 2250.1263 'Accumulated Depreciation of 35 kV Transmission Metering' shall include the financial information of the accumulated depreciation of metering used for regulated activity of transmission related to 35 kV facilities.

[Standard Transactions]

**ACCOUNT ACCUMULATED DEPRECIATION OF ACCOUNT
2250.1264 35KV TRANSMISSION OPTIC COMMUNICATION**

The Account 2250.1264 'Accumulated Depreciation of 35 kV Transmission Optic Communication' shall include the financial information of the accumulated depreciation of optic communication machinery and equipment used for regulated activity of transmission related to 35 kV facilities.

[Standard Transactions]

**ACCOUNT ACCUMULATED DEPRECIATION OF ACCOUNT
2250.1265 35KV TRANSMISSION OTHER COMMUNICATION**

The Account 2250.1265 'Accumulated Depreciation of 35 kV Transmission Other Communication' shall include the financial information of the accumulated depreciation of other (than optic) communication machinery and equipment used for regulated activity of transmission related to 35 kV facilities.

[Standard Transactions]

**ACCOUNT ACCUMULATED DEPRECIATION OF ACCOUNT
2250.1269 35KV TRANSMISSION OTHER**

The Account 2250.1269 'Accumulated Depreciation of 35 kV Transmission Other Machinery and Equipment' shall include the financial information of the accumulated depreciation of other than stated above machinery and equipment used for regulated activity of transmission related to 35 kV facilities.

[Standard Transactions]

**ACCOUNT ACCUMULATED DEPRECIATION OF ACCOUNT 6/10 AND
2250.127 BELOW KV MACHINERY AND EQUIPMENT: REGULATED
ACTIVITY, TRANSMISSION**

The Account 2250.127 'Accumulated Depreciation of 6/10 and below kV Machinery and Equipment: Regulated Activity, Transmission' shall include the financial information of the accumulated depreciation of the machinery and equipment used for regulated activity of transmission related to 6/10 and below kV facilities.

The Account 2250.127 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2250.1271 'Accumulated Depreciation of 6/10 and below kV Transmission Substations'

Account 2250.1272 'Accumulated Depreciation of 6/10 and below kV Transmission Automation and Relay Protection'

Account 2250.1273 'Accumulated Depreciation of 6/10 and below kV Transmission Metering'

Account 2250.1274 'Accumulated Depreciation of 6/10 and below kV Transmission Optic Communication'

Account 2250.1275 'Accumulated Depreciation of 6/10 and below kV Transmission Other Communication'

Account 2250.1279 'Accumulated Depreciation of 6/10 and below kV Other Transmission Machinery and Equipment'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2250.1271 ACCUMULATED DEPRECIATION OF ACCOUNT 6/10 AND BELOW KV TRANSMISSION SUBSTATIONS

The Account 2250.1271 'Accumulated Depreciation of 6/10 and below kV Transmission Substations' shall include the financial information of the accumulated depreciation of substations used for regulated activity of transmission related to the 6/10 and below kV facilities.

[Standard Transactions]

ACCOUNT 2250.1272 ACCUMULATED DEPRECIATION OF ACCOUNT 6/10 AND BELOW KV TRANSMISSION AUTOMATION AND RELAY PROTECTION

The Account 2150.1272 'Accumulated Depreciation of 6/10 and below kV Transmission Automation and Relay Protection' shall include the financial information of the accumulated depreciation of automation and relay protection used for regulated activity of transmission related to 6/10 and below kV facilities.

[Standard Transactions]

ACCOUNT 2250.1273 ACCUMULATED DEPRECIATION OF ACCOUNT 6/10 AND BELOW KV TRANSMISSION METERING

The Account 2250.1273 'Accumulated Depreciation of 6/10 and below kV Transmission Metering' shall include the financial information of the accumulated depreciation of metering used for regulated activity of transmission related to 6/10 and below kV facilities.

[Standard Transactions]

ACCOUNT 2250.1274 ACCUMULATED DEPRECIATION OF ACCOUNT 6/10 AND BELOW KV TRANSMISSION COMMUNICATION

The Account 2250.1274 'Accumulated Depreciation of 6/10 and below kV Transmission Optic Communication' shall include the financial information of the accumulated depreciation of optic communication machinery and equipment used for regulated activity of transmission related to 6/10 and below kV facilities.

[Standard Transactions]

ACCOUNT 2250.1275 ACCUMULATED DEPRECIATION OF ACCOUNT 6/10 AND BELOW KV TRANSMISSION OTHER COMMUNICATION

The Account 2250.1275 'Accumulated Depreciation of 6/10 and below kV Transmission Other Communication' shall include the financial information of the accumulated depreciation of other (than optic) communication machinery and equipment used for regulated activity of transmission related to 6/10 and below kV facilities.

[Standard Transactions]

ACCOUNT 2250.1279 ACCUMULATED DEPRECIATION OF ACCOUNT 6/10 AND BELOW KV TRANSMISSION OTHER MACHINERY AND EQUIPMENT

The Account 2250.1279 'Accumulated Depreciation of 6/10 and below kV Transmission Other Machinery and Equipment' shall include the financial information of the accumulated depreciation of other than stated above machinery and equipment used for regulated activity of transmission related to 6/10 and below kV facilities.

[Standard Transactions]

ACCOUNT 2250.128 ACCUMULATED DEPRECIATION OF TECHNICAL SERVICES MACHINERY AND EQUIPMENT: REGULATED ACTIVITY, TRANSMISSION

The Account 2250.128 'Accumulated Depreciation of Technical Services Machinery and Equipment: Regulated Activity, Transmission' shall include the financial information of the accumulated depreciation of the machinery and equipment used for regulated activity of transmission related to technical services.

[Standard Transactions]

ACCOUNT 2250.13 ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT: REGULATED ACTIVITY, DISTRIBUTION

The Account 2250.13 'Accumulated Depreciation of Machinery and Equipment: Regulated Activity, Distribution' shall include the financial information of the

accumulated depreciation of the machinery and equipment used for regulated activity of distribution.

[The Account 2250.13 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2250.131 'Accumulated Depreciation of Machinery and Equipment: Regulated Activity, Distribution,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2250.14 ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT: REGULATED ACTIVITY, GENERATION

The Account 2250.14 'Accumulated Depreciation of Machinery and Equipment: Regulated Activity, Generation' shall include the financial information of the accumulated depreciation of the machinery and equipment used for regulated activity of generation.

[The Account 2250.14 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2250.141 'Accumulated Depreciation of Machinery and Equipment: Regulated Activity, Generation,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2250.19 ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT: REGULATED ACTIVITY, OTHER

The Account 2250.19 'Accumulated Depreciation of Machinery and Equipment: Regulated Activity, Other' shall include the financial information of the accumulated depreciation of the machinery and equipment used for other than stated above regulated activities.

[The Account 2250.19 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2250.191 'Accumulated Depreciation of Machinery and Equipment: Regulated Activity, Other,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2250.2 ACCUMULATED DEPRECIATION OF MACHINERY AND EQUIPMENT: NON-REGULATED ACTIVITY

The Account 2250.2 'Accumulated Depreciation of Machinery and Equipment: Non-Regulated Activity' shall include the financial information of the accumulated depreciation of the machinery and equipment used for non-regulated activity.

ACCOUNT 2255 ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS

The Account 2255 'Accumulated Depreciation of Transferring Assets' shall include the financial information of the accumulated depreciation of the transferring assets.

The Account 2255 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2255.1 'Accumulated Depreciation of Transferring Assets: Regulated Activity',

Account 2255.2 'Accumulated Depreciation of Transferring Assets: Non-Regulated Activity'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2255.1 ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS: REGULATED ACTIVITY

The Account 2255.1 'Accumulated Depreciation of Transferring Assets: Regulated Activity' shall include the financial information of the cost of the transferring assets used for regulated activity.

The Account 2255.1 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2255.11 Accumulated Depreciation of Transferring Assets: Regulated Activity, Dispatch',

Account 2255.12 Accumulated Depreciation of Transferring Assets: Regulated Activity, Transmission',

Account 2255.13 Accumulated Depreciation of Transferring Assets: Regulated Activity, Distribution',

Account 2255.14 Accumulated Depreciation of Transferring Assets: Regulated Activity, Generation',

Account 2255.19 Accumulated Depreciation of Transferring Assets: Regulated Activity, Other'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2255.11 ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS: REGULATED ACTIVITY, DISPATCH

The Account 2255.11 'Accumulated Depreciation of Transferring Assets: Regulated Activity, Dispatch' shall include the financial information of the accumulated depreciation of the transferring assets used for regulated activity of dispatch.

[The Account 2255.11 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2255.111 'Accumulated Depreciation of Transferring Assets: Regulated Activity, Dispatch,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2255.12 ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS: REGULATED ACTIVITY, TRANSMISSION

The Account 2255.12 'Accumulated Depreciation of Transferring Assets: Regulated Activity, Transmission' shall include the financial information of the accumulated depreciation of the transferring assets used for regulated activity of transmission.

The Account 2255.12 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2255.121 '500 kV Accumulated Depreciation of Transferring Assets: Regulated Activity, Transmission'

Account 2255.122 '400 kV Accumulated Depreciation of Transferring Assets: Regulated Activity, Transmission'

Account 2255.123 '330 kV Accumulated Depreciation of Transferring Assets: Regulated Activity, Transmission'

Account 2255.124 '220 kV Accumulated Depreciation of Transferring Assets: Regulated Activity, Transmission'

Account 2255.125 '110 kV Accumulated Depreciation of Transferring Assets: Regulated Activity, Transmission'

Account 2255.126 '35 kV Accumulated Depreciation of Transferring Assets: Regulated Activity, Transmission'

Account 2255.127 '6/10 and below kV Accumulated Depreciation of Transferring Assets: Regulated Activity, Transmission'

Account 2255.128 'Technical Services Accumulated Depreciation of Transferring Assets: Regulated Activity, Transmission'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2255.121 ACCUMULATED DEPRECIATION OF ACCOUNT 500 KV TRANSFERRING ASSETS: REGULATED ACTIVITY, TRANSMISSION

The Account 2255.121 'Accumulated Depreciation of 500 kV Transferring Assets: Regulated Activity, Transmission' shall include the financial information of the accumulated depreciation of transferring assets used for regulated activity of transmission related to 500 kV facilities.

The Account 2255.121 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2255.1211 'Accumulated Depreciation of 500 kV Transmission High Voltage Lines'

Account 2255.1212 'Accumulated Depreciation of 500 kV Transmission Optic Cables'

Account 2255.1213 'Accumulated Depreciation of 500 kV Transmission Other Communication Lines'

Account 2255.1219 'Accumulated Depreciation of 500 kV Other Transferring Assets of Transmission'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

**ACCOUNT 2255.1211 ACCUMULATED DEPRECIATION OF ACCOUNT 500
KV TRANSFERRING ASSETS: REGULATED
ACTIVITY, TRANSMISSION, HIGH VOLTAGE LINES**

The Account 2255.1211 'Accumulated Depreciation of 500 kV Transmission High Voltage Lines' shall include the financial information of the accumulated depreciation of the transmission high voltage lines used for regulated activity of transmission related to 500 kV facilities.

[Standard Transactions]

**ACCOUNT 2255.1212 ACCUMULATED DEPRECIATION OF ACCOUNT 500
KV TRANSMISSION OPTIC CABLES**

The Account 2255.1212 'Accumulated Depreciation of 500 kV Transmission Optic Cables' shall include the financial information of the accumulated depreciation of the optic cables used for regulated activity of transmission related to 500 kV facilities.

[Standard Transactions]

**ACCOUNT 2255.1213 ACCUMULATED DEPRECIATION OF ACCOUNT 500
KV TRANSMISSION OTHER COMMUNICATION LINES**

The Account 2255.1213 'Accumulated Depreciation of 500 kV Transmission Other Communication Lines' shall include the financial information of the accumulated depreciation of other (than optic) communication lines used for regulated activity of transmission related to 500 kV facilities.

[Standard Transactions]

**ACCOUNT 2255.1219 ACCUMULATED DEPRECIATION OF ACCOUNT 500
KV OTHER TRANSFERRING ASSETS OF
TRANSMISSION**

The Account 2255.1219 'Accumulated Depreciation of 500 kV Other Transferring Assets of Transmission' shall include the financial information of the accumulated depreciation of other than stated above transferring assets used for regulated activity of transmission related to 500 kV facilities.

[Standard Transactions]

**ACCOUNT 2255.122 ACCUMULATED DEPRECIATION OF ACCOUNT 400 KV
TRANSFERRING ASSETS: REGULATED ACTIVITY,
TRANSMISSION**

The Account 2255.122 'Accumulated Depreciation of 400 kV Transferring Assets: Regulated Activity, Transmission' shall include the financial information of the accumulated depreciation of transferring assets used for regulated activity of transmission related to 400 kV facilities.

The Account 2255.122 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2255.1221 'Accumulated Depreciation of 400 kV Transmission High Voltage Lines'

Account 2255.1222 'Accumulated Depreciation of 400 kV Transmission Optic Cables'

Account 2255.1223 'Accumulated Depreciation of 400 kV Transmission Other Communication Lines'

Account 2255.1229 'Accumulated Depreciation of 400 kV Other Transferring Assets of Transmission'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2255.1221 ACCUMULATED DEPRECIATION OF ACCOUNT 400 KV TRANSFERRING ASSETS: REGULATED ACTIVITY, TRANSMISSION, HIGH VOLTAGE LINES

The Account 2255.1221 'Accumulated Depreciation of 400 kV Transmission High Voltage Lines' shall include the financial information of the accumulated depreciation of the transmission high voltage lines used for regulated activity of transmission related to 400 kV facilities.

[Standard Transactions]

ACCOUNT 2255.1222 ACCUMULATED DEPRECIATION OF ACCOUNT 400 KV TRANSMISSION OPTIC CABLES

The Account 2255.1222 'Accumulated Depreciation of 400 kV Transmission Optic Cables' shall include the financial information of the accumulated depreciation of the optic cables used for regulated activity of transmission related to 400 kV facilities.

[Standard Transactions]

ACCOUNT 2255.1223 ACCUMULATED DEPRECIATION OF ACCOUNT 400 KV TRANSMISSION OTHER COMMUNICATION LINES

The Account 2255.1223 'Accumulated Depreciation of 400 kV Transmission Other Communication Lines' shall include the financial information of the accumulated depreciation of other (than optic) communication lines used for regulated activity of transmission related to 400 kV facilities.

[Standard Transactions]

ACCOUNT 2255.1229 ACCUMULATED DEPRECIATION OF ACCOUNT 400 KV TRANSMISSION OTHER COMMUNICATION LINES

The Account 2255.1229 'Accumulated Depreciation of 400 kV Other Transferring Assets of Transmission' shall include the financial information of the accumulated depreciation of other than stated above transferring assets used for regulated activity of transmission related to 400 kV facilities.

[Standard Transactions]

ACCOUNT 2255.123 ACCUMULATED DEPRECIATION OF ACCOUNT 330 KV TRANSFERRING ASSETS: REGULATED ACTIVITY, TRANSMISSION

The Account 2255.123 'Accumulated Depreciation of 330 kV Transferring Assets: Regulated Activity, Transmission' shall include the financial information of the accumulated depreciation of transferring assets used for regulated activity of transmission related to 330 kV facilities.

The Account 2255.123 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2255.1231 'Accumulated Depreciation of 330 kV Transmission High Voltage Lines'

Account 2255.1232 'Accumulated Depreciation of 330 kV Transmission Optic Cables'

Account 2255.1233 'Accumulated Depreciation of 330 kV Transmission Other Communication Lines'

Account 2255.1239 'Accumulated Depreciation of 330 kV Other Transferring Assets of Transmission'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2255.1231 ACCUMULATED DEPRECIATION OF ACCOUNT 330 KV TRANSFERRING ASSETS: REGULATED ACTIVITY, TRANSMISSION, HIGH VOLTAGE LINES

The Account 2255.1231 'Accumulated Depreciation of 330 kV Transmission High Voltage Lines' shall include the financial information of the accumulated depreciation of the transmission high voltage lines used for regulated activity of transmission related to 330 kV facilities.

[Standard Transactions]

ACCOUNT 2255.1232 ACCUMULATED DEPRECIATION OF ACCOUNT 330 KV TRANSMISSION OPTIC CABLES

The Account 2255.1232 'Accumulated Depreciation of 330 kV Transmission Optic Cables' shall include the financial information of the accumulated depreciation of the optic cables used for regulated activity of transmission related to 330 kV facilities.

[Standard Transactions]

**ACCOUNT ACCUMULATED DEPRECIATION OF ACCOUNT 330
2255.1233 KV TRANSMISSION OTHER COMMUNICATION LINES**

The Account 2255.1233 'Accumulated Depreciation of 330 kV Transmission Other Communication Lines' shall include the financial information of the accumulated depreciation of other (than optic) communication lines used for regulated activity of transmission related to 330 kV facilities.

[Standard Transactions]

**ACCOUNT ACCUMULATED DEPRECIATION OF ACCOUNT 330
2255.1239 KV TRANSMISSION OTHER COMMUNICATION LINES**

The Account 2255.1239 'Accumulated Depreciation of 330 kV Other Transferring Assets of Transmission' shall include the financial information of the accumulated depreciation of other than stated above transferring assets used for regulated activity of transmission related to 330 kV facilities.

[Standard Transactions]

**ACCOUNT ACCUMULATED DEPRECIATION OF ACCOUNT 220 KV
2255.124 TRANSFERRING ASSETS: REGULATED ACTIVITY,
TRANSMISSION**

The Account 2255.124 'Accumulated Depreciation of 220 kV Transferring Assets: Regulated Activity, Transmission' shall include the financial information of the accumulated depreciation of transferring assets used for regulated activity of transmission related to 220 kV facilities.

The Account 2255.124 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2255.1241 'Accumulated Depreciation of 220 kV Transmission High Voltage Lines'

Account 2255.1242 'Accumulated Depreciation of 220 kV Transmission Optic Cables'

Account 2255.1243 'Accumulated Depreciation of 220 kV Transmission Other Communication Lines'

Account 2255.1249 'Accumulated Depreciation of 220 kV Other Transferring Assets of Transmission'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

**ACCOUNT ACCUMULATED DEPRECIATION OF ACCOUNT 220
2255.1241 KV TRANSFERRING ASSETS: REGULATED**

ACTIVITY, TRANSMISSION, HIGH VOLTAGE LINES

The Account 2255.1241 'Accumulated Depreciation of 220 kV Transmission High Voltage Lines' shall include the financial information of the accumulated depreciation of the transmission high voltage lines used for regulated activity of transmission related to 220 kV facilities.

[Standard Transactions]

ACCOUNT ACCUMULATED DEPRECIATION OF ACCOUNT 220 2255.1242 KV TRANSMISSION OPTIC CABLES

The Account 2255.1242 'Accumulated Depreciation of 220 kV Transmission Optic Cables' shall include the financial information of the accumulated depreciation of the optic cables used for regulated activity of transmission related to 220 kV facilities.

[Standard Transactions]

ACCOUNT ACCUMULATED DEPRECIATION OF ACCOUNT 220 2255.1243 KV TRANSMISSION OTHER COMMUNICATION LINES

The Account 2255.1243 'Accumulated Depreciation of 220 kV Transmission Other Communication Lines' shall include the financial information of the accumulated depreciation of other (than optic) communication lines used for regulated activity of transmission related to 220 kV facilities.

[Standard Transactions]

ACCOUNT ACCUMULATED DEPRECIATION OF ACCOUNT 220 2255.1249 KV TRANSMISSION OTHER COMMUNICATION LINES

The Account 2255.1249 'Accumulated Depreciation of 220 kV Other Transferring Assets of Transmission' shall include the financial information of the accumulated depreciation of other than stated above transferring assets used for regulated activity of transmission related to 220 kV facilities.

[Standard Transactions]

ACCOUNT ACCUMULATED DEPRECIATION OF 110 KV 2255.125 TRANSFERRING ASSETS: REGULATED ACTIVITY, TRANSMISSION

The Account 2255.125 'Accumulated Depreciation of 110 kV Transferring Assets: Regulated Activity, Transmission' shall include the financial information of the accumulated depreciation of transferring assets used for regulated activity of transmission related to 110 kV facilities.

The Account 2255.125 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2255.1251 'Accumulated Depreciation of 110 kV Transmission High Voltage Lines'

Account 2255.1252 'Accumulated Depreciation of 110 kV Transmission Optic Cables'

Account 2255.1253 'Accumulated Depreciation of 110 kV Transmission Other Communication Lines'

Account 2255.1259 'Accumulated Depreciation of 110 kV Other Transferring Assets of Transmission'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2255.1251 ACCUMULATED DEPRECIATION OF 110 KV TRANSFERRING ASSETS: REGULATED ACTIVITY, TRANSMISSION, HIGH VOLTAGE LINES

The Account 2255.1251 'Accumulated Depreciation of 110 kV Transmission High Voltage Lines' shall include the financial information of the accumulated depreciation of the transmission high voltage lines used for regulated activity of transmission related to 110 kV facilities.

[Standard Transactions]

ACCOUNT 2255.1252 ACCUMULATED DEPRECIATION OF 110 KV TRANSMISSION OPTIC CABLES

The Account 2255.1252 'Accumulated Depreciation of 110 kV Transmission Optic Cables' shall include the financial information of the accumulated depreciation of the optic cables used for regulated activity of transmission related to 110 kV facilities.

[Standard Transactions]

ACCOUNT 2255.1253 ACCUMULATED DEPRECIATION OF 110 KV TRANSMISSION OTHER COMMUNICATION LINES

The Account 2255.1253 'Accumulated Depreciation of 110 kV Transmission Other Communication Lines' shall include the financial information of the accumulated depreciation of other (than optic) communication lines used for regulated activity of transmission related to 110 kV facilities.

[Standard Transactions]

ACCOUNT 2255.1259 ACCUMULATED DEPRECIATION OF 110 KV OTHER TRANSFERRING ASSETS OF TRANSMISSION

The Account 2255.1259 'Accumulated Depreciation of 110 kV Other Transferring Assets of Transmission' shall include the financial information of the accumulated depreciation of other than stated above transferring assets used for regulated activity of transmission related to 110 kV facilities.

[Standard Transactions]

ACCOUNT 2255.126 ACCUMULATED DEPRECIATION OF ACCOUNT 35KV TRANSFERRING ASSETS: REGULATED ACTIVITY, TRANSMISSION

The Account 2255.126 'Accumulated Depreciation of 35 kV Transferring Assets: Regulated Activity, Transmission' shall include the financial information of the accumulated depreciation of transferring assets used for regulated activity of transmission related to 35 kV facilities.

The Account 2255.126 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2255.1261 'Accumulated Depreciation of 35 kV Transmission High Voltage Lines'

Account 2255.1262 'Accumulated Depreciation of 35 kV Transmission Optic Cables'

Account 2255.1263 'Accumulated Depreciation of 35 kV Transmission Other Communication Lines'

Account 2255.1269 'Accumulated Depreciation of 35 kV Other Transferring Assets of Transmission'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2255.1261 ACCUMULATED DEPRECIATION OF ACCOUNT 35KV TRANSFERRING ASSETS: REGULATED ACTIVITY, TRANSMISSION, HIGH VOLTAGE LINES

The Account 2255.1261 'Accumulated Depreciation of 35 kV Transmission High Voltage Lines' shall include the financial information of the accumulated depreciation of the transmission high voltage lines used for regulated activity of transmission related to 35 kV facilities.

[Standard Transactions]

ACCOUNT 2255.1262 ACCUMULATED DEPRECIATION OF ACCOUNT 35KV TRANSMISSION OPTIC CABLES

The Account 2255.1262 'Accumulated Depreciation of 35 kV Transmission Optic Cables' shall include the financial information of the accumulated depreciation of the optic cables used for regulated activity of transmission related to 35 kV facilities.

[Standard Transactions]

ACCOUNT 2255.1263 ACCUMULATED DEPRECIATION OF ACCOUNT 35KV TRANSMISSION OTHER COMMUNICATION LINES

The Account 2255.1263 'Accumulated Depreciation of 35 kV Transmission Other Communication Lines' shall include the financial information of the accumulated depreciation of other (than optic) communication lines used for regulated activity of transmission related to 35 kV facilities.

[Standard Transactions]

ACCOUNT 2255.1269 ACCUMULATED DEPRECIATION OF ACCOUNT 35KV OTHER TRANSFERRING ASSETS OF TRANSMISSION

The Account 2255.1269 'Accumulated Depreciation of 35 kV Other Transferring Assets of Transmission' shall include the financial information of the accumulated depreciation of other than stated above transferring assets used for regulated activity of transmission related to 35 kV facilities.

[Standard Transactions]

ACCOUNT 2255.127 ACCUMULATED DEPRECIATION OF ACCOUNT 6/10 AND BELOW KV TRANSFERRING ASSETS: REGULATED ACTIVITY, TRANSMISSION

The Account 2255.127 'Accumulated Depreciation of 6/10 and below kV Transferring Assets: Regulated Activity, Transmission' shall include the financial information of the accumulated depreciation of transferring assets used for regulated activity of transmission related to 6/10 and below kV facilities.

The Account 2255.127 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2255.1271 'Accumulated Depreciation of 6/10 and below kV Transmission High Voltage Lines'

Account 2255.1272 'Accumulated Depreciation of 6/10 and below kV Transmission Optic Cables'

Account 2255.1273 'Accumulated Depreciation of 6/10 and below kV Transmission Other Communication Lines'

Account 2255.1279 'Accumulated Depreciation of 6/10 and below kV Other Transferring Assets of Transmission'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2255.1271 ACCUMULATED DEPRECIATION OF ACCOUNT 6/10 AND BELOW KV TRANSFERRING ASSETS: REGULATED ACTIVITY, TRANSMISSION, HIGH VOLTAGE LINES

The Account 2255.1271 'Accumulated Depreciation of /10 and below kV Transmission High Voltage Lines' shall include the financial information of the

accumulated depreciation of the transmission high voltage lines used for regulated activity of transmission related to /10 and below kV facilities.

[Standard Transactions]

ACCOUNT 2255.1272 ACCUMULATED DEPRECIATION OF ACCOUNT 6/10 AND BELOW KV TRANSMISSION OPTIC CABLES

The Account 2255.1272 'Accumulated Depreciation of 6/10 and below kV Transmission Optic Cables' shall include the financial information of the accumulated depreciation of the optic cables used for regulated activity of transmission related to 6/10 and below kV facilities.

[Standard Transactions]

ACCOUNT 2255.1273 ACCUMULATED DEPRECIATION OF ACCOUNT 6/10 AND BELOW KV TRANSMISSION OTHER COMMUNICATION LINES

The Account 2255.1273 'Accumulated Depreciation of 6/10 and below kV Transmission Other Communication Lines' shall include the financial information of the accumulated depreciation of other (than optic) communication lines used for regulated activity of transmission related to 6/10 and below kV facilities.

[Standard Transactions]

ACCOUNT 2255.1279 ACCUMULATED DEPRECIATION OF ACCOUNT 6/10 AND BELOW KV OTHER TRANSFERRING ASSETS OF TRANSMISSION

The Account 2255.1279 'Accumulated Depreciation of 6/10 and below kV Other Transferring Assets of Transmission' shall include the financial information of the accumulated depreciation of other than stated above transferring assets used for regulated activity of transmission related to 6/10 and below kV facilities.

[Standard Transactions]

ACCOUNT 2255.128 ACCUMULATED DEPRECIATION OF TECHNICAL SERVICES TRANSFERRING ASSETS: REGULATED ACTIVITY, TRANSMISSION

The Account 2155.128 'Accumulated Depreciation of Technical Services Transferring Assets: Regulated Activity, Transmission' shall include the financial information of the accumulated depreciation of the transferring assets used for regulated activity of transmission related to technical services.

[Standard Transactions]

**ACCOUNT ACCUMULATED DEPRECIATION OF TRANSFERRING
2255.13 ASSETS: REGULATED ACTIVITY, DISTRIBUTION**

The Account 2255.13 'Accumulated Depreciation of Transferring Assets: Regulated Activity, Distribution' shall include the financial information of the accumulated depreciation of the transferring assets used for regulated activity of distribution.

[The Account 2255.13 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2255.131 'Accumulated Depreciation of Transferring Assets: Regulated Activity, Distribution,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

**ACCOUNT ACCUMULATED DEPRECIATION OF TRANSFERRING
2255.14 ASSETS: REGULATED ACTIVITY, GENERATION**

The Account 2255.14 'Accumulated Depreciation of Transferring Assets: Regulated Activity, Generation' shall include the financial information of the accumulated depreciation of the transferring assets used for regulated activity of generation.

[The Account 2255.14 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2255.141 'Accumulated Depreciation of Transferring Assets: Regulated Activity, Generation,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

**ACCOUNT ACCUMULATED DEPRECIATION OF TRANSFERRING
2255.19 ASSETS: REGULATED ACTIVITY, OTHER**

The Account 2255.19 'Accumulated Depreciation of Transferring Assets: Regulated Activity, Other' shall include the financial information of the accumulated depreciation of the transferring assets used for other than stated above regulated activities.

[The Account 2255.19 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2255.191 'Accumulated Depreciation of Transferring Assets: Regulated Activity, Other,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

**ACCOUNT ACCUMULATED DEPRECIATION OF TRANSFERRING ASSETS:
2255.2 NON-REGULATED ACTIVITY**

The Account 2255.2 'Accumulated Depreciation of Transferring Assets: Non-Regulated Activity' shall include the financial information of the accumulated depreciation of the transferring assets used for non-regulated activity.

ACCOUNT 2260 ACCUMULATED DEPRECIATION-OFFICE EQUIPMENT

The Account 2260 'Accumulated Depreciation-Office Equipment' shall include the financial information of the accumulated depreciation of the office equipment.

The Account 2260 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2260.1 'Accumulated Depreciation of Office Equipment: Regulated Activity',
Account 2260.2 'Accumulated Depreciation of Office Equipment: Non-Regulated Activity'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2260.1 ACCUMULATED DEPRECIATION OF OFFICE EQUIPMENT: REGULATED ACTIVITY

The Account 2260.1 'Accumulated Depreciation of Office Equipment: Regulated Activity' shall include the financial information of the accumulated depreciation of the office equipment used for regulated activity.

The Account 2260.1 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2260.11 'Accumulated Depreciation of Office Equipment: Regulated Activity, Dispatch',
Account 2260.12 'Accumulated Depreciation of Office Equipment: Regulated Activity, Transmission',
Account 2260.13 'Accumulated Depreciation of Office Equipment: Regulated Activity, Distribution',
Account 2260.14 'Accumulated Depreciation of Office Equipment: Regulated Activity, Generation',
Account 2260.19 'Accumulated Depreciation of Office Equipment: Regulated Activity, Other'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2260.11 ACCUMULATED DEPRECIATION OF OFFICE EQUIPMENT: REGULATED ACTIVITY, DISPATCH

The Account 2260.11 'Accumulated Depreciation of Office Equipment: Regulated Activity, Dispatch' shall include the financial information of the accumulated depreciation of the office equipment used for regulated activity of dispatch.

[The Account 2260.11 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2260.111 'Transferring Assets: Regulated Activity, Dispatch,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

**ACCOUNT 2260.12 ACCUMULATED DEPRECIATION OF OFFICE EQUIPMENT:
REGULATED ACTIVITY, TRANSMISSION**

The Account 2260.12 'Accumulated Depreciation of Office Equipment: Regulated Activity, Transmission' shall include the financial information of the accumulated depreciation of the office equipment used for regulated activity of transmission.

The Account 2260.12 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2260.121 'Accumulated Depreciation of Office Equipment: Regulated Activity, Transmission, Computers and Digital Hardware'

Account 2260.122 'Accumulated Depreciation of Office Equipment: Regulated Activity, Transmission, Communication Equipment and Devices'

Account 2260.129 'Accumulated Depreciation of Office Equipment: Regulated Activity, Transmission, Other'

No other Sub-account is allowed. No direct transaction with this account is allowed.

**ACCOUNT 2260.121 ACCUMULATED DEPRECIATION OF OFFICE EQUIPMENT:
REGULATED ACTIVITY, TRANSMISSION, COMPUTERS
AND DIGITAL HARDWARE**

The Account 2260.121 'Accumulated Depreciation of Office Equipment: Regulated Activity, Transmission, Computers and Digital Hardware' shall include the financial information of the accumulated depreciation of the computers and digital hardware of the office (administration) used for regulated activity of transmission.

[Standard Transactions]

**ACCOUNT 2260.122 ACCUMULATED DEPRECIATION OF OFFICE EQUIPMENT:
REGULATED ACTIVITY, TRANSMISSION,
COMMUNICATION EQUIPMENT AND DEVICES**

The Account 2260.122 'Accumulated Depreciation of Office Equipment: Regulated Activity, Transmission, Communication Equipment and Devices' shall include the financial information of accumulated depreciation of the communication equipment and devices of the office (administration) used for regulated activity of transmission.

[Standard Transactions]

**ACCOUNT 2260.129 ACCUMULATED DEPRECIATION OF OFFICE EQUIPMENT:
REGULATED ACTIVITY, TRANSMISSION, OTHER**

The Account 2260.129 'Accumulated Depreciation of Office Equipment: Regulated Activity, Transmission, Other' shall include the financial information of the

accumulated depreciation of other than stated above office (administration) equipment used for regulated activity of transmission.

[Standard Transactions]

ACCOUNT 2260.13 ACCUMULATED DEPRECIATION OF OFFICE EQUIPMENT: REGULATED ACTIVITY, DISTRIBUTION

The Account 2260.13 'Accumulated Depreciation of Office Equipment: Regulated Activity, Distribution' shall include the financial information of the accumulated depreciation of the office equipment used for regulated activity of distribution.

[The Account 2260.13 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2260.131 'Transferring Assets: Regulated Activity, Distribution,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2260.14 ACCUMULATED DEPRECIATION OF OFFICE EQUIPMENT: REGULATED ACTIVITY, GENERATION

The Account 2260.14 'Accumulated Depreciation of Office Equipment: Regulated Activity, Generation' shall include the financial information of the accumulated depreciation of the office equipment used for regulated activity of generation.

[The Account 2260.14 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2260.141 'Transferring Assets: Regulated Activity, Generation,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2260.19 ACCUMULATED DEPRECIATION OF OFFICE EQUIPMENT: REGULATED ACTIVITY, OTHER

The Account 2260.19 'Accumulated Depreciation of Office equipment: Regulated Activity, Other' shall include the financial information of the accumulated depreciation of the office equipment used for other than stated above regulated activities.

[The Account 2260.19 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2260.191 'Transferring Assets: Regulated Activity, Other,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2260.2 ACCUMULATED DEPRECIATION OF OFFICE EQUIPMENT: NON-REGULATED ACTIVITY

The Account 2260.2 'Accumulated Depreciation of Office equipment: Non-Regulated Activity' shall include the financial information of the accumulated depreciation of the office equipment used for non-regulated activity.

ACCOUNT 2270 ACCUMULATED DEPRECIATION, FURNITURE AND FIXTURES

The Account 2270 'Accumulated Depreciation, Furniture and Fixtures' shall include the financial information of the accumulated depreciation of the furniture and fixtures.

The Account 2270 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2270.1 'Accumulated Depreciation of Furniture and Fixtures: Regulated Activity',

Account 2270.2 'Accumulated Depreciation of Furniture and Fixtures: Non-Regulated Activity'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2270.1 ACCUMULATED DEPRECIATION OF FURNITURE AND FIXTURES: REGULATED ACTIVITY

The Account 2270.1 'Accumulated Depreciation of Furniture and Fixtures: Regulated Activity' shall include the financial information of the accumulated depreciation of the furniture and fixtures used for regulated activity.

The Account 2270.1 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2270.11 'Accumulated Depreciation of Furniture and Fixtures: Regulated Activity, Dispatch',

Account 2270.12 'Accumulated Depreciation of Furniture and Fixtures: Regulated Activity, Transmission',

Account 2270.13 'Accumulated Depreciation of Furniture and Fixtures: Regulated Activity, Distribution',

Account 2270.14 'Accumulated Depreciation of Furniture and Fixtures: Regulated Activity, Generation',

Account 2270.19 'Accumulated Depreciation of Furniture and Fixtures: Regulated Activity, Other'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2270.11 ACCUMULATED DEPRECIATION OF FURNITURE AND FIXTURES: REGULATED ACTIVITY, DISPATCH

The Account 2270.11 'Accumulated Depreciation of Furniture and Fixtures: Regulated Activity, Dispatch' shall include the financial information of the accumulated depreciation of the furniture and fixtures used for regulated activity of dispatch.

[The Account 2270.11 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2270.111 'Accumulated Depreciation of Furniture and fixtures: Regulated Activity, Dispatch,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2270.12 ACCUMULATED DEPRECIATION OF FURNITURE AND FIXTURES: REGULATED ACTIVITY, TRANSMISSION

The Account 2270.12 'Accumulated Depreciation of Furniture and Fixtures: Regulated Activity, Transmission' shall include the financial information of the accumulated depreciation of the furniture and fixtures used for regulated activity of transmission.

[Standard Transactions]

ACCOUNT 2270.13 ACCUMULATED DEPRECIATION OF FURNITURE AND FIXTURES: REGULATED ACTIVITY, DISTRIBUTION

The Account 2270.13 'Accumulated Depreciation of Furniture and Fixtures: Regulated Activity, Distribution' shall include the financial information of the accumulated depreciation of the furniture and fixtures used for regulated activity of distribution.

[The Account 2270.13 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2270.131 'Accumulated Depreciation of Furniture and fixtures: Regulated Activity, Distribution,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2270.14 ACCUMULATED DEPRECIATION OF FURNITURE AND FIXTURES: REGULATED ACTIVITY, GENERATION

The Account 2270.14 'Accumulated Depreciation of Furniture and Fixtures: Regulated Activity, Generation' shall include the financial information of the accumulated depreciation of the furniture and fixtures used for regulated activity of generation.

[The Account 2270.14 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2270.141 'Accumulated Depreciation of Furniture and fixtures: Regulated Activity, Generation,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT ACCUMULATED DEPRECIATION OF FURNITURE AND

2270.19 FIXTURES: REGULATED ACTIVITY, OTHER

The Account 2270.19 'Accumulated Depreciation of Furniture and Fixtures: Regulated Activity, Other' shall include the financial information of the accumulated depreciation of the furniture and fixtures used for other than stated above regulated activities.

[The Account 2270.19 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2270.191 'Accumulated Depreciation of Furniture and fixtures: Regulated Activity, Other,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT ACCUMULATED DEPRECIATION OF FURNITURE AND FIXTURES: 2270.2 NON-REGULATED ACTIVITY

The Account 2270.2 'Accumulated Depreciation of Furniture and Fixtures used for Non-Regulated Activity' shall include the financial information of the accumulated depreciation of the furniture and fixtures used for non-regulated activity.

ACCOUNT ACCUMULATED DEPRECIATION – VEHICLES 2280

The Account 2280 'Accumulated Depreciation Vehicles' shall include the financial information of the accumulated depreciation of the vehicles.

The Account 2280 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2280.1 'Accumulated Depreciation of Vehicles: Regulated Activity',

Account 2280.2 'Accumulated Depreciation of Vehicles: Non-Regulated Activity'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT ACCUMULATED DEPRECIATION OF VEHICLES: REGULATED 2280.1 ACTIVITY

The Account 2280.1 'Accumulated Depreciation of Vehicles: Regulated Activity' shall include the financial information of the accumulated depreciation of the vehicles used for regulated activity.

The Account 2280.1 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2280.11 'Accumulated Depreciation of Vehicles: Regulated Activity, Dispatch',

Account 2280.12 'Accumulated Depreciation of Vehicles: Regulated Activity, Transmission',

Account 2280.13 'Accumulated Depreciation of Vehicles: Regulated Activity, Distribution',

Account 2280.14 'Accumulated Depreciation of Vehicles: Regulated Activity, Generation',
Account 2280.19 'Accumulated Depreciation of Vehicles: Regulated Activity, Other'.
No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2280.11 ACCUMULATED DEPRECIATION OF VEHICLES: REGULATED ACTIVITY, DISPATCH

The Account 2280.11 'Accumulated Depreciation of Vehicles: Regulated Activity, Dispatch' shall include the financial information of the accumulated depreciation of the vehicles used for regulated activity of dispatch.

