**Cost Allocation Model Changes**

Direct allocations have been revised. Allocation of PILs, Return on Debt and Return on Equity (ROE) are now handled through the Net Fixed Assets (NFA) allocator, which includes directly allocated net fixed assets. As a result, PILs, Return on Debt and ROE are no longer directly allocated on sheet I9 Direct Allocation, rows 149 to 151 as it was in the previous version of the model.

The Net Fixed Assets Excluding Capital Contribution (NFA ECC) allocator has been corrected to include directly allocated accumulated amortization excluding the accumulated amortization on capital contributions. To facilitate this correction, an additional entry has been created on sheet I9 Direct Allocation, row 24 for directly allocated accumulated amortization on capital contributions.