

PATH-WV 2009 Accounting Errors Identified During 2010 Review Period
 Effect on the Annual Transmission Revenue Requirement (ATRR) for Year 2009 Filed on July 13, 2010

Expense/ Capital No.	Amount	Date	Description	Original FERC Account	Corrected FERC Account	Attachment 4 Cost Support Changes to CWIP By Project	Attachment 4 Cost Support Line No. Changed	Attachment and Line No. Changed	Effect on ATRR
1	\$ 1,296.00	Dec-09	Understatement of Deferred Tax Asset	-	190			Attachment 4, Pg. 20, L.120 (end of year)	\$ 99.43
2	7,059.41	Various	Jana Sheffer Invoice determined to be related to lobbying	923	426.4			Attachment A, Pg. 4, L. 47	(7,194.81)
3	4,275.00	Various	Jana Sheffer Invoice determined to be related to lobbying	930.1	426.4			Attachment A, Pg. 4, L. 47 Attachment 4, Pg. 22 L. 142	(4,357.00)
4	1,085.53	Various	Portion of membership invoices related to lobbying	930.2	426.4			Attachment A, Pg. 4, L. 47	(1,106.35)
5	400.00	Jun-09	Democratic Governors Association membership should not have been charged to PATH	930.2	-			Attachment A, Pg. 4, L. 47	(407.67)
6	800.00	Jan-09	ACCCE membership should not have been charged to PATH	930.2	-			Attachment A, Pg. 4, L. 47	(815.34)
7	11,328.05		Jackson Kelly Invoice not recorded in 2009	-	107	all charges go under "Welton Spring to Interconnection with PATH-AYE"	Pg. 21, L. 137		133.71
8	75,859.20	CLS = Dec-09 Enertech = Dec-09 W&R v544 = Nov-09 W&R v569 = Dec-09	Capital invoices not recorded in 2009; \$12,571 add'l accrual for CLS \$7,315 Enertech invoice (voucher 572) \$19,855.76 Watson & Renner invoice (voucher 544) \$36,117.44 Watson & Renner invoice (voucher 569)	-	107	for each invoice listed, charges split 84% to "Amos to Welton Spring Line" and 16% to "Welton Spring to Interconnection with PATH-AYE"	Pg. 21, L. 136/137		1,129.75
9	5,874.12	Dec-08	Charles Ryan Associates portion of invoice 1236-2 determined to be expense	107	930.1**	all charges recorded under "Amos to Welton Spring Line"	Pg. 21, L. 125	Attachment A, Pg. 4, L. 47	(901.34)
10	37,151.52	Feb-09	Charles Ryan Associates portion of invoice 1323-2 determined to be expense	107	930.1**	all charges recorded under "Amos to Welton Spring Line"	Pg. 21, L. 127	Attachment A, Pg. 4, L. 47 Attachment 4, Pg. 22 L. 142	33,040.50
11	39,292.98	Mar-09	Charles Ryan Associates portion of invoice 1505-2 determined to be expense	107	923	all charges recorded under "Amos to Welton Spring Line"	Pg. 21, L. 128	Attachment A, Pg. 4, L. 47	35,408.78
12	16,111.27	Mar-09	Charles Ryan Associates portion of invoice 1505-2 determined to be expense	107	930.1**	all charges recorded under "Amos to Welton Spring Line"	Pg. 21, L. 128	Attachment A, Pg. 4, L. 47 Attachment 4, Pg. 22 L. 142	14,518.64
13	76,760.00	Jun-09	Charles Ryan Associates invoice 2289-2 determined to be expense	107	930.1**	all charges recorded under "Amos to Welton Spring Line"	Pg. 21, L. 131	Attachment A, Pg. 4, L. 47 Attachment 4, Pg. 22 L. 142	71,800.16
14	1,000.00	Mar-09	WV VA Invoices 532418 and 532463 should have been expensed	107	930.1**		Pg. 21, L. 128	Attachment A, Pg. 4, L. 47 Attachment 4, Pg. 22 L. 142	901.15
15	36.50	Nov-09	Day of Caring Sponsorship should not be recoverable	923	426.1			Attachment A, Pg. 4, L. 47	(37.20)
									<u>\$ 142,302.41</u>