[The Account 2280.11 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2280.111 'Accumulated Depreciation of Vehicles: Regulated Activity, Dispatch,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2280.12 ACCUMULATED DEPRECIATION OF VEHICLES: REGULATED ACTIVITY, TRANSMISSION

The Account 2280.12 'Accumulated Depreciation of Vehicles: Regulated Activity, Transmission' shall include the financial information of the accumulated depreciation of the vehicles used for regulated activity of transmission.

The Account 2280.12 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2280.121 'Accumulated Depreciation of Passenger Vehicles: Regulated Activity, Transmission',

Account 2280.122 'Accumulated Depreciation of Trucks, Cranes, and other Heavy Vehicles: Regulated Activity, Transmission',

Account 2280.123 'Accumulated Depreciation of Mobile Laboratories and other Special Vehicles: Regulated Activity, Transmission',

Account 2280.129 'Accumulated Depreciation of Other Vehicles: Regulated Activity, Transmission'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2280.121 ACCUMULATED DEPRECIATION OF PASSENGER VEHICLES: REGULATED ACTIVITY, TRANSMISSION

The Account 2280.121 'Accumulated Depreciation of Passenger Vehicles: Regulated Activity, Transmission' shall include the financial information of the accumulated depreciation of the passenger vehicles used for regulated activity of transmission.

[Standard Transactions]

ACCOUNT 2280.122 ACCUMULATED DEPRECIATION OF TRUCKS, CRANES, AND OTHER HAVY VEHICLES: REGULATED ACTIVITY, TRANSMISSION

The Account 2280.122 'Accumulated Depreciation of Trucks, Cranes, and other Heavy Vehicles: Regulated Activity, Transmission' shall include the financial information of the accumulated depreciation of the trucks, cranes, and other heavy vehicles used for regulated activity of transmission.

[Standard Transactions]

ACCOUNT 2280.123 ACCUMULATED DEPRECIATION OF MOBILE LABORATORIES AND OTHER SPECIAL VEHICLES: REGULATED ACTIVITY, TRANSMISSION

The Account 2280.123 'Accumulated Depreciation of Mobile Laboratories and other Special Vehicles: Regulated Activity, Transmission' shall include the financial information of the accumulated depreciation of the mobile laboratories and other special vehicles used for regulated activity of transmission.

[Standard Transactions]

ACCOUNT 2280.129 ACCUMULATED DEPRECIATION OF OTHER VEHICLES: REGULATED ACTIVITY, TRANSMISSION

The Account 2180.129 'Accumulated Depreciation of Other Vehicles: Regulated Activity, Transmission' shall include the financial information of the accumulated depreciation of other than stated above vehicles used for regulated activity of transmission.

[Standard Transactions]

ACCOUNT 2280.13 ACCUMULATED DEPRECIATION OF VEHICLES: REGULATED ACTIVITY, DISTRIBUTION

The Account 2280.13 'Accumulated Depreciation of Vehicles: Regulated Activity, Distribution' shall include the financial information of the accumulated depreciation of the vehicles used for regulated activity of distribution.

[The Account 2280.13 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2280.131 'Accumulated Depreciation of Vehicles: Regulated Activity, Distribution,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2280.14 ACCUMULATED DEPRECIATION OF VEHICLES: REGULATED ACTIVITY, GENERATION

The Account 2280.14 'Accumulated Depreciation of Vehicles: Regulated Activity, Generation' shall include the financial information of the accumulated depreciation of the vehicles used for regulated activity of generation.

[The Account 2280.14 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2280.141 'Accumulated Depreciation of Vehicles: Regulated Activity, Generation,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2280.19 ACCUMULATED DEPRECIATION OF VEHICLES: REGULATED ACTIVITY, OTHER

The Account 2280.19 'Accumulated Depreciation of Vehicles: Regulated Activity, Other' shall include the financial information of the cost of the vehicles used for other than stated above regulated activities.

[The Account 2280.19 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2280.191 'Accumulated Depreciation of Vehicles: Regulated Activity, Other,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2280.2 ACCUMULATED DEPRECIATION OF VEHICLES USED FOR NON-REGULATED ACTIVITY

The Account 2280.2 'Accumulated Depreciation of Vehicles used for Non-Regulated Activity' shall include the financial information of the accumulated depreciation of the vehicles used for non-regulated activity.

ACCOUNT 2285 ACCUMULATED DEPRECIATION OF TOOLS AND OTHER LONG TERM TANGIBLE ASSETS IN OPERATION

The Account 2285 'Accumulated Depreciation of Tools and Other Long Term Tangible Assets in Operation' shall include the financial information of the accumulated depreciation of the tools and other long term tangible assets in operation.

The Account 2285 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2285.1 'Accumulated Depreciation of Tools and Other Long Term Tangible Assets in Operation: Regulated Activity',

Account 2285.2 'Accumulated Depreciation of Tools and Other Long Term Tangible Assets in Operation: Non-Regulated Activity'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2285.1 ACCUMULATED DEPRECIATION OF TOOLS AND OTHER LONG TERM TANGIBLE ASSETS IN OPERATION: REGULATED ACTIVITY

The Account 2285.1 'Accumulated Depreciation of Tools and Other Long Term Tangible Assets in Operation: Regulated Activity' shall include the financial information of the accumulated depreciation of the tools and other long term tangible assets in operation used for regulated activity.

The Account 2285.1 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2285.11 'Accumulated Depreciation of Tools and Other Long Term Tangible Assets in Operation: Regulated Activity, Dispatch',

Account 2285.12 'Accumulated Depreciation of Tools and Other Long Term Tangible Assets in Operation: Regulated Activity, Transmission',

Account 2285.13 'Accumulated Depreciation of Tools and Other Long Term Tangible Assets in Operation: Regulated Activity, Distribution',

Account 2285.14 'Accumulated Depreciation of Tools and Other Long Term Tangible Assets in Operation: Regulated Activity, Generation',

Account 2285.19 'Accumulated Depreciation of Tools and Other Long Term Tangible Assets in Operation: Regulated Activity, Other'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2285.11 ACCUMULATED DEPRECIATION OF TOOLS AND OTHER LONG TERM TANGIBLE ASSETS IN OPERATION: REGULATED ACTIVITY, DISPATCH

The Account 2285.11 'Accumulated Depreciation of Tools and Other Long Term Tangible Assets in Operation: Regulated Activity, Dispatch' shall include the financial information of the accumulated depreciation of the tools and other long term tangible assets in operation used for regulated activity of dispatch.

[The Account 2285.11 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2285.111 'Tools and Other Long Term Tangible Assets in Operation: Regulated Activity, Dispatch,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2285.12 ACCUMULATED DEPRECIATION OF TOOLS AND OTHER LONG TERM TANGIBLE ASSETS IN OPERATION: REGULATED ACTIVITY, TRANSMISSION

The Account 2285.12 'Accumulated Depreciation of Tools and Other Long Term Tangible Assets in Operation: Regulated Activity, Transmission' shall include the

financial information of the accumulated depreciation of the tools and other long term tangible assets in operation used for regulated activity of transmission.

[Standard Transactions]

ACCOUNT 2285.13 ACCUMULATED DEPRECIATION OF TOOLS AND OTHER LONG TERM TANGIBLE ASSETS IN OPERATION: REGULATED ACTIVITY, DISTRIBUTION

The Account 2285.13 'Accumulated Depreciation of Tools and Other Long Term Tangible Assets in Operation: Regulated Activity, Distribution' shall include the financial information of the accumulated depreciation of the tools and other long term tangible assets in operation used for regulated activity of distribution.

[The Account 2285.13 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2285.131 'Tools and Other Long Term Tangible Assets in Operation: Regulated Activity, Distribution,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2285.14 ACCUMULATED DEPRECIATION OF TOOLS AND OTHER LONG TERM TANGIBLE ASSETS IN OPERATION: REGULATED ACTIVITY, GENERATION

The Account 2285.14 'Accumulated Depreciation of Tools and Other Long Term Tangible Assets in Operation: Regulated Activity, Generation' shall include the financial information of the accumulated depreciation of the tools and other long term tangible assets in operation used for regulated activity of generation.

[The Account 2285.14 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2285.141 'Tools and Other Long Term Tangible Assets in Operation: Regulated Activity, Generation,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2285.19 ACCUMULATED DEPRECIATION OF TOOLS AND OTHER LONG TERM TANGIBLE ASSETS IN OPERATION: REGULATED ACTIVITY, OTHER

The Account 2285.19 'Accumulated Depreciation of Tools and Other Long Term Tangible Assets in Operation: Regulated Activity, Other' shall include the financial information of the accumulated depreciation of the tools and other long term tangible assets in operation used for other than stated above regulated activities.

[The Account 2285.19 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2285.191 'Tools and Other Long Term Tangible Assets in Operation: Regulated Activity, Other,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2285.2 ACCUMULATED DEPRECIATION OF TOOLS AND OTHER LONG TERM TANGIBLE ASSETS IN OPERATION: NON-REGULATED ACTIVITY

The Account 2285.2 'Accumulated Depreciation of Tools and Other Long Term Tangible Assets in Operation: Non-Regulated Activity' shall include the financial information of the accumulated depreciation of the tools and other long term tangible assets in operation used for non-regulated activity.

ACCOUNT 2290 ACCUMULATED DEPRECIATION, LEASEHOLD IMPROVEMENT

The Account 2290 'Accumulated Depreciation, Leasehold Improvement' shall include the financial information of the accumulated depreciation of the leasehold improvement.

The Account 2290 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2290.1 'Accumulated Depreciation of Leasehold Improvement: Regulated Activity',

Account 2290.2 'Accumulated Depreciation of Leasehold Improvement: Non-Regulated Activity'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2290.1 ACCUMULATED DEPRECIATION OF LEASEHOLD IMPROVEMENT USED FOR REGULATED ACTIVITY

The Account 2290.1 'Accumulated Depreciation of Leasehold Improvement: Regulated Activity' shall include the financial information of the accumulated depreciation of the leasehold improvement used for regulated activity.

The Account 2290.1 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2290.11 'Accumulated Depreciation of Leasehold Improvement: Regulated Activity, Dispatch',

Account 2290.12 'Accumulated Depreciation of Leasehold Improvement: Regulated Activity, Transmission',

Account 2290.13 'Accumulated Depreciation of Leasehold Improvement: Regulated Activity, Distribution',

Account 2290.14 'Accumulated Depreciation of Leasehold Improvement: Regulated Activity, Generation',

Account 2290.19 'Accumulated Depreciation of Leasehold Improvement: Regulated Activity, Other'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2290.11 ACCUMULATED DEPRECIATION OF LEASEHOLD IMPROVEMENT: REGULATED ACTIVITY, DISPATCH

The Account 2290.11 'Accumulated Depreciation of Leasehold Improvement: Regulated Activity, Dispatch' shall include the financial information of the accumulated depreciation of the leasehold improvement used for regulated activity of dispatch.

[The Account 2290.11 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2290.111 'Accumulated Depreciation of Leasehold Improvement: Regulated Activity, Dispatch,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2290.12 ACCUMULATED DEPRECIATION OF LEASEHOLD IMPROVEMENT: REGULATED ACTIVITY, TRANSMISSION

The Account 2290.12 'Accumulated Depreciation of Leasehold Improvement: Regulated Activity, Transmission' shall include the financial information of the accumulated depreciation of the leasehold improvement used for regulated activity of transmission.

[Standard Transactions]

ACCOUNT 2290.13 ACCUMULATED DEPRECIATION OF LEASEHOLD IMPROVEMENT: REGULATED ACTIVITY, DISTRIBUTION

The Account 2290.13 'Accumulated Depreciation of Leasehold Improvement: Regulated Activity, Distribution' shall include the financial information of the accumulated depreciation of the leasehold improvement used for regulated activity of Distribution.

[The Account 2290.13 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2290.131 'Accumulated Depreciation of Leasehold Improvement: Regulated Activity, Distribution,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2290.14 ACCUMULATED DEPRECIATION OF LEASEHOLD IMPROVEMENT: REGULATED ACTIVITY, GENERATION

The Account 2290.14 'Accumulated Depreciation of Leasehold Improvement: Regulated Activity, Generation' shall include the financial information of the accumulated depreciation of the leasehold improvement used for regulated activity of generation.

[The Account 2290.14 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2290.141 'Accumulated Depreciation of Leasehold Improvement: Regulated Activity, Generation,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2290.19 ACCUMULATED DEPRECIATION OF LEASEHOLD IMPROVEMENT: REGULATED ACTIVITY, OTHER

The Account 2290.19 'Accumulated Depreciation of Leasehold Improvement: Regulated Activity, Other' shall include the financial information of the accumulated depreciation of the leasehold improvement used for other than stated above regulated activities.

[The Account 2290.19 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2290.191 'Accumulated Depreciation of Leasehold Improvement: Regulated Activity, Other,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2290.2 ACCUMULATED DEPRECIATION OF LEASEHOLD IMPROVEMENT USED FOR NON-REGULATED ACTIVITY

The Account 2290.2 'Accumulated Depreciation of Leasehold Improvement: Non-Regulated Activity' shall include the financial information of the accumulated depreciation of the leasehold improvement used for non-regulated activity.

ACCOUNT 2300 LONG-TERM RECEIVABLES

The Account 2300 'Long-Term Receivables' shall include the financial information of the long-term receivables.

The Account 2300 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2310 'Long Term Notes Receivable',
Account 2320 'Receivables on Financial Lease',
Account 2330 'Payments receivable for subscribed share',
Account 2340 'Long Term Deferred Taxes',
Account 2390 'Other Long Term Receivables'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2310 LONG TERM NOTES RECEIVABLE

The Account 2310 'Long Term Notes Receivable' shall include the financial information of the long term notes receivables.

ACCOUNT 2320 RECEIVABLES ON FINANCIAL LEASE

The Account 2320 'Receivables on Financial Lease' shall include the financial information of the receivables on financial lease.

ACCOUNT 2330 PAYMENTS RECEIVABLE FOR SUBSCRIBED SHARE

The Account 2330 'Payments Receivable for Subscribed Share' shall include the financial information of the payments receivable for subscribed share.

ACCOUNT 2340 LONG TERM DEFERRED TAXES

The Account 2340 "Long Term Deferred Taxes" shall include the financial information of the long term deferred taxes.

ACCOUNT 2390 OTHER LONG TERM RECEIVABLES

The Account 2390 'Other Long Term Receivables' shall include the financial information of other than stated above long-term receivables.

ACCOUNT 2400 LONG-TERM INVESTMENTS

The Account 2400 'Long-Term Investments' shall include the financial information of the long-term investments.

The Account 2400 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2410 'Long Term Marketable Securities',
Account 2420 'Long Term Governmental Securities',
Account 2430 'Participant in Other Companies',
Account 2490 'Other Long Term Investments'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

**ACCOUNT
2410 LONG-TERM MARKETABLE SECURITIES**

The Account 2410 'Long-Term Marketable Securities' shall include the financial information of the long-term marketable securities.

**ACCOUNT
2420 LONG-TERM GOVERNMENTAL SECURITIES**

The Account 2420 'Long-Term Governmental Securities' shall include the financial information of the long-term governmental securities.

**ACCOUNT
2430 PARTICIPANT IN OTHER COMPANIES**

The Account 2430 'Participant In Other Companies' shall include the financial information of the participation in other companies.

**ACCOUNT
2490 OTHER LONG-TERM INVESTMENTS**

The Account 2490 'Other Long-Term Investments' shall include the financial information of other than stated above long-term investments.

**ACCOUNT INTANGIBLE ASSETS
2500**

The Account 2500 'Intangible Assets' shall include the financial information of the cost of intangible assets.

The Account 2500 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2510 'Licenses',
Account 2520 'Franchise',
Account 2530 'Patents',
Account 2540 'Goodwill',
Account 2590 'Other Intangible Assets'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

**ACCOUNT LICENSES
2510**

The Account 2510 'Licenses' shall include the financial information of the cost of licenses.

The Account 2510 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2510.1 'Licenses: Regulated Activity',

Account 2510.2 'Licenses: Non-Regulated Activity'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2510.1 LICENSES: REGULATED ACTIVITY

The Account 2510.1 'Licenses: Regulated Activity' shall include the financial information of the cost of the licenses acquired for regulated activity.

The Account 2510.1 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2510.11 'Licenses: Regulated Activity, Dispatch',

Account 2510.12 'Licenses: Regulated Activity, Transmission',

Account 2510.13 'Licenses: Regulated Activity, Distribution',

Account 2510.14 'Licenses: Regulated Activity, Generation',

Account 2510.19 'Licenses: Regulated Activity, Other'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2510.11 LICENSES: REGULATED ACTIVITY, DISPATCH

The Account 2510.11 'Licenses: Regulated Activity, Dispatch' shall include the financial information of the cost of the licenses acquired for regulated activity of dispatch.

[The Account 2510.11 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2510.111 'Licenses: Regulated Activity, Dispatch,...'.

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2510.12 LICENSES: REGULATED ACTIVITY, TRANSMISSION

The Account 2510.12 'Licenses: Regulated Activity, Transmission' shall include the financial information of the cost of the licenses acquired for regulated activity of transmission.

[Standard Transactions]

ACCOUNT 2510.13 LICENSES: REGULATED ACTIVITY, DISTRIBUTION

The Account 2510.13 'Licenses: Regulated Activity, Distribution' shall include the financial information of the cost of the licenses acquired for regulated activity of distribution.

[The Account 2510.13 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2510.131 'Licenses: Regulated Activity, Distribution,...'.

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2510.14 LICENSES: REGULATED ACTIVITY, GENERATION

The Account 2510.14 'Licenses: Regulated Activity, Generation' shall include the financial information of the cost of the licenses acquired for regulated activity of generation.

[The Account 2510.14 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2510.141 'Licenses: Regulated Activity, Generation,...'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2510.19 LICENSES: REGULATED ACTIVITY, OTHER

The Account 2510.19 'Licenses: Regulated Activity, Other' shall include the financial information of the cost of the licenses acquired for other than stated above regulated activity.

[The Account 2510.19 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2510.191 'Licenses: Regulated Activity, Other,...'.

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2510.2 LICENSES: NON-REGULATED ACTIVITY

The Account 2510.2 'Licenses: Non-Regulated Activity' shall include the financial information of the cost of the licenses acquired for non-regulated activity.

ACCOUNT 2520 FRANCHISE

The Account 2520 'Franchise' shall include the financial information of the cost of franchises.

The Account 2520 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2520.1 'Franchise: Regulated Activity',

Account 2520.2 'Franchise: Non-Regulated Activity'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2520.1 FRANCHISE: REGULATED ACTIVITY

The Account 2520.1 'Franchise: Regulated Activity' shall include the financial information of the cost of the franchise acquired for regulated activity.

The Account 2520.1 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2520.11 'Franchise: Regulated Activity, Dispatch',

Account 2520.12 'Franchise: Regulated Activity, Transmission',

Account 2520.13 'Franchise: Regulated Activity, Distribution',

Account 2520.14 'Franchise: Regulated Activity, Generation',

Account 2520.19 'Franchise: Regulated Activity, Other'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2520.11 FRANCHISE: REGULATED ACTIVITY, DISPATCH

The Account 2520.11 'Franchise: Regulated Activity, Dispatch' shall include the financial information of the cost of the franchise acquired for regulated activity of dispatch.

[The Account 2520.11 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2520.111 'Franchise: Regulated Activity, Dispatch,...'.

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2520.12 FRANCHISE: REGULATED ACTIVITY, TRANSMISSION

The Account 2520.12 'Franchise: Regulated Activity, Transmission' shall include the financial information of the cost of the franchise acquired for regulated activity of transmission.

[Standard Transactions]

ACCOUNT 2520.13 FRANCHISE: REGULATED ACTIVITY, DISTRIBUTION

The Account 2520.13 'Franchise: Regulated Activity, Distribution' shall include the financial information of the cost of the franchise acquired for regulated activity of distribution.

[The Account 2520.13 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2520.131 'Franchise: Regulated Activity, Distribution,...'.

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2520.14 FRANCHISE: REGULATED ACTIVITY, GENERATION

The Account 2520.14 'Franchise: Regulated Activity, Generation' shall include the financial information of the cost of the franchise acquired for regulated activity of generation.

[The Account 2520.14 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2520.141 'Franchise: Regulated Activity, Generation,...'.

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2520.19 FRANCHISE: REGULATED ACTIVITY, OTHER

The Account 2520.19 'Franchise: Regulated Activity, Other' shall include the financial information of the cost of the franchise acquired for other than stated above regulated activity.

[The Account 2520.19 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2520.191 'Franchise: Regulated Activity, Other,...'.

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2520.2 FRANCHISE: NON-REGULATED ACTIVITY

The Account 2520.2 'Franchise: Non-Regulated Activity' shall include the financial information of the cost of the franchise acquired for non-regulated activity.

ACCOUNT 2530 PATENTS

The Account 2530 'Patents' shall include the financial information of the cost of patents.

The Account 2530 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2530.1 'Patents: Regulated Activity',

Account 2530.2 'Patents: Non-Regulated Activity'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2530.1 PATENTS: REGULATED ACTIVITY

The Account 2530.1 'Patents: Regulated Activity' shall include the financial information of the cost of the patents acquired for regulated activity.

The Account 2530.1 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2530.11 'Patents: Regulated Activity, Dispatch',

Account 2530.12 'Patents: Regulated Activity, Transmission',

Account 2530.13 'Patents: Regulated Activity, Distribution',

Account 2530.14 'Patents: Regulated Activity, Generation',

Account 2530.19 'Patents: Regulated Activity, Other'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2530.11 PATENTS: REGULATED ACTIVITY, DISPATCH

The Account 2530.11 'Patents: Regulated Activity, Dispatch' shall include the financial information of the cost of the patents acquired for regulated activity of dispatch.

[The Account 2530.11 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2530.111 'Patents: Regulated Activity, Dispatch,...'.

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2530.12 PATENTS: REGULATED ACTIVITY, TRANSMISSION

The Account 2530.12 'Patents: Regulated Activity, Transmission' shall include the financial information of the cost of the patents acquired for regulated activity of transmission.

[Standard Transactions]

ACCOUNT 2530.13 PATENTS: REGULATED ACTIVITY, DISTRIBUTION

The Account 2530.13 'Patents: Regulated Activity, Distribution' shall include the financial information of the cost of the patents acquired for regulated activity of distribution.

[The Account 2530.13 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2530.131 'Patents: Regulated Activity, Distribution,...'.

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2530.14 PATENTS: REGULATED ACTIVITY, GENERATION

The Account 2530.14 'Patents: Regulated Activity, Generation' shall include the financial information of the cost of the patents acquired for regulated activity of generation.

[The Account 2530.14 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2530.141 'Patents: Regulated Activity, Generation,...'.

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2530.19 PATENTS: REGULATED ACTIVITY, OTHER

The Account 2530.19 'Patents: Regulated Activity, Other' shall include the financial information of the cost of the patents acquired for other than stated above regulated activity.

[The Account 2530.19 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2530.191 'Patents: Regulated Activity, Other,...'.

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2530.2 PATENTS: NON-REGULATED ACTIVITY

The Account 2530.2 'Patents: Non-Regulated Activity' shall include the financial information of the cost of the patents acquired for non-regulated activity.

ACCOUNT 2540 GOODWILL

The Account 2540 'Goodwill' shall include the financial information of the cost of goodwill.

The Account 2540 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2540.1 'Goodwill: Regulated Activity',
Account 2540.2 'Goodwill: Non-Regulated Activity'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2540.1 GOODWILL: REGULATED ACTIVITY

The Account 2540.1 'Goodwill: Regulated Activity' shall include the financial information of the cost of the goodwill acquired for regulated activity.

The Account 2540.1 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2540.11 'Goodwill: Regulated Activity, Dispatch',
Account 2540.12 'Goodwill: Regulated Activity, Transmission',
Account 2540.13 'Goodwill: Regulated Activity, Distribution',
Account 2540.14 'Goodwill: Regulated Activity, Generation',
Account 2540.19 'Goodwill: Regulated Activity, Other'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2540.11 GOODWILL: REGULATED ACTIVITY, DISPATCH

The Account 2540.11 'Goodwill: Regulated Activity, Dispatch' shall include the financial information of the cost of the goodwill acquired for regulated activity of dispatch.

[The Account 2540.11 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2540.111 'Goodwill: Regulated Activity, Dispatch,...'.

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2540.12 GOODWILL: REGULATED ACTIVITY, TRANSMISSION

The Account 2540.12 'Goodwill: Regulated Activity, Transmission' shall include the financial information of the cost of the goodwill acquired for regulated activity of transmission.

[Standard Transactions]

ACCOUNT 2540.13 GOODWILL: REGULATED ACTIVITY, DISTRIBUTION

The Account 2540.13 'Goodwill: Regulated Activity, Distribution' shall include the financial information of the cost of the goodwill acquired for regulated activity of distribution.

[The Account 2540.13 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2540.131 'Goodwill: Regulated Activity, Distribution,...'.

No other Sub-account is allowed. No direct transaction with this account is allowed.]

**ACCOUNT
2540.14 GOODWILL: REGULATED ACTIVITY, GENERATION**

The Account 2540.14 'Goodwill: Regulated Activity, Generation' shall include the financial information of the cost of the goodwill acquired for regulated activity of generation.

[The Account 2540.14 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2540.141 'Goodwill: Regulated Activity, Generation,...'.

No other Sub-account is allowed. No direct transaction with this account is allowed.]

**ACCOUNT
2540.19 GOODWILL: REGULATED ACTIVITY, OTHER**

The Account 2540.19 'Goodwill: Regulated Activity, Other' shall include the financial information of the cost of the goodwill acquired for other than stated above regulated activity.

[The Account 2540.19 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2540.191 'Goodwill: Regulated Activity, Other,...'.

No other Sub-account is allowed. No direct transaction with this account is allowed.]

**ACCOUNT
2540.2 GOODWILL: NON-REGULATED ACTIVITY**

The Account 2540.2 'Goodwill: Non-Regulated Activity' shall include the financial information of the cost of the goodwill acquired for non-regulated activity.

**ACCOUNT
2590 OTHER INTANGIBLE ASSETS**

The Account 2590 'Other intangible assets' shall include the financial information of the cost of other than stated above intangible assets.

The Account 2590 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2590.1 'Other Intangible Assets: Regulated Activity',

Account 2590.2 'Other Intangible Assets: Non-Regulated Activity'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2590.1 OTHER INTANGIBLE ASSETS: REGULATED ACTIVITY

The Account 2590.1 'Other Intangible Assets: Regulated Activity' shall include the financial information of the cost of other than stated above intangible assets acquired for regulated activity.

The Account 2590.1 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2590.11 'Other Intangible Assets: Regulated Activity, Dispatch',

Account 2590.12 'Other Intangible Assets: Regulated Activity, Transmission',

Account 2590.13 'Other Intangible Assets: Regulated Activity, Distribution',

Account 2590.14 'Other Intangible Assets: Regulated Activity, Generation',

Account 2590.19 'Other Intangible Assets: Regulated Activity, Other'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2590.11 OTHER INTANGIBLE ASSETS: REGULATED ACTIVITY, DISPATCH

The Account 2590.11 'Other Intangible Assets: Regulated Activity, Dispatch' shall include the financial information of the cost of other than stated above intangible assets acquired for regulated activity of dispatch.

[The Account 2590.11 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2590.111 'Other Intangible Assets: Regulated Activity, Dispatch,...'.

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2590.12 OTHER INTANGIBLE ASSETS: REGULATED ACTIVITY, TRANSMISSION

The Account 2590.12 'Other Intangible Assets: Regulated Activity, Transmission' shall include the financial information of the cost of other than stated above intangible assets acquired for regulated activity of transmission.

[Standard Transactions]

ACCOUNT OTHER INTANGIBLE ASSETS: REGULATED ACTIVITY,

2590.13 DISTRIBUTION

The Account 2590.13 'Other Intangible Assets: Regulated Activity, Distribution' shall include the financial information of the cost of other than stated above intangible assets acquired for regulated activity of distribution.

[The Account 2590.13 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2590.131 'Other Intangible Assets: Regulated Activity, Distribution,...'.

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2590.14 OTHER INTANGIBLE ASSETS: REGULATED ACTIVITY, GENERATION

The Account 2590.14 'Other Intangible Assets: Regulated Activity, Generation' shall include the financial information of the cost of other than stated above intangible assets acquired for regulated activity of generation.

[The Account 2590.14 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2590.141 'Other Intangible Assets: Regulated Activity, Generation,...'.

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2590.19 OTHER INTANGIBLE ASSETS: REGULATED ACTIVITY, OTHER

The Account 2590.19 'Other Intangible Assets: Regulated Activity' shall include the financial information of the cost of other than stated above intangible assets acquired for other than stated above regulated activity.

[The Account 2590.19 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2590.19 'Other Intangible Assets: Regulated Activity, Other,...'.

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2590.2 OTHER INTANGIBLE ASSETS: NON-REGULATED ACTIVITY

The Account 2590.2 'Other Intangible Assets: Non-Regulated Activity' shall include the financial information of the cost of other intangible assets acquired for non-regulated activity.

ACCOUNT 2600 ACCUMULATED AMORTIZATION OF INTANGIBLE ASSETS

The Account 2600 'Accumulated Amortization of Intangible Assets' shall include the financial information of the accumulated amortization of intangible assets.

The Account 2600 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2610 'Accumulated Amortization of Licenses',
Account 2620 'Accumulated Amortization of Franchise',
Account 2630 'Accumulated Amortization of Patents',
Account 2640 'Accumulated Amortization of Goodwill',
Account 2690 'Accumulated Amortization of Other Intangible Assets'.

No direct transaction with this account is allowed.

ACCOUNT 2610 ACCUMULATED AMORTIZATION – LICENSE

The Account 2610 'Accumulated Amortization of Licenses' shall include the financial information of the accumulated amortization of licenses.

The Account 2610 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2610.1 'Accumulated Amortization of Licenses: Regulated Activity',
Account 2610.2 'Accumulated Amortization of Licenses: Non-Regulated Activity'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2610.1 ACCUMULATED AMORTIZATION OF LICENSES: REGULATED ACTIVITY

The Account 2610.1 'Accumulated Amortization of Licenses: Regulated Activity' shall include the financial information of the accumulated amortization of the licenses acquired for regulated activity.

The Account 2610.1 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2610.11 'Accumulated Amortization of Licenses: Regulated Activity, Dispatch',
Account 2610.12 'Accumulated Amortization of Licenses: Regulated Activity, Transmission',
Account 2610.13 'Accumulated Amortization of Licenses: Regulated Activity, Distribution',
Account 2610.14 'Accumulated Amortization of Licenses: Regulated Activity, Generation',
Account 2610.19 'Accumulated Amortization of Licenses: Regulated Activity, Other'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT ACCUMULATED AMORTIZATION OF LICENSES:

2610.11 REGULATED ACTIVITY, DISPATCH

The Account 2610.11 'Accumulated Amortization of Licenses: Regulated Activity, Dispatch' shall include the financial information of the accumulated amortization of the licenses acquired for regulated activity of dispatch.

[The Account 2610.11 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2610.111 'Accumulated Amortization of Licenses: Regulated Activity, Dispatch,...'.

No other Sub-account is allowed. No direct transaction with this account is allowed.]

**ACCOUNT ACCUMULATED AMORTIZATION OF LICENSES:
2610.12 REGULATED ACTIVITY, TRANSMISSION**

The Account 2610.12 'Accumulated Amortization of Licenses: Regulated Activity, Transmission' shall include the financial information of the accumulated amortization of the licenses acquired for regulated activity of transmission.

[Standard Transactions]

**ACCOUNT ACCUMULATED AMORTIZATION OF LICENSES:
2610.13 REGULATED ACTIVITY, DISTRIBUTION**

The Account 2610.13 'Accumulated Amortization of Licenses: Regulated Activity, Distribution' shall include the financial information of the accumulated amortization of the licenses acquired for regulated activity of distribution.

[The Account 2610.13 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2610.131 'Accumulated Amortization of Licenses: Regulated Activity, Distribution,...'.

No other Sub-account is allowed. No direct transaction with this account is allowed.]

**ACCOUNT ACCUMULATED AMORTIZATION OF LICENSES:
2610.14 REGULATED ACTIVITY, GENERATION**

The Account 2610.14 'Accumulated Amortization of Licenses: Regulated Activity, Generation' shall include the financial information of the accumulated amortization of the licenses acquired for regulated activity of generation.

[The Account 2610.14 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2610.141 'Accumulated Amortization of Licenses: Regulated Activity, Generation,...'.

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2610.19 ACCUMULATED AMORTIZATION OF LICENSES: REGULATED ACTIVITY, OTHER

The Account 2610.19 'Accumulated Amortization of Licenses: Regulated Activity, Other' shall include the financial information of the accumulated amortization of the licenses acquired for other than stated above regulated activity.

[The Account 2610.19 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2610.191 'Accumulated Amortization of Licenses: Regulated Activity, Other,...'.

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2610.2 ACCUMULATED AMORTIZATION OF LICENSES: NON-REGULATED ACTIVITY

The Account 2610.2 'Accumulated Amortization of Licenses: Non-Regulated Activity' shall include the financial information of the accumulated amortization of the licenses acquired for non-regulated activity.

ACCOUNT 2620 ACCUMULATED AMORTIZATION – FRANCHISE

The Account 2620 'Accumulated Amortization of Franchise' shall include the financial information of the accumulated amortization of franchises.

The Account 2620 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2620.1 'Accumulated Amortization of Franchise: Regulated Activity',

Account 2620.2 'Accumulated Amortization of Franchise: Non-Regulated Activity'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2620.1 ACCUMULATED AMORTIZATION OF FRANCHISE: REGULATED ACTIVITY

The Account 2620.1 'Accumulated Amortization of Franchise: Regulated Activity' shall include the financial information of the accumulated amortization of the franchise acquired for regulated activity.

The Account 2620.1 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2620.11 'Accumulated Amortization of Franchise: Regulated Activity, Dispatch',

Account 2620.12 'Accumulated Amortization of Franchise: Regulated Activity, Transmission',

Account 2620.13 'Accumulated Amortization of Franchise: Regulated Activity, Distribution',
Account 2620.14 'Accumulated Amortization of Franchise: Regulated Activity, Generation',
Account 2620.19 'Accumulated Amortization of Franchise: Regulated Activity, Other'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

**ACCOUNT ACCUMULATED AMORTIZATION OF FRANCHISE:
2620.11 REGULATED ACTIVITY, DISPATCH**

The Account 2620.11 'Accumulated Amortization of Franchise: Regulated Activity, Dispatch' shall include the financial information of the accumulated amortization of the franchise acquired for regulated activity of dispatch.

[The Account 2620.11 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2620.111 'Accumulated Amortization of Franchise: Regulated Activity, Dispatch,...'.

No other Sub-account is allowed. No direct transaction with this account is allowed.]

**ACCOUNT ACCUMULATED AMORTIZATION OF FRANCHISE:
2620.12 REGULATED ACTIVITY, TRANSMISSION**

The Account 2620.12 'Accumulated Amortization of Franchise: Regulated Activity, Transmission' shall include the financial information of the accumulated amortization of the franchise acquired for regulated activity of transmission.

[Standard Transactions]

**ACCOUNT ACCUMULATED AMORTIZATION OF FRANCHISE:
2620.13 REGULATED ACTIVITY, DISTRIBUTION**

The Account 2620.13 'Accumulated Amortization of Franchise: Regulated Activity, Distribution' shall include the financial information of the accumulated amortization of the franchise acquired for regulated activity of distribution.

[The Account 2620.13 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2620.131 'Accumulated Amortization of Franchise: Regulated Activity, Distribution,...'.

No other Sub-account is allowed. No direct transaction with this account is allowed.]

**ACCOUNT ACCUMULATED AMORTIZATION OF FRANCHISE:
2620.14 REGULATED ACTIVITY, GENERATION**

The Account 2620.14 'Accumulated Amortization of Franchise: Regulated Activity, Generation' shall include the financial information of the accumulated amortization of the franchise acquired for regulated activity of generation.

[The Account 2620.14 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2620.141 'Accumulated Amortization of Franchise: Regulated Activity, Generation,...'.

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2620.19 ACCUMULATED AMORTIZATION OF FRANCHISE: REGULATED ACTIVITY, OTHER

The Account 2620.19 'Accumulated Amortization of Franchise: Regulated Activity, Other' shall include the financial information of the accumulated amortization of the franchise acquired for other than stated above regulated activity.

[The Account 2620.19 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2620.191 'Accumulated Amortization of Franchise: Regulated Activity, Other,...'.

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2620.2 ACCUMULATED AMORTIZATION OF FRANCHISE: NON-REGULATED ACTIVITY

The Account 2620.2 'Accumulated Amortization of Franchise: Non-Regulated Activity' shall include the financial information of the accumulated amortization of the franchise acquired for non-regulated activity.

ACCOUNT 2630 ACCUMULATED AMORTIZATION – PATENTS

The Account 2630 'Accumulated Amortization of Patents' shall include the financial information of the accumulated amortization of patents.

The Account 2630 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2630.1 'Accumulated Amortization of Patents: Regulated Activity',
Account 2630.2 'Accumulated Amortization of Patents: Non-Regulated Activity'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2630.1 ACCUMULATED AMORTIZATION OF PATENTS: REGULATED ACTIVITY

The Account 2630.1 'Accumulated Amortization of Patents: Regulated Activity' shall include the financial information of the accumulated amortization of the patents acquired for regulated activity.

The Account 2630.1 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2630.11 'Accumulated Amortization of Patents: Regulated Activity, Dispatch',

Account 2630.12 'Accumulated Amortization of Patents: Regulated Activity, Transmission',

Account 2630.13 'Accumulated Amortization of Patents: Regulated Activity, Distribution',

Account 2630.14 'Accumulated Amortization of Patents: Regulated Activity, Generation',

Account 2630.19 'Accumulated Amortization of Patents: Regulated Activity, Other'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2630.11 ACCUMULATED AMORTIZATION OF PATENTS: REGULATED ACTIVITY, DISPATCH

The Account 2630.11 'Accumulated Amortization of Patents: Regulated Activity, Dispatch' shall include the financial information of the accumulated amortization of the patents acquired for regulated activity of dispatch.

[The Account 2630.11 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2630.111 'Accumulated Amortization of Patents: Regulated Activity, Dispatch,...'.

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2630.12 ACCUMULATED AMORTIZATION OF PATENTS: REGULATED ACTIVITY, TRANSMISSION

The Account 2630.12 'Accumulated Amortization of Patents: Regulated Activity, Transmission' shall include the financial information of the accumulated amortization of the patents acquired for regulated activity of transmission.

[Standard Transactions]

ACCOUNT 2630.13 ACCUMULATED AMORTIZATION OF PATENTS: REGULATED ACTIVITY, DISTRIBUTION

The Account 2630.13 'Accumulated Amortization of Patents: Regulated Activity, Distribution' shall include the financial information of the accumulated amortization of the patents acquired for regulated activity of distribution.

[The Account 2630.13 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2630.131 'Accumulated Amortization of Patents: Regulated Activity, Distribution,...'.

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2630.14 ACCUMULATED AMORTIZATION OF PATENTS: REGULATED ACTIVITY, GENERATION

The Account 2630.14 'Accumulated Amortization of Patents: Regulated Activity, Generation' shall include the financial information of the accumulated amortization of the patents acquired for regulated activity of generation.

[The Account 2630.14 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2630.141 'Accumulated Amortization of Patents: Regulated Activity, Generation,...'.

