

Total Administrative and General Expenses (FERC Accounts 920-935)
Increase Year 2004 over Year 2000

<u>Line No.</u>	<u>Utility Name</u> (A)	<u>Holding Company Name</u> (B)	<u>Year</u> (C)	<u>Total A&G Expense</u> (D)	<u>2004 Compared</u>
					<u>To 2000</u> (E)
1	Indianapolis Power & Light	AES Corp (The)	2004	\$71,269,042	49.5%
	Indianapolis Power & Light	AES Corp (The)	2000	\$143,888,610	
2	Alaska Electric Light & Power Co	Alaska Electric Light & Power Co	2004	\$2,643,325	124.8%
	Alaska Electric Light & Power Co	Alaska Electric Light & Power Co	2000	\$2,118,435	
3	Alcoa Power Generating Inc	Alcoa Inc	2004	\$15,666,434	203.0%
	Alcoa Power Generating Inc	Alcoa Inc	2000	\$7,718,311	
4	Alfalfa Electric Coop Inc	Alfalfa Electric Coop Inc	2004	\$877,877	114.6%
	Alfalfa Electric Coop Inc	Alfalfa Electric Coop Inc	2000	\$766,240	
5	Allegheny Generating Co (The)	Allegheny Energy Inc	2004	\$841,845	39.5%
	Allegheny Generating Co (The)	Allegheny Energy Inc	2000	\$2,131,007	
6	Monongahela Power Co	Allegheny Energy Inc	2004	\$70,907,539	120.1%
	Monongahela Power Co	Allegheny Energy Inc	2000	\$59,024,753	
7	Potomac Edison Co (The)	Allegheny Energy Inc	2004	\$52,847,667	121.6%
	Potomac Edison Co (The)	Allegheny Energy Inc	2000	\$43,456,787	
8	West Penn Power Co	Allegheny Energy Inc	2004	\$66,556,697	114.2%
	West Penn Power Co	Allegheny Energy Inc	2000	\$58,277,084	
9	Allete Inc	Allete Inc	2004	\$47,182,490	125.1%
	Allete Inc	Allete Inc	2000	\$37,714,197	
10	Superior Water Light & Power Co	Allete Inc	2004	\$1,863,156	138.9%
	Superior Water Light & Power Co	Allete Inc	2000	\$1,341,379	
11	Interstate Power & Light Co	Alliant Energy Corp	2004	\$98,589,305	158.9%
	Interstate Power & Light Co	Alliant Energy Corp	2000	\$38,864,230	
	Interstate Power Co	Alliant Energy Corp	2000	\$23,175,787	
12	South Beloit Water Gas & Electric Co	Alliant Energy Corp	2004	\$1,734,295	228.3%
	South Beloit Water Gas & Electric Co	Alliant Energy Corp	2000	\$759,730	
13	Wisconsin Power & Light Co	Alliant Energy Corp	2004	\$71,623,138	204.9%
	Wisconsin Power & Light Co	Alliant Energy Corp	2000	\$34,947,462	
14	AmerenCILCO	Ameren Corp	2004	\$61,880,682	368.1%
	AmerenCILCO	Ameren Corp	2000	\$16,810,338	
15	AmerenCIPS	Ameren Corp	2004	\$58,234,524	99.2%
	AmerenCIPS	Ameren Corp	2000	\$58,680,461	
16	AmerenIP	Ameren Corp	2004	\$58,315,389	81.4%
	AmerenIP	Ameren Corp	2000	\$71,635,035	
17	AmerenUE	Ameren Corp	2004	\$244,185,021	100.0%
	AmerenUE	Ameren Corp	2000	\$244,247,219	
18	Electric Energy Inc	Ameren Corp	2004	\$13,842,852	137.2%
	Electric Energy Inc	Ameren Corp	2000	\$10,086,701	
19	AEP Generating Co	American Electric Power Co Inc	2004	\$5,373,687	99.3%
	AEP Generating Co	American Electric Power Co Inc	2000	\$5,412,850	
20	AEP Texas Central Co	American Electric Power Co Inc	2004	\$101,938,012	89.0%
	AEP Texas Central Co	American Electric Power Co Inc	2000	\$114,492,830	
21	AEP Texas North Co	American Electric Power Co Inc	2004	\$30,527,940	88.1%
	AEP Texas North Co	American Electric Power Co Inc	2000	\$34,650,391	

Total Administrative and General Expenses (FERC Accounts 920-935)
Increase Year 2004 over Year 2000

