

<u>Date</u>	<u>Annual Rate</u>	<u>Daily Rate</u>
3/21/2006	4.70%	0.0130458%
3/22/2006	4.70%	0.0130458%
3/23/2006	4.72%	0.0131247%
3/24/2006	4.73%	0.0131425%
3/25/2006	4.73%	0.0131425%
3/26/2006	4.73%	0.0131425%
3/27/2006	4.80%	0.0133217%
3/28/2006	4.83%	0.0134125%
3/29/2006	4.83%	0.0134125%
3/30/2006	4.84%	0.0134317%
3/31/2006	4.85%	0.0134664%
4/1/2006	4.85%	0.0134664%
4/2/2006	4.85%	0.0134664%
4/3/2006	4.85%	0.0134797%
4/4/2006	4.85%	0.0134750%
4/5/2006	4.86%	0.0134914%
4/6/2006	4.86%	0.0135022%
4/7/2006	4.85%	0.0134825%
4/8/2006	4.85%	0.0134825%
4/9/2006	4.85%	0.0134825%
4/10/2006	4.86%	0.0135128%
4/11/2006	4.79%	0.0133056%
4/12/2006	4.90%	0.0136111%
4/13/2006	4.95%	0.0137500%
4/14/2006	4.92%	0.0136667%
4/15/2006	4.92%	0.0136667%
4/16/2006	4.92%	0.0136667%
4/17/2006	4.92%	0.0136667%
4/18/2006	4.98%	0.0138333%
4/19/2006	4.93%	0.0136944%
4/20/2006	4.94%	0.0137222%
4/21/2006	4.99%	0.0138611%
4/22/2006	4.99%	0.0138611%
4/23/2006	4.99%	0.0138611%
4/24/2006	4.19%	0.0116503%
4/25/2006	4.69%	0.0130411%
4/26/2006	4.23%	0.0117394%
4/27/2006	5.06%	0.0140556%
4/28/2006	5.04%	0.0140000%
4/29/2006	5.04%	0.0140000%
4/30/2006	5.04%	0.0140000%
5/1/2006	5.04%	0.0140000%
5/2/2006	5.03%	0.0139722%
5/3/2006	5.06%	0.0140556%

<u>Date</u>	<u>Annual Rate</u>	<u>Daily Rate</u>
5/4/2006	5.07%	0.0140833%
5/5/2006	5.10%	0.0141667%
5/6/2006	5.10%	0.0141667%
5/7/2006	5.10%	0.0141667%
5/8/2006	5.11%	0.0141944%
5/9/2006	5.09%	0.0141389%
5/10/2006	5.11%	0.0141944%
5/11/2006	5.11%	0.0141944%
5/12/2006	5.12%	0.0142222%
5/13/2006	5.12%	0.0142222%
5/14/2006	5.12%	0.0142222%
5/15/2006	5.11%	0.0141808%
5/16/2006	5.09%	0.0141489%
5/17/2006	5.09%	0.0141489%
5/18/2006	5.10%	0.0141581%
5/19/2006	5.11%	0.0141808%
5/20/2006	5.11%	0.0141808%
5/21/2006	5.11%	0.0141808%
5/22/2006	5.09%	0.0141269%
5/23/2006	5.09%	0.0141269%
5/24/2006	5.09%	0.0141269%
5/25/2006	5.09%	0.0141269%
5/26/2006	5.09%	0.0141450%
5/27/2006	5.09%	0.0141450%
5/28/2006	5.09%	0.0141450%
5/29/2006	5.09%	0.0141450%
5/30/2006	5.11%	0.0141808%
5/31/2006	5.11%	0.0141986%
6/1/2006	5.13%	0.0142364%
6/2/2006	5.13%	0.0142475%
6/3/2006	5.13%	0.0142475%
6/4/2006	5.13%	0.0142475%
6/5/2006	5.13%	0.0142475%
6/6/2006	5.13%	0.0142525%
6/7/2006	5.14%	0.0142806%
6/8/2006	5.14%	0.0142806%
6/9/2006	5.12%	0.0142153%
6/10/2006	5.12%	0.0142153%
6/11/2006	5.12%	0.0142153%
6/12/2006	5.14%	0.0142736%
6/13/2006	5.15%	0.0143175%
6/14/2006	5.21%	0.0144711%
6/15/2006	5.19%	0.0144131%
6/16/2006	5.19%	0.0144131%