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2630.19 ACCUMULATED AMORTIZATION OF PATENTS: REGULATED ACTIVITY, OTHER

The Account 2630.19 'Accumulated Amortization of Patents: Regulated Activity, Other' shall include the financial information of the accumulated amortization of the patents acquired for other than stated above regulated activity.

[The Account 2630.19 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2630.191 'Accumulated Amortization of Patents: Regulated Activity, Other,...'.

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2630.2 ACCUMULATED AMORTIZATION OF PATENTS: NON-REGULATED ACTIVITY

The Account 2630.2 'Accumulated Amortization of Patents: Non-Regulated Activity' shall include the financial information of the accumulated amortization of the patents acquired for non-regulated activity.

ACCOUNT 2640 ACCUMULATED AMORTIZATION – GOODWILL

The Account 2640 'Accumulated Amortization of Goodwill' shall include the financial information of the accumulated amortization of goodwill.

The Account 2640 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2640.1 'Accumulated Amortization of Goodwill: Regulated Activity',

Account 2640.2 'Accumulated Amortization of Goodwill: Non-Regulated Activity'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2640.1 ACCUMULATED AMORTIZATION OF GOODWILL: REGULATED ACTIVITY

The Account 2640.1 'Accumulated Amortization of Goodwill: Regulated Activity' shall include the financial information of the accumulated amortization of the goodwill acquired for regulated activity.

The Account 2640.1 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2640.11 'Accumulated Amortization of Goodwill: Regulated Activity, Dispatch',

Account 2640.12 'Accumulated Amortization of Goodwill: Regulated Activity, Transmission',

Account 2640.13 'Accumulated Amortization of Goodwill: Regulated Activity, Distribution',

Account 2640.14 'Accumulated Amortization of Goodwill: Regulated Activity, Generation',

Account 2640.19 'Accumulated Amortization of Goodwill: Regulated Activity, Other'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2640.11 ACCUMULATED AMORTIZATION OF GOODWILL: REGULATED ACTIVITY, DISPATCH

The Account 2640.11 'Accumulated Amortization of Goodwill: Regulated Activity, Dispatch' shall include the financial information of the accumulated amortization of the goodwill acquired for regulated activity of dispatch.

[The Account 2640.11 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2640.111 'Accumulated Amortization of Goodwill: Regulated Activity, Dispatch,...'.

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2640.12 ACCUMULATED AMORTIZATION OF GOODWILL: REGULATED ACTIVITY, TRANSMISSION

The Account 2640.12 'Accumulated Amortization of Goodwill: Regulated Activity, Transmission' shall include the financial information of the accumulated amortization of the goodwill acquired for regulated activity of transmission.

[Standard Transactions]

**ACCOUNT ACCUMULATED AMORTIZATION OF GOODWILL:
2640.13 REGULATED ACTIVITY, DISTRIBUTION**

The Account 2640.13 'Accumulated Amortization of Goodwill: Regulated Activity, Distribution' shall include the financial information of the accumulated amortization of the goodwill acquired for regulated activity of distribution.

[The Account 2640.13 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2640.131 'Accumulated Amortization of Goodwill: Regulated Activity, Distribution,...'.

No other Sub-account is allowed. No direct transaction with this account is allowed.]

**ACCOUNT ACCUMULATED AMORTIZATION OF GOODWILL:
2640.14 REGULATED ACTIVITY, GENERATION**

The Account 2640.14 'Accumulated Amortization of Goodwill: Regulated Activity, Generation' shall include the financial information of the accumulated amortization of the goodwill acquired for regulated activity of generation.

[The Account 2640.14 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2640.141 'Accumulated Amortization of Goodwill: Regulated Activity, Generation,...'.

No other Sub-account is allowed. No direct transaction with this account is allowed.]

**ACCOUNT ACCUMULATED AMORTIZATION OF GOODWILL:
2640.19 REGULATED ACTIVITY, OTHER**

The Account 2640.19 'Accumulated Amortization of Goodwill: Regulated Activity, Other' shall include the financial information of the accumulated amortization of the goodwill acquired for other than stated above regulated activity.

[The Account 2640.19 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2640.191 'Accumulated Amortization of Goodwill: Regulated Activity, Other,...'.

No other Sub-account is allowed. No direct transaction with this account is allowed.]

**ACCOUNT ACCUMULATED AMORTIZATION OF GOODWILL: NON-
2640.2 REGULATED ACTIVITY**

The Account 2640.2 'Accumulated Amortization of Goodwill: Non-Regulated Activity' shall include the financial information of the accumulated amortization of the goodwill acquired for non-regulated activity.

ACCOUNT 2690 ACCUMULATED AMORTIZATION - OTHER INTANGIBLE ASSETS

The Account 2690 'Accumulated Amortization of Other intangible assets' shall include the financial information of the accumulated amortization of other than stated above intangible assets.

The Account 2690 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2690.1 'Accumulated Amortization of Other Intangible Assets: Regulated Activity',

Account 2690.2 'Accumulated Amortization of Other Intangible Assets: Non-Regulated Activity'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2690.1 ACCUMULATED AMORTIZATION OF OTHER INTANGIBLE ASSETS: REGULATED ACTIVITY

The Account 2690.1 'Accumulated Amortization of Other Intangible Assets: Regulated Activity' shall include the financial information of the accumulated amortization of other than stated above intangible assets acquired for regulated activity.

The Account 2690.1 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2690.11 'Accumulated Amortization of Other Intangible Assets: Regulated Activity, Dispatch',

Account 2690.12 'Accumulated Amortization of Other Intangible Assets: Regulated Activity, Transmission',

Account 2690.13 'Accumulated Amortization of Other Intangible Assets: Regulated Activity, Distribution',

Account 2690.14 'Accumulated Amortization of Other Intangible Assets: Regulated Activity, Generation',

Account 2690.19 'Accumulated Amortization of Other Intangible Assets: Regulated Activity, Other'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 2690.11 ACCUMULATED AMORTIZATION OF OTHER INTANGIBLE ASSETS: REGULATED ACTIVITY, DISPATCH

The Account 2690.11 'Accumulated Amortization of Other Intangible Assets: Regulated Activity, Dispatch' shall include the financial information of the

accumulated amortization of other than stated above intangible assets acquired for regulated activity of dispatch.

[The Account 2690.11 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2690.111 'Accumulated Amortization of Other Intangible Assets: Regulated Activity, Dispatch,...'.

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2690.12 ACCUMULATED AMORTIZATION OF OTHER INTANGIBLE ASSETS: REGULATED ACTIVITY, TRANSMISSION

The Account 2690.12 'Accumulated Amortization of Other Intangible Assets: Regulated Activity, Transmission' shall include the financial information of the accumulated amortization of other than stated above intangible assets acquired for regulated activity of transmission.

[Standard Transactions]

ACCOUNT 2690.13 ACCUMULATED AMORTIZATION OF OTHER INTANGIBLE ASSETS: REGULATED ACTIVITY, DISTRIBUTION

The Account 2690.13 'Accumulated Amortization of Other Intangible Assets: Regulated Activity, Distribution' shall include the financial information of the accumulated amortization of other than stated above intangible assets acquired for regulated activity of distribution.

[The Account 2690.13 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2690.131 'Accumulated Amortization of Other Intangible Assets: Regulated Activity, Distribution,...'.

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2690.14 ACCUMULATED AMORTIZATION OF OTHER INTANGIBLE ASSETS: REGULATED ACTIVITY, GENERATION

The Account 2690.14 'Accumulated Amortization of Other Intangible Assets: Regulated Activity, Generation' shall include the financial information of the accumulated amortization of other than stated above intangible assets acquired for regulated activity of generation.

[The Account 2690.14 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2690.141 'Accumulated Amortization of Other Intangible Assets: Regulated Activity, Generation,...'.

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2690.19 ACCUMULATED AMORTIZATION OF OTHER INTANGIBLE ASSETS: REGULATED ACTIVITY, OTHER

The Account 2690.19 'Accumulated Amortization of Other Intangible Assets: Regulated Activity' shall include the financial information of the accumulated amortization of other than stated above intangible assets acquired for other than stated above regulated activity.

[The Account 2690.19 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 2690.191 'Accumulated Amortization of Other Intangible Assets: Regulated Activity, Other,...'.

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 2690.2 ACCUMULATED AMORTIZATION OF OTHER INTANGIBLE ASSETS: NON-REGULATED ACTIVITY

The Account 2690.2 'Accumulated Amortization of Other Intangible Assets: Non-Regulated Activity' shall include the financial information of the accumulated amortization of other intangible assets acquired for non-regulated activity.

GROUP 3, CURRENT LIABILITIES

ACCOUNT 3000 CURRENT LIABILITIES

Accounts' Group 3 is to register the financial information of the debts or financial obligations arising in the normal course of a business and due for payment within a year.

ACCOUNT 3100 SHORT TERM PAYABLES

The Account 3100 'Short Term Payables' shall include financial information of payables of the company within one year.

The Account 3100 'Short Term Payables' is the aggregating account. It aggregates the financial information of following sub accounts:

Account 3110 'Accounts Payable – Trade',
Account 3120 'Advances Received',
Account 3130 'Wages and Salaries Payable',
Account 3140 'Royalties',
Account 3150 'Liability for Fees, Commissions',
Account 3160 'Liabilities to Company Personnel',
Account 3170 'Payables to Related Companies',
Account 3190 'Other Short Term Liabilities'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 3110 ACCOUNTS PAYABLE – TRADE

The Account 3110 'Accounts Payable – Trade' shall include the financial information of payables of the company within one year to suppliers of materials and services.

[Standard Transactions]

ACCOUNT 3120 ADVANCES RECEIVED

The Account 3120 'Advances Received' shall include the financial information of the advances received from customers for the services or products to supply within one year.

[Standard Transactions]

ACCOUNT 3130 WAGES AND SALARIES PAYABLE

The Account 3130 'Wages and Salaries Payable' shall include the financial information of the payable for wages and salaries and their equivalents to be paid within one year.

[Standard Transactions]

**ACCOUNT
3140 ROYALTIES**

The Account 3140 'Royalties' shall include the financial information of the payable for royalties to be paid within one year.

[Standard Transactions]

**ACCOUNT
3150 LIABILITY FOR FEES, COMMISSIONS**

The Account 3150 'Liability for Fees, Commissions' shall include the financial information of the fees and commissions imposed payable within one year.

[Standard Transactions]

**ACCOUNT
3160 LIABILITIES TO COMPANY PERSONNEL**

The Account 3160 'Liabilities to Company Personnel' shall include the financial information of the payable for employees which are not included in 3130 to be paid within one year. The underlying sub-accounts should maintain records so as to show separately each liability to personnel category.

[Standard Transactions]

**ACCOUNT
3170 PAYABLES TO SUBSIDIARIES**

The Account 3170 'Payables to Subsidiaries' shall include the financial information of the payable to related companies within one year.

[Standard Transactions]

**ACCOUNT
3190 OTHER SHORT TERM LIABILITIES**

The Account 3190 'Other Short Term Liabilities' shall include the financial information of the payable within one year other than mentioned above.

[Standard Transactions]

**ACCOUNT
3200 SHORT TERM DEBT**

The Account 3200 'Short Term Debt' shall include the financial information of the debt payable within one year from the balance sheet date.

The Account 3200 is the aggregating account. It aggregates the financial information of following sub accounts:

Account 3210 'Short Term Loans',
Account 3220 'Shareholders (Partners) Loans',
Account 3230 'Current Portion of Long-Term Debt'.

No other Sub-account is allowed. No direct transaction with the account is allowed.

**ACCOUNT
3210 SHORT TERM LOANS**

The Account 3210 'Short Term Loans' shall include the financial information of the loans which should be settled within twelve months from the balance sheet date.

[Standard Transactions]

**ACCOUNT
3220 SHAREHOLDERS (PARTNERS) LOANS**

The Account 3220 'Shareholders (Partners) Loans' shall include the financial information of the loans to shareholders which should be settled within twelve month from the balance sheet date.

[Standard Transactions]

**ACCOUNT
3230 CURRENT PORTION OF LONG-TERM DEBT**

The Account 3230 'Current Portion of Long-Term Debt' shall include the financial information of the corresponding long term debt which is payable in the next twelve months

[Standard Transactions]

**ACCOUNT
3300 TAXES PAYABLE**

The Account 3300 'Taxes Payable' shall include the financial information of the short term taxes payable.

The Account 3300 is the aggregating account. It aggregates the financial information of following sub accounts:

Account 3310 'Corporate Income Tax Payable (Corporate Profit Tax)',

Account 3320 'Personal Income Taxes Payable',

Account 3330 'Value Added Tax (VAT) payable',

Account 3340 'VAT Recoverable (Paid)',

Account 3350 'Excise Tax Payable',

Account 3360 'Excise Tax Paid',

Account 3370 'Social Taxes',

Account 3380 'Property Tax' [The account is removed],

Account 3385 'Tax for use highway' [The account is removed],

Account 3390 'Other Tax Payables'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT

3310 CORPORATE INCOME TAX PAYABLE (CORPORATE PROFIT TAX)

The Account 3310 'Corporate Income Tax Payable (Corporate Profit Tax)' shall include the financial information of the profit (corporate) tax payable.

[Standard Transactions]

ACCOUNT

3320 PERSONAL INCOME TAXES PAYABLE

The Account 3320 'Personal Income Taxes Payable' shall include the financial information of the personal income taxes payable.

[Standard Transactions]

ACCOUNT

3330 VALUE ADDED TAX (VAT) PAYABLE (OUTPUT VAT)

The account 3330 'Value Added Tax (VAT) Payable' shall include the financial information of the

ACCOUNT

3340 VAT RECOVERABLE (PAID) (INPUT VAT)

The account 3340 'VAT Recoverable (Paid) (Input VAT)' shall include amount of 1)VAT paid and 2)Input VAT, i.e. amount of VAT company paid on goods/services purchased during purchase process. Georgian Tax Code defines eligibility criteria of VAT crediting, i.e. claiming Input VAT recovering. Separate sub-accounts should be maintained as to present different positions of input VAT separately.

*This is debit account

ACCOUNT EXCISE TAX PAYABLE

3350

The Account 3350 'Excise Tax Payable' shall include the financial information of the payable for excise tax. Georgian tax code defines rules who, how and when is taxable by excise tax.

ACCOUNT

3360 EXCISE TAX PAID

The Account 3360 'Excise Tax Paid' shall include 1) amount paid to budget's excise account 2) Excise taxes paid to suppliers during buying goods taxable by excise tax.

*This is debit account

ACCOUNT

3370 SOCIAL TAXES

The Account 3370 'Social Taxes' shall include the financial information of the social taxes (charges) imposed to the company. No longer active. No transaction with this account is allowed

ACCOUNT

3390 OTHER TAX PAYABLES

The Account 3390 'Other Tax Payable' the financial information of all other taxes payable which are not listed above. The supporting sub-accounts shall be maintained so as to show each different tax liability separately.

[Standard Transactions]

ACCOUNT

3400 ACCRUED LIABILITIES

The Account 3400 'Accrued Liabilities' shall include the financial information of the accrued short-term liabilities.

The Account 3400 is the aggregating account. It aggregates the financial information of following sub accounts:

Account 3410 'Accrued Interest Payable',

Account 3420 'Dividends Payable',

Account 3430 'Liabilities on Warranty Services',

Account 3490 'Other Accrued Liabilities'

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT

3410 ACCRUED INTEREST PAYABLE

The Account 3410 'Accrued Interest Payable' shall include the financial information of the accrued interest on debt for the current year's operations. [Supporting records shall be maintained so as to show the amount of interest accrued on each obligation.]

[Standard Transactions]

**ACCOUNT
3420 DIVIDENDS PAYABLE**

The Account 3420 'Dividends Payable' shall include the financial information of the dividends declared and not paid.

[Standard Transactions]

**ACCOUNT
3430 LIABILITIES ON WARRANTY SERVICES**

The Account 3430 'Liabilities on Warranty Services' shall include the financial information of the warranty liabilities the company estimates it has (if any) accompanying sale. This account generally is credited by company estimations and debited by actual warranty costs when they incurred. This is known as warranty expense approach.

If warranties are sold separately from the product/service, then the entity will use the sales warranty approach. The revenue on the sale of product warranties sold separately is deferred and amortized over the life of the warranty on a straight-line basis.

[Standard Transactions]

**ACCOUNT
3490 OTHER ACCRUED LIABILITIES**

The Account 3490 'Other Accrued Liabilities' shall include the financial information of all short term accrued liabilities which are not included above.

[Standard Transactions]

GROUP 4, LONG TERM LIABILITIES

ACCOUNT 4000 LONG-TERM LIABILITIES

Accounts' Group 4 is to register the financial information of the debts or financial obligations arising in the normal course of a business that are not due for payment within the present accounting year.

ACCOUNT 4100 LONG-TERM DEBT

The Account 4100 'Long-Term Debt' shall include the financial information of all liabilities payable no earlier than on year from reporting period defined as financial liabilities according to IAS 32. Recognition & measurement of financial liabilities should be performed according to IFRS 9.

The Account 4100 is the aggregating account. It aggregates the financial information of following sub accounts:

Account 4110 'Bonds payable',
Account 4120 'Notes payable',
Account 4130 'Obligations under finance leases',
Account 4140 'Long-term loans',
Account 4190 'Other long-term debt'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 4110 BONDS PAYABLE

The Account 4110 'Bonds payable' shall include the financial information of the face value of the actually issued and un-matured bonds which have not been retired or canceled in a separate subdivision for each class and series of bonds; also the face value of such bonds issued by others the payment of which has been assumed by the utility.

[Standard Transactions]

ACCOUNT 4120 NOTES PAYABLE

The Account 4120 'Notes Payable' shall include the financial information of the face value of actually issued and un-matured notes payable which have not been retired or canceled in a separate subdivision for each class and series of notes payable.

[Standard Transactions]

**ACCOUNT
4130 OBLIGATIONS UNDER FINANCE LEASES**

The Account 4130 'Obligations under finance leases' shall include the financial information of the portion not due within one year, of the obligations recorded for the amounts applicable to leased property recorded as assets in PPE and/or intangible assets accounts. IAS 17 gives guidance on recognition & measurement criteria for financial lease.

[Standard Transactions]

**ACCOUNT
T 4140 LONG-TERM LOANS**

The Account 4140 'Long-term loans' shall include the financial information of the long term portion of the face value of all un-matured long-term loans. The accounts shall be kept in such a manner that the details and status of any individual loan shall be evident. The current portion shall be kept in account 3230, 'current portion of Long Term Debt'.

[Standard Transactions]

**ACCOUNT
T 4190 OTHER LONG-TERM DEBT**

The Account 4190 'Other LONG-TERM debt' shall include the financial information of all long-term debt until maturity not provided for in any other account above.

[This covers such items as receivers' certificates, real estate mortgages executed or assumed, assessments for public improvements, notes and unsecured certificates of indebtedness not owned by associated companies, receipts outstanding for long-term debt, and other obligations maturing more than one year from date of issue or assumption.

This account shall also include financial instruments (both those used as hedges against financial risks and those entered into for speculative investment purposes) that are classified as financial liabilities and are non-current in nature.

Separate accounts shall be maintained for each class of obligation, and records shall be maintained to show for each class all details as to date of obligation, date of maturity, interest dates and rates, security for the obligation, etc.]

[Standard Transactions]

**ACCOUNT
4200 DEFERRED TAXES AND OTHER LONG-TERM LIABILITIES**

The Account 4200 'Deferred taxes and other long-term Liabilities' shall include the financial information of the deferred taxes and other liabilities payable no earlier than one year from reporting period.

The Account 4200 is the aggregating account. It aggregates the financial information of following sub accounts:

Account 4210 'Deferred profit tax',
Account 4220 'Other long-term liabilities'

No other Sub-account is allowed. No direct transaction with this account is allowed.

**ACCOUNT
T 4210 DEFERRED PROFIT TAX**

The Account 4210 'Deferred profit tax' shall include the financial information of the profit (corporate) tax payable in future periods in respect of taxable temporary differences.

[Standard Transactions]

**ACCOUNT
T 4220 OTHER LONG-TERM LIABILITIES**

The Account 4220 'Other long-term liabilities' shall include the financial information of the long term liabilities not included in account 4210.

[Standard Transactions]

**ACCOUNT
4300 PROVISIONS**

The Account 4300 'Provisions' shall include the financial information of the long-term liabilities recognized by the company according to IAS 37 "Provisions, Contingent Liabilities and Contingent Assets"

The Account 4300 is the aggregating account. It aggregates the financial information of following sub accounts:

Account 4310 'Retirement Benefit Provisions',
Account 4320 'Other Provisions'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

**ACCOUNT
T 4310 PROVISIONS FOR THE RETIRED BENEFITS**

The Account 4310 'Provisions for the retired benefits' shall include the financial information of the liabilities of the company for future periods according to companies declared pension retirement benefit plan.

[Standard Transactions]

**ACCOUNT
4320 OTHER PROVISIONS**

The Account 4320 'Other Provisions' shall include the financial information of all other provisions not included in account 4310. [Company shall keep separate sub-accounts for different types of provisions.]

[Standard Transactions]

**ACCOUNT
4400 DEFERRED INCOME**

The Account 4400 'Deferred Income' shall include the financial information of the deferred income amounts.

The Account 4400 is the aggregating account. It aggregates the financial information of following sub account:

Account 4410 'Deferred Income'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

**ACCOUNT
4410 DEFERRED INCOME**

The Account 4410 'Deferred Income' shall include the financial information of the money received for goods or services which have not yet been delivered and are not expected to be delivered earlier than one year from reporting period.

Separate sub-accounts should be kept for each type of deferred income.

[Standard Transactions]

GROUP 5, EQUITY

ACCOUNT EQUITY

5000
Accounts' Group 5 is to register the financial information representing an ownership interest. It includes the amount of the funds contributed by the owners (the stockholders) plus the retained earnings (or losses).

ACCOUNT

5100 SHARE (CHARTERED) CAPITAL, CAPITAL STOCK

The Account 5100 'Share (Chartered) Capital, Capital Stock' shall include the financial information of the company's share capital.

The Account 5100 is the aggregating account. It aggregates the financial information of following sub accounts:

Account 5110 'Ordinary shares, Capital Stock',

Account 5120 'Privileged shares, Preferred Stock',

Account 5130 'Treasury stock',

Account 5140 'Additional Paid in Capital (issued capital) - Emission',

Account 5150 'Subscription to stock (shares)'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT

5110 ORDINARY SHARES, CAPITAL STOCK

The Account 5110 'Ordinary Shares, Capital Stock' shall include the financial information of the ordinary shares of the company. The value indicates/determines the shareholders actually invest funds for the current period. This account is recorded at nominal value of the shares.

[Standard Transactions]

ACCOUNT

5120 PRIVILEGED SHARES, PREFERRED STOCK

The Account 5120 'Privileged Shares, Preferred Stock' shall include the financial information of the privileged shares/preferred stock. Its value indicates/determines the shareholders actually invest funds for the current period. The privileged shares comparing with the ordinary shares have a preferential right to give them the owners in share of company's profits/assets, remaining after satisfaction of creditors. Usually, Privileged shares have an annual fixed dividend.

[Standard Transactions]

ACCOUNT TREASURY STOCK

5130

The account 5130 'Treasury Stock' shall include the financial information of its own shares redeemed by the company. This account is recorded at nominal value of the shares.

[Standard Transactions]

ACCOUNT

5140 ADDITIONAL PAID IN CAPITAL (ISSUED CAPITAL) - EMISSION

The Account 5140 'Additional Paid in Capital (Issued capital) - Emission' shall include the financial information of the additional funds received from selling shares with higher price than the nominal value.

[Standard Transactions]

ACCOUNT

5150 SUBSCRIPTION TO STOCK (SHARES)

The Account 5150 'Subscription to Stock (Shares)' shall include the financial information of the stock subscription.

[Standard Transactions]

ACCOUNT OWNERS' EQUITY (STATELESS SOCIETIES WITH LIMITED FINANCIAL LIABILITY)

5200

The Account 5200 'Owners' Equity (Stateless Societies With Limited Financial Liability)' shall include the financial information of the investments by the owners plus the profits (or minus the losses) in the company.

The Account 5200 is the aggregating account. It aggregates the financial information of following sub account:

Account 5210 'Owners Equity'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT

5210 OWNERS' EQUITY

The Account 5210 'Owners' Equity' shall include the financial information of the investment by the owners plus [the profits (or minus the losses)] in the company.

[Standard Transactions]

ACCOUNT PROFIT/LOSSES

5300

The Account 5300 'Profit/Losses' shall include the financial information of the undistributed retained earnings (5310), reporting period profit / loss (5210), period accumulated losses (5320) current period profit & loss (5330).

Account 5300 is the aggregating account. It aggregates the financial information of following sub accounts:

Account 5310 'Undistributed Retained Earnings',
Account 5320 'Periods Accumulated Losses',
Account 5330 'Current period profit & loss',

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT

5310 UNDISTRIBUTED RETAINED EARNINGS

The Account 5310 'Undistributed Retained Earnings' shall include the financial information of the retained funds from profit of the previous years, as well as profit of the reporting period.

[Standard Transactions]

ACCOUNT

5320 'PERIODS ACCUMULATED LOSSES'

The Account 5320 'Periods Accumulated Losses' shall include the financial information of the losses of the previous and the reporting period.

[Standard Transactions]

ACCOUNT

5330 CURRENT PERIOD PROFIT & LOSS

The Account 5330 'Current Period Profit & Loss' shall include the financial information of the the result of economic activity during the reporting period (difference between revenues and expenses).

[Standard Transactions]

ACCOUNT

5400 RESERVES AND FINANCING

The Account 5400 'Reserves and Financing' shall include the financial information of the reserves and financing of the company.

The Account 5400 is the aggregating account. It aggregates the financial information of following sub accounts:

Account 5410 'Restricted Appropriations',
Account 5420 'Asset Revaluation Adjustments',
Account 5430 'Long-Term Investments Revaluation Adjustment',
Account 5490 'Other reserves and financing'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

**ACCOUNT
5410 RESTRICTED APPROPRIATIONS**

The account 5410 'Restricted Appropriations' shall include the financial information of the funds, which formation and utilization rules are defined by the Georgian law. These funds represent the minimum guarantee fund, which reduces the risk of creditors in case of bankruptcy.

[Standard Transactions]

**ACCOUNT
5420 ASSET REVALUATION ADJUSTMENTS**

The account 5420 'Asset Revaluation Adjustments' shall include the financial information of the revaluation funds of fixed and other assets. Income from revaluation is classified as capital. Revaluation rule is determined by Georgian legislation.

[Standard Transactions]

**ACCOUNT
5430 LONG TERM INVESTMENTS REVALUATION ADJUSTMENT**

The account 5420 'Long Term Investments Revaluation Adjustment' shall include the financial information of the revaluation funds of long-term investment.

[Standard Transactions]

**ACCOUNT
5490 OTHER RESERVES AND FINANCING**

The account 5490 'Other Reserves and Financing' shall include the financial information of all other reserves and financing which are not listed in accounts above. The supporting sub-accounts shall be maintained so as to show each different reserves and financing separately.

[Standard Transactions]

GROUP 6, OPERATING INCOME

ACCOUNT 6000 OPERATING INCOME

Accounts' Group 6 is to register the financial information of the income derived from sources related to a company's everyday business operations.

ACCOUNT 6100 OPERATING INCOME

The Account 6100 'Operating Income' is to embody the financial information on the operating income.

The Account 6100 'Operating Income' is the aggregating account. It aggregates the financial information of following sub accounts: Account 6110 'Income for Sales'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 6110 INCOME FROM SALES

The Account 6110 'Income from Sales' is to embody the financial information on the Income from ordinary operating activity.

The Account 6110 is the aggregating account. It aggregates in the financial information of following subaccounts:

Account 6110.1 'Income: Regulated Activity, Dispatch',
Account 6110.2 'Income: Regulated Activity, Transmission',
Account 6110.3 'Income: Regulated Activity, Distribution',
Account 6110.4 'Income: Regulated Activity, Generation',
Account 6110.8 'Income: Regulated Activity, Other',
Account 6110.9 'Income from Non-Regulated Sales

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 6110.1 INCOME: REGULATED ACTIVITY, DISPATCH

The Account 6110.1 'Income from Regulated Activity, Dispatch' is to embody the financial information on the Income from the ordinary operating activity as the result of regulated activity of dispatch.

[The Account 6110.1 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 6110.11 'Income from Regulated Activity, Dispatch,...'.

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT**6110.2****INCOME: REGULATED ACTIVITY, TRANSMISSION**

The Account 6110.2 'Income from Regulated Activity' is to embody the financial information on the Income from the ordinary operating activity as the result of regulated activity of transmission'.

The Account 6110.2 'Income from Regulated Activity' is the cumulative account.

It automatically sums up in the financial information of following subaccounts:

Account 6110.21 'Tariff Type 1'

Account 6110.22 'Tariff Type 2' [Reserve]

Account 6110.23 'Tariff Type 3' [Reserve]

Account 6110.24 'Tariff Type 4' [Reserve]

Account 6110.25 'Tariff Type 5' [Reserve]

Account 6110.26 'Tariff Type 6' [Reserve]

Account 6110.27 'Tariff Type 7' [Reserve]

Account 6110.28 'Tariff Type 8' [Reserve]

Account 6110.29 'Tariff Type 9' [Reserve]

No direct transaction with this account is allowed.

ACCOUNT**6110.21****TARIFF TYPE 1**

The Account 6110.21 'Tariff Type 1' is to embody the financial information on the Income from the regulated ordinary operating activity of Transmission under the regime of Tariff Type 1.

[Standard Transactions]

ACCOUNT**6110.22****TARIFF TYPE 2 [RESERVE]**

The Account 6110.22 'Tariff Type 2' is to embody the financial information on the Income from the regulated ordinary operating activity of Transmission under the regime of Tariff Type 2. It is kept as a reserve. No transaction is allowed with this account.

ACCOUNT**6110.23****TARIFF TYPE 3 [RESERVE]**

The Account 6110.23 'Tariff Type 3' is to embody the financial information on the Income from the regulated ordinary operating activity of Transmission under the regime of Tariff Type 3. It is kept as a reserve. No transaction is allowed with this account.

ACCOUNT**6110.24****TARIFF TYPE 4 [RESERVE]**

The Account 6110.24 'Tariff Type 4' [Reserve] is to embody the financial information on the Income from the regulated ordinary operating activity of Transmission under the regime of Tariff Type 4. It is kept as a reserve. No transaction is allowed with this account.

ACCOUNT**6110.25****TARIFF TYPE 5 [RESERVE]**

The Account 6110.25 'Tariff Type 5' [Reserve] is to embody the financial information on the Income from the regulated ordinary operating activity of Transmission under the regime of Tariff Type 5. It is kept as a reserve. No transaction is allowed with this account.

ACCOUNT**6110.26****TARIFF TYPE 6 [RESERVE]**

The Account 6110.26 'Tariff Type 6' [Reserve] is to embody the financial information on the Income from the regulated ordinary operating activity of Transmission under the regime of Tariff Type 6. It is kept as a reserve. No transaction is allowed with this account.

ACCOUNT**6110.27****TARIFF TYPE 7 [RESERVE]**

The Account 6110.27 'Tariff Type 7' [Reserve] is to embody the financial information on the Income from the regulated ordinary operating activity of Transmission under the regime of Tariff Type 7. It is kept as a reserve. No transaction is allowed with this account.

ACCOUNT**6110.28****TARIFF TYPE 8 [RESERVE]**

The Account 6110.28 'Tariff Type 8' [Reserve] is to embody the financial information on the Income from the regulated ordinary operating activity of Transmission under the regime of Tariff Type 8. It is kept as a reserve. No transaction is allowed with this account.

ACCOUNT**6110.29****TARIFF TYPE 9 [RESERVE]**

The Account 6110.29 'Tariff Type 9' [Reserve] is to embody the financial information on the Income from the regulated ordinary operating activity of Transmission under the regime of Tariff Type 9. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
6110.3** **INCOME: REGULATED ACTIVITY, DISTRIBUTION**

The Account 6110.3 'Income from Regulated Activity' is to embody the financial information on the Income from the ordinary operating activity as the result of regulated activity of distribution'.

[The Account 6110.3 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 6110.31 'Income from Regulated Activity, Distribution,...'.

No other Sub-account is allowed. No direct transaction with this account is allowed.]

**ACCOUNT
6110.4** **INCOME: REGULATED ACTIVITY, GENERATION**

The Account 6110.4 'Income from Regulated Activity' is to embody the financial information on the Income from the ordinary operating activity as the result of regulated activity of generation'.

[The Account 6110.4 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 6110.41 'Income from Regulated Activity, Generation,...'.

No other Sub-account is allowed. No direct transaction with this account is allowed.]

**ACCOUNT
6110.8** **INCOME: REGULATED ACTIVITY, OTHER**

The 6110.8 'Income from Regulated Activity' is to embody the financial information on the Income from the regulated ordinary operating activity other than stated above.

No other Sub-account is allowed. No direct transaction with this account is allowed.

[Standard Transactions]

**ACCOUNT
6110.9** **INCOME FROM NON-REGULATED ACTIVITY**

The Account 6110.9 'Income from Non-Regulated Activity' is to embody the financial information on the Income from the other than regulated ordinary operating activity.

GROUP 7, OPERATING EXPENSES

ACCOUNT 7000 OPERATING EXPENSES

Accounts' Group 7 is to register the financial information of the expenses that a business incurs as a result of performing its normal business operations.

ACCOUNT 7100 COST OF PRODUCTS SOLD (GOODS-PRODUCING AND SERVICES INDUSTRIES)

The Account 7100 'Cost of products sold' shall include the financial information of the cost of sold products or provided services as a result of ordinary operating activity during the tariff regulated period.

The Account 7100 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7110 'Materials / purchased',
Account 7120 'Direct Payroll',
Account 7130 'Direct Labor taxes and social insurance',
Account 7140 'Indirect materials (purchased)',
Account 7150 'Indirect Labor',
Account 7160 'Indirect Labor Taxes and Benefits Expenses',
Account 7170 'Depreciation and amortization',
Account 7180 'Repair and Maintenance Costs',
Account 7185 'Inventory adjustment',
Account 7190 'Other Operating Expenses'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 7110 MATERIALS / PURCHASED

The Account 7110 'Materials / purchased' shall include the financial information of the direct materials used to produce (generate) the sold product or to provide services as a result of ordinary operating activity during the tariff regulated period.

Account 7110 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7110.1 'Regulated Material Costs for Dispatch',
Account 7110.2 'Regulated Material Costs for Transmission',
Account 7110.3 'Regulated Material Costs for Distribution',
Account 7110.4 'Regulated Material Costs for Generation',
Account 7110.8 'Regulated Material Costs for Other',
Account 7110.9 'Non-Regulated Material Costs'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

**ACCOUNT
7110.1**

REGULATED MATERIAL COSTS FOR DISPATCH

The Account 7110.1 'Regulated Material Cost for Dispatch' shall include the financial information of the direct materials used to provide regulated dispatching services as a result of ordinary operating activity during the tariff regulated period.

[Account 7110.1 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7110.11 'Regulated Material Cost for Dispatch,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

**ACCOUNT
7110.2**

REGULATED MATERIALS COSTS FOR TRANSMISSION

The Account 7110.2 'Regulated Material Cost for Transmission' shall include the financial information of the direct materials used to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period.

Account 7110.2 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7110.21 'Tariff Type 1 (t/kWh)',

Account 7110.22 Tariff Type 2 [Reserve], Account 7110.23 Tariff Type 3 [Reserve],

Account 7110.24 Tariff Type 4 [Reserve], Account 7110.25 Tariff Type 5 [Reserve],

Account 7110.26 Tariff Type 6 [Reserve], Account 7110.27 Tariff Type 7 [Reserve],

Account 7110.28 Tariff Type 8 [Reserve], Account 7110.29 Tariff Type 9 [Reserve].

No other Sub-account is allowed. No direct transaction with this account is allowed.

**ACCOUNT
7110.21**

TARIFF TYPE 1(T/KWH)

The Account 7110.21 'Tariff Type 1' shall include the financial information of the direct materials used to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.21 'Tariff Type 1'.

[Standard Transactions]

**ACCOUNT
7110.22**

TARIFF TYPE 2 [RESERVE]

The Account 7110.22 'Tariff Type 2' shall include the financial information of the direct materials used to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.22 'Tariff Type 2'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7110.23** **TARIFF TYPE 3 [RESERVE]**

The Account 7110.23 'Tariff Type 3' shall include the financial information of the direct materials used to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.23 'Tariff Type 3'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7110.24** **TARIFF TYPE 4 [RESERVE]**

The Account 7110.24 'Tariff Type 4' shall include the financial information of the direct materials used to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.24 'Tariff Type 4'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7110.25** **TARIFF TYPE 5 [RESERVE]**

The Account 7110.25 'Tariff Type 5' shall include the financial information of the direct materials used to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.25 'Tariff Type 5'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7110.26** **TARIFF TYPE 6 [RESERVE]**

The Account 7110.26 'Tariff Type 6' shall include the financial information of the direct materials used to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.26 'Tariff Type 6'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7110.27** **TARIFF TYPE 7 [RESERVE]**

The Account 7110.27 'Tariff Type 7' shall include the financial information of the direct materials used to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.27 'Tariff Type 7'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7110.28** **TARIFF TYPE 8 [RESERVE]**

The Account 7110.28 'Tariff Type 8' shall include the financial information of the direct materials used to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.28 'Tariff Type 8'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7110.29** **TARIFF TYPE 9 [RESERVE]**

The Account 7110.29 'Tariff Type 9' shall include the financial information of the direct materials used to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.29 'Tariff Type 9'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7110.3** **REGULATED MATERIALS COSTS FOR DISTRIBUTION**

The Account 7110.3 'Regulated Material Cost for Distribution' shall include the financial information of the direct materials used to provide regulated distribution services as a result of ordinary operating activity during the tariff regulated period.

[Account 7110.3 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7110.31 'Regulated Material Cost for Distribution,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

**ACCOUNT
7110.4** **REGULATED MATERIALS COSTS FOR GENERATION**

The Account 7110.4 'Regulated Material Cost for Generation' shall include the financial information of the direct materials used for electricity generation as a result of ordinary operating activity during the tariff regulated period of the regulated generation.

[Account 7110.4 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7110.41 'Regulated Material Cost for Generation,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

**ACCOUNT
7110.8**

REGULATED MATERIALS COSTS FOR OTHER

The Account 7110.8 'Regulated Material Cost for Other' shall include the financial information of the direct materials used to provide Regulated services other than stated above as a result of ordinary operating activity during the tariff regulated period.

[Account 7110.8 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7110.81 'Regulated Material Cost for Other,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

**ACCOUNT
7110.9**

NON-REGULATED MATERIALS COSTS

The Account 7110.9 'Non-Regulated Material Cost' shall include the financial information of the direct materials used to provide or to produce the non-regulated services or products as a result of ordinary operating activity during the tariff regulated period.

**ACCOUNT
7120**

DIRECT PAYROLL

The Account 7120 'Direct Payroll' shall include the financial information of the direct labor used to produce (generate) the sold product or to provide services as a result of ordinary operating activity during the tariff regulated period.

Account 7120 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7120.1 'Regulated Direct Payroll for Dispatch',

Account 7120.2 'Regulated Direct Payroll for Transmission',

Account 7120.3 'Regulated Direct Payroll for Distribution',

Account 7120.4 'Regulated Direct Payroll for Generation',

Account 7120.8 'Regulated Direct Payroll for Other',

Account 7120.9 'Non-Regulated Direct Payroll'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

**ACCOUNT
7120.1**

REGULATED DIRECT PAYROLL FOR DISPATCH

The Account 7120.1 'Regulated Direct Payroll for Dispatch' shall include the financial information of the direct labor involved to provide regulated dispatching services as a result of ordinary operating activity during the tariff regulated period.

[Account 7120.1 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7120.11 'Regulated Direct Payroll for Dispatch,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 7120.2 **REGULATED DIRECT PAYROLL FOR TRANSMISSION**

The Account 7120.2 'Regulated Direct Payroll for Transmission' shall include the financial information of the direct labor used to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period.