<u>Line No.</u>	<u>Utility Name</u> (A)	<u>Holding Company Name</u> (B)	<u>Year</u> (C)	<u>Total A&G Expense</u> (D)	<u>2004 Compared</u>
					<u>To 2000</u> (E)
22	Appalachian Power Co	American Electric Power Co Inc	2004	\$117,586,995	93.4%
	Appalachian Power Co	American Electric Power Co Inc	2000	\$125,885,039	
23	Columbus Southern Power Co	American Electric Power Co Inc	2004	\$60,803,745	103.2%
	Columbus Southern Power Co	American Electric Power Co Inc	2000	\$58,920,315	
24	Indiana Kentucky Electric Corp	American Electric Power Co Inc	2004	\$10,659,125	163.4%
	Indiana Kentucky Electric Corp	American Electric Power Co Inc	2000	\$6,521,599	
25	Indiana Michigan Power Co	American Electric Power Co Inc	2004	\$122,731,598	122.2%
	Indiana Michigan Power Co	American Electric Power Co Inc	2000	\$100,462,789	
26	Kentucky Power Co	American Electric Power Co Inc	2004	\$23,925,701	109.4%
	Kentucky Power Co	American Electric Power Co Inc	2000	\$21,873,538	
27	Kingsport Power Co	American Electric Power Co Inc	2004	\$3,130,508	92.6%
	Kingsport Power Co	American Electric Power Co Inc	2000	\$3,380,219	
28	Ohio Power Co	American Electric Power Co Inc	2004	\$102,316,521	92.5%
	Ohio Power Co	American Electric Power Co Inc	2000	\$110,617,873	
29	Ohio Valley Electric Corp	American Electric Power Co Inc	2004	\$19,395,867	160.5%
	Ohio Valley Electric Corp	American Electric Power Co Inc	2000	\$12,085,573	
30	Public Service Co of Oklahoma	American Electric Power Co Inc	2004	\$61,252,030	125.7%
	Public Service Co of Oklahoma	American Electric Power Co Inc	2000	\$48,732,470	
31	Southwestern Electric Power Co	American Electric Power Co Inc	2004	\$58,151,687	80.7%
	Southwestern Electric Power Co	American Electric Power Co Inc	2000	\$72,049,682	
32	Wheeling Power Co	American Electric Power Co Inc	2004	\$2,667,067	68.4%
	Wheeling Power Co	American Electric Power Co Inc	2000	\$3,899,907	
33	Aquila Inc	Aquila Inc	2004	\$73,904,085	132.5%
	Aquila Inc	Aquila Inc	2000	\$55,788,451	
34	Avista Corp	Avista Corp	2004	\$51,165,545	111.3%
	Avista Corp	Avista Corp	2000	\$45,967,797	
35	MidAmerican Energy Co	Berkshire Hathaway Inc	2004	\$99,768,592	128.5%
	MidAmerican Energy Co	Berkshire Hathaway Inc	2000	\$77,626,407	
36	Black Hills Power Inc	Black Hills Corp	2004	\$17,796,199	165.0%
	Black Hills Power Inc	Black Hills Corp	2000	\$7,999,960	
	Cheyenne Light Fuel & Power Co	Black Hills Corp	2000	\$2,784,425	
37	Catalyst Old River Hydroelectric LP	Catalyst Group Inc (The)	2004	\$5,743,060	105.9%
	Catalyst Old River Hydroelectric LP	Catalyst Group Inc (The)	2000	\$5,425,380	
38	CenterPoint Energy Houston Electric LLC	CenterPoint Energy Inc	2004	\$162,830,878	131.3%
	CenterPoint Energy Houston Electric LLC	CenterPoint Energy Inc	2000	\$123,970,519	
39	Central Vermont Public Service Corp	Central Vermont Public Service Corp	2004	\$31,899,675	106.0%
	Central Vermont Public Service Corp	Central Vermont Public Service Corp	2000	\$30,105,197	
40	Vermont Electric Power Co Inc	Central Vermont Public Service Corp	2004	\$6,870,206	144.9%
	Vermont Electric Power Co Inc	Central Vermont Public Service Corp	2000	\$4,742,774	
41	Vermont Electric Transmission Co Inc	Central Vermont Public Service Corp	2004	\$381,533	128.2%
	Vermont Electric Transmission Co Inc	Central Vermont Public Service Corp	2000	\$297,577	
42	Central Hudson Gas & Electric Corp	CH Energy Group Inc	2004	\$26,805,182	69.7%
	Central Hudson Gas & Electric Corp	CH Energy Group Inc	2000	\$38,436,046	

Total Administrative and General Expenses (FERC Accounts 920-935)
Increase Year 2004 over Year 2000

