



Control Number: 33310



Item Number: 243

Addendum StartPage: 0

SOAH DOCKET NO. 473-07-0851  
PUC DOCKET NO. 33310

APPLICATION OF AEP TEXAS  
NORTH COMPANY FOR  
AUTHORITY TO CHANGE RATES

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BEFORE THE  
PUBLIC UTILITY COMMISSION  
OF TEXAS

AEP TEXAS NORTH COMPANY'S RESPONSE TO OFFICE OF PUBLIC  
UTILITY COUNSEL'S TENTH REQUEST FOR INFORMATION

FEBRUARY 12, 2007

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**SOAH DOCKET NO. 473-07-0851  
PUC DOCKET NO. 33310**

<b>APPLICATION OF AEP TEXAS NORTH COMPANY FOR AUTHORITY TO CHANGE RATES</b>	§ § § §	<b>BEFORE THE PUBLIC UTILITY COMMISSION OF TEXAS</b>
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**AEP TEXAS NORTH COMPANY'S RESPONSE TO OFFICE OF PUBLIC  
UTILITY COUNSEL'S TENTH REQUEST FOR INFORMATION**

**Question No. 10-1:**

Refer to Ms. Bennett's testimony at page 94. Please provide a breakdown of the charges from the Service Company to TCC and TNC in the test year that shows the following by FERC account and allocation method for investor relations:

- a. the total charges,
- b. labor charges,
- c. labor related overheads,
- d. third party charges, and
- e. all other charges by type required to make (b) through (d) total (a).

**Response No. 10-1:**

Refer to the attachment for the requested information.

Prepared By: Jeffrey W. Hoersdig  
Sponsored By: Sandra S. Bennett

Title: Sr. Staff Accountant  
Title: Assistant Controller

AEP Texas North Company  
AEPSC Billings for Investor Relations  
For the Test Year Ended June 30, 2006

FERC Account	Allocation Factor	Labor Related			Outside Services	Materials & Supplies	Shared Services		Grand Total
		Labor	Overheads	Internal Billing			Other		
9200 Administrative & Gen Salaries	58 Total Assets	\$ 10,048	\$ 8,530	\$ -	\$ -	\$ 1,994	\$ -	\$ 20,573	
	60 AEPSC Bill less Indir and Int	(547)	0					(547)	
9200 Administrative & Gen Salaries Total		9,501	8,530			1,994	-	20,025	
9210 Office Supplies and Expenses	09 Number of Employees			102			276	377	
	58 Total Assets		(156)	137	547		1,913	2,441	
	Proforma Adjustments						(712)	(712)	
9210 Office Supplies and Expenses Total			(156)	238	547		1,477	2,106	
9230 Outside Services Employed	58 Total Assets			3,532	20		(23)	3,528	
	Proforma Adjustments						(563)	(563)	
9230 Outside Services Employed Total				3,532	20		(586)	2,965	
9302 Misc General Expenses	58 Total Assets			1,924	32			1,956	
				1,924	32			1,956	
9302 Misc General Expenses Total				5,694	599	\$ 1,994	\$ 890	\$ 27,053	
Grand Total		\$ 9,501	\$ 8,374	\$ 5,694	\$ 599	\$ 1,994	\$ 890	\$ 27,053	

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<b>APPLICATION OF AEP TEXAS NORTH COMPANY FOR AUTHORITY TO CHANGE RATES</b>	§ § § §	<b>BEFORE THE  PUBLIC UTILITY COMMISSION  OF TEXAS</b>
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**AEP TEXAS NORTH COMPANY'S RESPONSE TO OFFICE OF PUBLIC UTILITY  
COUNSEL'S TENTH REQUEST FOR INFORMATION**

**Question No. 10-2:**

Refer to Ms. Bennett's testimony at page 97, lines 14-17. Ms. Bennett states that TCC's share of the test year service company labor accrual was approximately \$490,000. Please explain why this amount is separate from the labor charges to the specific services provided by the service company. What labor costs do not get charged to specific services?

**Response No. 10-2:**

As discussed in Ms. Bennett's testimony, page 94 beginning at line 17 for TNC, a labor accrual is an accounting estimate used to record a full month of labor for each given month. AEP employees are paid every two weeks, and the pay periods do not coincide with the last day of the month. However, labor, like all other expenses, has to be recorded on a monthly basis. This "mis-match" between time periods and monthly accounting cycles requires that an estimate be recorded for any days unpaid at the end of the month, and a "credit" be recorded for any days included in the first pay period of the month that relate to a previous month.

As an example, if the first pay period of a given 30-day month ended on the 5th, and the second pay period ended on the 19th, the Company would make a labor entry to 1) reverse the days recorded on the 5th that related to the nine days in the prior month, and 2) accrue the eleven labor days that related to the 20th through 30th of the current month. This would result in a net two day accrual, in this example (nine days reversed, eleven days accrued). The labor accrual has to be estimated before the actual timesheets from employees are available, since the accrual estimates a pay period that has not yet occurred at the end of the month. The estimate is made to a "Labor Accrual" code, and is not billed to specific capital or O&M work orders, since the actual work orders that will be charged by employees are not yet known. The labor estimate is made to FERC accounts based on historical trends, and the same estimate is reversed the following month when the actual payroll costs are recorded from employee timesheets. Labor accrual and reversal estimates are normal accounting entries that are required under Generally Accepted Accounting Principles.

All employee labor costs are charged to work orders when incurred; only the labor accrual and resulting labor reversal are charged to the "Labor Accrual" code instead of to specific services, for the reasons discussed above.

Prepared By: Jeffrey W. Hoersdig  
Sponsored By: Sandra S. Bennett

Title: Sr. Staff Accountant  
Title: Assistant Controller

**SOAH DOCKET NO. 473-07-0851  
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**AEP TEXAS NORTH COMPANY'S RESPONSE TO OFFICE OF PUBLIC  
UTILITY COUNSEL'S TENTH REQUEST FOR INFORMATION**

**Question No. 10-3:**

Refer to Ms. Bennett's testimony at page 97, line 18. Please provide a breakdown of the charges from the Service Company to TCC and TNC in the test year that shows the following by FERC account and allocation method for "other finance service":

- a. the total charges,
- b. labor charges,
- c. labor related overheads,
- d. third party costs, and
- e. all other charges by type required to make (b) through (d) total (a).

**Response No. 10-3:**

Refer to the attachment for the requested information. The discussion of "other finance service" for TNC begins at page 95, line 11.

Prepared By: Jeffrey W. Hoersdig  
Sponsored By: Sandra S. Bennett

Title: Sr. Staff Accountant  
Title: Assistant Controller

AEP Texas North Company  
AEPSC Billings for Other Finance Services  
For the Test Year Ended June 30, 2006

FERC Account	Allocation Factor	Labor	Labor Related Overheads	Outside Services	Materials & Supplies	Shared Services Internal Billing	Other	Grand Total
9200 Administrative & Gen Salaries	09 Number of Employees 58 Total Assets 60 AEPSC Bill less Indir and Int 61 Total Fixed Assets	\$ 10 \$ 7,911 (946)	\$ 4,267 (3,339) (0) (194)	\$ -	\$ -	\$ 161 34,602	\$ -	\$ 4,439 39,173 (946) (194)
9200 Administrative & Gen Salaries Total		6,975	735	577	-	34,763	-	42,472
	09 Number of Employees 15 Number of Non-UMWA Employees 17 Number of Purchase Orders 32 Number of Vendor Invoice Pay 58 Total Assets Proforma Adjustments	-	(146)	584	132	-	(43) 2,410 40,793 1,698 (234)	577 (43) 2,411 40,793 1,690 (234)
9210 Office Supplies and Expenses Total		-	(146)	584	132	-	44,624	45,194
9230 Outside Services Employed	09 Number of Employees 11 Number of GL Transactions 58 Total Assets 61 Total Fixed Assets	-	-	18 1 1,856 48	-	-	-	18 1 1,851 48
9230 Outside Services Employed Total		-	-	1,923	(5)	-	-	1,918
9260 Employee Pensions & Benefits Total	58 Total Assets	18	14	-	-	9	0	41
9302 Misc General Expenses	58 Total Assets Proforma Adjustments	18	14	-	-	9	0	41
9302 Misc General Expenses Total							15,022 (866)	15,022 (866)
Grand Total		\$ 6,992	\$ 603	\$ 2,506	\$ 127	\$ 34,772	\$ 58,780	\$ 103,781

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**AEP TEXAS NORTH COMPANY'S RESPONSE TO OFFICE OF PUBLIC  
UTILITY COUNSEL'S TENTH REQUEST FOR INFORMATION**

**Question No. 10-4:**

Refer to SSB-15. For each of the allocation factors shown on this exhibit, please provide a description of the specific costs that were allocated to TCC and TNC using each factor during the test year.

**Response No. 10-4:**

Refer to Attachment 1 for the requested information for the Chairman's Class of Service, shown by allocation factor and by activity performed.

Also provided, as Attachment 2, is a dictionary of all activities available for use. This dictionary is voluminous and available for review at the Austin office of American Electric Power Company (AEP), 400 West 15th Street, Suite 1520, Austin, Texas, 78701, (512) 481-4562, during normal business hours.

Prepared By: Jeffrey W. Hoersdig  
Sponsored By: Sandra S. Bennett

Title: Sr. Staff Accountant  
Title: Assistant Controller



Chairman's Class of Service	Allocation Factor	Description of Service	Total
Internal Audit	08 Number of Electric Retail Cust	260 MGE/SUPP DISTRIBUTION BUSINESS	\$ 209
		295 MGE/PART EDUCATIONAL SVCS	1
	<b>08 Number of Electric Retail Cust Total</b>		<b>210</b>
	09 Number of Employees	304 CONDUCT CODE OF CONDUCT INVESTIGATIONS	8
		308 DEV/MGE/ADMINISTER STAFFING	1,018
		313 MANAGE DISABILITY/ABSENCE	8
		315 DESIGN/DEV TRAINING/LEARNING	127
		316 DELIVER TRAINING/LEARNING	8
		317 PARTICIPATE IN TRNG/LEARNING	10,424
		319 REVIEW/EVAL EMP PERFORMANCE	26
		320 MGE/DEV/PROM POSITIVE EMP RELATIONS	1,357
		322 DEV/MGE/ADMINSTR SAFETY PROGS	189
		445 HANDLE/DELIVER MAIL	9
		480 DEV/MGE/PART IN RELOC EFFORT	682
		973 MISC EMPLOY BEN-IDENT USERS	-
	<b>09 Number of Employees Total</b>		<b>13,856</b>
	15 Number of Non_UMWA Employees	395 PROV IT APPLICATION SOLUTIONS	216
		679 DES/DEV/INTRO NEW SYS/APPLCTNS	1
		681 DEV/DEPLOY IT INFRASTRUCTURE	25
		682 OPERATE IT	1,486
	<b>15 Number of Non_UMWA Employees Total</b>		<b>1,727</b>
	39 100% to One Company	302 PERF INTERNAL AUDITS	831
	<b>39 100% to One Company Total</b>		<b>831</b>
	58 Total Assets	268 PARTICIPATE IN PROCESS IMPROVEMENT	697
		292 SUPP/PART-IND/PROF/TRADE ASSOCIATIONS	1,103
		294 MGE/PART COMMUNITY RELATIONS	241
		302 PERF INTERNAL AUDITS	112,817
		317 PARTICIPATE IN TRNG/LEARNING	27
		444 PROV PRINTNG/REPRODTN/TYPESSETTING	1
		609 Perf Environmental Assessment	14,794
		679 DES/DEV/INTRO NEW SYS/APPLCTNS	276
		682 OPERATE IT	550
		712 Manage Short Term Funding	2,601
	<b>58 Total Assets Total</b>		<b>133,108</b>
	60 AEPSC Bill less Indir and Int	311 DEV/MGE/ADMIN EMPLOYEE COMP	(3,738)
	<b>60 AEPSC Bill less Indir and Int Total</b>		<b>(3,738)</b>
	61 Total Fixed Assets	303 PERF COORD EXTERNAL AUDITS	518
		720 Manage Operational Risk	4,486
	<b>61 Total Fixed Assets Total</b>		<b>5,004</b>
	67 Number of Banking Transactions	621 MANAGE CASH	0
	<b>67 Number of Banking Transactions Total</b>		<b>0</b>
	Adjustments	Adjustments	(867)
	<b>Adjustments Total</b>		<b>(867)</b>
<b>Internal Audit Total</b>			<b>150,132</b>
Environmental & Safety	08 Number of Electric Retail Cust	268 PARTICIPATE IN PROCESS IMPROVEMENT	1
		292 SUPP/PART-IND/PROF/TRADE ASSOCIATIONS	18
		311 DEV/MGE/ADMIN EMPLOYEE COMP	(476)
		315 DESIGN/DEV TRAINING/LEARNING	20
		317 PARTICIPATE IN TRNG/LEARNING	329
		323 DEV/MGE/ADMINSTR INDUSTRIAL HYGIENE PROGRAMS	12
		339 PROCESS INVOICES	3
		366 ORDER MATLS/EQPMT/SUPPLIES	84
		380 PERF PERMT REG COMPLIANCE-WTR	1,010
		382 PERF PERMT REG COMPLIANCE-WSTE	16,330
		445 HANDLE/DELIVER MAIL	100
		483 PERF ENVIRONMENTAL STEWARDSHIP	283
		561 PERF STA PREVENTV MAINT-TRANSN	127
		562 PERF STA PREVENTV MAINT-DISTN	1,242
		666 PERF SPILL CLEANUP/REMEDATION	770
		954 AEPSC SUPPORT LOADING	52
	<b>08 Number of Electric Retail Cust Total</b>		<b>19,904</b>
	09 Number of Employees	308 DEV/MGE/ADMINISTER STAFFING	2
		317 PARTICIPATE IN TRNG/LEARNING	265
		322 DEV/MGE/ADMINSTR SAFETY PROGS	4,062
		323 DEV/MGE/ADMINSTR INDUSTRIAL HYGIENE PROGRAMS	1,910
		441 PERF INFO RETRIEVAL SVCS	49
		445 HANDLE/DELIVER MAIL	77
		480 DEV/MGE/PART IN RELOC EFFORT	2,370
	<b>09 Number of Employees Total</b>		<b>8,735</b>
	15 Number of Non_UMWA Employees	405 ENG/DESIGN TELECOM SYSTEMS	11
		409 PREVENT MAINT-TELECOM SYS/EQP	4
	<b>15 Number of Non_UMWA Employees Total</b>		<b>15</b>
	28 Number of Trans Pole Miles	125 PERF PRVNTVE MAINT-PLANT EQP	7
		173 ENG/DESIGN TRANS LN FACILITIES	(309)
		292 SUPP/PART-IND/PROF/TRADE ASSOCIATIONS	27
		315 DESIGN/DEV TRAINING/LEARNING	49
		317 PARTICIPATE IN TRNG/LEARNING	1,153
		322 DEV/MGE/ADMINSTR SAFETY PROGS	2,996

AEP Texas North Company  
 Chairman's Class of Service  
 For the Test Year Ended June 30, 2006

Chairman's Class of Service	Allocation Factor	Description of Service	Total
		380 PERF PERMT REG COMPLIANCE-WTR	13,990
		382 PERF PERMT REG COMPLIANCE-WSTE	36,284
		445 HANDLE/DELIVER MAIL	322
		467 PERF PREDICTIVE MAINT	921
		483 PERF ENVIRONMENTAL STEWARDSHIP	602
		561 PERF STA PREVENTV MAINT-TRANSN	5,636
		562 PERF STA PREVENTV MAINT-DISTN	1,444
		563 PERF STA CORRECTV MAINT-TRANSN	203
		666 PERF SPILL CLEANUP/REMEDATION	320
		954 AEPSC SUPPORT LOADING	14
		<b>28 Number of Trans Pole Miles Total</b>	<b>63,660</b>
		339 PROCESS INVOICES	11
		<b>32 Number of Vendor Invoice Pay Total</b>	<b>11</b>
	39 100% to One Company	294 MGE/PART COMMUNITY RELATIONS	2,587
		316 DELIVER TRAINING/LEARNING	5,215
		317 PARTICIPATE IN TRNG/LEARNING	641
		366 ORDER MATLS/EQPM/SUPPLIES	264
		380 PERF PERMT REG COMPLIANCE-WTR	12
		382 PERF PERMT REG COMPLIANCE-WSTE	225,184
		412 PURCHASE PROPERTY	582
		467 PERF PREDICTIVE MAINT	2,590
		561 PERF STA PREVENTV MAINT-TRANSN	2,049
		666 PERF SPILL CLEANUP/REMEDATION	74,068
		700 CONDUCT REG BUS DEVELOPMENT	57
		<b>39 100% to One Company Total</b>	<b>313,250</b>
	44 Level of Const-Distribution	214 CONSTRUCT DIST LN FACILITIES	2
		<b>44 Level of Const-Distribution Total</b>	<b>2</b>
	46 Level of Const-Transmission	268 PARTICIPATE IN PROCESS IMPROVEMENT	29
		<b>46 Level of Const-Transmission Total</b>	<b>29</b>
	58 Total Assets	263 PERF STRATEGIC PLANNING ANALYSIS	22,097
		273 CONDUCT RESEARCH/DEVELOPMENT	190
		292 SUPP/PART-IND/PROF/TRADE ASSOCIATIONS	322
		294 MGE/PART COMMUNITY RELATIONS	110
		442 PROVIDE RECORDS DOCUMENT MGMT	0
		444 PROV PRINTNG/REPRODTN/TYPERSETTING	0
		478 PROV BD OF DIRECTORS SUPPORT	110
		651 PROVIDE INSTITUTIONAL SUPPORT	23
		676 DEV/MONITR/ANALYZE BUDGETS	35
		718 Mge/Part Environmental Public Policy Issues	4,254
		<b>58 Total Assets Total</b>	<b>27,143</b>
	60 AEPSC Bill less Indir and Int	311 DEV/MGE/ADMIN EMPLOYEE COMP	(349)
		<b>60 AEPSC Bill less Indir and Int Total</b>	<b>(349)</b>
	61 Total Fixed Assets	317 PARTICIPATE IN TRNG/LEARNING	1
		323 DEV/MGE/ADMINSTR INDUSTRIAL HYGIENE PROGRAMS	2
		382 PERF PERMT REG COMPLIANCE-WSTE	5,506
		467 PERF PREDICTIVE MAINT	4,144
		561 PERF STA PREVENTV MAINT-TRANSN	127
		629 PROVIDE ENGINEERING SVCS	1,920
		666 PERF SPILL CLEANUP/REMEDATION	69
		<b>61 Total Fixed Assets Total</b>	<b>11,769</b>
	Adjustments	Adjustments	(79)
	<b>Adjustments Total</b>		<b>(79)</b>
<b>Environmental &amp; Safety Total</b>			<b>444,087</b>
Chairman's Office	08 Number of Electric Retail Cust	44 EVAL/DEV DEMAND SIDE PROGS	4,521
	<b>08 Number of Electric Retail Cust Total</b>		<b>4,521</b>
	09 Number of Employees	308 DEV/MGE/ADMINISTER STAFFING	8
		311 DEV/MGE/ADMIN EMPLOYEE COMP	8,735
		316 DELIVER TRAINING/LEARNING	1,995
		317 PARTICIPATE IN TRNG/LEARNING	1,066
		319 REVIEW/EVAL EMP PERFORMANCE	66
		320 MGE/DEV/PROM POSITIVE EMP RELATIONS	225
		322 DEV/MGE/ADMINSTR SAFETY PROGS	70
		325 PLAN/MGE/ADMINSTR LABOR RELATIONS	280
		340 PROC PAYRLL-EXEMPT/NON-EXEMPT	45
		441 PERF INFO RETRIEVAL SVCS	33
		445 HANDLE/DELIVER MAIL	333
		480 DEV/MGE/PART IN RELOC EFFORT	1,946
		678 DEV/MGE WORKFORCE CAPABILITY	77
		<b>09 Number of Employees Total</b>	<b>14,879</b>
	15 Number of Non-UMWA Employees	681 DEV/DEPLOY IT INFRASTRUCTURE	2
	<b>15 Number of Non-UMWA Employees Total</b>		<b>2</b>
	17 Number of Purchase Orders	366 ORDER MATLS/EQPM/SUPPLIES	0
	<b>17 Number of Purchase Orders Total</b>		<b>0</b>
	30 Number of Travel Transactions	675 PROV TRAVEL AND EVENT PLANNING	9
	<b>30 Number of Travel Transactions Total</b>		<b>9</b>
	32 Number of Vendor Invoice Pay	339 PROCESS INVOICES	13
	<b>32 Number of Vendor Invoice Pay Total</b>		<b>13</b>
	37 AEPSC Past 3 Months Total Bill	998 SHARED SERVICES BILLING	43,547

AEP Texas North Company  
Chairman's Class of Service  
For the Test Year Ended June 30, 2006

SOAH Docket No. 473-07-0851  
PUCT Docket No. 33310  
OPC 10th, Q. #10-4  
Attachment 1  
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Chairman's Class of Service	Allocation Factor	Description of Service	Total
	37 AEPSC Past 3 Months Total Bill Total		43,547
	58 Total Assets	263 PERF STRATEGIC PLANNING ANALYSIS	38,301
		264 DEV ADM LONG RANGE BUSINESS PLANS	2,172
		268 PARTICIPATE IN PROCESS IMPROVEMENT	82
		289 MGE/PART IN LEGISLATIVE AFFRS	17
		290 MGE/PART IN REGULATORY AFFRS	347
		292 SUPP/PART-IND/PROF/TRADE ASSOCIATIONS	13,955
		293 MGE/PART PUBLIC RELATIONS	255
		294 MGE/PART COMMUNITY RELATIONS	824
		478 PROV BD OF DIRECTORS SUPPORT	808
		651 PROVIDE INSTITUTIONAL SUPPORT	2,759
		661 MGE/PARTICIPATE CORP FINANCING	26,360
		676 DEV/MONITR/ANALYZE BUDGETS	10
	58 Total Assets Total		85,890
	60 AEPSC Bill less Indir and Int	311 DEV/MGE/ADMIN EMPLOYEE COMP	(1,639)
	60 AEPSC Bill less Indir and Int Total		(1,639)
	Adjustments	Adjustments	(1,116)
	Adjustments Total		(1,116)
Chairman's Office Total			146,106
Grand Total			\$ 740,325

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**AEP TEXAS NORTH COMPANY'S RESPONSE TO OFFICE OF PUBLIC  
UTILITY COUNSEL'S TENTH REQUEST FOR INFORMATION**

**Question No. 10-5:**

Refer to SSB-15. Please provide a breakdown of the charges from the service company to TCC and TNC in the test year for Internal Audit that shows the following by FERC account and allocation method:

- a. the total charges,
- b. labor charges,
- c. labor related overheads,
- d. third party costs, and
- e. all other charges by type required to make (b) through (d) total (a).

**Response No. 10-5:**

Refer to the attachment for the requested information.

Prepared By: Jeffrey W. Hoersdig  
Sponsored By: Sandra S. Bennett

Title: Sr. Staff Accountant  
Title: Assistant Controller

AEP Texas North Company  
 AEPSC Billings for Internal Audit Services  
 For the Test Year Ended June 30, 2006

FERC Account	Allocation Factor	Labor	Labor Related Overheads	Outside Services	Materials & Supplies	Shared Services Internal Billing	Other	Grand Total
5800 Oper Supervision & Engineering	08 Number of Electric Retail Cust	\$ 84	\$ 95	\$ -	\$ -	\$ 29	\$ 1	\$ 209
5800 Oper Supervision & Engineering Total		84	95	-	-	29	1	209
9200 Administrative & Gen Salaries	08 Number of Electric Retail Cust		1					1
	09 Number of Employees	3,909	4,939			1,279		10,126
	15 Number of Non_UMWA Employees	72	114			29		215
	39 100% to One Company	283	459			89		831
	58 Total Assets	48,243	60,348			14,788		123,379
	60 AEPSC Bill less Indir and Int	(4,082)	320			24		(3,737)
	61 Total Fixed Assets	1,982	2,171			515		4,668
9200 Administrative & Gen Salaries Total		50,407	68,353			16,724		135,484
9210 Office Supplies and Expenses	09 Number of Employees		(33)	200	46		2,443	2,657
	15 Number of Non_UMWA Employees			0	25		0	26
	58 Total Assets		(721)	278	426		3,783	3,766
	60 AEPSC Bill less Indir and Int						(1)	(1)
	61 Total Fixed Assets		(19)	0	2		126	109
	67 Number of Banking Transactions						0	0
	Proforma Adjustments						(844)	(844)
9210 Office Supplies and Expenses Total			(773)	479	500		5,508	5,713
9230 Outside Services Employed	09 Number of Employees			1,026				1,026
	15 Number of Non_UMWA Employees			1,392	94			1,486
	58 Total Assets			5,418	11		33	5,463
	61 Total Fixed Assets			224	4			227
	Proforma Adjustments						(20)	(20)
9230 Outside Services Employed Total				8,061	109		13	8,183
9260 Employee Pensions & Benefits	09 Number of Employees		46					46
9260 Employee Pensions & Benefits Total			46					46
9302 Misc General Expenses	58 Total Assets						500	500
	Proforma Adjustments						(3)	(3)
9302 Misc General Expenses Total							497	497
Grand Total		\$ 50,491	\$ 67,722	\$ 8,539	\$ 609	\$ 16,753	\$ 6,019	\$ 150,132

**SOAH DOCKET NO. 473-07-0851  
PUC DOCKET NO. 33310**

<b>APPLICATION OF AEP TEXAS NORTH COMPANY FOR AUTHORITY TO CHANGE RATES</b>	§ § § §	<b>BEFORE THE PUBLIC UTILITY COMMISSION OF TEXAS</b>
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**AEP TEXAS NORTH COMPANY'S RESPONSE TO OFFICE OF PUBLIC  
UTILITY COUNSEL'S TENTH REQUEST FOR INFORMATION**

**Question No. 10-6:**

Refer to SSB-15. Please provide a breakdown of the charges from the service company to TCC and TNC in the test year for Environmental & Safety that shows the following by FERC account and allocation method:

- a. the total charges,
- b. labor charges,
- c. labor related overheads,
- d. third party costs, and
- e. all other charges by type required to make (b) through (d) total (a).

**Response No. 10-6:**

Refer to the attachment for the requested information.

