



ORDER/NERC/207B/2020

**BEFORE THE NIGERIAN ELECTRICITY REGULATORY COMMISSION
IN THE MATTER OF THE EXTRAORDINARY REVIEW OF MULTI YEAR TARIFF ORDER 2015
FOR PORT HARCOURT ELECTRICITY DISTRIBUTION PLC**

TITLE

1. This regulatory instrument may be cited as the **REVISED MULTI YEAR TARIFF ORDER (MYTO) 2020 for Port Harcourt Electricity Distribution Plc.**

COMMENCEMENT

2. This Order shall take effect from 1st November 2020 and shall cease to have effect on the issuance of a new Minor Review Order or an Extraordinary Tariff Review Order by the Nigerian Electricity Regulatory Commission ("NERC" or the "Commission").

CONTEXT

3. The Commission has reviewed an extra-ordinary tariff review application filed by Port Harcourt Electricity Distribution Plc ("PHED") seeking approval to review its end-user tariffs in consideration of the impact of inflation, foreign exchange and implementation of its investment plan towards improving service to customers.
4. The Commission, pursuant to sections 32 and 76 of the Electric Power Sector Reform Act ("EPSRA"), issued the MYTO – 2015 Tariff Order in December 2015 to address, amongst other objectives, the provision of cost-reflective tariffs thus ensuring that prices charged by licensees are fair to consumers and are sufficient to allow licensees that operate efficiently to recover the full cost of their activities, including a reasonable return on the capital invested in the business.
5. Section 6 of the MYTO Methodology (Amended) provides for the biannual minor review of tariffs taking into consideration changes in exogenous variables outside the control of operators in the Nigerian Electricity Supply Industry ("NESI"). These variables are the Nigerian and United States inflation rates, NGN/USD foreign exchange rates, gas prices and available generation capacity.
6. Section 9(c) of the "Regulations on Procedure for Electricity Tariff Reviews in the Nigerian Electricity Supply Industry" provides the basis upon which the Commission may accept applications for the conduct of extraordinary tariff reviews.

7. The Commission reviewed the application filed by PHED taking into consideration the outcome of public consultations held in February - March 2020 and approved end-user tariffs for the period 1st September 2020 to 30th June 2025.
8. Subsequent to the review of the PHED's application and the outcome of the public consultation, the Commission had vide Order NERC/207/2020, approved end-user tariffs that reflect the impact of changes in macroeconomic parameters on PHED's revenue requirement and a revised tariff design that aligns rates paid by customers with the quality of service as measured by average availability of power supply over a one-month period. The Order takes cognisance of the varying levels of infrastructural development in the utility's network that is directly attributable to the level of investment which results in customers enjoying different levels of supply in the same network. The Order further seeks to incentivise utilities to invest across their entire networks thus migrating more customers to higher quality of service and ensuring that the rates paid by customers is aligned with service improvements.
9. The Commission further directed PHED to pursue continuous engagement with its customers through all mediums of public consultations on the committed levels of quality of electricity supply on the basis of monthly average hours of supply per day.
10. Pursuant to the objective of incentivising a continuous improvement of service for all customers, the Order further provides that –
 - a. **there shall be no tariff reviews for customers experiencing an average power supply availability of less than an average of 12-hours per day over a period of one month.**
 - b. unmetered customers within service bands A, B and C thus benefitting from a supply availability in excess of an average of 12hrs per day over a period of one month as affected by the Tariff Order shall be protected by the provisions of the "Order on Capping of Estimated Bills in NESI" and the FGN intervention on accelerated metering of all customers.
 - c. PHED shall continue to maintain the lifeline tariff of NGN4.00/kWhr for all customers consuming less than 50kWhrs of energy per month as a safeguard for the less privileged members of the society.
11. Following complaints by various consumer/trade associations, civil society groups and labour unions to the Federal Government on the implementation of MYTO-2020, joint consultative meetings were held between the Federal Government of Nigeria ("FGN"), labour unions and other stakeholders to review their submissions on the implementation of rates in the MYTO-2020 Tariff Order.
12. The team representing FGN agreed to a 14-day freeze on the tariffs payable by end-use customers to allow for further consultation with the labour union. This was communicated vide a communique jointly signed by both the representatives of the government and the labour union.



13. Section 33 of EPSRA provides that *"the Minister may issue general policy directions to the Commission on matters concerning electricity, including directions on overall system planning and coordination, which the Commission shall take into consideration in discharging its functions under section 32(2), provided that such directions are not on conflict with this Act or the Constitution of the Federal Republic of Nigeria"*.
14. The Secretary to the Government of the Federation, Minister of Power and other Ministers were part of the FGN team that issued the communique. The Commission duly accept the decision as a general policy direction in accordance with section 33 of EPSRA.
15. Section 22 of the Business Rules of the Commission Regulations 2006 (the "Business Rules") provides that *"the Commission may on its own or on the application of any of the persons or parties concerned, within sixty (60) days of the making of any Decision, direction or Order, reconsider, vary or review such Decision, directions or Orders and make such appropriate Orders as the Commission deems fit"*.
16. The Commission having accepted the policy direction suspended the MULTI YEAR TARIFF ORDER 2020 for PHED by Order No. NERC/209/2020 dated 28th September 2020. The suspension was for a period of 14-days with effect from 28th September 2020.
17. Subsequent to the conclusion of consultations with the labour unions, the Commission received a policy direction on end-user tariffs intervention from the Minister of Power on 15th October 2020 in accordance with section 33 of EPSRA. The policy direction proposed the reliefs below in tariff setting in NESI for the fourth quarter of 2020 –
 - a. Band A: 10% reduction in the marginal increase experienced due to transition to service-based tariff ("SBT")
 - b. Band B: 10.5% reduction in the marginal increase experienced due to transition to SBT.
 - c. Band C: 31% reduction in the marginal increase experienced due to the transition to SBT.
 - d. Band D: No change.
 - e. Band E: No change.
18. The Commission **HEREBY REVOKES** the NERC Order on Suspension of the Multi Year Tariff Order (MYTO) 2020 for the Electricity Distribution Licensees and the Multi Year Tariff Order 2020 for PHED.
19. The Commission **HEREBY APPROVES** the REVISED MULTI YEAR TARIFF ORDER (MYTO) 2020 for Port Harcourt Electricity Distribution Plc which addresses the adjustments to the tariffs payable by PHED's customers in compliance with the policy direction on end-user tariff intervention and the minimum remittance thresholds in accordance with FGN tariffs policy support.