<u>Line No.</u>	<u>Utility Name</u> (A)	<u>Holding Company Name</u> (B)	<u>Year</u> (C)	<u>Total A&G Expense</u> (D)	<u>2004 Compared</u>
					<u>To 2000</u> (E)
43	Chugach Electric Association Inc	Chugach Electric Association Inc	2004	\$21,393,606	108.6%
	Chugach Electric Association Inc	Chugach Electric Association Inc	2000	\$19,699,452	
44	Cincinnati Gas & Electric Co (The)	Cinergy Corp	2004	\$177,461,933	138.2%
	Cincinnati Gas & Electric Co (The)	Cinergy Corp	2000	\$128,441,878	
45	PSI Energy Inc	Cinergy Corp	2004	\$204,790,884	125.3%
	PSI Energy Inc	Cinergy Corp	2000	\$163,481,151	
46	Union Light Heat & Power Co (The)	Cinergy Corp	2004	\$9,457,385	109.0%
	Union Light Heat & Power Co (The)	Cinergy Corp	2000	\$8,674,703	
47	Cleco Power LLC	Cleco Corp	2004	\$36,605,871	128.8%
	Cleco Power LLC	Cleco Corp	2000	\$28,424,060	
48	Consolidated Edison Co of New York Inc	Consolidated Edison Inc	2004	\$244,376,840	155.9%
	Consolidated Edison Co of New York Inc	Consolidated Edison Inc	2000	\$156,717,874	
49	Orange & Rockland Utilities Inc	Consolidated Edison Inc	2004	\$40,899,748	142.8%
	Orange & Rockland Utilities Inc	Consolidated Edison Inc	2000	\$28,634,152	
50	Rockland Electric Co	Consolidated Edison Inc	2004	\$14,112,616	123.3%
	Rockland Electric Co	Consolidated Edison Inc	2000	\$11,441,537	
51	Baltimore Gas & Electric Co	Constellation Energy Group	2004	\$144,881,692	90.3%
	Baltimore Gas & Electric Co	Constellation Energy Group	2000	\$160,374,480	
52	Safe Harbor Water Power Corp	Constellation Energy Group	2004	\$5,443,400	153.4%
	Safe Harbor Water Power Corp	Constellation Energy Group	2000	\$3,548,504	
53	Deseret Generation & Transmission Coop	Deseret Generation & Transmission	2004	\$15,120,539	184.4%
	Deseret Generation & Transmission Coop	Deseret Generation & Transmission	2000	\$8,199,739	
54	Virginia Electric & Power Co	Dominion Resources Inc	2004	\$307,979,020	94.7%
	Virginia Electric & Power Co	Dominion Resources Inc	2000	\$325,204,889	
55	Dayton Power & Light Co (The)	DPL Inc	2004	\$93,802,078	200.0%
	Dayton Power & Light Co (The)	DPL Inc	2000	\$46,895,276	
56	Detroit Edison Co (The)	DTE Energy Co	2004	\$523,947,785	156.9%
	Detroit Edison Co (The)	DTE Energy Co	2000	\$333,873,934	
57	Duke Power	Duke Energy Corp	2004	\$387,383,258	65.2%
	Duke Power	Duke Energy Corp	2000	\$594,526,718	
58	Duquesne Light Co	Duquesne Light Holdings Inc	2004	\$64,873,870	97.1%
	Duquesne Light Co	Duquesne Light Holdings Inc	2000	\$66,812,823	
59	Kentucky Utilities Co	E On Ag	2004	\$69,306,568	141.7%
	Kentucky Utilities Co	E On Ag	2000	\$48,894,445	
60	Louisville Gas & Electric Co	E On Ag	2004	\$77,984,847	205.4%
	Louisville Gas & Electric Co	E On Ag	2000	\$37,966,079	
61	Southern California Edison Co	Edison International	2004	\$750,109,188	150.0%
	Southern California Edison Co	Edison International	2000	\$499,985,946	
62	El Paso Electric Co	El Paso Electric Co	2004	\$107,710,235	137.2%
	El Paso Electric Co	El Paso Electric Co	2000	\$78,479,888	
63	Bangor Hydro Electric Co	Emera Inc	2004	\$13,411,479	89.2%
	Bangor Hydro Electric Co	Emera Inc	2000	\$15,043,350	
64	Empire District Electric Co (The)	Empire District Electric Co (The)	2004	\$27,021,950	212.7%

Total Administrative and General Expenses (FERC Accounts 920-935)
Increase Year 2004 over Year 2000