Prepared By: Jeffrey W. Hoersdig  
Sponsored By: Sandra S. Bennett

Title: Sr. Staff Accountant  
Title: Assistant Controller

AEP Texas North Company  
AEPSC Billings for Environmental & Safety Services  
For the Test Year Ended June 30, 2006

SOAH Docket No. 473-07-0851  
PUC Docket No. 33310  
OPC's 10th, Q. #10-6  
Attachment

SOAH Docket No. 473-07-0851  
PUC Docket No. 33310  
OPC's 10th, Q. #10-6  
Attachment

FERC Account	Allocation Factor	Labor	Labor Related Overheads	Outside Services	Materials & Supplies	Shared Services Internal Billing	Other	Grand Total
5600 Oper Supervision & Engineering	08 Number of Electric Retail Cust 28 Number of Trans Pole Miles 39 100% to One Company 61 Total Fixed Assets	\$ 662 16,448 48,957 995	\$ 485 11,445 35,897 777	\$ - 785 550 16	\$ - 95 887 250	\$ 218 4,756 14,701 311	\$ 72 2,364 3,065 2,442	\$ 1,438 35,893 104,056 2,442
5600 Oper Supervision & Engineering Total		67,062	48,604	1,351	1,232	19,987	5,594	143,829
5660 Misc Transmission Expenses	28 Number of Trans Pole Miles	2,007	358			324	(1)	2,688
5660 Misc Transmission Expenses Total		2,007	358			324	(1)	2,688
5800 Oper Supervision & Engineering	08 Number of Electric Retail Cust 28 Number of Trans Pole Miles 39 100% to One Company 61 Total Fixed Assets	6,901 408 98,511 4,128	4,708 310 71,702 2,951	229 193 63 1,111	32 226 918 1,175	1,962 169 29,743 1,111	1,141 31 7,951 155	14,972 919 208,328 9,327
5800 Oper Supervision & Engineering Total		109,948	79,671	485	1,175	32,986	9,278	233,543
5820 Station Expenses	46 Level of Const-Transmission	26	(1)			4		29
5820 Station Expenses Total		26	(1)			4		29
5880 Miscellaneous Distribution Exp	08 Number of Electric Retail Cust 39 100% to One Company 44 Level of Const-Distribution	(476)			264		547	(476) 811
5880 Miscellaneous Distribution Exp Total		(476)			264		549	2
9200 Administrative & Gen Salaries	09 Number of Employees 32 Number of Vendor Invoice Pay 58 Total Assets 60 AEPSC Bill less Indir and Int	2,395 6 9,739 (475)	2,885 4 14,023 120			527 1 2,116 6		336 5,807 11 25,878
9200 Administrative & Gen Salaries Total		11,664	17,033			2,651		(349)
9210 Office Supplies and Expenses	08 Number of Electric Retail Cust 09 Number of Employees 15 Number of Non-UMWA Employees 28 Number of Trans Pole Miles 32 Number of Vendor Invoice Pay 58 Total Assets 60 AEPSC Bill less Indir and Int Proforma Adjustments	74 63 (53) 5,425 3,986 (151)	63 (53) 5 3,986 (151)	619 305 11 1,722 5	2,085 150 7,372 27	37 1,092 2,403 4,314 0		31,347 3,970 2,804 24,160 1,264
9210 Office Supplies and Expenses Total		5,500	3,845	2,662	9,834	1,378	(79)	(79)
9220 Administrative Exp Trnsf - Cr	09 Number of Employees			5			65	32,135
9220 Administrative Exp Trnsf - Cr Total				5			65	70
9230 Outside Services Employed	09 Number of Employees				3		52	54
9230 Outside Services Employed Total					3		52	54
9302 Misc General Expenses	39 100% to One Company	26	18			13		57
9302 Misc General Expenses Total		26	18			13		57
Grand Total		\$ 195,756	\$ 149,527	\$ 4,503	\$ 12,308	\$ 57,342	\$ 24,652	\$ 444,087

**SOAH DOCKET NO. 473-07-0851  
PUC DOCKET NO. 33310**

<b>APPLICATION OF AEP TEXAS NORTH COMPANY FOR AUTHORITY TO CHANGE RATES</b>	§ § § §	<b>BEFORE THE PUBLIC UTILITY COMMISSION OF TEXAS</b>
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**AEP TEXAS NORTH COMPANY'S RESPONSE TO OFFICE OF PUBLIC  
UTILITY COUNSEL'S TENTH REQUEST FOR INFORMATION**

**Question No. 10-7:**

Refer to SSB-15. Please provide a breakdown of the charges from the service company to TCC and TNC in the test year for Chairman's Office that shows the following by FERC account and allocation method:

- a. the total charges,
- b. labor charges,
- c. labor related overheads,
- d. third party costs, and
- e. all other charges by type required to make (b) through (d) total (a).

**Response No. 10-7:**

Refer to the attachment for the requested information.

Prepared By: Jeffrey W. Hoersdig  
Sponsored By: Sandra S. Bennett

Title: Sr. Staff Accountant  
Title: Assistant Controller



AEP Texas North Company  
AEPSC Billings for Chairman's Office  
For the Test Year Ended June 30, 2006

FERC Account	Allocation Factor	Labor	Labor Related Overheads	Outside Services	Materials & Supplies	Shared Services Internal Billing	Other	Grand Total
9200 Administrative & Gen Salaries	09 Number of Employees 30 Number of Travel Transactions 32 Number of Vendor Invoice Pay 58 Total Assets 60 AEPSC Bill less Indir and Int	\$ 801 4 6 19,085 (1,639) 18,257	\$ 9,152 4 5 54,724 0 63,885	\$ - - - - - -	\$ - - - - - -	\$ 195 1 2 4,318 - 4,516	\$ - - - - - -	\$ 10,148 9 13 78,127 (1,639) 86,658
9200 Administrative & Gen Salaries Total								
9210 Office Supplies and Expenses	09 Number of Employees 15 Number of Non-UMWA Employees 17 Number of Purchase Orders 30 Number of Travel Transactions 32 Number of Vendor Invoice Pay 58 Total Assets Proforma Adjustments	(26) 64 2 0 (0) (0) (401) (13) (13)	310 - - - 17 - - -	64 2 0 - 71 - -	- - - - - -	2,019 - - - - - -	2,367 2 0 0 0 0 2,283 (670) 3,982	2,367 2 0 0 0 0 2,283 (670) 3,982
9210 Office Supplies and Expenses Total								
9230 Outside Services Employed	08 Number of Electric Retail Cust 09 Number of Employees 37 AEPSC Past 3 Months Total Bill 58 Total Assets Proforma Adjustments	4,521 391 - - -	1,927 - - - -	66 - - - -	2 - - - -	(22) - - - -	43,547 - - - -	2,363 43,547 1,832 (446) 51,816
9230 Outside Services Employed Total								
9302 Misc General Expenses	09 Number of Employees 58 Total Assets	951 951	1,495 1,495	2 2	68 -	206 206	979 979	3,632 3,634
9302 Misc General Expenses Total								
9310 Rents	58 Total Assets	16	-	-	-	-	-	16
9310 Rents Total								
Grand Total		\$ 19,195	\$ 65,345	\$ 8,607	\$ 205	\$ 4,720	\$ 48,033	\$ 146,106

**SOAH DOCKET NO. 473-07-0851  
PUC DOCKET NO. 33310**

<b>APPLICATION OF AEP TEXAS NORTH COMPANY FOR AUTHORITY TO CHANGE RATES</b>	§ § § §	<b>BEFORE THE PUBLIC UTILITY COMMISSION OF TEXAS</b>
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**AEP TEXAS NORTH COMPANY'S RESPONSE TO OFFICE OF PUBLIC  
UTILITY COUNSEL'S TENTH REQUEST FOR INFORMATION**

**Question No. 10-8:**

Please provide Exhibit SSB-10 electronically. If not available electronically, provide a fully legible paper copy.

**Response No. 10-8:**

An electronic file of Exhibit SSB-10 is provided.

Prepared By: Sandra S. Bennett  
Sponsored By: Sandra S. Bennett

Title: Assistant Controller  
Title: Assistant Controller

**SOAH DOCKET NO. 473-07-0851  
PUC DOCKET NO. 33310**

<b>APPLICATION OF AEP TEXAS NORTH COMPANY FOR AUTHORITY TO CHANGE RATES</b>	§ § § §	<b>BEFORE THE PUBLIC UTILITY COMMISSION OF TEXAS</b>
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**AEP TEXAS NORTH COMPANY'S RESPONSE TO OFFICE OF PUBLIC  
UTILITY COUNSEL'S TENTH REQUEST FOR INFORMATION**

**Question No. 10-9:**

Please provide AEPSC's test year costs billed to all subsidiaries by allocation method and FERC account (if available) as follows:

- a. the total charges,
- b. labor charges,
- c. labor related overheads,
- d. third party costs, and
- e. all other charges by type and description required to make (b) through (d) total (a).

**Response No. 10-9:**

See the attached for the requested information.

Prepared By: Jeffrey W. Hoersdig  
Sponsored By: Sandra S. Bennett

Title: Sr. Staff Accountant  
Title: Assistant Controller

SOAH Docket No. 473-07-0851  
PUC Docket No. 33310  
OPC's 10th, Q. #10-9  
Attachment  
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AEP Texas North Company  
Amounts Billed to Each Affiliate by AEPSC  
For the Year Ended June 30, 2008

Business Unit	FERC Account	Allocation Factor	Labor	Labor Related	Outside Services	Materials & Supplies	Internal Support	Shared Services Billing	Shared Services Internal Billing	Other	Grand Total
			\$	\$	\$	\$	\$	\$	\$	\$	\$
AEP Acquisition LLC - 228	9230 Outside Services Employed	30 100% to One Company AEPSC Internal Support	2,834	6,404			115		923	610	10,770
AEP Acquisition LLC - 228 Total			2,834	6,404			115		923	610	10,770
AEP C&I Company LLC - 203	9230 Outside Services Employed	06 Number of Commercial Customers 08 Number of Electric Retail Cust 11 Number of Industrial Customers 13 Number of Residential Customers 23 Number of Vendor Invoice Pay 32 Number of Banking Transactions 37 AEPSC Past 3 Months Total Bill 39 100% to One Company 58 Total Assets 59 Total Liabilities 60 AEPSC Bill less Indir and Int 61 Total Fixed Assets 63 Total Gross Utility Plant 64 Total Gross Assets 65 Total Gross Liabilities 66 Total Non-Depreciable Assets 67 Number of Banking Transactions 68 Number of Banking Transactions 69 AEPSC Internal Support	75 11,563 5 738 3,445 2,784 (19) 15 1,025 10 4	56 9,811 4 549 3,200 2,193 6,065 12 779 8 5	20 291 18 127 62 816 17 1 44 0 1	1 188 0 -9 63 1 83 1 44 0 0	5 7,768 0 529 2,174 1,298 (2) 0 320 7 3	1 1,951 0 519 3 611 197 0 26 0 0	1 1,951 0 519 3 611 197 0 26 0 0	1 1,951 0 519 3 611 197 0 26 0 0	4 31,912 87 2,503 3,081 11,578 8,774 8,113 3,427 3,160 3,740
AEP C&I Company LLC - 203 Total			19,980	22,776	2,118	342	3,338	7,159	13,108	5,904	73,740
AEP Coal Marketing, LLC - 343	9230 Outside Services Employed	11 Number of GL Transactions 32 Number of Vendor Invoice Pay 37 AEPSC Past 3 Months Total Bill 39 100% to One Company 58 Total Assets 59 Total Liabilities 60 AEPSC Bill less Indir and Int 63 Total Gross Utility Plant 64 Total Gross Assets 65 Total Gross Liabilities 66 Total Non-Depreciable Assets 67 Number of Banking Transactions 68 Number of Banking Transactions 69 AEPSC Internal Support	10,992 5,970 817 58,349 2 125 140	11,033 6,384 516 75,428 2 0 1,870	293 1,110 151 12,205 130 75 36	220 87 941 10,029 7 0 2	447 1,427 10,029 32,133 0 62 716	7,830 3,950 600 8,255 0 40 1,157	1,178 1,358 893 8,255 0 1,310 13	1,178 1,358 893 8,255 0 1,310 13	31,730 19,014 2,451 203,038 0 406 5,481 6,549 3,702
AEP Coal Marketing, LLC - 343 Total			77,877	95,741	14,055	1,297	8,049	19,849	45,583	10,590	210,700
AEP Coal, Inc. - 302	9230 Outside Services Employed	09 Number of Employees 30 100% to One Company AEPSC Internal Support	2,155 32,440	1,514 42,946	140 140	9 9	1,830 1,830	17,358 17,358	601 601	804 804	89,331
AEP Coal, Inc. - 302 Total			35,095	44,460	280	18	3,660	34,717	17,959	1,605	101,841
AEP Communications, Inc. - 128	9230 Outside Services Employed	30 100% to One Company AEPSC Internal Support	39,003	38,237	225	43	712	0	22,170	2,247	101,841
AEP Communications, Inc. - 128 Total			39,003	38,237	225	43	712	0	22,170	2,247	101,841
AEP Communications, Inc. - 126	9230 Outside Services Employed	11 Number of GL Transactions 12 Number of Vendor Invoice Pay 37 AEPSC Past 3 Months Total Bill 39 100% to One Company 58 Total Assets 59 Total Liabilities 60 AEPSC Bill less Indir and Int 61 Total Fixed Assets 62 Total Gross Utility Plant 63 Total Gross Assets 64 Total Gross Liabilities 65 Total Non-Depreciable Assets 66 Total Non-Depreciable Liabilities 67 Number of Banking Transactions 68 Number of Banking Transactions 69 AEPSC Internal Support	39,003 3,007 2,007 56,454 12,078 (15) 130 441	3,278 5,278 330 110,050 23,450 (5,117) 185 528	225 51 38 121 109 1 71	48 4 1 121 10 3 6	0 28 4,390 2,450 3 309	33,170 2,130 22,578 2,902 0 260	2,847 16 33 2,902 (2,145) 7	11,414 870 1,419 103,475 46,330 (7,485) 1,723 6,015	
AEP Communications, LLC - 126 Total			72,884	134,589	2,883	182	8,015	8,843	30,577	113	258,807
AEP Credit, Inc. - 154	9230 Outside Services Employed	11 Number of GL Transactions 12 Number of Vendor Invoice Pay 37 AEPSC Past 3 Months Total Bill 39 100% to One Company 58 Total Assets 59 Total Liabilities 60 AEPSC Bill less Indir and Int 61 Total Fixed Assets 62 Total Gross Utility Plant 63 Total Gross Assets 64 Total Gross Liabilities 65 Total Non-Depreciable Assets 66 Total Non-Depreciable Liabilities 67 Number of Banking Transactions 68 Number of Banking Transactions 69 AEPSC Internal Support	4,842 1,431 61 144,605 3 1,404 240 1,864	4,903 1,578 322 185,203 1,038 1,047 275 2,433	111 322 61 1,038 38 840 1 462	102 23 1 1 47 5 29	3,488 1,007 94,812 445 689 1,214 0	600 1,506 742 36 445 164 48	14,310 3,781 458,720 4,021 4,548 792 10,868	32 (30) 159 (79) 36 1 48 0	
AEP Credit, Inc. - 154 Total			154,420	179,555	2,888	213	11,050	57,077	100,811	3,449	509,642
AEP Outdoors Investment Co. - 207	9230 Outside Services Employed	11 Number of GL Transactions 12 Number of Vendor Invoice Pay 37 AEPSC Past 3 Months Total Bill 39 100% to One Company 58 Total Assets 59 Total Liabilities 60 AEPSC Bill less Indir and Int 61 Total Fixed Assets 62 Total Gross Utility Plant 63 Total Gross Assets 64 Total Gross Liabilities 65 Total Non-Depreciable Assets 66 Total Non-Depreciable Liabilities 67 Number of Banking Transactions 68 Number of Banking Transactions 69 AEPSC Internal Support	2,028 1,151 3,178 1,800	3,027 2,900 6,321 1,840	65 234 301 44	10 12 22 35	1,147 481 1,028 1,253	159 209 348 248	0 4 258 11,448	84 4,903 (22) 11,448	0 4 258 11,448
AEP Outdoors Investment Co. - 207 Total			154,420	179,555	2,888	213	11,050	57,077	100,811	3,449	509,642
AEP Desert Sky LP, LLC - 341	9230 Outside Services Employed	30 100% to One Company AEPSC Internal Support	219	278	46	35	101	93	1,850	277	5,489
AEP Desert Sky LP, LLC - 341 Total			219	278	46	35	101	93	1,850	277	5,489
AEP Desert Sky LP, LLC - 341	9230 Outside Services Employed	11 Number of GL Transactions 12 Number of Vendor Invoice Pay	219	278	46	35	101	93	1,850	277	5,489
AEP Desert Sky LP, LLC - 341 Total			219	278	46	35	101	93	1,850	277	5,489

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AEP Texas North Company  
Amounts Shown are Excludes by AEPSC  
For the Year Ended June 30, 2006

Business Unit	FERC Account	Allocation Factor	Labor	Labor Related Overhead	Outside Services	Materials & Supplies	Internal Support	Shared Services Billing	Shared Services Internal Billing	Other	Grand Total
AEP Texas North Company	9230 Outside Services Employed	37 AEPSC Past 3 Months Total Bill	2,528	2,713	84			3,391		2,010	5,384
		38 100% to One Company	95,150	10,403	20,403	1,480		20,403	51,142	13,542	6,046
		40 AEPSC Bill less Indir and Int	15	1,752	172	8		11	2	(1,823)	3,476
		61 Total Fixed Assets	13,131	15,802	1,916	243		3	6,703	849	38,920
		63 Total Gross Utility Plant	472	512	100	2		3	250	37	1,460
		67 Number of Banking Transactions	37	29	11	118		23	1	118	32
		70 No Nonelectric O&M Invoices	11	10	0	0		4	8	0	32
		71 Number of Banking Transactions	55	85	17	1,128		44	43	2	11,628
		AEPSC Internal Support					11,628				11,628
		AEPSC Internal Support									451,221
AEP Texas North Company	9230 Outside Services Employed	38 100% to One Company	2,775	3,249				58,417	952	1,050	97,052
		AEPSC Internal Support					4,081				4,081
		39 100% to One Company	2,775	3,249				333,322	852	1,858	346,133
		AEPSC Internal Support									181
		11 Number of GL Transactions	2,974	4,170	59			158	1,750	208	9,358
		38 100% to One Company	13,448	31,305	129			123	258	104	40,334
		68 Total Assets	603	1,172	492	25		52	1	(5,040)	2,406
		61 Total Fixed Assets	(38)	(12,076)	0	0		0	0	0	(12,076)
		63 Total Gross Utility Plant	0	1	0	0		0	0	0	1
		AEPSC Internal Support					3,270				3,270
AEP Texas North Company	9230 Outside Services Employed	39 100% to One Company	16,894	23,882	881	73		3,622	6,022	(6,572)	190,333
		AEPSC Internal Support									2,681
		38 100% to One Company	58,397	87,148	4,960	1,848		822	22,413	20,880	190,148
		AEPSC Internal Support					2,681				2,681
		39 100% to One Company	12,288	23,343	4,889	205		288	3,884	(4,070)	35,927
		AEPSC Internal Support					702				702
		100 Number of Employees	1,833	2,363	57			288	3,884	(4,070)	10,224
		11 Number of GL Transactions	17,271	18,604	191			11,577	073	87	51,627
		12 Number of GL Transactions	2	9	101			24	1	112	249
		15 Number of Non-Utility Employees	11	21	3			2	2	25	65
AEP Texas North Company	9230 Outside Services Employed	32 Number of Purchase Orders	2,881	2,906	547	2		233	1,934	738	9,349
		33 Number of Workstations	180	173	1,240	46		0	0	0	1,649
		37 AEPSC Past 3 Months Total Bill	453,720	401,302	550			24,930	305,964	11,067	37,882
		38 100% to One Company	51,000	80,364	100,364	13,553		11,371	35,072	35,072	1,342,035
		61 Total Fixed Assets	51,000	80,364	100,364	13,553		11,371	35,072	35,072	1,342,035
		60 AEPSC Bill less Indir and Int	(233)	3,710	1,081	29		286	323	(42,520)	2,421
		61 Total Fixed Assets	87	108	13	2		0	45	5	250
		63 Total Gross Utility Plant	6	0	2	0		0	0	0	19
		67 Number of Banking Transactions	1,173	910	6	4		799	523	41	3,458
		70 No Nonelectric O&M Invoices	3,716	4,821	18	100		1,802	2,467	(3)	12,850
AEP Texas North Company	9230 Outside Services Employed	71 Number of Banking Transactions	2,339	3,366	195	29		1,739	1,705	60	8,600
		AEPSC Internal Support					86,000				86,000
		39 100% to One Company	1,058,008	1,233,049	203,508	22,307		86,000	948,045	93,682	3,619,278
		AEPSC Internal Support					86,000				86,000
		39 100% to One Company	297	378				10	107		783
		AEPSC Internal Support									10
		11 Number of GL Transactions	4,552	4,941	61	78		192	2,851	552	12,220
		12 Number of GL Transactions	13	20	1	0		94	9	(20)	1
		37 AEPSC Past 3 Months Total Bill	1,780	1,994	1			64	1,075	3	8,858
		38 100% to One Company	615	1,041	177	10		130	331	69	2,381
AEP Texas North Company	9230 Outside Services Employed	58 Total Assets	1	19	7	0		0	0	(26)	2
		60 AEPSC Bill less Indir and Int	8	12	0	0		5	0	0	(10)
		70 No Nonelectric O&M Invoices	6	11	1	0		5	5	0	33
		71 Number of Banking Transactions	11					5	5	0	401
		AEPSC Internal Support					451				451
		58 Total Assets	5,085	8,339	251	89		438	4,478	870	20,008
		61 Total Fixed Assets	5	5							12
		AEPSC Internal Support					0		2	0	17
		AEPSC Internal Support									0
		AEPSC Internal Support									984
AEP Texas North Company	9230 Outside Services Employed	58 Total Assets	257	265				6	260	174	984
		AEPSC Internal Support					64				64
		58 Total Assets	220	240				0			4
		AEPSC Internal Support									0
		58 Total Assets	203	237				14	245	0	715
		AEPSC Internal Support					13		225	0	605
		58 Total Assets	183	(344)				1	156	3	13
		AEPSC Internal Support					7				7
		58 Total Assets	14	11				0	17	0	43
		AEPSC Internal Support					0				0
AEP Texas North Company	9230 Outside Services Employed	58 Total Assets	108	123				0	65	11	307
		AEPSC Internal Support					7				7
		58 Total Assets	11	12				1	13		37
		AEPSC Internal Support									1

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AEPC Texas North Company  
Amounts Billed: For the Year Ended June 30, 2006