OBJECTIVES

20. This Order seeks to:

- a. Ensure that prices charged by PHED are fair to customers and are sufficient to allow PHED to fully recover the efficient cost of operation, including a reasonable return on the capital invested in the business pursuant to the provisions of sections 32(d) and 76(2)(a) of EPSRA.
- b. Provide a path to a transition to fully service-based cost-reflective tariffs by July 2021.
- c. Reclassify and disaggregate customers and customer clusters on the basis of PHED's commitment on quality of service to customer clusters.
- d. Ensure that customer tariffs are commensurate and aligned with the quality and availability of power supply committed to customer clusters by PHED.
- e. Ensure sustained improvement in reliability and quality of supply by incentivising PHED to off-take energy in accordance with its Vesting Contract and MYTO load allocation.
- f. Provide a framework for settlement of imbalances between Transmission Company of Nigeria Plc ("TCN") and PHED on delivery and offtake of available energy in accordance with the Market Rules, vesting contracts and other industry documents.
- g. Provide a framework that ensures customer tariffs are consistent with the services they receive from PHED.
- h. Develop and implement a framework for enforcing market discipline in respect of market remittances and managing future revenue shortfalls in the industry including a minimum market remittance requirement to account for differences between cost-reflective tariffs and allowed tariffs in the settlement of invoices issued by the Nigerian Bulk Electricity Trading Plc ("NBET") and the Market Operator ("MO").
- i. Support the interim arrangements for payments to the electricity market and reaffirm the payment securitisation requirement and flow of funds from PHED to NBET and MO.

BASIS FOR THE REVIEW

21. Change in Rate Design

Pursuant to the outcome of the public hearings held in February/March 2020 on the extraordinary tariff application filed by PHED, the Commission directed the utility to adopt a revised rate design that aligns tariffs with service level experience of customers in different clusters/locations. Upon evaluation of PHED's application, the Commission considered and approved five (5) tariff 'Service Bands' representing relative quality of service experience as measured by the committed minimum average hours of supply per day over a period of one month, interruptions (frequency and duration), service voltage levels and a number of other service parameters. These service bands are further subdivided into tariff classes as follows:

- (i) Non-Maximum Demand (Non-MD).
- (ii) Low voltage Maximum Demand (MD 1).
- (iii) Medium/High voltage Maximum Demand (MD 2).
- (iv) Lifeline tariff class (R1) (for consumption of not more than 50kWh/month).



Table – 1 below is a comparative analysis of the new and old tariff classes:

Table – 1: PHED Tariff Classification

Service Bands	New Tariff Class	Old Tariff Class
Lifeline	R1	R1
A (minimum of 20hrs/day)	A – Non-MD	R2, C1, D1, A1 (single and three phase)
	A – MD 1	R3, C2, D2, A2 Street Light
	A – MD 2	R4, C3, D3, A3
B (minimum of 16hrs/day)	B – Non-MD	R2, C1, D1, A1 (single and three phase)
	B – MD 1	R3, C2, D2, A2 Street Light
	B – MD 2	R4, C3, D3, A3
C (minimum of 12hrs/day)	C – Non-MD	R2, C1, D1, A1 (single and three phase)
	C – MD 1	R3, C2, D2, A2 Street Light
	C – MD 2	R4, C3, D3, A3
D (minimum of 8hrs/day)	D – Non-MD	R2, C1, D1, A1 (single and three phase)
	D – MD 1	R3, C2, D2, A2 Street Light
	D – MD 2	R4, C3, D3, A3
E (minimum of 4hrs/day)	E – Non-MD	R2, C1, D1, A1 (single and three phase)
	E – MD 1	R3, C2, D2, A2 Street Light
	E – MD 2	R4, C3, D3, A3

PHED shall be liable for service improvements in accordance with commitments under its universal service obligations for providing electricity supply to customers. Attached herewith as Appendix 2 are details of the service improvement commitments made by PHED to customers in various tariff bands for the period 1st September 2020 to 31st December 2021.

22. Capital Expenditure (“CAPEX”) Plan

PHED has applied to the Commission for an upward review of the CAPEX provisions in its tariffs to support the implementation of its Performance Improvement Plans (“PIP”) over the next 5 years. Pursuant to the request, the Commission has shared a CAPEX Request Template with PHED as a guide for a revised submission to qualify for consideration in the tariffs. Accordingly, the rates as contained in this Order and valid to December 31, 2020 are based on current CAPEX provision as contained in MYTO-2015 Order, with necessary adjustments for changes in relevant macroeconomic indices. Any verified and approved investments beyond the CAPEX allowances during this period shall be recognised and applied in the Tariff Order commencing on 1st January 2021. CAPEX review proposals for the period 2021 – 2025 shall be evaluated and upon approval applied in the Tariff Order commencing on 1st January 2021.

23. MYTO Load Allocation

The current MYTO load allocation to DisCos was presented as a subject matter for consultation during the public hearings in consideration of the applications for extraordinary tariff review. Several DisCos and TCN consider the current MYTO Load Allocation as sub-optimal, given the changes that have occurred in load growth and capacities of the transmission and distribution networks. However, a full justification for a holistic review of the MYTO load allocation could not be established during this Extraordinary Tariff Review process. Accordingly, the Commission orders that the current MYTO load allocation shall be maintained for the purpose of computing the relevant tariffs of all DisCos.

24. Tariff Assumptions

Pursuant to the provisions of the MYTO Methodology and the Regulation on Procedure for Electricity Tariff Review in NESI, Table 2 below provides the key indices considered in evaluating the tariff application by PHED in this Extraordinary Tariff Review process. The projected parameters in this Order shall be reviewed and retrospectively adjusted during the December 2020 Minor Review of Tariffs to align the assumptions with actuals.