<u>Line No.</u>	<u>Utility Name</u> (A)	<u>Holding Company Name</u> (B)	<u>Year</u> (C)	<u>Total A&G Expense</u> (D)	<u>2004 Compared</u>
					<u>To 2000</u> (E)
	Empire District Electric Co (The)	Empire District Electric Co (The)	2000	\$12,704,568	
65	Central Maine Power Co	Energy East Corp	2004	\$51,432,260	84.8%
	Central Maine Power Co	Energy East Corp	2000	\$60,667,258	
66	Maine Electric Power Co Inc	Energy East Corp	2004	\$68,355	27.8%
	Maine Electric Power Co Inc	Energy East Corp	2000	\$246,034	
67	New York State Electric & Gas Corp	Energy East Corp	2004	\$80,348,519	124.2%
	New York State Electric & Gas Corp	Energy East Corp	2000	\$64,709,712	
68	Rochester Gas & Electric Corp	Energy East Corp	2004	\$77,260,017	103.0%
	Rochester Gas & Electric Corp	Energy East Corp	2000	\$75,020,350	
69	Portland General Electric Co	Enron Corp	2004	\$88,895,355	88.3%
	Portland General Electric Co	Enron Corp	2000	\$100,726,205	
70	Entergy Arkansas Inc	Entergy Corp	2004	\$101,223,452	73.4%
	Entergy Arkansas Inc	Entergy Corp	2000	\$137,830,274	
71	Entergy Gulf States Inc	Entergy Corp	2004	\$129,523,957	101.2%
	Entergy Gulf States Inc	Entergy Corp	2000	\$128,022,649	
72	Entergy Louisiana Inc	Entergy Corp	2004	\$115,069,865	110.2%
	Entergy Louisiana Inc	Entergy Corp	2000	\$104,415,416	
73	Entergy Mississippi Inc	Entergy Corp	2004	\$58,970,685	107.0%
	Entergy Mississippi Inc	Entergy Corp	2000	\$55,108,697	
74	Entergy New Orleans Inc	Entergy Corp	2004	\$33,644,833	112.8%
	Entergy New Orleans Inc	Entergy Corp	2000	\$29,821,512	
75	System Energy Resources Inc	Entergy Corp	2004	\$23,213,196	153.8%
	System Energy Resources Inc	Entergy Corp	2000	\$15,093,318	
76	Vermont Yankee Nuclear Power Corp	Entergy Corp	2004	\$642,371	2.9%
	Vermont Yankee Nuclear Power Corp	Entergy Corp	2000	\$22,042,747	
77	Commonwealth Edison Co	Exelon Corp	2004	\$347,635,851	74.6%
	Commonwealth Edison Co	Exelon Corp	2000	\$465,853,993	
78	Commonwealth Edison Co of Indiana	Exelon Corp	2004	\$19,040	49.3%
	Commonwealth Edison Co of Indiana	Exelon Corp	2000	\$38,610	
79	PECO Energy Co	Exelon Corp	2004	\$165,228,935	34.7%
	PECO Energy Co	Exelon Corp	2000	\$476,293,138	
80	American Transmission Systems Inc	FirstEnergy Corp	2004	\$16,993,155	348.4%
	American Transmission Systems Inc	FirstEnergy Corp	2000	\$4,876,908	
81	Cleveland Electric Illuminating Co (The)	FirstEnergy Corp	2004	\$127,620,743	126.1%
	Cleveland Electric Illuminating Co (The)	FirstEnergy Corp	2000	\$101,179,359	
82	Jersey Central Power & Light Co	FirstEnergy Corp	2004	\$83,040,677	104.0%
	Jersey Central Power & Light Co	FirstEnergy Corp	2000	\$79,853,057	
83	Ohio Edison Co	FirstEnergy Corp	2004	\$126,362,675	127.2%
	Ohio Edison Co	FirstEnergy Corp	2000	\$99,356,186	
84	Pennsylvania Electric Co	FirstEnergy Corp	2004	\$27,623,715	83.0%
	Pennsylvania Electric Co	FirstEnergy Corp	2000	\$33,265,942	
85	Pennsylvania Power Co	FirstEnergy Corp	2004	\$41,032,547	126.7%
	Pennsylvania Power Co	FirstEnergy Corp	2000	\$32,397,642	

Total Administrative and General Expenses (FERC Accounts 920-935)
Increase Year 2004 over Year 2000