Business Unit	PERC Account	Allocation Factor	Labor	Labor Related Overhead	Outside Services	Materials & Supplies	Internal Support	Shared Services Billing	Shared Services Internal Billing	Other	Grand Total
AEPC Texas North Company	9130 Advertising Expenses	AEPC Internal Support	6,301	0,077			11		4,028	353	11,759
	9200 Administrative & Gen Salaries	32 Number of GL Transactions	9	10					5	0	19
		39 100% to One Company	63,217	66,413					43,445	365	175,130
		58 Total Assets	200,009	307,104					110,203	0	423,733
		60 AEPSC Bill less Indr and Int	1,709	5					17,089	0	19,803
		61 Total Fixed Assets	35,287	47,151					16,170	35	99,683
		62 Total Gross Utility Plant	1,823	2,003					1,082	57	4,963
		67 Number of Banking Transactions	19	17					9	0	44
		76 Number of Banking Transactions	32	41					23	0	96
		AEPC Internal Support					13,804				13,804
AEPC Texas North Company	9210 Office Supplies and Expenses	11 Number of GL Transactions	0	(70)	37		39		0	203	170
		32 Number of Vendor Invoice Pay	0	(2,491)			0		0	22	23
		39 100% to One Company	51	(3,176)	2,357		2,264		27,593	65	(2,427)
		58 Total Assets	(0)	6	830		904		7	2	1,747
		60 AEPSC Bill less Indr and Int		(22)	5		176		11	0	169
		61 Total Fixed Assets		(1)	3		0		0	1	4
		62 Total Gross Utility Plant					0		0	0	0
		67 Number of Banking Transactions					0		0	0	0
		76 Number of Banking Transactions					0		0	0	0
		AEPC Internal Support					0		0	0	0
AEPC Texas North Company	9230 Outside Services Employed	11 Number of GL Transactions	211				0		1,559	0	1,770
		32 Number of Vendor Invoice Pay	0		208		0		13	0	211
		39 100% to One Company	58	38,524	342		342		50,390	169	89,644
		58 Total Assets	6,720	4,288	103		5		6,720	230	11,311
		60 AEPSC Bill less Indr and Int		613			0		10	0	613
		61 Total Fixed Assets					0		23	0	23
		62 Total Gross Utility Plant					0		0	0	0
		67 Number of Banking Transactions					0		0	0	0
		76 Number of Banking Transactions					0		0	0	0
		AEPC Internal Support					0		0	0	0
AEPC Texas North Company	9250 Injuries and Damages	11 Number of GL Transactions	15	8			0		0	0	23
		32 Number of Vendor Invoice Pay					0		0	0	0
		39 100% to One Company					0		0	0	0
		58 Total Assets					0		0	0	0
		60 AEPSC Bill less Indr and Int					0		0	0	0
		61 Total Fixed Assets					0		0	0	0
		62 Total Gross Utility Plant					0		0	0	0
		67 Number of Banking Transactions					0		0	0	0
		76 Number of Banking Transactions					0		0	0	0
		AEPC Internal Support					0		0	0	0
AEPC Texas North Company	9301 General Advertising Expenses	11 Number of GL Transactions	425				205		104	734	1,368
		32 Number of Vendor Invoice Pay					0		0	0	0
		39 100% to One Company					0		0	0	0
		58 Total Assets					0		0	0	0
		60 AEPSC Bill less Indr and Int					0		0	0	0
		61 Total Fixed Assets					0		0	0	0
		62 Total Gross Utility Plant					0		0	0	0
		67 Number of Banking Transactions					0		0	0	0
		76 Number of Banking Transactions					0		0	0	0
		AEPC Internal Support					0		0	0	0
AEPC Texas North Company	9302 Misc General Expenses	11 Number of GL Transactions	1,147				31		112	14,605	17,895
		32 Number of Vendor Invoice Pay					0		0	0	0
		39 100% to One Company					0		0	0	0
		58 Total Assets					0		0	0	0
		60 AEPSC Bill less Indr and Int					0		0	0	0
		61 Total Fixed Assets					0		0	0	0
		62 Total Gross Utility Plant					0		0	0	0
		67 Number of Banking Transactions					0		0	0	0
		76 Number of Banking Transactions					0		0	0	0
		AEPC Internal Support					0		0	0	0
AEPC Texas North Company	9310 Rents	11 Number of GL Transactions	1,147				31		112	14,605	17,895
		32 Number of Vendor Invoice Pay					0		0	0	0
		39 100% to One Company					0		0	0	0
		58 Total Assets					0		0	0	0
		60 AEPSC Bill less Indr and Int					0		0	0	0
		61 Total Fixed Assets					0		0	0	0
		62 Total Gross Utility Plant					0		0	0	0
		67 Number of Banking Transactions					0		0	0	0
		76 Number of Banking Transactions					0		0	0	0
		AEPC Internal Support					0		0	0	0
AEPC Texas North Company	9350 Maintenance of General Plant	11 Number of GL Transactions	44,400				4,071		94,089	33,845	1,523,878
		32 Number of Vendor Invoice Pay					0		0	0	0
		39 100% to One Company					0		0	0	0
		58 Total Assets					0		0	0	0
		60 AEPSC Bill less Indr and Int					0		0	0	0
		61 Total Fixed Assets					0		0	0	0
		62 Total Gross Utility Plant					0		0	0	0
		67 Number of Banking Transactions					0		0	0	0
		76 Number of Banking Transactions					0		0	0	0
		AEPC Internal Support					0		0	0	0
AEPC Texas North Company	9350 Maintenance of General Plant	11 Number of GL Transactions	44,400				4,071		94,089	33,845	1,523,878
		32 Number of Vendor Invoice Pay					0		0	0	0
		39 100% to One Company					0		0	0	0
		58 Total Assets					0		0	0	0
		60 AEPSC Bill less Indr and Int					0		0	0	0
		61 Total Fixed Assets					0		0	0	0
		62 Total Gross Utility Plant					0		0	0	0
		67 Number of Banking Transactions					0		0	0	0
		76 Number of Banking Transactions					0		0	0	0
		AEPC Internal Support					0		0	0	0
AEPC Texas North Company	9350 Maintenance of General Plant	11 Number of GL Transactions	44,400				4,071		94,089	33,845	1,523,878
		32 Number of Vendor Invoice Pay					0		0	0	0
		39 100% to One Company					0		0	0	0
		58 Total Assets					0		0	0	0
		60 AEPSC Bill less Indr and Int					0		0	0	0
		61 Total Fixed Assets					0		0	0	0
		62 Total Gross Utility Plant					0		0	0	0
		67 Number of Banking Transactions					0		0	0	0
		76 Number of Banking Transactions					0		0	0	0
		AEPC Internal Support					0		0	0	0
AEPC Texas North Company	9350 Maintenance of General Plant	11 Number of GL Transactions	44,400				4,071		94,089	33,845	1,523,878
		32 Number of Vendor Invoice Pay					0		0	0	0
		39 100% to One Company					0		0	0	0
		58 Total Assets					0		0	0	0
		60 AEPSC Bill less Indr and Int					0		0	0	0
		61 Total Fixed Assets					0		0	0	0
		62 Total Gross Utility Plant					0		0	0	0
		67 Number of Banking Transactions					0		0	0	0
		76 Number of Banking Transactions					0		0	0	0
		AEPC Internal Support					0		0	0	0
AEPC Texas North Company	9350 Maintenance of General Plant	11 Number of GL Transactions	44,400				4,071		94,089	33,845	1,523,878
		32 Number of Vendor Invoice Pay					0		0	0	0
		39 100% to One Company					0		0	0	0
		58 Total Assets					0		0	0	0
		60 AEPSC Bill less Indr and Int					0		0	0	0
		61 Total Fixed Assets					0		0	0	0
		62 Total Gross Utility Plant					0		0	0	0
		67 Number of Banking Transactions					0		0	0	0
		76 Number of Banking Transactions					0		0	0	0
		AEPC Internal Support					0		0	0	0
AEPC Texas North Company	9350 Maintenance of General Plant	11 Number of GL Transactions	44,400				4,071		94,089	33,845	1,523,878
		32 Number of Vendor Invoice Pay					0		0	0	0
		39 100% to One Company					0		0	0	0
		58 Total Assets					0		0	0	0
		60 AEPSC Bill less Indr and Int					0		0	0	0
		61 Total Fixed Assets					0		0	0	0
		62 Total Gross Utility Plant					0		0	0	0
		67 Number of Banking Transactions					0		0	0	0
		76 Number of Banking Transactions					0		0	0	0
		AEPC Internal Support					0		0	0	0
AEPC Texas North Company	9350 Maintenance of General Plant	11 Number of GL Transactions	44,400				4,071		94,089	33,845	1,523,878
		32 Number of Vendor Invoice Pay					0		0	0	0
		39 100% to One Company					0		0	0	0
		58 Total Assets					0		0	0	0
		60 AEPSC Bill less Indr and Int					0		0	0	0
		61 Total Fixed Assets					0		0	0	0
		62 Total Gross Utility Plant					0		0	0	0
		67 Number of Banking Transactions					0		0	0	0
		76 Number of Banking Transactions					0		0	0	0
		AEPC Internal Support					0		0	0	0
AEPC Texas North Company	9350 Maintenance of General Plant	11 Number of GL Transactions	44,400				4,071		94,089	33,845	1,523,878
		32 Number of Vendor Invoice Pay					0		0	0	0
		39 100% to One Company					0		0	0	0
		58 Total Assets					0		0	0	0
		60 AEPSC Bill less Indr and Int					0		0	0	0
		61 Total Fixed Assets					0		0	0	0
		62 Total Gross Utility Plant					0		0	0	0
		67 Number of Banking Transactions					0		0	0	0
		76 Number of Banking Transactions					0		0	0	0
		AEPC Internal Support					0		0	0	0
AEPC Texas North Company	9350 Maintenance										

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AEP Texas North Company  
Amounts Billed to Each Affiliate by AEPSC  
For the Test Year Ended June 30, 2006

Business Unit	FERC Account	Allocation Factor	Labor	Labor Related Overhead	Outside Services	Materials & Supplies	Internal Support	Shared Services Billing	Other	Grand Total
AEP Texas North Company	5880 Miscellaneous Distribution Exp	AEPS Internal Support	32 Number of Vendor Invoice Pay	2	2	4	0	0	0	7
	58 Total Assets		48	36	4			3	0	164
	9010 Supervision - Customer Accts	AEPS Internal Support	52	41			3	0.2	0	175
	AEPS Internal Support									3
	9020 Meter Reading Expenses	58 Total Assets	53	65			3	0	0	193
	AEPS Internal Support									17
	9030 Cust Records & Collection Exp	58 Total Assets	54	71			3	0	48	1
	AEPS Internal Support									3
	9050 Misc Customer Accounts Exp	AEPS Internal Support	3	2			0	3	0	9
	9070 Supervision - Customer Service	58 Total Assets	20	30			2	10	5	89
	AEPS Internal Support									2
	9100 Misc Cust Svc/Informational Ex	58 Total Assets	5	5			0	6	0	10
AEP Texas Central Company - Gen - 147 Total	9130 Advertising Expenses	AEPS Internal Support					5		179	179
	AEPS Internal Support									5
	9200 Administrative & Gen Salaries	17 Total Assets	17,705	15,005			27	11,480	0	48,230
	AEPS Internal Support									8
	32 Number of Purchase Orders	17 Number of GL Transactions	2	5			1	1	0	99
	32 Number of Vendor Invoice Pay		325	376			19	80	1	899
	39 100% to One Company		134,000	168,880			303	80	0	393,781
	40 Equal Share Ratio		292	118,290			1,703	53,531	152	282,708
	58 Total Assets		90,000	118,290			0	13	(5)	(102,000)
	AEPS Internal Support									21
	61 Total Fixed Assets		7,030	10,172			122	3,741	21	21,865
	AEPS Internal Support									10
AEP Texas Central Company - Gen - 147 Total	9300 Total Gross Utility Plant	53 Total Assets	313	303			0	822	0	2,002
	AEPS Internal Support									16
	64 Member/Peak Load		98	802			1	0	0	541
	76 Number of Banking Transactions		88	74			0	0	0	202
	AEPS Internal Support									116
	AEPS Internal Support									10,271
	9210 Office Supplies and Expenses	17 Number of GL Transactions		(283)			87	0	214	262
	AEPS Internal Support									300
	32 Number of Purchase Orders		0	(3)			2	1	0	346
	32 Number of Vendor Invoice Pay		0	(688)			19	0	0	6,028
	39 100% to One Company		0	(1,171)			303	0	0	0
AEP Texas Central Company - Gen - 147 Total	40 Equal Share Ratio		0	(1,171)			1,703	1,004	0.653	26,435
	58 Total Assets		0	0			0	20	3	31
	AEPS Internal Support									3,352
	61 Total Fixed Assets		0	(180)			11	2	0	18
	AEPS Internal Support									21
	64 Member/Peak Load		0	(3)			0	1	4	19
	76 Number of Banking Transactions		13	(3)			2	0	4	545
	AEPS Internal Support									1,564
	AEPS Internal Support									1,708
	9220 Outside Services Employed	09 Number of Employees					545	1,564	0	1,708
	AEPS Internal Support									0
AEP Texas Central Company - Gen - 147 Total	11 Number of GL Transactions		505				0	1,114	0	1,708
	17 Number of Purchase Orders		17				(0)	17	0	17
	32 Number of Vendor Invoice Pay		55				4	164	0	223
	39 100% to One Company		214				0	10,327	4,300	14,842
	40 Equal Share Ratio		2,052				1,753	1,753	0	1,753
	58 Total Assets		15,253				151	12,825	0	2,052
	AEPS Internal Support									0
	61 Total Fixed Assets		1,841				15	0	(158,717)	(156,519)
	AEPS Internal Support									0
	64 Member/Peak Load		8				1	0	150	5,118
	76 Number of Banking Transactions		0				0	0	0	0
	AEPS Internal Support									13,006
AEP Texas Central Company - Gen - 147 Total	9250 Injuries and Damages	39 100% to One Company	10	0			0	3	0	22
	AEPS Internal Support									1,277
	61 Total Fixed Assets		425	713			15	137	1	1,277
	AEPS Internal Support									15
	9260 Employee Pensions & Benefits	11 Number of GL Transactions	6	4			0	3	0	13
	AEPS Internal Support									0
	9280 Regulatory Commission Exp	AEPS Internal Support	300	550	92,885		135	1,404	2	63,878
	AEPS Internal Support									2
	9301 General Advertising Expenses	58 Total Assets	13,522	14,387	78,156		1,479	11,510	2,153	121,209
	AEPS Internal Support									1,479
	9302 Misc General Expenses	58 Total Assets	130	104			0	14	271	520
	AEPS Internal Support									0
AEP Texas Central Company - Gen - 147 Total	9310 Rents	58 Total Assets	147	380			7	39	5,991	6,993
	AEPS Internal Support									0
	9320 Maintenance of General Plant	58 Total Assets	3	5			12	463	0	501
	AEPS Internal Support									8
	9320 Maintenance of General Plant	32 Number of Vendor Invoice Pay	2	0			0	0	0	2
	AEPS Internal Support									8
	9320 Maintenance of General Plant		267,817	227,728	171,742		3,048	166,408	49,052	785,585
	AEPS Internal Support									2
	9320 Maintenance of General Plant									124,789
	AEPS Internal Support									8
	9320 Maintenance of General Plant									2



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AEP Texas North Company  
Amounts Billed to Each Affiliate by AEPSC  
For the Year Ended June 30, 2006

Business Unit	FERC Account	Allocation Factor	Labor	Labor Related Overhead	Outside Services	Materials & Supplies	Internal Support	Shared Services Billing	Shared Services Internal Billing	Other	Grand Total
AEP Texas Central Company-Dist.: 211	5600 Svc Control & Load Dispatching	61 Total Fixed Assets	628	670			23		210	2	1,510
	5600 Svc Control & Load Dispatching	AEPSC Internal Support									1,510
	5600 Svc Control & Load Dispatching	08 Number of Electric Retail Cust	5,124	4,253				70	4,013	283	13,423
	5600 Svc Control & Load Dispatching	17 Number of Purchase Orders	1,441	1,147				19	1,446	1	4,237
	5600 Svc Control & Load Dispatching	30 100% to One Company	133	117							483
	5600 Svc Control & Load Dispatching	58 Total Assets	22,582	27,616	133			205	14,188	4,492	60,236
	5600 Svc Control & Load Dispatching	61 Total Fixed Assets	4,552	4,517					1,542	2,535	13,345
	5600 Svc Control & Load Dispatching	AEPSC Internal Support									1,873
	5600 Svc Control & Load Dispatching	30 100% to One Company	2,782	3,470			1,875		1,063	(2)	7,170
	5600 Svc Control & Load Dispatching	AEPSC Internal Support									7,170
AEP Texas Central Company-Dist.: 211	5600 Misc. Transmission Expenses	08 Number of Electric Retail Cust	175	153				14	243	8	559
	5600 Misc. Transmission Expenses	17 Number of Purchase Orders	27	21							48
	5600 Misc. Transmission Expenses	30 100% to One Company	6,034	5,437				2	1,383	11	12,864
	5600 Misc. Transmission Expenses	58 Total Assets	8,118	7,074		0	111		2,075	696	18,565
	5600 Misc. Transmission Expenses	AEPSC Internal Support									18,565
	5600 Misc. Transmission Expenses	30 100% to One Company									18,565
	5600 Misc. Transmission Expenses	AEPSC Internal Support									18,565
	5600 Misc. Transmission Expenses	30 100% to One Company									18,565
	5600 Misc. Transmission Expenses	AEPSC Internal Support									18,565
	5600 Misc. Transmission Expenses	30 100% to One Company									18,565
AEP Texas Central Company-Dist.: 211	5710 Maintenance of Overhead Lines	08 Number of Electric Retail Cust	64	54					180		330
	5710 Maintenance of Overhead Lines	17 Number of Purchase Orders									330
	5710 Maintenance of Overhead Lines	30 100% to One Company	(626)	(585)					(153)		(1,414)
	5710 Maintenance of Overhead Lines	AEPSC Internal Support									(1,414)
	5710 Maintenance of Overhead Lines	30 100% to One Company									(1,414)
	5710 Maintenance of Overhead Lines	AEPSC Internal Support									(1,414)
	5710 Maintenance of Overhead Lines	30 100% to One Company									(1,414)
	5710 Maintenance of Overhead Lines	AEPSC Internal Support									(1,414)
	5710 Maintenance of Overhead Lines	30 100% to One Company									(1,414)
	5710 Maintenance of Overhead Lines	AEPSC Internal Support									(1,414)
AEP Texas Central Company-Dist.: 211	5800 Oper Supervision & Engineering	08 Number of Electric Retail Cust	203,335	189,303	21,174	15,480	(38)	3,764	220,532	35,289	688,873
	5800 Oper Supervision & Engineering	12 Number of Employees	68,382	78,081	3,071	1,835		1,950	80,783	21,674	243,366
	5800 Oper Supervision & Engineering	15 Number of Non-UMWA Employees	23,418	22,473				480	27,028	878	74,274
	5800 Oper Supervision & Engineering	17 Number of Purchase Orders	37,804	43,272	22,304	956		533	38,128	3,619	146,935
	5800 Oper Supervision & Engineering	30 100% to One Company	85	70				1	450	4,186	4,306
	5800 Oper Supervision & Engineering	58 Total Assets	343	330	3	92		2	457	186	1,283
	5800 Oper Supervision & Engineering	61 Total Fixed Assets	111	105							5
	5800 Oper Supervision & Engineering	AEPSC Internal Support									5
	5800 Oper Supervision & Engineering	30 100% to One Company	246,641	246,442	10,173	5,884		9,581	130,395	35,007	690,134
	5800 Oper Supervision & Engineering	44 Level of Const-Distribution	52,100	62,081	2,106	804		278	17,224	5,133	140,305
AEP Texas Central Company-Dist.: 211	5810 Load Dispatching	08 Number of Electric Retail Cust	245,121	202,850	14,706	1,928		1,984	270,814	23,814	685,415
	5810 Load Dispatching	17 Number of Purchase Orders	10,402	9,619	172	1,822		33	21,200	1,044	25,111
	5810 Load Dispatching	30 100% to One Company	503,545	599,705	2,857	8,708		1	158,109	22,049	1,295,155
	5810 Load Dispatching	AEPSC Internal Support									1,295,155
	5810 Load Dispatching	30 100% to One Company	53,383	60,759	182	152		15,996	130,310	4,242	130,310
	5810 Load Dispatching	44 Level of Const-Distribution	285,643	353,959	29,418	542		102,148	775,953	4,242	775,953
	5810 Load Dispatching	AEPSC Internal Support									775,953
	5810 Load Dispatching	30 100% to One Company	60,671	61,439	52	68		3,557	21,852	3,129	13,224
	5810 Load Dispatching	AEPSC Internal Support									13,224
	5810 Load Dispatching	30 100% to One Company	15,922	13,011	11,211	442	224		19,373	6,457	65,415
AEP Texas Central Company-Dist.: 211	5820 Station Expenses	08 Number of Electric Retail Cust	10	8					17	0	517
	5820 Station Expenses	12 Number of Employees	10,250	12,372	12,189	823		3,004	3,004	0	35
	5820 Station Expenses	15 Number of Non-UMWA Employees	4,733	4,933		184		5,910	187	187	59
	5820 Station Expenses	17 Number of Purchase Orders									17,303
	5820 Station Expenses	30 100% to One Company	65,818	54,933	548	1,028		2,414	76,207	9,853	220,702
	5820 Station Expenses	58 Total Assets	13,020	11,777	130	1,568		486	14,884	5,029	50,229
	5820 Station Expenses	61 Total Fixed Assets	2,455	2,079	16	165		74	2,482	310	8,181
	5820 Station Expenses	AEPSC Internal Support	304	253				11	351	14	844
	5820 Station Expenses	30 100% to One Company	145	123				2	153	10	403
	5820 Station Expenses	AEPSC Internal Support									103
AEP Texas Central Company-Dist.: 211	5830 Overhead Line Expenses	08 Number of Electric Retail Cust	7,558	7,853				271	8,751	202	24,753
	5830 Overhead Line Expenses	12 Number of Employees	100,699	115,260	25	1,172		2,867	53,255	25,843	209,687
	5830 Overhead Line Expenses	15 Number of Non-UMWA Employees	77	71				5	97	4	254
	5830 Overhead Line Expenses	17 Number of Purchase Orders	21,595	28,717	268	504		736	23,553	7,218	80,590
	5830 Overhead Line Expenses	30 100% to One Company									11,429
	5830 Overhead Line Expenses	AEPSC Internal Support									11,429
	5830 Overhead Line Expenses	30 100% to One Company	74	89				2	78	3	176
	5830 Overhead Line Expenses	AEPSC Internal Support									176
	5830 Overhead Line Expenses	30 100% to One Company	24,591	38,714	142	142		1,207	7,843	1,564	71,161
	5830 Overhead Line Expenses	AEPSC Internal Support									1,564
AEP Texas Central Company-Dist.: 211	5840 Underground Line Expenses	08 Number of Electric Retail Cust	128,535	(251,618)	112,592	46,314	1,758	3,084	175,221	14,338	227,204
	5840 Underground Line Expenses	12 Number of Employees	54,770	82,274	6,503	1,688		8,401	62,861	5,451	222,208
	5840 Underground Line Expenses	15 Number of Non-UMWA Employees	33,273	31,230		101		608	42,851	1,958	110,038
	5840 Underground Line Expenses	17 Number of Purchase Orders	15,037	20,954	14,984	1,693		368	18,905	1,380	76,371
	5840 Underground Line Expenses	30 100% to One Company	2,781	2,688	34,737	(53)		1	1,545	14	4,929
	5840 Underground Line Expenses	58 Total Assets	2,112	2,593	16	42		55	2,356	63	7,148
	5840 Underground Line Expenses	61 Total Fixed Assets	67	66							3
	5840 Underground Line Expenses	AEPSC Internal Support									3
	5840 Underground Line Expenses	30 100% to One Company	28	10				0	31	1	74
	5840 Underground Line Expenses	AEPSC Internal Support									74
AEP Texas Central Company-Dist.: 211	5900 Maint Svcs & Engineering	08 Number of Electric Retail Cust	111,562	114,016	16,038	15,122		7,736	122,325	95,760	493,089
	5900 Maint Svcs & Engineering	12 Number of Employees	14,073	11,931	901	60		1,150	12,325	1,150	49,000
	5900 Maint Svcs & Engineering	15 Number of Non-UMWA Employees	112,592	140,572	32,103	9,406		3,750	161,471	15,908	476,982
	5900 Maint Svcs & Engineering	17 Number of Purchase Orders									30,784
	5900 Maint Svcs & Engineering	30 100% to One Company	503	1,070		44		15	41		44
	5900 Maint Svcs & Engineering	AEPSC Internal Support									44
	5900 Maint Svcs & Engineering	30 100% to One Company									44
	5900 Maint Svcs & Engineering	AEPSC Internal Support									44
	5900 Maint Svcs & Engineering	30 100% to One Company									44
	5900 Maint Svcs & Engineering	AEPSC Internal Support									44
AEP Texas Central Company-Dist.: 211	5920 Maint of Station Equipment	08 Number of Electric Retail Cust	38,220	39,904	84	2,222		2,274	13,148	1,070	96,197
	5920 Maint of Station Equipment	12 Number of Employees	66,918	69,289	1,762	333		4,120	24,430	4,077	114,264
	5920 Maint of Station Equipment	15 Number of Non-UMWA Employees									4,264
	5920 Maint of Station Equipment	17 Number of Purchase Orders									8
	5920 Maint of Station Equipment	30 100% to One Company	18,108	17,802				0	25,039	581	61,366
	5920 Maint of Station Equipment	AEPSC Internal Support									61,366
	5920 Maint of Station Equipment	30 100% to One Company	534	513		13		14	572	618	2,204
	5920 Maint of Station Equipment	AEPSC Internal Support									2,204
	5920 Maint of Station Equipment	30 100% to One Company	0,813	6,704	13,988	553		865	4,453	42,760	74,835
	5920 Maint of Station Equipment	AEPSC Internal Support									74,835

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AEF Texas North Company  
Amounts Billed to Each Affiliate by AEPSC  
For the Test Year Ended June 30, 2006

Business Unit	Allocation Factor	Labor	Labor Related Overhead	Outside Services	Materials & Supplies	Internal Support	Shared Services Billing	Shared Services Internal Billing	Other	Grand Total
9400 AEPSC Internal Support	44 Level of Cont-Distribution	8,514	0.885	115	0	2	2,980	181	402	11,276
9400 AEPSC Internal Support	44 Level of Cont-Distribution	129	118	47	28	40	2,980	181	402	2,980
9400 AEPSC Internal Support	44 Level of Cont-Distribution	13,028	10,002	47	28	40	2,980	181	402	1,721
9400 AEPSC Internal Support	44 Level of Cont-Distribution	24	16	41	84	1	1,721	181	402	1,721
9400 AEPSC Internal Support	44 Level of Cont-Distribution	23	17	41	84	1	1,721	181	402	1,721
9400 AEPSC Internal Support	44 Level of Cont-Distribution	1,049	821	38	1,239	48	1,239	507	222	3,239
9400 AEPSC Internal Support	44 Level of Cont-Distribution	512	643	10	507	222	1,239	507	222	1,239
9400 AEPSC Internal Support	44 Level of Cont-Distribution	8,849	9,519	11,722	735	545	31,272	735	545	31,272
9400 AEPSC Internal Support	44 Level of Cont-Distribution	17,800	105,845	255	495	884	1,272	17,801	6,085	516,854
9400 AEPSC Internal Support	44 Level of Cont-Distribution	4,097	3,208	21	72	234	1,272	4,097	602	841
9400 AEPSC Internal Support	44 Level of Cont-Distribution	1,219	1,102	01	13	924	1,272	1,219	48	3,239
9400 AEPSC Internal Support	44 Level of Cont-Distribution	7,301	8,329	01	13	924	1,272	7,301	48	1,119
9400 AEPSC Internal Support	44 Level of Cont-Distribution	5,143	8,329	01	13	924	1,272	5,143	48	1,119
9400 AEPSC Internal Support	44 Level of Cont-Distribution	205,280	270,137	21,172	1,752	10,782	3,220	205,280	10,782	707,471
9400 AEPSC Internal Support	44 Level of Cont-Distribution	348	310	23,239	481	23,239	481	348	23,239	23,239
9400 AEPSC Internal Support	44 Level of Cont-Distribution	34,446	32,308	2,870	238	1,476	38,317	34,446	1,476	108,202
9400 AEPSC Internal Support	44 Level of Cont-Distribution	1,180	1,223	20	2	732	1,180	1,180	732	1,180
9400 AEPSC Internal Support	44 Level of Cont-Distribution	5,640	4,882	201	10,936	95	10,936	5,640	95	10,936
9400 AEPSC Internal Support	44 Level of Cont-Distribution	11,893	12,705	193	2,444	(1,982)	2,444	11,893	(1,982)	3,455
9400 AEPSC Internal Support	44 Level of Cont-Distribution	2,215	2,360	184	7,474	2,180	2,180	2,215	2,180	2,180
9400 AEPSC Internal Support	44 Level of Cont-Distribution	947,258	962,617	35,155	7,474	184	909,123	947,258	909,123	2,963,300
9400 AEPSC Internal Support	44 Level of Cont-Distribution	174,128	182,895	1,595	4,151	192	184,534	174,128	192	184,534
9400 AEPSC Internal Support	44 Level of Cont-Distribution	16,321	16,840	50	2,284	33	17,478	16,321	33	17,478
9400 AEPSC Internal Support	44 Level of Cont-Distribution	59,404	62,148	7,314	188	101,195	67,882	59,404	101,195	101,195
9400 AEPSC Internal Support	44 Level of Cont-Distribution	1,009,113	1,105,650	65,430	8,370	105	1,119,279	1,009,113	1,119,279	1,119,279
9400 AEPSC Internal Support	44 Level of Cont-Distribution	3,109	2,852	018	018	98	3,445	3,109	98	3,445
9400 AEPSC Internal Support	44 Level of Cont-Distribution	1,031	1,122	1,108	963	1,108	938,571	1,031	38,289	2,014,193
9400 AEPSC Internal Support	44 Level of Cont-Distribution	622,639	715,609	1,108	963	1,108	938,571	622,639	38,289	328
9400 AEPSC Internal Support	44 Level of Cont-Distribution	145,250	170,671	14	1,504	21	154,824	145,250	22,921	498,225
9400 AEPSC Internal Support	44 Level of Cont-Distribution	42	42	14	1,504	21	154,824	42	22,921	108
9400 AEPSC Internal Support	44 Level of Cont-Distribution	191,055	199,085	1,270	820	215,726	11,040	191,055	11,040	610,593
9400 AEPSC Internal Support	44 Level of Cont-Distribution	937	937	8	8	937	937	937	937	1,059,578
9400 AEPSC Internal Support	44 Level of Cont-Distribution	317	300	10	3	479	1,059	317	664	4,970
9400 AEPSC Internal Support	44 Level of Cont-Distribution	1,338	1,514	10	3	1,338	1,338	1,338	664	4,970
9400 AEPSC Internal Support	44 Level of Cont-Distribution	1,229	1,514	10	3	1,229	1,229	1,229	664	4,970
9400 AEPSC Internal Support	44 Level of Cont-Distribution	1,205	1,467	17	17	1,205	1,205	1,205	664	4,970
9400 AEPSC Internal Support	44 Level of Cont-Distribution	108	150	7	105	30	38,985	108	6,259	285,448
9400 AEPSC Internal Support	44 Level of Cont-Distribution	76	76	7	105	30	38,985	76	6,259	285,448
9400 AEPSC Internal Support	44 Level of Cont-Distribution	9,096	12,188	492	3,136	0	10,965	9,096	258	38,446
9400 AEPSC Internal Support	44 Level of Cont-Distribution	185,531	200,307	32,218	2,645	71	130,607	185,531	23,737	533,627
9400 AEPSC Internal Support	44 Level of Cont-Distribution	34,279	40,725	58	72	651	19,113	34,279	3,041	97,939
9400 AEPSC Internal Support	44 Level of Cont-Distribution	136	136	1	143	0	1,982	136	6	2,174
9400 AEPSC Internal Support	44 Level of Cont-Distribution	100,255	133,002	72	1,055	30	38,985	100,255	6,259	285,448
9400 AEPSC Internal Support	44 Level of Cont-Distribution	32	81,951	79	224	20	29,332	32	3,210	185,513
9400 AEPSC Internal Support	44 Level of Cont-Distribution	71,416	81,951	79	224	20	29,332	71,416	3,210	185,513
9400 AEPSC Internal Support	44 Level of Cont-Distribution	33,183	34,323	18,667	283	9	21,172	33,183	6,865	115,002
9400 AEPSC Internal Support	44 Level of Cont-Distribution	431	431	29	205	242	205	431	242	1,138
9400 AEPSC Internal Support	44 Level of Cont-Distribution	23,587	22,735	11	562	23,168	23,168	23,587	6,865	33,283
9400 AEPSC Internal Support	44 Level of Cont-Distribution	943	940	4	27	1,144	1,144	943	121	3,093
9400 AEPSC Internal Support	44 Level of Cont-Distribution	3,076	3,813	4	27	1,144	1,144	3,076	121	3,093
9400 AEPSC Internal Support	44 Level of Cont-Distribution	814	730	1	1	1	1	814	1	1,144
9400 AEPSC Internal Support	44 Level of Cont-Distribution	1	1	1	1	1	1	1	1	1

