



ORDER/NERC/2026/044

**BEFORE THE NIGERIAN ELECTRICITY REGULATORY COMMISSION
IN THE MATTER OF MAY 2026 SUPPLEMENTARY ORDER TO THE MULTI-YEAR
TARIFF ORDER 2024 FOR IKEJA ELECTRICITY DISTRIBUTION PLC**

TITLE

1. This regulatory instrument shall be cited as **May 2026 Supplementary Order to the Multi-Year Tariff Order – 2024 (“May 2026 Supplementary Order”)** for Ikeja Electricity Distribution Plc (“IE” or “the HoldCo”).

COMMENCEMENT AND TERMINATION

2. This Order shall take effect on 1st May 2026 and shall cease to be effective on the issuance of a new tariff review Order for IE by the Nigerian Electricity Regulatory Commission (“NERC” or the “Commission”).

CONTEXT

3. Historically, the energy traded between HoldCos and NBET is subject to end-users’ tariff subsidy of the FGN, solely determined by NERC as the difference between the HoldCos’ revenue requirements and their allowed recovery from the customers based on subsisting FGN policy directive.
4. Accordingly, and notwithstanding the transfer of regulatory oversight to some states, NERC has the sole responsibility for the determination of the remittance obligations for IE regarding the energy delivered under its vesting arrangement with NBET due to the following facts that –
 - a. The energy being consumed by the state, that has transitioned or yet to be transitioned (“YTTS”) under the IE franchise, are procured through the IE and is still subject to FGN’s subsidy; and
 - b. NERC has the sole responsibility for determining the subsidy obligation to be borne by FGN in line with the FGN’s extant policy directives

OBJECTIVE

5. The May 2026 Supplementary Order seeks to reflect the recent changes in the pass-through indices outside the control of licensees, including inflation rates, ₦/US\$ exchange rate, available generation capacity and gas price for the revision of the IE’s revenue requirements, allowed recovery and remittance obligations.

DETERMINATION OF IE'S REVENUE REQUIREMENT, ALLOWED RECOVERY, AND REMITTANCE OBLIGATION

6. Pursuant to the Tariff Review Application by IE on 6 July 2023, NERC approved MYTO-2024 effective from 1st January 2024. The Order, among others:
 - a. Restated IE's Performance Improvement Plan ("PIP") and approved a revised 5-year CAPEX provision to finance planned CAPEX projects. The Order further applied regulatory adjustments to the verified historical investments of IE.
 - b. Approved a reset of the baseline ATC&C loss level to a new target considered to be fair and reasonable given current operating conditions and comparable benchmarks within and outside the Nigerian Electricity Supply Industry ("NESI").
 - c. Revised relevant assumptions for the forecast of revenue requirements, allowed recovery and remittance obligations for the period 2024 - 2027.
7. Pursuant to Section 23 of the MYTO-2024, the Commission has been issuing the monthly Supplementary Orders to MYTO-2024 to reflect changes in the pass-through indices (not within the control of licensees), including inflation rates, ₦/US\$ exchange rate, available generation capacity and gas price for the revision of IE's revenue requirements, allowed recovery and remittance obligations.

BASIS FOR THE REVIEW

8. Minor Review Indices

The underlisted indices with potential impact on electricity rates were considered to revise IE's revenue requirements and associated remittance obligations:

- a. **Exchange Rate:** The Naira/US Dollar exchange rate of ₦1,371.77/US\$1 has been adopted for May 2026; this has been determined by adding a 1% transaction cost to the average foreign exchange rate of ₦1,358.19 during the period of 1st - 27th April 2026 as obtained from the website of the Central Bank of Nigeria ("CBN") in line with the MYTO methodology.
- b. **Nigerian Inflation Rate:** The Nigerian inflation rate of 15.38% for March 2026, published by the National Bureau of Statistics ("NBS"), is applied to revise the Nigerian inflation rate projection for 2026.
- c. **US Inflation Rate:** Based on the data published by the United States Bureau of Labour Statistics (<http://www.bls.gov>), the US inflation rate of 3.30% for March 2026 is applied to revise the US Inflation rate projection for 2026.