<u>Line No.</u>	<u>Utility Name</u> (A)	<u>Holding Company Name</u> (B)	<u>Year</u> (C)	<u>Total A&G Expense</u> (D)	<u>2004 Compared</u>
					<u>To 2000</u> (E)
86	Toledo Edison Co (The)	FirstEnergy Corp	2004	\$76,118,969	159.5%
	Toledo Edison Co (The)	FirstEnergy Corp	2000	\$47,726,033	
87	York Haven Power Co	FirstEnergy Corp	2004	\$840,386	288.7%
	York Haven Power Co	FirstEnergy Corp	2000	\$291,064	
88	Florida Keys Electric Coop Association	Florida Keys Electric Coop Associati	2004	\$3,833,435	127.1%
	Florida Keys Electric Coop Association	Florida Keys Electric Coop Associati	2000	\$3,015,949	
89	Florida Power & Light Co	FPL Group	2004	\$266,463,798	96.7%
	Florida Power & Light Co	FPL Group	2000	\$275,549,450	
90	Graham County Electric Coop Inc	Graham County Electric Coop Inc	2004	\$794,893	115.1%
	Graham County Electric Coop Inc	Graham County Electric Coop Inc	2000	\$690,357	
91	Kansas City Power & Light Co	Great Plains Energy Inc	2004	\$118,392,123	150.2%
	Kansas City Power & Light Co	Great Plains Energy Inc	2000	\$78,802,332	
92	Green Mountain Power Corp	Green Mountain Power Corp	2004	\$13,209,036	122.9%
	Green Mountain Power Corp	Green Mountain Power Corp	2000	\$10,749,416	
93	Harney Electric Coop Inc	Harney Electric Coop Inc	2004	\$208,424	101.6%
	Harney Electric Coop Inc	Harney Electric Coop Inc	2000	\$205,196	
94	Hawaiian Electric Co Inc	Hawaiian Electric Industries Inc	2004	\$52,752,158	173.8%
	Hawaiian Electric Co Inc	Hawaiian Electric Industries Inc	2000	\$30,359,571	
95	Maui Electric Co Ltd	Hawaiian Electric Industries Inc	2004	\$8,619,011	167.8%
	Maui Electric Co Ltd	Hawaiian Electric Industries Inc	2000	\$5,135,155	
96	Idaho Power Co	IDACORP Inc	2004	\$85,126,373	147.0%
	Idaho Power Co	IDACORP Inc	2000	\$57,894,421	
97	Idaho County Light & Power Coop	Idaho County L & P Coop	2004	\$617,914	174.5%
	Idaho County Light & Power Coop	Idaho County L & P Coop	2000	\$354,081	
98	Inland Power & Light Co	Inland Power & Light Co	2004	\$3,151,264	129.6%
	Inland Power & Light Co	Inland Power & Light Co	2000	\$2,430,880	
99	ISO New England Inc	ISO New England Inc	2004	\$46,829,245	169.8%
	ISO New England Inc	ISO New England Inc	2000	\$27,577,041	
100	Kandiyohi Power Coop	Kandiyohi Power Coop	2004	\$928,201	114.9%
	Kandiyohi Power Coop	Kandiyohi Power Coop	2000	\$807,843	
101	KeySpan Generation LLC	KeySpan Corp	2004	\$41,747,145	69.7%
	KeySpan Generation LLC	KeySpan Corp	2000	\$59,867,660	
102	Lockhart Power Co	Lockhart Power Co	2004	\$987,323	116.2%
	Lockhart Power Co	Lockhart Power Co	2000	\$849,511	
103	Lyon Rural Electric Coop	Lyon Rural Electric Coop	2004	\$518,363	111.4%
	Lyon Rural Electric Coop	Lyon Rural Electric Coop	2000	\$465,112	
104	Maine Public Service Co	Maine & Maritimes Corp	2004	\$9,834,937	162.3%
	Maine Public Service Co	Maine & Maritimes Corp	2000	\$6,058,185	
105	MDU Resources Group Inc	MDU Resources Group Inc	2004	\$20,768,045	168.1%
	MDU Resources Group Inc	MDU Resources Group Inc	2000	\$12,354,751	
106	Madison Gas & Electric Co	MGE Energy Inc	2004	\$27,940,288	170.0%
	Madison Gas & Electric Co	MGE Energy Inc	2000	\$16,432,468	
107	Midwest Energy Corp	Midwest Energy Corp	2004	\$4,038,372	172.2%

Total Administrative and General Expenses (FERC Accounts 920-935)
Increase Year 2004 over Year 2000