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AEP Texas North Company  
Amounts Billed to Each Affiliate by AEPSC  
For the Test Year Ended June 30, 2006

Business Unit	FERC Account	Allocation Factor	Lebor	Lebor Related Overhead	Outside Services	Materials & Supplies	Internal Support	Shared Services Billing	Shared Services Internal Billing	Other	Grand Total
9100 Misc. Out. Svc. Informational Ex	9100 Misc. Out. Svc. Informational Ex	58 Total Assets	110	124			5			0	76
	9120 Demonstrating & Selling Exp	59 Number of Commercial Customers					(68)			(380)	(467)
	9200 Administrative & Gen. Services	60 100% to One Company						11		884	884
		61 AEPSC Internal Support									
		62 Number of Commercial Customers	6,970	7,891					9,900		28,761
		63 Number of Employees	500,264	564,038					300,000		1,371,810
		64 Number of Electric Retail Out	382,220	553,951					150,481		1,090,656
		65 Number of GL Transactions	315,330	346,268					207,035		872,266
		66 Number of Help Desk Calls	16,364	17,897					10,008		43,270
		67 Number of Non-UMWA Employees	19,485	21,842					10,742		52,069
9200 Administrative & Gen. Services	9200 Administrative & Gen. Services	68 Number of Non-UMWA Employees	19,485	21,842					10,742		52,069
		69 Number of Phone Center Calls	28,722	48,818					6,018		83,572
		70 Number of Purchase Orders	8,179	7,505					3,614		19,309
		71 Number of Stores Transactions	13	20					4		38
		72 Number of Vehicles	3,024	3,230							6,254
		73 Number of Vendor Invoice Pay	61,569	68,085					37,347		107,222
		74 Number of Transactions	232,232	243,317					97,980		374,529
		75 100% to One Company						1,159		1,699	1,699
		76 Equal Share Ratio	292	290					103		781
		77 Level of Const-Distribution	7,054	6,330					2,159		18,643
9210 Office Supplies and Expenses	9210 Office Supplies and Expenses	78 Total Assets	3,881,421	5,380,860					2,299,390		11,567,474
		79 AEPSC Bill less Indir and Int	205	884,765					177,035		1,066,805
		80 Total Gross Utility Plant	270,500	3,611,111					127,855		748,230
		81 Total Gross Utility Plant	12,856	14,006					7,061		34,766
		82 Number of Banking Transactions	8,866	8,225					4,489		22,612
		83 No Non-electric OAR Invoices	205,837	219,114					144,478		570,455
		84 Number of Banking Transactions	14,130	18,048					9,617		42,895
		85 AEPSC Internal Support					289,559				289,559
		86 Number of Commercial Customers	265	(2,482)	13,452				(30)	114	114
		87 Number of Electric Retail Out	344	(5,038)	25,977				203	78,901	135,972
9220 Administrative Exp. Trans. G	9220 Administrative Exp. Trans. G	88 Number of Employees									
		89 Number of GL Transactions			38				3	5,087	4,571
		90 Number of Help Desk Calls			(390)					18	(372)
		91 Number of Non-UMWA Employees			(82)				0	52	12,022
		92 Number of Phone Center Calls			(10)					4,683	12,022
		93 Number of Purchase Orders			11				0	326	337
		94 Number of Stores Transactions	19	(169)	18				28	88	28,444
		95 Number of Travel Transactions		(0)					7	0	51
		96 Number of Vehicles	26	(905)	948				240	3	100,865
		97 Number of Vendor Invoice Pay	21,384	19,250	342				10	97,710	160,358
9230 Administrative Exp. Trans. G	9230 Administrative Exp. Trans. G	98 Number of Workstations			13,056				41,156	88,810	160,358
		99 Equal Share Ratio			(0)					0	(0)
		100 Level of Const-Distribution			(241)					932	1,884
		101 Total Assets	273	(39,271)	45,157				441,868	319,184	828,000
		102 AEPSC Bill less Indir and Int	(0)		224				108	62	391
		103 Total Gross Utility Plant			347				18,250	16,250	34,500
		104 Number of Banking Transactions			13				51	2,559	4,010
		105 No Non-electric OAR Invoices			66				384	85	384
		106 Number of Banking Transactions			(3,120)				212	2,287	4,121
		107 AEPSC Internal Support					17,652			380	1,650
9230 Administrative Exp. Trans. G	9230 Administrative Exp. Trans. G	108 Number of Commercial Customers			14					203	17,652
		109 Number of Employees			65,794				1,482,238	6,706	1,549,332
		110 Number of GL Transactions			61,031				2,653,584	0	2,733,332
		111 Number of Non-UMWA Employees			11,404				21,127	32,337	63,868
		112 Number of Purchase Orders			17,029				10,285	33,453	88,226
		113 Number of Stores Transactions			3,976				84,240	59	18,174
		114 Number of Vehicle Invoice Pay			10,400				18,432	18,174	36,576
		115 AEPSC First 3 Months Total Bill			8,448				305,214	183,896	487,348
		116 100% to One Company			16,128				3,013,724	(11,970)	3,018,192
		117 Equal Share Ratio			2,052						2,052
9230 Administrative Exp. Trans. G	9230 Administrative Exp. Trans. G	118 Level of Const-Transmission			394,451				1,116	1,116	84,851
		119 Number of Billing Transactions	11	23	44,825				44,825	4	84,851
		120 AEPSC Bill less Indir and Int			4,204				52,857	(399,821)	(394,960)
		121 Total Fixed Assets			127,305				52,857	1,120	151,955
		122 Total Gross Utility Plant			1,487				7,233	1,500	1,500
		123 Number of Banking Transactions			35,708				2,142	7,233	121,810
		124 No Non-electric OAR Invoices							83,960	121,810	121,810
		125 Number of Banking Transactions							9,880	8,880	500,960
		126 AEPSC Internal Support					590,050			64,221	590,960
		127 Number of Employees	118	69	2,330				3	108	68,449
9230 Administrative Exp. Trans. G	9230 Administrative Exp. Trans. G	128 Number of Phone Center Calls			2,877						2,877
		129 Total Assets	379	323					117	619	20,822
		130 Total Fixed Assets	7,072	11,495			305		2,239	17	20,822

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AEP Texas North Company  
Amounts Billed to Each Affiliate by AEPSC  
For the Year Ended June 30, 2006

Business Unit	FERC Account	Allocation Factor	Labor	Labor Related Overhead	Outlets Services	Materials & Supplies	Internal Support	Shared Services Billing	Shared Services Internal Billing	Other	Grand Total
AEP Texas North Company	9200 Employee Pensions & Benefits	00 Number of Employees	13,516	21,253	136	(6)	(13)	0,807			41,550
		11 Number of QLT Transactions									
		12 Number of QLT Transactions									
		32 Number of Vendor Invoice Pay									
		33 Number of Vendor Invoice Pay									
		35 100% to One Company									
		58 Total Assets	150	85				80		0	334
		AEPSC Internal Support					657				657
		00 Number of Electric Retail Cust	11	7				10			28
		35 100% to One Company	35,091	30,445				18,029			84,328
AEP Texas North Company	9210 Franchise Requirements	00 Number of Electric Retail Cust	35,091	30,445				18,029			84,328
		35 100% to One Company	1,091	1,410	50	5		241			2,854
		01 Total Fixed Assets	631,072	703,276	3,006,030	7,235		35,637	398,645	104,030	4,988,953
		AEPSC Internal Support					69,472				69,472
		00 Number of Electric Retail Cust			35,638	3,406					122,702
		32 Number of Vendor Invoice Pay			70	585					2,869
		33 Number of Vendor Invoice Pay			80	45		26	559		460
		35 100% to One Company	2,107	2,874							13,585
		44 Level of Cost-Distribution									54,949
		58 Total Assets			22,095	17,505					89,340
AEP Texas North Company	9201 General Advertising Expenses	AEPSC Internal Support					5,076				136,803
		00 Number of Commercial Customers	40,230	41,278	119	171		57,368			233,372
		00 Number of Electric Retail Cust	5,552	4,719	211,215	1,294		7,732			3,861
		00 Number of Employees	3,360	4,719	43	93		1,005			13,076
		30 100% to One Company	10,808	9,595	270	284		73			22,995
		44 Level of Cost-Distribution									194
		58 Total Assets	18,124	25,920	11,443	451		18,323	168,177		239,234
		01 Total Fixed Assets	100	83				0			234
		70 No Nonelectric OAR Invoices	4,334	4,368		658		5,044			20,807
		AEPSC Internal Support					7,018				7,018
AEP Texas North Company	9210 Office Supplies and Expenses	00 Number of Electric Retail Cust									398
		00 Number of Employees									35
		00 Number of Non-UMWA Employees									524
		58 Total Assets				308					12,464
		AEPSC Internal Support					107				167
		00 Number of Electric Retail Cust	471	340				307			1,562
		00 Number of Employees									25
		00 Number of Non-UMWA Employees									4,140
		32 Number of Vendor Invoice Pay			1,555	17		3,068			1,072
		58 Total Assets	78	59							161
AEP Texas North Company	9200 Administrative & Gen. Salaries	32 Number of Workstations	4,862	3,356	7,064	2,272		111		2,861	20,505
		35 100% to One Company									449
		AEPSC Internal Support					1,314,117				2,185,348
		30 100% to One Company	13,689,887	18,975,844	4,767,628	348,689		10,051,266			58,173,774
		AEPSC Internal Support					124				124
		35 100% to One Company	2,701	2,627							635
		AEPSC Internal Support									12
		28 Number of Trans Poles Miles	2,781	2,827				888			7,285
		00 Number of Employees	60,785	60,785				22,382			197
		01 Total Fixed Assets	96	83	38,430	910					791
AEP Texas North Company	5500 Sys Control & Load Dispatching	01 Total Fixed Assets	327	349				114			3,791
		AEPSC Internal Support					3,545				4,499
		00 Number of Employees	32,283	39,454	2,119	221		13,700			3,738
		00 Number of Non-UMWA Employees	1,395	1,176							849,226
		28 Number of Trans Poles Miles	330	331,270	19,721	10,031		114,440			30,033
		35 100% to One Company	69,980	69,980	1,882	698		23,304			172,425
		44 Level of Cost-Distribution									42,432
		58 Total Assets	10,600	11,198	48	135		3,381			4,812
		01 Total Fixed Assets	4,298	4,450	55	511		1,475			12,382
		AEPSC Internal Support					18,703				16,703
AEP Texas North Company	5510 Load Dispatching	00 Number of Employees	39,844	33,438	14,570	1,847		10,601			80,562
		00 Number of Non-UMWA Employees	7,338	5,780	14,212	1,221		2,212			31,248
		28 Number of Trans Poles Miles	606,632	620,723	48,917	17,042		225,562			1,555,462
		35 100% to One Company	10,117	9,403				3,085			23,276
		58 Total Assets	659	636				207			3,085
		AEPSC Internal Support					23,603				23,603
		28 Number of Trans Poles Miles	1,381	1,387	1,518	58		15			5,952
		00 Number of Employees									32
		AEPSC Internal Support					90				108
		00 Number of Employees	6,001	29,143	207	42		2,190			36,171
AEP Texas North Company	5500 Misc Transmission Expenses	15 Number of Non-UMWA Employees	136,704	58,717	57,115	19,976		7,165			407,306
		28 Number of Trans Poles Miles	71,144	69,820	8,444	110		20,862			175,391
		35 100% to One Company	24,747	25,313	104			5,776			827
		40 Equal Share Ratio									56,228
		58 Total Assets	6,028	5,110	7,881	0		1,795			20,043
		AEPSC Internal Support					10,945				15,937
		28 Number of Trans Poles Miles	5,359	5,393	3	45		318			774
		35 100% to One Company	11,185	10,865				302			3,713
		44 Level of Cost-Distribution	4,015	3,595				287			9,290
		AEPSC Internal Support					982				982

Business Unit	Allocation Factor	Labor	Labor Related	Outside Services	Materials & Supplies	Internal Support	Shared Services Billing	Shared Services Internal Billing	Other	Grand Total
5600 Meter Expenses	00 Number of Employees	10,311	10,442	97	55	55	213	3,164	440	24,722
5600 Meter Expenses	30 100% to One Company	108,571	118,372	509	737	737	5,973	39,811	4,481	278,455
5710 Maintenance of Overhead Lines	AEPSC Internal Support	12,079	11,809		120	120	89	16,206	903	40,997
5710 Maintenance of Overhead Lines	30 100% to One Company	3,774	3,725		395	395	156	2,031	377	12,457
5800 Oper Supervision & Engineering	00 Number of Employees	1,112	1,579		10	10	528		2	3,210
5800 Oper Supervision & Engineering	20 Number of Trans Pole Miles	5,862	5,800	31	31	31	1,971	23,563	9,558	33,583
5800 Oper Supervision & Engineering	30 100% to One Company	3,570	3,191	33	33	33	864	1,218	8,966	13,806
5800 Oper Supervision & Engineering	50 Total Assets	2,052	2,915	7	7	7	2,969	(278)	8,240	7,990
5810 Load Dispatching	01 Total Fixed Assets	3,541	2,562	34	444	444	11	742	329	7,690
5810 Load Dispatching	00 Number of Employees	3,143	2,605			833		1,205	15	6,993
5810 Load Dispatching	20 Number of Trans Pole Miles			25,095	16				39	25,149
5810 Load Dispatching	30 100% to One Company	160	155	8,230		893	54		8,230	9,583
5860 Meter Expenses	AEPSC Internal Support	368	336	4					16	1,216
5860 Meter Expenses	00 Number of Employees	358	280	107	53	53	17	480	34	1,420
5860 Meter Expenses	12 Number of Help Desk Calls	66	52	6	4	4	6	89	3	219
5860 Meter Expenses	15 Number of Non-UMWA Employees	25	21		1,145				0	1,191
5860 Meter Expenses	17 Number of Purchase Orders	40	30	4			3	61	2	163
5860 Meter Expenses	20 Number of Trans Pole Miles	3,400	3,253	174	106	106	214	1,795	1,390	10,326
5860 Meter Expenses	25 Number of Vendor Invoices Pay	104	82		2	2	6	4	0	218
5860 Meter Expenses	32 Number of Vendor Invoice Pay	1,230	1,017	834	224		20	133	4	330
5860 Meter Expenses	50 Total Assets					109			331	4,910
5860 Meter Expenses	AEPSC Internal Support	305	410				427		1	1,333
5860 Meter Expenses	01 Total Fixed Assets	176	160			23	235		577	977
5860 Meter Expenses	AEPSC Internal Support	346	402			21	300		0	1,449
5860 Meter Expenses	50 Total Assets									21
5930 Cust Records & Collection Exp	AEPSC Internal Support	235	255					133		655
5930 Cust Records & Collection Exp	00 Number of Employees	309	(550)	(200)	(17)		1	205	5	(277)
5930 Cust Records & Collection Exp	70 No Non-UMWA OAR Invoices	9,400	9,616					11,857	12	30,885
5950 Misc Customer Accounts Exp	AEPSC Internal Support	26	21		1			32	0	79
5950 Misc Customer Accounts Exp	00 Number of Employees									0
5970 Supervision - Customer Service	AEPSC Internal Support	133	115				120		6	362
5970 Supervision - Customer Service	01 Total Fixed Assets	236	124			3	302		125	593
5970 Supervision - Customer Service	AEPSC Internal Support	20	21					24		64
6100 Misc Cust Svcs/Informational Ex	AEPSC Internal Support	47,279	67,942			1		19,119	470	134,810
6200 Administrative & Gen Salaries	00 Number of Employees	42,015	48,201				27,972		1	115,278
6200 Administrative & Gen Salaries	11 Number of GL Transactions	1,800	2,122				1,169		0	5,091
6200 Administrative & Gen Salaries	15 Number of Non-UMWA Employees	13,212	10,085				4,532		0	33,549
6200 Administrative & Gen Salaries	17 Number of Purchase Orders	86	79				3,140		0	3,295
6200 Administrative & Gen Salaries	20 Number of Stores Transactions	6,181	7,014				1,143		0	14,337
6200 Administrative & Gen Salaries	25 Number of Trans Pole Miles	3	4				1		8	15
6200 Administrative & Gen Salaries	30 Number of Travel Transactions	502	533				8,099		20	10,558
6200 Administrative & Gen Salaries	31 Number of Vehicles	13,337	14,418				35,901		48	55,666
6200 Administrative & Gen Salaries	32 Number of Vendor Invoice Pay	83,315	83,494				33,853		32	180,893
6200 Administrative & Gen Salaries	30 100% to One Company	292	296				781			1,057
6200 Administrative & Gen Salaries	40 Equal Share Ratio	608,000	820,058				370,909		1,071	1,600,097
6200 Administrative & Gen Salaries	46 Level of Const-Transmission	168,132	257,373				287,568		(2)	575,069
6200 Administrative & Gen Salaries	60 AEPSC Bill less Indr and Int	168,132	189,552				73,64		3	371,337
6200 Administrative & Gen Salaries	61 Total Fixed Assets	8,812	7,452				3,985		203	18,419
6200 Administrative & Gen Salaries	93 Total Fixed Assets (Utility Plant)	1,146	986				3,520		0	5,201
6200 Administrative & Gen Salaries	70 Number of Banking Transactions	2,057	2,319				1,415		13	5,804
6200 Administrative & Gen Salaries	70 No Non-UMWA OAR Invoices	1,551	2,038				1,096			4,654
6200 Administrative & Gen Salaries	76 Number of Banking Transactions					41,109				41,109
6200 Administrative & Gen Salaries	AEPSC Internal Support	42	(482)	2,968	1,102		1,468		33	21,759
6200 Administrative & Gen Salaries	00 Number of Employees		(48)	0	244		0		2	64
6200 Administrative & Gen Salaries	12 Number of Help Desk Calls		(6)	370	124		0		2,990	3,390
6200 Administrative & Gen Salaries	15 Number of Non-UMWA Employees		(160)	3,933	5,538		0		(300)	9,421
6200 Administrative & Gen Salaries	17 Number of Purchase Orders	0	(2)	1,041	0		0		1	(10)
6200 Administrative & Gen Salaries	20 Number of Stores Transactions	6,001	4,983	1,951	8,197		66		5,778	26,416
6200 Administrative & Gen Salaries	25 Number of Trans Pole Miles		(0)				1,483		0	1,483
6200 Administrative & Gen Salaries	30 Number of Vendor Invoices Pay	5	(240)	171	592		93		2	20,318
6200 Administrative & Gen Salaries	32 Number of Vendor Invoice Pay		(1,051)	27			15		414	(822)
6200 Administrative & Gen Salaries	30 100% to One Company		(6)						0	(6)
6200 Administrative & Gen Salaries	40 Equal Share Ratio									

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AEP Texas North Company  
Amounts Billed to Each Affiliate by AEPSC  
For the Year Ended June 30, 2008

Business Unit	FERC Account	Allocation Factor	Labor	Labor Related Overhead	Outside Services	Materials & Supplies	Internal Support	Shared Services Billing	Shared Services Internal Billing	Other	Grand Total
AEP Texas North Company	9230 Outside Services Employed	48 Level of Const-Transmission	41	(17,760)	25	8,942	1	71,803	771	53,519	135,488
		58 Total Assets						35		13,362	12,892
		60 AEPSC Bill less Indir and Int						27		2,111	2,111
		61 Total Assets						4		185	185
		62 Number of Banking Transactions						2		43	43
		63 Number of Banking Transactions						19		3,561	3,561
		64 Number of Banking Transactions						309,270		317,530	317,530
		65 Number of Banking Transactions						3,364		5,223	5,223
		66 Number of Banking Transactions						1,230		7,315	7,315
		67 Number of Banking Transactions						157,511		157,511	157,511
AEP Texas North Company	9230 Outside Services Employed	68 Number of Banking Transactions						6,040		8,440	8,440
		69 Number of Banking Transactions						111,138		210,412	210,412
		70 Number of Banking Transactions						647,184		647,184	647,184
		71 Number of Banking Transactions						1,002		2,002	2,002
		72 Number of Banking Transactions						88,800		153,271	153,271
		73 Number of Banking Transactions						252		(112,365)	(112,365)
		74 Number of Banking Transactions						821		97,640	97,640
		75 Number of Banking Transactions						841		1,002	1,002
		76 Number of Banking Transactions						1,002		2,002	2,002
		77 Number of Banking Transactions						7,000		8,188	8,188
AEP Texas North Company	9230 Outside Services Employed	78 Number of Banking Transactions						4		38	38
		79 Number of Banking Transactions						23		161	161
		80 Number of Banking Transactions						1,167		10,458	10,458
		81 Total Fixed Assets						108		4,020	4,020
		82 Number of Employees						801		0	0
		83 Number of Employees						16		0	0
		84 Number of Employees						0		0	0
		85 Number of Employees						54,902		2,140,034	2,140,034
		86 Number of Employees						305		30,235	30,235
		87 Number of Employees						313		381	381
AEP Texas North Company	9230 Outside Services Employed	88 Number of Employees						118		13,860	13,860
		89 Number of Employees						8,350		1,350	1,350
		90 Number of Employees						473		1,177	1,177
		91 Number of Employees						24,518		233,053	233,053
		92 Number of Employees						43		400	400
		93 Number of Employees						175		(0)	(0)
		94 Number of Employees						2,564		33,457	33,457
		95 Number of Employees						20		115	115
		96 Number of Employees						46		3,447	3,447
		97 Number of Employees						4		16	16
AEP Texas North Company	9230 Outside Services Employed	98 Number of Employees						50		284	284
		99 Number of Employees						2,135		2,135	2,135
		100 Number of Employees						3		610	610
		101 Number of Employees						149		149	149
		102 Number of Employees						0		38	38
		103 Number of Employees						0		11	11
		104 Number of Employees						14		14	14
		105 Number of Employees						3,447		3,447	3,447
		106 Number of Employees						1,448,838		1,448,838	1,448,838
		107 Number of Employees						0		47	47
AEP Texas North Company	9230 Outside Services Employed	108 Number of Employees						7		7	7
		109 Number of Employees						18		1,043	1,043
		110 Number of Employees						1		132	132
		111 Number of Employees						22		1,491	1,491
		112 Number of Employees						246		4,122	4,122
		113 Number of Employees						4		15	15
		114 Number of Employees						0		51	51
		115 Number of Employees						1		824	824
		116 Number of Employees						20		216	216
		117 Number of Employees						48		65	65

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AEP Texas North Company  
Amounts Billed to Each Affiliate by AEPSC  
For the Test Year Ended June 30, 2008