- d. **Customers Load Allocation:** Considering the periodic reports from IE and pursuant to Section 10(c) of the April 2024 Supplementary Order to MYTO 2024 mandating IE to continuously ensure upward migration of customers from lower Bands to Band A service level, a target of 45% load allocation to Band A and 88% to Bands A–C by IE are adopted.
- e. **Available Generation Capacity:** Considering the periodic reports from the System Operator and the need for an adequate energy offtake by IE to cater for the revision of the customers load allocation targets above and ensure quality service, a projection of an average offtake of 514MWh/h by IE is adopted.
- f. **Wholesale Gas to Power Prices:** The review adopts the underlisted benchmarks established by the Nigerian Midstream and Downstream Petroleum Regulatory Authority (“NMDPRA”) in line with the Petroleum Industry Act (“PIA”) 2021:
 - i. The gas-to-power price of US\$2.18/MMBTU based on the revised benchmark price by NMDPRA in May 2026 in compliance with Section 167 of the PIA.
 - ii. An interim Shrinkage Factor (“SF”) of 3% as established by NMDPRA pending the deployment of a model that will automatically set the SF on the gas network.
 - iii. A wholesale levy of 0.5% on the cost of gas earmarked for the Midstream and Downstream Gas Infrastructure Fund (“MDGIF”) as established by NMDPRA in compliance with Section 52(7) of the PIA.
 - iv. The contracted gas supply and transportation prices outside Domestic Gas Delivery Obligation quantities are based on effective Gas Sale Agreements (“GSAs”) approved by the Commission.
 - v. Benchmark Gas Transportation tariff of US\$1.13/MMBTU based on the revised benchmark price by NMDPRA in January 2026.
- g. **Transmission Infrastructure Fund:** Pursuant to the NERC Order on PIP for the Transmission Company of Nigeria Plc (“TCN”) and the Nigerian Independent System Operator (“NISO”) 2026, a provision of ₦2.17/kWh of the projected on-grid energy delivered to IE was considered as the contribution towards the build-up of the TIF.

9. Summary of Underlying Assumptions and Results

Table 1 below presents the summary of the review indices adopted in this Order.

Table – 1: Key Revenue Requirement Review Indices/Assumptions for IE

Parameter	Unit	Mar 2026	Apr 2026	May 2026
Loss Target	%	13.54%	13.54%	13.54%
Nigerian Inflation	%	15.10%	15.06%	15.4%
US Inflation	%	2.4%	2.4%	3.3%
Exchange Rate	₦/\$	1,368.3	1392.0	1371.8
Gas Supply and Transportation Cost	\$/MMBTU	3.33	3.39	3.39
Transmission Loss Factor	%	7.00%	7.00%	7.00%
Energy Delivered to DisCo	GWh/Year	4,501	4,501	4,501
Energy Delivered to DisCo	MWh/h	514	514	514
Generation Cost	₦/ kWh	98.5	100.6	99.44
Transmission & Admin Cost and TIF	₦/ kWh	15.4	15.4	15.43
Cost-Reflective Tariff	₦/ kWh	177	182.5	181.04
Allowed Tariff	₦/ kWh	122.3	122.3	122.3
Monthly Tariff Shortfall (Subsidy)	₦' Million	17,952	19,504	19,037

10. IE's Remittance Obligation

Pursuant to the Federal Government's commitment to fund the revenue gap arising from the difference between cost-reflective tariffs approved by the Commission and the allowed recovery during the transition to cost-reflective tariffs, IE shall settle its market invoices under the DisCo Remittance Obligation thresholds as provided in Table 2.