<u>Line No.</u>	<u>Utility Name</u> (A)	<u>Holding Company Name</u> (B)	<u>Year</u> (C)	<u>Total A&G Expense</u> (D)	<u>2004 Compared</u>
					<u>To 2000</u> (E)
	Midwest Energy Corp	Midwest Energy Corp	2000	\$2,345,107	
108	Mt Carmel Public Utility Co	Mt Carmel Public Utility Co	2004	\$1,922,906	121.6%
	Mt Carmel Public Utility Co	Mt Carmel Public Utility Co	2000	\$1,581,267	
109	Hermiston Generating Co LP	National Energy & Gas Transmissioi	2004	\$1,551,951	103.0%
	Hermiston Generating Co LP	National Energy & Gas Transmissioi	2000	\$1,507,017	
110	New Hampshire Electric Coop Inc	New Hampshire Electric Coop Inc	2004	\$12,347,377	126.4%
	New Hampshire Electric Coop Inc	New Hampshire Electric Coop Inc	2000	\$9,769,555	
111	Northern Indiana Public Service Co	NiSource Inc	2004	\$85,208,690	96.1%
	Northern Indiana Public Service Co	NiSource Inc	2000	\$88,667,658	
112	North Central Missouri Electric Coop	North Central Missouri Electric Coop	2004	\$767,233	77.4%
	North Central Missouri Electric Coop	North Central Missouri Electric Coop	2000	\$991,554	
113	North West Rural Elect Coop	North West Rural Elect Coop	2004	\$1,078,771	107.6%
	North West Rural Elect Coop	North West Rural Elect Coop	2000	\$1,002,491	
114	Connecticut Light & Power Co (The)	Northeast Utilities	2004	\$130,539,106	116.5%
	Connecticut Light & Power Co (The)	Northeast Utilities	2000	\$112,074,401	
115	Holyoke Power & Electric Co	Northeast Utilities	2004	\$31,060	30.2%
	Holyoke Power & Electric Co	Northeast Utilities	2000	\$102,715	
116	Public Service Co of New Hampshire	Northeast Utilities	2004	\$71,359,987	125.1%
	Public Service Co of New Hampshire	Northeast Utilities	2000	\$57,032,568	
117	Western Massachusetts Electric Co	Northeast Utilities	2004	\$23,764,007	192.9%
	Western Massachusetts Electric Co	Northeast Utilities	2000	\$12,320,655	
118	Northwestern Wisconsin Electric Co	Northwestern Wisconsin Electric Co	2004	\$1,030,596	135.7%
	Northwestern Wisconsin Electric Co	Northwestern Wisconsin Electric Co	2000	\$759,623	
119	Boston Edison Co	NSTAR	2004	\$93,523,260	120.4%
	Boston Edison Co	NSTAR	2000	\$77,657,412	
120	Cambridge Electric Light Co	NSTAR	2004	\$6,497,394	132.8%
	Cambridge Electric Light Co	NSTAR	2000	\$4,891,235	
121	Commonwealth Electric Co	NSTAR	2004	\$29,780,934	103.0%
	Commonwealth Electric Co	NSTAR	2000	\$28,919,167	
122	Oklahoma Gas & Electric Co	OG&E Energy Corp	2004	\$126,736,539	118.2%
	Oklahoma Gas & Electric Co	OG&E Energy Corp	2000	\$107,223,771	
123	Old Dominion Electric Coop	Old Dominion Electric Coop	2004	\$28,800,024	147.0%
	Old Dominion Electric Coop	Old Dominion Electric Coop	2000	\$19,589,216	
124	Otter Tail Power Co	Otter Tail Corp	2004	\$30,217,652	124.5%
	Otter Tail Power Co	Otter Tail Corp	2000	\$24,277,630	
125	Peoples Electric Coop	Peoples Electric Coop	2004	\$2,126,616	132.1%
	Peoples Electric Coop	Peoples Electric Coop	2000	\$1,609,790	
126	Atlantic City Electric Co	Pepco Holdings Inc	2004	\$49,454,940	102.0%
	Atlantic City Electric Co	Pepco Holdings Inc	2000	\$48,491,335	
127	Delmarva Power & Light Co	Pepco Holdings Inc	2004	\$45,685,168	321.4%
	Delmarva Power & Light Co	Pepco Holdings Inc	2000	\$14,213,070	
128	Potomac Electric Power Co	Pepco Holdings Inc	2004	\$82,230,802	96.0%
	Potomac Electric Power Co	Pepco Holdings Inc	2000	\$85,681,481	

Total Administrative and General Expenses (FERC Accounts 920-935)
Increase Year 2004 over Year 2000