Business Unit	FISCAL ACCOUNT	Allocation Factor	Labor	Labor Related	Outlets Services	Materials & Supplies	Internal Support	Shared Services	Shared Services	Other	Grand Total
	5600 Oper Supervision & Engineering										
		08 Number of Electric Retail Cust	62,856	49,247	5,490	4,034		879	87,321	9,100	179,228
		09 Number of Employees	23,751	27,085	1,053	654		590	11,887	7,562	84,768
		12 Number of Help Desk Calls	10,428	9,007	8,140	345		214	13,803	1,285	32,682
		15 Number of Non-UMWA Employees	13,712	15,091	0	4		104	0	376	53,176
		17 Number of Purchase Orders	0	180	0	0		2	236	53	376
		20 Number of Store Transactions	59	180	0	0		1	0	0	236
		23 Number of Vendor Invoices Pay	34	32	0	0		53	0	0	403
		39 100% to One Company	145,038	142,281	1,493	583		5,004	88,140	15,472	398,915
		44 Level of Const-Distribution	10,884	13,106	441	190		58	3,582	1,073	23,304
		56 Total Assets	20,321	31,459	1,569	209		182	20,094	2,347	61,400
		58 Total Fixed Assets	4,245	3,972	83	53		10	1,108	321	10,503
		59 Total Assets	131,459	158,604	749	2,208	13,904	0	41,278	5,757	338,140
	5810 Load Dispatching	08 Number of Electric Retail Cust	19,408	22,005	59	59		47,344	47,344	534	247,304
		09 100% to One Company	89,455	104,418	20,998	170		31,730	31,730	534	247,304
		AEPSC Internal Support	8,116	7,712	0	7	14,872	475	2,928	430	19,572
		44 Level of Const-Distribution	2,152	1,907	12	12	216	0	2,680	431	7,689
		59 100% to One Company	08 Number of Employees	4	3	197	15	1	0	0	212
		AEPSC Internal Support	60	95	12,190	823		25	13,022	13	13,022
		08 Number of Electric Retail Cust	867	923	15	32	08	49	1,284	34	3,213
	5820 Station Expenses										
		08 Number of Electric Retail Cust	18,247	18,325	142	208		675	21,305	2,568	61,221
		09 Number of Employees	4,331	3,988	47	520		163	4,920	2,930	16,886
		15 Number of Non-UMWA Employees	856	951	5	57		20	871	104	2,871
		17 Number of Phone Center Calls	27	23	0	0		31	0	1	83
		17 Number of Purchase Orders	10	9	0	0		15	0	15	16
		20 Number of Store Transactions	2,418	2,497	0	1		0	2,786	87	7,860
		32 Number of Vendor Invoices Pay	27,760	30,951	1,187	14,322	1,007	74,570	14,322	1,007	74,570
		39 100% to One Company	12	11	28	53		15	1	1	40
		44 Level of Const-Distribution	2,314	2,852	0	0		79	2,521	796	8,612
		56 Total Assets	37	32	0	0		38	0	0	2,339
		59 Total Assets	12,975	15,834	118	11	832	1,290	3,909	450	34,004
	5870 Customer Installations Exp										
		08 Number of Electric Retail Cust	33,302	(90,811)	29,320	11,994		1,027	44,980	3,725	57,005
		09 Number of Employees	18,004	28,846	2,302	400		2,000	21,325	1,009	70,330
		12 Number of Help Desk Calls	4,619	13,700	4	44		288	18,028	857	48,127
		15 Number of Non-UMWA Employees	6,320	7,700	5,105	130		1,120	2,820	515	21,595
		17 Number of Phone Center Calls	34	33	0	34		0	0	0	5,185
		17 Number of Purchase Orders	100	109	0	0		6	149	13	308
		20 Number of Store Transactions	468	597	1	(15)		10	445	12	1,550
		27 Number of Telephone	46	34	200	14		0	0	0	300
		30 Number of Travel Transactions	33	39	0	0		45	1	115	115
		32 Number of Vendor Invoices Pay	139	101	0	0		7	185	5	407
		39 100% to One Company	38,307	40,184	613	360		105	51,591	9,637	138,059
		44 Level of Const-Distribution	3,079	3,759	208	14		18	1,038	6,837	14,851
		56 Total Assets	12,618	15,308	4,348	1,051	9,991	404	17,248	1,150	52,889
		59 Total Assets	0	0	0	0		0	0	0	5,601
	5900 Maint Supv & Engineering										
		08 Number of Electric Retail Cust	6,427	6,508	8,444	280		385	2,330	291	10,032
		09 100% to One Company	8,906	8,444	280	44		528	3,157	547	21,090
		AEPSC Internal Support	4,726	4,834	0	2	465	0	6,516	151	10,030
		08 Number of Employees	2,175	1,175	5	5		0	185	200	1,175
		12 Number of Help Desk Calls	2,175	1,175	183	235		20	337	64	8,619
		15 Number of Non-UMWA Employees	1,177	1,439	20	0		22	44	109	2,593
		44 Level of Const-Distribution	10	14	12	1	359	0	0	0	389
		56 Total Assets	5	5	10	6		5	5	5	16
		59 Total Assets	3,638	4,387	28	0		28	5,727	141	13,918
	5920 Maint of Station Equipment										
		08 Number of Employees	0	7				15	0	0	31
		AEPSC Internal Support	282	213	10	12	293	321	12	7	630
		08 Number of Electric Retail Cust	187	254	6	185		0	0	0	619
		15 Number of Non-UMWA Employees	44,679	43,083	00	129		331	44,807	1,739	134,937
		20 Number of Store Transactions	3,904	4,685	128	740		46	4,278	451	14,327
		12 Number of Help Desk Calls	1,942	1,519	35	0		0	1,804	5,304	6
		15 Number of Non-UMWA Employees	445	424	6	222		2	0	85	1,640
		16 Number of Phone Center Calls	644	781	7	1		198	1,024	1,024	1,024
		17 Number of Purchase Orders									8

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AEP Texas North Company  
Amounts Billed to Each Affiliate by AEPSC  
For the Test Year Ended June 30, 2008

Business Unit	FERC Account	Allocation Factor	Labor Related				Materials & Supplies		Shared Services		Other		Grand Total
			Labor	Overhead	Outside Services	Internal Support	Billing	Internal Billing	Other	Other	Other	Other	
9000 Misc Reading Expenses	39 100% to One Company	1,330	1,480										2,810
	44 Level of Const-Distribution	21,062	28,780		2,382	387			1,487				44,716
	56 Total Assets	107	85			237			141				75,002
	61 Total Fixed Assets												3,484
	65 Total Assets	8,854	8,408		746	61			9,004				28,417
	66 Number of Electric Retail Cust	480	350		0	0			539				7,054
	12 Number of Help Desk Calls	2,440	1,976		0	0			2,962				7,054
	13 Number of Non-UMWA Employees	2,037	2,070						2,962				6,943
	30 100% to One Company	8,066	8,345						6,727				27,375
	56 Total Assets	245	203			21			271				598
9030 Cust Records & Collection Exp	39 100% to One Company	247,009	250,557		15,064	2,118			237,786				783,955
	44 Level of Const-Distribution	56,576	63,430		552	1,375			66,916				201,350
	56 Total Assets	5,933	5,983						11,158				18,305
	61 Total Fixed Assets	26,952	27,713		2,843	35			20,750				85,135
	65 Total Assets	88,013	88,266		743	56			13,419				48,002
	12 Number of Help Desk Calls	237	228		5,817	67			99,026				324,371
	13 Number of Non-UMWA Employees	317	342						266				812
	30 100% to One Company	124,172	130,547		7,370	5,331			121,167				400,203
	44 Level of Const-Distribution	15,855	18,287		(4)	171			16,762				53,419
	56 Total Assets	12	14						11				37
9040 Uncollectible Accounts	39 100% to One Company	41,922	45,276		274	187			47,154				137,467
	44 Level of Const-Distribution												30,739
	56 Total Assets	102	2										102
	61 Total Fixed Assets												1
	65 Total Assets	83	78						125				280
	12 Number of Help Desk Calls	476	543		6	1			1,776				1,776
	13 Number of Non-UMWA Employees	565	662						614				1,870
	30 100% to One Company	439	533			6			1,451				1,451
	44 Level of Const-Distribution	0	0						0				0
	56 Total Assets	11	10						12				30
9070 Supervision - Customer Service	39 100% to One Company	1,038	1,302		52	337			1,076				4,164
	44 Level of Const-Distribution												46
	56 Total Assets	48,328	54,585		8,407	680			33,704				151,400
	61 Total Fixed Assets	12,110	14,515		18	26			6,385				21,375
	65 Total Assets	379	396						46				142
	12 Number of Help Desk Calls	6,707	11,046		6	87			3,441				23,445
	13 Number of Non-UMWA Employees	10	7						10				2
	30 100% to One Company	32,720	38,087		8	394			13,328				88,107
	44 Level of Const-Distribution	3,701	3,793		2,269	31			2,269				12,983
	56 Total Assets	142	75						64				355
9080 Customer Assistance Expenses	39 100% to One Company	6,135	5,915		3	155			6,092				5,726
	44 Level of Const-Distribution	314	320						367				20,784
	56 Total Assets	320	333		0				344				1,014
	61 Total Fixed Assets												153
	65 Total Assets	13	14						207				207
	12 Number of Help Desk Calls												15
	13 Number of Non-UMWA Employees												0
	30 100% to One Company												42
	44 Level of Const-Distribution												0
	56 Total Assets	13	14						16				15
9100 Misc Cust Svcs/Informational Ex	39 100% to One Company	2,067	2,259						2,061				7,887
	44 Level of Const-Distribution	137,050	152,008						90,175				371,469
	56 Total Assets	144,446	144,446						90,175				417,523
	61 Total Fixed Assets	98,797	105,149						64,201				20,876
	65 Total Assets	9,871	9,000						5,002				2,519
	12 Number of Help Desk Calls	9,871	9,000						5,002				2,519
	13 Number of Non-UMWA Employees	2,211	4,003						705				7,010
	30 100% to One Company	1,450	1,328						644				3,425
	44 Level of Const-Distribution	6	11						2				2,860
	56 Total Assets	1,397	1,448						11,738				53,241
9200 Administrative & Gen Services	39 100% to One Company	19,574	21,609						2,295				47,289
	44 Level of Const-Distribution	178,701	193,708						74,553				476,289
	56 Total Assets	22,500	22,500						781				781
	61 Total Fixed Assets	292	290						294				294
	65 Total Assets	876	988						281,908				1,485,538
	12 Number of Help Desk Calls	84	102						43				152,212
	13 Number of Non-UMWA Employees	499,614	563,353						715				1,485,538
	30 100% to One Company	95,247	120,695						209				281,081
	44 Level of Const-Distribution												0
	56 Total Assets	88,654	88,654						40,561				281,081



AEP Texas North Company  
 Amounts Billed to Each Affiliate by AEPSC  
 For the Test Year Ended June 30, 2006

Business Unit	FERC Account	Allocation Factor	Labor	Labor Related Expenses	Outside Services	Materials & Supplies	Internal Support	Shared Services Billing	Shared Services Internal Billing	Other	Grand Total
9210 Office Supplies and Expenses		60 Total Gross Utility Plant	4,370	4,801					2,538	130	11,848
		67 Number of Banking Transactions	4,889	4,057					2,215	(10)	11,101
		70 No Nonelectric OAR Invoices	43,068	48,500					30,445	284	132,897
		76 Number of Banking Transactions	7,253	9,561					4,950		21,764
		AEPSC Internal Support					54,504				54,504
		60 Number of Electric Retail Cust	74	(765)	3,504	3,115			(7)	34	11,418
		69 Number of Employees	126	(1,949)	8,070	7,910			4,345	25,468	44,069
		11 Number of GL Transactions		(1,352)	14	815			1,312	1,701	2,450
		12 Number of Help Desk Calls		(147)						8	(140)
		13 Number of Non-UMWA Employees		(18)	2,574	309			0	17	1,072
		16 Number of Phone Center Calls		(30)	(1)					2	2
		17 Number of Electric OAR Invoices		(30)	882	1,452			0	2,139	4,332
		26 Number of Stores Transactions	4	(30)	3	9			1	18	10
		30 Number of Travel Transactions		(0)						0	(0)
		31 Number of Vehicles		(280)	205	759			4	30,209	31,039
		32 Number of Vendor Invoice Pay	9		160				75	4	169
		33 Number of Transactions	2,271	1,353	10,240	3,848			48,060	27,338	99,239
		39 100% to One Company		(6)						0	(6)
		44 Level of Const-Transmission		(87)	2	285				0	87
9230 Administrative Exp. Incl. G		58 Total Assets	30	(5,218)	4,920	9,825			49,237	490	95,243
		60 AEPSC Bill less Indir and Int		52					25	14	91
		61 Total Fixed Assets		(1,583)	21	1,884			7,824	1,013	1,372
		63 Total Gross Utility Plant		(31)	5	398			17	180	43
		67 Number of Banking Transactions		(187)	34	16			39	415	1,027
		70 No Nonelectric OAR Invoices		(539)	184	929				107	864
		76 Number of Banking Transactions			571	87					3,295
		AEPSC Internal Support					3,390				3,390
		60 Number of Employees		5						0	5
		69 Number of Commercial Cust		17,456					388,751	403,207	420,663
		69 Number of Employees		344	20,933	380			812,653	2,419	938,739
		11 Number of GL Transactions		4,088	2				7,597	11,687	21,927
		17 Number of Non-UMWA Employees		5,922	1,019				3,647	11,339	21,927
		20 Number of Purchase Orders		(3)						0	(3)
		26 Number of Stores Transactions		739					15,238	15,977	16,716
		30 Number of Vendor Invoice Pay		3,515	3,231	231			1,918	1,835	8,700
		33 Number of Workstation Total Bill		2,321	1,815				67,507	112,604	116,944
		36 100% to One Company		1,730	2,052				1,508,162	989	1,513,304
		40 Equal Share Ratio								2,052	2,052
9250 Injuries and Damages		46 Level of Const-Transmission	1	3	43,487	310			0	2,272	46,173
		60 AEPSC Bill less Indir and Int			1,386				51,386	99,140	101,912
		61 Total Fixed Assets			30,428	111			(95,313)	312	3,519
		63 Total Gross Utility Plant			512	5			3,556	27,995	29,063
		67 Number of Banking Transactions			8,934	539			18,528	5,081	23,082
		70 No Nonelectric OAR Invoices									
		76 Number of Banking Transactions									
		AEPSC Internal Support					140,323				140,323
		60 Number of Employees	40	24	739	13			39	21,091	21,913
		69 Number of Commercial Cust		46	251					14	265
		58 Total Assets		2,205	3,502				696	5	6,800
		AEPSC Internal Support					107				107
		60 Number of Employees		35						0	35
		69 Number of Electric Retail Cust		7,401	(2)	(3)			2,327	(4)	14,171
		11 Number of GL Transactions									
		15 Number of Non-UMWA Employees		134							134
		32 Number of Vendor Invoice Pay		9					10	0	37
		58 Total Assets	17								238
9260 Employee Pensions & Benefits		AEPSC Internal Support					258				258
		60 Number of Employees	3							2	3
		69 100% to One Company		22,233	1,298	3			9,765	127	34,765
		58 Total Assets	94	131	7	1			21	5	259
		61 Total Fixed Assets			42,408				10,503	13,815	109,846
		63 Total Gross Utility Plant		19,410							1,132
		67 Number of Banking Transactions									
		70 No Nonelectric OAR Invoices									
		76 Number of Banking Transactions									
		AEPSC Internal Support					1,132				1,132
		60 Number of Employees									
		69 100% to One Company		10,357	71				39,090	49,518	60,334
		58 Total Assets		25	204				2,339	139	2,678
		61 Total Fixed Assets									
		63 Total Gross Utility Plant									
		67 Number of Banking Transactions									
		70 No Nonelectric OAR Invoices									
		76 Number of Banking Transactions									
9301 General Advertising Expenses		AEPSC Internal Support					1,128				1,128
		60 Number of Commercial Customers									
		69 Number of Electric Retail Cust									
		11 Number of GL Transactions									
		39 100% to One Company									
		44 Level of Const-Distribution									
		58 Total Assets									
		AEPSC Internal Support									
		60 Number of Commercial Customers									
		69 Number of Electric Retail Cust									
		11 Number of GL Transactions									
		39 100% to One Company									
		44 Level of Const-Distribution									
		58 Total Assets									
		AEPSC Internal Support									
		60 Number of Commercial Customers									
		69 Number of Electric Retail Cust									
		11 Number of GL Transactions									
9302 Misc General Expenses		39 100% to One Company									
		44 Level of Const-Distribution									
		58 Total Assets									
		AEPSC Internal Support									
		60 Number of Commercial Customers									
		69 Number of Electric Retail Cust									
		11 Number of GL Transactions									
		39 100% to One Company									
		44 Level of Const-Distribution									
		58 Total Assets									
		AEPSC Internal Support									
		60 Number of Commercial Customers									
		69 Number of Electric Retail Cust									
		11 Number of GL Transactions									
		39 100% to One Company									
		44 Level of Const-Distribution									
		58 Total Assets									
		AEPSC Internal Support									

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AEP Texas North Company  
Amounts Billed to Each Affiliate by AEPSC  
For the Test Year Ended June 30, 2008

Business Unit	AEPSC Account	Allocation Factor	Labor	Labor Related Overhead	Outside Services	Materials & Supplies	Internal Support	Shared Services Billing	Shared Services Internal Billing	Other	Grand Total
AEP Texas North Company - Dist. - 119 Total AEP Texas North Company - Gen. - 165	6000 No Nonresale OAR Invoices	61 Total Fixed Assets	31	26					12	(2)	98
	AEPSC Internal Support	62 Number of Employees	874	929			151	1,560	1,019	1,117	4,698
	6310 Rents	63 Number of Electric Retail Cust									1,580
		64 Number of Non-UNWA Employees									104
		65 Total Assets					36	16			12
9350 Maintenance of General Plant	AEPSC Internal Support	66 Number of Electric Retail Cust	122	68					155	36	405
		67 Number of Non-UNWA Employees					5				2,741
		68 Number of Electric Retail Cust					5	2,676			536
		69 Number of Non-UNWA Employees	37	27			3				44
		70 Number of Electric Retail Cust	28,489	24,672			4,866	634			58,905
9500 Oper Supervision & Engineering	AEPSC Internal Support	71 100% to One Company					1,059			1,963	58,905
		72 Number of Employees	2,083,937	3,467,667	445,818		76,009	3,143,313	2,685,552	397,827	12,882,098
		73 Number of Non-UNWA Employees									2,815
		74 Number of Electric Retail Cust	876	415			1		1,225		89,608
		75 Number of Non-UNWA Employees	38,432	19,857	319		147	3	31,632	2,618	2,463
9600 Misc Transmission Expenses	AEPSC Internal Support	76 Total Fixed Assets	102	100					35		1,133
		77 Number of Employees	(141)	(77)			(1)	(13)	(69)	(101)	805
		78 Number of Non-UNWA Employees									311
		79 Number of Electric Retail Cust	292	309					111		2,241
		80 Total Assets	145	126	11				40		1,577
9650 Misc Transmission Expenses	AEPSC Internal Support	81 100% to One Company					57				108
		82 Number of Employees	0	0					46		313
		83 Number of Non-UNWA Employees	34	138					31		903
		84 Number of Electric Retail Cust	145	138					129		1,111
		85 Total Assets	335	332							0
9700 Maint of Station Equipment	AEPSC Internal Support	86 Member/Peak Load									109
		87 Number of Employees									752
		88 Number of Non-UNWA Employees	58	92					19		32
		89 Number of Electric Retail Cust	11	6					3		1,343
		90 Total Assets	482	480				4	271	138	28
9800 Oper Supervision & Engineering	AEPSC Internal Support	91 100% to One Company									15
		92 Number of Employees	7	15					5		0
		93 Number of Non-UNWA Employees	4	3					2		0
		94 Number of Electric Retail Cust	1	1					0		0
		95 Total Assets	0	0					0		0
9850 Misc Expenses	AEPSC Internal Support	96 Number of Purchase Orders									15
		97 Number of Vehicles	0	0					0		0
		98 Number of Vendor Invoice Pay	0	0					0		0
		99 Number of Electric Retail Cust	83	36					85		385
		100 Total Assets	108	88	8				149		10
9900 Maintenance of Overhead Lines	AEPSC Internal Support	101 100% to One Company									0
		102 Number of Employees	3	4					3		509
		103 Number of Non-UNWA Employees	2	3					175		10
		104 Number of Electric Retail Cust	163	171				10			478
		105 Total Assets	146	170	1				163		34
9950 Misc Customer Accounts Exp	AEPSC Internal Support	106 Number of Employees	12	15					8		124
		107 Number of Non-UNWA Employees	131	(238)	(125)			1	112	2	3
		108 Number of Electric Retail Cust	1	1					0		0
		109 Number of Non-UNWA Employees	10	8					12		20
		110 Total Assets	77	66					46		27
9970 Misc Customer Accounts Exp	AEPSC Internal Support	111 Number of Employees	8	9					10		0
		112 Number of Non-UNWA Employees	2	3					175		2
		113 Number of Electric Retail Cust	163	170	1						208
		114 Number of Non-UNWA Employees	12	15					8		10,361
		115 Total Assets	131	(238)	(125)			1	112	2	406
9990 Misc Customer Accounts Exp	AEPSC Internal Support	116 Number of Employees	1	1					0		108
		117 Number of Non-UNWA Employees	10	8					12		734
		118 Number of Electric Retail Cust	77	66					46		0
		119 Number of Non-UNWA Employees	8	9					10		63
		120 Total Assets	3,512	5,517					1,343		2,012
9990 Misc Customer Accounts Exp	AEPSC Internal Support	121 Number of Employees	30,331	32,441					15,214		81,987
		122 Number of Non-UNWA Employees	135	44					88		406
		123 Number of Electric Retail Cust	44	42					19		108
		124 Number of Non-UNWA Employees	27	92					105		734
		125 Number of Electric Retail Cust	276	350					105		0
9990 Misc Customer Accounts Exp	AEPSC Internal Support	126 Number of Vendor Invoice Pay	30	32					0		0
		127 Number of Non-UNWA Employees	30	32					0		63
		128 Number of Electric Retail Cust	1,046	1,222					639		2,012
		129 Number of Non-UNWA Employees									0
		130 Total Assets									0

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Business Unit	FERC Account	Allocation Factor	Labor	Labor Related Overhead	Outside Services	Material & Supplies	Internal Support	Shared Services Billing	Shared Services Internal Billing	Other	Grand Total
AEP Texas North Company	9210 Office Supplies and Expenses	36 Number of Workstations	24	22					0		47
		37 100% to One Company	84,638	108,160					43,360	124	236,118
		40 Equal Share Ratio	292	260					22,953	781	375,143
		46 MW Generating Capability	50,824	53,320					22,980	647	147,771
		47 MW's Generation	230	186					100	58	474
		47 Total of Fuel Acquired	273,783	373,318					142,584	401	790,086
		58 Total Assets	(50)	35,565					15	(1)	35,520
		60 AEPSC Bill less Indir and Int	46,922	90,887					21,533	109	140,550
		61 Total Fixed Assets	2,350	2,502					1,354	70	6,222
		62 Member/Peak Load	5,320	5,335					4,314	10	15,034
		67 Number of Banking Transactions	319	257					228	531	1,009
		70 No Nonelectric OAR Invoices	543	715					228	5	809
		76 Number of Banking Transactions									1,631
		AEPSC Internal Support					21,150				21,150
		90 Number of Employees	0	11	455	34		38	0	810	1,348
		11 Number of QLT Transactions		(344)	56	166		0	443	468	789
		12 Number of QLT Transactions			97	12		0	0	690	778
		15 Number of Non-UNWA Employees			10	19		0	0	21	50
		17 Number of Purchase Orders		(3)	0	1		1	0	3	3
		20 Number of Stores Transactions									0
		31 Number of Vendor Invoice Pay	1	(11)	22	38		4	0	1,228	1,268
		32 Number of Vendor Invoice Pay									0
		39 100% to One Company	218	(919)	3,155	420		4,097	78	4,722	11,174
		40 Equal Share Ratio		(6)						0	(6)
		46 MW Generating Capability		(431)	5,997	6,366		9,531	(3)	13,783	32,144
		48 Total Assets	36	(3,237)	5,460	4,569		24,773	5,253	27,693	64,777
		49 AEPSC Bill less Indir and Int									0
		61 Total Fixed Assets		(809)	12,339	1,258		12		3,146	15,050
		62 Member/Peak Load		(17)	2	65		6		331	361
		64 Member/Peak Load		34	3	3				(128)	(99)
		67 Number of Banking Transactions		(9)	2	1		1		10	4
		70 No Nonelectric OAR Invoices		(10)	2	2		1		12	14
		76 Number of Banking Transactions			43	7				15	64
		AEPSC Internal Support					1,850				1,850
		90 Number of Employees		1		29		0			30
		94 MW Generating Capability		10							43,388
		11 Number of QLT Transactions		371	8			42,919			43,388
		12 Number of QLT Transactions		1,191	1			2,224			3,416
		15 Number of Non-UNWA Employees		1,174	20			382		202	1,758
		17 Number of Purchase Orders			(6)						(6)
		20 Number of Stores Transactions		84				1,901			1,985
		32 Number of Vendor Invoice Pay		174	12			510		1	697
		33 Number of Workstations									4
		37 AEPSC Past 3 Months Total Bill		716				21,323		19,090	41,119
		39 100% to One Company						145,844			145,844
		40 Equal Share Ratio		2,052							2,052
		46 MW Generating Capability		4,470	58			35,287		30,704	40,419
		48 MW's Generation									68
		57 Tons of Fuel Acquired									1,888
		58 Total Assets	1	2	38,011	300		1,888		1,740	39,950
		60 AEPSC Bill less Indir and Int						31,673	0	1,740	33,413
		61 Total Fixed Assets			20,276	83		4,278		(46,357)	(21,780)
		62 Member/Peak Load			273	2				148	276
		64 Member/Peak Load									0
		67 Number of Banking Transactions						33,857		33,857	33,857
		70 No Nonelectric OAR Invoices						197		197	197
		76 Number of Banking Transactions									100
		AEPSC Internal Support									362
		90 Number of Employees	0	0	7	4		42,261		63	42,301
		94 Total Assets	27	23					8	58	88
		91 Total Fixed Assets	2,340	3,917					740	5	7,020
		AEPSC Internal Support					108				108
		90 Number of Employees	66	174		(6)			45		309
		11 Number of QLT Transactions									0
		12 Number of QLT Transactions		(10)		77					67
		15 Number of Non-UNWA Employees		6					0		23
		48 MW Generating Capability									0
		58 Total Assets	11								11
		64 Member/Peak Load									0
		AEPSC Internal Support					7				7
		39 100% to One Company			28,740						28,740
		40 Equal Share Ratio									0
		61 Total Fixed Assets	991	1,019	3,035				247	37	5,330
		AEPSC Internal Support					668				668
		90 Number of Employees			1	0				29	29
		32 Number of Vendor Invoice Pay									0
		58 Total Assets			1,617	855				3,060	5,532
		AEPSC Internal Support					152				152
		90 Number of Employees	38	51	0	1		11			108