AEP - TCC
AEPSC Financing Rates

SOAH Docket No. 473-07-0833
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<u>Date</u>	<u>Annual Rate</u>	<u>Daily Rate</u>
6/17/2006	5.19%	0.0144131%
6/18/2006	5.19%	0.0144131%
6/19/2006	5.15%	0.0142947%
6/20/2006	5.15%	0.0143183%
6/21/2006	5.17%	0.0143631%
6/22/2006	5.17%	0.0143725%
6/23/2006	5.17%	0.0143725%
6/24/2006	5.17%	0.0143725%
6/25/2006	5.17%	0.0143725%
6/26/2006	5.17%	0.0143725%
6/27/2006	5.18%	0.0143917%
6/28/2006	5.37%	0.0149203%
6/29/2006	5.37%	0.0149203%
6/30/2006	5.39%	0.0149603%
7/1/2006	5.39%	0.0149603%
7/2/2006	5.39%	0.0149603%
7/3/2006	5.39%	0.0149603%
7/4/2006	5.39%	0.0149603%
7/5/2006	5.33%	0.0147933%
7/6/2006	5.33%	0.0148142%
7/7/2006	5.34%	0.0148414%
7/8/2006	5.34%	0.0148414%
7/9/2006	5.34%	0.0148414%
7/10/2006	5.34%	0.0148414%
7/11/2006	5.34%	0.0148414%
7/12/2006	5.35%	0.0148597%
7/13/2006	5.35%	0.0148558%
7/14/2006	5.34%	0.0148294%
7/15/2006	5.34%	0.0148294%
7/16/2006	5.34%	0.0148294%
7/17/2006	5.35%	0.0148500%
7/18/2006	5.34%	0.0148203%
7/19/2006	5.31%	0.0147447%
7/20/2006	5.24%	0.0145475%
7/21/2006	5.31%	0.0147419%
7/22/2006	5.31%	0.0147419%
7/23/2006	5.31%	0.0147419%
7/24/2006	5.31%	0.0147419%
7/25/2006	5.31%	0.0147419%
7/26/2006	5.38%	0.0149539%
7/27/2006	5.38%	0.0149561%
7/28/2006	5.38%	0.0149561%
7/29/2006	5.38%	0.0149561%
7/30/2006	5.38%	0.0149561%

AEP - TCC
AEPSC Financing Rates

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<u>Date</u>	<u>Annual Rate</u>	<u>Daily Rate</u>
7/31/2006	5.38%	0.0149561%
8/1/2006	5.38%	0.0149561%
8/2/2006	5.38%	0.0149372%
8/3/2006	5.40%	0.0150025%
8/4/2006	5.38%	0.0149375%
8/5/2006	5.38%	0.0149375%
8/6/2006	5.38%	0.0149375%
8/7/2006	5.38%	0.0149556%
8/8/2006	5.41%	0.0150158%
8/9/2006	5.41%	0.0150158%
8/10/2006	5.37%	0.0149167%
8/11/2006	5.23%	0.0145364%
8/12/2006	5.23%	0.0145364%
8/13/2006	5.23%	0.0145364%
8/14/2006	4.12%	0.0114500%
8/15/2006	4.21%	0.0116828%
8/16/2006	3.63%	0.0100936%
8/17/2006	3.77%	0.0104675%
8/18/2006	3.91%	0.0108661%
8/19/2006	3.91%	0.0108661%
8/20/2006	3.91%	0.0108661%
8/21/2006	3.93%	0.0109233%
8/22/2006	3.83%	0.0106486%
8/23/2006	4.00%	0.0110972%
8/24/2006	4.13%	0.0114714%
8/25/2006	4.17%	0.0115742%
8/26/2006	4.17%	0.0115742%
8/27/2006	4.17%	0.0115742%
8/28/2006	4.23%	0.0117417%
8/29/2006	4.10%	0.0113922%
8/30/2006	3.97%	0.0110344%