<u>Line No.</u>	<u>Utility Name</u> (A)	<u>Holding Company Name</u> (B)	<u>Year</u> (C)	<u>Total A&G Expense</u> (D)	<u>2004 Compared</u>
					<u>To 2000</u> (E)
129	Pacific Gas & Electric Co	PG&E Corp	2004	\$622,463,648	83.1%
	Pacific Gas & Electric Co	PG&E Corp	2000	\$748,711,240	
130	Arizona Public Service Co	Pinnacle West Capital Corp	2004	\$150,590,505	156.2%
	Arizona Public Service Co	Pinnacle West Capital Corp	2000	\$96,416,878	
131	Public Service Co of New Mexico	PNM Resources	2004	\$86,107,090	188.0%
	Public Service Co of New Mexico	PNM Resources	2000	\$45,805,264	
132	PPL Electric Utilities Corp	PPL Corp	2004	\$126,157,914	80.5%
	PPL Electric Utilities Corp	PPL Corp	2000	\$156,695,237	
133	Progress Energy Carolinas	Progress Energy Inc	2004	\$277,020,298	117.9%
	Progress Energy Carolinas	Progress Energy Inc	2000	\$234,953,059	
134	Progress Energy Florida	Progress Energy Inc	2004	\$188,918,635	149.6%
	Progress Energy Florida	Progress Energy Inc	2000	\$126,318,087	
135	Public Service Electric & Gas Co	Public Service Enterprise Group Inc	2004	\$201,666,515	63.7%
	Public Service Electric & Gas Co	Public Service Enterprise Group Inc	2000	\$316,832,335	
136	Puget Sound Energy Inc	Puget Energy Inc	2004	\$60,537,482	125.0%
	Puget Sound Energy Inc	Puget Energy Inc	2000	\$48,428,716	
137	South Carolina Electric & Gas Co	SCANA Corp	2004	\$134,734,107	210.5%
	South Carolina Electric & Gas Co	SCANA Corp	2000	\$63,999,524	
138	South Carolina Generating Co Inc	SCANA Corp	2004	\$3,970,156	148.6%
	South Carolina Generating Co Inc	SCANA Corp	2000	\$2,672,361	
139	PacifiCorp	Scottish Power plc	2004	\$244,892,982	244.0%
	PacifiCorp	Scottish Power plc	2000	\$100,359,705	
140	San Diego Gas & Electric Co	Sempra Energy	2004	\$166,051,846	121.2%
	San Diego Gas & Electric Co	Sempra Energy	2000	\$136,992,277	
141	Nevada Power Co	Sierra Pacific Resources	2004	\$103,076,789	139.4%
	Nevada Power Co	Sierra Pacific Resources	2000	\$73,965,296	
142	Smarr EMC	Smarr EMC	2004	\$1,382,188	282.2%
	Smarr EMC	Smarr EMC	2000	\$489,825	
143	Alabama Power Co	Southern Co	2004	\$241,160,854	130.9%
	Alabama Power Co	Southern Co	2000	\$184,218,768	
144	Georgia Power Co	Southern Co	2004	\$339,398,650	122.8%
	Georgia Power Co	Southern Co	2000	\$276,442,988	
145	Gulf Power Co	Southern Co	2004	\$69,429,976	160.9%
	Gulf Power Co	Southern Co	2000	\$43,146,586	
146	Mississippi Power Co	Southern Co	2004	\$58,421,279	127.0%
	Mississippi Power Co	Southern Co	2000	\$46,007,209	
147	Savannah Electric & Power Co	Southern Co	2004	\$28,508,399	108.4%
	Savannah Electric & Power Co	Southern Co	2000	\$26,306,626	
148	Southern Electric Generating Co	Southern Co	2004	\$2,330,014	178.8%
	Southern Electric Generating Co	Southern Co	2000	\$1,303,333	
149	Soyland Power Coop Inc	Soyland Power Coop Inc	2004	\$3,024,321	139.3%
	Soyland Power Coop Inc	Soyland Power Coop Inc	2000	\$2,171,425	
150	Consolidated Water Power Co	Stora Enso Oyj	2004	\$1,362,116	110.7%

Total Administrative and General Expenses (FERC Accounts 920-935)
Increase Year 2004 over Year 2000