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Business Unit	FERC Account	Allocation Factor	Labor	Labor Related Overhead	Outside Services	Materials & Supplies	Internal Support	Shared Services Billing	Shared Services Internal Billing	Other	Grand Total
AEP Texas North Company - Gen - 186 Total AEP Texas North Company - Tran - 182	5500 Sys Control & Load Dispatching	11 Number of GL Transactions 48 NW Generating Capability 56 Total Assets 61 Total Fixed Assets	470	993	825	14	119	116	14,455	7	16,873
	5510 Rents	09 Number of Employees 15 Number of Non-UMWA Employees 48 NW Generating Capability 56 Total Assets									0
	5550 Maintenance of General Plant	09 Number of Employees 15 Number of Non-UMWA Employees 32 Number of Vendor Invoice Pay 33 Number of Workstations AEPSC Internal Support	1	1				34		0	35
											12
											2
AEP Texas North Company - Gen - 186 Total AEP Texas North Company - Tran - 182	5550 Sys Control & Load Dispatching	28 Number of Trans Pole Miles 46 Level of Const-Transmission 61 Total Fixed Assets	558,177	724,145	131,268	18,336	98,833	358,305	300,657	48,889	2,206,354
	5600 Oper Supervision & Engineering	09 Number of Employees 15 Number of Non-UMWA Employees 28 Number of Trans Pole Miles 46 Level of Const-Transmission 56 Total Assets	34,927	60,358	32,833	823		20,235	20,323	10,323	179,651
			95	25	25						32
			68				3,194				3,194
			15,812	15,899	862	90		5,507	1,805		35,084
			294,549	259,124	17,820	9,090		5,300	88,197	27,256	671,528
			111,708	110,221	1,447	918		2,763	66,654	3,752	300,462
			3,204	3,360	232	70		1,061	21,405		22,938
			1,662	1,812	16	250		837	4,743		6,943
			29,211	28,113	1,905	771		0,023	412		65,435
			2,528	2,297	5,738	403		877	12,328		12,328
			65,037	65,584	41,511	18,417		241,065	34,517		1,871,120
			9,969	7,524				3,262	20,847	61	20,847
			1,576	1,223				565			27,280
			1,249	1,254	1,372	82		16	1,438		5,361
AEP Texas North Company - Gen - 186 Total AEP Texas North Company - Tran - 182	5630 Overhead Line Expenses	28 Number of Trans Pole Miles 46 Level of Const-Transmission 61 Total Fixed Assets	2,599	11,504	282	17		878	400		18,053
	5650 Transmission of Elect by Others	09 Number of Employees 15 Number of Non-UMWA Employees 28 Number of Trans Pole Miles 46 Level of Const-Transmission 56 Total Assets	1	1							2
	5660 Misc Transmission Expenses	09 Number of Employees 15 Number of Non-UMWA Employees 28 Number of Trans Pole Miles 46 Level of Const-Transmission 56 Total Assets	4	6	33	2					40
			126,535	47,033	51,800	17,785		6,481	54,172		362,399
			77,370	89,837	1,000	3		1,322	24,548		186,576
			324	230	417	16		1,837	1,837		4,143
			9,100	8,248	25	25		0	9,270		18,480
			1,700	1,442	2,179	0		495	104		5,920
			3,749	5,057	2	41		342	1,808		10,248
			1,977	2,339				234	669		14,128
			2,083	1,165			524	149	734		5,350
											72
											4,524
											10
											46
AEP Texas North Company - Gen - 186 Total AEP Texas North Company - Tran - 182	5700 Maint of Station Equipment	09 Number of Employees 15 Number of Non-UMWA Employees 28 Number of Trans Pole Miles 46 Level of Const-Transmission 56 Total Assets	9,322	9,440	87	50		193	2,891	368	22,350
	5710 Maintenance of Overhead Lines	09 Number of Employees 15 Number of Non-UMWA Employees 28 Number of Trans Pole Miles 46 Level of Const-Transmission 56 Total Assets	23,800	25,103	7,508	1		380	9,751	604	66,355
			918	777				81	14,653		31,952
			10,520	10,974		109			1,209		23,788
							313				313
			449	654							1,201
			5,327	5,243	28	9		1,782	8,913		21,302
			806	874	2			3	870		2,402
			1,004	738	10	125		3	211		2,161
							354				3,788
			1,258	1,042	22,087	14		482			22,796
			48	47				16			111
											685
			333	304	4			10	428		1,100
											14
AEP Texas North Company - Gen - 186 Total AEP Texas North Company - Tran - 182	5800 Meter Expenses	09 Number of Employees 15 Number of Non-UMWA Employees 28 Number of Trans Pole Miles 46 Level of Const-Transmission 56 Total Assets	143	118	67	34		7			570
	5850 Miscellaneous Distribution Exp	09 Number of Employees 15 Number of Non-UMWA Employees 28 Number of Trans Pole Miles 46 Level of Const-Transmission 56 Total Assets	36	28		407		3			110
			3,080	2,923	157	96		1	21		485
			41	32				2	1,264		59
								53			6,337
								2			131
								0			899
								6			100
											1,474
											143
											79
											18,053
											195
											24
											46

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Business Unit	Allocation Factor	Labor	Labor Related Overhead	Outside Services	Materials & Supplies	Internal Support	Shared Services Billing	Shared Services Internal Billing	Other	Grand Total
PERC Account	30 100% to One Company	1,754	1,671		411		50		103	3,989
5510 Maintenance of Structures	AEPSC Internal Support					37				37
6010 Supervision - Customer Accts	58 Total Assets	118	123					128		369
6020 Meter Reading Expenses	61 Total Fixed Assets	51	45					67		163
6030 Out Records & Collection Exp	AEPSC Internal Support					7				7
6050 Meter Reading Expenses	58 Total Assets	104	121					117		341
6070 Supervision - Customer Service	AEPSC Internal Support					6				6
6080 Meter Reading Expenses	58 Number of Employees	95	103					65		264
6090 Meter Reading Expenses	58 Total Assets	93	(195)	(87)	(5)			79	2	(63)
6100 Meter Reading Expenses	70 No Nonelastic OAR Invoices	2,285	2,325			74		2,859	3	7,483
6110 Meter Reading Expenses	AEPSC Internal Support							9		9
6120 Meter Reading Expenses	58 Total Assets	8	5		0					23
6130 Meter Reading Expenses	AEPSC Internal Support					0				0
6140 Meter Reading Expenses	58 Number of Employees	40	34					36	7	117
6150 Meter Reading Expenses	58 Total Fixed Assets	66	35			1		30		167
6160 Meter Reading Expenses	AEPSC Internal Support									0
6170 Meter Reading Expenses	58 Total Assets	6	6			0		7		19
6180 Meter Reading Expenses	AEPSC Internal Support									0
6190 Meter Reading Expenses	58 Number of Employees	20,630	30,031					8,408	188	59,555
6200 Administrative & Gen Salaries	11 Number of GL Transactions	22,379	23,565					14,840		60,823
6210 Office Supplies and Expenses	12 Number of Help Desk Calls	957	1,106					1,015		2,978
6220 Office Supplies and Expenses	15 Number of Non-UMWA Employees	5,353	9,523					1,844		13,716
6230 Office Supplies and Expenses	18 Number of Purchase Orders	4,725	7,725					1,525		13,975
6240 Office Supplies and Expenses	25 Number of Stores Transactions	69	85					24		138
6250 Office Supplies and Expenses	28 Number of Trans Pole Miles	11,130	10,688					2,142		24,200
6260 Office Supplies and Expenses	30 Number of Travel Transactions	1	1					0		2
6270 Office Supplies and Expenses	31 Number of Vehicles	187	169					4,031	30	303
6280 Office Supplies and Expenses	32 Number of Vendor Invoice Pay	6,747	7,885					0		18,664
6290 Office Supplies and Expenses	33 Number of Workstations	36,320	40,108					19,385	12	90,488
6300 Office Supplies and Expenses	40 Equal Share Ratio	292	40,108					19,385		90,488
6310 Office Supplies and Expenses	46 Level of Const-Transmission	1,156	1,753					385		781
6320 Office Supplies and Expenses	58 Total Assets	221,207	287,078					126,195	320	3,335
6330 Office Supplies and Expenses	60 AEPSC Bill less Indir and Int	15	118,529					34	(2)	637,400
6340 Office Supplies and Expenses	61 Total Fixed Assets	45,433	60,085					21,311	98	118,579
6350 Office Supplies and Expenses	62 Total Gross Utility Plant	2,865	2,865					1,525		126,907
6360 Office Supplies and Expenses	67 Number of Banking Transactions	536	562					240		1,257
6370 Office Supplies and Expenses	70 No Nonelastic OAR Invoices	498	563					342		1,407
6380 Office Supplies and Expenses	76 Number of Banking Transactions	1,030	1,354					709	3	3,093
6390 Office Supplies and Expenses	AEPSC Internal Support					15,423				15,423
6400 Office Supplies and Expenses	60 Number of Employees	17	(180)	1,108	426		610	13	6,483	8,460
6410 Office Supplies and Expenses	11 Number of GL Transactions	(305)			159			405	509	758
6420 Office Supplies and Expenses	12 Number of Help Desk Calls	(25)						0		138
6430 Office Supplies and Expenses	15 Number of Non-UMWA Employees	(12)		181	51			2	1,170	1,382
6440 Office Supplies and Expenses	17 Number of Purchase Orders	(15)		1,720	2,578			0	2,386	7,068
6450 Office Supplies and Expenses	25 Number of Stores Transactions	0	(1)		0			0	1	1
6460 Office Supplies and Expenses	28 Number of Trans Pole Miles	5,425	4,414	1,787	7,376		59	1,341	6,808	27,193
6470 Office Supplies and Expenses	30 Number of Travel Transactions	(0)								(0)
6480 Office Supplies and Expenses	31 Number of Vehicles									0
6490 Office Supplies and Expenses	32 Number of Vendor Invoice Pay	4	(107)	98	247		20	2	11,550	11,792
6500 Office Supplies and Expenses	33 Number of Workstations			16			1		949	16
6510 Office Supplies and Expenses	35 100% to One Company		(307)						0	(6)
6520 Office Supplies and Expenses	40 Equal Share Ratio		(46)						0	(6)
6530 Office Supplies and Expenses	46 Level of Const-Transmission	12	(2,502)	2,102	3,101		21,475	228	17,692	42,108
6540 Office Supplies and Expenses	60 AEPSC Bill less Indir and Int								4	(32)
6550 Office Supplies and Expenses	61 Total Fixed Assets		(695)	11	878		10		4,791	5,005
6560 Office Supplies and Expenses	62 Total Gross Utility Plant		(19)	2	200				557	757
6570 Office Supplies and Expenses	67 Number of Banking Transactions		(19)	4	2		0		20	7
6580 Office Supplies and Expenses	70 No Nonelastic OAR Invoices		(6)		11				1	8
6590 Office Supplies and Expenses	76 Number of Banking Transactions			82	13				29	123
6600 Office Supplies and Expenses	AEPSC Internal Support					1,421				1,421
6610 Office Supplies and Expenses	60 Number of Employees	47		2,899	52		133,840		328	127,463
6620 Office Supplies and Expenses	11 Number of GL Transactions			1,180	134		2,213		1,576	2,930
6630 Office Supplies and Expenses	17 Number of Non-UMWA Employees			719	(9)		498			(9)
6640 Office Supplies and Expenses	25 Number of Purchase Orders			33			840			873
6650 Office Supplies and Expenses	28 Number of Stores Transactions			1,145	78		142,369			142,369
6660 Office Supplies and Expenses	30 Number of Trans Pole Miles			20			4,207		7	4,207
6670 Office Supplies and Expenses	33 Number of Workstations			1,775			53,841		43,677	90,002
6680 Office Supplies and Expenses	37 AEPSC Part 3 Monthly Total Bill			2,052			324,357			324,357
6690 Office Supplies and Expenses	39 100% to One Company									2,052
6700 Office Supplies and Expenses	40 Equal Share Ratio									0
6710 Office Supplies and Expenses	46 Level of Const-Transmission	1	1	19,442	130		26,937		1,500	47,349
6720 Office Supplies and Expenses	60 AEPSC Bill less Indir and Int			887			185		(73,843)	(72,856)
6730 Office Supplies and Expenses	61 Total Fixed Assets			278	3		232		149	18,008
6740 Office Supplies and Expenses	62 Total Gross Utility Plant						360			360
6750 Office Supplies and Expenses	67 Number of Banking Transactions			106	7		213			328
6760 Office Supplies and Expenses	70 No Nonelastic OAR Invoices									

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AEP Texas North Company  
Amounts Billed to Each Affiliate by AEPSC  
For the Year Ended June 30, 2006

Business Unit	FERC Account	Allocation Factor	Labor	Labor Related Overhead	Outside Services	Materials & Supplies	Internal Support	Shared Services Billing	Shared Services Internal Billing	Other	Grand Total
AEP Texas North Company - Trans - 182 Total	9250 Injuries and Damages	76 Number of Banking Transactions 77 Number of GL Transactions 78 Number of Trans Pole Miles 79 Total Assets	3 10 22 1,086	1 15 19 1,086	105	1	100,885	0	1	3,036	100,885
	9250 Employee Pensions & Benefits	80 Number of Employees 81 Number of GL Transactions 82 Number of Trans Pole Miles 83 Total Assets	843 11 15 1,239	1,024 1 4 1,239	(0)	(0)	48	323	(1)	1,288	1,288
	9250 Regulatory Commission Exp	84 Total Assets 85 Number of GL Transactions 86 Number of Trans Pole Miles 87 Total Assets	11,271 6 20,121 1,143	9,243 4 20,121 1,143	3	0	33	5,000	0	6,448	52,188
	9301 General Advertising Expenses	88 Number of GL Transactions 89 Number of Trans Pole Miles 90 Total Assets	3 3 1,143	20,121 4 1,143	3	0	80	348	2,270	4,010	4,010
	9302 Misc General Expenses	91 Number of GL Transactions 92 Number of Trans Pole Miles 93 Total Assets	166 58,767 100	233 60,610 85	2	5	118	40	151	846	846
	9310 Rents	94 Number of GL Transactions 95 Number of Trans Pole Miles 96 Total Assets	58,767 100 103	60,610 85 93	5,081	23	1	6	12	2,807	2,807
	9350 Maintenance of General Plant	97 Number of GL Transactions 98 Number of Trans Pole Miles 99 Total Assets	17 17 635	0 0 635	1	1	407	1	410	61	61
	9230 Outside Services Employed	100 Number of GL Transactions 101 Number of Trans Pole Miles 102 Total Assets	11 11 635	11 11 635	11	11	11	11	11	11	11
	9230 Outside Services Employed	103 Number of GL Transactions 104 Number of Trans Pole Miles 105 Total Assets	11 11 635	11 11 635	11	11	11	11	11	11	11
	9230 Outside Services Employed	106 Number of GL Transactions 107 Number of Trans Pole Miles 108 Total Assets	11 11 635	11 11 635	11	11	11	11	11	11	11
AEP Texas POLR, LLC - 116 Total	9250 Injuries and Damages	109 Number of Banking Transactions 110 Number of GL Transactions 111 Number of Trans Pole Miles 112 Total Assets	3 10 22 1,086	1 15 19 1,086	105	1	100,885	0	1	3,036	100,885
	9250 Employee Pensions & Benefits	113 Number of Employees 114 Number of GL Transactions 115 Number of Trans Pole Miles 116 Total Assets	843 11 15 1,239	1,024 1 4 1,239	(0)	(0)	48	323	(1)	1,288	1,288
	9250 Regulatory Commission Exp	117 Total Assets 118 Number of GL Transactions 119 Number of Trans Pole Miles 120 Total Assets	11,271 6 20,121 1,143	9,243 4 20,121 1,143	3	0	33	5,000	0	6,448	52,188
	9301 General Advertising Expenses	121 Number of GL Transactions 122 Number of Trans Pole Miles 123 Total Assets	3 3 1,143	20,121 4 1,143	3	0	80	348	2,270	4,010	4,010
	9302 Misc General Expenses	124 Number of GL Transactions 125 Number of Trans Pole Miles 126 Total Assets	166 58,767 100	233 60,610 85	2	5	118	40	151	846	846
	9310 Rents	127 Number of GL Transactions 128 Number of Trans Pole Miles 129 Total Assets	58,767 100 103	60,610 85 93	5,081	23	1	6	12	2,807	2,807
	9350 Maintenance of General Plant	130 Number of GL Transactions 131 Number of Trans Pole Miles 132 Total Assets	17 17 635	0 0 635	1	1	407	1	410	61	61
	9230 Outside Services Employed	133 Number of GL Transactions 134 Number of Trans Pole Miles 135 Total Assets	11 11 635	11 11 635	11	11	11	11	11	11	11
	9230 Outside Services Employed	136 Number of GL Transactions 137 Number of Trans Pole Miles 138 Total Assets	11 11 635	11 11 635	11	11	11	11	11	11	11
	9230 Outside Services Employed	139 Number of GL Transactions 140 Number of Trans Pole Miles 141 Total Assets	11 11 635	11 11 635	11	11	11	11	11	11	11
AEP Transmission Holding Company, LLC - 348 Total	9250 Injuries and Damages	142 Number of Banking Transactions 143 Number of GL Transactions 144 Number of Trans Pole Miles 145 Total Assets	3 10 22 1,086	1 15 19 1,086	105	1	100,885	0	1	3,036	100,885
	9250 Employee Pensions & Benefits	146 Number of Employees 147 Number of GL Transactions 148 Number of Trans Pole Miles 149 Total Assets	843 11 15 1,239	1,024 1 4 1,239	(0)	(0)	48	323	(1)	1,288	1,288
	9250 Regulatory Commission Exp	150 Total Assets 151 Number of GL Transactions 152 Number of Trans Pole Miles 153 Total Assets	11,271 6 20,121 1,143	9,243 4 20,121 1,143	3	0	33	5,000	0	6,448	52,188
	9301 General Advertising Expenses	154 Number of GL Transactions 155 Number of Trans Pole Miles 156 Total Assets	3 3 1,143	20,121 4 1,143	3	0	80	348	2,270	4,010	4,010
	9302 Misc General Expenses	157 Number of GL Transactions 158 Number of Trans Pole Miles 159 Total Assets	166 58,767 100	233 60,610 85	2	5	118	40	151	846	846
	9310 Rents	160 Number of GL Transactions 161 Number of Trans Pole Miles 162 Total Assets	58,767 100 103	60,610 85 93	5,081	23	1	6	12	2,807	2,807
	9350 Maintenance of General Plant	163 Number of GL Transactions 164 Number of Trans Pole Miles 165 Total Assets	17 17 635	0 0 635	1	1	407	1	410	61	61
	9230 Outside Services Employed	166 Number of GL Transactions 167 Number of Trans Pole Miles 168 Total Assets	11 11 635	11 11 635	11	11	11	11	11	11	11
	9230 Outside Services Employed	169 Number of GL Transactions 170 Number of Trans Pole Miles 171 Total Assets	11 11 635	11 11 635	11	11	11	11	11	11	11
	9230 Outside Services Employed	172 Number of GL Transactions 173 Number of Trans Pole Miles 174 Total Assets	11 11 635	11 11 635	11	11	11	11	11	11	11
AEP Transmission Holding Company, LLC - 348 Total	9250 Injuries and Damages	175 Number of Banking Transactions 176 Number of GL Transactions 177 Number of Trans Pole Miles 178 Total Assets	3 10 22 1,086	1 15 19 1,086	105	1	100,885	0	1	3,036	100,885
	9250 Employee Pensions & Benefits	179 Number of Employees 180 Number of GL Transactions 181 Number of Trans Pole Miles 182 Total Assets	843 11 15 1,239	1,024 1 4 1,239	(0)	(0)	48	323	(1)	1,288	1,288
	9250 Regulatory Commission Exp	183 Total Assets 184 Number of GL Transactions 185 Number of Trans Pole Miles 186 Total Assets	11,271 6 20,121 1,143	9,243 4 20,121 1,143	3	0	33	5,000	0	6,448	52,188
	9301 General Advertising Expenses	187 Number of GL Transactions 188 Number of Trans Pole Miles 189 Total Assets	3 3 1,143	20,121 4 1,143	3	0	80	348	2,270	4,010	4,010
	9302 Misc General Expenses	190 Number of GL Transactions 191 Number of Trans Pole Miles 192 Total Assets	166 58,767 100	233 60,610 85	2	5	118	40	151	846	846
	9310 Rents	193 Number of GL Transactions 194 Number of Trans Pole Miles 195 Total Assets	58,767 100 103	60,610 85 93	5,081	23	1	6	12	2,807	2,807
	9350 Maintenance of General Plant	196 Number of GL Transactions 197 Number of Trans Pole Miles 198 Total Assets	17 17 635	0 0 635	1	1	407	1	410	61	61
	9230 Outside Services Employed	199 Number of GL Transactions 200 Number of Trans Pole Miles 201 Total Assets	11 11 635	11 11 635	11	11	11	11	11	11	11
	9230 Outside Services Employed	202 Number of GL Transactions 203 Number of Trans Pole Miles 204 Total Assets	11 11 635	11 11 635	11	11	11	11	11	11	11
	9230 Outside Services Employed	205 Number of GL Transactions 206 Number of Trans Pole Miles 207 Total Assets	11 11 635	11 11 635	11	11	11	11	11	11	11
AEP Transmission Holding Company, LLC - 348 Total	9250 Injuries and Damages	208 Number of Banking Transactions 209 Number of GL Transactions 210 Number of Trans Pole Miles 211 Total Assets	3 10 22 1,086	1 15 19 1,086	105	1	100,885	0	1	3,036	100,885
	9250 Employee Pensions & Benefits	212 Number of Employees 213 Number of GL Transactions 214 Number of Trans Pole Miles 215 Total Assets	843 11 15 1,239	1,024 1 4 1,239	(0)	(0)	48	323	(1)	1,288	1,288
	9250 Regulatory Commission Exp	216 Total Assets 217 Number of GL Transactions 218 Number of Trans Pole Miles 219 Total Assets	11,271 6 20,121 1,143	9,243 4 20,121 1,143	3	0	33	5,000	0	6,448	52,188
	9301 General Advertising Expenses	220 Number of GL Transactions 221 Number of Trans Pole Miles 222 Total Assets	3 3 1,143	20,121 4 1,143	3	0	80	348	2,270	4,010	4,010
	9302 Misc General Expenses	223 Number of GL Transactions 224 Number of Trans Pole Miles 225 Total Assets	166 58,767 100	233 60,610 85	2	5	118	40	151	846	846
	9310 Rents	226 Number of GL Transactions 227 Number of Trans Pole Miles 228 Total Assets	58,767 100 103	60,610 85 93	5,081	23	1	6	12	2,807	2,807
	9350 Maintenance of General Plant	229 Number of GL Transactions 230 Number of Trans Pole Miles 231 Total Assets	17 17 635	0 0 635	1	1	407	1	410	61	61
	9230 Outside Services Employed	232 Number of GL Transactions 233 Number of Trans Pole Miles 234 Total Assets	11 11 635	11 11 635	11	11	11	11	11	11	11
	9230 Outside Services Employed	235 Number of GL Transactions 236 Number of Trans Pole Miles 237 Total Assets	11 11 635	11 11 635	11	11	11	11	11	11	11
	9230 Outside Services Employed	238 Number of GL Transactions 239 Number of Trans Pole Miles 240 Total Assets	11 11 635	11 11 635	11	11	11	11	11	11	11
AEP Transmission Holding Company, LLC - 348 Total	9250 Injuries and Damages	241 Number of Banking Transactions 242 Number of GL Transactions 243 Number of Trans Pole Miles 244 Total Assets	3 10 22 1,086	1 15 19 1,086	105	1	100,885	0	1	3,036	100,885
	9250 Employee Pensions & Benefits	245 Number of Employees 246 Number of GL Transactions 247 Number of Trans Pole Miles 248 Total Assets	843 11 15 1,239	1,024 1 4 1,239	(0)	(0)	48	323	(1)	1,288	1,288
	9250 Regulatory Commission Exp	249 Total Assets 250 Number of GL Transactions 251 Number of Trans Pole Miles 252 Total Assets	11,271 6 20,121 1,143	9,243 4 20,121 1,143	3	0	33	5,000	0	6,448	52,188
	9301 General Advertising Expenses	253 Number of GL Transactions 254 Number of Trans Pole Miles 255 Total Assets	3 3 1,143	20,121 4 1,143	3	0	80	348	2,270	4,010	4,010
	9302 Misc General Expenses	256 Number of GL Transactions 257 Number of Trans Pole Miles 258 Total Assets	166 58,767 100	233 60,610 85	2	5	118	40	151	846	846
	9310 Rents	259 Number of GL Transactions 260 Number of Trans Pole Miles 261 Total Assets	58,767 100 103	60,610 85 93	5,081	23	1	6	12	2,807	2,807
	9350 Maintenance of General Plant	262 Number of GL Transactions 263 Number of Trans Pole Miles 264 Total Assets	17 17 635	0 0 635	1	1	407	1	410	61	61
	9230 Outside Services Employed	265 Number of GL Transactions 266 Number of Trans Pole Miles 267 Total Assets	11 11 635	11 11 635	11	11	11	11	11	11	11
	9230 Outside Services Employed	268 Number of GL Transactions 269 Number of Trans Pole Miles 270 Total Assets	11 11 635	11 11 635	11	11	11	11	11	11	11
	9230 Outside Services Employed	271 Number of GL Transactions 272 Number of Trans Pole Miles 273 Total Assets	11 11 635	11 11 635	11	11	11	11	11	11	11

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AEP Texas North Company  
Amounts Billed to Each Affiliate by AEPSC  
For the Test Year Ended June 30, 2006