- a. **Nigerian rate of inflation:** The Nigerian rate of inflation for July 2020 as obtained from the National Bureau of Statistics (NBS) was 12.82%. This rate was adopted to project Nigerian inflation rates for year 2020 and beyond.
- b. **Exchange Rate:** In accordance with the provisions of the MYTO Methodology, CBN official exchange rates were used in this review. The MYTO - Methodology provides for a premium of 1% above the CBN rate as transaction cost and this was applied in the current review. The applicable NGN/USD exchange rate for the period September 1, 2020 and beyond is computed as NGN380 +1% premium = NGN383.80.
- c. **US rate of inflation:** Based on the data obtained from the website of the United States Bureau of Labor Statistics (<http://www.bls.gov>), the US inflation rate for the month of July 2020 was 1.0%. This rate was adopted for the purpose of this review to project US Inflation rates for year 2020 and beyond.

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- d. **Gas Price:** The price of natural gas for the power sector has been regulated since the inception of MYTO in 2008. The Commission has maintained the gas price of US\$2.50/MMBTU and gas transportation cost of US\$0.80/MMBTU for this review. Other grid connected generation companies with contracted gas prices outside the regulated rates and as provided in their respective Gas Sale Agreements ("GSAs") are also provided for in the MYTO model as a pass-through cost.

Table – 2: Key Indices Considered in Evaluating PHED Application

Parameter	Sep – Dec 2020	Jan – Jun 2021	Jul – Dec 2021	Jan – Dec 2022
Nigerian Inflation	12.82%	12.82%	12.82%	12.82%
Exchange Rate (₦/US\$)	383.8	383.8	383.8	383.8
US Inflation	1.00%	1.00%	1.00%	1.00%
Sent out Generation (MWh/h)	4,646	4,974	4,974	5,325
Weighted Generation Price (₦/ kWh)	25.6	25.6	25.6	25.6
TCN and Admin Charge (₦/ kWh)	7.8	8.3	8.3	8.2
Delivered to PHED (MWh/h)	260	280	280	301
ATC&C Losses	29.70%	23.76%	23.76%	23.76%
End-use Cost-reflective Tariffs (₦/ kWh)	64.82	61.91	61.91	61.78
End-use Allowed Tariffs (₦/ kWh)	42.66	50.05	61.91	61.78
Tariff Shortfall (₦/ kWh)	22.17	11.86	-	-

25. Approved End-user Tariffs Effective from 1st November 2020

Pursuant to PHED's application for extraordinary tariff review and consistent with paragraph 21 of this Order, the Commission considered and approved the tariffs in Table-3A below with effect from 1st November 2020 and shall remain in force until the issuance of a new Minor Review Order or an Extraordinary Tariff Review Order by the Commission.

Table – 3A: Approved End-user Tariffs (₹/kWh) for PHED

Tariff Class	Nov – Dec 2020	Jan – Jun 2021	Jul – Dec 2021	Jan – Dec 2022	Jan – Dec 2023	Jan – Dec 2024	Jan – Dec 2025
Life-line (R1)	4.00	4.00	4.00	4.00	4.00	4.00	4.00
A - Non MD	53.02	55.16	68.23	68.09	68.00	66.36	64.86
A - MD1	52.70	54.79	67.78	67.64	67.55	65.92	64.43
A - MD2	50.35	52.18	64.55	64.42	64.33	62.78	61.36
B - Non MD	52.59	54.79	67.78	67.64	67.55	65.92	64.43
B - MD1	50.26	52.18	64.55	64.42	64.33	62.78	61.36
B - MD2	49.81	51.69	63.94	63.81	63.73	62.19	60.79
C - Non MD	46.15	51.69	63.94	63.81	63.73	62.19	60.79
C - MD1	44.45	49.23	60.90	60.77	60.69	59.23	57.89
C - MD2	44.45	49.23	60.90	60.77	60.69	59.23	57.89
D - Non MD	45.94	45.94	56.83	56.71	56.64	55.27	54.02
D - MD1	48.64	48.64	60.16	60.04	59.96	58.52	57.20
D - MD2	48.64	48.64	60.16	60.04	59.96	58.52	57.20
E - Non MD	43.62	43.62	53.96	53.85	53.78	52.48	51.30
E - MD1	47.64	47.64	58.92	58.80	58.73	57.31	56.02
E - MD2	47.64	47.64	58.92	58.80	58.73	57.31	56.02

26. Tariff Freeze for Customers in Bands D and E

Following consultations and directions on tariff policy, the Commission hereby approves a deferment of the applicable tariffs for customers in service bands D and E (that is customers with a service commitment of less than an average of 12-hours of supply per day over a period of one month for the period 1st September 2020 to 1st January 2021. Accordingly, PHED shall continue to charge customers in Bands D & E the tariffs applied prior to this Order as provided in Table – 3B below and shall only be allowed to charge the approved tariffs in this Order upon investments that improve quality of service experience thus migrating customers to higher service bands or another Order of the Commission.

Table – 3B: Applicable Tariffs for Customers in Bands D and E

Old Tariff Class	R1	R2	R3	R4	C1	C2	C3	D1	D2	D3	A1	A2	A3	S1
Rate (N/kWh)	4.00	30.23	48.39	50.76	38.96	46.72	48.39	41.81	46.72	48.39	40.60	45.58	49.07	40.62
New Category	Life-Line	Non-MD	MD-1	MD-2	Non-MD	MD-1	MD-2	Non-MD	MD-1	MD-2	Non-MD	MD-1	MD-2	MD-1

27. Service Band Adjustment

Where there is a failure to deliver on committed service level by PHED over as evaluated over a period of 60 days, rates payable by all customers in the affected load cluster shall be retroactively adjusted in line with the quality of service delivered over the same period, upon verification by the Commission.

28. Minimum Remittance Threshold for November – December 2020:

The Power Sector Recovery Plan ("PSRP") provides for a gradual transition to cost-reflective tariffs with safeguards for the less privileged in the society. The Federal Government, under the PSRP Financing Plan, has committed to fund the revenue gap arising from the difference between cost reflective tariffs determined by the Commission and the actual end-user tariffs during the transition to cost-reflective tariffs. The waterfall of market revenues during the transitional period shall be -

- All DisCos are obligated to settle their market invoices in full as adjusted and netted off by applicable tariff shortfall approved by the Commission.
- In the determination of compliance with the minimum remittance threshold in this Order, the Commission shall consider verified receivables from MDAs for the settlement period and DisCo's historical collection efficiency for MDAs.
- All FGN intervention from the financing plan of the PSRP for funding tariff shortfall shall be applied through NBET and MO to ensure 100% settlement of market invoices as issued by Market Participants.