<u>Line No.</u>	<u>Utility Name</u> (A)	<u>Holding Company Name</u> (B)	<u>Year</u> (C)	<u>Total A&G Expense</u> (D)	<u>2004 Compared</u>
					<u>To 2000</u> (E)
	Consolidated Water Power Co	Stora Enso Oyj	2000	\$1,230,156	
151	Sun River Electric Coop Inc	Sun River Electric Coop Inc	2004	\$759,056	121.2%
	Sun River Electric Coop Inc	Sun River Electric Coop Inc	2000	\$626,304	
152	Tampa Electric Co	TECO Energy Inc	2004	\$86,889,504	99.1%
	Tampa Electric Co	TECO Energy Inc	2000	\$87,678,829	
153	Texas New Mexico Power Co	TNP Enterprises Inc	2004	\$23,000,390	60.1%
	Texas New Mexico Power Co	TNP Enterprises Inc	2000	\$38,270,452	
154	Ocean State Power	TransCanada Corp	2004	\$2,518,416	115.0%
	Ocean State Power	TransCanada Corp	2000	\$2,190,480	
155	Ocean State Power II	TransCanada Corp	2004	\$2,501,099	114.0%
	Ocean State Power II	TransCanada Corp	2000	\$2,193,582	
156	UGI Utilities Inc	UGI Corp	2004	\$6,153,093	111.1%
	UGI Utilities Inc	UGI Corp	2000	\$5,535,904	
157	United Illuminating Co (The)	UIL Holdings Corp	2004	\$78,763,694	172.9%
	United Illuminating Co (The)	UIL Holdings Corp	2000	\$45,557,578	
158	Tucson Electric Power Co	UniSource Energy Corp	2004	\$73,114,190	125.5%
	Tucson Electric Power Co	UniSource Energy Corp	2000	\$58,241,141	
159	United Power Inc	United Power Inc	2004	\$5,112,225	159.6%
	United Power Inc	United Power Inc	2000	\$3,202,532	
160	Fitchburg Gas & Electric Light Co	Unitil Corp	2004	\$3,973,013	99.6%
	Fitchburg Gas & Electric Light Co	Unitil Corp	2000	\$3,987,897	
161	Unitil Energy Systems	Unitil Corp	2004	\$8,332,847	528.1%
	Unitil Energy Systems	Unitil Corp	2000	\$1,578,013	
162	Valley Electric Association Inc	Valley Electric Association	2004	\$1,723,421	145.5%
	Valley Electric Association Inc	Valley Electric Association	2000	\$1,184,383	
163	Southern Indiana Gas & Electric Co	Vectren Corp	2004	\$25,355,948	59.5%
	Southern Indiana Gas & Electric Co	Vectren Corp	2000	\$42,637,954	
164	Vermont Electric Coop Inc	Vermont Electric Coop Inc	2004	\$2,659,864	113.2%
	Vermont Electric Coop Inc	Vermont Electric Coop Inc	2000	\$2,348,968	
165	Wells Rural Electric Co	Wells Rural Electric Co	2004	\$2,235,916	137.8%
	Wells Rural Electric Co	Wells Rural Electric Co	2000	\$1,622,865	
166	Kansas Gas & Electric Co	Westar Energy Inc	2004	\$68,204,671	122.9%
	Kansas Gas & Electric Co	Westar Energy Inc	2000	\$55,477,623	
167	Westar Energy Inc	Westar Energy Inc	2004	\$60,389,982	94.8%
	Westar Energy Inc	Westar Energy Inc	2000	\$63,675,473	
168	White River Electric Association Inc	White River Electric Association Inc	2004	\$1,057,020	128.1%
	White River Electric Association Inc	White River Electric Association Inc	2000	\$824,848	
169	Edison Sault Electric Co	Wisconsin Energy Corp	2004	\$3,621,073	123.1%
	Edison Sault Electric Co	Wisconsin Energy Corp	2000	\$2,940,542	
170	Wisconsin Electric Power Co	Wisconsin Energy Corp	2004	\$210,179,513	110.8%
	Wisconsin Electric Power Co	Wisconsin Energy Corp	2000	\$189,680,707	
171	Wisconsin River Power Co	Wisconsin River Power Co	2004	\$1,101,868	97.1%

Total Administrative and General Expenses (FERC Accounts 920-935)
Increase Year 2004 over Year 2000

<u>Line No.</u>	<u>Utility Name</u> (A)	<u>Holding Company Name</u> (B)	<u>Year</u> (C)	<u>Total A&G Expense</u> (D)	<u>2004 Compared To 2000</u> (E)
	Wisconsin River Power Co	Wisconsin River Power Co	2000	\$1,135,002	
172	Wolverine Power Supply Coop Inc	Wolverine Power Supply Coop Inc	2004	\$8,637,181	190.1%
	Wolverine Power Supply Coop Inc	Wolverine Power Supply Coop Inc	2000	\$4,544,101	
173	Upper Peninsula Power Co	WPS Resources Corp	2004	\$12,156,229	175.3%
	Upper Peninsula Power Co	WPS Resources Corp	2000	\$6,936,252	
174	Wisconsin Public Service Corp	WPS Resources Corp	2004	\$72,232,491	254.7%
	Wisconsin Public Service Corp	WPS Resources Corp	2000	\$28,365,386	
175	Northern States Power Co (Minnesota)	Xcel Energy Inc	2004	\$149,922,098	114.9%
	Northern States Power Co (Minnesota)	Xcel Energy Inc	2000	\$130,497,661	
176	Northern States Power Co (Wisconsin)	Xcel Energy Inc	2004	\$24,995,452	136.4%
	Northern States Power Co (Wisconsin)	Xcel Energy Inc	2000	\$18,324,046	
177	Public Service Co of Colorado	Xcel Energy Inc	2004	\$137,736,392	144.6%
	Public Service Co of Colorado	Xcel Energy Inc	2000	\$95,269,694	
178	Southwestern Public Service Co	Xcel Energy Inc	2004	\$57,400,527	117.0%
	Southwestern Public Service Co	Xcel Energy Inc	2000	\$49,043,414	
		Simple average for all listed utilities			131.5%
		Simple average for all listed utilities excluding ComEd			131.9%
		Weighted average for all listed utilities			109.9%
		Weighted average for all listed utilities excluding ComEd			111.3%

Source: FERC Form 1 Annual Reports

Data For Gas Utilities In ComEd Service Territory --

Peoples Gas		2004	\$128,164,474	177.2%
People's Gas		2001	\$72,332,685	
NICOR	ICC Order Dkt 04-0779	2005 test year	\$94,056,000	197.0%
NICOR		2001	\$47,741,343	