Account 7120.2 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7120.21 'Tariff Type 1 (t/kWh)',

Account 7120.22 Tariff Type 2 [Reserve], Account 7120.23 Tariff Type 3 [Reserve],

Account 7120.24 Tariff Type 4 [Reserve], Account 7120.25 Tariff Type 5 [Reserve],

Account 7120.26 Tariff Type 6 [Reserve], Account 7120.27 Tariff Type 7 [Reserve],

Account 7120.28 Tariff Type 8 [Reserve], Account 7120.29 Tariff Type 9 [Reserve].

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 7120.21 **TARIFF TYPE 1(T/KWH)**

The Account 7120.21 'Tariff Type 1' shall include the financial information of the direct labor used to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.21 'Tariff Type 1'.

[Standard Transactions]

ACCOUNT 7120.22 **TARIFF TYPE 2 [RESERVE]**

The Account 7120.22 'Tariff Type 2' shall include the financial information of the direct labor used to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.22 'Tariff Type 2'. It is kept as a reserve. No transaction is allowed with this account.

ACCOUNT 7120.23 **TARIFF TYPE 3 [RESERVE]**

The Account 7120.23 'Tariff Type 3' shall include the financial information of the direct labor used to provide regulated transmission services as a result of ordinary

operating activity during the tariff regulated period to generate the income accounted in Account 6110.23 'Tariff Type 3'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7120.24** **TARIFF TYPE 4 [RESERVE]**

The Account 7120.24 'Tariff Type 4' shall include the financial information of the direct labor used to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.24 'Tariff Type 4'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7120.25** **TARIFF TYPE 5 [RESERVE]**

The Account 7120.25 'Tariff Type 5' shall include the financial information of the direct labor used to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.25 'Tariff Type 5'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7120.26** **TARIFF TYPE 6 [RESERVE]**

The Account 7120.26 'Tariff Type 6' shall include the financial information of the direct labor used to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.26 'Tariff Type 6'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7120.27** **TARIFF TYPE 7 [RESERVE]**

The Account 7120.27 'Tariff Type 7' shall include the financial information of the direct labor used to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.27 'Tariff Type 7'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7120.28** **TARIFF TYPE 8 [RESERVE]**

The Account 7120.28 'Tariff Type 8' shall include the financial information of the direct labor used to provide regulated transmission services as a result of ordinary

operating activity during the tariff regulated period to generate the income accounted in Account 6110.28 'Tariff Type 8'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7120.29** **TARIFF TYPE 9 [RESERVE]**

The Account 7120.29 'Tariff Type 9' shall include the financial information of the direct labor used to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.29 'Tariff Type 9'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7120.3** **REGULATED DIRECT PAYROLL FOR DISTRIBUTION**

The Account 7120.3 'Regulated Direct Payroll for Distribution' shall include the financial information of the direct labor used to provide regulated distribution services as a result of ordinary operating activity during the tariff regulated period.

[Account 7120.3 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7120.31 'Regulated Direct Payroll for Distribution,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

**ACCOUNT
7120.4** **REGULATED DIRECT PAYROLL FOR GENERATION**

The Account 7120.4 'Regulated Direct Payroll for Generation' shall include the financial information of the direct labor used for electricity generation as a result of ordinary operating activity during the tariff regulated period of the regulated generation.

[Account 7120.4 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7120.41 'Regulated Direct Payroll for Generation,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

**ACCOUNT
7120.8** **REGULATED DIRECT PAYROLL FOR OTHER**

The Account 7120.8 'Regulated Direct Payroll for Other' shall include the financial information of the direct labor used to provide Regulated services other than stated above as a result of ordinary operating activity during the tariff regulated period.

[Account 7120.8 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7120.81 'Regulated Direct Payroll for Other,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

**ACCOUNT
7120.9**

NON-REGULATED DIRECT PAYROLL

The Account 7120.9 'Non-Regulated Direct Payroll' shall include the financial information of the direct labor used to provide or to produce the non-regulated services or products as a result of ordinary operating activity during the tariff regulated period.

[Standard Transactions]

**ACCOUNT
7130**

DIRECT LABOR TAXES AND SOCIAL INSURANCE

Account 7130 'Direct labor taxes and social insurance' is not used. No transaction is allowed with this account.

**ACCOUNT
7140**

INDIRECT MATERIALS (PURCHASED)

The Account 7140 'Indirect materials (purchased)' shall include the financial information of the indirect materials used to produce (generate) the sold product or to provide services as a result of ordinary operating activity during the tariff regulated period.

Account 7140 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7140.1 'Regulated Indirect Materials Cost for Dispatch',
Account 7140.2 'Regulated Indirect Materials Cost for Transmission',
Account 7140.3 'Regulated Indirect Materials Cost for Distribution',
Account 7140.4 'Regulated Indirect Materials Cost for Generation',
Account 7140.8 'Regulated Indirect Materials Cost for Other',
Account 7140.9 'Non-Regulated Indirect Materials Cost'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

**ACCOUNT
7140.1**

**REGULATED INDIRECT MATERIALS COSTS FOR
DISPATCH**

The Account 7140.1 'Regulated Indirect Material Cost for Dispatch' shall include the financial information of the indirect materials used to provide regulated dispatching services as a result of ordinary operating activity during the tariff regulated period.

[Account 7140.1 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7140.11 'Regulated Indirect Material Cost for Dispatch,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 7140.2 REGULATED INDIRECT MATERIALS COSTS FOR TRANSMISSION

The Account 7140.2 'Regulated Indirect Material Cost for Transmission' shall include the financial information of the indirect materials used to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period.

Account 7140.2 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7140.21 'Tariff Type 1 (t/kWh)',

Account 7140.22 Tariff Type 2 [Reserve], Account 7140.23 Tariff Type 3 [Reserve],

Account 7140.24 Tariff Type 4 [Reserve], Account 7140.25 Tariff Type 5 [Reserve],

Account 7140.26 Tariff Type 6 [Reserve], Account 7140.27 Tariff Type 7 [Reserve],

Account 7140.28 Tariff Type 8 [Reserve], Account 7140.29 Tariff Type 9 [Reserve].

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 7140.21 TARIFF TYPE 1(T/KWH)

The Account 7140.21 'Tariff Type 1' shall include the financial information of the direct materials used to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.21 'Tariff Type 1'.

[Standard Transactions]

ACCOUNT 7140.22 TARIFF TYPE 2 [RESERVE]

The Account 7140.22 'Tariff Type 2' shall include the financial information of the direct materials used to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.22 'Tariff Type 2'. It is kept as a reserve. No transaction is allowed with this account.

ACCOUNT 7140.23 TARIFF TYPE 3 [RESERVE]

The Account 7140.23 'Tariff Type 3' shall include the financial information of the direct materials used to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.23 'Tariff Type 3'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7140.24** **TARIFF TYPE 4 [RESERVE]**

The Account 7140.24 'Tariff Type 4' shall include the financial information of the direct materials used to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.24 'Tariff Type 4'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7140.25** **TARIFF TYPE 5 [RESERVE]**

The Account 7140.25 'Tariff Type 5' shall include the financial information of the direct materials used to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.25 'Tariff Type 5'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7140.26** **TARIFF TYPE 6 [RESERVE]**

The Account 7140.26 'Tariff Type 6' shall include the financial information of the direct materials used to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.26 'Tariff Type 6'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7140.27** **TARIFF TYPE 7 [RESERVE]**

The Account 7140.27 'Tariff Type 7' shall include the financial information of the direct materials used to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.27 'Tariff Type 7'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7140.28** **TARIFF TYPE 8 [RESERVE]**

The Account 7140.28 'Tariff Type 8' shall include the financial information of the direct materials used to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.28 'Tariff Type 8'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7140.29 TARIFF TYPE 9 [RESERVE]**

The Account 7140.29 'Tariff Type 9' shall include the financial information of the direct materials used to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.29 'Tariff Type 9'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT REGULATED INDIRECT MATERIALS COSTS FOR
7140.3 DISTRIBUTION**

The Account 7140.3 'Regulated Indirect Material Cost for Distribution' shall include the financial information of the indirect materials used to provide regulated distribution services as a result of ordinary operating activity during the tariff regulated period.

[Account 7140.3 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7140.31 'Regulated Indirect Material Cost for Distribution,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

**ACCOUNT REGULATED INDIRECT MATERIAL COST FOR
7140.4 GENERATION**

The Account 7140.4 'Regulated Indirect Material Cost for Generation' shall include the financial information of the indirect materials used for electricity generation as a result of ordinary operating activity during the tariff regulated period of the regulated generation.

[Account 7140.4 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7140.41 'Regulated Indirect Material Cost for Generation,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

**ACCOUNT REGULATED INDIRECT MATERIAL COST FOR OTHER
7140.8**

The Account 7140.8 'Regulated Indirect Material Cost for Other' shall include the financial information of the indirect materials used to provide Regulated services other than stated above as a result of ordinary operating activity during the tariff regulated period.

[Account 7140.8 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7140.81 'Regulated Indirect Material Cost for Other,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

**ACCOUNT
7140.9**

NON-REGULATED INDIRECT MATERIALS COSTS

The Account 7110.9 'Non-Regulated Indirect Material Cost' shall include the financial information of the indirect materials used to provide or to produce the non-regulated services or products as a result of ordinary operating activity during the tariff regulated period.

**ACCOUNT
7150**

INDIRECT LABOR

The Account 7150 'Indirect payroll' shall include the financial information of the indirect labor used to produce (generate) the sold product or to provide services as a result of ordinary operating activity during the tariff regulated period.

Account 7150 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7150.1 'Regulated Indirect Labor for Dispatch',

Account 7150.2 'Regulated Indirect Labor for Transmission',

Account 7150.3 'Regulated Indirect Labor for Distribution',

Account 7150.4 'Regulated Indirect Labor for Generation',

Account 7150.5 [Reserve], Account 7150.6 [Reserve], Account 7150.7 [Reserve],

Account 7150.8 'Regulated Indirect Labor for Other',

Account 7150.9 'Non-Regulated Indirect Labor'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

**ACCOUNT
7150.1**

REGULATED INDIRECT LABOR COST FOR DISPATCH

The Account 7150.1 'Regulated Indirect Labor Cost for Dispatch' shall include the financial information of the indirect labor involved to provide regulated dispatching services as a result of ordinary operating activity during the tariff regulated period.

[Account 7150.1 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7150.11 'Regulated Indirect Labor Cost for Dispatch,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 7150.2 REGULATED INDIRECT LABOR COST FOR TRANSMISSION

The Account 7150.2 'Regulated Indirect Labor Cost for Transmission' shall include the financial information of the indirect labor used to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period.

Account 7150.2 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7150.21 'Tariff Type 1 (t/kWh)',
Account 7150.22 Tariff Type 2 [Reserve], Account 7150.23 Tariff Type 3 [Reserve],
Account 7150.24 Tariff Type 4 [Reserve], Account 7150.25 Tariff Type 5 [Reserve],
Account 7150.26 Tariff Type 6 [Reserve], Account 7150.27 Tariff Type 7 [Reserve],
Account 7150.28 Tariff Type 8 [Reserve], Account 7150.29 Tariff Type 9 [Reserve].

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 7150.21 TARIFF TYPE 1(T/KWH)

The Account 7150.21 'Tariff Type 1' shall include the financial information of the indirect labor used to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.21 'Tariff Type 1'.

[Standard Transactions]

ACCOUNT 7150.22 TARIFF TYPE 2 [RESERVE]

The Account 7150.22 'Tariff Type 2' shall include the financial information of the indirect labor used to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.22 'Tariff Type 2'. It is kept as a reserve. No transaction is allowed with this account.

ACCOUNT 7150.23 TARIFF TYPE 3 [RESERVE]

The Account 7150.23 'Tariff Type 3' shall include the financial information of the indirect labor used to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.23 'Tariff Type 3'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7150.24** **TARIFF TYPE 4 [RESERVE]**

The Account 7150.24 'Tariff Type 4' shall include the financial information of the indirect labor used to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.24 'Tariff Type 4'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7150.25** **TARIFF TYPE 5 [RESERVE]**

The Account 7150.25 'Tariff Type 5' shall include the financial information of the indirect labor used to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.25 'Tariff Type 5'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7150.26** **TARIFF TYPE 6 [RESERVE]**

The Account 7150.26 'Tariff Type 6' shall include the financial information of the indirect labor used to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.26 'Tariff Type 6'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7150.27** **TARIFF TYPE 7 [RESERVE]**

The Account 7150.27 'Tariff Type 7' shall include the financial information of the indirect labor used to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.27 'Tariff Type 7'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7150.28** **TARIFF TYPE 8 [RESERVE]**

The Account 7120.28 'Tariff Type 8' shall include the financial information of the indirect labor used to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.28 'Tariff Type 8'. It is kept as a reserve. No transaction is allowed with this account.

ACCOUNT **TARIFF TYPE 9 [RESERVE]**
7150.29

The Account 7150.29 'Tariff Type 9' shall include the financial information of the direct labor used to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.29 'Tariff Type 9'. It is kept as a reserve. No transaction is allowed with this account.

ACCOUNT **REGULATED INDIRECT LABOR COSTS FOR**
7150.3 **DISTRIBUTION**

The Account 7150.3 'Regulated Indirect Labor Cost for Distribution' shall include the financial information of the indirect labor used to provide regulated distribution services as a result of ordinary operating activity during the tariff regulated period.

[Account 7150.3 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7150.31 'Regulated Indirect Labor Cost for Distribution,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT **REGULATED INDIRECT LABOR COST FOR**
7150.4 **GENERATION**

The Account 7150.4 'Regulated Indirect Labor Cost for Generation' shall include the financial information of the indirect labor used for electricity generation as a result of ordinary operating activity during the tariff regulated period of the regulated generation.

[Account 7150.4 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7150.41 'Regulated Indirect Labor Cost for Generation,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT **REGULATED INDIRECT LABOR COST FOR OTHER**
7150.8

The Account 7150.8 'Regulated Indirect Labor Cost for Other' shall include the financial information of the indirect labor used to provide Regulated services other than stated above as a result of ordinary operating activity during the tariff regulated period.

[Account 7150.8 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7150.81 'Regulated Indirect Labor Cost for Other,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

**ACCOUNT
7150.9 NON-REGULATED INDIRECT LABOR COST**

The Account 7150.9 'Non-Regulated Indirect Labor Cost' shall include the financial information of the indirect labor used to provide or to produce the non-regulated services or products as a result of ordinary operating activity during the tariff regulated period.

**ACCOUNT
7160 INDIRECT LABOR TAXES AND BENEFITS EXPENSES**

The Account 7160 'Indirect Labor Taxes and Benefits Expenses' is not used. No transaction is allowed with this account.

**ACCOUNT
7170 DEPRECIATION AND AMORTIZATION**

The Account 7170 'Depreciation and amortization' shall include the financial information of the current portion of depreciation for the non-current tangible assets and amortization of non-current intangible assets used to produce (generate) the sold product or to provide services as a result of ordinary operating activity during the tariff regulated period.

The Account 7170 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7170.1 'Regulated Depreciation and Amortization for Dispatch',
Account 7170.2 'Regulated Depreciation and Amortization for Transmission',
Account 7170.3 'Regulated Depreciation and Amortization for Distribution',
Account 7170.4 'Regulated Depreciation and Amortization for Generation',
Account 7170.8 'Regulated Depreciation and Amortization for Other',
Account 7170.9 'Non-Regulated Depreciation and Amortization'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

**ACCOUNT REGULATED DEPRECIATION AND AMORTIZATION FOR
7170.1 DISPATCH**

The Account 7170.1 'Regulated Depreciation and Amortization for Dispatch' shall include the financial information of the current portion of depreciation for the non-current tangible assets and amortization of non-current intangible assets under the dispatch regulation as a result of ordinary operating activity during the tariff regulated period.

[Account 7110.1 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7110.11 'Regulated Depreciation and Amortization for Dispatch,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 7170.2 REGULATED DEPRECIATION AND AMORTIZATION FOR TRANSMISSION

The Account 7170.2 'Regulated Depreciation and Amortization for Transmission' shall include the financial information of the current portion of depreciation for the non-current tangible assets and amortization of non-current intangible assets under the transmission regulation as a result of ordinary operating activity during the tariff regulated period.

Account 7170.2 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7170.21 'Tariff Type 1 (t/kWh)',

Account 7170.22 Tariff Type 2 [Reserve], Account 7170.23 Tariff Type 3 [Reserve],

Account 7170.24 Tariff Type 4 [Reserve], Account 7170.25 Tariff Type 5 [Reserve],

Account 7170.26 Tariff Type 6 [Reserve], Account 7170.27 Tariff Type 7 [Reserve],

Account 7170.28 Tariff Type 8 [Reserve], Account 7170.29 Tariff Type 9 [Reserve].

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 7170.21 TARIFF TYPE 1(T/KWH)

The Account 7170.21 'Tariff Type 1' shall include the financial information of the current portion of depreciation for the non-current tangible assets and amortization of non-current intangible assets under the Transmission regulation as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.21 'Tariff Type 1'.

[Standard Transactions]

ACCOUNT 7170.22 TARIFF TYPE 2 [RESERVE]

The Account 7170.22 'Tariff Type 2' shall include the financial information of the current portion of depreciation for the non-current tangible assets and amortization of non-current intangible assets under the Transmission regulation as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.22 'Tariff Type 2'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7170.23**

TARIFF TYPE 3 [RESERVE]

The Account 7170.23 'Tariff Type 3' shall include the financial information of the current portion of depreciation for the non-current tangible assets and amortization of non-current intangible assets under the Transmission regulation as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.23 'Tariff Type 3'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7170.24**

TARIFF TYPE 4 [RESERVE]

The Account 7170.24 'Tariff Type 4' shall include the financial information of the current portion of depreciation for the non-current tangible assets and amortization of non-current intangible assets under the Transmission regulation as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.24 'Tariff Type 4'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7170.25**

TARIFF TYPE 5 [RESERVE]

The Account 7170.25 'Tariff Type 5' shall include the financial information of the current portion of depreciation for the non-current tangible assets and amortization of non-current intangible assets under the Transmission regulation as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.25 'Tariff Type 5'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7170.26**

TARIFF TYPE 6 [RESERVE]

The Account 7170.26 'Tariff Type 6' shall include the financial information of the current portion of depreciation for the non-current tangible assets and amortization of non-current intangible assets under the Transmission regulation as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.26 'Tariff Type 6'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7170.27**

TARIFF TYPE 7 [RESERVE]

The Account 7170.27 'Tariff Type 7' shall include the financial information of the current portion of depreciation for the non-current tangible assets and amortization of non-current intangible assets under the Transmission regulation as a result of

ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.27 'Tariff Type 7'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7170.28** **TARIFF TYPE 8 [RESERVE]**

The Account 7170.28 'Tariff Type 8' shall include the financial information of the current portion of depreciation for the non-current tangible assets and amortization of non-current intangible assets under the Transmission regulation as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.28 'Tariff Type 8'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7170.29** **TARIFF TYPE 9 [RESERVE]**

The Account 7170.29 'Tariff Type 9' shall include the financial information of the current portion of depreciation for the non-current tangible assets and amortization of non-current intangible assets under the Transmission regulation as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.29 'Tariff Type 9'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7170.3** **REGULATED DEPRECIATION AND AMORTIZATION FOR
DISTRIBUTION**

The Account 7110.3 'Regulated Depreciation and Amortization for Distribution' shall include the financial information of the current portion of depreciation for the non-current tangible assets and amortization of non-current intangible assets under the distribution regulation as a result of ordinary operating activity during the tariff regulated period.

[Account 7110.3 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7110.31 'Regulated Depreciation and Amortization for Distribution,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

**ACCOUNT
7170.4** **REGULATED DEPRECIATION AND AMORTIZATION FOR
GENERATION**

The Account 7110.4 'Regulated Depreciation and Amortization for Generation' shall include the financial information of the current portion of depreciation for the non-current tangible assets and amortization of non-current intangible assets under the generation regulation as a result of ordinary operating activity during the tariff regulated period.

[Account 7110.4 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7110.41 'Regulated Depreciation and Amortization for Generation,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 7170.8 REGULATED DEPRECIATION AND AMORTIZATION FOR OTHER

The Account 7110.8 'Regulated Depreciation and Amortization for Other' shall include the financial information of the current portion of depreciation for the non-current tangible assets and amortization of non-current intangible assets under the other than stated above services regulation as a result of ordinary operating activity during the tariff regulated period.

[Account 7110.8 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7110.81 'Regulated Depreciation and Amortization for Other,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 7170.9 NON-REGULATED DEPRECIATION AND AMORTIZATION

The Account 7110.9 'Non-Regulated Depreciation and Amortization' shall include the financial information of the current portion of any non-regulated depreciation for Non-Current Tangible Assets and non-regulated amortization for Non-Current Intangible Assets as a result of ordinary operating activity during the tariff regulated period.

ACCOUNT 7180 REPAIR AND MAINTENANCE COSTS

The Account 7180 'Repair and Maintenance Costs' shall include the financial information of the repair and maintenance costs occurred to produce (generate) the sold product or to provide services as a result of ordinary operating activity during the tariff regulated period.

Account 7180 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7180.1 'Repair and Maintenance Costs for Dispatch',

Account 7180.2 'Repair and Maintenance Costs for Transmission',

Account 7180.3 'Repair and Maintenance Costs for Distribution',

Account 7180.4 'Repair and Maintenance Costs for Generation',

Account 7180.8 'Repair and Maintenance Costs for Other',

Account 7180.9 'Non-Regulated Repair and Maintenance Costs'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 7180.1 REGULATED REPAIR AND MAINTENANCE COSTS FOR DISPATCH

The Account 7180.1 'Regulated Material Cost for Dispatch' shall include the financial information of the repair and maintenance costs occurred to provide regulated dispatching services as a result of ordinary operating activity during the tariff regulated period.

[Account 7180.1 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7180.11 'Regulated Material Cost for Dispatch,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 7180.2 REGULATED REPAIR AND MAINTENANCE COSTS FOR TRANSMISSION

The Account 7180.2 'Regulated Material Cost for Transmission' shall include the financial information of the repair and maintenance costs occurred to provide regulated Transmission services as a result of ordinary operating activity during the tariff regulated period.

Account 7180.2 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7180.21 'Tariff Type 1 (t/kWh)',

Account 7180.22 Tariff Type 2 [Reserve], Account 7180.23 Tariff Type 3 [Reserve],

Account 7180.24 Tariff Type 4 [Reserve], Account 7180.25 Tariff Type 5 [Reserve],

Account 7180.26 Tariff Type 6 [Reserve], Account 7180.27 Tariff Type 7 [Reserve],

Account 7180.28 Tariff Type 8 [Reserve], Account 7180.29 Tariff Type 9 [Reserve].

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 7180.21 TARIFF TYPE 1(T/KWH)

The Account 7180.21 'Tariff Type 1' shall include the financial information of the repair and maintenance costs occurred to provide regulated Transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.21 'Tariff Type 1'.

[Standard Transactions]

ACCOUNT 7180.22 TARIFF TYPE 2 [RESERVE]

The Account 7180.22 'Tariff Type 2' shall include the financial information of the repair and maintenance costs occurred to provide regulated Transmission services as a result of ordinary operating activity during the tariff regulated period to generate

the income accounted in Account 6110.22 'Tariff Type 2'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7180.23** **TARIFF TYPE 3 [RESERVE]**

The Account 7180.23 'Tariff Type 3' shall include the financial information of the repair and maintenance costs occurred to provide regulated Transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.23 'Tariff Type 3'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7180.24** **TARIFF TYPE 4 [RESERVE]**

The Account 7180.24 'Tariff Type 4' shall include the financial information of the repair and maintenance costs occurred to provide regulated Transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.24 'Tariff Type 4'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7180.25** **TARIFF TYPE 5 [RESERVE]**

The Account 7180.25 'Tariff Type 5' shall include the financial information of the repair and maintenance costs occurred to provide regulated Transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.25 'Tariff Type 5'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7180.26** **TARIFF TYPE 6 [RESERVE]**

The Account 7180.26 'Tariff Type 6' shall include the financial information of the repair and maintenance costs occurred to provide regulated Transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.26 'Tariff Type 6'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7180.27** **TARIFF TYPE 7 [RESERVE]**

The Account 7180.27 'Tariff Type 7' shall include the financial information of the repair and maintenance costs occurred to provide regulated Transmission services as a result of ordinary operating activity during the tariff regulated period to generate

the income accounted in Account 6110.27 'Tariff Type 7'. It is kept as a reserve. No transaction is allowed with this account.

ACCOUNT **TARIFF TYPE 8 [RESERVE]**
7180.28

The Account 7180.28 'Tariff Type 8' shall include the financial information of the repair and maintenance costs occurred to provide regulated Transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.28 'Tariff Type 8'. It is kept as a reserve. No transaction is allowed with this account.

ACCOUNT **TARIFF TYPE 9 [RESERVE]**
7180.29

The Account 7180.29 'Tariff Type 9' shall include the financial information of the repair and maintenance costs occurred to provide regulated Transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.29 'Tariff Type 9'. It is kept as a reserve. No transaction is allowed with this account.

ACCOUNT **REGULATED REPAIR AND MAINTENANCE COSTS FOR**
7180.3 **DISTRIBUTION**

The Account 7180.3 'Regulated Material Cost for Distribution' shall include the financial information of the repair and maintenance costs occurred to provide regulated distribution services as a result of ordinary operating activity during the tariff regulated period.

[Account 7180.3 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7180.31 'Regulated Material Cost for Distribution,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT **REGULATED REPAIR AND MAINTENANCE COSTS FOR**
7180.4 **GENERATION**

The Account 7180.4 'Regulated Material Cost for Generation' shall include the financial information of the repair and maintenance costs occurred to generate the electricity under the regulation of generation as a result of ordinary operating activity during the tariff regulated period.

[Account 7180.4 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7180.41 'Regulated Material Cost for Generation,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 7180.8 REGULATED REPAIR AND MAINTENANCE COSTS FOR OTHER

The Account 7180.8 'Regulated Material Cost for Other' shall include the financial information of the repair and maintenance costs occurred to provide regulated services other than stated above as a result of ordinary operating activity during the tariff regulated period.

[Account 7180.8 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7180.81 'Regulated Material Cost for Other,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 7180.9 NON-REGULATED REPAIR AND MAINTENANCE COSTS

The Account 7180.9 'Non-Regulated Material Costs' shall include the financial information of the repair and maintenance costs occurred to provide non-regulated services as a result of ordinary operating activity during the tariff regulated period.

ACCOUNT 7185 INVENTORY ADJUSTMENT

The Account 7185 'Inventory Adjustment' shall include the financial information of the inventory adjustment accounted to produce (generate) the sold product or to provide services as a result of ordinary operating activity during the tariff regulated period.

Account 7185 is the aggregating account. It aggregates the financial information of following subaccounts:

- Account 7185.1 'Regulated Inventory Adjustment for Dispatch',
- Account 7185.2 'Regulated Inventory Adjustment for Transmission',
- Account 7185.3 'Regulated Inventory Adjustment for Distribution',
- Account 7185.4 'Regulated Inventory Adjustment for Generation',
- Account 7185.8 'Regulated Inventory Adjustment for Other',
- Account 7185.9 'Non-Regulated Inventory Adjustment'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 7185.1 REGULATED INVENTORY ADJUSTMENT FOR DISPATCH

The Account 7185.1 'Regulated Inventory Adjustment for Dispatch' shall include the financial information of the inventory adjustments accounted to provide regulated

dispatching services as a result of ordinary operating activity during the tariff regulated period.

[Account 7185.1 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7185.11 'Regulated Inventory Adjustment for Dispatch,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 7185.2 REGULATED INVENTORY ADJUSTMENT FOR TRANSMISSION

The Account 7185.2 'Regulated Inventory Adjustment for Transmission' shall include the financial information of the inventory adjustments accounted to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period.

Account 7185.2 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7185.21 'Tariff Type 1 (t/kWh)',

Account 7185.22 Tariff Type 2 [Reserve], Account 7185.23 Tariff Type 3 [Reserve],

Account 7185.24 Tariff Type 4 [Reserve], Account 7185.25 Tariff Type 5 [Reserve],

Account 7185.26 Tariff Type 6 [Reserve], Account 7185.27 Tariff Type 7 [Reserve],

Account 7185.28 Tariff Type 8 [Reserve], Account 7185.29 Tariff Type 9 [Reserve].

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 7185.21 TARIFF TYPE 1(T/KWH)

The Account 7185.21 'Tariff Type 1' shall include the financial information of the inventory adjustments accounted to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.21 'Tariff Type 1'.

[Standard Transactions]

ACCOUNT 7185.22 TARIFF TYPE 2 [RESERVE]

The Account 7185.22 'Tariff Type 2' shall include the financial information of the inventory adjustments accounted to provide regulated Transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.22 'Tariff Type 2'. It is kept as a reserve. No transaction is allowed with this account.

ACCOUNT TARIFF TYPE 3 [RESERVE]

7185.23

The Account 7185.23 'Tariff Type 3' shall include the financial information of the inventory adjustments accounted to provide regulated Transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.23 'Tariff Type 3'. It is kept as a reserve. No transaction is allowed with this account.

ACCOUNT 7185.24 TARIFF TYPE 4 [RESERVE]

The Account 7185.24 'Tariff Type 4' shall include the financial information of the inventory adjustments accounted to provide regulated Transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.24 'Tariff Type 4'. It is kept as a reserve. No transaction is allowed with this account.

ACCOUNT 7185.25 TARIFF TYPE 5 [RESERVE]

The Account 7185.25 'Tariff Type 5' shall include the financial information of the inventory adjustments accounted to provide regulated Transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.25 'Tariff Type 5'. It is kept as a reserve. No transaction is allowed with this account.

ACCOUNT 7185.26 TARIFF TYPE 6 [RESERVE]

The Account 7185.27 'Tariff Type 7' shall include the financial information of the inventory adjustments accounted to provide regulated Transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.26 'Tariff Type 6'. It is kept as a reserve. No transaction is allowed with this account.

ACCOUNT 7185.27 TARIFF TYPE 7 [RESERVE]

The Account 7185.27 'Tariff Type 7' shall include the financial information of the inventory adjustments accounted to provide regulated Transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.27 'Tariff Type 7'. It is kept as a reserve. No transaction is allowed with this account.

ACCOUNT TARIFF TYPE 8 [RESERVE]

7185.28

The Account 7185.28 'Tariff Type 2' shall include the financial information of the inventory adjustments accounted to provide regulated Transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.28 'Tariff Type 8'. It is kept as a reserve. No transaction is allowed with this account.

ACCOUNT 7185.29 TARIFF TYPE 9 [RESERVE]

The Account 7185.29 'Tariff Type 9' shall include the financial information of the inventory adjustments accounted to provide regulated Transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.29 'Tariff Type 9'. It is kept as a reserve. No transaction is allowed with this account.

ACCOUNT 7185.3 REGULATED INVENTORY ADJUSTMENT FOR DISTRIBUTION

The Account 7185.3 'Regulated Inventory Adjustment for Distribution' shall include the financial information of the inventory adjustments accounted to provide regulated distribution services as a result of ordinary operating activity during the tariff regulated period.

[Account 7185.3 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7185.31 'Regulated Inventory Adjustment for Distribution,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 7185.4 REGULATED INVENTORY ADJUSTMENT FOR GENERATION

The Account 7185.4 'Regulated Inventory Adjustment for Generation' shall include the financial information of the inventory adjustments accounted to generate electricity under the regulation of generation as a result of ordinary operating activity during the tariff regulated period.

[Account 7185.4 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7185.41 'Regulated Inventory Adjustment for Generation,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 7185.8 REGULATED INVENTORY ADJUSTMENT FOR OTHER

The Account 7185.8 'Regulated Inventory Adjustment for Other' shall include the financial information of the inventory adjustments accounted to provide other than stated above regulated services as a result of ordinary operating activity during the tariff regulated period.

[Account 7185.8 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7185.81 'Regulated Inventory Adjustment for Other,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 7185.9 NON-REGULATED INVENTORY ADJUSTMENT

The Account 7185.9 'Non-Regulated Regulated' shall include the financial information of the inventory adjustments accounted to provide any non-regulated services as a result of ordinary operating activity during the tariff regulated period.

ACCOUNT 7190 OTHER OPERATING EXPENSES

The Account 7190 'Other Operating Expenses' shall include the financial information of the other than stated above expenses occurred to produce (generate) the sold product or to provide services as a result of ordinary operating activity during the tariff regulated period.

Account 7190 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7190.1 'Other Operating Expenses for Dispatch',
Account 7190.2 'Other Operating Expenses for Transmission',
Account 7190.3 'Other Operating Expenses for Distribution',
Account 7190.4 'Other Operating Expenses for Generation',
Account 7190.5 [Reserve], Account 7190.6 [Reserve], Account 7190.7 [Reserve],
Account 7190.8 'Other Operating Expenses for Other',
Account 7190.9 'Non-Regulated Other Operating Expenses'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 7190.1 REGULATED OTHER OPERATING EXPENSES FOR DISPATCH

The Account 7190.1 'Regulated Other Operating Expenses for Dispatch' shall include the financial information of other than stated above expenses occurred to provide regulated dispatching services as a result of ordinary operating activity during the tariff regulated period.

[Account 7190.1 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7190.11 'Regulated Other Operating Expenses for Dispatch,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 7190.2 REGULATED OTHER OPERATING EXPENSES FOR TRANSMISSION

The Account 7190.2 'Regulated Other Operating Expenses for Transmission' shall include the financial information of the other than stated above expenses occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period.

Account 7190.2 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7190.21 'Tariff Type 1 (t/kWh)',

Account 7190.22 Tariff Type 2 [Reserve], Account 7190.23 Tariff Type 3 [Reserve],

Account 7190.24 Tariff Type 4 [Reserve], Account 7190.25 Tariff Type 5 [Reserve],

Account 7190.26 Tariff Type 6 [Reserve], Account 7190.27 Tariff Type 7 [Reserve],

Account 7190.28 Tariff Type 8 [Reserve], Account 7190.29 Tariff Type 9 [Reserve].

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 7190.21 TARIFF TYPE 1(T/KWH)

The Account 7190.21 'Tariff Type 1' shall include the financial information of other than stated above expenses occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.21 'Tariff Type 1'.

[Standard Transactions]

ACCOUNT 7190.22 TARIFF TYPE 2 [RESERVE]

The Account 7190.22 'Tariff Type 2' shall include the financial information of other than stated above expenses occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.22 'Tariff Type 2'. It is kept as a reserve. No transaction is allowed with this account.

ACCOUNT 7190.23 TARIFF TYPE 3 [RESERVE]

The Account 7190.23 'Tariff Type 3' shall include the financial information of other than stated above expenses occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.23 'Tariff Type 3'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7190.24** **TARIFF TYPE 4 [RESERVE]**

The Account 7190.24 'Tariff Type 4' shall include the financial information of other than stated above expenses occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.24 'Tariff Type 4'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7190.25** **TARIFF TYPE 5 [RESERVE]**

The Account 7190.25 'Tariff Type 5' shall include the financial information of other than stated above expenses occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.25 'Tariff Type 5'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7190.26** **TARIFF TYPE 6 [RESERVE]**

The Account 7190.26 'Tariff Type 6' shall include the financial information of other than stated above expenses occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.26 'Tariff Type 6'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7190.27** **TARIFF TYPE 7 [RESERVE]**

The Account 7190.27 'Tariff Type 7' shall include the financial information of other than stated above expenses occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.27 'Tariff Type 7'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7190.28** **TARIFF TYPE 8 [RESERVE]**

The Account 7190.28 'Tariff Type 8' shall include the financial information of other than stated above expenses occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.28 'Tariff Type 8'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7190.29** **TARIFF TYPE 9 [RESERVE]**

The Account 7190.29 'Tariff Type 9' shall include the financial information of other than stated above expenses occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.29 'Tariff Type 9'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7190.3** **REGULATED OTHER OPERATING EXPENSES FOR
DISTRIBUTION**

The Account 7190.3 'Regulated Other Operating Expenses for Distribution' shall include the financial information of other than stated above expenses occurred to provide regulated distribution services as a result of ordinary operating activity during the tariff regulated period.

[Account 7190.3 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7190.31 'Regulated Other Operating Expenses for Distribution,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

**ACCOUNT
7190.4** **REGULATED OTHER OPERATING EXPENSES FOR
GENERATION**

The Account 7190.4 'Regulated Other Operating Expenses for Generation' shall include the financial information of other than stated above expenses occurred to generate the electricity under the regulation of generation as a result of ordinary operating activity during the tariff regulated period.

[Account 7190.4 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7190.41 'Regulated Other Operating Expenses for Generation,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

**ACCOUNT
7190.8** **REGULATED OTHER OPERATING EXPENSES FOR
OTHER**

The Account 7190.8 'Regulated Other Operating Expenses for Other' shall include the financial information of other than stated above expenses occurred to provide other regulated services as a result of ordinary operating activity during the tariff regulated period.

[Account 7190.8 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7190.81 'Regulated Other Operating Expenses for Other,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

**ACCOUNT
7190.9 NON-REGULATED OTHER OPERATING EXPENSES**

The Account 7190.9 'Non-Regulated Other Operating Expenses' shall include the financial information of the other than stated above expenses occurred to provide non-regulated services as a result of ordinary operating activity during the tariff regulated period.

**ACCOUNT
7200 COST OF GOODS SOLD (TRADING ENTERPRISES)**

The Account 7200 'Cost of Goods Sold (Trading Enterprises)' shall include the financial information of the cost of goods (purchased for trading purposes) sold as a result of ordinary operating activity during the tariff regulated period.

The Account 7200 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7210 'Acquisition / purchase',

Account 7220 'Returns/discounts',

Account 7290 'Inventory adjustments'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

**ACCOUNT
7210 ACQUISITION / PURCHASE**

The Account 7210 'Acquisition / purchase' shall include the financial information of the cost of goods sold as a result of ordinary operating activity [during the tariff regulated period]. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7220 RETURNS/DISCOUNTS**

The Account 7220 'Returns/discounts' shall include the financial information of the discounts for the goods sold and cost of goods paid back as a result of ordinary

operating activity [during the tariff regulated period]. It is kept as a reserve. No transaction is allowed with this account.

ACCOUNT 7290 INVENTORY ADJUSTMENTS

The Account 7290 'Inventory adjustments' shall include the financial information of the adjustments of inventory accounted as a result of ordinary operating activity [during the tariff regulated period]. It is kept as a reserve. No transaction is allowed with this account.

ACCOUNT 7300 SALES EXPENSES

The Account 7300 'Sales Expenses' shall include the financial information of the sales expenses as a result of ordinary operating activity during the tariff regulated period.

The Account 7300 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7310 'Sales Promotion Expenses',
Account 7320 'Salaries, wages, and commissions expenses',
Account 7330 'Sales salary taxes and benefits expenses',
Account 7340 'Transportation and storage expenses',
Account 7390 'Other selling expenses, taxable'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 7310 SALES PROMOTION EXPENSES

Account 7310 'Sales Promotion Expenses' shall include the financial information of the expenses occurred for sales promotion as a result of ordinary operating activity during the tariff regulated period.

Account 7310 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7310.1 'Regulated Sales Promotion Expenses for Dispatch',
Account 7310.2 'Regulated Sales Promotion Expenses for Transmission',
Account 7310.3 'Regulated Sales Promotion Expenses for Distribution',
Account 7310.4 'Regulated Sales Promotion Expenses for Generation',
Account 7310.8 'Regulated Sales Promotion Expenses for Other',
Account 7310.9 'Non-Regulated Sales Promotion Expenses'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT REGULATED SALES PROMOTION EXPENSES FOR

7310.1 DISPATCH

The Account 7310.1 'Regulated Sales Promotion Expenses for Dispatch' shall include the financial information of the expenses occurred for sales promotion of regulated dispatching services as a result of ordinary operating activity during the tariff regulated period.