- d. Under this framework, the minimum market remittance threshold for PHED is determined after deducting the revenue deficit arising from tariff shortfall from the aggregate NBET and MO market invoices. PHED shall be availed the opportunity to earn its revenue requirement only upon fully meeting the following payment obligations:
- i. Repayment of CBN-NEMS facility.
 - ii. 100% settlement of MO's invoice.
 - iii. Full settlement of 39.20% of NBET's monthly invoices being the minimum remittance threshold prescribed in this Order.
- e. PHED shall be liable to relevant penalties/sanctions for failure to meet the minimum remittance requirement in any payment cycle in accordance with the terms of its respective contracts with NBET, MO and the provisions of the Market Rules and Supplementary TEM Order.
- f. PHED shall maintain an adequate and unencumbered letter of credit covering three (3) months of the minimum payment obligations to NBET and MO in accordance with the provisions of the Market Rules and Market Participation Agreement.
- g. Where PHED is unable to comply with its minimum remittance threshold to the market prescribed in this Order from its operations as a utility, the company may seek external financing under the CBN intervention to cover the payment deficit but subject to the following conditions:
- (i) A submission to the Commission providing details of the market remittance ramp up period, lenders term sheet, draw down period, moratorium (where applicable) and the repayment period of the loan.
 - (ii) The terms and conditions for the financing of the remittance shortfall shall be mutually agreed between PHED and the lenders and filed with the Commission.
 - (iii) The submission to the Commission, no later than two (2) weeks from the effective date of this Order, of the utility's financial model covering the remittance ramp up period and projections for the repayment of the external financing.

CAPACITY PAYMENT

29. The average tariff for PHED was determined considering the projected energy offtake of the company based on its percentage load allocation in the Vesting Contract. NBET shall continue to invoice PHED for capacity charge and energy based on its load allocation and metered energy respectively in accordance with the December 2019 Minor Review of MYTO-2015 and Minimum Remittance Order for Year-2020.
30. Where it is established that TCN is unable to deliver PHED's load allocation, TCN shall be liable to pay for the associated capacity charge. Where PHED fails to take its entire load allocation due to constraints in its own network, PHED shall be liable to pay the capacity charge as allocated in its Vesting contract. Table 4 provides the minimum market remittance threshold for PHED, with an effective date of 1st November 2020:



Table – 4: Minimum Remittance Threshold for November – December 2020

PHED's Minimum Remittance Table - November 2020 - December 2020			
Head	Subhead	₦,000,000	Remarks
Revenue Required	NEMSF	501	CBN - Loan
	NBET Invoice	9,731	Projected Generation cost
	MO Invoice	2,949	Projected TCN and Admin Services cost
	PHED	4,123	Approved recovery of capital and operating expenses
	Total	17,303	Total Revenue Required
Allowed	Recovery	11,386	66% Being Amount recoverable through allowed end-user tariffs of PHED in 2020
Tariff	Shortfall	5,917	34% Being the difference between PHED's revenue requirement and its allowed recovery
Minimum Remittance Obligation	NEMSF	501	1st - Line Charge on Collection as per loan Agreement
	NBET Minimum Remittance	3,814	Being Minimum Remittance Obligation of 39.20% of NBET's Monthly Invoices for November to December 2020. Full settlement to be supplemented by the FGN intervention funds.
	MO Minimum Remittance	2,949	Being Minimum Remittance Obligation of 100% of MO's monthly Invoices of November to December 2020.
	PHED	4,123	Being opportunity availed the DisCo to earn its revenue requirement based on its efficient operations and upon full settlement of the minimum remittances to NEMSF, NBET and MO.
	Total Distribution	11,386	

EFFECTIVE DATE

31. This Order shall be effective from 1st November 2020.

Dated this 30th day of October 2020



James A. Momoh
Chairman



Dafe C. Akpeneye
Commissioner

Appendix – 1: PHED's Customer Classifications

Service Bands	New Tariff Class	Description
Lifeline	R1	Life-Line customers with energy consumption of not more than 50kWh/month
A (minimum of 20hrs/day)	A – Non-MD	Customers with single or three phase connection located within Band – A Service Level Feeders
	A – MD 1	Customers with LV Maximum Demand connection located within Band – A Service Level Feeders
	A – MD 2	Customers with MV/HV Maximum Demand (11/33kV) connection located within Band – A Service Level Feeders
B (minimum of 16hrs/day)	B – Non-MD	Customers with single or three phase connection located within Band – B Service Level Feeders
	B – MD 1	Customers with LV Maximum Demand connection located within Band – B Service Level Feeders
	B – MD 2	Customers with MV/HV Maximum Demand (11/33kV) connection located within Band – B Service Level Feeders
C (minimum of 12hrs/day)	C – Non-MD	Customers with single or three phase connection located within Band – C Service Level Feeders
	C – MD 1	Customers with LV Maximum Demand connection located within Band – C Service Level Feeders
	C – MD 2	Customers with MV/HV Maximum Demand (11/33kV) connection located within Band – C Service Level Feeders
D (minimum of 8hrs/day)	D – Non-MD	Customers with single or three phase connection located within Band – D Service Level Feeders
	D – MD 1	Customers with LV Maximum Demand connection located within Band – D Service Level Feeders
	D – MD 2	Customers with MV/HV Maximum Demand (11/33kV) connection located within Band – D Service Level Feeders
E (minimum of 4hrs/day)	E – Non-MD	Customers with single or three phase connection located within Band – E Service Level Feeders
	E – MD 1	Customers with LV Maximum Demand connection located within Band – E Service Level Feeders
	E – MD 2	Customers with MV/HV Maximum Demand (11/33kV) connection located within Band – E Service Level Feeders