AEP TCC
AEPSC Billings

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		TCC D	TCC T
7	2005	5,834,000	1,862,094
8	2005	6,189,362	2,270,506
9	2005	8,756,039	3,341,263
10	2005	6,991,238	2,667,292
11	2005	7,104,687	2,743,618
12	2005	7,285,700	2,812,946
1	2006	4,187,424	2,006,529
2	2006	4,189,599	2,152,725
3	2006	4,710,075	2,371,107
4	2006	4,472,438	2,259,250
5	2006	4,618,722	2,550,073
6	2006	4,888,254	2,342,188
		<u>69,227,538</u>	<u>29,379,591</u>
		0.049806	0.049806
		287,328.90	121,939.99

AEP TEXAS CENTRAL COMPANY
CALCULATION OF OVERTIME PAYROLL CAPITALIZATION RATIO
FOR THE TWELVE MONTHS ENDED 11/30/06

SOAH Docket No. 473-07-0833
PUC Docket No. 33309
WP Exhibit RWH-5R

DISTRIBUTION

FERC	Total	CUA Alloc 1,617,309.28	Clearing 288,367.00	Total	Ratio
107	1,256,517.37	1,051,660.78	71,138.11	2,379,316.26	
108	153,751.27	208,262.85	8,704.67	370,718.79	
163	240,729.80		(240,729.80)	-	
184	47,637.20		(47,637.20)	-	
185	4,571.54		258.82	4,830.36	
186	1,617,309.28	(1,617,309.28)	-	-	39.36%
426	358.11		20.27	378.38	
513	1,499.30		84.88	1,584.19	
562	348.40		19.72	368.12	
563	3,195.25		180.90	3,376.15	
570	984.82		55.76	1,040.58	
571	6,391.14		361.84	6,752.97	
580	4,894.79		277.12	5,171.91	
581	143,722.12		8,136.87	151,858.99	
582	3,615.52		204.69	3,820.22	
583	205,871.63	1,605.30	11,655.49	219,132.41	
584	22,081.33		1,250.14	23,331.47	
585	1,284.05		72.70	1,356.74	
586	179,577.18		10,166.82	189,744.00	
587	127,582.79		7,223.14	134,805.93	
588	163,287.19		9,244.55	172,531.74	
590	235.78		13.35	249.12	
592	3,042.18		172.23	3,214.42	
593	1,835,184.05	114,189.18	103,899.51	2,053,272.74	
594	199,715.23	12,386.56	11,306.94	223,408.73	
595	216,345.42	224,306.06	12,248.46	452,899.94	
596	4,818.81	3,293.00	272.82	8,384.62	
597	18,191.20	1,200.10	1,029.90	20,421.20	
598	609.32	405.46	34.50	1,049.28	
901	65.71		3.72	69.43	
902	167,183.01		9,465.12	176,648.13	
903	200,888.36		11,373.36	212,261.71	
910	258.32		14.62	272.94	
920	36,274.89		2,053.71	38,328.60	
921	183.75		10.40	194.15	
928	357.69		20.25	377.94	
930	1,374.51		77.82	1,452.32	
935	129,184.00		7,313.79	136,497.79	60.64%
Total	6,999,122.28	0.00	(0.00)	6,999,122.28	100.00%

TRANSMISSION

FERC	Total		Clearing 35,868.71	Total	Ratio
107	718,977.82		21,953.03	740,930.85	
108	72,113.53		2,201.89	74,315.42	
186	35,868.71		(35,868.71)	-	67.34%
417	63.27		1.93	65.20	
502	(0.00)		(0.00)	(0.00)	
512	979.85		29.92	1,009.77	
513	103.44		3.16	106.60	
514	265.70		8.11	273.81	
560	78.03		2.38	80.41	
562	40,337.69		1,231.66	41,569.35	
563	14,291.36		436.37	14,727.73	
566	26,688.05		814.88	27,502.93	
569	1,218.77		37.21	1,255.98	
570	164,619.31		5,026.43	169,645.74	
571	39,284.00		1,199.48	40,483.49	
582	4,778.66		145.91	4,924.57	
591	1,397.85		42.68	1,440.53	
592	88,636.43		2,706.40	91,342.83	
930	383.70		11.72	395.42	
935	509.08		15.54	524.63	32.66%
Total	1,210,595.25	-	(0.00)	1,210,595.25	100.00%