Table 2: Monthly IE's Remittance Obligation

Head	Sub Head	Mar 2026	Apr 2026	May 2026
		Revision	Revision	Revision
		₦'Million	₦'Million	₦'Million
Revenue Required	NEMSF	93	93	93
	Meter Acquisition Fund	384	384	384
	Unadjusted GenCo Invoice	35,224	36,017	35,567
	ZHEPP Invoice	1,733	1,733	1,733
	Bilateral Invoice			
	TCN & Admin Services and TIF	5,772	5,795	5,788
	DisCo	14,421	15,157	15,147
	Total	57,627	59,180	58,712
	Allowed Recovery	39,675	39,675	39,675
	2024 Under/Over Recovery B/F	0	-579	-579
	Tariff Shortfall (Subsidy)	17,952	18,925	18,458
	NBET Adjusted Invoice to IE	17,273	17,092	17,109
DisCo Remittance Obligation	NEMSF	93	93	93
	Meter Acquisition Fund	384	384	384
	NBET Remittance Obligation	17,273	17,092	17,109
	ZHEPP Remittance Obligation	1,733	1,733	1,733
	Bilateral Remittance	0	0	0
	MO Remittance Obligation	5,772	5,795	5,788
	DisCo	14,421	14,578	14,568
	Total Distribution	39,675	39,675	39,675
	DisCo Remittance to NBET	100%	100%	100%
	DisCo Remittance to ZHEPP	100%	100%	100%
	DisCo Remittance to MO	100%	100%	100%

11. The waterfall of market revenues during the transitional period shall be in line with the following:
- a. NBET shall issue energy invoices to IE net of the applicable tariff shortfall approved by the Commission, while MO shall issue the full transmission and Admin invoices, and contribution to TIF to IE at the applicable tariff.
 - b. IE shall make full settlement (100%) of the market invoices issued by MO (including Zungeru Power Plant) and NBET as provided in Table 2 above.
 - c. FGN intervention from budgetary appropriation and other sources for funding tariff shortfall shall be applied by NBET to ensure 100% settlement of market invoices as issued by generating companies ("GenCos").

- d. IE shall be liable to relevant penalties/sanctions for failure to meet the payment obligation in any payment cycle under the terms of its respective contracts with bilateral counterparties, including NBET and MO.
- e. IE shall maintain adequate payment securitisation for energy offtake in line with the earlier directive of the Commission and relevant bilateral contracts.
- f. IE shall settle its market invoices under the DisCo Remittance Obligation thresholds as provided in Table 2. All settlements are subject to regulatory net-offs as may be issued from time to time by the Commission.

12. Procurement of Embedded Generation

IE is obligated by this Order to procure a minimum of 60MW capacity of embedded generation, being 10% of its 2024 load allocation, to improve the reliability of supply, sustain delivery of a minimum service level under the SBT and prevent volumetric risks of on-grid supply. A minimum of 30MW (i.e., 50%) of the embedded generation capacity must be sourced from renewable energy sources. The required capacity may be procured in bulk or distributed capacities across IE's Franchise area.

Approved End-User Tariffs for the Yet to be Transitioned States ("YTTS") under IE, Effective from 1st May 2026

- 13. The EA requires the Commission to continue to provide regulatory oversight over YTTS and/or states without a regulatory institution as provided in section 63(7) of the EA which states that *"notwithstanding the provision of subsection (1), it shall be the responsibility of the State Electricity Board or any State authority by whatever appellation, to grant licence for mini-grids, IEDN/IEDNOs and IETN, IETNOs and provide the framework for the operation of such licensees, including framework for investment in electricity utilities within the State: Provided that the Commission shall retain regulatory powers over mini-grids, IEDN/IEDNOs and IETN/IETNOs in any State of the Federation where such a State –*
 - i. *Has no legal and institutional framework in place for the regulation of mini-grids, IEDNs, IETNs or related electricity services; or*
 - ii. *The operation of such IEDN/IEDNOs, IETN/IETNOs or electricity generation, transmission and distribution undertaking within any State of the Federation relies on any part of the national grid for its operations.*
- 14. Accordingly, the Commission is mandated to issue the end-user tariff for customers in the YTSS under the IE franchise areas in Ogun state.
- 15. Pursuant to Section 116 of the EA and extant regulations, the Commission has considered and approved for the YTTS under IE the tariffs in Table 2 below, effective 1st May 2026. The approved tariffs shall remain in force subject to monthly adjustments of pass-through indices, including inflation rates, NGN/US\$ exchange rates and gas-to-power prices.