Appendix – 2: PHED's Service Level Commitments

BAND	NAMES OF 11KV FEEDER	Service Level for Period-1: July - Dec 2020					Service Level for Period-2: Jan - Jun 2021				
		Minimum Duration of Supply (Hrs/Day)	Average Frequency of Interruptions Per Day	Average Duration of Interruptions Per Day	Average Response time to resolving complaints (Technical - Hours)	Service Voltage Level	Minimum Duration of Supply (Hrs/Day)	Average Frequency of Interruptions Per Day	Average Duration of Interruptions Per Day	Average Response time to resolving complaints	Service Voltage Level
Band A	AMIKA	20	2	2	24	5%	20	2	2	20.40	5%
Band A	CHAMPION BREWERIES	20	2	2	7	5%	20	2	2	5.95	5%
Band A	Band B HILLS	20	2	2	12	5%	20	2	2	10.20	5%
Band A	EKET	20	2	2	-	5%	20	2	2	-	5%
Band A	EKPENUKPA	20	2	2	48	5%	20	2	2	40.80	5%
Band A	EPCL	20	2	2	13	5%	20	2	2	11.05	5%
Band A	EPZ1	20	2	2	7	5%	20	2	2	5.95	5%
Band A	FLOUR MILL	20	2	2	24	5%	20	2	2	20.40	5%
Band A	INDUSTRIAL (Meter Solution)	20	2	2	6	5%	20	2	2	5.10	5%
Band A	TRANS AMADI	20	2	2	15	5%	20	2	2	12.75	5%
Band A	UTC	20	2	2	12	5%	20	2	2	10.20	5%
Band A	FMC	20	2	2			20	2	2		
Band A	NNPC H/Estate Fdr 1	20	2	2			20	2	2		
Band A	NNPC H/Estate Fdr 1	20	2	2			20	2	2		
Band A	EPZ	20	2	2			20	2	2		
Band A	Iron & Steel	20	2	2			20	2	2		
Band A	Trans Amadi Garden	20	2	2			20	2	2		
Band A	First Aluminium	20	2	2			20	2	2		
Band A	Rivoc Comp.	20	2	2			20	2	2		
Band A	Air Liquid	20	2	2			20	2	2		
Band A	Galba	20	2	2			20	2	2		
Band A	Stallium 1	20	2	2			20	2	2		
Band A	Stallium 2	20	2	2			20	2	2		
Band A	Shell I.A	20	2	2			20	2	2		
Band A	Schlumberger	20	2	2			20	2	2		
Band A	FIMIE	20	2	2	18	5%	20	2	2	15.30	5%
Band A	NDABROS	20	2	2	6	5%	20	2	2	5.10	5%

Band A	RIVOC	20	2	2	2	18	5%	20	2	2	15.30	5%
Band A	WATER WORKS	20	2	2	2	24	5%	20	2	2	20.40	5%
Band A	Curmins	20	2	2	2			20	2	2		
Band A	Spar	20	2	2	2			20	2	2		
Band B	ABULOMA	16	3	2	2	17	5%	16	3	2	14.45	5%
Band B	AIRPORT	16	3	2	2	8	5%	16	3	2	6.80	5%
Band B	AKANI	16	3	2	2	24	5%	16	3	2		5%
Band B	EKIM (AKSU)	16	3	2	2	10	5%	16	3	2	8.50	5%
Band B	EPZZ	16	3	2	2	12	5%	16	3	2	10.20	5%
Band B	FOUR LANE	16	3	2	2	12	5%	16	3	2	10.20	5%
Band B	GREATER PH	16	3	2	2	7	5%	16	3	2	5.95	5%
Band B	IBESIORPO	16	3	2	2	24	5%	16	3	2	20.40	5%
Band B	IKOT ABASI (Coconut)	16	3	2	2	9	5%	16	3	2	7.65	5%
Band B	LE MERIDIAN	16	3	2	2	8	5%	16	3	2	6.80	5%
Band B	NIGER MILL	16	3	2	2	8	5%	16	3	2	6.80	5%
Band B	NTA	16	3	2	2	24	5%	16	3	2	20.40	5%
Band B	ORON ROAD	16	3	2	2	15	5%	16	3	2	12.75	5%
Band B	OYIGBO	16	3	2	2	18	5%	16	3	2	15.30	5%
Band B	RAINBOW	16	3	2	2	24	5%	16	3	2	20.40	5%
Band B	REFINERY LINE2	16	3	2	2	19	5%	16	3	2	16.15	5%
Band B	RSPUB-1	16	3	2	2	15	5%	16	3	2	12.75	5%
Band B	RUKPOKWU	16	3	2	2	17	5%	16	3	2	14.45	5%
Band B	RUMOLUMINI	16	3	2	2	24	5%	16	3	2	20.40	5%
Band B	RUMUODUMAYA	16	3	2	2	24	5%	16	3	2	20.40	5%
Band B	RUMUOLA	16	3	2	2	7	5%	16	3	2	5.95	5%
Band B	SECRETARIAT	16	3	2	2	24	5%	16	3	2	20.40	5%
Band B	STATE HOUSING	16	3	2	2	20	5%	16	3	2	17.00	5%
Band B	T1B	16	3	2	2	10	5%	16	3	2		5%
Band B	UNICEM	16	3	2	2	15	5%	16	3	2	12.75	5%
Band B	WATER BOARD	16	3	2	2	7	5%	16	3	2	5.95	5%
Band B	AZUABIE	16	3	2	2	-	5%	16	3	2	-	5%
Band B	GLASS FACTORY	16	3	2	2	7	5%	16	3	2	5.95	5%
Band B	OLD ABA ROAD	16	3	2	2	7	5%	16	3	2	5.95	5%
Band B	RUMUIBEKWE	16	3	2	2	7	5%	16	3	2	5.95	5%
Band B	RUMUKALAGBO	16	3	2	2	24	5%	16	3	2	20.40	5%
Band B	RUMUOGBA	16	3	2	2	11	5%	16	3	2	9.35	5%