AEP TEXAS CENTRAL COMPANY
CALCULATION OF CAPITAL AND O&M RATIOS ON DISTRIBUTION OVERTIME COSTS
FOR THE YEARS ENDING 8/03, 8/04, 8/05, AND THE FIVE MONTHS ENDING 11/08

FERC	YEAR ENDING 8/05				YEAR ENDING 8/04				YEAR ENDING 8/03			
	Amount	CUA Alloc	Clearing	Total	Amount	CUA Alloc	Clearing	Total	Amount	CUA Alloc	Clearing	Total
101												
107	236,431	1,131,851	17,372	1,385,654	1,213,166	1,561,111	94,062	2,868,339	607,160	717,960	31,010	1,356,130
108	6,601	186,906	485	193,992	44,529	303,810	3,453	351,792	56,427	323,250	2,882	382,559
163	201,149		(201,149)	-	151,099		(151,099)	-	70,140		(70,140)	-
184	41,384		(41,384)	-	94,134		(94,134)	-	59,403		(59,403)	-
185	10,424		(10,424)	-	3,735		(3,735)	-				-
186	2,183,175	(2,183,175)		-	3,138,967	(3,138,967)		-	1,938,972	(1,938,972)		-
253									663		(663)	-
417	2,920		215	3,134	126			10				-
426					65			5				-
501					192			15				-
502					192			15				-
505												-
506												-
511					87			7				-
512												-
513												-
514												-
562	460		34	493	976			76	1,052			-
563	141		10	151	193			15	208			-
570					78			6	84			-
571	1,452		107	1,558	14,483			1,123	15,606			-
580	8,915		655	9,570	36,095			2,789	38,884			-
581												-
582	1,507		111	1,618	310			24	334			-
583	635,508	2,018	46,696	684,222	520,171	21,441	40,331	581,943	171,333	543,467	8,751	723,552
584	27,921		2,052	29,972	29,849	2,485	2,322	34,756	7,391	21,800	377	29,569
585	12,509		919	13,429	4,119	2	319	4,440		20		-
586	125,652		9,233	134,885	57,862		4,484	62,456	21,514		1,099	22,613
587	99,276		7,295	106,570	28,801		2,233	31,034	80,955		4,135	85,090
588	131,781		9,683	141,464	478,364		37,090	515,453	1,155,728		59,028	1,214,755
590					98		8	106	312		16	328
591									125		6	131
592	2,964		218	3,181	14,291			1,108	1,692		86	1,779
593	1,663,047	135,942	122,197	1,921,187	444,039			34,428	223,686	320,964	11,424	556,054
594	47,091	85,676	3,460	136,227	15,351			1,190	5,285	11,272	270	16,827
595	37,103	638,288	2,726	678,117	52,362			4,060	13,581	203	694	14,477
596	8,651	1,738	636	11,024	14,357			1,113	2,409	35	123	2,568
597	9,115	21	670	9,806	3,009			233	2,193		112	2,305
598	12,500	735	918	14,154	10,395			808	2,869		147	3,016
901									(0)		(0)	(0)
902	96,227		7,071	103,298	38,907			3,017	25,496		1,302	26,799
903	144,208		10,596	154,804	54,736			4,244	18,787		960	19,747
920	1,276		94	1,370	10,227			793	2,314		118	2,432
921									35		2	36
930	5,075		373	5,448	3,289			253	1,913		96	2,011
935	124,030		9,113	133,143	120,098			9,312	101,288		5,173	106,461
Total	5,878,472	0	(0)	5,878,472	6,599,004	0	(0)	6,598,925	4,618,530	0	5,173	4,618,530
									51.20%			62.34%
									100.00%			100.00%

AEP TEXAS CENTRAL COMPANY
CALCULATION OF CAPITAL AND O&M RATIOS ON DISTRIBUTION OVERTIME COSTS
FOR THE YEARS ENDING 8/03, 8/04, 8/05, AND THE FIVE MONTHS ENDING 11/06