** Educational Expense

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Attachment B

Regulatory Account	Vendor Name	Amount	Advertising Category
90930100	CAREERBUILDERS LLC	17.23	Safety, Education, Siting & Outreach Related
90930100	CHARLES RYAN ASSOCIATES	466,445.22	Safety, Education, Siting & Outreach Related***
90930100	CYBERTECH INC	5.81	Safety, Education, Siting & Outreach Related
90930100	DANIEL W GALBRAITH	0.54	Safety, Education, Siting & Outreach Related
90930100	DRAKE ADVERTISING	333.47	Safety, Education, Siting & Outreach Related
90930100	FRONTIER	6.87	Safety, Education, Siting & Outreach Related
90930100	GREENSBURG-JEANNETTE NAACP	1.76	Safety, Education, Siting & Outreach Related
90930100	INDUSTRY CAREERS NETWORK	1.42	Safety, Education, Siting & Outreach Related
90930100	JANA SHEFFER	(4,275.00)	Adjustment from 2009 Data Requests - Safety, Education, Siting & Outreach Related
90930100	MISC EMPLOYEE EXPENSE	9.24	Safety, Education, Siting & Outreach Related
90930100	POWER MARKETING ASSOC	0.54	Safety, Education, Siting & Outreach Related
	TOTAL	462,547.10	

***PATH-WV paid Charles Ryan \$562,047.56 for charges incurred in 2010 offset by accrual reversals of (\$95,602.34).

Newman2011-1.1

Attachment B

Vendor Name	Description of Service	Allocated Cost
ACCESSIT GROUP INC	System Security	23.39
ACCONTEMPMS	Temporary Staffing	58.04
ACCUITY INC	PowerPay Annual Fee	33.61
ACE AMERICAN INSURANCE CO	Engineering Service Fee	386.06
ACL SERVICES LTD	Computer Equipment / Services	50.85
ADP INC	Subscription	98.14
ADP SCREENING AND SELECTION SERVICE	Employment Screening Services	0.07
ALERT ENTERPRISE INC	Subscription	11.76
ALLEGHENY ENERGY	Allocation of expenses by AE employees	1.80
ALLEGIS GROUP SERVICES INC	Temporary Staffing Services	1,875.22
ALM MEDIA LLC	Benchmarking Survey Services	0.69
AMERICAN COMPENSATION RESOURCES INC	Compensation Survey	0.17
AMERICAN ELECTRIC POWER SERVICE CORPORATION	Business Services	30,594.84
AMERICAN INTL RELOCATION SOLUTIONS	Employee Relocation Services	26.82
AMERICAN REGISTRY FOR INTERNET	Maintenance Fee	0.48
AMP TECHNOLOGY	COMPUTER/INTERNET SERVICES	135,048.00
AREVA	Software Maintenance	(28.18)
ASCO SERVICES INC	Equipment Maintenance	27.23
ASSETWORKS INC	Software Maintenance	708.02
AXIOM SERVICES	Computer Licenses and Maintenance	110.09
B THREE SOLUTIONS INC	Software Maintenance	50.38
BARCLAYS BANK PLC	Bank Services	9.94
BENTLEY SYSTEMS INC	Annual Subscription Fee	572.82
BLACKLINE SYSTEMS	Annual Support Fee	188.15
BONNIE LAKIN	Medical Services	0.76
BUREAU OF NATIONAL AFFAIRS INC	Subscription	15.22
BUSINESS SOFTWARE INC	Tax Computer Software	0.22
BXVIDEO SOLUTIONS	Media Event Hosting Services	4.41
CAD RESEARCH INC	Annual Subscription Fee	100.39
CAPTARIS	Maintenance Renewal	(80.39)
CAVCON CONSTRUCTION CO	Gbg Corporate Headqtrs - various construction services	0.03
CBCINNOVIS INC	Employment Expenses	0.24
CHARLES RYAN ASSOCIATES LLC	CONSULTING & ADVERTISING SUPPORT	850,122.95
CHECKFREE SERVICES CORP	Electronic Billing Services	2,427.54
CHESAPEAKE SYSTEM SOLUTIONS INC	Unclaimed Property Annual Fee/Maintenance Support	86.98
CINTAR INC	Gbg Corporate Headqtrs - Parking Garage Repairs	493.36
CIZER SOFTWARE CORP	Server Annual Subscription	1.98
CLARK THOMAS & WINTERS	LEGAL SERVICES AND EXPENSES	387.00
COMPDATA SURVEYS	Compensation Survey	0.88
COMPUTERSHARE INC	Annual Maintenance Fee	68.28
CORPTAX INC	CorpTax Software and Support	474.92
COVIANT SOFTWARE CORP	Software Support	6.79
CS STARS LLC	Stars Implementation Fees	198.78
CT CORPORATION	PROFESSIONAL SERVICES	1,196.94
DECISION MODELING INC	Professional Services	1.56
DELAWARE SECRETARY OF STATE	PROFESSIONAL SERVICES	690.00
DELL MARKETING LP	Computer Equipment / Services	0.07
DELOITTE & TOUCHE LLP	Auditing Services	92,287.68
DELOITTE TAX LLP	OUTSIDE SERVICES TAX	160.97
DUCHARME MCMILLEN & ASSOCIATES INC	OUTSIDE SERVICES TAX	32.67
E TRADE FINANCIAL CORPORATE	Stock Option Plan Administrative Fee	35.66
EAPDIS LLC	Compensation Survey	0.71