[Account 7310.1 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7310.11 'Regulated Sales Promotion Expenses for Dispatch,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT REGULATED SALES PROMOTION EXPENSES FOR 7310.2 TRANSMISSION

The Account 7310.2 'Regulated Sales Promotion Expenses for Transmission' shall include the financial information of the expenses occurred for sales promotion of regulated transmission services as a result of ordinary operating activity during the tariff regulated period.

Account 7310.2 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7310.21 'Tariff Type 1 (t/kWh)',

Account 7310.22 Tariff Type 2 [Reserve], Account 7310.23 Tariff Type 3 [Reserve],

Account 7310.24 Tariff Type 4 [Reserve], Account 7310.25 Tariff Type 5 [Reserve],

Account 7310.26 Tariff Type 6 [Reserve], Account 7310.27 Tariff Type 7 [Reserve],

Account 7310.28 Tariff Type 8 [Reserve], Account 7310.29 Tariff Type 9 [Reserve].

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT REGULATED SALES PROMOTION EXPENSES FOR 7310.3 DISTRIBUTION

The Account 7310.3 'Regulated Sales Promotion Expenses for Distribution' shall include the financial information of the expenses occurred for sales promotion of regulated distribution services as a result of ordinary operating activity during the tariff regulated period.

[Account 7310.3 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7310.31 'Regulated Sales Promotion Expenses for Distribution,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT REGULATED SALES PROMOTION EXPENSES FOR 7310.4 GENERATION

The Account 7310.4 'Regulated Sales Promotion Expenses for Generation' shall include the financial information of the expenses occurred for sales promotion of generated electricity under the regulation of generation as a result of ordinary operating activity during the tariff regulated period.

[Account 7310.4 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7310.41 'Regulated Sales Promotion Expenses for Generation,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 7310.8 REGULATED SALES PROMOTION EXPENSES FOR OTHER

The Account 7310.8 'Regulated Sales Promotion Expenses for Other' shall include the financial information of the expenses occurred for sales promotion of other than stated above regulated services as a result of ordinary operating activity during the tariff regulated period.

[Account 7310.8 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7310.81 'Regulated Sales Promotion Expenses for Other,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 7310.9 NON-REGULATED SALES PROMOTION EXPENSES

The Account 7310.9 'Non-Regulated Sales Promotion Expenses' shall include the financial information of the expenses occurred for any non-regulated sales promotion as a result of ordinary operating activity during the tariff regulated period.

ACCOUNT 7320 SALARIES, WAGES AND COMMISSIONS EXPENSES

The Account 7320 'Salaries, wages and commissions expenses' shall include the financial information of the salaries, wages and commissions accounted as a result of ordinary sales operating activity during the tariff regulated period.

Account 7320 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7320.1 'Regulated Salaries, wages and commissions expenses for Dispatch',

Account 7320.2 'Regulated Salaries, wages and commissions expenses for Transmission',

Account 7320.3 'Regulated Salaries, wages and commissions expenses for Distribution',

Account 7320.4 'Regulated Salaries, wages and commissions expenses for

Generation’,
Account 7320.8 ‘Regulated Salaries, wages and commissions expenses for Other’,
Account 7320.9 ‘Non-Regulated Salaries, wages and commissions expenses’.

No other Sub-account is allowed. No direct transaction with this account is allowed.

**ACCOUNT REGULATED SALARIES, WAGES AND COMMISSIONS
7320.1 EXPENSES FOR DISPATCH**

The Account 7320.1 ‘Regulated Salaries, Wages and Commissions Expenses for Dispatch’ shall include the financial information of the salaries, wages and commissions accounted as a result of regulated dispatch ordinary sales operating activity during the tariff regulated period.

[Account 7320.1 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7320.11 ‘Regulated Salaries, Wages and Commissions Expenses for Dispatch,...’

No other Sub-account is allowed. No direct transaction with this account is allowed.]

**ACCOUNT REGULATED SALARIES, WAGES AND COMMISSIONS
7320.2 EXPENSES FOR TRANSMISSION**

The Account 7320.2 ‘Regulated Salaries, wages and commissions expenses for Transmission’ shall include the financial information of the salaries, wages and commissions accounted as a result of regulated transmission ordinary sales operating activity during the tariff regulated period.

[Standard Transactions]

**ACCOUNT REGULATED SALARIES, WAGES AND COMMISSIONS
7320.3 EXPENSES FOR DISTRIBUTION**

The Account 7320.3 ‘Regulated Salaries, Wages and Commissions Expenses for Distribution’ shall include the financial information of the salaries, wages and commissions accounted as a result of regulated distribution ordinary sales operating activity during the tariff regulated period.

[Account 7320.3 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7320.31 ‘Regulated Salaries, Wages and Commissions Expenses for Distribution,...’

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT REGULATED SALARIES, WAGES AND COMMISSIONS

7320.4 EXPENSES FOR GENERATION

The Account 7320.3 'Regulated Salaries, Wages and Commissions Expenses for Generation' shall include the financial information of the salaries, wages and commissions accounted as a result of regulated generation ordinary sales operating activity during the tariff regulated period.

[Account 7320.3 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7320.31 'Regulated Salaries, Wages and Commissions Expenses for Generation,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 7320.8 REGULATED SALARIES, WAGES AND COMMISSIONS EXPENSES FOR OTHER SERVICES

The Account 7320.8 'Regulated Salaries, Wages and Commissions Expenses for Other services' shall include the financial information of the salaries, wages and commissions accounted for other than stated above regulated services ordinary sales as a result of operating activity during the tariff regulated period.

[Account 7320.8 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7320.81 'Regulated Salaries, Wages and Commissions Expenses for Other services,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 7320.9 NON-REGULATED SALARIES, WAGES AND COMMISSIONS EXPENSES

The Account 7310.9 'Non-Regulated Salaries, Wages, and Commissions Expenses' shall include the financial information of the expenses occurred for any non-regulated salaries, wages, and commissions accounted for sales as a result of ordinary operating activity during the tariff regulated period.

ACCOUNT 7330 SALES SALARY TAXES AND BENEFITS EXPENSES

Account 7130 'Sales salary taxes and benefit expenses' is not used. No transaction is allowed with this account.

ACCOUNT 7340 TRANSPORTATION AND STORAGE EXPENSES

Account 7340 'Transportation and Storage Expenses' shall include the financial information of the expenses occurred for Transportation and storage as a result of ordinary operating activity during the tariff regulated period.

Account 7340 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7340.1 'Regulated Transportation and Storage Expenses for Dispatch',
Account 7340.2 'Regulated Transportation and Storage Expenses for Transmission',
Account 7340.3 'Regulated Transportation and Storage Expenses for Distribution',
Account 7340.4 'Regulated Transportation and Storage Expenses for Generation',
Account 7340.8 'Regulated Transportation and storage Expenses for Other Services',
Account 7340.9 'Non-Regulated Transportation and storage Expenses'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

**ACCOUNT REGULATED TRANSPORTATION AND STORAGE
7340.1 EXPENSES FOR DISPATCH**

The Account 7340.1 'Regulated Transportation and Storage Expenses for Dispatch' shall include the financial information of the transportation and storage expenses occurred for sales of regulated dispatching services as a result of ordinary operating activity during the tariff regulated period.

[Account 7340.1 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7340.11 'Regulated Transportation and Storage Expenses for Dispatch,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

**ACCOUNT REGULATED TRANSPORTATION AND STORAGE
7340.2 EXPENSES FOR TRANSMISSION**

The Account 7340.2 'Regulated Transportation and Storage Expenses for Transmission' shall include the financial information of the transportation and storage expenses occurred for sales of regulated transmission services as a result of ordinary operating activity during the tariff regulated period.

[Standard Transactions]

**ACCOUNT REGULATED TRANSPORTATION AND STORAGE
7340.3 EXPENSES FOR DISTRIBUTION**

The Account 7340.3 'Regulated Transportation and Storage Expenses for Distribution' shall include the financial information of the transportation and storage expenses occurred for sales of regulated distribution services as a result of ordinary operating activity during the tariff regulated period.

[Account 7340.3 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7340.31 'Regulated Transportation and Storage Expenses for Distribution,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 7340.4 REGULATED TRANSPORTATION AND STORAGE EXPENSES FOR GENERATION

The Account 7340.4 'Regulated Transportation and Storage Expenses for Generation' shall include the financial information of the transportation and storage expenses occurred for sales of electricity of the regulated generation as a result of ordinary operating activity during the tariff regulated period.

[Account 7340.4 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7340.41 '...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 7340.8 REGULATED TRANSPORTATION AND STORAGE EXPENSES FOR OTHER SERVICES

The Account 7340.8 'Regulated Transportation and Storage Expenses for Other Services' shall include the financial information of the transportation and storage expenses occurred for other than stated above regulated services ordinary sales as a result of operating activity during the tariff regulated period.

[Account 7340.8 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7340.81 'Regulated Transportation and Storage Expenses for Other Services,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 7340.9 NON-REGULATED TRANSPORTATION AND STORAGE EXPENSES

The Account 7340.9 'Non-Regulated Transportation and storage expenses' shall include the financial information of the non-regulated transportation and storage expenses occurred as a result of operating activity during the tariff regulated period.

ACCOUNT 7390 OTHER SELLING EXPENSES - TAXABLE

Account 7390 'Other Selling Expenses' shall include the financial information of other than stated above expenses occurred for sales promotion as a result of ordinary operating activity during the tariff regulated period.

Account 7390 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7390.1 'Regulated Other Selling Expenses for Dispatch',
Account 7390.2 'Regulated Other Selling Expenses for Transmission',
Account 7390.3 'Regulated Other Selling Expenses for Distribution',
Account 7390.4 'Regulated Other Selling Expenses for Generation',
Account 7390.8 'Regulated Other Selling Expenses for Other Services',
Account 7390.9 'Non-Regulated Other selling expenses'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT REGULATED OTHER SELLING EXPENSES FOR
7390.1 DISPATCH

The Account 7390.1 'Regulated Other Selling Expenses for Dispatch' shall include the financial information of other than stated above sales expenses occurred for regulated dispatching services as a result of ordinary operating activity during the tariff regulated period.

[Account 7390.1 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7390.11 'Regulated Other Selling Expenses for Dispatch,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT REGULATED OTHER SELLING EXPENSES FOR
7390.2 TRANSMISSION

The Account 7390.2 'Regulated Other Selling Expenses for Transmission' shall include the financial information of other than stated above sales expenses occurred for regulated transmission services as a result of ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT REGULATED OTHER SELLING EXPENSES FOR
7390.3 DISTRIBUTION

The Account 7390.3 'Regulated Other Selling Expenses for Distribution' shall include the financial information of other than stated above sales expenses occurred for regulated distribution services as a result of ordinary operating activity during the tariff regulated period.

[Account 7390.3 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7390.31 'Regulated Other Selling Expenses for Distribution,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 7390.4 REGULATED OTHER SELLING EXPENSES FOR GENERATION

The Account 7390.4 'Regulated Other Selling Expenses for Generation' shall include the financial information of other than stated above sales expenses occurred for Regulated generation of electricity as a result of ordinary operating activity during the tariff regulated period.

[Account 7390.4 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7390.41 'Regulated Other Selling Expenses for Generation,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 7390.8 REGULATED OTHER SELLING EXPENSES FOR OTHER SERVICES

The Account 7390.8 'Regulated Other Selling Expenses for Other Services' shall include the financial information of other than stated above sales expenses occurred for regulated other services as a result of ordinary operating activity during the tariff regulated period.

[Account 7390.8 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7390.81 'Regulated Other Selling Expenses for Other Services,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 7390.9 NON-REGULATED OTHER SELLING EXPENSES

The Account 7390.9 'Non-Regulated other selling expenses' shall include the financial information of the non-regulated other than stated above sales expenses occurred as a result of ordinary operating activity during the tariff regulated period.

ACCOUNT 7400 GENERAL AND ADMINISTRATIVE EXPENSES

Account 7400 'Other selling expenses' shall include the financial information of the general and administrative expenses occurred as a result of ordinary operating activity during the tariff regulated period.

Account 7400 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7410 'Salary and Wages Expenses',

Account 7415 'Social Insurance Expenses',

Account 7420 'Operating Lease',

Account 7425 'Office supplies',

Account 7430 'Communication Expenses',

Account 7435 'Insurance',

Account 7440 'Repair',

Account 7445 'Computer Expenses',

Account 7450 'Consultation Fee',

Account 7455 'Depreciation and amortization',

Account 7460 'Bad debt expense',

Account 7465 'Other tax expenses',

Account 7490 'Other general expenses'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 7410 **SALARY AND WAGES EXPENSES**

Account 7410 'Salary and Wages Expenses' shall include the financial information of the administration salary and wages expenses occurred as a result of ordinary operating activity during the tariff regulated period.

Account 7410 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7410.1 'Regulated Salary and Wages Expenses for Dispatch',

Account 7410.2 'Regulated Salary and Wages Expenses for Transmission',

Account 7410.3 'Regulated Salary and Wages Expenses for Distribution',

Account 7410.4 'Regulated Salary and Wages Expenses for Generation',

Account 7410.8 'Regulated Salary and Wages Expenses for Other Services',

Account 7410.9 'Non-Regulated Salary and Wages Expenses'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 7410.1 **REGULATED GENERAL AND ADMINISTRATION SALARY AND WAGES FOR DISPATCH**

The Account 7410.1 'Regulated General and Administration Salary and Wages for Dispatch' shall include the financial information of the administration salary and wages expenses occurred for regulated dispatching services as a result of ordinary operating activity during the tariff regulated period.

[Account 7410.1 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7410.11 'Regulated General and Administration Salary and Wages for Dispatch,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 7410.2 REGULATED GENERAL AND ADMINISTRATION SALARY AND WAGES FOR TRANSMISSION

The Account 7410.2 'Regulated General and Administration Salary and Wages for Transmission' shall include the financial information of the administration salary and wages expenses occurred for regulated transmission services as a result of ordinary operating activity during the tariff regulated period.

Account 7150.2 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7150.21 'Tariff Type 1 (t/kWh)',
Account 7150.22 Tariff Type 2 [Reserve], Account 7150.23 Tariff Type 3 [Reserve],
Account 7150.24 Tariff Type 4 [Reserve], Account 7150.25 Tariff Type 5 [Reserve],
Account 7150.26 Tariff Type 6 [Reserve], Account 7150.27 Tariff Type 7 [Reserve],
Account 7150.28 Tariff Type 8 [Reserve], Account 7150.29 Tariff Type 9 [Reserve].

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 7410.21 TARIFF TYPE 1(T/KWH)

The Account 7410.21 'Tariff Type 1' shall include the financial information of administration salary and wages expenses occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.21 'Tariff Type 1'.

[Standard Transactions]

ACCOUNT 7410.22 TARIFF TYPE 2 [RESERVE]

The Account 7410.22 'Tariff Type 2' shall include the financial information of administration salary and wages expenses occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.22 'Tariff Type 2'. It is kept as a reserve. No transaction is allowed with this account.

ACCOUNT 7410.23 TARIFF TYPE 3 [RESERVE]

The Account 7410.23 'Tariff Type 3' shall include the financial information of administration salary and wages expenses occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff

regulated period to generate the income accounted in Account 6110.23 'Tariff Type 3'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7410.24** **TARIFF TYPE 4 [RESERVE]**

The Account 7410.24 'Tariff Type 4' shall include the financial information of administration salary and wages expenses occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.24 'Tariff Type 4'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7410.25** **TARIFF TYPE 5 [RESERVE]**

The Account 7410.25 'Tariff Type 5' shall include the financial information of administration salary and wages expenses occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.25 'Tariff Type 5'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7410.26** **TARIFF TYPE 6 [RESERVE]**

The Account 7410.26 'Tariff Type 6' shall include the financial information of administration salary and wages expenses occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.26 'Tariff Type 6'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7410.27** **TARIFF TYPE 7 [RESERVE]**

The Account 7410.27 'Tariff Type 7' shall include the financial information of administration salary and wages expenses occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.27 'Tariff Type 7'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7410.28** **TARIFF TYPE 8 [RESERVE]**

The Account 7410.28 'Tariff Type 8' shall include the financial information of administration salary and wages expenses occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff

regulated period to generate the income accounted in Account 6110.28 'Tariff Type 8'. It is kept as a reserve. No transaction is allowed with this account.

ACCOUNT **TARIFF TYPE 9 [RESERVE]**
7410.29

The Account 7410.29 'Tariff Type 9' shall include the financial information of administration salary and wages expenses occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.29 'Tariff Type 9'. It is kept as a reserve. No transaction is allowed with this account.

ACCOUNT **REGULATED GENERAL AND ADMINISTRATION**
7410.3 **SALARY AND WAGES FOR DISTRIBUTION**

The Account 7410.1 'Regulated General and Administration Salary and Wages for Distribution' shall include the financial information of the administration salary and wages sales expenses occurred for regulated distribution services as a result of ordinary operating activity during the tariff regulated period.

[Account 7410.1 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7410.11 'Regulated General and Administration Salary and Wages for Distribution ...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT **REGULATED GENERAL AND ADMINISTRATION**
7410.4 **SALARY AND WAGES FOR GENERATION**

The Account 7410.1 'Regulated General and Administration Salary and Wages for Generation' shall include the financial information of the administration salary and wages occurred for regulated dispatching services as a result of ordinary operating activity during the tariff regulated period.

[Account 7410.1 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7410.11 'Regulated General and Administration Salary and Wages for Generation,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT **REGULATED GENERAL AND ADMINISTRATION**
7410.8 **SALARY AND WAGES FOR OTHER**

The Account 7410.8 'Regulated General and Administration Salary and Wages for Other' shall include the financial information of the administration salary and wages

to provide Regulated services other than stated above as a result of ordinary operating activity during the tariff regulated period.

[Account 7410.8 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7410.81 'Regulated General and Administration Salary and Wages for Other,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 7410.9 NON-REGULATED GENERAL AND ADMINISTRATION SALARY AND WAGES

The Account 7410.9 'Non-Regulated General and Administration Salary and Wages' shall include the financial information of the administration salary and wages accounted for the non-regulated services or products as a result of ordinary operating activity during the tariff regulated period.

ACCOUNT 7415 SOCIAL INSURANCE EXPENSE

The Account 7415 'Social Insurance Expense' is not used. No transaction is allowed with this account.

ACCOUNT 7420 OPERATING LEASE

Account 7420 'Operating Lease Expenses' shall include the financial information of the operating lease expenses occurred as a result of ordinary operating activity during the tariff regulated period.

Account 7420 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7420.1 'Regulated Operating Lease Expenses for Dispatch',
Account 7420.2 'Regulated Operating Lease Expenses for Transmission',
Account 7420.3 'Regulated Operating Lease Expenses for Distribution',
Account 7420.4 'Regulated Operating Lease Expenses for Generation',
Account 7420.8 'Regulated Operating Lease Expenses for Other Services',
Account 7420.9 'Non-Regulated Operating Lease Expenses'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 7420.1 REGULATED GENERAL AND ADMINISTRATION OPERATING LEASE FOR DISPATCH

The Account 7420.1 'Regulated General and Administration Operating Lease for Dispatch' shall include the financial information of the operating lease expenses

occurred for regulated dispatching services as a result of ordinary operating activity during the tariff regulated period.

[Account 7420.1 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7420.11 'Regulated General and Administration Operating Lease for Dispatch,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 7420.2 REGULATED GENERAL AND ADMINISTRATION OPERATING LEASE FOR TRANSMISSION

The Account 7420.2 'Regulated General and Administration operating lease for Transmission' shall include the financial information of the administration operating lease expenses occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period.

Account 7420.2 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7420.21 'Tariff Type 1 (t/kWh)',

Account 7420.22 Tariff Type 2 [Reserve], Account 7420.23 Tariff Type 3 [Reserve],

Account 7420.24 Tariff Type 4 [Reserve], Account 7420.25 Tariff Type 5 [Reserve],

Account 7420.26 Tariff Type 6 [Reserve], Account 7420.27 Tariff Type 7 [Reserve],

Account 7420.28 Tariff Type 8 [Reserve], Account 7420.29 Tariff Type 9 [Reserve].

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 7420.21 TARIFF TYPE 1(T/KWH)

The Account 7420.21 'Tariff Type 1' shall include the financial information of the administration operating lease expenses occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.21 'Tariff Type 1'.

[Standard Transactions]

ACCOUNT 7420.22 TARIFF TYPE 2 [RESERVE]

The Account 7420.22 'Tariff Type 2' shall include the financial information of the administration operating lease expenses occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.22 'Tariff Type 2'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7420.23** **TARIFF TYPE 3 [RESERVE]**

The Account 7420.23 'Tariff Type 3' shall include the financial information of the administration operating lease expenses occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.23 'Tariff Type 3'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7420.24** **TARIFF TYPE 4 [RESERVE]**

The Account 7420.24 'Tariff Type 4' shall include the financial information of the administration operating lease expenses occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.24 'Tariff Type 4'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7420.25** **TARIFF TYPE 5 [RESERVE]**

The Account 7420.25 'Tariff Type 5' shall include the financial information of the administration operating lease expenses occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.25 'Tariff Type 5'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7420.26** **TARIFF TYPE 6 [RESERVE]**

The Account 7420.26 'Tariff Type 6' shall include the financial information of the administration operating lease expenses occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.26 'Tariff Type 6'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7420.27** **TARIFF TYPE 7 [RESERVE]**

The Account 7420.27 'Tariff Type 7' shall include the financial information of the administration operating lease expenses occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.27 'Tariff Type 7'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7420.28** **TARIFF TYPE 8 [RESERVE]**

The Account 7420.28 'Tariff Type 8' shall include the financial information of the administration operating lease expenses occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.28 'Tariff Type 8'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7420.29** **TARIFF TYPE 9 [RESERVE]**

The Account 7420.29 'Tariff Type 9' shall include the financial information of the administration operating lease expenses occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.29 'Tariff Type 9'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7420.3** **REGULATED GENERAL AND ADMINISTRATION
OPERATING LEASE FOR DISTRIBUTION**

The Account 7420.3 'Regulated General and Administration Operating Lease for Distribution' shall include the financial information of the administration operating lease expenses occurred for regulated distribution services as a result of ordinary operating activity during the tariff regulated period.

[Account 7420.3 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7420.31 'Regulated General and Administration Operating Lease for Distribution,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

**ACCOUNT
7420.4** **REGULATED GENERAL AND ADMINISTRATION
OPERATING LEASE FOR GENERATION**

The Account 7420.4 'Regulated General and Administration Operating Lease for Generation' shall include the financial information of the administration operating lease expenses occurred for generation of electricity under regulation as a result of ordinary operating activity during the tariff regulated period.

[Account 7420.4 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7420.41 'Regulated General and Administration Operating Lease for Generation,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

**ACCOUNT REGULATED GENERAL AND ADMINISTRATION
7420.8 OPERATING LEASE FOR OTHER**

The Account 7420.8 'Regulated General and Administration Operating Lease for Other' shall include the financial information of the administration operating lease expenses occurred to provide Regulated services other than stated above as a result of ordinary operating activity during the tariff regulated period.

[Account 7420.8 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7420.81 'Regulated General and Administration Operating Lease for Other,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

**ACCOUNT NON-REGULATED GENERAL AND ADMINISTRATION
7420.9 OPERATING LEASE**

The Account 7420.9 'Non-Regulated General and Administration Operating Lease' shall include the financial information of the administration operating lease expenses occurred to provide or to produce the non-regulated services or products as a result of ordinary operating activity during the tariff regulated period.

**ACCOUNT OFFICE SUPPLIES
7425**

Account 7425 'Office supplies' shall include the financial information of the expenses occurred for Transportation and storage as a result of ordinary operating activity during the tariff regulated period.

Account 7425 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7425.1 'Regulated Office supplies for Dispatch',
Account 7425.2 'Regulated Office supplies for Transmission',
Account 7425.3 'Regulated Office supplies for Distribution',
Account 7425.4 'Regulated Office supplies for Generation',
Account 7425.8 'Regulated Office supplies for Other Services',
Account 7425.9 'Non-Regulated Office supplies'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

**ACCOUNT REGULATED OFFICE SUPPLIES FOR DISPATCH
7425.1**

The Account 7425.1 'Regulated Office Supplies for Dispatch' shall include the financial information of the office supplies used to for regulated dispatching services as a result of ordinary operating activity during the tariff regulated period.

[Account 7425.1 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7425.11 'Regulated Office Supplies for Dispatch,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

**ACCOUNT
7425.2** **REGULATED OFFICE SUPPLIES FOR TRANSMISSION**

The Account 7425.2 'Regulated Office Supplies for Transmission' shall include the financial information of the office supplies used to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period.

Account 7425.2 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7425.21 'Tariff Type 1 (t/kWh)',

Account 7425.22 Tariff Type 2 [Reserve], Account 7425.23 Tariff Type 3 [Reserve],

Account 7425.24 Tariff Type 4 [Reserve], Account 7425.25 Tariff Type 5 [Reserve],

Account 7425.26 Tariff Type 6 [Reserve], Account 7425.27 Tariff Type 7 [Reserve],

Account 7425.28 Tariff Type 8 [Reserve], Account 7425.29 Tariff Type 9 [Reserve].

No other Sub-account is allowed. No direct transaction with this account is allowed.

**ACCOUNT
7425.21** **TARIFF TYPE 1(T/KWH)**

The Account 7425.21 'Tariff Type 1' shall include the financial information of the office supplies used to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.21 'Tariff Type 1'.

[Standard Transactions]

**ACCOUNT
7425.22** **TARIFF TYPE 2 [RESERVE]**

The Account 7425.22 'Tariff Type 2' shall include the financial information of the office supplies used to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.22 'Tariff Type 2'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7425.23** **TARIFF TYPE 3 [RESERVE]**

The Account 7425.23 'Tariff Type 3' shall include the financial information of the office supplies used to provide regulated transmission services as a result of

ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.23 'Tariff Type 3'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7425.24** **TARIFF TYPE 4 [RESERVE]**

The Account 7425.24 'Tariff Type 4' shall include the financial information of the office supplies used to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.24 'Tariff Type 4'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7425.25** **TARIFF TYPE 5 [RESERVE]**

The Account 7425.25 'Tariff Type 5' shall include the financial information of the office supplies used to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.25 'Tariff Type 5'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7425.26** **TARIFF TYPE 6 [RESERVE]**

The Account 7425.26 'Tariff Type 6' shall include the financial information of the office supplies used to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.26 'Tariff Type 6'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7425.27** **TARIFF TYPE 7 [RESERVE]**

The Account 7425.27 'Tariff Type 7' shall include the financial information of the office supplies used to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.27 'Tariff Type 7'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7425.28** **TARIFF TYPE 8 [RESERVE]**

The Account 7425.28 'Tariff Type 8' shall include the financial information of the office supplies used to provide regulated transmission services as a result of

ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.28 'Tariff Type 8'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7425.29 TARIFF TYPE 9 [RESERVE]**

The Account 7425.29 'Tariff Type 9' shall include the financial information of the office supplies used to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.29 'Tariff Type 9'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7425.3 REGULATED OFFICE SUPPLIES FOR DISTRIBUTION**

The Account 7425.3 'Regulated Office Supplies for Distribution' shall include the financial information of the office supplies used to provide regulated distribution services as a result of ordinary operating activity during the tariff regulated period.

[Account 7425.3 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7425.31 'Regulated Office Supplies for Distribution,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

**ACCOUNT
7425.4 REGULATED OFFICE SUPPLIES FOR GENERATION**

The Account 7425.4 'Regulated Office Supplies for Generation' shall include the financial information of the office supplies used to generate electricity under regulation as a result of ordinary operating activity during the tariff regulated period.

[Account 7425.4 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7425.41 'Regulated Office Supplies for Generation,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

**ACCOUNT
7425.8 REGULATED OFFICE SUPPLIES FOR OTHER**

The Account 7425.8 'Regulated Office Supplies for Other' shall include the financial information of the office supplies used to provide other than stated above regulated services as a result of ordinary operating activity during the tariff regulated period.

[Account 7425.8 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7425.81 'Regulated Office Supplies for Other,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

**ACCOUNT
7425.9** **NON-REGULATED OFFICE SUPPLIES**

The Account 7425.9 'Non-Regulated Office Supplies' shall include the financial information of the office supplies used to provide or to produce the non-regulated services or products as a result of ordinary operating activity during the tariff regulated period.

**ACCOUNT
7430** **COMMUNICATION EXPENSES**

Account 7430 'Communication Expenses' shall include the financial information of the communication expenses occurred as a result of ordinary operating activity during the tariff regulated period.

Account 7430 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7430.1 'Regulated General and Administration Communication Expenses for Dispatch',

Account 7430.2 'Regulated General and Administration Communication Expenses for Transmission',

Account 7430.3 'Regulated General and Administration Communication Expenses for Distribution',

Account 7430.4 'Regulated General and Administration Communication Expenses for Generation',

Account 7430.8 'Regulated General and Administration Communication Expenses for Other Services',

Account 7430.9 'Non-Regulated General and Administration Communication Expenses'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

**ACCOUNT
7430.1** **REGULATED GENERAL AND ADMINISTRATION
COMMUNICATION EXPENSES FOR DISPATCH**

The Account 7430.1 'Regulated General and Administration Communication Expenses for Dispatch' shall include the financial information of the general and administration communication expenses occurred to provide regulated dispatching services as a result of ordinary operating activity during the tariff regulated period.

[Account 7430.1 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7430.11 'Regulated General and Administration Communication Expenses for Dispatch,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 7430.2 REGULATED GENERAL AND ADMINISTRATION COMMUNICATION EXPENSES FOR TRANSMISSION

The Account 7430.2 'Regulated General and Administration Communication Expenses for Transmission' shall include the financial information of the general and administration communication expenses occurred to provide Transmission services as a result of ordinary operating activity during the tariff regulated period.

Account 7430.2 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7430.21 'Tariff Type 1 (t/kWh)',
Account 7430.22 Tariff Type 2 [Reserve], Account 7430.23 Tariff Type 3 [Reserve],
Account 7430.24 Tariff Type 4 [Reserve], Account 7430.25 Tariff Type 5 [Reserve],
Account 7430.26 Tariff Type 6 [Reserve], Account 7430.27 Tariff Type 7 [Reserve],
Account 7430.28 Tariff Type 8 [Reserve], Account 7430.29 Tariff Type 9 [Reserve].

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 7430.21 TARIFF TYPE 1(T/KWH)

The Account 7430.21 'Tariff Type 1' shall include the financial information of the general and administration communication expenses occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.21 'Tariff Type 1'.

[Standard Transactions]

ACCOUNT 7430.22 TARIFF TYPE 2 [RESERVE]

The Account 7430.22 'Tariff Type 2' shall include the financial information of the general and administration communication expenses occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.22 'Tariff Type 2'. It is kept as a reserve. No transaction is allowed with this account.

ACCOUNT 7430.23 TARIFF TYPE 3 [RESERVE]

The Account 7430.23 'Tariff Type 3' shall include the financial information of the general and administration communication expenses occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.23 'Tariff Type 3'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7430.24** **TARIFF TYPE 4 [RESERVE]**

The Account 7430.24 'Tariff Type 4' shall include the financial information of the general and administration communication expenses occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.24 'Tariff Type 4'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7430.25** **TARIFF TYPE 5 [RESERVE]**

The Account 7430.25 'Tariff Type 5' shall include the financial information of the general and administration communication expenses occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.25 'Tariff Type 5'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7430.26** **TARIFF TYPE 6 [RESERVE]**

The Account 7430.26 'Tariff Type 6' shall include the financial information of the general and administration communication expenses occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.26 'Tariff Type 6'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7430.27** **TARIFF TYPE 7 [RESERVE]**

The Account 7430.27 'Tariff Type 7' shall include the financial information of the general and administration communication expenses occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.27 'Tariff Type 7'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7430.28** **TARIFF TYPE 8 [RESERVE]**

The Account 7430.28 'Tariff Type 8' shall include the financial information of the general and administration communication expenses occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.28 'Tariff Type 8'. It is kept as a reserve. No transaction is allowed with this account.

ACCOUNT **TARIFF TYPE 9 [RESERVE]**
7430.29

The Account 7430.29 'Tariff Type 9' shall include the financial information of the general and administration communication expenses occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.29 'Tariff Type 9'. It is kept as a reserve. No transaction is allowed with this account.

ACCOUNT **REGULATED GENERAL AND ADMINISTRATION**
7430.3 **COMMUNICATION EXPENSES FOR DISTRIBUTION**

The Account 7430.3 'Regulated General and Administration Communication Expenses for Distribution' shall include the financial information of the general and administration communication expenses occurred to provide regulated distribution services as a result of ordinary operating activity during the tariff regulated period.

[Account 7430.3 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7430.31 'Regulated General and Administration Communication Expenses for Distribution,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT **REGULATED GENERAL AND ADMINISTRATION**
7430.4 **COMMUNICATION EXPENSES FOR GENERATION**

The Account 7430.4 'Regulated General and Administration Communication Expenses for Generation' shall include the financial information of the general and administration communication expenses occurred to generate electricity under Regulation as a result of ordinary operating activity during the tariff regulated period.

[Account 7430.4 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7430.41 'Regulated General and Administration Communication Expenses for Generation,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT **REGULATED GENERAL AND ADMINISTRATION**

7430.8 COMMUNICATION EXPENSES FOR OTHER

The Account 7430.8 'Regulated General and Administration Communication Expenses for Other' shall include the financial information of the general and administration communication expenses occurred to provide other than stated above regulated services as a result of ordinary operating activity during the tariff regulated period.

[Account 7140.8 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7140.81 'Regulated General and Administration Communication Expenses for Other,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 7430.9 NON-REGULATED GENERAL AND ADMINISTRATION COMMUNICATION EXPENSES

The Account 7430.9 'Non-Regulated General and Administration Communication Expenses' shall include the financial information of the general and administration communication expenses occurred to provide or to produce the non-regulated services or products as a result of ordinary operating activity during the tariff regulated period.

ACCOUNT 7435 INSURANCE

Account 7435 'General and Administration Insurance Expenses' shall include the financial information of the general and administration insurance expenses occurred as a result of ordinary operating activity during the tariff regulated period.

Account 7435 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7435.1 'Regulated General and Administration Insurance Expenses for Dispatch',

Account 7435.2 'Regulated General and Administration Insurance Expenses for Transmission',

Account 7435.3 'Regulated General and Administration Insurance Expenses for Distribution',

Account 7435.4 'Regulated General and Administration Insurance Expenses for Generation',

Account 7435.8 'Regulated General and Administration Insurance Expenses for Other Services',

Account 7435.9 'Non-Regulated General and Administration Insurance Expenses'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT REGULATED GENERAL AND ADMINISTRATION

7435.1 INSURANCE EXPENSES FOR DISPATCH

The Account 7435.1 'Regulated General and Administration Communication Expenses for Dispatch' shall include the financial information of the general and administration insurance expenses occurred to provide regulated dispatching services as a result of ordinary operating activity during the tariff regulated period.

[Account 7435.1 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7435.11 'Regulated General and Administration Communication Expenses for Dispatch,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 7435.2 REGULATED GENERAL AND ADMINISTRATION INSURANCE EXPENSES FOR TRANSMISSION

The Account 7435.2 'Regulated General and Administration Insurance Expenses for Transmission' shall include the financial information of the general and administration insurance expenses occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period.

Account 7435.2 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7435.21 'Tariff Type 1 (t/kWh)',

Account 7435.22 Tariff Type 2 [Reserve], Account 7435.23 Tariff Type 3 [Reserve],

Account 7435.24 Tariff Type 4 [Reserve], Account 7435.25 Tariff Type 5 [Reserve],

Account 7435.26 Tariff Type 6 [Reserve], Account 7435.27 Tariff Type 7 [Reserve],

Account 7435.28 Tariff Type 8 [Reserve], Account 7435.29 Tariff Type 9 [Reserve].

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 7435.21 TARIFF TYPE 1(T/KWH)

The Account 7435.21 'Tariff Type 1' shall include the financial information of the general and administration insurance expenses occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.21 'Tariff Type 1'.

[Standard Transactions]

ACCOUNT 7435.22 TARIFF TYPE 2 [RESERVE]

The Account 7435.22 'Tariff Type 2' shall include the financial information of the general and administration insurance expenses occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff

regulated period to generate the income accounted in Account 6110.22 'Tariff Type 2'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7435.23** **TARIFF TYPE 3 [RESERVE]**

The Account 7435.23 'Tariff Type 3' shall include the financial information of the general and administration insurance expenses occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.23 'Tariff Type 3'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7435.24** **TARIFF TYPE 4 [RESERVE]**

The Account 7435.24 'Tariff Type 4' shall include the financial information of the general and administration insurance expenses occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.24 'Tariff Type 4'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7435.25** **TARIFF TYPE 5 [RESERVE]**

The Account 7435.25 'Tariff Type 5' shall include the financial information of the general and administration insurance expenses occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.25 'Tariff Type 5'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7435.26** **TARIFF TYPE 6 [RESERVE]**

The Account 7435.26 'Tariff Type 6' shall include the financial information of the general and administration insurance expenses occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.26 'Tariff Type 6'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7435.27** **TARIFF TYPE 7 [RESERVE]**

The Account 7435.27 'Tariff Type 7' shall include the financial information of the general and administration insurance expenses occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff

regulated period to generate the income accounted in Account 6110.27 'Tariff Type 7'. It is kept as a reserve. No transaction is allowed with this account.

ACCOUNT 7435.28 TARIFF TYPE 8 [RESERVE]

The Account 7435.28 'Tariff Type 8' shall include the financial information of the general and administration insurance expenses occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.28 'Tariff Type 8'. It is kept as a reserve. No transaction is allowed with this account.

ACCOUNT 7435.29 TARIFF TYPE 9 [RESERVE]

The Account 7435.29 'Tariff Type 9' shall include the financial information of the general and administration insurance expenses occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.29 'Tariff Type 9'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT 7435.3 REGULATED GENERAL AND ADMINISTRATION
INSURANCE EXPENSES FOR DISTRIBUTION**

The Account 7435.3 'Regulated General and Administration Insurance Expenses for Distribution' shall include the financial information of the general and administration insurance expenses occurred to provide regulated distribution services as a result of ordinary operating activity during the tariff regulated period.

[Account 7435.3 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7435.31 'Regulated General and Administration Insurance Expenses for Distribution,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

**ACCOUNT 7435.4 REGULATED GENERAL AND ADMINISTRATION
INSURANCE EXPENSES FOR GENERATION**

The Account 7435.4 'Regulated General and Administration Insurance Expenses for Generation' shall include the financial information of the general and administration insurance expenses occurred to generate electricity under Regulation as a result of ordinary operating activity during the tariff regulated period.

[Account 7435.4 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7435.41 'Regulated General and Administration Insurance Expenses for Generation,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 7435.8 REGULATED GENERAL AND ADMINISTRATION INSURANCE EXPENSES FOR OTHER

The Account 7435.8 'Regulated General and Administration Insurance Expenses for Other' shall include the financial information of the general and administration insurance expenses occurred to provide other than stated above regulated services as a result of ordinary operating activity during the tariff regulated period.

[Account 7140.8 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7140.81 'Regulated General and Administration Insurance Expenses for Other,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 7435.9 NON-REGULATED GENERAL AND ADMINISTRATION INSURANCE EXPENSES

The Account 7435.9 'Non-Regulated General and Administration Insurance Expenses' shall include the financial information of the general and administration insurance expenses occurred to provide or to produce the non-regulated services or products as a result of ordinary operating activity during the tariff regulated period.

ACCOUNT 7440 REPAIR

Account 7440 'Repair' shall include the financial information of the expenses occurred for Transportation and storage as a result of ordinary operating activity during the tariff regulated period.