16. In line with the policy direction of the FGN on electricity subsidy, the allowed tariffs for Band (A) and Bands (B-E) customer categories in the YTTS under IE shall remain frozen at the rates payable since July 2024 and December 2022, respectively, subject to further policy direction by the Government.

Table - 3: Approved Allowed Tariffs (₦/kWh) for the YTTS under IE

Tariff Class	Apr 2024	May - Jun 2024	Jul 2024 - May 2026
Lifeline	4.00	4.00	4.00
A - Non-MD	225.00	206.80	209.50
A - MD1	225.00	206.80	209.50
A - MD2	225.00	206.80	209.50
A - MD2 Special	225.00	206.80	209.50
B - Non-MD	62.48	62.48	62.48
B - MD1	63.17	63.17	63.17
B - MD2	69.75	69.75	69.75
C - Non-MD	45.80	45.80	45.80
C - MD1	50.03	50.03	50.03
C - MD2	53.41	53.41	53.41
D - Non-MD	31.24	31.24	31.24
D - MD1	45.29	45.29	45.29
D - MD2	45.29	45.29	45.29
E - Non-MD	31.24	31.24	31.24
E - MD1	45.29	45.29	45.29
E - MD2	45.29	45.29	45.29

17. Service Delivery Commitments

IE shall be held accountable for service deliveries in the YTTS under IE, as per commitments made under its Service-Based Tariff proposals. These SBT proposals aim to align end-user tariffs in proportion to the service level enjoyed by customer clusters, as measured by the average hours of supply per day over one month. Details of the service level commitments made by IE to customers in various tariff Bands for May 2026 are shown in Appendices.

18. Monitoring and Evaluation of Compliance with Service Level Commitment

- a. The Commission shall continue to leverage technology to directly obtain data on the hours of supply on each Band A feeder from the head-end system of IE for near real-time monitoring of service.

- b. IE shall maintain a rapid response team to ensure effective service delivery on the committed minimum hours of supply to each service Band, commencing with Band A feeders. The team shall continue to ensure timely response to customers' complaints, fault clearing and alignment with TCN regional teams for effective load management and optimised dispatch to respective feeders. IE shall maintain the dedicated email and contact numbers of the service rapid response team for each customer cluster/business unit on its website and continue to circulate the same to the customers vide bulk SMS and social media handles.
- c. IE is obligated to publish daily on its website a rolling 7-day average daily hours of supply on each Band A feeder no later than 10:00 am of the next day.
- d. Where IE fails to deliver on the committed level of service on a Band A feeder for consecutive two days, IE shall, on the next day by 10.00 am, publish on its website an explanation of the reasons for the failure and update the affected customers on the timeline for restoration of service to the committed service level.
- e. Where IE fails to meet the committed service level to a Band A feeder for seven (7) consecutive days, the feeder shall be automatically downgraded to the recorded level of supply pursuant to the provisions of Section 6 of Order No. NERC/334/2022 - "Order on Migration of Customers and Compensation for Service Failure under Service-Based Tariff Framework".
- f. IE is mandated to continuously ensure upward migration of customers from the lower service Bands to Band A service level in line with the target on improvement in quality of service as provided in the Order on Key Performance Indicators for IE issued from time to time by the Commission.

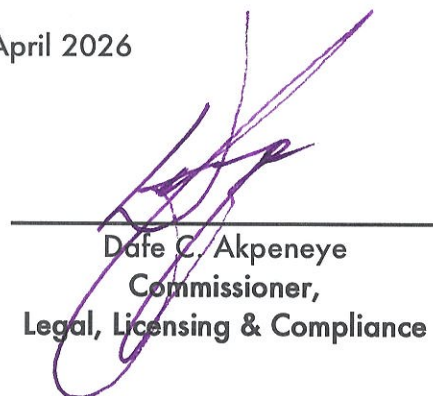
19. Effective Date

This Supplementary Order shall be effective from 1st May 2026.