Newman2011-1.1

Attachment B

Vendor Name	Description of Service	Allocated Cost
EDIFECs	SpecBuilder Annual Renewal	3.73
EDISON ELECTRIC INSTITUTE	Annual Subscription Fee	211.79
EDS CORP	Computer Equipment / Services	(1,968.75)
ELITE QUALITY SYSTEMS	Licensing Fee	8.57
EMC CORP	Storage Hardware Support	2,070.60
ENTERASYS NETWORKS INC	Software Subscription Support	5.11
ENTRUST INC	Licensing Subscriptions	10.78
ENVELOPE 1 INC	Shipping Expenses	4.93
ENVIRONMENTAL SYSTEMS RESEARCH	ArcView Maintenance	45.97
ERNST & YOUNG	Accounting Services	443.32
FEDERAL MEDIATION & CONCILIATION	Labor Arbitration Services	0.28
FINANCIAL ACCOUNTING STANDARDS	FASB Accounting Support Fee	79.80
FIRST TRACE INC	eChange Support	247.49
FLEISHMAN HILLARD INC	Public Affairs Support	9.13
FOUSHEE GROUP INC	Environmental, Health & Safety Compensation Survey	0.96
FPWEB.NET LC	IT Software	22,790.88
GATTO ASSOCIATES LLC	HR Leadership Training	81.94
GE ENERGY MANAGEMENT SERVICES	Software Maintenance and Support	525.18
GEORGIA SOFTWARES	Server Maintenance and Support	3.33
GLOBAL 360 INC	Software Maintenance and Support	333.94
GLOBAL COMPLIANCE SERVICES INC	AlertLine Support	8.69
GLOBAL CREDIT SERVICES LLC	Credit Reports and Customer Alert Services	227.50
GNOESIS GROUP	Legal Services	6.39
GT SOFTWARE INC	Software Maintenance and Support	0.48
HALOGEN SOFTWARE INC	Software Maintenance and Support	58.44
HAY GROUP INC	Compensation Survey	1.10
HERBERT W MERRILL	Renewal of Software License	0.32
HEWITT ASSOC LLC	Compensation Survey	6.69
HEWLETT-PACKARD COMPANY	Software Maintenance and Support	27.98
HMB INC	Software Maintenance and Support	3.63
HP ENTERPRISE SERVICES INC	Computer Equipment / Services	93,801.41
HUMAN SYSTEMS DEVELOPMENT	Employee Expenses	134.94
IBM CORP	Computer Equipment / Services	564.34
INGERSOLL RAND CO	Schlage Software Agreement Annual Support	129.85
INROADS INC	Employment Recruitment Services	4.40
INSIGHT SERVICES	Computer Equipment / Services	0.52
INSTITUTE OF INTERNAL AUDITORS	Accounting Services	28.75
INTEG ENTERPRISE CONSULTING INC	Energy Accounting System Annual Maintenance	270.82
INTERGRAPH CORP	Software Maintenance and Support	17.20
ITSA NORTH AMERICA	NAESB Fees	98.43
JEFFERSON WELLS INTERNATIONAL	OUTSIDE SERVICES TAX	307.18
JENNER & BLOCK LLP	Legal Services	7.08
JERRY A FULLMER ARBITRATION	Labor Arbitration Services	1.20
JP MORGAN CHASE	Bank Services	2.56
JUSTIFACTS CREDENTIAL VERIFICATION	System Security	24.12
K & L GATES LLP	Legal Services	11.58
KEYBANK NATIONAL ASSOCIATION	Bank Services	8.65
KNOA SOFTWARE INC	Software Maintenance and Support	56.88
KPMG LLP	Accounting Services	1,110.02
LAKEVIEW GOLF RESORT & SPA	Fee for Conference Room	0.23
LIBRARY SERVICES INC	OUTSIDE SERVICES TAX	2.64
LIFE SERVERS INC	Miscellaneous Expenses	2.78