Band B	RUMUOROLU	16	3	2	7	5%	16	3	2	5.95	5%
Band B	UNICAL	16	3	2	8	5%	16	3	2	6.80	5%
Band B	QUA RIVER	16	3	2	17	5%	16	3	2	14.45	5%
Band B	Dangote	16	3	2			16	3	2		
Band B	ESUKUTAN	16	3	2	24	5%	16	3	2	20.40	5%
Band B	FEDERAL HOUSING	16	3	2	15	5%	16	3	2	12.75	5%
Band B	INDUSTRIAL	16	3	2	24	5%	16	3	2	20.40	5%
Band B	EWET	16	3	2	11	5%	16	3	2	9.35	5%
Band B	NWANIBA	16	3	2	18	5%	16	3	2	15.30	5%
Band B	OSONGAMA	16	3	2	17	5%	16	3	2	14.45	5%
Band B	SHELTER AFRIQUE	16	3	2	11	5%	16	3	2	9.35	5%
Band B	Airport	16	3	2			16	3	2		
Band B	Uniport	16	3	2			16	3	2		
Band B	Upth	16	3	2			16	3	2		
Band B	AIRPORT COMPLEX	16	3	2	15	5%	16	3	2	12.75	5%
Band B	4 POINT SHERATON	16	3	2	7	5%	16	3	2	5.95	5%
Band B	GRA	16	3	2	18	5%	16	3	2	18	5%
Band B	Le- Meridian	16	3	2			16	3	2		
Band B	Uni-Uyo	16	3	2			16	3	2		
Band B	village1	16	3	2			16	3	2		
Band B	village2	16	3	2			16	3	2		
Band B	General Engineering	16	3	2			16	3	2		
Band B	Presidential Hotel	16	3	2			16	3	2		
Band B	Liberation Stadium	16	3	2			16	3	2		
Band B	ELEKAHIA ESTATE	16	3	2	10	5%	16	3	2	8.50	5%
Band B	NEW GRA	16	3	2	24	5%	16	3	2	20.40	5%
Band B	OMERELU	16	3	2	8	5%	16	3	2	6.80	5%
Band B	RUMUOMOI	16	3	2	8	5%	16	3	2	6.80	5%
Band B	WATER LINES	16	3	2	17	5%	16	3	2	14.45	5%
Band B	Naval Base	16	3	2			16	3	2		
Band B	UOE	16	3	2			16	3	2		
Band B	Aweto Guest Inn	16	3	2			16	3	2		
Band B	SHELL INDUSTRIAL	16	3	2	15	5%	16	3	2	12.75	5%
Band B	NPA	16	3	2			16	3	2		
Band B	Juanita	16	3	2			16	3	2		
Band B	MCC	16	3	2	20	5%	16	3	2	17.00	5%

Band B	Unicem	16	3	2							16	3	2				10.20	5%	
Band B	ACB	16	3	2							16	3	2						
Band B	Water Board	16	3	2							16	3	2						
Band B	Crutech Akamkpa	16	3	2							16	3	2						
Band B	Crutech Calabar	16	3	2							16	3	2						
Band C	ABONEMA	12	4	3							12	4	3				10	5%	5%
Band C	AHOADA	12	4	3							12	4	3				8	5%	5%
Band C	AKAMKPA	12	4	3							12	4	3				7	5%	5%
Band C	AMASOMA	12	4	3							12	4	3				6	5%	5%
Band C	EMUOHA	12	4	3							12	4	3				11	5%	5%
Band C	ONNA	12	4	3							12	4	3				17	5%	5%
Band C	OPOLO	12	4	3							12	4	3				17	5%	5%
Band C	REFINERY LINE 1	12	4	3							12	4	3				17	5%	5%
Band C	RSTV	12	4	3							12	4	3				11	5%	5%
Band C	Band DBIRD	12	4	3							12	4	3				16	5%	5%
Band C	UPTH	12	4	3							12	4	3				10	5%	5%
Band C	UST	12	4	3							12	4	3				17	5%	5%
Band C	Abonema	12	4	3							12	4	3						
Band C	ODILI ROAD	12	4	3							12	4	3				23	5%	5%
Band C	OKURU	12	4	3							12	4	3				23	5%	5%
Band C	OZUBOKO	12	4	3							12	4	3				2	5%	5%
Band C	Market Rd 11KV	12	4	3							12	4	3						
Band C	Ogbema 11KV	12	4	3							12	4	3						
Band C	Odaga 11KV	12	4	3							12	4	3						
Band C	Village 11KV	12	4	3							12	4	3						
Band C	OKON	12	4	3							12	4	3				17	5%	5%
Band C	Emuoha	12	4	3							12	4	3						
Band C	Army Barracks Elele	12	4	3							12	4	3						
Band C	8 MILES	12	4	3							12	4	3				2	5%	5%
Band C	LOCATION	12	4	3							12	4	3				23	5%	5%
Band C	Ikot Ikong	12	4	3							12	4	3						
Band C	Onna 11KV	12	4	3							12	4	3						
Band C	Feg. Gov Coll	12	4	3							12	4	3						
Band C	AMADI AMA	12	4	3							12	4	3				16	5%	5%
Band C	NIGER CAT	12	4	3							12	4	3				9	5%	5%
Band C	RUMUOKWUTA	12	4	3							12	4	3				23	5%	5%

Band C	NVUIGWE	12	4	3	20	5%	12	4	3	19	5%
Band C	OGBATAI	12	4	3	17	5%	12	4	3	16	5%
Band C	CHURCHILL	12	4	3	10	5%	12	4	3	10	5%
Band C	NPA	12	4	3	18	5%	12	4	3	17	5%
Band C	Kidney Island	12	4	3			12	4	3		
Band C	AMADI SOUTH	12	4	3	18	5%	12	4	3	17	5%
Band C	2ND AVENUE Feeder 1	12	4	3			12	4	3		
Band C	ESTATE	12	4	3			12	4	3		
Band C	4TH AVENUE Feeder 2	12	4	3			12	4	3		
Band C	Agip Comp.	12	4	3			12	4	3		
Band C	UST	12	4	3			12	4	3		
Band C	RUMUEME	12	4	3	15	5%	12	4	3	14	5%
Band D	ABAK	8	4	4	-	6%	8	4	4	-	6%
Band D	AGUDAMA	8	4	4	48	6%	8	4	4	48	6%
Band D	BOROKIRI	8	4	4	10	6%	8	4	4	10	6%
Band D	ETINAN	8	4	4	24	6%	8	4	4	24	6%
Band D	GOVT HOUSE	8	4	4	7	6%	8	4	4	7	6%
Band D	IGBO ETCHE	8	4	4	9	6%	8	4	4	9	6%
Band D	IKOT ERPENE	8	4	4	7	6%	8	4	4	7	6%
Band D	IMIRINGI	8	4	4	15	6%	8	4	4	15	6%
Band D	ISIOKPO	8	4	4	13	6%	8	4	4	13	6%
Band D	ITAM JUNCTION	8	4	4	13	6%	8	4	4	13	6%
Band D	KATSINA ALA	8	4	4	11	6%	8	4	4	11	6%
Band D	KOM KOM	8	4	4	17	6%	8	4	4	17	6%
Band D	MBO	8	4	4	-	6%	8	4	4	-	6%
Band D	OKU IBOKU	8	4	4	16	6%	8	4	4	16	6%
Band D	ONNE	8	4	4	11	6%	8	4	4	11	6%
Band D	TIMBER	8	4	4	15	6%	8	4	4	15	6%
Band D	UGEP	8	4	4	18	6%	8	4	4	18	6%
Band D	YAHE	8	4	4	24	6%	8	4	4	24	6%
Band D	Ukpum	8	5	4			8	5	4		
Band D	Abak 10	8	5	4			8	5	4		
Band D	Ibagwa	8	5	4			8	5	4		
Band D	Abak 11KV	8	5	4			8	5	4		
Band D	Golf Estate	8	4	4	24	6%	8	4	4	24	6%
Band D	JETTY	8	4	4	16	6%	8	4	4	16	6%