Business Unit	FERC Account	Allocation Factor	Lebor	Lebor Related Overhead	Outside Services	Materials & Supplies	Internal Support	Shared Services Billing	Shared Services Internal Billing	Other	Grand Total
AEP Wind Holding Company, LLC - 345 Total AEP Wind LP, LLC - 338 Total American Electric Power Co. - 100	9230 Outside Services Employed	37 AEPSC Part 3 Months Total Bill	240,269	188,574	15	178	451	70	212,337	4,402	10,462
		38 100% to One Company	73,797	104,710	16,042	39,265	1,130	22,040	39,265	11,389	648,372
		39 AEPSC Bill less Indir and Int	10,486	9,163	335	16	16	22	5,413	670	298,004
		40 Total Fixed Assets	10,486	12,508	1,928	194	3	2	5,413	670	30,186
		41 Total Gross Assets	36	11	1	1	1	1	1	1	303
		42 Total Gross Assets	36	11	1	1	1	1	1	1	303
		43 Total Gross Assets	36	11	1	1	1	1	1	1	303
		44 Total Gross Assets	36	11	1	1	1	1	1	1	303
		45 Total Gross Assets	36	11	1	1	1	1	1	1	303
		46 Total Gross Assets	36	11	1	1	1	1	1	1	303
AEP Wind LP, LLC - 338 Total American Electric Power Co. - 100	9230 Outside Services Employed	47 AEPSC Internal Support	75	66	20	20	1	51	50	2	25,175
		48 100% to One Company	337,358	328,208	18,887	213	2,048	25,175	28,894	21,848	1,028,068
		49 AEPSC Internal Support	325	286	1	1	7	213	213	0	834
		50 Number of Employees	325	286	1	1	7	213	213	0	834
		51 Number of GL Transactions	20,608	21,884	900	855	441	14,704	2,827	0	91,728
		52 Number of Travel Transactions	7	11	0	0	0	2	0	0	20
		53 AEPSC Part 3 Months Total Bill	14,405	15,614	2,780	216	1,160	8,191	3,854	47,890	70,379
		54 100% to One Company	1,238,922	1,562,935	464,233	16,094	2,457,529	862,350	50,313	7,254,300	7,254,300
		55 Total Assets	271,426	410,520	48,646	3,000	70,116	149,860	31,929	(18,939)	985,860
		56 AEPSC Bill less Indir and Int	155	78,508	2,030	100	134	0	44	5	92,121
American Electric Power Co. - 100 Total Appalachian Power Co. - 140	5500 Misc Transmission Expenses	57 Total Fixed Assets	92	109	30	1	0	0	284	0	306
		58 Total Fixed Assets	2,818	2,188	21	9	1,928	1,287	90	8,320	11,528
		59 Total Fixed Assets	472	539	2	11	323	1,505	3	15,228	18,505
		60 Number of Bank Transactions	3,651	5,141	414	55	2,780	2,780	115	15,228	18,505
		61 AEPSC Internal Support	1,553,531	2,097,860	350,287	20,888	180,006	2,874,993	1,071,224	841,189	9,849,031
		62 KWH Sales	910	910	1	1	90	320	2	2,215	90
		63 Total Fixed Assets	3,341	2,417	10	10,073	10	10,073	10	10,073	10
		64 Number of Employees	66	54	15	15	25	2	148	2	148
		65 Number of Purchase Orders	1,085	1,187	1,085	1,085	1,187	1,187	1,187	1,187	1,187
		66 KWH Sales	3,341	2,417	10	10,073	10	10,073	10	10,073	10
5710 Maintenance of Overhead Lines 5800 Over Supervision & Engineering	5710 Maintenance of Overhead Lines	67 Total Assets	5,084	6,467	98	5,084	98	5,084	1,187	984	9,849
		68 Total Fixed Assets	4,513	5,888	1,910	1,910	1,910	1,910	1,910	1,910	1,910
		69 AEPSC Internal Support	5,070	6,124	82	18	2,217	11	14,330	0	951
		70 Number of Electric Retail Cuts	11	23	0	0	12	0	0	0	85
		71 Number of Non-UMWA Employees	30	3,033	1	1	1,187	0	0	0	85
		72 Total Fixed Assets	3,087	3,033	1	1	343	0	0	0	343
		73 AEPSC Internal Support	202,955	284,039	26,234	22,381	8,738	26,021	30,783	940,848	940,848
		74 Number of Employees	103,464	104,807	2,953	1,690	19,027	93,060	17,085	330,124	330,124
		75 Number of Purchase Orders	48,167	56,335	20,081	1,235	690	48,494	4,598	150,304	150,304
		76 Number of Non-UMWA Employees	48,167	56,335	20,081	1,235	690	48,494	4,598	150,304	150,304
5810 Load Dispatching 5920 Station Expenses 5930 Overhead Line Expenses 5940 Underground Line Expenses	5810 Load Dispatching	77 Number of Bank Transactions	467	356	2	44	0	11	111	3,128	3,415
		78 Number of Travel Transactions	159	160	1	1	1	1	204	2	526
		79 Number of Vehicles	123	116	118	188	361	1	361	0	361
		80 Number of Overhead Invoices Pay	342,251	370,231	5,801	30,182	11,509	219,854	34,993	1,016,358	1,016,358
		81 100% to One Company	10,466	12,585	3,382	53	265	5,799	272	32,774	32,774
		82 Level of Const-Distribution	172,033	190,285	7,074	1,241	1,319	159,022	13,383	55,257	55,257
		83 Total Assets	5,822	5,304	2,093	833	46,238	27	1,613	10,388	46,238
		84 AEPSC Internal Support	12,327	18,323	1	2	4,831	2	4,831	20	20
		85 Number of Electric Retail Cuts	10,466	12,585	3,382	53	265	5,799	272	32,774	32,774
		86 100% to One Company	107,010	130,900	3,231	3,231	1,184	37,877	3,624	283,226	283,226
5950 Street Lighting & Signal Sys E 5960 Meter Expenses	5950 Street Lighting & Signal Sys E	87 Total Fixed Assets	20	37	0	0	0	10	0	0	73
		88 Level of Const-Transmission	4,304	4,222	28	163	6,014	1,576	480	8,014	10,775
		89 AEPSC Internal Support	5,319	5,955	0	121	2,791	210	14,721	14,721	14,721
		90 Number of Employees	13	10	982	74	74	2	1,055	0	1,055
		91 100% to One Company	9,117	8,441	46,593	3,122	(43)	13,041	587	80,888	80,888
		92 Level of Const-Distribution	7,444	7,613	134	287	415	10,908	293	27,293	27,293
		93 100% to One Company	26	85	1	1,000	1,000	6	1	1,000	1,000
		94 AEPSC Internal Support	2,600	2,952	709	85	2,433	85	2,433	81	8,850
		95 Number of Customers Mail	113,379	113,379	2,194	3,808	139,814	14,280	379,800	11,832	379,800
		96 Number of Electric Retail Cuts	30,844	29,301	176	1,886	35,797	13,590	11,832	11,832	11,832
5960 Meter Expenses	5960 Meter Expenses	97 Number of Non-UMWA Employees	5,324	5,774	17	164	204	5,394	2,151	19,928	19,928
		98 Total Fixed Assets	5,324	5,774	17	164	204	5,394	2,151	19,928	19,928
		99 Total Fixed Assets	5,324	5,774	17	164	204	5,394	2,151	19,928	19,928
		100 Total Fixed Assets	5,324	5,774	17	164	204	5,394	2,151	19,928	19,928
		101 Total Fixed Assets	5,324	5,774	17	164	204	5,394	2,151	19,928	19,928
		102 Total Fixed Assets	5,324	5,774	17	164	204	5,394	2,151	19,928	19,928
		103 Total Fixed Assets	5,324	5,774	17	164	204	5,394	2,151	19,928	19,928
		104 Total Fixed Assets	5,324	5,774	17	164	204	5,394	2,151	19,928	19,928
		105 Total Fixed Assets	5,324	5,774	17	164	204	5,394	2,151	19,928	19,928
		106 Total Fixed Assets	5,324	5,774	17	164	204	5,394	2,151	19,928	19,928

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AEP Texas North Company  
Amounts Billed to Each Affiliate by AEPSC  
For the Test Year Ended June 30, 2006

Business Unit	PERC Account	Allocation Factor	Lebor	Overhead	Outside Services	Materials & Supplies	Internal Support	Shared Services Billing	Shared Services Internal Billing	Other	Grand Total
5870 Customer Installations Exp	16 Number of Phone Center Calls	667	99	84					767	30	2,041
	17 Number of Purchase Orders									143	452
	20 Number of Remittance Items										6,020
	28 Number of Store Transactions	1,715	1,700			8	424		2,030	60	1,224
	30 Number of New Transactions	1,715	1,700						418	5	1,224
	32 Number of Vendor Invoice Pay	8,507	8,510						342		27,815
	35 100% to One Company	197,480	200,897			116,830	8		186,129	20,019	726,654
	44 Level of Cont'd-Distribution	117	100						7	148	387
	55 Total Assets	14,909	10,987			54	202		462	1,806	15,801
	AEPSC Internal Support										15,801
5880 Miscellaneous Distribution Exp	09 Number of Employees	1,077	1,115						3	1,005	82
	09 Number of Employees	1,077	1,115								4,405
	AEPSC Internal Support										4,405
	08 Number of Electric Retail Cust	220,752	(203,660)			141,022	27,465		31,785	13,921	483,343
	12 Number of Help Desk Calls	49,783	84,876			10,459	1,768		10,225	1,394	19,463
	15 Number of Non-UNWA Employees	21,218	19,276			18,415	2,815		30,745	2,347	110,759
	17 Number of Purchase Orders	4,337	4,008			31,449	3		891		50,175
	20 Number of Store Transactions	2,750	3,384			10	53		232	114	16,497
	30 Number of Travel Transactions	30	32						72	80	9,397
	32 Number of Vendor Invoice Pay	35	32						42	1	1,450
5900 Maint Suprv & Engineering	09 Number of Employees	208,037	271,433			72,410	21,304		28,854	29,947	997,730
	09 Number of Employees	208,037	271,433			1,238	0		170	10,963	18,521
	44 Level of Cont'd-Distribution	1,610	1,549				2				232,252
	55 Total Assets	61,324	63,350			15,769	5,814		77,061	7,060	330,032
	AEPSC Internal Support										330,032
	08 Number of Electric Retail Cust	1,918	1,378				57		442	758	9
	12 Number of Help Desk Calls	2,604	2,700				283		22	863	275
	15 Number of Non-UNWA Employees	62,337	85,929			1,393	212		30,058	3,870	203,400
	20 Number of Store Transactions	28,841	33,889				10		33,438	754	70,832
	30 Number of Travel Transactions	811	872						878	130	2,812
5920 Maint of Station Equipment	08 Number of Electric Retail Cust	80,164	92,005			55	3,866		79,059	7,973	276,695
	12 Number of Help Desk Calls	76	96				4		109	189	509
	15 Number of Non-UNWA Employees										5,820
	20 Number of Store Transactions										1,532
	30 Number of Travel Transactions										131
	AEPSC Internal Support										131
	08 Number of Electric Retail Cust	4,422	4,023			32	45		5,009	177	13,736
	12 Number of Help Desk Calls	45	59						15	0	89
	15 Number of Non-UNWA Employees										1,100
	20 Number of Store Transactions										(11)
5950 Maint of Line Trmt Relatns & Spnl S	08 Number of Electric Retail Cust	1,409	1,061				62		1,601	62	4,180
	12 Number of Help Desk Calls	568	639				21		662	25	2,215
	15 Number of Non-UNWA Employees	30,734	34,513			57	1,335		29,073	1,278	97,961
	20 Number of Store Transactions										2,090
	30 Number of Travel Transactions										0
	AEPSC Internal Support										0
	08 Number of Electric Retail Cust										58,490
	12 Number of Help Desk Calls	18,372	19,110				742		17,730	248	418,074
	15 Number of Non-UNWA Employees	133,330	112,337			354	2,068		165,118	7,133	63,104
	20 Number of Store Transactions	17,022	19,776			454	53		19,532	2,289	8,583
5970 Maintenance of Meters	08 Number of Electric Retail Cust	3,139	2,442			28	795		1,158	305	613
	12 Number of Help Desk Calls	1,893	1,516				0		254	0	75
	15 Number of Non-UNWA Employees	200	156			66	0				77,922
	20 Number of Store Transactions	27,747	32,422						12,188	5,563	347,126
	30 Number of Travel Transactions	97,309	126,827			10,732	525		107,836	3,645	4,257,570
	AEPSC Internal Support										4,257,570
	08 Number of Electric Retail Cust	42,898	44,273				306		45,865	43	12,543
	12 Number of Help Desk Calls	67,334	88,774			9,717	23		109,408	1,806	289,488
	15 Number of Non-UNWA Employees	3,707	2,887						4,511	810	5,053
	20 Number of Store Transactions	7,326	9,608						11,349	144	24,976
9020 Meter Reading Expenses	08 Number of Electric Retail Cust	16,891	18,334				63		13,701	2,613	51,892
	12 Number of Help Desk Calls	1,122	1,291						1,232	(1,042)	6,709
	15 Number of Non-UNWA Employees										4,257,570
	20 Number of Store Transactions	333,164	337,893			161,311	38		246,520	3,387,673	4,257,570
	30 Number of Travel Transactions	1,265,170	1,208,891			50,884	245		1,484,892	38,373	4,106,880
	AEPSC Internal Support										4,106,880
	08 Number of Electric Retail Cust	251,011	262,479			95,558	236		285,180	43,372	851,391
	12 Number of Help Desk Calls	44,573	47,479			2,143	52		50,276	1,767	144,174
	15 Number of Non-UNWA Employees	184,454	187,809			6,808	92		187,294	1,075	5,075
	20 Number of Store Transactions	1,649,578	2,002,960			111,215	16,444		2,272,634	51,595	6,404,241
9030 Cust Records & Collection Exp	08 Number of Electric Retail Cust	24,423	24,335								976,883
	12 Number of Help Desk Calls	1,137	1,233								147,146
	15 Number of Non-UNWA Employees										3,778
	20 Number of Store Transactions	1,131,773	1,100,323			118,400	120		1,402	5	5,008,762
	30 Number of Travel Transactions										5,008,762
	AEPSC Internal Support										5,008,762
	08 Number of Electric Retail Cust										5,008,762
	12 Number of Help Desk Calls										5,008,762
	15 Number of Non-UNWA Employees										5,008,762
	20 Number of Store Transactions										5,008,762



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AEP Texas North Company  
Amounts Billed to Each Affiliate by AEPSC  
For the Test Year Ended June 30, 2006

Business Unit	FERC Account	Allocation Factor	Labor	Labor Related Overheads	Outside Services	Materials & Supplies	Internal Support	Shared Services Billing	Shared Services Internal Billing	Other	Grand Total
9000 Supervision - Customer Service	9000 Supervision - Customer Service	44 Level of Const./Distribution	100,806	114,401	(13)	532	3,160	43	111,192	13,743	343,738
		55 Total Assets	48	89					45		152
		70 No Nonelectric OAR Invoices	16,435	17,665	108	73	292,141		18,492	1,022	59,540
	9040 Uncollectible Accounts	05 Number of Electric Retail Cust		12							282,141
	9050 Misc Customer Account Exp	05 Number of CIS Customers Mail		389	177	119				684	12
		06 Number of Electric Retail Cust	410			3,500			621	33	4,660
		06 Number of Employees	1,940	2,147	21			(0)	2,118	943	7,180
		12 Number of Help Desk Calls	1,003	1,233					1,110		3,340
		15 Number of Non-UMWA Employees	1,974	1,919		22			5,191		9,104
		19 Number of Phone Center Calls	91	128					100		319
9070 Supervision - Customer Service	9070 Supervision - Customer Service	17 Number of Purchase Orders	91		7	0			30		37
		20 Number of Remittance Items	91	89				1	115		4
		26 Number of Stores Transactions	4,654	5,847	19					277	15,195
		36 100% to One Company				1					19
		56 Total Assets							4,635		15,195
	9070 Supervision - Customer Service	05 Number of Electric Retail Cust	92,614	92,202	37,821	2,411	787				343,500
		06 Number of Employees	11,577	12,583	21	(5)			13,105	478	37,770
		12 Number of Help Desk Calls	562	528					606		3,180
		15 Number of Non-UMWA Employees	165	168					1,172	1	907
		19 Number of Phone Center Calls	31,757	34,503	4	57			35,404	2,391	104,276
9080 Customer Assistance Expenses	9080 Customer Assistance Expenses	35 Number of Vendor Invoice Pay	14	25							39
		35 100% to One Company	14,205	14,232					5,695	244	35,924
		56 Total Assets	3,212	3,470		114			3,195	1,479	11,475
		67 Number of Banking Transactions				71					71
	9080 Customer Assistance Expenses	05 Number of Electric Retail Cust	30,512	29,409	5		7,502		30,069	2,750	92,781
		06 Number of Employees	1,118	1,141					1,305	110	3,574
		12 Number of Help Desk Calls	7,265	7,265	12				2,594	308	23,694
		36 100% to One Company	2,302	2,167					2,802	11	7,283
	9080 Information & Internal Adverts	05 Number of Electric Retail Cust									1,242
		06 Number of Employees									75
9100 Misc Cust Svcs/Informational Ex	9100 Misc Cust Svcs/Informational Ex	05 Number of Electric Retail Cust	62	64				252	73		252
		06 Number of Employees									160
	9100 Supervision - Sales Expenses	05 Number of Electric Retail Cust									44
		06 Number of Employees									1
	9120 Demonstrating & Selling Exp	05 Number of Commercial Customers				(107)				(462)	(569)
	9130 Advertising Expenses	05 Number of Commercial Customers									2
	9200 Administrative & Gen Salaries	55 Total Assets	6,355	7,053					7,830		21,939
		05 Number of CIS Customers Mail	11,140						12,373		32,051
		06 Number of Commercial Customers	272,836	282,298					208,878	147	775,158
		06 Number of Employees	415,543	654,319					191,953	0,820	1,288,365
9210 Office Supplies and Expenses	9210 Office Supplies and Expenses	11 Number of OL Transactions	260,013	270,354					690,101		690,101
		12 Number of Help Desk Calls	3,245	2,023					438		5,716
		15 Number of Non-UMWA Employees	11,904	11,484					21,436		73,016
		16 Number of Phone Center Calls	19,427	32,550					6,363		29,752
		20 Number of Remittance Items	408	617					6,138	11	58,163
		26 Number of Stores Transactions	9,847	9,017					250	15	1,201
		30 Number of Travel Transactions	10	12					4,311	14	23,188
		32 Number of Vendors	9,971	10,352					26		26
		33 Number of Workstations	69,886	70,326					41,571	172	20,296
		36 100% to One Company	2,771	2,494					186,852		5,206
9210 Office Supplies and Expenses	9210 Office Supplies and Expenses	40 Equal Share Ratio	715,052	768,180				333	1,891,246	836	1,891,246
		43 KWH Sales	292	260							781
		56 Total Assets	1,776,885	301					346,232		5,206
		05 Number of CIS Customers Mail	2,371,246						1,116,155		3,058
		06 Number of Commercial Customers	418,827	475,338					184,305	(9)	584,198
		06 Number of Employees	17,730	16,448					10,605	539	1,088,349
		83 Total Gross Utility Plant	27,442	22,322					12,260		48,221
		87 Number of Banking Transactions	20,101	22,402					92,045	0	92,045
		70 No Nonelectric OAR Invoices	48,203	63,360					16,216	115	86,834
		76 Number of Banking Transactions							33,053		14,439
9210 Office Supplies and Expenses	9210 Office Supplies and Expenses	05 Number of CIS Customers Mail	349	349	2,894	7,719	161,356				161,356
		06 Number of Commercial Customers									1,051
		06 Number of Electric Retail Cust	369	(3,056)	17,048	13,872		169	(38)	140	44
		06 Number of Employees	449	(8,217)	27,748	39,441		14,304	358	(61,359)	(32,657)
		11 Number of OL Transactions		(4,333)	45	1,432			4,506	129,801	201,074
		12 Number of Help Desk Calls		(1,161)						3,728	
		15 Number of Non-UMWA Employees		(3,407)	5,637	1,158			59	7,912	14,709
		16 Number of Phone Center Calls		(38)	8,493	9,711			468	175	563
		17 Number of Purchase Orders		(345)					2,325		20,155
		20 Number of Remittance Items	22	(193)	24	61			9	20	26
9210 Office Supplies and Expenses	9210 Office Supplies and Expenses	30 Number of Travel Transactions		(0)				33		164	120
											(0)

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AEP Texas North Company  
Accounts Billed to Each Affiliate by AEPSC  
For the Year Ended June 30, 2006

Business Unit	FERC Account	Allocation Factor	Lease Related	Outside Services	Materials & Supplies	Internal Support	Shared Services Billing	Shared Services Internal Billing	Other	Grand Total
AEP Texas North Company	9230 Outside Services Employed	31 Number of Vehicles	32	(680)	951	2,792	288	12	100,011	100,065
		32 Number of Vendor Invoice Pay			385				380	380
		33 Number of Workstations		(5,149)	163	2,050	16,453		40,192	52,726
		39 100% to One Company		(6)					0	0
		40 Equal Share Rental			16	2,050			2,067	2,083
		44 Level of Cost-Distribution			2					2
		46 Level of Cost-Distribution								
		58 Total Assets	130	(21,708)	23,936	10,566	223,366	1,552	151,095	384,862
		60 AEPSC Bill less Indiv and Int		285			104		305	305
		61 Total Fixed Assets		(3,650)	111	3,604			11,886	11,853
		63 Total Gross Utility Plant		(132)	17	1,405	79		2,408	3,869
		67 Number of Banking Transactions		(833)	169	89			972	306
		70 Number of Banking Transactions		(223)	72	391	16		1,309	5,737
		76 Number of Banking Transactions			3,624	584			5,462	5,462
		AEPSC Internal Support					40,404			71,511
		05 Number of CIS Customers Mail		2,262	29,539	1,768			1,712,741	1,712,741
		06 Number of Electric Retail Cust		1,238	49,981	778			2,992	3,295,201
		09 Number of Employees			76,487	1,379			2,992	3,295,201
		11 Number of Q1 Transactions			3,320	7			76,415	76,415
		16 Number of Non-UNWA Employees			21,211	3,684			40,608	40,608
		17 Number of Purchase Orders				(29)				(29)
		20 Number of Remittance Items		46					46	46
		22 Number of Rental Water Heaters	17	24						179
		25 Number of Stores Transactions		5,224					104,002	109,226
		32 Number of Vendor Invoice Pay		11,804		801			45,750	45,750
		33 Number of Vendor Invoice Pay		472					33,084	33,084
		37 Number of Vendor Invoice Pay		9,093					18,435	18,435
		39 100% to One Company		18,607		1,106			548,913	548,913
		40 Equal Share Ratio		2,052					4,373,459	4,373,459
		43 KWH Sales					17,469		2,052	2,052
		46 Level of Cost-Distribution					882		17,469	17,469
		58 Total Assets	5	11	165,916	1,438			422,915	422,915
		60 AEPSC Bill less Indiv and Int		4,716			241,320	2	(408,242)	(162,206)
		61 Total Fixed Assets		59,397	514		77,516		1,476	138,008
		63 Total Gross Utility Plant		2,094	19				2,113	2,113
		67 Number of Banking Transactions		7,256			19,008		19,008	19,008
		70 No Nonresidential OAR Invoices		3,446	207		33,897		33,897	33,897
		76 Number of Banking Transactions							33,897	33,897
		AEPSC Internal Support					637,417			637,417
AEP Texas North Company	9230 Injuries and Damages	05 Number of Electric Retail Cust	29,585	31,442	2,810	33	8,268	11,876	74,947	158,761
		06 Number of Employees		4,456			5	41	4,456	4,456
		16 Number of Non-UNWA Employees	100	83						1,923
		39 100% to One Company					1,023			1,023
		AEPSC Internal Support								
		05 Number of Electric Retail Cust	16,996	27,102	(7)	(10)		8,316	(14)	51,923
		06 Number of Employees								(0)
		16 Number of Non-UNWA Employees								(0)
		32 Number of Vendor Invoice Pay	90	3,000				49	0	3,000
		39 100% to One Company	80	43						173
AEP Texas North Company	9270 Franchise Requirements	58 Total Assets					894			894
		AEPSC Internal Support								
		05 Number of Electric Retail Cust	284	232				385	12	760
		06 Number of Employees	304	209				4,348	420	259,637
		16 Number of Non-UNWA Employees	544	4,218	252,012		678			678
		32 Number of Vendor Invoice Pay								
		39 100% to One Company								
		AEPSC Internal Support								
		05 Number of Electric Retail Cust		52,745	2,203					55,912
		06 Number of Employees			15					688
AEP Texas North Company	9301 General Advertising Expenses	32 Number of Vendor Invoice Pay							514	514
		39 100% to One Company							150	150
		AEPSC Internal Support								
		05 Number of Electric Retail Cust		2,207	3,369		805		594	6,170
		06 Number of Employees								606
		16 Number of Non-UNWA Employees								522
		32 Number of Vendor Invoice Pay								
		39 100% to One Company								
		AEPSC Internal Support								
		05 Number of CIS Customers Mail		506		15			3,366	3,881
AEP Texas North Company	9302 Misc General Expenses	06 Number of Commercial Customers	50,286	51,215	215			65,432	171,176	171,176
		08 Number of Electric Retail Cust	7,221	9,293	1,659			10,220	301,868	301,868
		09 Number of Employees	5	4				6	77	82
		16 Number of Non-UNWA Employees								
		32 Number of Vendor Invoice Pay								
		39 100% to One Company								
		AEPSC Internal Support								
		05 Number of CIS Customers Mail								
		06 Number of Commercial Customers								
		08 Number of Electric Retail Cust								
AEP Texas North Company	9310 Rents	09 Number of Employees	33,808	32,255	3,225		172	7,444	3,532	111,816
		16 Number of Non-UNWA Employees	8,440	12,121	0,531			8,703	93,344	120,316
		32 Number of Vendor Invoice Pay								
		39 100% to One Company								
		AEPSC Internal Support								
		05 Number of CIS Customers Mail								
		06 Number of Commercial Customers								
		08 Number of Electric Retail Cust								
		09 Number of Employees								
		16 Number of Non-UNWA Employees								
AEP Texas North Company	9350 Maintenance of General Plant	58 Total Assets	346	360		59		403	453	1,627
		70 No Nonresidential OAR Invoices								
		AEPSC Internal Support								
		05 Number of Electric Retail Cust								
		06 Number of Employees								
		16 Number of Non-UNWA Employees								
		32 Number of Vendor Invoice Pay								
		39 100% to One Company								
		AEPSC Internal Support								
		05 Number of Electric Retail Cust								
AEP Texas North Company	9350 Maintenance of General Plant	06 Number of Employees								
		16 Number of Non-UNWA Employees								
		32 Number of Vendor Invoice Pay								
		39 100% to One Company								
		AEPSC Internal Support								
		05 Number of Electric Retail Cust								
		06 Number of Employees								
		16 Number of Non-UNWA Employees								
		32 Number of Vendor Invoice Pay								
		39 100% to One Company								