Newman2011-1.1

Attachment B

Vendor Name	Description of Service	Allocated Cost
MAILING SPECIALISTS INC	Mailing Services	27.61
MANPOWER	TEMPORARY STAFFING	35,332.20
MAXIMIZER SOFTWARE	Software Maintenance and Support	84.62
MCCULLOUGH ELECTRIC CO	Annual Support Fee	43.13
MCGUIREWOODS LLP	Legal Services	346.38
MERCER HUMAN RESOURCES CONSULTING	Human Resources Support	3.10
MICRO STRATEGIES INC	License Renewal	8.48
MINDLEADERS INC	Recruiting Services	13.25
MINITAB INC	Computer Equipment / Services	4.98
MOODYS ANALYTICS INC	Subscription	161.86
NEC UNIFIED SOLUTIONS INC	Computer Equipment / Services	108.50
ORACLE AMERICA INC	Software License and Support	6,646.61
ORACLE USA INC	Software License and Support	1,342.19
PALISADE CORP	Software Maintenance and Support	12.00
PANAYA LTD	Software Maintenance and Support	42.00
PAYMENTS SOLUTIONS	Electronic Billing Services	90.10
PC HELPS SUPPORT LLC	Software Maintenance and Support	101.99
PERSUN & HEIM PC	Sales and Use Tax Assessments	17.35
PHILIP J BRAY ESQUIRE	Legal Services	6.54
PICKAWAY COUNTY	Miscellaneous Expenses	0.10
PILLSBURY WINTHROP SHAW PITTMAN LLP	LEGAL SERVICES AND EXPENSES	58,151.07
PKWARE INC	Server Maintenance and Support	0.55
Pomeroy Computer Services	IT Maintenance	0.38
PORTER WRIGHT MORRIS & ARTHUR	LEGAL SERVICES AND EXPENSES	12.36
POWER LINE SYSTEMS INC	Software Maintenance and Support	351.33
POWERPLAN CONSULTANTS INC	PowerPlant Consulting Services	1,741.96
PRICEWATERHOUSE COOPERS LLP	SEC Reporting Review	316.27
PRICEWATERHOUSE COOPERS LLP	OUTSIDE SERVICES AUDIT	300.02
PRODUCT SUPPORT SOLUTIONS INC	Software Maintenance and Support	670.22
PUBLIC CO ACCOUNTING OVERSIGHT	PCAOB Accounting Support Fee	416.48
QUEST SOFTWARE INC	Software Maintenance and Support	20.59
RAINMAKER SYSTEMS INC	Software Maintenance and Support	1.99
RED OAK BUSINESS PLANNING LLC	Software Maintenance and Support	3,283.58
REGULATED CAPITAL CONSILTANTS LLC	Tax Services	24.25
REPLIWEB INC	Software Maintenance and Support	1.37
RIGHT MANAGEMENT INC	Employee Expenses	279.18
RYAN INC	Support for Pennsylvania Sales & Use Tax Audit	252.89
SAFE ENGINEERING SVCS & TECH LTD	Software Maintenance and Support	44.82
SAP INDUSTRIES INC	Software Maintenance and Support	579.55
SAS INSTITUTE INC	Software Maintenance and Support	3.41
SCHNEIDER DOWNS & CO INC	Accounting and Tax Consulting Services	13.38
SEAPINE SOFTWARE INC	Software Maintenance and Support	13.94
SELECT INTERNATIONAL INC	Employment Recruitment Services	78.98
SHERPA SOFTWARE GROUP LP	Software Maintenance and Support	12.30
SIEMENS ENERGY INC	Annual License Fee	531.53
SIGMA XL INC	Maintenance Agreement	1.50
SIRVA RELOCATION LLC	Employee Relocation Services	77.51
SKILLSOFT CORP	Computer Equipment / Services	66.00
SOFTMART COMMERCIAL SERVICES INC	Software Maintenance and Support	3,021.98
SOURCE TECHNOLOGIES	Printing Services	0.42
SPATIAL SYSTEMS ASSOC INC	Property View Software	103.58
STEPTOE & JOHNSON	LEGAL SERVICES AND EXPENSES	620.87