Band D	Odoni	8	5	4	4	9	6%	8	5	4	4	9	6%
Band D	LOCAL GOVERNMENT	8	4	4	4	9	6%	8	4	4	4	9	6%
Band D	NDU	8	4	4	4	19	6%	8	4	4	4	19	6%
Band D	ANANTIGHA	8	4	4	4	20	6%	8	4	4	4	20	6%
Band D	CAMEROUN	8	4	4	4	24	6%	8	4	4	4	24	6%
Band D	CRUTECH	8	4	4	4	24	6%	8	4	4	4	24	6%
Band D	Band CIE	8	4	4	4	7	6%	8	4	4	4	7	6%
Band D	TARGET	8	4	4	4	15	6%	8	4	4	4	15	6%
Band D	CHAIRMAN'S LODGE	8	4	4	4	7	6%	8	4	4	4	7	6%
Band D	TTC	8	4	4	4	12	6%	8	4	4	4	12	6%
Band D	ESSIEN 1	8	4	4	4	10	6%	8	4	4	4	10	6%
Band D	LEOPARD	8	4	4	4	17	6%	8	4	4	4	17	6%
Band D	IKOT IBIOK	8	4	4	4	15	6%	8	4	4	4	15	6%
Band D	ETE URBAN	8	4	4	4	24	6%	8	4	4	4	24	6%
Band D	IBEKWE	8	4	4	4	12	6%	8	4	4	4	12	6%
Band D	IKOT AKAN	8	4	4	4	-	6%	8	4	4	4	-	6%
Band D	PORT HARCOURT ROAD	8	4	4	4	17	6%	8	4	4	4	17	6%
Band D	AFAHA UQUA	8	4	4	4	18	6%	8	4	4	4	18	6%
Band D	RCC	8	4	4	4	18	6%	8	4	4	4	18	6%
Band D	Uyo Rd, Etinan Fdr 1	8	5	4	4	-		8	5	4	4	-	
Band D	Etinan Fdr 2	8	5	4	4	-		8	5	4	4	-	
Band D	Etinan 11KV	8	5	4	4	-		8	5	4	4	-	
Band D	ESSIEN TOWN	8	4	4	4	18	6%	8	4	4	4	18	6%
Band D	AKA ROAD	8	4	4	4	24	6%	8	4	4	4	24	6%
Band D	EDEBOM	8	4	4	4	24	6%	8	4	4	4	24	6%
Band D	IBB	8	4	4	4	24	6%	8	4	4	4	24	6%
Band D	IDONGESIT NKANGA	8	4	4	4	24	6%	8	4	4	4	24	6%
Band D	IKPA ROAD	8	4	4	4	24	6%	8	4	4	4	24	6%
Band D	NSASAK	8	4	4	4	20	6%	8	4	4	4	20	6%
Band D	UYO ROAD	8	4	4	4	24	6%	8	4	4	4	24	6%
Band D	TOWN FEEDER	8	4	4	4	7	6%	8	4	4	4	7	6%
Band D	UKANA	8	4	4	4	20	6%	8	4	4	4	20	6%
Band D	Kaiama 11KV	8	5	4	4	-		8	5	4	4	-	
Band D	AFAM ROAD	8	4	4	4	15	6%	8	4	4	4	15	6%
Band D	RAILWAY	8	4	4	4	20	6%	8	4	4	4	20	6%
Band D	Mbo 11KV	8	5	4	4	-		8	5	4	4	-	

Band D	MARY HARNEY	8	4	4	4	-	6%	8	4	4	-	6%
Band D	BAKERY	8	4	4	4	6	6%	8	4	4	6	6%
Band D	OHAKWE	8	4	4	4	19	6%	8	4	4	19	6%
Band D	OZUOBA	8	4	4	4	18	6%	8	4	4	18	6%
Band D	Oku Iboku	8	5	4	4			8	5	4		
Band D	EBUBU	8	4	4	4	7	6%	8	4	4	7	6%
Band D	OGALI	8	4	4	4	18	6%	8	4	4	18	6%
Band D	PPMC	8	5	4	4			8	5	4		
Band D	REFINERY	8	5	4	4			8	5	4		
Band D	AKA ITIAM	8	4	4	4	24	6%	8	4	4	24	6%
Band D	BROOKS	8	4	4	4	24	6%	8	4	4	24	6%
Band D	BRISTOW	8	4	4	4	18	6%	8	4	4	18	6%
Band D	ELELENWO	8	4	4	4	18	6%	8	4	4	18	6%
Band D	OLU OBASANJO	8	4	4	4	18	6%	8	4	4	18	6%
Band D	TAP	8	4	4	4	7	6%	8	4	4	7	6%
Band D	ZENITH	8	4	4	4	18	6%	8	4	4	18	6%
Band D	ELEKAHIA VILLAGE	8	4	4	4	24	6%	8	4	4	24	6%
Band D	NKPOGU	8	4	4	4	24	6%	8	4	4	24	6%
Band D	ELIMGBU	8	4	4	4	24	6%	8	4	4	24	6%
Band D	IGWURUTA	8	4	4	4	18	6%	8	4	4	18	6%
Band D	IGWURUTA	8	4	4	4	20	6%	8	4	4	20	6%
Band D	AKPAJO	8	4	4	4	24	6%	8	4	4	24	6%
Band D	PALACE ROAD	8	4	4	4	24	6%	8	4	4	24	6%
Band D	CIRCULAR ROAD	8	5	4	4			8	5	4		
Band D	ADP	8	4	4	4	24	6%	8	4	4	24	6%
Band D	MARKET ROAD	8	4	4	4	24	6%	8	4	4	24	6%
Band D	OPM	8	4	4	4	20	6%	8	4	4	20	6%
Band D	PIPE LINE	8	4	4	4	24	6%	8	4	4	24	6%
Band D	SARS ROAD	8	4	4	4	7	6%	8	4	4	7	6%
Band D	SHELL ESTATE	8	4	4	4	24	6%	8	4	4	24	6%
Band D	ABACHA ROAD	8	4	4	4	17	6%	8	4	4	17	6%
Band D	AGIP	8	4	4	4	24	6%	8	4	4	24	6%
Band D	AKER Road	8	4	4	4	24	6%	8	4	4	24	6%
Band D	IWOFE	8	4	4	4	13	6%	8	4	4	13	6%
Band D	SCHOOL OF NURSING	8	4	4	4	24	6%	8	4	4	24	6%
Band D	OBI WALI	8	4	4	4	10	6%	8	4	4	10	6%