FERC	FIVE MONTHS ENDING 11/06				TEST YEAR ENDING 8/06			
	Total	CJA Alloc	Clearing	Total	Total	CJA Alloc	Clearing	Total
107	225,645	756,704	13,928	996,277	487,417	3,836,832	229,819	4,554,067
108	3,545	150,402	219	154,165	13,121	625,783	33,956	672,860
109	91,507		(91,507)	-	321,433		(321,433)	-
110	19,425		(19,425)	-	186,143		(186,143)	-
111	1,725		(1,725)	-	5,233		(5,233)	-
112	1,158,697	(1,158,697)		-	5,775,050	(5,775,050)		-
113	358		22	380	5,697		303	5,999
114	426		61	1,046	3,521		187	3,708
115	985		138	2,380	4,582		244	4,826
116	2,242		60	1,038	11,599		618	12,215
117	877		3,808	85,498	82,032		4,360	86,392
118	61,690		38	653	5,313		282	5,595
119	615		5,528	95,216	280,250	5,423	14,120	279,792
120	89,569	118	513	8,831	22,784		1,211	23,995
121	8,317		51	882	729		39	768
122	831		7,392	127,156	151,880		8,072	159,952
123	119,764		3,212	55,245	120,206		6,389	126,594
124	52,033		2,886	49,649	206,615		10,981	217,595
125	46,762		15	250	2,178		116	2,294
126	236		125	2,157	1,738,562	653,095	127,108	2,518,765
127	2,031	50,170	50,645	921,295	143,838	40,687	9,807	194,332
128	820,480	7,128	6,887	125,596	32,291	602,202	33,721	688,214
129	111,581		798	204,209	864	7,403	439	8,707
130	12,894	190,519	100	4,071	16,465	1,417	950	18,832
131	1,627	2,344	559	10,834	5,520	2,209	411	8,140
132	9,062	1,212	30	612	219,348		11,658	231,006
133	482	101	4	70	167,816		8,919	176,735
134	68		5,027	86,462	233		12	245
135	81,435		6,200	106,644	141		8	149
136	100,444		1,075	18,498	34,918		1,856	36,774
137	117		11	195	3,928		209	4,136
138	17,422		22	380	132,051		7,018	139,069
139	184		61	1,042			(0)	10,161,757
140	358		3,233	55,613			(0)	10,161,757
141	981							
142	52,380							
143	935							
Total	3,096,468	(0)	(0)	3,096,468	10,161,757	(0)	(0)	10,161,757
								48.58%
								100.00%

AEP TEXAS CENTRAL COMPANY
CALCULATION OF CAPITAL AND O&M RATIOS ON TRANSMISSION OVERTIME COSTS
FOR THE YEARS ENDING 6/03, 6/04, 6/05, AND THE FIVE MONTHS ENDING 11/06

YEAR ENDING 6/03				YEAR ENDING 6/04				YEAR ENDING 6/05			
FERC	Total	Clearing	Total	FERC	Total	Clearing	Total	FERC	Total	Clearing	Total
101	120	40,861	9	107	187,928	189	188,116	107	307,034	13,080	320,113
107	243,648	18,897	262,345	108	36,455	37	36,491	108	32,571	1,388	33,959
108	84,575	4,955	89,531	186	528	(528)	-	186	24,981	(24,981)	-
186	40,861	(40,861)	-	511	582	1	582	417	2,314	99	2,412
512	1,001	77	1,078	512	1,891	2	1,893	512	123	5	128
513	5,338	410	5,747	513	10,376	10	10,386	513	1,890	81	1,971
514	1,055	81	1,136	560	42	0	43	582	24,223	1,032	25,255
560	1,652	127	1,778	562	21,916	22	21,938	582	2,022	86	2,108
562	17,446	1,339	18,785	563	7,548	8	7,556	586	10,877	463	11,340
563	6,372	489	6,861	566	10,693	11	10,703	589	836	36	872
566	3,654	280	3,934	570	512	1	512	570	95,984	4,089	100,073
569	771	59	830	571	84,844	85	84,929	571	83,845	2,724	86,569
570	67,407	5,173	72,580	582	95,953	98	96,050	582	4,789	204	4,993
571	21,350	1,838	22,988	586	5,136	5	5,141	586	289	12	302
582	11,079	850	11,929	588	6,006	6	6,012	591	565	24	589
583	809	62	871	591	603	1	603	592	38,798	1,653	40,451
586	37	3	40	592	54,637	55	54,692	930	93	4	97
587	100	8	107	930	519	1	520	935	60	3	63
588	2,648	203	2,852	(Grand Total)	526,897	0	526,897	(Grand Total)	611,396	(0)	611,396
591	296	23	319								
592	71,779	5,508	77,287								
593	229	18	246								
902	89	7	96								
920	214	16	231								
930	10,800	829	11,628								
(Grand Total)	573,328	(0)	573,328								