Newman2011-1.1

Attachment B

Vendor Name	Description of Service	Allocated Cost
STERLING COMMERCE INC	Monthly Storage Fee	319.75
SUNGARD CORBEL LLC	Software Renewal Fee	0.79
TECHNICAL SOLUTIONS INC	Employment Recruitment Services	0.03
TECHSOFT USA	Document Scanning Services	32.41
THE MATHWORKS INC	Software License and Support	8.89
TOWERS WATSON DELAWARE INC	Insurance and Reporting Services	591.02
TOWERS WATSON PENNSYLVANIA INC	Local 102 Compliance Audit Services	801.10
TRIPWIRE INC	Software Maintenance and Support	199.17
TROUTMAN SANDERS LLP	LEGAL SERVICES AND EXPENSES	5.36
UNITED PARCEL SERVICE	LEGAL SERVICES AND EXPENSES	15.52
UTILITIES INTERNATIONAL	Consulting Services	11,775.05
UTILITY ASSOCIATES INC	Annual Subscription Fee	1,178.73
UWUA SYSTEM LOCAL 102 AFL-CIO	Labor Arbitration Services	0.56
VANGENT INC	EI Testing	66.02
VENTYX ENERGY LLC	Software License and Support	760.20
VERIZON SELECT SERVICES INC	Computer Equipment / Services	15.23
VERSITEC	Software Maintenance and Support	2.15
VERTEX INC	Sales and Use Tax Services	75.34
VERTICAL TRANSPORT CONSULTING LLC	Fairmont Corporate Center, WV Maintenance	1.74
VINSON & ELKINS LLP	Legal Services	853.10
WELLS FARGO INSURANCE SERVICES OF	Unemployment Services Fee	7.74
WEST PUBLISHING CORP	Monthly Subscription Fee	22.48
WEST VIRGINIA STATE BAR	Employee Expenses	0.11
WILLIAM A SUPER JR	Consumer Education Programs	8.69
XEROX CORP	Health & Welfare Consulting Services	8.52
YWCA OF WESTMORELAND CO	Donation to the Stand Against Racism Event	0.70
ZASIO ENTERPRISES INC	Software Maintenance and Support	4.97
ZONES INC	Computer Equipment / Services	27.88
Grand Total		1,372,571