Account 7440 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7440.1 'Regulated General and Administration Repair Expenses for Dispatch',

Account 7440.2 'Regulated General and Administration Repair Expenses for Transmission',

Account 7440.3 'Regulated General and Administration Repair Expenses for Distribution',

Account 7440.4 'Regulated General and Administration Repair Expenses for Generation',

Account 7440.8 'Regulated General and Administration Repair Expenses for Other Services',

Account 7440.9 'Non-Regulated General and Administration Repair Expenses'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 7440.1 REGULATED GENERAL AND ADMINISTRATION REPAIR EXPENSES FOR DISPATCH

The Account 7440.1 'Regulated General and Administration Repair Expenses for Dispatch' shall include the financial information of the general and administration repair expenses occurred to provide regulated dispatching services as a result of ordinary operating activity during the tariff regulated period.

[Account 7440.1 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7440.11 'Regulated General and Administration Repair Expenses for Dispatch,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 7440.2 REGULATED GENERAL AND ADMINISTRATION REPAIR EXPENSES FOR TRANSMISSION

The Account 7440.2 'Regulated General and Administration Repair Expenses for Transmission' shall include the financial information of the general and administration repair expenses occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period.

Account 7440.2 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7440.21 'Tariff Type 1 (t/kWh)',

Account 7440.22 Tariff Type 2 [Reserve], Account 7440.23 Tariff Type 3 [Reserve], Account 7440.24 Tariff Type 4 [Reserve], Account 7440.25 Tariff Type 5 [Reserve], Account 7440.26 Tariff Type 6 [Reserve], Account 7440.27 Tariff Type 7 [Reserve], Account 7440.28 Tariff Type 8 [Reserve], Account 7440.29 Tariff Type 9 [Reserve].

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 7440.21 TARIFF TYPE 1(T/KWH)

The Account 7440.21 'Tariff Type 1' shall include the financial information of the general and administration repair expenses occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.21 'Tariff Type 1'.

[Standard Transactions]

ACCOUNT TARIFF TYPE 2 [RESERVE]

7440.22

The Account 7440.22 'Tariff Type 2' shall include the financial information of the general and administration repair expenses occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.22 'Tariff Type 2'. It is kept as a reserve. No transaction is allowed with this account.

ACCOUNT 7440.23 TARIFF TYPE 3 [RESERVE]

The Account 7440.23 'Tariff Type 3' shall include the financial information of the general and administration repair expenses occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.23 'Tariff Type 3'. It is kept as a reserve. No transaction is allowed with this account.

ACCOUNT 7440.24 TARIFF TYPE 4 [RESERVE]

The Account 7440.24 'Tariff Type 4' shall include the financial information of the general and administration repair expenses occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.24 'Tariff Type 4'. It is kept as a reserve. No transaction is allowed with this account.

ACCOUNT 7440.25 TARIFF TYPE 5 [RESERVE]

The Account 7440.25 'Tariff Type 5' shall include the financial information of the general and administration repair expenses occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.25 'Tariff Type 5'. It is kept as a reserve. No transaction is allowed with this account.

ACCOUNT 7440.26 TARIFF TYPE 6 [RESERVE]

The Account 7440.26 'Tariff Type 6' shall include the financial information of the general and administration repair expenses occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.26 'Tariff Type 6'. It is kept as a reserve. No transaction is allowed with this account.

ACCOUNT TARIFF TYPE 7 [RESERVE]

7440.27

The Account 7440.27 'Tariff Type 7' shall include the financial information of the general and administration repair expenses occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.27 'Tariff Type 7'. It is kept as a reserve. No transaction is allowed with this account.

ACCOUNT 7440.28 TARIFF TYPE 8 [RESERVE]

The Account 7440.28 'Tariff Type 8' shall include the financial information of the general and administration repair expenses occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.28 'Tariff Type 8'. It is kept as a reserve. No transaction is allowed with this account.

ACCOUNT 7440.29 TARIFF TYPE 9 [RESERVE]

The Account 7440.29 'Tariff Type 9' shall include the financial information of the general and administration repair expenses occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.29 'Tariff Type 9'. It is kept as a reserve. No transaction is allowed with this account.

ACCOUNT 7440.3 REGULATED GENERAL AND ADMINISTRATION REPAIR EXPENSES FOR DISTRIBUTION

The Account 7440.3 'Regulated General and Administration Repair Expenses for Distribution' shall include the financial information of the general and administration repair expenses occurred to provide regulated distribution services as a result of ordinary operating activity during the tariff regulated period.

[Account 7440.3 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7440.31 'Regulated General and Administration Repair Expenses for Distribution,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 7440.4 REGULATED GENERAL AND ADMINISTRATION REPAIR EXPENSES FOR GENERATION

The Account 7440.4 'Regulated General and Administration Repair Expenses for Generation' shall include the financial information of the general and administration

repair expenses occurred to generate electricity under Regulation as a result of ordinary operating activity during the tariff regulated period.

[Account 7440.4 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7440.41 'Regulated General and Administration Repair Expenses for Generation,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

**ACCOUNT REGULATED GENERAL AND ADMINISTRATION REPAIR
7440.8 EXPENSES FOR OTHER**

The Account 7440.8 'Regulated General and Administration Repair Expenses for Other' shall include the financial information of the general and administration repair expenses occurred to provide other than stated above regulated services as a result of ordinary operating activity during the tariff regulated period.

[Account 7140.8 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7140.81 'Regulated General and Administration Repair Expenses for Other,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

**ACCOUNT NON-REGULATED GENERAL AND ADMINISTRATION
7440.9 REPAIR EXPENSES**

The Account 7440.9 'Non-Regulated General and Administration Repair Expenses' shall include the financial information of the general and administration repair expenses occurred to provide or to produce the non-regulated services or products as a result of ordinary operating activity during the tariff regulated period.

**ACCOUNT COMPUTER EXPENSES
7445**

Account 7445 'Computer Expenses' shall include the financial information of the general and administration computer expenses occurred as a result of ordinary operating activity during the tariff regulated period.

Account 7445 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7445.1 'Regulated General and Administration Computer Expenses for Dispatch',

Account 7445.2 'Regulated General and Administration Computer Expenses for Transmission',

Account 7445.3 'Regulated General and Administration Computer Expenses for Distribution',

Account 7445.4 'Regulated General and Administration Computer Expenses for Generation',
Account 7445.8 'Regulated General and Administration Computer Expenses for Other Services',
Account 7445.9 'Non-Regulated General and Administration Computer Expenses'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 7445.1 REGULATED GENERAL AND ADMINISTRATION COMPUTER EXPENSES FOR DISPATCH

The Account 7445.1 'Regulated General and Administration Computer Expenses for Dispatch' shall include the financial information of the general and administration computer expenses occurred to provide regulated dispatching services as a result of ordinary operating activity during the tariff regulated period.

[Account 7445.1 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7445.11 'Regulated General and Administration Computer Expenses for Dispatch,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 7445.2 REGULATED GENERAL AND ADMINISTRATION COMPUTER EXPENSES FOR TRANSMISSION

The Account 7445.2 'Regulated Indirect Labor Cost for Transmission' shall include the financial information of the general and administration computer expenses occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period.

Account 7445.2 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7445.21 'Tariff Type 1 (t/kWh)',
Account 7445.22 Tariff Type 2 [Reserve], Account 7445.23 Tariff Type 3 [Reserve],
Account 7445.24 Tariff Type 4 [Reserve], Account 7445.25 Tariff Type 5 [Reserve],
Account 7445.26 Tariff Type 6 [Reserve], Account 7445.27 Tariff Type 7 [Reserve],
Account 7445.28 Tariff Type 8 [Reserve], Account 7445.29 Tariff Type 9 [Reserve].

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 7445.21 TARIFF TYPE 1(T/KWH)

The Account 7445.21 'Tariff Type 1' shall include the financial information of the general and administration computer expenses occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff

regulated period to generate the income accounted in Account 6110.21 'Tariff Type 1'.

[Standard Transactions]

ACCOUNT 7445.22 TARIFF TYPE 2 [RESERVE]

The Account 7445.22 'Tariff Type 2' shall include the financial information of the general and administration computer expenses occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.22 'Tariff Type 2'. It is kept as a reserve. No transaction is allowed with this account.

ACCOUNT 7445.23 TARIFF TYPE 3 [RESERVE]

The Account 7445.23 'Tariff Type 3' shall include the financial information of the general and administration computer expenses occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.23 'Tariff Type 3'. It is kept as a reserve. No transaction is allowed with this account.

ACCOUNT 7445.24 TARIFF TYPE 4 [RESERVE]

The Account 7445.24 'Tariff Type 4' shall include the financial information of the general and administration computer expenses occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.24 'Tariff Type 4'. It is kept as a reserve. No transaction is allowed with this account.

ACCOUNT 7445.25 TARIFF TYPE 5 [RESERVE]

The Account 7445.25 'Tariff Type 5' shall include the financial information of the general and administration computer expenses occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.25 'Tariff Type 5'. It is kept as a reserve. No transaction is allowed with this account.

ACCOUNT 7445.26 TARIFF TYPE 6 [RESERVE]

The Account 7445.26 'Tariff Type 6' shall include the financial information of the general and administration computer expenses occurred to provide regulated

transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.26 'Tariff Type 6'. It is kept as a reserve. No transaction is allowed with this account.

ACCOUNT **TARIFF TYPE 7 [RESERVE]**
7445.27

The Account 7445.27 'Tariff Type 7' shall include the financial information of the general and administration computer expenses occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.27 'Tariff Type 7'. It is kept as a reserve. No transaction is allowed with this account.

ACCOUNT **TARIFF TYPE 8 [RESERVE]**
7445.28

The Account 7445.28 'Tariff Type 8' shall include the financial information of the general and administration computer expenses occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.28 'Tariff Type 8'. It is kept as a reserve. No transaction is allowed with this account.

ACCOUNT **TARIFF TYPE 9 [RESERVE]**
7445.29

The Account 7445.29 'Tariff Type 9' shall include the financial information of the general and administration computer expenses occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.29 'Tariff Type 9'. It is kept as a reserve. No transaction is allowed with this account.

ACCOUNT **REGULATED GENERAL AND ADMINISTRATION**
7445.3 **COMPUTER EXPENSES FOR DISTRIBUTION**

The Account 7445.3 'Regulated General and Administration Computer Expenses for Distribution' shall include the financial information of the general and administration computer expenses occurred to provide regulated distribution services as a result of ordinary operating activity during the tariff regulated period.

[Account 7445.3 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7445.31 'Regulated General and Administration Computer Expenses for Distribution,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

**ACCOUNT REGULATED GENERAL AND ADMINISTRATION
7445.4 COMPUTER EXPENSES FOR GENERATION**

The Account 7445.4 'Regulated General and Administration Computer Expenses for Generation' shall include the financial information of the general and administration computer expenses occurred to generate electricity under Regulation as a result of ordinary operating activity during the tariff regulated period.

[Account 7445.4 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7445.41 'Regulated General and Administration Computer Expenses for Generation,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

**ACCOUNT REGULATED GENERAL AND ADMINISTRATION
7445.8 COMPUTER EXPENSES FOR OTHER**

The Account 7445.8 'Regulated General and Administration Computer Expenses for Other' shall include the financial information of the general and administration computer expenses occurred to provide other than stated above regulated services as a result of ordinary operating activity during the tariff regulated period.

[Account 7140.8 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7140.81 'Regulated General and Administration Computer Expenses for Other,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

**ACCOUNT NON-REGULATED GENERAL AND ADMINISTRATION
7445.9 COMPUTER EXPENSES**

The Account 7445.9 'Non-Regulated General and Administration Computer Expenses' shall include the financial information of the general and administration computer expenses occurred to provide or to produce the non-regulated services or products as a result of ordinary operating activity during the tariff regulated period.

**ACCOUNT CONSULTATION FEE
7450**

Account 7450 'General and Administration Consultation Fee' shall include the financial information of the consultation fee occurred as a result of ordinary operating activity during the tariff regulated period.

Account 7450 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7450.1 'Regulated General and Administration Consultation Fee for Dispatch',

Account 7450.2 'Regulated General and Administration Consultation Fee for Transmission',
Account 7450.3 'Regulated General and Administration Consultation Fee for Distribution',
Account 7450.4 'Regulated General and Administration Consultation Fee for Generation',
Account 7450.8 'Regulated General and Administration Consultation Fee for Other Services',
Account 7450.9 'Non-Regulated General and Administration Consultation Fee'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 7450.1 REGULATED GENERAL AND ADMINISTRATION CONSULTATION FEE FOR DISPATCH

The Account 7450.1 'Regulated General and Administration Consultation Fee for Dispatch' shall include the financial information of the general and administration consultation fee occurred to provide regulated dispatching services as a result of ordinary operating activity during the tariff regulated period.

[Account 7450.1 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7450.11 'Regulated General and Administration Consultation Fee for Dispatch,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 7450.2 REGULATED GENERAL AND ADMINISTRATION CONSULTATION FEE FOR TRANSMISSION

The Account 7150.2 'Regulated General and Administration Consultation Fee for Transmission' shall include the financial information of the indirect labor used to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period.

Account 7150.2 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7150.21 'Tariff Type 1 (t/kWh)',
Account 7150.22 Tariff Type 2 [Reserve], Account 7150.23 Tariff Type 3 [Reserve],
Account 7150.24 Tariff Type 4 [Reserve], Account 7150.25 Tariff Type 5 [Reserve],
Account 7150.26 Tariff Type 6 [Reserve], Account 7150.27 Tariff Type 7 [Reserve],
Account 7150.28 Tariff Type 8 [Reserve], Account 7150.29 Tariff Type 9 [Reserve].

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 7450.21 TARIFF TYPE 1(T/KWH)

The Account 7450.21 'Tariff Type 1' shall include the financial information of the general and administration consultation fee to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.21 'Tariff Type 1'.

[Standard Transactions]

**ACCOUNT
7450.22** **TARIFF TYPE 2 [RESERVE]**

The Account 7450.22 'Tariff Type 2' shall include the financial information of the general and administration consultation fee to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.22 'Tariff Type 2'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7450.23** **TARIFF TYPE 3 [RESERVE]**

The Account 7450.23 'Tariff Type 3' shall include the financial information of the general and administration consultation fee occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.23 'Tariff Type 3'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7450.24** **TARIFF TYPE 4 [RESERVE]**

The Account 7450.24 'Tariff Type 4' shall include the financial information of the general and administration consultation fee occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.24 'Tariff Type 4'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7450.25** **TARIFF TYPE 5 [RESERVE]**

The Account 7450.25 'Tariff Type 5' shall include the financial information of the general and administration consultation fee occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.25 'Tariff Type 5'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7450.26** **TARIFF TYPE 6 [RESERVE]**

The Account 7450.26 'Tariff Type 6' shall include the financial information of the general and administration consultation fee occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.26 'Tariff Type 6'. It is kept as a reserve. No transaction is allowed with this account.

ACCOUNT 7450.27 TARIFF TYPE 7 [RESERVE]

The Account 7450.27 'Tariff Type 7' shall include the financial information of the general and administration consultation fee occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.27 'Tariff Type 7'. It is kept as a reserve. No transaction is allowed with this account.

ACCOUNT 7450.28 TARIFF TYPE 8 [RESERVE]

The Account 7450.28 'Tariff Type 8' shall include the financial information of the general and administration consultation fee occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.28 'Tariff Type 8'. It is kept as a reserve. No transaction is allowed with this account.

ACCOUNT 7450.29 TARIFF TYPE 9 [RESERVE]

The Account 7450.29 'Tariff Type 9' shall include the financial information of the general and administration consultation fee occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.29 'Tariff Type 9'. It is kept as a reserve. No transaction is allowed with this account.

ACCOUNT 7450.3 REGULATED GENERAL AND ADMINISTRATION CONSULTATION FEE FOR DISTRIBUTION

The Account 7450.3 'Regulated General and Administration Consultation Fee for Distribution' shall include the financial information of the general and administration consultation fee occurred to provide regulated distribution services as a result of ordinary operating activity during the tariff regulated period.

[Account 7450.3 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7450.31 'Regulated General and Administration Consultation Fee for Distribution,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

**ACCOUNT REGULATED GENERAL AND ADMINISTRATION
7450.4 CONSULTATION FEE FOR GENERATION**

The Account 7450.4 'Regulated General and Administration Consultation Fee for Generation' shall include the financial information of the general and administration consultation fee occurred to generate electricity under Regulation as a result of ordinary operating activity during the tariff regulated period.

[Account 7450.4 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7450.41 'Regulated General and Administration Consultation Fee for Generation,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

**ACCOUNT REGULATED GENERAL AND ADMINISTRATION
7450.8 CONSULTATION FEE FOR OTHER**

The Account 7450.8 'Regulated General and Administration Consultation Fee for Other' shall include the financial information of the general and administration consultation fee occurred to provide other than stated above regulated services as a result of ordinary operating activity during the tariff regulated period.

[Account 7450.8 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7450.81 'Regulated General and Administration Consultation Fee for Other,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

**ACCOUNT NON-REGULATED GENERAL AND ADMINISTRATION
7450.9 CONSULTATION FEE**

The Account 7450.9 'Non-Regulated General and Administration Consultation Fee' shall include the financial information of the general and administration consultation fee occurred to provide or to produce the non-regulated services or products as a result of ordinary operating activity during the tariff regulated period.

**ACCOUNT DEPRECIATION AND AMORTIZATION
7455**

Account 7455 'Depreciation and amortization Expenses' shall include the financial information of the current portion of depreciation and amortization accounted for general and administration expenses as a result of ordinary operating activity during the tariff regulated period.

Account 7455 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7455.1 'Regulated General and Administration Depreciation and amortization Expenses for Dispatch',

Account 7455.2 'Regulated General and Administration Depreciation and amortization Expenses for Transmission',

Account 7455.3 'Regulated General and Administration Depreciation and amortization Expenses for Distribution',

Account 7455.4 'Regulated General and Administration Depreciation and amortization Expenses for Generation',

Account 7455.8 'Regulated General and Administration Depreciation and amortization Expenses for Other Services',

Account 7455.9 'Non-Regulated General and Administration Depreciation and amortization Expenses'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 7455.1 REGULATED GENERAL AND ADMINISTRATION DEPRECIATION & AMORTIZATION FOR DISPATCH

The Account 7455.1 'Regulated General and Administration Depreciation & Amortization for Dispatch' shall include the financial information of the current portion of depreciation and amortization accounted for general and administration expenses to provide regulated dispatching services as a result of ordinary operating activity during the tariff regulated period.

[Account 7455.1 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7455.11 'Regulated General and Administration Depreciation & Amortization for Dispatch,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 7455.2 REGULATED GENERAL AND ADMINISTRATION DEPRECIATION & AMORTIZATION FOR TRANSMISSION

The Account 7455.2 'Regulated General and Administration Depreciation & Amortization for Transmission' shall include the financial information of the current portion of depreciation and amortization accounted for general and administration expenses to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period.

Account 7455.2 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7455.21 'Tariff Type 1 (t/kWh)',

Account 7455.22 Tariff Type 2 [Reserve], Account 7455.23 Tariff Type 3 [Reserve],

Account 7455.24 Tariff Type 4 [Reserve], Account 7455.25 Tariff Type 5 [Reserve],

Account 7455.26 Tariff Type 6 [Reserve], Account 7455.27 Tariff Type 7 [Reserve], Account 7455.28 Tariff Type 8 [Reserve], Account 7455.29 Tariff Type 9 [Reserve].

No other Sub-account is allowed. No direct transaction with this account is allowed.

**ACCOUNT
7455.21 TARIFF TYPE 1(T/KWH)**

The Account 7455.21 'Tariff Type 1' shall include the financial information of the current portion of depreciation and amortization accounted for general and administration expenses to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.21 'Tariff Type 1'.

[Standard Transactions]

**ACCOUNT
7455.22 TARIFF TYPE 2 [RESERVE]**

The Account 7455.22 'Tariff Type 2' shall include the financial information of the current portion of depreciation and amortization accounted for general and administration expenses to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.22 'Tariff Type 2'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7455.23 TARIFF TYPE 3 [RESERVE]**

The Account 7455.23 'Tariff Type 3' shall include the financial information of the current portion of depreciation and amortization accounted for general and administration expenses to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.23 'Tariff Type 3'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7455.24 TARIFF TYPE 4 [RESERVE]**

The Account 7455.24 'Tariff Type 4' shall include the financial information of the current portion of depreciation and amortization accounted for general and administration expenses to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.24 'Tariff Type 4'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7455.25** **TARIFF TYPE 5 [RESERVE]**

The Account 7455.25 'Tariff Type 5' shall include the financial information of the current portion of depreciation and amortization accounted for general and administration expenses to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.25 'Tariff Type 5'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7455.26** **TARIFF TYPE 6 [RESERVE]**

The Account 7455.26 'Tariff Type 6' shall include the financial information of the current portion of depreciation and amortization accounted for general and administration expenses to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.26 'Tariff Type 6'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7455.27** **TARIFF TYPE 7 [RESERVE]**

The Account 7455.27 'Tariff Type 7' shall include the financial information of the current portion of depreciation and amortization accounted for general and administration expenses to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.27 'Tariff Type 7'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7455.28** **TARIFF TYPE 8 [RESERVE]**

The Account 7455.28 'Tariff Type 8' shall include the financial information of the current portion of depreciation and amortization accounted for general and administration expenses to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.28 'Tariff Type 8'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7455.29** **TARIFF TYPE 9 [RESERVE]**

The Account 7455.29 'Tariff Type 9' shall include the financial information of the current portion of depreciation and amortization accounted for general and administration expenses to provide regulated transmission services as a result of

ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.29 'Tariff Type 9'. It is kept as a reserve. No transaction is allowed with this account.

ACCOUNT 7455.3 REGULATED GENERAL AND ADMINISTRATION DEPRECIATION & AMORTIZATION FOR DISTRIBUTION

The Account 7455.3 'Regulated General and Administration Communication Expenses for Distribution' shall include the financial information of the current portion of depreciation and amortization accounted for general and administration expenses to provide regulated distribution services as a result of ordinary operating activity during the tariff regulated period.

[Account 7455.3 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7455.31 'Regulated General and Administration Communication Expenses for Distribution,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 7455.4 REGULATED GENERAL AND ADMINISTRATION DEPRECIATION & AMORTIZATION FOR GENERATION

The Account 7455.4 'Regulated General and Administration Communication Expenses for Generation' shall include the financial information of the general and administration communication expenses occurred to generate electricity under Regulation as a result of ordinary operating activity during the tariff regulated period.

[Account 7455.4 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7455.41 'Regulated General and Administration Communication Expenses for Generation,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 7455.8 REGULATED GENERAL AND ADMINISTRATION DEPRECIATION & AMORTIZATION FOR OTHER

The Account 7455.8 'Regulated General and Administration Communication Expenses for Other' shall include the financial information of the current portion of depreciation and amortization accounted for general and administration expenses to provide other than stated above regulated services as a result of ordinary operating activity during the tariff regulated period.

[Account 7455.8 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7455.81 'Regulated General and Administration Communication Expenses for Other,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 7455.9 NON-REGULATED GENERAL AND ADMINISTRATION DEPRECIATION & AMORTIZATION

The Account 7455.9 'Non-Regulated General and Administration Communication Expenses' shall include the financial information of the current portion of depreciation and amortization accounted for general and administration expenses to provide or to produce the non-regulated services or products as a result of ordinary operating activity during the tariff regulated period.

ACCOUNT 7460 BAD DEBT EXPENSE

Account 7460 'Bad Debt Write-off' shall include the financial information of the Bad debt write-off occurred as a result of ordinary operating activity during the tariff regulated period.

Account 7460 is the aggregating account. It aggregates the financial information of following subaccounts:

- Account 7460.1 'Regulated Bad Debt Write-off for Dispatch',
- Account 7460.2 'Regulated Bad Debt Write-off for Transmission',
- Account 7460.3 'Regulated Bad Debt Write-off for Distribution',
- Account 7460.4 'Regulated Bad Debt Write-off for Generation',
- Account 7460.8 'Regulated Bad Debt Write-off for Other Services',
- Account 7460.9 'Non-Regulated Bad Debt Write-off'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 7460.1 REGULATED BAD DEBT WRITE-OFF FOR DISPATCH

The Account 7460.1 'Regulated Bad Debt Write-off for Dispatch' shall include the financial information of the bad debt write-offs accounted to provide regulated dispatching services as a result of ordinary operating activity during the tariff regulated period.

[Account 7460.1 is the aggregating account. It aggregates the financial information of following subaccounts:

- Account 7460.11 'Regulated Bad Debt Write-off for Dispatch,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 7460.2 REGULATED BAD DEBT WRITE-OFF FOR TRANSMISSION

The Account 7460.2 'Regulated Bad Debt Write-off for Transmission' shall include the financial information of the bad debts write-offs accounted to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period.

Account 7460.2 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7460.21 'Tariff Type 1 (t/kWh)',
Account 7460.22 Tariff Type 2 [Reserve], Account 7460.23 Tariff Type 3 [Reserve],
Account 7460.24 Tariff Type 4 [Reserve], Account 7460.25 Tariff Type 5 [Reserve],
Account 7460.26 Tariff Type 6 [Reserve], Account 7460.27 Tariff Type 7 [Reserve],
Account 7460.28 Tariff Type 8 [Reserve], Account 7460.29 Tariff Type 9 [Reserve].

No other Sub-account is allowed. No direct transaction with this account is allowed.

**ACCOUNT
7460.21** **TARIFF TYPE 1(T/KWH)**

The Account 7460.21 'Tariff Type 1' shall include the financial information of the bad debt write-offs accounted to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.21 'Tariff Type 1'.

[Standard Transactions]

**ACCOUNT
7460.22** **TARIFF TYPE 2 [RESERVE]**

The Account 7460.22 'Tariff Type 2' shall include the financial information of the bad debt write-offs accounted to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.22 'Tariff Type 2'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7460.23** **TARIFF TYPE 3 [RESERVE]**

The Account 7460.23 'Tariff Type 3' shall include the financial information of the bad debt write-offs accounted to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.23 'Tariff Type 3'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7460.24** **TARIFF TYPE 4 [RESERVE]**

The Account 7460.24 'Tariff Type 4' shall include the financial information of the bad debt write-offs accounted to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.24 'Tariff Type 4'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7460.25** **TARIFF TYPE 5 [RESERVE]**

The Account 7460.25 'Tariff Type 5' shall include the financial information of the bad debt write-offs accounted to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.25 'Tariff Type 5'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7460.26** **TARIFF TYPE 6 [RESERVE]**

The Account 7460.26 'Tariff Type 6' shall include the financial information of the bad debt write-offs accounted to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.26 'Tariff Type 6'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7460.27** **TARIFF TYPE 7 [RESERVE]**

The Account 7460.27 'Tariff Type 7' shall include the financial information of the bad debt write-offs accounted to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.27 'Tariff Type 7'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7460.28** **TARIFF TYPE 8 [RESERVE]**

The Account 7460.28 'Tariff Type 8' shall include the financial information of the bad debt write-offs accounted to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.28 'Tariff Type 8'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7460.29** **TARIFF TYPE 9 [RESERVE]**

The Account 7460.29 'Tariff Type 9' shall include the financial information of the bad debt write-offs accounted to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.29 'Tariff Type 9'. It is kept as a reserve. No transaction is allowed with this account.

ACCOUNT 7460.3 REGULATED BAD DEBT WRITE-OFF FOR DISTRIBUTION

The Account 7460.3 'Regulated Bad Debt Write-off for Distribution' shall include the financial information of the bad debt write-offs accounted to provide regulated distribution services as a result of ordinary operating activity during the tariff regulated period.

[Account 7460.3 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7460.31 'Regulated Bad Debt Write-off for Distribution,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 7460.4 REGULATED BAD DEBT WRITE-OFF FOR GENERATION

The Account 7460.4 'Regulated Bad Debt Write-off for Generation' shall include the financial information of the bad debt write-offs accounted to generate electricity under Regulation as a result of ordinary operating activity during the tariff regulated period.

[Account 7460.4 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7460.41 'Regulated Bad Debt Write-off for Generation,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 7460.8 REGULATED BAD DEBT WRITE-OFF FOR OTHER

The Account 7460.8 'Regulated Bad Debt Write-off for Other' shall include the financial information of the bad debt write-offs accounted to provide other than stated above regulated services as a result of ordinary operating activity during the tariff regulated period.

[Account 7460.8 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7460.81 'Regulated Bad Debt Write-off for Other,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

**ACCOUNT
7460.9**

NON-REGULATED BAD DEBT WRITE-OFF

The Account 7460.9 'Non-Regulated Bad Debt Write-off' shall include the financial information of the bad debt write-offs accounted to provide or to produce the non-regulated services or products as a result of ordinary operating activity during the tariff regulated period.

**ACCOUNT
7465**

OTHER TAX EXPENSES

Account 7465 'Other Tax Expenses' shall include the financial information of the expenses occurred as a result of ordinary operating activity during the tariff regulated period.

Account 7465 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7465.1 'Regulated Other Tax Expenses for Dispatch',
Account 7465.2 'Regulated Other Tax Expenses for Transmission',
Account 7465.3 'Regulated Other Tax Expenses for Distribution',
Account 7465.4 'Regulated Other Tax Expenses for Generation',
Account 7465.8 'Regulated Other Tax Expenses for Other Services',
Account 7465.9 'Non-Regulated Other Tax Expenses'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

**ACCOUNT
7465.1**

**REGULATED GENERAL AND ADMINISTRATION OTHER
TAX EXPENSES FOR DISPATCH**

The Account 7465.1 'Regulated General and Administration Other Tax Expenses for Dispatch' shall include the financial information of the general and administration other taxes accounted to provide regulated dispatching services as a result of ordinary operating activity during the tariff regulated period.

[Account 7465.1 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7465.11 'Regulated General and Administration Other Tax Expenses for Dispatch,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

**ACCOUNT
7465.2**

**REGULATED GENERAL AND ADMINISTRATION OTHER
TAX EXPENSES FOR TRANSMISSION**

The Account 7465.2 'Regulated General and Administration Other Tax Expenses for Transmission' shall include the financial information of general and administration other taxes accounted to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period.

Account 7465.2 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7465.21 'Tariff Type 1 (t/kWh)',

Account 7465.22 Tariff Type 2 [Reserve], Account 7465.23 Tariff Type 3 [Reserve],

Account 7465.24 Tariff Type 4 [Reserve], Account 7465.25 Tariff Type 5 [Reserve],

Account 7465.26 Tariff Type 6 [Reserve], Account 7465.27 Tariff Type 7 [Reserve],

Account 7465.28 Tariff Type 8 [Reserve], Account 7465.29 Tariff Type 9 [Reserve].

No other Sub-account is allowed. No direct transaction with this account is allowed.

**ACCOUNT
7465.21 TARIFF TYPE 1(T/KWH)**

The Account 7465.21 'Tariff Type 1' shall include the financial information of the general and administration other taxes accounted to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.21 'Tariff Type 1'.

[Standard Transactions]

**ACCOUNT
7465.22 TARIFF TYPE 2 [RESERVE]**

The Account 7465.22 'Tariff Type 2' shall include the financial information of the general and administration other taxes accounted to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.22 'Tariff Type 2'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7465.23 TARIFF TYPE 3 [RESERVE]**

The Account 7465.23 'Tariff Type 3' shall include the financial information of the general and administration other taxes accounted to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.23 'Tariff Type 3'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7465.24 TARIFF TYPE 4 [RESERVE]**

The Account 7465.24 'Tariff Type 4' shall include the financial information of the general and administration other taxes accounted to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.24 'Tariff Type 4'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7465.25** **TARIFF TYPE 5 [RESERVE]**

The Account 7465.25 'Tariff Type 5' shall include the financial information of the general and administration other taxes accounted to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.25 'Tariff Type 5'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7465.26** **TARIFF TYPE 6 [RESERVE]**

The Account 7465.26 'Tariff Type 6' shall include the financial information of the general and administration other taxes accounted to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.26 'Tariff Type 6'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7465.27** **TARIFF TYPE 7 [RESERVE]**

The Account 7465.27 'Tariff Type 7' shall include the financial information of the general and administration other taxes accounted to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.27 'Tariff Type 7'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7465.28** **TARIFF TYPE 8 [RESERVE]**

The Account 7465.28 'Tariff Type 8' shall include the financial information of the general and administration other taxes accounted to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.28 'Tariff Type 8'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7465.29** **TARIFF TYPE 9 [RESERVE]**

The Account 7465.29 'Tariff Type 9' shall include the financial information of the general and administration other taxes accounted to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.29 'Tariff Type 9'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT REGULATED GENERAL AND ADMINISTRATION OTHER
7465.3 TAX EXPENSES FOR DISTRIBUTION**

The Account 7465.3 'Regulated General and Administration Other Tax Expenses for Distribution' shall include the financial information of the general and administration other taxes accounted to provide regulated distribution services as a result of ordinary operating activity during the tariff regulated period.

[Account 7465.3 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7465.31 'Regulated General and Administration Other Tax Expenses for Distribution,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

**ACCOUNT REGULATED GENERAL AND ADMINISTRATION OTHER
7465.4 TAX EXPENSES FOR GENERATION**

The Account 7465.4 'Regulated General and Administration Other Tax Expenses for Generation' shall include the financial information of the general and administration other taxes accounted to generate electricity under Regulation as a result of ordinary operating activity during the tariff regulated period.

[Account 7465.4 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7465.41 'Regulated General and Administration Other Tax Expenses for Generation,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

**ACCOUNT REGULATED GENERAL AND ADMINISTRATION OTHER
7465.8 TAX EXPENSES FOR OTHER**

The Account 7465.8 'Regulated General and Administration Other Tax Expenses for Other' shall include the financial information of the general and administration other taxes accounted to provide other than stated above regulated services as a result of ordinary operating activity during the tariff regulated period.

[Account 7465.8 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7465.81 'Regulated General and Administration Other Tax Expenses for Other,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

**ACCOUNT NON-REGULATED GENERAL AND ADMINISTRATION
7465.9 OTHER TAX EXPENSES**

The Account 7465.9 'Non-Regulated General and Administration Other Tax Expenses' shall include the financial information of the general and administration other taxes accounted to provide or to produce the non-regulated services or products as a result of ordinary operating activity during the tariff regulated period.

**ACCOUNT
7490** **OTHER GENERAL EXPENSES**

Account 7490 'Other General Expenses' shall include the financial information of the expenses occurred as a result of ordinary operating activity during the tariff regulated period.

Account 7490 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7490.1 'Regulated Other General Expenses for Dispatch',
Account 7490.2 'Regulated Other General Expenses for Transmission',
Account 7490.3 'Regulated Other General Expenses for Distribution',
Account 7490.4 'Regulated Other General Expenses for Generation',
Account 7490.8 'Regulated Other General Expenses for Other Services',
Account 7490.9 'Non-Regulated Other General Expenses'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

**ACCOUNT
7490.1** **REGULATED OTHER GENERAL AND ADMINISTRATION
EXPENSES FOR DISPATCH**

The Account 7490.1 'Regulated Other General and Administration Expenses for Dispatch' shall include the financial information of other than stated above general expenses accounted to provide regulated dispatching services as a result of ordinary operating activity during the tariff regulated period.

[Account 7490.1 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7490.11 'Regulated Other General and Administration Expenses for Dispatch,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

**ACCOUNT
7490.2** **REGULATED OTHER GENERAL AND ADMINISTRATION
EXPENSES FOR TRANSMISSION**

The Account 7490.2 'Regulated Other General and Administration Expenses for Transmission' shall include the financial information of other than stated above general expenses accounted to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period.

Account 7490.2 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7490.21 'Tariff Type 1 (t/kWh)',
Account 7490.22 Tariff Type 2 [Reserve], Account 7490.23 Tariff Type 3 [Reserve],
Account 7490.24 Tariff Type 4 [Reserve], Account 7490.25 Tariff Type 5 [Reserve],
Account 7490.26 Tariff Type 6 [Reserve], Account 7490.27 Tariff Type 7 [Reserve],
Account 7490.28 Tariff Type 8 [Reserve], Account 7490.29 Tariff Type 9 [Reserve].

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT **TARIFF TYPE 1(T/KWH)**
7490.21

The Account 7490.21 'Tariff Type 1' shall include the financial information of other general expenses accounted to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.21 'Tariff Type 1'.

[Standard Transactions]

ACCOUNT **TARIFF TYPE 2 [RESERVE]**
7490.22

The Account 7490.22 'Tariff Type 2' shall include the financial information of other general expenses accounted to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.22 'Tariff Type 2'. It is kept as a reserve. No transaction is allowed with this account.

ACCOUNT **TARIFF TYPE 3 [RESERVE]**
7490.23

The Account 7490.23 'Tariff Type 3' shall include the financial information of other general expenses accounted to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.23 'Tariff Type 3'. It is kept as a reserve. No transaction is allowed with this account.

ACCOUNT **TARIFF TYPE 4 [RESERVE]**
7490.24

The Account 7490.24 'Tariff Type 4' shall include the financial information of other general expenses accounted to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.24 'Tariff Type 4'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7490.25** **TARIFF TYPE 5 [RESERVE]**

The Account 7490.25 'Tariff Type 5' shall include the financial information of other general expenses accounted to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.25 'Tariff Type 5'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7490.26** **TARIFF TYPE 6 [RESERVE]**

The Account 7490.26 'Tariff Type 6' shall include the financial information of other general expenses accounted to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.26 'Tariff Type 6'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7490.27** **TARIFF TYPE 7 [RESERVE]**

The Account 7490.27 'Tariff Type 7' shall include the financial information of other general expenses accounted to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.27 'Tariff Type 7'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7490.28** **TARIFF TYPE 8 [RESERVE]**

The Account 7490.28 'Tariff Type 8' shall include the financial information of other general expenses accounted to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.28 'Tariff Type 8'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT
7490.29** **TARIFF TYPE 9 [RESERVE]**

The Account 7490.29 'Tariff Type 9' shall include the financial information of other general expenses accounted to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period to generate the income accounted in Account 6110.29 'Tariff Type 9'. It is kept as a reserve. No transaction is allowed with this account.

**ACCOUNT REGULATED OTHER GENERAL AND ADMINISTRATION
7490.3 EXPENSES FOR DISTRIBUTION**

The Account 7490.3 'Regulated Other General and Administration Expenses for Distribution' shall include the financial information of other general expenses accounted to provide regulated distribution services as a result of ordinary operating activity during the tariff regulated period.

[Account 7490.3 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7490.31 'Regulated Other General and Administration Expenses for Distribution,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

**ACCOUNT REGULATED OTHER GENERAL AND ADMINISTRATION
7490.4 OTHER EXPENSES FOR GENERATION**

The Account 7490.4 'Regulated Other General and Administration Expenses for Generation' shall include the financial information of other general expenses accounted to generate electricity under Regulation as a result of ordinary operating activity during the tariff regulated period.

[Account 7490.4 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7490.41 'Regulated Other General and Administration Expenses for Generation,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

**ACCOUNT REGULATED GENERAL AND ADMINISTRATION OTHER
7490.8 EXPENSES FOR OTHER**

The Account 7490.8 'Regulated Other General and Administration Expenses for Other' shall include the financial information of other general expenses accounted to provide other than stated above regulated services as a result of ordinary operating activity during the tariff regulated period.

[Account 7490.8 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7490.81 'Regulated Other General and Administration Expenses for Other,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

**ACCOUNT NON-REGULATED GENERAL AND ADMINISTRATION
7490.9 OTHER EXPENSES**

The Account 7490.9 'Non-Regulated Other General and Administration Expenses' shall include the financial information of other general expenses accounted to provide or to produce the non-regulated services or products as a result of ordinary operating activity during the tariff regulated period.

ACCOUNT 7500 COST OF PRODUCTION (SERVICES) OF REGULATED ACTIVITIES

The Account 7500 'Cost of products sold' shall include the financial information of the cost of generation or services occurred as a result of regulated ordinary operating activity during the tariff regulated period.