Band D	OMACHI	8	4	4	4	24	6%	8	4	4	4	24	6%
Band D	AMADI NORTH	8	4	4	4	10	6%	8	4	4	4	10	6%
Band D	STATION ROAD	8	4	4	4	18	6%	8	4	4	4	18	6%
Band D	IKWERRE ROAD	8	4	4	4	-	6%	8	4	4	4	-	6%
Band D	NSUKKA	8	4	4	4	10	6%	8	4	4	4	10	6%
Band D	UDI	8	4	4	4	24	6%	8	4	4	4	24	6%
Band D	MILE ONE	8	4	4	4	18	6%	8	4	4	4	18	6%
Band D	OLD DIOBU	8	4	4	4	12	6%	8	4	4	4	12	6%
Band D	OWERRI RD	8	4	4	4	18	6%	8	4	4	4	18	6%
Band D	TRANS AMADI RESIDENTIAL	8	4	4	4	7	6%	8	4	4	4	7	6%
Band D	OFONI	8	4	4	4	10	6%	8	4	4	4	10	6%
Band D	SAGBAMA	8	4	4	4	24	6%	8	4	4	4	24	6%
Band D	ALUU	8	4	4	4	24	6%	8	4	4	4	24	6%
Band D	CHOKA	8	4	4	4	18	6%	8	4	4	4	18	6%
Band D	RUMUEKINE	8	4	4	4	24	6%	8	4	4	4	24	6%
Band D	OJOTO	8	4	4	4	10	6%	8	4	4	4	10	6%
Band D	UST	8	4	4	4	7	6%	8	4	4	4	7	6%
Band D	ABONNEIMA WHARF	8	4	4	4	24	6%	8	4	4	4	24	6%
Band D	HABOUR ROAD	8	4	4	4	18	6%	8	4	4	4	18	6%
Band D	Water Board	8	5	5	4			8	5	5	4		
Band D	Army Barracks Ogoja	8	5	5	4			8	5	5	4		
Band D	Army Barracks Edor	8	5	5	4			8	5	5	4		
Band D	Irruan	8	5	5	4			8	5	5	4		
Band D	FOUR CORNER	8	4	4	4	19	6%	8	4	4	4	19	6%
Band D	IKOM TOWN	8	4	4	4	12	6%	8	4	4	4	12	6%
Band E		4	5	5	2	24	6%	4	5	5	2	24	6%
Band E	BUGUMA	4	5	5	2	-	6%	4	5	5	2	-	6%
Band E	NDOKI	4	5	5	2	10	6%	4	5	5	2	10	6%
Band E	OBOT OKARA	4	5	5	2	17	6%	4	5	5	2	17	6%
Band E	TUNGBO	4	5	5	2	6	6%	4	5	5	2	6	6%
Band E	Bori	4	5	5	2			4	5	5	2		
Band E	COT GAS	4	5	5	2	17	6%	4	5	5	2	17	6%
Band E	OKRIKA	4	5	5	2	18	6%	4	5	5	2	18	6%
Band E	EASTERN BYPASS	4	5	5	2	-	6%	4	5	5	2	-	6%
Band E	HAROLD WILSON	4	5	5	2	12	6%	4	5	5	2	12	6%
Band E	MARINE BASE	4	5	5	2	8	6%	4	5	5	2	8	6%

Band E	NEW ROAD	4	5	2	15	6%	4	5	2	15	6%
Band E	Odoni	4	5	2			4	5	2		
Band E	Buguma 11KV	4	5	2			4	5	2		
Band E	UDO-UDOMA	4	5	2	-	6%	4	5	2	-	6%
Band E	WELLINGTON BASSEY	4	5	2	-	6%	4	5	2	-	6%
Band E	Alson	4	5	2	-	-	4	5	2	-	-
Band E	IDORO ROAD	4	5	2	18	6%	4	5	2	18	6%
Band E	MBAK	4	5	2	18	6%	4	5	2	18	6%
Band E	MARITIME	4	5	2	7	6%	4	5	2	7	6%
Band E	EGBELU	4	5	2	10	6%	4	5	2	10	6%
Band E	MGBUOBA	4	5	2	9	6%	4	5	2	9	6%
Band E	Ika	4	5	2			4	5	2		
Band E	Nkap	4	5	2			4	5	2		
Band E	Odoro Ikot	4	5	2			4	5	2		
Band E	ELIOBOLO	4	5	2	-	6%	4	5	2	-	6%
Band E	FGC	4	5	2	8	6%	4	5	2	8	6%
Band E	OKOH	4	5	2	17	6%	4	5	2	17	6%
Band E	OKPORO ROAD	4	5	2	7	6%	4	5	2	7	6%
Band E	R-D ROAD	4	5	2	24	6%	4	5	2	24	6%
Band E	BARRACKS	4	5	2	10	6%	4	5	2	10	6%
Band E	BORI CAMP	4	5	2	18	6%	4	5	2	18	6%
Band E	FIRST BANK	4	5	2	24	6%	4	5	2	24	6%
Band E	MBANO JUNCTION	4	5	2	24	6%	4	5	2	24	6%
Band E	EAGLE ISLAND	4	5	2	7	6%	4	5	2	7	6%
Band E	WOKOMA	4	5	2	5	6%	4	5	2	5	6%
Band E	NAVY	4	5	2	12	6%	4	5	2	12	6%