Newman2011-1.1

Attachment B

Vendor Name	Description of Services	Allocated Cost
ACCCE	Membership Dues	972.00
ALLEGANY CO CHAMBER OF COMMERCE	Membership Dues	3.29
ALLEGHENY ENERGY	Allocation of expenses by AE Employees	267.55
ALLEGHENY VALLEY CHAMBER	Membership Dues	3.97
AMERICAN CONCRETE INSTITUTE	Membership Dues	8.02
AMERICAN ELECTRIC POWER	Allocation of expenses by AEP Employees	6,314.45
APPALACHIAN CONST USERS COUNCIL	Membership Dues	12.96
ARMSTRONG CO CHAMBER OF COMMERCE	Membership Dues	4.77
ATTORNEY REGISTRATION OFFICE	Membership Dues	1.62
BARBOUR CO CHAMBER OF COMMERCE	Membership Dues	100.00
BERKELEY SPRINGS - MORGAN CO	Membership Dues	250.00
BUCKHANNON UPSHUR	Community Outreach Sponsorship	450.00
BUTLER CO CHAMBER OF COMMERCE	Membership Dues	3.97
CARNEGIE MELLON UNIVERSITY	Corporate Membership	405.00
CHAMBER OF BUSINESS & INDUSTRY	Membership Dues	6.07
CHAMBER OF COMMERCE OF THE	Membership Dues	12.59
COMPETE	Membership Dues	202.50
CONFERENCE BOARD INC	Chief Environ Health & Safety Council Annual Fee	164.00
CORP EXECUTIVE BOARD	Membership Dues	70.75
COUNTY COMMISSIONERS ASSOC OF WV	Annual Membership Dues	350.00
CUMBERLAND ALLEGANY CO	Corporate Membership	3.90
DEMOCRATIC GOVERNORS ASSOC	Corporate Membership	830.00
ECONOMIC GROWTH CONNECTION	Membership Dues	24.30
EDISON ELECTRIC INSTITUTE	Corporate Membership	9,268.75
ELECTRIC POWER GENERATION ASSOC	Corporate Membership	810.00
ELKINS RANDOLPH CO	Annual Membership Dues	500.00
ELKINS ROTARY CLUB	Membership Dues	694.00
ENERGY ASSOC OF PA	Corporate Membership	883.15
GARRETT CO CHAMBER OF COMMERCE INC	Membership Dues	1.87
GRANT CO CHAMBER OF COMMERCE	Annual Membership Dues	300.00
GREATER CUMBERLAND COMMITTEE	Corporate Membership	18.63
GREATER PITTSBURGH CIO GROUP	Annual Membership Dues	1.07
HAMPSHIRE CO CHAMBER OF COMMERCE	Membership Dues	300.00
HARDY CO CHAMBER OF COMMERCE	Corporate Membership	500.00
HARRISON CO CHAMBER OF COMMERCE	Membership Dues	1.70
HUNTON & WILLIAMS LLP	Membership Dues	549.99
INSTITUTE OF INTERNAL	Membership Dues	18.42
LEWIS CO CHAMBER OF COMMERCE	Membership Dues	1,000.00
MERMAID LLC	Directors Fees	11.86
MINERAL CO CHAMBER OF COMMERCE	Membership Dues	4.15
NATL ENERGY RESOURCES	Membership Dues	2.83
NATL SAFETY COUNCIL	Membership Dues	38.49
NMSU FOUNDATION	Membership Dues	24.30
PA CHAMBER OF BUSINESS	Annual Membership Dues	83.00
PA SELF-INSURER'S ASSOC	Membership Dues	1.82
PENNSYLVANIA GROUP	Membership Dues	2.43
PNC BANK N A	Account Analysis Service Charge	205.17
POLYMER ALLIANCE ZONE OF WV	Membership Dues	16.20
PRESTON CO CHAMBER OF COMMERCE	Membership Dues	450.00