The Account 7500 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7510 'Cost of Services of Regulated Dispatch Activities',
Account 7520 'Cost of Services of Regulated Transmission Activities',
Account 7530 'Cost of Services of Regulated Distribution Activities',
Account 7540 'Cost of Production of Regulated Generation Activities',
Account 7590 'Cost of Production (Services) of Regulated Other Activities'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 7510 COST OF SERVICES OF REGULATED DISPATCH ACTIVITIES

The Account 7510 'Cost of Services of Regulated Dispatch Activities' shall include the financial information of the cost occurred to provide regulated dispatching services as a result of ordinary operating activity during the tariff regulated period.

[Account 7510 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7510.1 'Cost of Services of Regulated Dispatch Activities,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 7520 COST OF SERVICES OF REGULATED TRANSMISSION ACTIVITIES

The Account 7520 'Cost of Services of Regulated Transmission Activities' shall include the financial information of the cost occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period.

Account 7520 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7520.1 'Cost of Services of Regulated Transmission Activities related to 500 kV',
Account 7520.2 'Cost of Services of Regulated Transmission Activities related to 400

kV',
 Account 7520.3 'Cost of Services of Regulated Transmission Activities related to 330 kV',
 Account 7520.4 'Cost of Services of Regulated Transmission Activities related to 220 kV',
 Account 7520.5 'Cost of Services of Regulated Transmission Activities related to 110 kV',
 Account 7520.6 'Cost of Services of Regulated Transmission Activities related to 35 kV',
 Account 7520.7 'Cost of Services of Regulated Transmission Activities related to 6/10 and below kV',
 Account 7520.8 'Cost of Services of Regulated Transmission Activities related to Technical Services',
 Account 7520.9 'Cost of Services or regulated transmission Activities, Other'

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 7520.1 COST OF SERVICES OF REGULATED TRANSMISSION ACTIVITIES RELATED TO ACCOUNT 500 KV

The Account 7520.1 'Cost of Services of Regulated Transmission Activities related to 500 kV' shall include the financial information of the cost occurred to provide regulated transmission services related to 500 kV as a result of ordinary operating activity during the tariff regulated period.

Account 7520.1 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7520.11 'Operation Expenses, 500 kV',
 Account 7520.12 'Maintenance Expenses, 500 kV',
 Account 7520.13 'Cost of Energy Losses, 500 kV',
 Account 7520.19 'Other Regulated Cost of Production (Services), 500 kV'

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 7520.11 OPERATION EXPENSES, ACCOUNT 500 KV

The Account 7520.11 'Operation Expenses, 500 kV' shall include the financial information of the cost of operation expenses occurred to provide regulated transmission services related to 500 kV as a result of ordinary operating activity during the tariff regulated period.

Account 7520.11 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7520.111 'Operation Expenses on Personnel, 500 kV',
 Account 7520.112 'Operation Expenses on Materials, 500 kV',
 Account 7520.113 'Operation Expenses on Outsource, 500 kV',
 Account 7520.114 'Operation Expenses on Electricity Consumed and Other Utilities,

500 kV',
Account 7520.115 'Operation Expenses on Operating Lease, 500 kV',
Account 7520.118 'Depreciation Cost, 500 kV'
Account 7520.119 'Operation Expenses on Other, 500 kV'

No other Sub-account is allowed. No direct transaction with this account is allowed.

**ACCOUNT OPERATION EXPENSES ON PERSONNEL,
7520.111 ACCOUNT 500 KV**

The Account 7520.111 'Operation Expenses on Personnel, 500 kV' shall include the financial information of the cost of personnel involved in operation occurred to provide regulated transmission services related to 500 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

**ACCOUNT OPERATION EXPENSES ON MATERIALS,
7520.112 ACCOUNT 500 KV**

The Account 7520.112 'Operation Expenses on Materials, 500 kV' shall include the financial information of the cost of materials used in operation occurred to provide regulated transmission services related to 500 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

**ACCOUNT OPERATION EXPENSES ON OUTSOURCE,
7520.113 ACCOUNT 500 KV**

The Account 7520.113 'Operation Expenses on Outsource, 500 kV' shall include the financial information of the cost of outsource services involved in operation occurred to provide regulated transmission services related to 500 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

**ACCOUNT OPERATION EXPENSES ON ELECTRICITY
7520.114 CONSUMED AND OTHER UTILITIES, ACCOUNT
500 KV**

The Account 7520.114 'Operation Expenses on Electricity Consumed and Other Utilities, 500 kV' shall include the financial information of the cost of consumed electricity and other utilities involved in operation occurred to provide regulated transmission services related to 500 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

**ACCOUNT OPERATION EXPENSES ON OPERATING LEASE,
7520.115 ACCOUNT 500 KV**

The Account 7520.115 'Operation Expenses on Operating Lease, 500 kV' shall include the financial information of the operating lease cost of the fixed assets utilized in operation occurred to provide regulated transmission services related to 500 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

**ACCOUNT DEPRECIATION COST, ACCOUNT 500 KV
7520.118**

The Account 7520.118 'Depreciation Cost, 500 kV' shall include the financial information of the current portion of depreciation of the fixed assets in operation accounted to provide regulated transmission services related to 500 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

**ACCOUNT OPERATION EXPENSES ON OTHER, ACCOUNT
7520.119 500 KV**

The Account 7520.119 'Operation Expenses on Other, 500 kV' shall include the financial information of the other than stated above operation expenses accounted to provide regulated transmission services related to 500 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

**ACCOUNT MAINTENANCE EXPENSES, ACCOUNT 500 KV
7520.12**

The Account 7520.12 'Maintenance Expenses, 500 kV' shall include the financial information of the cost of Maintenance expenses occurred to provide regulated transmission services related to 500 kV as a result of ordinary operating activity during the tariff regulated period.

Account 7520.12 is the aggregating account. It aggregates the financial information of following subaccounts:

- Account 7520.121 'Maintenance Expenses on Personnel, 500 kV',
- Account 7520.122 'Maintenance Expenses on Materials, 500 kV',
- Account 7520.123 'Maintenance Expenses on Outsource, 500 kV',
- Account 7520.124 'Maintenance Expenses on Electricity Consumed and Other Utilities, 500 kV',
- Account 7520.125 'Maintenance Expenses on Operating Lease, 500 kV',

Account 7520.128 'Depreciation Cost, 500 kV',
Account 7520.129 'Maintenance Expenses on Other, 500 kV'

No other Sub-account is allowed. No direct transaction with this account is allowed.

**ACCOUNT
7520.121** **MAINTENANCE EXPENSES ON PERSONNEL,
ACCOUNT 500 KV**

The Account 7520.121 'Maintenance Expenses on Personnel, 500 kV' shall include the financial information of the cost of personnel involved in maintenance occurred to provide regulated transmission services related to 500 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

**ACCOUNT
7520.122** **MAINTENANCE EXPENSES ON MATERIALS,
ACCOUNT 500 KV**

The Account 7520.122 'Maintenance Expenses on Materials, 500 kV' shall include the financial information of the cost of materials used in maintenance occurred to provide regulated transmission services related to 500 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

**ACCOUNT
7520.123** **MAINTENANCE EXPENSES ON OUTSOURCE,
ACCOUNT 500 KV**

The Account 7520.123 'Maintenance Expenses on Outsource, 500 kV' shall include the financial information of the cost of outsource services involved in maintenance occurred to provide regulated transmission services related to 500 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

**ACCOUNT
7520.124** **MAINTENANCE EXPENSES ON ELECTRICITY
CONSUMED AND OTHER UTILITIES, ACCOUNT
500 KV**

The Account 7520.124 'Maintenance Expenses on Electricity Consumed and Other Utilities, 500 kV' shall include the financial information of the cost of consumed electricity and other utilities involved in maintenance occurred to provide regulated transmission services related to 500 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

ACCOUNT 7520.125 MAINTENANCE EXPENSES ON OPERATING LEASE, ACCOUNT 500 KV

The Account 7520.125 'Maintenance Expenses on Operating Lease, 500 kV' shall include the financial information of the operating lease cost of the fixed assets utilized in maintenance occurred to provide regulated transmission services related to 500 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

ACCOUNT 7520.128 DEPRECIATION COST, ACCOUNT 500 KV

The Account 7520.128 'Depreciation Cost, 500 kV' shall include the financial information of the current portion of depreciation of the fixed assets in maintenance accounted to provide regulated transmission services related to 500 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

ACCOUNT 7520.129 MAINTENANCE EXPENSES ON OTHER, ACCOUNT 500 KV

The Account 7520.129 'Maintenance Expenses on Other, 500 kV' shall include the financial information of the other than stated above maintenance expenses accounted to provide regulated transmission services related to 500 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

ACCOUNT 7520.13 COST OF ENERGY LOSSES, ACCOUNT 500 KV

The Account 7520.13 'Cost of Energy Losses, 500 kV' shall include the financial information of the cost of energy losses occurred to provide regulated transmission services related to 500 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

ACCOUNT 7520.19 OTHER REGULATED COST OF PRODUCTION (SERVICES), ACCOUNT 500 KV

The Account 7520.19 'Other Regulated Cost of Production (Services), 500 kV' shall include the financial information of the other than stated above cost of production or services occurred to provide regulated transmission services related to 500 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

ACCOUNT 7520.2 COST OF SERVICES OF REGULATED TRANSMISSION ACTIVITIES IN ACCOUNT 400 KV

The Account 7520.2 'Cost of Services of Regulated Transmission Activities related to 400 kV' shall include the financial information of the cost occurred to provide regulated transmission services related to 400 kV as a result of ordinary operating activity during the tariff regulated period.

Account 7520.2 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7520.21 'Operation Expenses, 400 kV',
Account 7520.22 'Maintenance Expenses, 400 kV',
Account 7520.23 'Cost of Energy Losses, 400 kV',
Account 7520.29 'Other Regulated Cost of Production (Services), 400 kV'

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 7520.21 OPERATION EXPENSES, ACCOUNT 400 KV

The Account 7520.21 'Operation Expenses, 400 kV' shall include the financial information of the cost of operation expenses occurred to provide regulated transmission services related to 400 kV as a result of ordinary operating activity during the tariff regulated period.

Account 7520.21 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7520.211 'Operation Expenses on Personnel, 400 kV',
Account 7520.212 'Operation Expenses on Materials, 400 kV',
Account 7520.213 'Operation Expenses on Outsource, 400 kV',
Account 7520.214 'Operation Expenses on Electricity Consumed and Other Utilities, 400 kV',
Account 7520.215 'Operation Expenses on Operating Lease, 400 kV',
Account 7520.218 'Depreciation Cost, 400 kV',
Account 7520.219 'Operation Expenses on Other, 400 kV'

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 7520.211 OPERATION EXPENSES ON PERSONNEL, ACCOUNT 400 KV

The Account 7520.211 'Operation Expenses on Personnel, 400 kV' shall include the financial information of the cost of personnel involved in operation occurred to provide regulated transmission services related to 400 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

ACCOUNT **OPERATION EXPENSES ON MATERIALS,
7520.212** **ACCOUNT 400 KV**

The Account 7520.212 'Operation Expenses on Materials, 400 kV' shall include the financial information of the cost of materials used in operation occurred to provide regulated transmission services related to 400 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

ACCOUNT **OPERATION EXPENSES ON OUTSOURCE,
7520.213** **ACCOUNT 400 KV**

The Account 7520.213 'Operation Expenses on Outsource, 400 kV' shall include the financial information of the cost of outsource services involved in operation occurred to provide regulated transmission services related to 400 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

ACCOUNT **OPERATION EXPENSES ON ELECTRICITY
7520.214** **CONSUMED AND OTHER UTILITIES, ACCOUNT
400 KV**

The Account 7520.214 'Operation Expenses on Electricity Consumed and Other Utilities, 400 kV' shall include the financial information of the cost of consumed electricity and other utilities involved in operation occurred to provide regulated transmission services related to 400 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

ACCOUNT **OPERATION EXPENSES ON OPERATING LEASE,
7520.215** **ACCOUNT 400 KV**

The Account 7520.215 'Operation Expenses on Operating Lease, 400 kV' shall include the financial information of the operating lease cost of the fixed assets utilized in operation occurred to provide regulated transmission services related to 400 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

ACCOUNT **DEPRECIATION COST, ACCOUNT 400 KV
7520.218**

The Account 7520.218 'Depreciation Cost, 400 kV' shall include the financial information of the current portion of depreciation of the fixed assets in operation accounted to provide regulated transmission services related to 400 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

ACCOUNT OPERATION EXPENSES ON OTHER, ACCOUNT
7520.219 400 KV

The Account 7520.219 'Operation Expenses on Other, 400 kV' shall include the financial information of the other than stated above operation expenses accounted to provide regulated transmission services related to 400 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

ACCOUNT MAINTENANCE EXPENSES, ACCOUNT 400 KV
7520.22

The Account 7520.22 'Maintenance Expenses, 400 kV' shall include the financial information of the cost of Maintenance expenses occurred to provide regulated transmission services related to 400 kV as a result of ordinary operating activity during the tariff regulated period.

Account 7520.22 is the aggregating account. It aggregates the financial information of following subaccounts:

- Account 7520.221 'Maintenance Expenses on Personnel, 400 kV',
- Account 7520.222 'Maintenance Expenses on Materials, 400 kV',
- Account 7520.223 'Maintenance Expenses on Outsource, 400 kV',
- Account 7520.224 'Maintenance Expenses on Electricity Consumed and Other Utilities, 400 kV',
- Account 7520.225 'Maintenance Expenses on Operating Lease, 400 kV',
- Account 7520.228 'Depreciation Cost, 400 kV',
- Account 7520.229 'Maintenance Expenses on Other, 400 kV'

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT MAINTENANCE EXPENSES ON PERSONNEL,
7520.221 ACCOUNT 400 KV

The Account 7520.221 'Maintenance Expenses on Personnel, 400 kV' shall include the financial information of the cost of personnel involved in maintenance occurred to provide regulated transmission services related to 400 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

**ACCOUNT MAINTENANCE EXPENSES ON MATERIALS,
7520.222 ACCOUNT 400 KV**

The Account 7520.222 'Maintenance Expenses on Materials, 400 kV' shall include the financial information of the cost of materials used in maintenance occurred to provide regulated transmission services related to 400 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

**ACCOUNT MAINTENANCE EXPENSES ON OUTSOURCE,
7520.223 ACCOUNT 400 KV**

The Account 7520.223 'Maintenance Expenses on Outsource, 400 kV' shall include the financial information of the cost of outsource services involved in maintenance occurred to provide regulated transmission services related to 400 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

**ACCOUNT MAINTENANCE EXPENSES ON ELECTRICITY
7520.224 CONSUMED AND OTHER UTILITIES, ACCOUNT
400 KV**

The Account 7520.224 'Maintenance Expenses on Electricity Consumed and Other Utilities, 400 kV' shall include the financial information of the cost of consumed electricity and other utilities involved in maintenance occurred to provide regulated transmission services related to 400 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

**ACCOUNT MAINTENANCE EXPENSES ON OPERATING
7520.225 LEASE, ACCOUNT 400 KV**

The Account 7520.225 'Maintenance Expenses on Operating Lease, 400 kV' shall include the financial information of the operating lease cost of the fixed assets utilized in maintenance occurred to provide regulated transmission services related to 400 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

**ACCOUNT DEPRECIATION COST, ACCOUNT 400 KV
7520.228**

The Account 7520.228 'Depreciation Cost, 400 kV' shall include the financial information of the current portion of depreciation of the fixed assets in maintenance

accounted to provide regulated transmission services related to 400 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

ACCOUNT MAINTENANCE EXPENSES ON OTHER, ACCOUNT
7520.229 400 KV

The Account 7520.229 'Maintenance Expenses on Other, 400 kV' shall include the financial information of the other than stated above maintenance expenses accounted to provide regulated transmission services related to 400 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

ACCOUNT COST OF ENERGY LOSSES, ACCOUNT 400 KV
7520.23

The Account 7520.23 'Cost of Energy Losses, 400 kV' shall include the financial information of the cost of energy losses occurred to provide regulated transmission services related to 400 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

ACCOUNT OTHER REGULATED COST OF PRODUCTION
7520.29 (SERVICES), ACCOUNT 400 KV

The Account 7520.29 'Other Regulated Cost of Production (Services), 400 kV' shall include the financial information of the other than stated above cost of production or services occurred to provide regulated transmission services related to 400 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

ACCOUNT COST OF SERVICES OF REGULATED TRANSMISSION
7520.3 ACTIVITIES IN ACCOUNT 330 KV

The Account 7520.3 'Cost of Services of Regulated Transmission Activities related to 330 kV' shall include the financial information of the cost occurred to provide regulated transmission services related to 330 kV as a result of ordinary operating activity during the tariff regulated period.

Account 7520.3 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7520.31 'Operation Expenses, 330 kV',
Account 7520.32 'Maintenance Expenses, 330 kV',

Account 7520.33 'Cost of Energy Losses, 330 kV',
Account 7520.39 'Other Regulated Cost of Production (Services), 330 kV'

No other Sub-account is allowed. No direct transaction with this account is allowed.

**ACCOUNT
7520.31 OPERATION EXPENSES, ACCOUNT 330 KV**

The Account 7520.31 'Operation Expenses, 330 kV' shall include the financial information of the cost of operation expenses occurred to provide regulated transmission services related to 330 kV as a result of ordinary operating activity during the tariff regulated period.

Account 7520.31 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7520.311 'Operation Expenses on Personnel, 330 kV',
Account 7520.312 'Operation Expenses on Materials, 330 kV',
Account 7520.313 'Operation Expenses on Outsource, 330 kV',
Account 7520.314 'Operation Expenses on Electricity Consumed and Other Utilities, 330 kV',
Account 7520.315 'Operation Expenses on Operating Lease, 330 kV',
Account 7520.318 'Depreciation Cost, 330 kV',
Account 7520.319 'Operation Expenses on Other, 330 kV'

No other Sub-account is allowed. No direct transaction with this account is allowed.

**ACCOUNT OPERATION EXPENSES ON PERSONNEL,
7520.311 ACCOUNT 330 KV**

The Account 7520.311 'Operation Expenses on Personnel, 330 kV' shall include the financial information of the cost of personnel involved in operation occurred to provide regulated transmission services related to 330 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

**ACCOUNT OPERATION EXPENSES ON MATERIALS, ACCOUNT
7520.312 330 KV**

The Account 7520.312 'Operation Expenses on Materials, 330 kV' shall include the financial information of the cost of materials used in operation occurred to provide regulated transmission services related to 330 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

ACCOUNT OPERATION EXPENSES ON OUTSOURCE,

7520.313 ACCOUNT 330 KV

The Account 7520.313 'Operation Expenses on Outsource, 330 kV' shall include the financial information of the cost of outsource services involved in operation occurred to provide regulated transmission services related to 330 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

**ACCOUNT OPERATION EXPENSES ON ELECTRICITY
7520.314 CONSUMED AND OTHER UTILITIES, ACCOUNT 330
KV**

The Account 7520.314 'Operation Expenses on Electricity Consumed and Other Utilities, 330 kV' shall include the financial information of the cost of consumed electricity and other utilities involved in operation occurred to provide regulated transmission services related to 330 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

**ACCOUNT OPERATION EXPENSES ON OPERATING LEASE,
7520.315 ACCOUNT 330 KV**

The Account 7520.315 'Operation Expenses on Operating Lease, 330 kV' shall include the financial information of the operating lease cost of the fixed assets utilized in operation occurred to provide regulated transmission services related to 330 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

**ACCOUNT DEPRECIATION COST, ACCOUNT 330 KV
7520.318**

The Account 7520.318 'Depreciation Cost, 330 kV' shall include the financial information of the current portion of depreciation of the fixed assets in operation accounted to provide regulated transmission services related to 330 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

**ACCOUNT OPERATION EXPENSES ON OTHER, ACCOUNT 330
7520.319 KV**

The Account 7520.319 'Operation Expenses on Other, 330 kV' shall include the financial information of the other than stated above operation expenses accounted to provide regulated transmission services related to 330 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

**ACCOUNT
7520.32 MAINTENANCE EXPENSES, ACCOUNT 330 KV**

The Account 7520.32 'Maintenance Expenses, 330 kV' shall include the financial information of the cost of Maintenance expenses occurred to provide regulated transmission services related to 330 kV as a result of ordinary operating activity during the tariff regulated period.

Account 7520.32 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7520.321 'Maintenance Expenses on Personnel, 330 kV',
Account 7520.322 'Maintenance Expenses on Materials, 330 kV',
Account 7520.323 'Maintenance Expenses on Outsource, 330 kV',
Account 7520.324 'Maintenance Expenses on Electricity Consumed and Other Utilities, 330 kV',
Account 7520.325 'Maintenance Expenses on Operating Lease, 330 kV',
Account 7520.328 'Depreciation Cost, 330 kV',
Account 7520.329 'Maintenance Expenses on Other, 330 kV'

No other Sub-account is allowed. No direct transaction with this account is allowed.

**ACCOUNT MAINTENANCE EXPENSES ON PERSONNEL,
7520.321 ACCOUNT 330 KV**

The Account 7520.321 'Maintenance Expenses on Personnel, 330 kV' shall include the financial information of the cost of personnel involved in maintenance occurred to provide regulated transmission services related to 330 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

**ACCOUNT MAINTENANCE EXPENSES ON MATERIALS,
7520.322 ACCOUNT 330 KV**

The Account 7520.322 'Maintenance Expenses on Materials, 330 kV' shall include the financial information of the cost of materials used in maintenance occurred to provide regulated transmission services related to 330 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

**ACCOUNT MAINTENANCE EXPENSES ON OUTSOURCE,
7520.323 ACCOUNT 330 KV**

The Account 7520.323 'Maintenance Expenses on Outsource, 330 kV' shall include the financial information of the cost of outsource services involved in maintenance occurred to provide regulated transmission services related to 330 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

ACCOUNT 7520.324 MAINTENANCE EXPENSES ON ELECTRICITY CONSUMED AND OTHER UTILITIES, ACCOUNT 330 KV

The Account 7520.324 'Maintenance Expenses on Electricity Consumed and Other Utilities, 330 kV' shall include the financial information of the cost of consumed electricity and other utilities involved in maintenance occurred to provide regulated transmission services related to 330 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

ACCOUNT 7520.325 MAINTENANCE EXPENSES ON OPERATING LEASE, ACCOUNT 330 KV

The Account 7520.325 'Maintenance Expenses on Operating Lease, 330 kV' shall include the financial information of the operating lease cost of the fixed assets utilized in maintenance occurred to provide regulated transmission services related to 330 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

ACCOUNT 7520.328 DEPRECIATION COST, ACCOUNT 330 KV

The Account 7520.328 'Depreciation Cost, 330 kV' shall include the financial information of the current portion of depreciation of the fixed assets in maintenance accounted to provide regulated transmission services related to 330 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

ACCOUNT 7520.329 MAINTENANCE EXPENSES ON OTHER, ACCOUNT 330 KV

The Account 7520.329 'Maintenance Expenses on Other, 330 kV' shall include the financial information of the other than stated above maintenance expenses accounted to provide regulated transmission services related to 330 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

**ACCOUNT
7520.33**

COST OF ENERGY LOSSES, ACCOUNT 330 KV

The Account 7520.33 'Cost of Energy Losses, 330 kV' shall include the financial information of the cost of energy losses occurred to provide regulated transmission services related to 330 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

**ACCOUNT
7520.39**

**OTHER REGULATED COST OF PRODUCTION
(SERVICES), ACCOUNT 330 KV**

The Account 7520.39 'Other Regulated Cost of Production (Services), 330 kV' shall include the financial information of the other than stated above cost of production or services occurred to provide regulated transmission services related to 330 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

**ACCOUNT
7520.4**

**COST OF SERVICES OF REGULATED TRANSMISSION
ACTIVITIES IN ACCOUNT 220 KV**

The Account 7520.4 'Cost of Services of Regulated Transmission Activities related to 220 kV' shall include the financial information of the cost occurred to provide regulated transmission services related to 220 kV as a result of ordinary operating activity during the tariff regulated period.

Account 7520.4 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7520.41 'Operation Expenses, 220 kV',
Account 7520.42 'Maintenance Expenses, 220 kV',
Account 7520.43 'Cost of Energy Losses, 220 kV',
Account 7520.49 'Other Regulated Cost of Production (Services), 220 kV'

No other Sub-account is allowed. No direct transaction with this account is allowed.

**ACCOUNT
7520.41**

OPERATION EXPENSES, ACCOUNT 220 KV

The Account 7520.41 'Operation Expenses, 220 kV' shall include the financial information of the cost of operation expenses occurred to provide regulated transmission services related to 220 kV as a result of ordinary operating activity during the tariff regulated period.

Account 7520.41 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7520.411 'Operation Expenses on Personnel, 220 kV',
Account 7520.412 'Operation Expenses on Materials, 220 kV',
Account 7520.413 'Operation Expenses on Outsource, 220 kV',
Account 7520.414 'Operation Expenses on Electricity Consumed and Other Utilities, 220 kV',
Account 7520.415 'Operation Expenses on Operating Lease, 220 kV',
Account 7520.418 'Depreciation Cost, 220 kV',
Account 7520.419 'Operation Expenses on Other, 220 kV'

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT **OPERATION EXPENSES ON PERSONNEL,**
7520.411 **ACCOUNT 220 KV**

The Account 7520.411 'Operation Expenses on Personnel, 220 kV' shall include the financial information of the cost of personnel involved in operation occurred to provide regulated transmission services related to 220 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

ACCOUNT **OPERATION EXPENSES ON MATERIALS,**
7520.412 **ACCOUNT 220 KV**

The Account 7520.412 'Operation Expenses on Materials, 220 kV' shall include the financial information of the cost of materials used in operation occurred to provide regulated transmission services related to 220 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

ACCOUNT **OPERATION EXPENSES ON OUTSOURCE,**
7520.413 **ACCOUNT 220 KV**

The Account 7520.413 'Operation Expenses on Outsource, 220 kV' shall include the financial information of the cost of outsource services involved in operation occurred to provide regulated transmission services related to 220 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

ACCOUNT **OPERATION EXPENSES ON ELECTRICITY**
7520.414 **CONSUMED AND OTHER UTILITIES, ACCOUNT**
220 KV

The Account 7520.414 'Operation Expenses on Electricity Consumed and Other Utilities, 220 kV' shall include the financial information of the cost of consumed

electricity and other utilities involved in operation occurred to provide regulated transmission services related to 220 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

**ACCOUNT OPERATION EXPENSES ON OPERATING LEASE,
7520.415 ACCOUNT 220 KV**

The Account 7520.415 'Operation Expenses on Operating Lease, 220 kV' shall include the financial information of the operating lease cost of the fixed assets utilized in operation occurred to provide regulated transmission services related to 220 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

**ACCOUNT DEPRECIATION COST, ACCOUNT 220 KV
7520.418**

The Account 7520.418 'Depreciation Cost, 220 kV' shall include the financial information of the current portion of depreciation of the fixed assets in operation accounted to provide regulated transmission services related to 220 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

**ACCOUNT OPERATION EXPENSES ON OTHER, ACCOUNT
7520.419 220 KV**

The Account 7520.419 'Operation Expenses on Other, 220 kV' shall include the financial information of the other than stated above operation expenses accounted to provide regulated transmission services related to 220 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

**ACCOUNT MAINTENANCE EXPENSES, ACCOUNT 220 KV
7520.42**

The Account 7520.42 'Maintenance Expenses, 220 kV' shall include the financial information of the cost of Maintenance expenses occurred to provide regulated transmission services related to 220 kV as a result of ordinary operating activity during the tariff regulated period.

Account 7520.42 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7520.421 'Maintenance Expenses on Personnel, 220 kV',
Account 7520.422 'Maintenance Expenses on Materials, 220 kV',

Account 7520.423 'Maintenance Expenses on Outsource, 220 kV',
Account 7520.424 'Maintenance Expenses on Electricity Consumed and Other Utilities, 220 kV',
Account 7520.425 'Maintenance Expenses on Operating Lease, 220 kV',
Account 7520.428 'Depreciation Cost, 220 kV',
Account 7520.429 'Maintenance Expenses on Other, 220 kV'

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 7520.421 MAINTENANCE EXPENSES ON PERSONNEL, ACCOUNT 220 KV

The Account 7520.421 'Maintenance Expenses on Personnel, 220 kV' shall include the financial information of the cost of personnel involved in maintenance occurred to provide regulated transmission services related to 220 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

ACCOUNT 7520.422 MAINTENANCE EXPENSES ON MATERIALS, ACCOUNT 220 KV

The Account 7520.422 'Maintenance Expenses on Materials, 220 kV' shall include the financial information of the cost of materials used in maintenance occurred to provide regulated transmission services related to 220 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

ACCOUNT 7520.423 MAINTENANCE EXPENSES ON OUTSOURCE, ACCOUNT 220 KV

The Account 7520.423 'Maintenance Expenses on Outsource, 220 kV' shall include the financial information of the cost of outsource services involved in maintenance occurred to provide regulated transmission services related to 220 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

ACCOUNT 7520.424 MAINTENANCE EXPENSES ON ELECTRICITY CONSUMED AND OTHER UTILITIES, ACCOUNT 220 KV

The Account 7520.424 'Maintenance Expenses on Electricity Consumed and Other Utilities, 220 kV' shall include the financial information of the cost of consumed electricity and other utilities involved in maintenance occurred to provide regulated

transmission services related to 220 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

**ACCOUNT MAINTENANCE EXPENSES ON OPERATING
7520.425 LEASE, ACCOUNT 220 KV**

The Account 7520.425 'Maintenance Expenses on Operating Lease, 220 kV' shall include the financial information of the operating lease cost of the fixed assets utilized in maintenance occurred to provide regulated transmission services related to 220 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

**ACCOUNT DEPRECIATION COST, ACCOUNT 220 KV
7520.428**

The Account 7520.428 'Depreciation Cost, 220 kV' shall include the financial information of the current portion of depreciation of the fixed assets in maintenance accounted to provide regulated transmission services related to 220 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

**ACCOUNT MAINTENANCE EXPENSES ON OTHER, ACCOUNT
7520.429 220 KV**

The Account 7520.429 'Maintenance Expenses on Other, 220 kV' shall include the financial information of the other than stated above maintenance expenses accounted to provide regulated transmission services related to 220 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

**ACCOUNT COST OF ENERGY LOSSES, ACCOUNT 220 KV
7520.43**

The Account 7520.43 'Cost of Energy Losses, 220 kV' shall include the financial information of the cost of energy losses occurred to provide regulated transmission services related to 220 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

ACCOUNT OTHER REGULATED COST OF PRODUCTION

7520.49 (SERVICES), ACCOUNT 220 KV

The Account 7520.49 'Other Regulated Cost of Production (Services), 220 kV' shall include the financial information of the other than stated above cost of production or services occurred to provide regulated transmission services related to 220 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

ACCOUNT 7520.5 COST OF SERVICES OF REGULATED TRANSMISSION ACTIVITIES IN 110 KV

The Account 7520.5 'Cost of Services of Regulated Transmission Activities related to 110 kV' shall include the financial information of the cost occurred to provide regulated transmission services related to 110 kV as a result of ordinary operating activity during the tariff regulated period.

Account 7520.5 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7520.51 'Operation Expenses, 110 kV',
Account 7520.52 'Maintenance Expenses, 110 kV',
Account 7520.53 'Cost of Energy Losses, 110 kV',
Account 7520.59 'Other Regulated Cost of Production (Services), 110 kV'

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 7520.51 OPERATION EXPENSES, 110 KV

The Account 7520.51 'Operation Expenses, 110 kV' shall include the financial information of the cost of operation expenses occurred to provide regulated transmission services related to 110 kV as a result of ordinary operating activity during the tariff regulated period.

Account 7520.51 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7520.511 'Operation Expenses on Personnel, 110 kV',
Account 7520.512 'Operation Expenses on Materials, 110 kV',
Account 7520.513 'Operation Expenses on Outsource, 110 kV',
Account 7520.514 'Operation Expenses on Electricity Consumed and Other Utilities, 110 kV',
Account 7520.515 'Operation Expenses on Operating Lease, 110 kV',
Account 7520.518 'Depreciation Cost, 110 kV',
Account 7520.519 'Operation Expenses on Other, 110 kV'

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT OPERATION EXPENSES ON PERSONNEL, 110 KV

7520.511

The Account 7520.511 'Operation Expenses on Personnel, 110 kV' shall include the financial information of the cost of personnel involved in operation occurred to provide regulated transmission services related to 110 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

ACCOUNT 7520.512

OPERATION EXPENSES ON MATERIALS, 110 KV

The Account 7520.512 'Operation Expenses on Materials, 110 kV' shall include the financial information of the cost of materials used in operation occurred to provide regulated transmission services related to 110 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

ACCOUNT 7520.513

OPERATION EXPENSES ON OUTSOURCE, 110 KV

The Account 7520.513 'Operation Expenses on Outsource, 110 kV' shall include the financial information of the cost of outsource services involved in operation occurred to provide regulated transmission services related to 110 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

ACCOUNT 7520.514

OPERATION EXPENSES ON ELECTRICITY CONSUMED AND OTHER UTILITIES, 110 KV

The Account 7520.514 'Operation Expenses on Electricity Consumed and Other Utilities, 110 kV' shall include the financial information of the cost of consumed electricity and other utilities involved in operation occurred to provide regulated transmission services related to 110 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

ACCOUNT 7520.515

OPERATION EXPENSES ON OPERATING LEASE, 110 KV

The Account 7520.515 'Operation Expenses on Operating Lease, 110 kV' shall include the financial information of the operating lease cost of the fixed assets utilized in operation occurred to provide regulated transmission services related to 110 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

**ACCOUNT
7520.518 DEPRECIATION COST, 110 KV**

The Account 7520.518 'Depreciation Cost, 110 kV' shall include the financial information of the current portion of depreciation of the fixed assets in operation accounted to provide regulated transmission services related to 110 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

**ACCOUNT
7520.519 OPERATION EXPENSES ON OTHER, 110 KV**

The Account 7520.519 'Operation Expenses on Other, 110 kV' shall include the financial information of the other than stated above operation expenses accounted to provide regulated transmission services related to 110 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

**ACCOUNT
7520.52 MAINTENANCE EXPENSES, 110 KV**

The Account 7520.52 'Maintenance Expenses, 110 kV' shall include the financial information of the cost of Maintenance expenses occurred to provide regulated transmission services related to 110 kV as a result of ordinary operating activity during the tariff regulated period.

Account 7520.52 is the aggregating account. It aggregates the financial information of following subaccounts:

- Account 7520.521 'Maintenance Expenses on Personnel, 110 kV',
- Account 7520.522 'Maintenance Expenses on Materials, 110 kV',
- Account 7520.523 'Maintenance Expenses on Outsource, 110 kV',
- Account 7520.524 'Maintenance Expenses on Electricity Consumed and Other Utilities, 110 kV',
- Account 7520.525 'Maintenance Expenses on Operating Lease, 110 kV',
- Account 7520.528 'Depreciation Cost, 110 kV',
- Account 7520.529 'Maintenance Expenses on Other, 110 kV'

No other Sub-account is allowed. No direct transaction with this account is allowed.

**ACCOUNT MAINTENANCE EXPENSES ON PERSONNEL, 110
7520.521 KV**

The Account 7520.521 'Maintenance Expenses on Personnel, 110 kV' shall include the financial information of the cost of personnel involved in maintenance occurred to provide regulated transmission services related to 110 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

**ACCOUNT MAINTENANCE EXPENSES ON MATERIALS, 110
7520.522 KV**

The Account 7520.522 'Maintenance Expenses on Materials, 110 kV' shall include the financial information of the cost of materials used in maintenance occurred to provide regulated transmission services related to 110 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

**ACCOUNT MAINTENANCE EXPENSES ON OUTSOURCE, 110
7520.523 KV**

The Account 7520.523 'Maintenance Expenses on Outsource, 110 kV' shall include the financial information of the cost of outsource services involved in maintenance occurred to provide regulated transmission services related to 110 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

**ACCOUNT MAINTENANCE EXPENSES ON ELECTRICITY
7520.524 CONSUMED AND OTHER UTILITIES, 110 KV**

The Account 7520.524 'Maintenance Expenses on Electricity Consumed and Other Utilities, 110 kV' shall include the financial information of the cost of consumed electricity and other utilities involved in maintenance occurred to provide regulated transmission services related to 110 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

**ACCOUNT MAINTENANCE EXPENSES ON OPERATING
7520.525 LEASE, 110 KV**

The Account 7520.525 'Maintenance Expenses on Operating Lease, 110 kV' shall include the financial information of the operating lease cost of the fixed assets utilized in maintenance occurred to provide regulated transmission services related to 110 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

**ACCOUNT
7520.528**

DEPRECIATION COST, 110 KV

The Account 7520.528 'Depreciation Cost, 110 kV' shall include the financial information of the current portion of depreciation of the fixed assets in maintenance accounted to provide regulated transmission services related to 110 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

**ACCOUNT
7520.529**

MAINTENANCE EXPENSES ON OTHER, 110 KV

The Account 7520.529 'Maintenance Expenses on Other, 110 kV' shall include the financial information of the other than stated above maintenance expenses accounted to provide regulated transmission services related to 110 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

**ACCOUNT
7520.53**

COST OF ENERGY LOSSES, 110 KV

The Account 7520.53 'Cost of Energy Losses, 110 kV' shall include the financial information of the cost of energy losses occurred to provide regulated transmission services related to 110 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

**ACCOUNT
7520.59**

**OTHER REGULATED COST OF PRODUCTION
(SERVICES), 110 KV**

The Account 7520.59 'Other Regulated Cost of Production (Services), 110 kV' shall include the financial information of the other than stated above cost of production or services occurred to provide regulated transmission services related to 110 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

**ACCOUNT
7520.6**

**COST OF SERVICES OF REGULATED TRANSMISSION
ACTIVITIES IN ACCOUNT 35KV**

The Account 7520.6 'Cost of Services of Regulated Transmission Activities related to 35 kV' shall include the financial information of the cost occurred to provide regulated

transmission services related to 35 kV as a result of ordinary operating activity during the tariff regulated period.

Account 7520.6 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7520.61 'Operation Expenses, 35 kV',

Account 7520.62 'Maintenance Expenses, 35 kV',

Account 7520.63 'Cost of Energy Losses, 35 kV',

Account 7520.69 'Other Regulated Cost of Production (Services), 35 kV'

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 7520.61

OPERATION EXPENSES, ACCOUNT 35KV

The Account 7520.61 'Operation Expenses, 35 kV' shall include the financial information of the cost of operation expenses occurred to provide regulated transmission services related to 35 kV as a result of ordinary operating activity during the tariff regulated period.

