**Customer Expense Allocations**

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| FERC  Account | Account Description | Allocator |
| 901 - 905 | Customer Accounts Expense | Number of Customers |
| 907 | Customer Service – Supervision |
| 908 | Customer Assistance |
| 909 | Informational and Instructional Advertising Expense |
| 912 | Demonstrating and Selling Expense | Rate Base |
| 913 | Advertising Expense |