YEAR ENDING 6/06				FIVE MONTHS ENDING 11/06			
FERC	Total	Clearing	Total	FERC	Total	Clearing	Total
107	735,074	116,156	851,229	107	216,615	8,804	225,419
108	70,794	11,187	81,980	108	27,953	1,136	29,089
186	193,287	(193,287)	-	186	15,338	(15,336)	-
417	369	58	427	513	103	4	108
502	(0)	(0)	(0)	562	12,446	506	12,952
512	1,123	177	1,300	563	7,588	308	7,896
513	-	-	-	566	13,117	533	13,650
514	266	42	308	569	612	25	637
560	78	12	90	570	53,389	2,170	55,559
562	37,114	5,865	42,979	571	11,990	487	12,477
563	9,754	1,541	11,295	582	2,012	82	2,094
566	18,374	2,903	21,278	591	100	4	104
569	1,550	245	1,794	592	30,486	1,239	31,725
570	170,682	26,971	197,653	930	384	16	398
571	59,119	9,342	68,460	935	509	21	530
582	5,878	929	6,806	(Grand Total)	392,639	(0)	392,639
591	1,827	289	2,115				
592	109,137	17,246	126,383				
930	1,945	307	2,252				
935	104	16	121				
(Grand Total)	1,416,472	0	1,416,472				

**AEP TEXAS CENTRAL COMPANY
GROUP INSURANCE EXHIBIT**

Transmission

	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Nov-06	Jun 06-Nov 06 Total 6-months	Total Annualized
Capitalized Expense	(39,893)	(31,005)	(31,027)	(46,080)	(40,665)	(38,886)	(227,556)	(455,112)
Total costs	44,358	52,510	48,604	36,983	45,865	48,424	276,744	553,488
% loaded to capital accounts including clearing accounts	84,251	83,515	79,631	83,063	86,530	87,310	504,300	1,008,600
	-47.35%	-37.13%	-38.96%	-55.48%	-47.00%	-44.54%	-45.12%	-45.12%
							capitalized expensed	(455,112)
								<u>553,488</u>

This calculation annualizes June 2006 through Nov 2006 Group Insurance expense based on data provided in the response to Cities RFI No. 18-17.

	Dec-05	Jan-06	Feb-06	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Nov-06	Jun 06-Nov 06 Annualized	Total 12-months
Capitalized Expense	(24,526)	(26,210)	(35,697)	(54,775)	(48,806)	(57,713)	(39,893)	(31,005)	(31,027)	(46,080)	(40,665)	(38,886)	(455,112)	(475,383)
Total costs	9,393	49,917	44,442	26,900	34,278	30,299	44,358	52,510	48,604	36,983	45,865	48,424	553,488	471,973
% loaded to capital	34,019	76,127	80,139	81,675	83,084	88,012	84,251	83,515	79,631	83,063	86,530	87,310	1,008,600	947,356
	-72.39%	-34.43%	-44.54%	-67.06%	-58.74%	-65.57%	-47.35%	-37.13%	-38.96%	-55.48%	-47.00%	-44.54%	-45.12%	-50.18%
											capitalized expensed		(455,112)	(475,383)
													553,488	471,973

Cities selection of amounts to use:

	Total Costs	Period Used
% Capitalized	1,008,600	(a) 6-mid annualized
Amount capitalized	50,18%	12-mid capitalized
	506,115	(b)
Cities Recommended Expense	<u>502,485</u>	(a) - (b)

This calculation duplicates that of Cities witness Constance T. Canady
Note the use of different periods to determine gross costs and per cent capitalized

**AEP TEXAS CENTRAL COMPANY
GROUP INSURANCE EXHIBIT**

Distribution

	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Nov-06	Jun 06-Nov 06 Total 6-months	Total Annualized
Capitalized Expense	(322,446)	(268,565)	(296,594)	(436,886)	(292,391)	(282,760)	(1,899,642)	(3,799,284)
Total costs	358,833	417,831	392,589	273,596	416,113	436,438	2,295,400	4,590,800
% loaded to capital accounts including clearing accounts	681,279	686,396	689,183	710,482	708,504	719,198	4,195,042	8,390,084
	-47.33%	-39.13%	-43.04%	-61.49%	-41.27%	-39.32%	-45.28%	-45.28%
						capitalized expensed		(3,799,284)
								<u>4,590,800</u>

This calculation annualizes June 2006 through Nov 2006 Group Insurance expense based on data provided in the response to Citiles RFI No. 18-17.