Dated this 30th day of April 2026



Musiliu O. Oseni
Chairman



Dafe C. Akpeneye
Commissioner,
Legal, Licensing & Compliance

Appendix – 1: IE’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 connections 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
	A - Special	Customers under special supply agreement
B (Minimum of 16hrs/day)	B - Non-MD	Customers with single or three-phase connections 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 connections 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 connections 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 connections 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: IE's Service Level Commitment for May 2026

S/N	FEEDER NAME	BAND	DESCRIPTION OF FEEDER LOCATION	NAME OF MAJOR STREETS SERVED BY THE FEEDER	MIN. SUPPLY DURATION (HRS)
1	11-AYETOROINJ-T1-LAFENWA	A	AKOWONJO	UNITY STREET	20
2	11-IJUINJ-T1-AJUWON	A	ABULE EGBA	AJUWON ROAD, BAALE AKINOSI	20
3	11-IJUINJ-T1-GALILEE	A	ABULE EGBA	OLOWOLAJUOGBON, POPOOLA, BEHIND ELLIOT AND PART OF OBAWOLE	20
4	11-IJUINJ-T2-WATER WORKS	A	ABULE EGBA	WATER WORKS COMPOUND IJU	20
5	33-OGBATCN-IJU WATER WORKS	A	ABULE EGBA	IFAKO GENERAL HOSPITAL	20
6	33-OKE-AROTCN-LAMBE	A	ABULE EGBA	LAMBE	20
7	33-OKE-AROTCN-NEW IJU W/WORKS	A	ABULE EGBA	SEGUN OSHOBA ROAD	20
8	33-OKE-AROTCN-YIDI	A	ABULE EGBA	ADIYAN WATER WORKS	20
9	33-OTATCN-AMJE	A	ABULE EGBA	OSANYINTOLA, AMJE ADURA FIELD	20
10	33-OWORONSHOKITCN-ALAPERERE	A	SHOMOLU	ALAPERERE, OWORONSHOKI EXPRESS WAY	20
11	11-AGEGEINJ-T1-OKO OBA	B	ABULE EGBA	WILLIAMS ELLIOT, PUPOSOLA	16
12	11-AYETOROINJ-T1-ITELE	B	AKOWONJO	AYETORO ITELE ROAD, FENCE BUS STOP, AJIBOYE	16
13	11-IJUINJ-T2-AGBADO 1	B	ABULE EGBA	KOSHEMANI, ISALE ORO, ODUNMBAKU, CAPTAIN GODO	16
14	11-IJUINJ-T1-GRAILAND	B	ABULE EGBA	GRAILAND EST, ABULEEKUN, ABULE OSHO	16
15	33-ODOGUNYANTCN-AGBEDE	B	IKORODU	IGBO OLOMU, ITA OLUWO, AGBEDE, BREAKTHROUGH, OPELOYERU, OLOROGBO, ODUGBOSE, OMOLAIYE	16
16	33-ODOGUNYANTCN-FAKALE MAYA	B	IKORODU	ADAMO, ALEKE, FAKALE, OKE ONIBURUKUTU, ODOKEKERE, FADEGBUWA, AKAUN, ITAPARA, IGODE, EYINOGBE, LAIDI, OKEGBODO, IPINYEWA, IDAFA, ILUOLOYE, MOPELIFA, EMUREN, LAIYODE	16
17	33-OKE-AROTCN-AKUTE	B	SHOMOLU	RIVER VIEW ESTATE, SPARK LIGHT ESTATE, AREPO, WAWA, FORTHRIGHT ESTATE	16
18	11-ABULE IROKONJ-T1-ABULE IROKO	C	ABULE EGBA	ABULEIROKO, HOME SCIENCE, ARIJE, CAMPBEL	12
19	11-ABULE IROKONJ-T1-ALAKUKO	C	ABULE EGBA	BAALE ANIMASHAUN, ALAKUKO, AKINDE	12
20	11-ABULE IROKONJ-T1-BOOKS	C	ABULE EGBA	ORIJA, MANACOLA ESTATE	12
21	11-AKUTEINJ-T1-ISHASHI	C	ABULE EGBA	ISHASHI ROAD, OLUFEMI OBASA, FASHAKIN	12
22	11-AKUTEINJ-T1-MAJENTE	C	ABULE EGBA	HERITAGE EST, ALHAJA ZAINAB, MAJENTE	12
23	11-AKUTEINJ-T1-OYAYEMI	C	ABULE EGBA	UNITY, ORUBA, AJUWON-AKUTE ROAD	12
24	11-AMIKANLEINJ-T1-IGE	C	AKOWONJO	EJIGUN ROAD, IKOLA ROAD	12
25	11-IJAIYE OJOKORONJ-T1-AGBADO 2	C	ABULE EGBA	TEN-KOBO, MILLENIUM ESTE, GBEMINIYI	12
26	11-IJUINJ-T1-ASORE	C	ABULE EGBA	OSHIN, OKUWOSA, ADUBA ESTATE	12
27	11-IJUINJ-T2-ISHAGA	C	ABULE EGBA	ALIYU, ISHAGA MARKET, AKANDE, AGBADO ROAD	12
28	11-LAMBEINJ-T1-JOLASCO	C	ABULE EGBA	ADENIYI AYENI, KOLEOSHO, JOLASCO ROAD	12
29	11-LAMBEINJ-T1-MATOGUN	C	ABULE EGBA	PETESI, CUSTOM ROAD, CANNA ROAD	12