Account 7520.61 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7520.611 'Operation Expenses on Personnel, 35 kV',

Account 7520.612 'Operation Expenses on Materials, 35 kV',

Account 7520.613 'Operation Expenses on Outsource, 35 kV',

Account 7520.614 'Operation Expenses on Electricity Consumed and Other Utilities, 35 kV',

Account 7520.615 'Operation Expenses on Operating Lease, 35 kV',

Account 7520.618 'Depreciation Cost, 35 kV',

Account 7520.619 'Operation Expenses on Other, 35 kV'

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 7520.611

OPERATION EXPENSES ON PERSONNEL, ACCOUNT 35KV

The Account 7520.611 'Operation Expenses on Personnel, 35 kV' shall include the financial information of the cost of personnel involved in operation occurred to provide regulated transmission services related to 35 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

ACCOUNT 7520.612

OPERATION EXPENSES ON MATERIALS, ACCOUNT 35KV

The Account 7520.612 'Operation Expenses on Materials, 35 kV' shall include the financial information of the cost of materials used in operation occurred to provide

regulated transmission services related to 35 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

ACCOUNT OPERATION EXPENSES ON OUTSOURCE, ACCOUNT 35KV
7520.613

The Account 7520.613 'Operation Expenses on Outsource, 35 kV' shall include the financial information of the cost of outsource services involved in operation occurred to provide regulated transmission services related to 35 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

ACCOUNT OPERATION EXPENSES ON ELECTRICITY CONSUMED AND
7520.614 OTHER UTILITIES, ACCOUNT 35KV

The Account 7520.614 'Operation Expenses on Electricity Consumed and Other Utilities, 35 kV' shall include the financial information of the cost of consumed electricity and other utilities involved in operation occurred to provide regulated transmission services related to 35 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

ACCOUNT OPERATION EXPENSES ON OPERATING LEASE, ACCOUNT
7520.615 35KV

The Account 7520.615 'Operation Expenses on Operating Lease, 35 kV' shall include the financial information of the operating lease cost of the fixed assets utilized in operation occurred to provide regulated transmission services related to 35 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

ACCOUNT DEPRECIATION COST, ACCOUNT 35KV
7520.618

The Account 7520.618 'Depreciation Cost, 35 kV' shall include the financial information of the current portion of depreciation of the fixed assets in operation accounted to provide regulated transmission services related to 35 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

**ACCOUNT
7520.619**

OPERATION EXPENSES ON OTHER, ACCOUNT 35KV

The Account 7520.619 'Operation Expenses on Other, 35 kV' shall include the financial information of the other than stated above operation expenses accounted to provide regulated transmission services related to 35 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

**ACCOUNT
7520.62**

MAINTENANCE EXPENSES, ACCOUNT 35KV

The Account 7520.62 'Maintenance Expenses, 35 kV' shall include the financial information of the cost of Maintenance expenses occurred to provide regulated transmission services related to 35 kV as a result of ordinary operating activity during the tariff regulated period.

Account 7520.62 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7520.621 'Maintenance Expenses on Personnel, 35 kV',
Account 7520.622 'Maintenance Expenses on Materials, 35 kV',
Account 7520.623 'Maintenance Expenses on Outsource, 35 kV',
Account 7520.624 'Maintenance Expenses on Electricity Consumed and Other Utilities, 35 kV',
Account 7520.625 'Maintenance Expenses on Operating Lease, 35 kV',
Account 7520.628 'Depreciation Cost, 35 kV',
Account 7520.629 'Maintenance Expenses on Other, 35 kV'

No other Sub-account is allowed. No direct transaction with this account is allowed.

**ACCOUNT
7520.621**

MAINTENANCE EXPENSES ON PERSONNEL, ACCOUNT 35KV

The Account 7520.621 'Maintenance Expenses on Personnel, 35 kV' shall include the financial information of the cost of personnel involved in maintenance occurred to provide regulated transmission services related to 35 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

**ACCOUNT
7520.622**

MAINTENANCE EXPENSES ON MATERIALS, ACCOUNT 35KV

The Account 7520.622 'Maintenance Expenses on Materials, 35 kV' shall include the financial information of the cost of materials used in maintenance occurred to provide regulated transmission services related to 35 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

**ACCOUNT
7520.623**

MAINTENANCE EXPENSES ON OUTSOURCE, ACCOUNT 35KV

The Account 7520.623 'Maintenance Expenses on Outsource, 35 kV' shall include the financial information of the cost of outsource services involved in maintenance occurred to provide regulated transmission services related to 35 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

**ACCOUNT
7520.624**

**MAINTENANCE EXPENSES ON ELECTRICITY CONSUMED
AND OTHER UTILITIES, ACCOUNT 35KV**

The Account 7520.624 'Maintenance Expenses on Electricity Consumed and Other Utilities, 35 kV' shall include the financial information of the cost of consumed electricity and other utilities involved in maintenance occurred to provide regulated transmission services related to 35 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

**ACCOUNT
7520.625**

**MAINTENANCE EXPENSES ON OPERATING LEASE,
ACCOUNT 35KV**

The Account 7520.625 'Maintenance Expenses on Operating Lease, 35 kV' shall include the financial information of the operating lease cost of the fixed assets utilized in maintenance occurred to provide regulated transmission services related to 35 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

**ACCOUNT
7520.628**

DEPRECIATION COST, ACCOUNT 35KV

The Account 7520.628 'Depreciation Cost, 35 kV' shall include the financial information of the current portion of depreciation of the fixed assets in maintenance accounted to provide regulated transmission services related to 35 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

**ACCOUNT
7520.629**

MAINTENANCE EXPENSES ON OTHER, ACCOUNT 35KV

The Account 7520.629 'Maintenance Expenses on Other, 35 kV' shall include the financial information of the other than stated above maintenance expenses accounted to provide regulated transmission services related to 35 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

ACCOUNT **COST OF ENERGY LOSSES, ACCOUNT 35KV**
7520.63

The Account 7520.63 'Cost of Energy Losses, 35 kV' shall include the financial information of the cost of energy losses occurred to provide regulated transmission services related to 35 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

ACCOUNT **OTHER REGULATED COST OF PRODUCTION (SERVICES),**
7520.69 **ACCOUNT 35KV**

The Account 7520.69 'Other Regulated Cost of Production (Services), 35 kV' shall include the financial information of the other than stated above cost of production or services occurred to provide regulated transmission services related to 35 kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

ACCOUNT **COST OF SERVICES OF REGULATED TRANSMISSION**
7520.7 **ACTIVITIES IN ACCOUNT 6/10 AND BELOW KV**

The Account 7520.7 'Cost of Services of Regulated Transmission Activities related to 6/10 and below kV' shall include the financial information of the cost occurred to provide regulated transmission services related to 6/10 and below kV as a result of ordinary operating activity during the tariff regulated period.

Account 7520.7 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7520.71 'Operation Expenses, 6/10 and below kV',
Account 7520.72 'Maintenance Expenses, 6/10 and below kV',
Account 7520.73 'Cost of Energy Losses, 6/10 and below kV',
Account 7520.79 'Other Regulated Cost of Production (Services), 6/10 and below kV'

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT **OPERATION EXPENSES, ACCOUNT 6/10 AND BELOW**
7520.71 **KV**

The Account 7520.71 'Operation Expenses, 6/10 and below kV' shall include the financial information of the cost of operation expenses occurred to provide regulated transmission services related to 6/10 and below kV as a result of ordinary operating activity during the tariff regulated period.

Account 7520.71 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7520.711 'Operation Expenses on Personnel, 6/10 and below kV',
Account 7520.712 'Operation Expenses on Materials, 6/10 and below kV',
Account 7520.713 'Operation Expenses on Outsource, 6/10 and below kV',
Account 7520.714 'Operation Expenses on Electricity Consumed and Other Utilities, 6/10 and below kV',
Account 7520.715 'Operation Expenses on Operating Lease, 6/10 and below kV',
Account 7520.718 'Depreciation Cost, 6/10 and below kV'
Account 7520.719 'Operation Expenses on Other, 6/10 and below kV'

No other Sub-account is allowed. No direct transaction with this account is allowed.

**ACCOUNT OPERATION EXPENSES ON PERSONNEL,
7520.711 ACCOUNT 6/10 AND BELOW KV**

The Account 7520.711 'Operation Expenses on Personnel, 6/10 and below kV' shall include the financial information of the cost of personnel involved in operation occurred to provide regulated transmission services related to 6/10 and below kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

**ACCOUNT OPERATION EXPENSES ON MATERIALS,
7520.712 ACCOUNT 6/10 AND BELOW KV**

The Account 7520.712 'Operation Expenses on Materials, 6/10 and below kV' shall include the financial information of the cost of materials used in operation occurred to provide regulated transmission services related to 6/10 and below kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

**ACCOUNT OPERATION EXPENSES ON OUTSOURCE,
7520.713 ACCOUNT 6/10 AND BELOW KV**

The Account 7520.713 'Operation Expenses on Outsource, 6/10 and below kV' shall include the financial information of the cost of outsource services involved in operation occurred to provide regulated transmission services related to 6/10 and below kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

ACCOUNT **OPERATION EXPENSES ON ELECTRICITY
7520.714** **CONSUMED AND OTHER UTILITIES, ACCOUNT 6/10
AND BELOW KV**

The Account 7520.714 'Operation Expenses on Electricity Consumed and Other Utilities, 6/10 and below kV' shall include the financial information of the cost of consumed electricity and other utilities involved in operation occurred to provide regulated transmission services related to 6/10 and below kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

ACCOUNT **OPERATION EXPENSES ON OPERATING LEASE,
7520.715** **ACCOUNT 6/10 AND BELOW KV**

The Account 7520.715 'Operation Expenses on Operating Lease, 6/10 and below kV' shall include the financial information of the operating lease cost of the fixed assets utilized in operation occurred to provide regulated transmission services related to 6/10 and below kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

ACCOUNT **DEPRECIATION COST, ACCOUNT 6/10 AND BELOW
7520.718** **KV**

The Account 7520.718 'Depreciation Cost, 6/10 and below kV' shall include the financial information of the current portion of depreciation of the fixed assets in operation accounted to provide regulated transmission services related to 6/10 and below kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

ACCOUNT **OPERATION EXPENSES ON OTHER, ACCOUNT 6/10
7520.719** **AND BELOW KV**

The Account 7520.719 'Operation Expenses on Other, 6/10 and below kV' shall include the financial information of the other than stated above operation expenses accounted to provide regulated transmission services related to 6/10 and below kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

ACCOUNT **MAINTENANCE EXPENSES, ACCOUNT 6/10 AND
7520.72** **BELOW KV**

The Account 7520.72 'Maintenance Expenses, 6/10 and below kV' shall include the financial information of the cost of Maintenance expenses occurred to provide

regulated transmission services related to 6/10 and below kV as a result of ordinary operating activity during the tariff regulated period.

Account 7520.72 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7520.721 'Maintenance Expenses on Personnel, 6/10 and below kV',

Account 7520.722 'Maintenance Expenses on Materials, 6/10 and below kV',

Account 7520.723 'Maintenance Expenses on Outsource, 6/10 and below kV',

Account 7520.724 'Maintenance Expenses on Electricity Consumed and Other Utilities, 6/10 and below kV',

Account 7520.725 'Maintenance Expenses on Operating Lease, 6/10 and below kV',

Account 7520.728 'Depreciation Cost, 6/10 and below kV',

Account 7520.729 'Maintenance Expenses on Other, 6/10 and below kV'

No other Sub-account is allowed. No direct transaction with this account is allowed.

**ACCOUNT MAINTENANCE EXPENSES ON PERSONNEL,
7520.721 ACCOUNT 6/10 AND BELOW KV**

The Account 7520.721 'Maintenance Expenses on Personnel, 6/10 and below kV' shall include the financial information of the cost of personnel involved in maintenance occurred to provide regulated transmission services related to 6/10 and below kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

**ACCOUNT MAINTENANCE EXPENSES ON MATERIALS,
7520.722 ACCOUNT 6/10 AND BELOW KV**

The Account 7520.722 'Maintenance Expenses on Materials, 6/10 and below kV' shall include the financial information of the cost of materials used in maintenance occurred to provide regulated transmission services related to 6/10 and below kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

**ACCOUNT MAINTENANCE EXPENSES ON OUTSOURCE,
7520.723 ACCOUNT 6/10 AND BELOW KV**

The Account 7520.723 'Maintenance Expenses on Outsource, 6/10 and below kV' shall include the financial information of the cost of outsource services involved in maintenance occurred to provide regulated transmission services related to 6/10 and below kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

ACCOUNT MAINTENANCE EXPENSES ON ELECTRICITY

**7520.724 CONSUMED AND OTHER UTILITIES, ACCOUNT 6/10
AND BELOW KV**

The Account 7520.724 'Maintenance Expenses on Electricity Consumed and Other Utilities, 6/10 and below kV' shall include the financial information of the cost of consumed electricity and other utilities involved in maintenance occurred to provide regulated transmission services related to 6/10 and below kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

**ACCOUNT MAINTENANCE EXPENSES ON OPERATING LEASE,
7520.725 ACCOUNT 6/10 AND BELOW KV**

The Account 7520.725 'Maintenance Expenses on Operating Lease, 6/10 and below kV' shall include the financial information of the operating lease cost of the fixed assets utilized in maintenance occurred to provide regulated transmission services related to 6/10 and below kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

**ACCOUNT DEPRECIATION COST, ACCOUNT 6/10 AND BELOW
7520.728 KV**

The Account 7520.728 'Depreciation Cost, 6/10 and below kV' shall include the financial information of the current portion of depreciation of the fixed assets in maintenance accounted to provide regulated transmission services related to 6/10 and below kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

**ACCOUNT MAINTENANCE EXPENSES ON OTHER, ACCOUNT
7520.729 6/10 AND BELOW KV**

The Account 7520.729 'Maintenance Expenses on Other, 6/10 and below kV' shall include the financial information of the other than stated above maintenance expenses accounted to provide regulated transmission services related to 6/10 and below kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

**ACCOUNT COST OF ENERGY LOSSES, ACCOUNT 6/10 AND
7520.73 BELOW KV**

The Account 7520.73 'Cost of Energy Losses, 6/10 and below kV' shall include the financial information of the cost of energy losses occurred to provide regulated

transmission services related to 6/10 and below kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

**ACCOUNT OTHER REGULATED COST OF PRODUCTION
7520.79 (SERVICES), ACCOUNT 6/10 AND BELOW KV**

The Account 7520.79 'Other Regulated Cost of Services, 6/10 and below kV' shall include the financial information of the other than stated above cost of production or services occurred to provide regulated transmission services related to 6/10 and below kV as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

**ACCOUNT COST OF SERVICES OF REGULATED TRANSMISSION
7520.8 ACTIVITIES IN TECHNICAL SERVICES**

The Account 7520.8 'Cost of Services of Regulated Transmission Activities related to Technical Services' shall include the financial information of the general technical services cost occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

**ACCOUNT COST OF SERVICES OF REGULATED TRANSMISSION
7520.9 ACTIVITIES, OTHER**

The Account 7520.9 'Cost of Services of Regulated Transmission Activities, Other' shall include the financial information of other than stated above services cost occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period.

[Standard Transaction]

**ACCOUNT COST OF SERVICES OF REGULATED DISTRIBUTION
7530 ACTIVITIES**

The Account 7530 'Cost of Services of Regulated Distribution Activities' shall include the financial information of the cost occurred to provide regulated distribution services as a result of ordinary operating activity during the tariff regulated period.

[Account 7530 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7530.1 'Cost of Services of Regulated Distribution Activities,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 7540 COST OF PRODUCTION OF REGULATED GENERATION ACTIVITIES

The Account 7540 'Cost of Services of Regulated Generation Activities' shall include the financial information of the cost occurred to generate electricity under Regulation as a result of ordinary operating activity during the tariff regulated period.

[Account 7540 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7540.1 'Cost of Services of Regulated Generation Activities,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 7590 COST OF PRODUCTION (SERVICES) OF REGULATED OTHER ACTIVITIES

The Account 7590 'Cost of Production (Services) of Regulated Other Activities' shall include the financial information of the cost occurred to provide other than stated above regulated services or production as a result of ordinary operating activity during the tariff regulated period.

[Account 7590 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7590.1 'Cost of Production (Services) of Regulated Other Activities,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 7600 GENERAL AND ADMINISTRATION EXPENSES FOR REGULATED ACTIVITIES

The Account 7600 'General and Administration Expenses for Regulated Activities' shall include the financial information of the general and administration expenses occurred as a result of regulated ordinary operating activity during the tariff regulated period.

The Account 7600 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7610 'General and Administration Expenses of Regulated Dispatch Activities',

Account 7620 'General and Administration Expenses of Regulated Transmission Activities',

Account 7630 'General and Administration Expenses of Regulated Distribution Activities',

Account 7640 'General and Administration Expenses of Regulated Generation Activities',

Account 7690 'General and Administration Expenses of Regulated Other Activities'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

**ACCOUNT GENERAL AND ADMINISTRATION EXPENSES OF
7610 REGULATED DISPATCH ACTIVITIES**

The Account 7610 'General and Administration Expenses of Regulated Dispatch Activities' shall include the financial information of the general and administration expenses occurred to provide regulated dispatching services as a result of ordinary operating activity during the tariff regulated period.

[Account 7610 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7610.1 'General and Administration Expenses of Regulated Dispatch Activities,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

**ACCOUNT GENERAL AND ADMINISTRATION EXPENSES OF
7620 REGULATED TRANSMISSION ACTIVITIES**

The Account 7620 'General and Administration Expenses of Regulated Transmission Activities' shall include the financial information of the general and administration expenses occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period.

Account 7620 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7620.1 'Administration Expenses of Regulated Transmission Activities',
Account 7620.2 'General Expenses of Regulated Transmission Activities'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

**ACCOUNT ADMINISTRATION EXPENSES OF REGULATED
7620.1 TRANSMISSION ACTIVITIES**

The Account 7620.1 'Administration Expenses of Regulated Transmission Activities' shall include the financial information of the administration expenses occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period.

Account 7620.1 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7620.11 'Payroll Cost of Administration',
Account 7620.12 'Operating Lease',
Account 7620.13 'Office Supply',
Account 7620.14 'Communication',
Account 7620.15 'Utilities',
Account 7620.16 'Repair',
Account 7620.17 'Representative Expenses',
Account 7620.18 'Depreciation and Amortization',
Account 7620.19 'Other Regulated Administration Expenses'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

**ACCOUNT
7620.11** **PAYROLL COST OF ADMINISTRATION**

The Account 7620.11 'Payroll Cost of Administration' shall include the financial information of the administration payroll expenses occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period.

[Standard Transactions]

**ACCOUNT
7620.12** **OPERATING LEASE**

The Account 7620.12 'Operating Lease' shall include the financial information of the operating lease of fixed assets utilized by administration occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period.

[Standard Transactions]

**ACCOUNT
7620.13** **OFFICE SUPPLY**

The Account 7620.13 'Office Supply' shall include the financial information of the administration office supply expenses occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period.

[Standard Transactions]

**ACCOUNT
7620.14** **COMMUNICATION**

The Account 7620.14 'Communication' shall include the financial information of the administration communication expenses occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period.

[Standard Transactions]

**ACCOUNT
7620.15** **UTILITIES**

The Account 7620.15 'Utilities' shall include the financial information of the administration utilities (electricity, water, sewerage, etc.) expenses occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT **REPAIR**
7620.16

The Account 7620.16 'Repair' shall include the financial information of the repair of administration assets occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT **REPRESENTATIVE EXPENSES**
7620.17

The Account 7620.17 'Representative Expenses' shall include the financial information of the administration representative expenses (presentation, visits, etc.) occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT **DEPRECIATION AND AMORTIZATION**
7620.18

The Account 7620.18 'Depreciation and Amortization' shall include the financial information of the current portion of depreciation or amortization of long term assets utilized for administration to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT **OTHER REGULATED ADMINISTRATION**
7620.19 **EXPENSES**

The Account 7620.19 'Other Regulated Administration Expenses' shall include the financial information of the other than stated above administration expenses occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT **GENERAL EXPENSES OF REGULATED**
7620.2 **TRANSMISSION ACTIVITIES**

The Account 7620.2 'General Expenses of Regulated Transmission Activities' shall include the financial information of the general expenses occurred to provide

regulated transmission services as a result of ordinary operating activity during the tariff regulated period.

Account 7620.2 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7620.21 'Insurance',

Account 7620.22 'Consultation',

Account 7620.23 'Audit',

Account 7620.24 'Bank charges',

Account 7620.25 'Training',

Account 7620.26 'Business Trip',

Account 7620.28 'Other Taxes, Duties and Penalties',

Account 7620.29 'Other Regulated General Expenses'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT **INSURANCE**
7620.21

The Account 7620.21 'Insurance' shall include the financial information of the insurance expenses occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT **CONSULTATION**
7620.22

The Account 7620.22 'Consultation' shall include the financial information of the consultation (except audit) expenses occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT **AUDIT**
7620.23

The Account 7620.23 'Audit' shall include the financial information of the audit (except consultation) expenses occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT **BANK CHARGES**
7620.24

The Account 7620.24 'Bank Charges' shall include the financial information of the bank charges and fees occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT **TRAINING**
7620.25

The Account 7620.25 'Training' shall include the financial information of the training expenses of personnel occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT **BUSINESS TRIP**
7620.26

The Account 7620.26 'Business Trip' shall include the financial information of the business trip expenses occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT **OTHER TAXES, DUTIES AND PENALTIES**
7620.28

The Account 7620.28 'Other Taxes, Duties and Penalties' shall include the financial information of the other taxes, state duties, and penalties occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT **OTHER REGULATED GENERAL EXPENSES**
7620.29

The Account 7620.29 'Other Regulated General Expenses' shall include the financial information of the other than stated above general expenses occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT **GENERAL AND ADMINISTRATION EXPENSES OF**
7630 **REGULATED DISTRIBUTION ACTIVITIES**

The Account 7630 'General and Administration Expenses of Regulated Distribution Activities' shall include the financial information of the general and administration expenses occurred to provide regulated distribution services as a result of ordinary operating activity during the tariff regulated period.

[Account 7630 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7630.1 'General and Administration Expenses of Regulated Distribution Activities,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 7640 GENERAL AND ADMINISTRATION EXPENSES OF REGULATED GENERATION ACTIVITIES

The Account 7640 'General and Administration Expenses of Regulated Generation Activities' shall include the financial information of the general and administration expenses occurred to generate electricity under Regulation as a result of ordinary operating activity during the tariff regulated period.

[Account 7640 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7640.1 'General and Administration Expenses of Regulated Generation Activities,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 7690 GENERAL AND ADMINISTRATION EXPENSES OF REGULATED OTHER ACTIVITIES

The Account 7690 'General and Administration Expenses of Regulated Other Activities' shall include the financial information of the general and administration expenses occurred to provide other than stated above regulated services or production as a result of ordinary operating activity during the tariff regulated period.

[Account 7690 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7690.1 'General and Administration Expenses of Regulated Other Activities,...'

No other Sub-account is allowed. No direct transaction with this account is allowed.]

ACCOUNT 7700 EXPENDITURES ON NON-CURRENT ASSETS

The Account 7700 'Expenditures on Non-Current Assets for Regulated Activities' shall include the financial information of the expenditures on non-current assets purchased by the company (construction, installation, and repair) occurred as a result of regulated ordinary operating activity during the tariff regulated period.

The Account 7700 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7710 'Expenditures on Non-Current Assets, Dispatch',
Account 7720 'Expenditures on Non-Current Assets, Transmission',
Account 7730 'Expenditures on Non-Current Assets, Distribution',
Account 7740 'Expenditures on Non-Current Assets, Generation',
Account 7790 'Expenditures on Non-Current Assets, Other'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 7710 EXPENDITURES ON NON-CURRENT ASSETS, DISPATCH

The Account 7710 'Expenditures on Non-Current Assets, Dispatch' shall include the financial information of the expenditures on non-current assets purchased by the company (construction, installation, and repair) occurred to provide regulated dispatch services as a result of ordinary operating activity during the tariff regulated period.

Account 7710 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7710.1 'Construction (Production) of New Fixed Assets, Dispatch',
Account 7710.2 'Installation Cost of Fixed Assets, Dispatch',
Account 7710.3 'Expenditures on Fixed Assets in Operation, Dispatch',
Account 7710.4 'Development (Production) of New Intangible Long Term Asset, Dispatch',
Account 7710.5 'Expenditures on Intangible Long Term Asset in Operation, Dispatch'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 7710.1 CONSTRUCTION (PRODUCTION) OF NEW FIXED ASSETS, DISPATCH

The Account 7710.1 'Construction (Production) of New Fixed Assets, Dispatch' shall include the financial information of the expenditures on construction (production) of new fixed asset occurred to provide regulated dispatch services as a result of ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7710.2 INSTALLATION COSTS OF FA, DISPATCH

The Account 7710.2 'Installation Cost of Fixed Assets, Dispatch' shall include the financial information of the expenditures on installation of existing fixed assets not in operation occurred to provide regulated dispatch services as a result of ordinary operating activity during the tariff regulated period.

[Standard Transactions]

**ACCOUNT EXPENDITURES ON FIXED ASSETS IN OPERATION,
7710.3 DISPATCH**

The Account 7710.3 'Expenditures on Fixed Assets in Operation, Dispatch' shall include the financial information of the expenditures on existing fixed assets in operation (repair, renovation, etc.) occurred to provide regulated dispatch services as a result of ordinary operating activity during the tariff regulated period.

[Standard Transactions]

**ACCOUNT DEVELOPMENT (PRODUCTION) OF NEW INTANGIBLE
7710.4 LONG TERM ASSET, DISPATCH**

The Account 7710.4 'Development (Production) of New Intangible Long Term Asset, Dispatch' shall include the financial information of the expenditures on development (production) of new intangible long term asset occurred to provide regulated dispatch services as a result of ordinary operating activity during the tariff regulated period.

[Standard Transactions]

**ACCOUNT EXPENDITURES ON INTANGIBLE LONG TERM ASSET
7710.5 IN OPERATION, DISPATCH**

The Account 7710.5 'Expenditures on Intangible Long Term Asset in Operation, Dispatch' shall include the financial information of the expenditures on existing intangible long term asset in operation occurred to provide regulated dispatch services as a result of ordinary operating activity during the tariff regulated period.

[Standard Transactions]

**ACCOUNT EXPENDITURES ON NON-CURRENT ASSETS,
7720 TRANSMISSION**

The Account 7720 'Expenditures on Non-Current Assets, Transmission' shall include the financial information of the expenditures on non-current assets purchased by the company (construction, installation, and repair) occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period.

Account 7720 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7720.1 'Construction (Production) of New Fixed Assets, Transmission',
Account 7720.2 'Installation Cost of Fixed Assets, Transmission',
Account 7720.3 'Expenditures on Fixed Assets in Operation, Transmission',
Account 7720.4 'Development (Production) of New Intangible Long Term Asset,

Transmission’,
Account 7720.5 ‘Expenditures on Intangible Long Term Asset in Operation,
Transmission’.

No other Sub-account is allowed. No direct transaction with this account is allowed.

**ACCOUNT CONSTRUCTION (PRODUCTION) OF NEW FIXED
7720.1 ASSETS, TRANSMISSION**

The Account 7720.1 ‘Construction (Production) of New Fixed Assets, Transmission’ shall include the financial information of the expenditures on construction (production) of new fixed asset occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period.

[Standard Transactions]

**ACCOUNT INSTALLATION COSTS OF FIXED ASSETS,
7720.2 TRANSMISSION**

The Account 7720.2 ‘Installation Cost of Fixed Assets, Transmission’ shall include the financial information of the expenditures on installation of existing fixed assets not in operation occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period.

[Standard Transactions]

**ACCOUNT EXPENDITURES ON FIXED ASSETS IN OPERATION,
7720.3 TRANSMISSION**

The Account 7720.3 ‘Expenditures on Fixed Assets in Operation, Transmission’ shall include the financial information of the expenditures on existing fixed assets in operation (repair, renovation, etc.) occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period.

[Standard Transactions]

**ACCOUNT DEVELOPMENT (PRODUCTION) OF NEW INTANGIBLE
7720.4 LONG TERM ASSET, TRANSMISSION**

The Account 7720.4 ‘Development (Production) of New Intangible Long Term Asset, Transmission’ shall include the financial information of the expenditures on development (production) of new intangible long term asset occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period.

[Standard Transactions]

**ACCOUNT EXPENDITURES ON INTANGIBLE LONG TERM ASSET
7720.5 IN OPERATION, TRANSMISSION**

The Account 7720.5 'Expenditures on Intangible Long Term Asset in Operation, Transmission' shall include the financial information of the expenditures on existing intangible long term asset in operation occurred to provide regulated transmission services as a result of ordinary operating activity during the tariff regulated period.

[Standard Transactions]

**ACCOUNT EXPENDITURES ON NON-CURRENT ASSETS,
7730 DISTRIBUTION**

The Account 7730 'Expenditures on Non-Current Assets, Distribution' shall include the financial information of the expenditures on non-current assets purchased by the company (construction, installation, and repair) occurred to provide regulated distribution services as a result of ordinary operating activity during the tariff regulated period.

Account 7730 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7730.1 'Construction (Production) of New Fixed Assets, Distribution',
Account 7730.2 'Installation Cost of Fixed Assets, Distribution',
Account 7730.3 'Expenditures on Fixed Assets in Operation, Distribution',
Account 7730.4 'Development (Production) of New Intangible Long Term Asset, Distribution',
Account 7730.5 'Expenditures on Intangible Long Term Asset in Operation, Distribution'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

**ACCOUNT CONSTRUCTION (PRODUCTION) OF NEW FIXED
7730.1 ASSETS, DISTRIBUTION**

The Account 7730.1 'Construction (Production) of New Fixed Assets, Distribution' shall include the financial information of the expenditures on construction (production) of new fixed asset occurred to provide regulated distribution services as a result of ordinary operating activity during the tariff regulated period.

**ACCOUNT INSTALLATION COSTS OF FIXED ASSETS,
7730.2 DISTRIBUTION**

The Account 7730.2 'Installation Cost of Fixed Assets, Distribution' shall include the financial information of the expenditures on installation of existing fixed assets not in operation occurred to provide regulated distribution services as a result of ordinary operating activity during the tariff regulated period.

[Standard Transactions]

**ACCOUNT EXPENDITURES ON FIXED ASSETS IN OPERATION,
7730.3 DISTRIBUTION**

The Account 7730.3 'Expenditures on Fixed Assets in Operation, Distribution' shall include the financial information of the expenditures on existing fixed assets in operation (repair, renovation, etc.) occurred to provide regulated distribution services as a result of ordinary operating activity during the tariff regulated period.

[Standard Transactions]

**ACCOUNT DEVELOPMENT (PRODUCTION) OF NEW INTANGIBLE
7730.4 LONG TERM ASSET, DISTRIBUTION**

The Account 7730.4 'Development (Production) of New Intangible Long Term Asset, Distribution' shall include the financial information of the expenditures on development (production) of new intangible long term asset occurred to provide regulated distribution services as a result of ordinary operating activity during the tariff regulated period.

[Standard Transactions]

**ACCOUNT EXPENDITURES ON INTANGIBLE LONG TERM ASSET
7730.5 IN OPERATION, DISTRIBUTION**

The Account 7730.5 'Expenditures on Intangible Long Term Asset in Operation, Distribution' shall include the financial information of the expenditures on existing intangible long term asset in operation occurred to provide regulated distribution services as a result of ordinary operating activity during the tariff regulated period.

[Standard Transactions]

**ACCOUNT EXPENDITURES ON NON-CURRENT ASSETS,
7740 GENERATION**

The Account 7740 'Expenditures on Non-Current Assets, Generation' shall include the financial information of the expenditures on non-current assets purchased by the company (construction, installation, and repair) occurred to provide regulated generation services as a result of ordinary operating activity during the tariff regulated period.

Account 7740 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7740.1 'Construction (Production) of New Fixed Assets, Generation',
Account 7740.2 'Installation Cost of Fixed Assets, Generation',
Account 7740.3 'Expenditures on Fixed Assets in Operation, Generation',
Account 7740.4 'Development (Production) of New Intangible Long Term Asset, Generation',

Account 7740.5 'Expenditures on Intangible Long Term Asset in Operation, Generation'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 7740.1 CONSTRUCTION (PRODUCTION) OF NEW FIXED ASSETS, GENERATION

The Account 7740.1 'Construction (Production) of New Fixed Assets, Generation' shall include the financial information of the expenditures on construction (production) of new fixed asset occurred to provide regulated generation as a result of ordinary operating activity during the tariff regulated period.

ACCOUNT 7740.2 INSTALLATION COSTS OF FIXED ASSETS, GENERATION

The Account 7740.2 'Installation Cost of Fixed Assets, Generation' shall include the financial information of the expenditures on installation of existing fixed assets not in operation occurred to provide regulated generation services as a result of ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7740.3 EXPENDITURES ON FIXED ASSETS IN OPERATION, GENERATION

The Account 7740.3 'Expenditures on Fixed Assets in Operation, Generation' shall include the financial information of the expenditures on existing fixed assets in operation (repair, renovation, etc.) occurred to provide regulated generation services as a result of ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7740.4 DEVELOPMENT (PRODUCTION) OF NEW INTANGIBLE LONG TERM ASSET, GENERATION

The Account 7740.4 'Development (Production) of New Intangible Long Term Asset, Generation' shall include the financial information of the expenditures on development (production) of new intangible long term asset occurred to provide regulated generation services as a result of ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7740.5 EXPENDITURES ON INTANGIBLE LONG TERM ASSET IN OPERATION, GENERATION

The Account 7740.5 'Expenditures on Intangible Long Term Asset in Operation, Generation' shall include the financial information of the expenditures on existing intangible long term asset in operation occurred to provide regulated generation services as a result of ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT 7790 EXPENDITURES ON NON-CURRENT ASSETS, OTHER

The Account 7790 'Expenditures on Non-Current Assets, Other' shall include the financial information of the expenditures on non-current assets purchased by the company (construction, installation, and repair) occurred to provide Regulated Other than stated above services as a result of ordinary operating activity during the tariff regulated period.

Account 7790 is the aggregating account. It aggregates the financial information of following subaccounts:

Account 7790.1 'Construction (Production) of New Fixed Assets, Other',

Account 7790.2 'Installation Cost of Fixed Assets, Other',

Account 7790.3 'Expenditures on Fixed Assets in Operation, Other',

Account 7790.4 'Development (Production) of New Intangible Long Term Asset, Other',

Account 7790.5 'Expenditures on Intangible Long Term Asset in Operation, Other'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 7790.1 CONSTRUCTION (PRODUCTION) OF NEW FIXED ASSETS, OTHER

The Account 7790.1 'Construction (Production) of New Fixed Assets, Other' shall include the financial information of the expenditures on construction (production) of new fixed asset occurred to provide Regulated Other than stated above services as a result of ordinary operating activity during the tariff regulated period.

ACCOUNT 7790.2 INSTALLATION COSTS OF FIXED ASSETS, OTHER

The Account 7790.2 'Installation Cost of Fixed Assets, Other' shall include the financial information of the expenditures on installation of existing fixed assets not in operation occurred to provide Regulated Other than stated above services as a result of ordinary operating activity during the tariff regulated period.

[Standard Transactions]

ACCOUNT EXPENDITURES ON FIXED ASSETS IN OPERATION,

7790.3 OTHER

The Account 7790.3 'Expenditures on Fixed Assets in Operation, Other' shall include the financial information of the expenditures on existing fixed assets in operation (repair, renovation, etc.) occurred to provide Regulated Other than stated above services as a result of ordinary operating activity during the tariff regulated period.

[Standard Transactions]

**ACCOUNT DEVELOPMENT (PRODUCTION) OF NEW INTANGIBLE
7790.4 LONG TERM ASSET, OTHER**

The Account 7790.4 'Development (Production) of New Intangible Long Term Asset, Other' shall include the financial information of the expenditures on development (production) of new intangible long term asset occurred to provide Regulated Other than stated above services as a result of ordinary operating activity during the tariff regulated period.

[Standard Transactions]

**ACCOUNT EXPENDITURES ON INTANGIBLE LONG TERM ASSET
7790.5 IN OPERATION, OTHER**

The Account 7790.5 'Expenditures on Intangible Long Term Asset in Operation, Other' shall include the financial information of the expenditures on existing intangible long term asset in operation occurred to provide Regulated Other than stated above services as a result of ordinary operating activity during the tariff regulated period.

[Standard Transactions]

GROUP 8, NON-OPERATING INCOME AND EXPENSE

ACCOUNT 'NON-OPERATING INCOME AND EXPENSE'

Accounts' Group 8 is to register the financial information of the non-operating income and expense.

ACCOUNT 8100 NON-OPERATING INCOME

The Account 8100 'Non-Operating income' shall include the financial information of such items as dividend income, profits from investments, gains incurred due to foreign exchange, asset write-downs and other non-operating revenues.

The Account 8100 is the aggregating account. It aggregates the financial information of following sub accounts:

Account 8110 'Interest Income',
Account 8120 'Income from dividends',
Account 8130 'Gain from non-operating activities',
Account 8190 'Other non-operating income'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

ACCOUNT 8110 INTEREST INCOME

The Account 8110 'Interest Income' shall include the financial information of the interest revenues on securities, loans, notes, advances, special deposits, tax refunds and all other interest-bearing assets. Because the interest isn't part of the original investment, it's recorded separately, as interest income.

[Standard Transactions]

ACCOUNT 8120 INCOME FROM DIVIDENDS

The Account 8120 'Income From Dividends' shall include the financial information of the revenue from dividends on stocks of the company.

[Standard Transactions]

ACCOUNT 8130 GAIN FROM NON-OPERATING ACTIVITIES

The Account 8130 'Gain From Non-Operating Activities' shall include the financial information of the gains incurred due to foreign exchange, asset write-downs and other non-operating revenues.

[Standard Transactions]

**ACCOUNT
8190 OTHER NON-OPERATING INCOME**

The Account 8130 'Other Non-Operating Income' shall include the financial information of all other non-operating income not listed in accounts above. The supporting sub-accounts shall be maintained so as to show each different non-operating income separately.

[Standard Transactions]

**ACCOUNT
8200 NON-OPERATING EXPENSES/LOSSES**

The Account 8200 'Non-Operating Expenses/Losses' shall include the financial information of the interest charges or other costs of borrowing, any costs incurred from restructuring or reorganizing. Expenses relating to currency exchange, charges on obsolescence of inventory would also be considered as a non-operating expenses.

The Account 8200 is the aggregating account. It aggregates the financial information of following sub accounts:

Account 8210 'Interest Expense',
Account 8220 'Non-operating Loss',
Account 8290 'Other Non-operating Losses'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

**ACCOUNT
8210 INTEREST EXPENSE**

The account 8210 'Interest Expense' shall include the financial information of the interest charges or other costs of borrowing.

[Standard Transactions]

**ACCOUNT
8220 NON-OPERATING LOSS**

The account 8220 'Non-Operating Loss' shall include the financial information of the items as losses incurred due to foreign exchange, losses from investments, asset write-downs and other non-operating expenses.

[Standard Transactions]

**ACCOUNT
8290 OTHER NON-OPERATING LOSSES**

The account 8290 'Other Non-Operating Losses' shall include the financial information of all other non-operating losses not listed in accounts above. The supporting sub-accounts shall be maintained so as to show each different non-operating loss separately.

[Standard Transactions]

GROUP 9, EXTRAORDINARY GAINS (LOSSES)

ACCOUNT EXTRAORDINARY GAINS (LOSSES)

Accounts' Group 9 is to register the financial information of the extraordinary gains (losses). Extraordinary gains and losses are gains and losses that are considered both unusual and infrequent.

**ACCOUNT
9100 EXTRAORDINARY GAINS OR LOSSES**

The Account 9100 'Extraordinary gains or losses' shall include the financial information of the nonrecurring, onetime, unusual, non-operating gains or losses that are recorded by a business during the period.

The Account 9100 is the aggregating account. It aggregates the financial information of following sub accounts:

Account 9110 'Extraordinary gains',
Account 9120 'Extraordinary losses'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

**ACCOUNT
9110 EXTRAORDINARY GAINS**

The Account 9110 'Extraordinary gains' shall include the financial information of the nonrecurring, onetime, unusual, non-operating gains that are recorded by a business during the period.

[Standard Transactions]

**ACCOUNT
9120 EXTRAORDINARY LOSSES**

The Account 9120 'Extraordinary losses' shall include the financial information of the nonrecurring, onetime, unusual, non-operating losses that are recorded by a business during the period.

[Standard Transactions]

**ACCOUNT
9200 OTHER EXPENSES**

The Account 9200 'Other Expenses' shall include the financial information of other expenses[, which are not specifically provided for in other expense accounts.]

The Account 9200 is the aggregating account. It aggregates the financial information of following sub account:

Account 9210 'Profit Tax'.

No other Sub-account is allowed. No direct transaction with this account is allowed.

**ACCOUNT
9210 PROFIT TAX**

The Account 9210 'Profit Tax' shall include the financial information of the profit tax of the company.

[Standard Transactions]

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