	Dec-05	Jan-06	Feb-06	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Nov-06	Jun 06-Nov 06 Annualized	Total 12-months
Capitalized Expense	(249,975)	(212,263)	(273,938)	(387,639)	(262,245)	(378,378)	(322,446)	(268,565)	(296,594)	(436,886)	(292,391)	(282,760)	(3,799,284)	(3,664,080)
Total costs	10,395	399,966	424,901	315,085	448,899	329,696	358,833	417,831	392,589	273,596	416,113	436,438	4,590,800	4,224,342
% loaded to capital	260,370	612,229	698,839	702,724	711,144	708,074	681,279	686,396	689,183	710,482	708,504	719,198	8,390,084	7,888,422
	-96.01%	-34.67%	-39.20%	-55.16%	-36.88%	-53.44%	-47.33%	-39.13%	-43.04%	-61.49%	-41.27%	-39.32%	-45.28%	-46.45%
											capitalized expensed		(3,799,284)	(3,664,080)
													4,590,800	4,224,342

Citiles selection of amounts to use:

Total Costs	8,390,084	6-mtd annualized
% Capitalized	<u>46.45%</u>	12-mtd capitalized
Amount capitalized	3,897,096	(b)
Citiles Recommended Expense	<u>4,492,988</u>	(a) - (b)

This calculation duplicates that of Citiles witness Constance T. Canady
Note the use of different periods to determine gross costs and per cent capitalized

AEP TEXAS CENTRAL COMPANY
AEP Savings Plan Annualization

	Ms. Cannady's Selective 5-Months Annualized											
	Dec-05	Jan-06	Feb-06	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Nov-06
TRANSMISSION												
Fringe Loading	(13,174)	(10,890)	(13,514)	(20,535)	(19,311)	(20,992)	(13,662)	(8,963)	(10,401)	(15,787)	(12,145)	(15,430)
Expensed	15,815	12,497	10,574	14,926	7,176	7,867	12,824	13,319	17,110	25,953	12,293	16,052
Total Costs	28,989	23,387	24,088	35,461	26,487	28,859	26,486	22,282	27,511	41,740	24,438	31,482
% Fringe Loading	-45.44%	-46.56%	-56.10%	-57.91%	-72.91%	-72.74%	-51.58%	-40.23%	-37.81%	-37.82%	-49.70%	-49.01%
											expensed	
											capitalized	
												171,835
												145,442
												153,221
												173,473

Cities selection of amounts to use:

Total Costs	317,278 (a)
% Capitalized	53.10%
Amount capitalized	168,473 (b)
Cities Recommended Expense	148,805 (a) - (b)

347,878

DISTRIBUTION

	Ms. Cannady's Selective 5-Months Annualized											
	Dec-05	Jan-06	Feb-06	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Nov-06
Fringe Loading	(94,189)	(76,061)	(105,867)	(140,219)	(98,701)	(115,151)	(118,404)	(100,897)	(99,918)	(154,578)	(85,906)	(107,319)
Expensed	113,038	110,683	96,483	141,030	106,155	104,225	91,893	140,349	118,937	194,793	103,333	133,784
Total Costs	207,227	186,744	202,350	281,249	204,856	219,376	210,297	241,246	218,855	349,371	189,239	241,103
% Fringe Loading	-45.45%	-40.73%	-52.32%	-49.86%	-48.18%	-52.49%	-56.30%	-41.82%	-45.65%	-44.24%	-45.40%	-44.51%
											expensed	
											capitalized	
												1,411,910
												1,229,866
												1,374,447
												1,246,508

Cities selection of amounts to use:

Total Costs	2,641,776 (a)
% Capitalized	47.56%
Amount capitalized	1,256,410 (b)
Cities Recommended Expense	1,385,366 (a) - (b)