S/N	FEEDER NAME	BAND	DESCRIPTION OF FEEDER LOCATION	NAME OF MAJOR STREETS SERVED BY THE FEEDER	MIN. SUPPLY DURATION (HRS)
30	11-LAMBEINJ-T1-OLAMBE	C	ABULE EGBA	OSHERE, MATOGUN ROAD, LAMBE ROAD	12
31	11-OPE ILUINJ-T1-ABORO	C	ABULE EGBA	PASTOR AINA, OLAOLUWA, BOLAJI SHONDE	12
32	11-OPE ILUINJ-T1-ADIYAN	C	ABULE EGBA	PETER RD, OLUASO, OLAOGUN, OLUWO	12
33	11-OWUTUINJ-T2-ASOLO	C	IKORODU	JUBRIL SHITTU, OTUKOYA, OTITOLUJU, OKIKI	12
34	11-YIDIINJ-T1-OSOBA	C	ABULE EGBA	ENILOLOBO, ALAYAKI, OLUASO, MURIABIOLA	12
35	11-YUSUFINJ-T2-AKERA	C	ABULE EGBA	TEBUNFAGBEMI, JOLAOSHO, ODUOLA SHITU	12
36	33-IKORODUTCN-AGBOWA	D	IKORODU	ITOKIN ROAD, AGBOWA, IMOTA, OKE OSHO, ADO OTA, POKA EPE, EREDO, MOSAFEJO, AYANDELU, KETU EPE, ODOGBAWOJO, AJEBO, ITUNMOJA, IGBODU, IGBOYE, IBOWON, ODO EGIRI, IRANGUNSHI, ODOGBONLE, LEJINA, ISIU, IMOKUN, OKE POPO, IKOSI EJINRIN, TEMU VILLAGE, EREDO,	8
37	11-ODOGUNYANINJ-T2-ITA OLUWO	D	IKORODU	ITA-OLUWO, LIBERTY, LADUGBA, OWUSI, AKEBIORO, LOGUNLOGUN, GLORIOUS LAND, OPELOYERU	8
38	11-OPE ILUINJ-T1-IJOKO	D	ABULE EGBA	IJOKO ROAD, ROBIYAN, IBARAGUN	8
39	11-OWUTUINJ-T2-ISAWO	D	IKORODU	COMMUNITY, YEWA, OLORUNSOGO, DAYO OLUYEMI	8
40	11-YIDIINJ-T1-OPEILU	D	ABULE EGBA	MUTA, GASLINE, ORUDU, DIAMOND ESTATE	8
41	11-ODOGUNYANINJ-T2-ODOKEKERE	E	IKORODU	OLD IKORODU SHAGAMU ROAD, NAZARETH ROAD, AGODO ALARA COMMUNITY, EZE STREET, UNITY ROAD, POWERLINE ROAD, 2ND SAWMILL WOOD MARKET ODOKEKERE, IREAKARI IGBOSORO COMMUNITY, FOKANBALE COMMUNITY, COMFORT CDA.	4