Newman2011-1.1

Attachment B

Vendor Name	Description of Services	Allocated Cost
PUBLIC AFFAIRS COUNCIL	Membership Dues	24.30
REGENCY TRANSPORTATION GROUP	Travel Expenses	23.61
ROLLING ROCK CLUB	Meals	36.18
ROTARY CLUB OF CUMBERLAND	Membership Dues	1.84
SOUTHEASTERN ELECTRIC EXCHANGE	Membership Dues	161.89
TAX EXECUTIVES INSTITUTE INC	Membership Dues	1.62
THREE RIVERS POLLUTION RESPONSE	Membership Dues	4.05
US CHAMBER OF COMMERCE	Membership Dues	405.00
UTEC	Membership Dues	20.25
VOLUNTARY PROTECTION PROGRAM	Membership Dues	2.07
WASHINGTON CO CHAMBER OF COMMERCE	Membership Dues	5.08
WATERWAYS ASSOC OF PITTSBURGH	Membership Dues	4.86
WELLS FARGO BANK	Administrative Fees	500.00
WESTERN PA TOTAL COMP ASSOC	WPTCA Membership Fees	0.08
WESTERN PENNSYLVANIA MSDC	Membership Dues	21.58
WESTMORELAND CULTURAL TRUST	Corporate Membership	40.50
WV ASSOC OF COUNTIES	Membership Dues	400.00
WV BUSINESS & INDUSTRY COUNCIL	Corporate Membership	300.00
WV COAL ASSOC INC	Membership Dues	5,000.00
WV ECONOMIC DEVELOPMENT COUNCIL	Membership Dues	200.00
WV FORESTRY ASSOC	Membership Dues	500.00
WV HARDWOOD ALLIANCE ZONE	Annual Membership Dues	250.00
WV MANUFACTURERS ASSOC	Membership Dues	2,200.00
WV MUNICIPAL LEAGUE	Annual Membership Dues	300.00
WV SELFINSURERS ASSOC	Membership Dues	6.64
Grand Total		36,559

EXHIBIT A, PAGE 9 OF 9

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
165	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
166	Operation		
167	(907) Supervision		
168	(908) Customer Assistance Expenses		
169	(909) Informational and Instructional Expenses		
170	(910) Miscellaneous Customer Service and Informational Expenses		
171	TOTAL Customer Service and Information Expenses (Total 167 thru 170)		
172	7. SALES EXPENSES		
173	Operation		
174	(911) Supervision		
175	(912) Demonstrating and Selling Expenses		
176	(913) Advertising Expenses		
177	(916) Miscellaneous Sales Expenses		
178	TOTAL Sales Expenses (Enter Total of lines 174 thru 177)		
179	8. ADMINISTRATIVE AND GENERAL EXPENSES		
180	Operation		
181	(920) Administrative and General Salaries	1,065,146	999,617
182	(921) Office Supplies and Expenses	91,065	95,980
183	(Less) (922) Administrative Expenses Transferred-Credit		
184	(923) Outside Services Employed	1,372,571	979,961
185	(924) Property Insurance		176
186	(925) Injuries and Damages	113,801	110,334
187	(926) Employee Pensions and Benefits	371,398	380,734
188	(927) Franchise Requirements		
189	(928) Regulatory Commission Expenses		
190	(929) (Less) Duplicate Charges-Cr.		
191	(930.1) General Advertising Expenses	462,547	1,718,419
192	(930.2) Miscellaneous General Expenses	36,559	50,496
193	(931) Rents	174,303	146,898
194	TOTAL Operation (Enter Total of lines 181 thru 193)	3,687,390	4,482,615
195	Maintenance		
196	(935) Maintenance of General Plant		
197	TOTAL Administrative & General Expenses (Total of lines 194 and 196)	3,687,390	4,482,615
198	TOTAL Elec Op and Maint Expns (Total 80,112,131,156,164,171,178,197)	5,140,152	5,920,949