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AEP Texas North Company  
Amounts Billed to Each Affiliate by AEPSC  
For the Test Year Ended June 30, 2006

Business Unit	PERC Account	Allocation Factor	Labor	Labor Related Overhead	Outside Services	Materials & Supplies	Internal Support	Shared Services Billing	Shared Services Internal Billing	Other	Grand Total
9210 Office Supplies and Expenses		65 Hydro MW Generating Capability	5,840	7,740					1,758		15,337
		66 Number of Forest Acres	2,850	4,631					649		8,138
		67 Number of Banking Transactions	4,094	3,330					1,571		8,138
		70 No Nonelectric OAR Invoices	2,291	2,522					1,371	13	6,498
		71 Number of Banking Transactions	5,865	7,177					4,053		17,895
		AEPSC Internal Support					154,399				154,399
		68 Number of Employees	48	(4,007)	26,705	15,673		12,167	133	78,050	128,170
		11 Number of GL Transactions		(3,386)	927	553		3	3,823	1,906	3,447
		12 Number of Help Desk Calls		(16)							16
		15 Number of Non-UMWA Employees		(11)	439	606			52	25,826	27,000
		17 Number of Non-UMWA Employees		(11)	439	606			52	25,826	27,000
		29 Number of Non-UMWA Employees		(11)	439	606			52	25,826	27,000
		30 Number of Travel Transactions	3	(28)	20,537	30,830		5	1	11,239	67,218
		31 Number of Vehicles		(0)		10				28	22
		32 Number of Vendor Invoice Pay	28	(1,356)	1,335	3,234		315	11	146,882	150,444
		33 Number of Workstations		(6)	207	807				257	26,473
		39 100% to One Company	580	(1,420)	1,251			1,561		26,473	26,501
		46 MW Generating Capability	1,490	(3,038)	41,321	49,135		7,848	455	88,979	186,491
		51 Past 3 Mo MMBTU's Burned (Toil)		(247)	29			13		293	88
9220 Administrative Exp Trnd - Cr		55 Past 3 Mo MMBTU's Burned (Solid)		(196)						(744)	12
		57 Tons of Fuel Acquired			3,095	197		0		547	4,640
		58 Total Assets	292	(31,210)	20,827	21,251		204,300	52,797	197,557	465,914
		60 AEPSC Bill was Indr and Int		322				150		89	561
		61 Total Fixed Assets		(3,599)	100,617	6,201		104		14,467	117,431
		63 Total Gross Utility Plant		(176)	17	1,876		98		3,025	4,940
		64 MemberPeak Load		(2,147)	24,474	34				(3,842)	18,730
		65 Hydro MW Generating Capability		(0)	614			1		1,708	2,318
		66 Number of Forest Acres		(140)	29	13				145	42
		67 Number of Banking Transactions		(24)		51		2		160	67
		70 No Nonelectric OAR Invoices			467	71				160	67
		AEPSC Internal Support					14,486				14,486
		48 MW Generating Capability	2,336	1,752		223		46	642	240	3,250
		AEPSC Internal Support					75				75
9230 Employee Pensions & Benefits		11 Number of GL Transactions		1,063	84,864	1,207		2,833,600		2,246	2,807,770
		15 Number of Non-UMWA Employees		2,613				21,091		24,009	26,000
		17 Number of Purchase Orders		137,622		3,110		52,328		35,503	228,863
		19 Number of Reliefs				(92)					(92)
		28 Number of Stores Transactions			13,100	901		3		15,961	15,961
		29 Number of Vendor Invoice Pay			36,111			15,268		50,279	50,279
		33 Number of Workstations			84				74	353	353
		37 AEPSC Past 3 Months Total Bill			12,008			387,318		280,260	660,462
		39 100% to One Company			6,800	2,883		2,920,000		463	2,931,165
		40 Equal Share Ratio			2,052						2,052
		46 MW Generating Capability			33,499	442		505,385		536,267	536,267
		51 Past 3 Mo MMBTU's Burned (Toil)						57,290		57,290	57,290
		55 Past 3 Mo MMBTU's Burned (Solid)			(7)			202,437		202,437	202,437
		57 Tons of Fuel Acquired									
		58 Total Assets	6	12	294,660	2,633		36,331		36,331	36,331
		60 AEPSC Bill was Indr and Int			342,871			52,871		52,871	52,871
		61 Total Fixed Assets			95,219	710		36,736		1,854	98,775
		63 Total Gross Utility Plant			2,551	25				(510,738)	(508,187)
		64 MemberPeak Load			10,467			924,209		4,156	928,365
9250 Regulatory Commission Exp		65 Number of Forest Acres						2,877		15,467	15,467
		67 Number of Banking Transactions			524	31		950		1,545	1,545
		70 No Nonelectric OAR Invoices								4,196	4,196
		AEPSC Internal Support					809,754				809,754
		69 Number of Employees	62	27	2,281	22		2	10	65,051	68,071
		61 Total Fixed Assets								(0)	(0)
		AEPSC Internal Support					0				0
		69 Number of Employees	14,464	23,950	(0)	(9)		7,278		(12)	43,301
		15 Number of Non-UMWA Employees									
		46 MW Generating Capability		(60)		602				522	522
		58 Total Assets	98	53					60	211	211
		64 MemberPeak Load									
		AEPSC Internal Support					781				781
		AEPSC Internal Support									
9300 General Advertising Expenses		69 Number of Employees			905	309				605	1,009
		52 Number of Vendor Invoice Pay									
		58 Total Assets			3,416	4,162				618	618
		AEPSC Internal Support					118			665	665
9302 Misc General Expenses		69 Number of Employees			49	105				(47)	107
		11 Number of GL Transactions			(19)					(16)	(16)
		46 MW Generating Capability								55	55

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AEP Texas North Company  
Amounts Billed to Each Affiliate by AEPSC  
For the Year Ended June 30, 2006

Business Unit	FERC Account	Allocation Factor	Lebor	Overhead	Outside Services	Materials & Supplies	Internal Support	Billing	Shared Services	Internal Billing	Other	Grand Total
		58 Total Assets	513	422	1,595					710	24	3,297
		AEPSC Internal Support					602					602
	5910 Maintenance of Structures	32 100% to One Company	475	430			35	13			17	35
	5970 Maintenance of MWMA	AEPSC Internal Support										
	6010 Supervision - Customer Assets	32 100% to One Company	102	72				6		129		231
	6020 Meter Reading Expenses	AEPSC Internal Support	744	775			43					3,453
		58 Total Assets	901	1,281						1,136		2,160
		AEPSC Internal Support					117					117
	6030 Cust Records & Collection Exp	32 100% to One Company	372	408						250		1,034
		AEPSC Internal Support										
	6070 Supervision - Customer Service	58 Total Assets	686	(1,046)	(342)			2		501	10	(333)
		AEPSC Internal Support	7,439	7,543			235			9,367		24,388
		58 Total Assets	47	38						58	0	144
		AEPSC Internal Support										
	6070 Supervision - Customer Service	58 Total Assets	247	213						224	45	729
		AEPSC Internal Support					6					6
	6100 Misc Cust Svcs/Informational Ex	58 Total Assets	37	39						44		121
		AEPSC Internal Support					2					2
	6130 Advertising Expenses	58 Total Assets	70,010	105,427						30,081	908	200,343
		AEPSC Internal Support										
	6200 Administrative & Gen Salaries	11 Number of Employees	32,833	35,867						22,498	1	91,329
		12 Number of Help Desk Calls	238	349						84		871
		15 Number of Non-UMWA Employees	23,368	31,122						9,144	0	65,593
		17 Number of Purchase Orders	6,470	10,862						2,566	4	18,399
		26 Number of Stores Transactions	541	495						2,339	1	1,274
		28 Number of Trans Pole Miles	115	112,721						25,206	(3)	253,091
		30 Number of Vehicle Transactions	10	11						3		24
		31 Number of Vehicles	3,001	3,256						4,800	51	6,368
		32 Number of Vendor Invoices Pay	8,023	8,965						21,921	33	21,921
		33 Number of Workstations	237	213						27,232	0	27,232
		36 100% to One Company	38,181	41,068						781		104,507
		40 Equal Share Ratio	292	285								577
		45 Level of Const-Transmission	1,032,403	1,305,410						21		139
		46 Level of Const-Transmission	35	35								70
		60 AEPSC Bill less Indir and Int	149	379,264						633,564	1,800	3,083,376
		61 Total Fixed Assets	248,503	265,271						99	(4)	379,508
		63 Total Gross Utility Plant	11,273	12,341						106,877	1,191	642,842
		67 Number of Banking Transactions	1,026	837						6,345	0	7,373
		70 No Nonelectric OAR Invoices	1,972	1,972						1,106	10	4,526
		76 Number of Banking Transactions	1,720	2,274						5,158		5,158
		AEPSC Internal Support					85,000			1,164		86,164
	6210 Office Supplies and Expenses	60 Number of Employees	60	(700)	4,212	2,023		2,212		51	47,575	55,000
		11 Number of OL Transactions		(791)		86				674		56,341
		12 Number of Help Desk Calls		(9)						313	240	240
		15 Number of Non-UMWA Employees		(1)		300				0	5108	8313
		17 Number of Purchase Orders		(115)	2,843	3,719				6,722	775	6,722
		26 Number of Stores Transactions	1	(11)		3				1	9	6
		28 Number of Trans Pole Miles	485	(531)	9,949	12,119		23		39,245	56,039	56,039
		30 Number of Vehicle Transactions		(0)								0
		31 Number of Vehicles	4	(121)	130	312		32		13,129	13,463	13,463
		32 Number of Vendor Invoices Pay										33
		33 Number of Workstations			31	599				26	(551)	(551)
		36 100% to One Company		(1,175)								0
		40 Equal Share Ratio		(6)								(6)
		45 Level of Const-Transmission		(25)		1						29
		60 AEPSC Bill less Indir and Int	70	(13,253)	10,174	10,990		101,794		936	83,231	193,200
		61 Total Fixed Assets		130								56
		63 Total Gross Utility Plant		(1,945)	47	1,758		50		6,185	6,101	6,101
		67 Number of Banking Transactions		(38)	11	951				1,533	2,459	2,459
		70 No Nonelectric OAR Invoices		(16)	7	3		1		37	12	12
		AEPSC Internal Support										200
	6230 Outside Services Employed	60 Number of Employees	187		11,528	210	4,421	403,102		392		505,807
		11 Number of OL Transactions			2,815	532		3,541		6,175	11,500	11,500
		12 Number of Help Desk Calls			2,815	(10)		1,095			(10)	(10)
		15 Number of Non-UMWA Employees			291			6,791		612	6,082	6,082
		17 Number of Purchase Orders			254,379			401,957		3,797	698,109	698,109
		26 Number of Stores Transactions			1,339	92		3,797		6	6	6
		28 Number of Trans Pole Miles			5,184			105,015		145,109	316,507	316,507
		30 Number of Vehicle Transactions			2,952			974,468			2,052	2,052
		31 Number of Vehicles										312,766
		32 Number of Vendor Invoices Pay										187,227
		33 Number of Workstations										(187,227)
		36 100% to One Company										35,076
		40 Equal Share Ratio										
		45 Level of Const-Transmission										
		60 AEPSC Bill less Indir and Int	3	7	138,753	970		164,229		1	8,036	8,036
		61 Total Fixed Assets			2,716	233		1,107			(187,227)	(187,227)
		63 Total Gross Utility Plant			35,145							35,145

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AEP Texas North Company  
Accounts Billed to Each Affiliate by AEPSC  
For the Test Year Ended June 30, 2008

Business Unit	FERC Account	Allocation Factor	Labor	Labor Related Overhead	Outside Services	Materials & Supplies	Internal Support	Shared Services Billing	Shared Services Internal Billing	Other	Grand Total
0200 Administrative & Gen. Salaries	0200 Administrative & Gen. Salaries	AEPSC Internal Support									
		09 Number of Employees	37,440	55,842							107,122
		11 Number of GL Transactions	15,987	16,187							32,174
		15 Number of Non-UMWA Employees	1,207	1,185							2,392
		17 Number of Purchase Orders	14,497	23,112							37,609
		32 Number of Vendor Invoice Pay	112	112							224
		33 Number of Workstations	5,102	5,790							10,892
		36 100% to One Company	449	404							853
		48 MW Generating Capability	122,221	113,905							236,126
		51 Past 3 Mo IMBUT's Burned (Tot)	85,998	87,580							173,578
		55 Past 3 Mo IMBUT's Burned (Solid)	12,083	14,453							26,536
		56 Total Assets	124,851	188,034							312,885
		60 AEPSC Bill less Indr and Int	10	144,474							144,484
		63 Total Gross Utility Plant	1,146	1,250							2,396
		67 Number of Banking Transactions	1,263	1,042							2,305
		70 No Nonelectric OAR Invoices	243	268							511
		76 Number of Banking Transactions	1,960	2,540							4,500
		AEPSC Internal Support					17,393				17,393
		09 Number of Employees	2	(632)	11,008	414					12,792
		11 Number of GL Transactions		(276)	136	148					208
0210 Office Supplies and Expenses	0210 Office Supplies and Expenses	15 Number of Non-UMWA Employees		(0)	202	171					373
		17 Number of Purchase Orders		(274)	6,007	7,014					13,095
		26 Number of Stores Transactions	1	(82)	200	330					528
		32 Number of Vendor Invoice Pay	6	(82)	200	330					528
		33 Number of Workstations		(918)	59	530					121
		36 100% to One Company	225	(304)	10,237	11,552					21,710
		48 MW Generating Capability		(176)							
		51 Past 3 Mo IMBUT's Burned (Tot)			1,303	80					1,383
		55 Past 3 Mo IMBUT's Burned (Solid)			492	880					1,372
		56 Total Assets	20	(1,977)	50	74					12
		60 AEPSC Bill less Indr and Int		(14)	3	7					1
		63 Total Gross Utility Plant		(47)	9	4					1
		67 Number of Banking Transactions		(5)	155	23					173
		70 No Nonelectric OAR Invoices									
		76 Number of Banking Transactions									
		AEPSC Internal Support					2,114				2,114
		09 Number of Employees	572	430	51						1,053
		11 Number of GL Transactions		252	8,839	12					9,103
0230 Outside Services Employed	0230 Outside Services Employed	15 Number of Non-UMWA Employees			854	908					1,762
		17 Number of Purchase Orders			3,204	(17)					3,187
		26 Number of Stores Transactions			134	6					140
		32 Number of Vendor Invoice Pay			94	7					101
		33 Number of Workstations			2,632	77					2,709
		37 AEPSC Past 3 Months Total Bill			8,096	(145)					7,951
		36 100% to One Company			2,632	77					2,709
		48 MW Generating Capability			8,096	105					8,201
		51 Past 3 Mo IMBUT's Burned (Tot)			380						380
		55 Past 3 Mo IMBUT's Burned (Solid)			13,211	159					13,370
		56 Total Assets			1,105	3					1,108
		60 AEPSC Bill less Indr and Int			388						388
		63 Total Gross Utility Plant									
		67 Number of Banking Transactions									
		70 No Nonelectric OAR Invoices									
		76 Number of Banking Transactions									
		AEPSC Internal Support					158,350				158,350
		09 Number of Employees	15	7	544	3					568
		11 Number of GL Transactions			(0)	(1)					(1)
0250 Employee Pensions & Benefits	0250 Employee Pensions & Benefits	15 Number of Non-UMWA Employees									
		36 100% to One Company									
		48 MW Generating Capability									
		51 Past 3 Mo IMBUT's Burned (Tot)									
		55 Past 3 Mo IMBUT's Burned (Solid)									
		56 Total Assets									
		60 AEPSC Bill less Indr and Int									
		63 Total Gross Utility Plant									
		67 Number of Banking Transactions									
		70 No Nonelectric OAR Invoices									
		76 Number of Banking Transactions									
		AEPSC Internal Support									
		09 Number of Employees	33	76	(0)	(1)					126
		11 Number of GL Transactions									
		15 Number of Non-UMWA Employees									
		36 100% to One Company									
		48 MW Generating Capability									
		51 Past 3 Mo IMBUT's Burned (Tot)									
0300 General Advertising Expenses	0300 General Advertising Expenses	55 Past 3 Mo IMBUT's Burned (Solid)									
		56 Total Assets									
		60 AEPSC Bill less Indr and Int									
		63 Total Gross Utility Plant									
		67 Number of Banking Transactions									
		70 No Nonelectric OAR Invoices									
		76 Number of Banking Transactions									
		AEPSC Internal Support									
		09 Number of Employees									
		11 Number of GL Transactions									
		15 Number of Non-UMWA Employees									
		36 100% to One Company									
		48 MW Generating Capability									
		51 Past 3 Mo IMBUT's Burned (Tot)									
		55 Past 3 Mo IMBUT's Burned (Solid)									
		56 Total Assets									
		60 AEPSC Bill less Indr and Int									
		63 Total Gross Utility Plant									
		67 Number of Banking Transactions									
0310 Misc General Expenses	0310 Misc General Expenses	70 No Nonelectric OAR Invoices									
		76 Number of Banking Transactions									
		AEPSC Internal Support									
		09 Number of Employees									
		11 Number of GL Transactions									
		15 Number of Non-UMWA Employees									
		36 100% to One Company									
		48 MW Generating Capability									
		51 Past 3 Mo IMBUT's Burned (Tot)									
		55 Past 3 Mo IMBUT's Burned (Solid)									
		56 Total Assets									
		60 AEPSC Bill less Indr and Int									
		63 Total Gross Utility Plant									
		67 Number of Banking Transactions									
		70 No Nonelectric OAR Invoices									
		76 Number of Banking Transactions									
		AEPSC Internal Support									
		09 Number of Employees									
		11 Number of GL Transactions									
0310 Misc General Expenses	0310 Misc General Expenses	15 Number of Non-UMWA Employees									
		36 100% to One Company									
		48 MW Generating Capability									
		51 Past 3 Mo IMBUT's Burned (Tot)									
		55 Past 3 Mo IMBUT's Burned (Solid)									
		56 Total Assets									
		60 AEPSC Bill less Indr and Int									
		63 Total Gross Utility Plant									
		67 Number of Banking Transactions									
		70 No Nonelectric OAR Invoices									
		76 Number of Banking Transactions									
		AEPSC Internal Support									
		09 Number of Employees									
		11 Number of GL Transactions									
		15 Number of Non-UMWA Employees									
		36 100% to One Company									
		48 MW Generating Capability									
		51 Past 3 Mo IMBUT's Burned (Tot)									
		55 Past 3 Mo IMBUT's Burned (Solid)									
0310 Misc General Expenses	0310 Misc General Expenses	56 Total Assets									
		60 AEPSC Bill less Indr and Int									
		63 Total Gross Utility Plant									
		67 Number of Banking Transactions									
		70 No Nonelectric OAR Invoices									
		76 Number of Banking Transactions									
		AEPSC Internal Support									
		09 Number of Employees									
		11 Number of GL Transactions									
		15 Number of Non-UMWA Employees									
		36 100% to One Company									
		48 MW Generating Capability									
		51 Past 3 Mo IMBUT's Burned (Tot)									
		55 Past 3 Mo IMBUT's Burned (Solid)									
		56 Total Assets									
		60 AEPSC Bill less Indr and Int									
		63 Total Gross Utility Plant									
		67 Number of Banking Transactions									
		70 No Nonelectric OAR Invoices									
		76 Number of Banking Transactions									
0310 Misc General Expenses	0310 Misc General Expenses	AEPSC Internal Support									
		09 Number of Employees									



Business Unit	PERC Account	Allocation Factor	Lease	Labor Related Expenses	Outside Services	Materials & Supplies	Internal Support	Shared Services Billing	Shared Services Internal Billing	Other	Grand Total
Cardinal Operating Company - 104 Total	0350 Maintenance of General Plant	00 Number of Employees	48								
		15 Number of Non-UMWA Employees									
		32 Number of Vendor Invoice Pay			315						315
		33 Number of Workstations			40						40
		34 Number of Workstations									
		35 Number of Workstations									
		36 Number of Workstations									
		37 Number of Workstations									
		38 Number of Workstations									
		39 Number of Workstations									
Colmont, Inc. - 214 Total	9200 Administrative & Gen. Salaries	00 Number of Employees	14								
		15 Number of Non-UMWA Employees									
		32 Number of Vendor Invoice Pay									
		33 Number of Workstations									
		34 Number of Workstations									
		35 Number of Workstations									
		36 Number of Workstations									
		37 Number of Workstations									
		38 Number of Workstations									
		39 Number of Workstations									
Colmont, Inc. - 214 Total	9210 Office Supplies and Expenses	00 Number of Employees	437.897	688.036	71.830	24.743	178.574	1,570.888	218.880	108.888	3,483.881
		15 Number of Non-UMWA Employees									
		32 Number of Vendor Invoice Pay									
		33 Number of Workstations									
		34 Number of Workstations									
		35 Number of Workstations									
		36 Number of Workstations									
		37 Number of Workstations									
		38 Number of Workstations									
		39 Number of Workstations									
Colmont, Inc. - 214 Total	9500 Over Supervision & Engineering	00 Number of Employees	5.303	9.979	(31)	312		4.389	8		17.881
		15 Number of Non-UMWA Employees									
		32 Number of Vendor Invoice Pay									
		33 Number of Workstations									
		34 Number of Workstations									
		35 Number of Workstations									
		36 Number of Workstations									
		37 Number of Workstations									
		38 Number of Workstations									
		39 Number of Workstations									
Colmont, Inc. - 214 Total	9600 Misc. Transmission Expenses	00 Number of Electric Retail Out	171	140	02		1,654	13	236	8	639
		15 Number of Non-UMWA Employees									
		32 Number of Vendor Invoice Pay									
		33 Number of Workstations									
		34 Number of Workstations									
		35 Number of Workstations									
		36 Number of Workstations									
		37 Number of Workstations									
		38 Number of Workstations									
		39 Number of Workstations									
Colmont, Inc. - 214 Total	9700 Maint of Station Equipment	00 Number of Employees	1,639	1,603	0	20		631	7	515	4,391
		15 Number of Non-UMWA Employees									
		32 Number of Vendor Invoice Pay									
		33 Number of Workstations									
		34 Number of Workstations									
		35 Number of Workstations									
		36 Number of Workstations									
		37 Number of Workstations									
		38 Number of Workstations									
		39 Number of Workstations									
Colmont, Inc. - 214 Total	9710 Maintenance of Overhead Lines	00 Number of Electric Retail Out	(2,465)	(1,241)				161			200
		15 Number of Non-UMWA Employees									
		32 Number of Vendor Invoice Pay									
		33 Number of Workstations									
		34 Number of Workstations									
		35 Number of Workstations									
		36 Number of Workstations									
		37 Number of Workstations									
		38 Number of Workstations									
		39 Number of Workstations									
Colmont, Inc. - 214 Total	9800 Over Supervision & Engineering	00 Number of Employees	189,071	190,274	10,855	16,601	(68)	215	804	54	(3,133)
		15 Number of Non-UMWA Employees									
		32 Number of Vendor Invoice Pay	87,444	88,530	1,921	59,033	4,064	214,716	20,233	534,648	251,760
		33 Number of Workstations	2,140	1,700		750	0	59,033	11,022	0	0
		34 Number of Workstations	31,336	35,952	18,487	784	0	3,136	10	0	0
		35 Number of Workstations	1,100	1,100	0	0	0	0	0	0	0
		36 Number of Workstations	187	127	0	11	0	2,732	82	568	1
		37 Number of Workstations	81	83	1	4	0	208	1	268	1
		38 Number of Workstations	56	54				86	0	105	0
		39 Number of Workstations	222,743	215,944	4,042	31,033	7,390	216,946	93,347	790,602	310,000
Colmont, Inc. - 214 Total	9810 Load Dispatching	00 Number of Electric Retail Out	7,117	6,523				2,531	30	16,301	25,471
		15 Number of Non-UMWA Employees	902	470					258	1	1,370
		32 Number of Vendor Invoice Pay	14	19					5	0	33
		33 Number of Workstations									
		34 Number of Workstations									
		35 Number of Workstations									
		36 Number of Workstations									
		37 Number of Workstations									
		38 Number of Workstations									
		39 Number of Workstations									
Colmont, Inc. - 214 Total	9820 Station Expenses	00 Number of Employees	115	103							259
		15 Number of Non-UMWA Employees									
		32 Number of Vendor Invoice Pay	17,897	17,707	79	94		780	0	44,769	80,247
		33 Number of Workstations									
		34 Number of Workstations									
		35 Number of Workstations									
		36 Number of Workstations									
		37 Number of Workstations									
		38 Number of Workstations									
		39 Number of Workstations									
Colmont, Inc. - 214 Total	9840 Underground Line Expenses	00 Number of Electric Retail Out	8		740				0		750
		15 Number of Non-UMWA Employees	16,588	18,498				2,530	14	216,539	234,159
		32 Number of Vendor Invoice Pay	3,958	3,981	143,241	12,208		5,440	143	13,021	160,801
		33 Number of Workstations			60	133					
		34 Number of Workstations									
		35 Number of Workstations									
		36 Number of Workstations									
		37 Number of Workstations									
		38 Number of Workstations									
		39 Number of Workstations									
Colmont, Inc. - 214 Total	9860 Meter Expenses	00 Number of CIS Customers Mail	1,079	1,871					2,359		3,430
		15 Number of Non-UMWA Employees	97,727	97,781	535	1,856		3,840	10,255	108,332	210,294
		32 Number of Vendor Invoice Pay	2,947	2,976	11	7,703		1,116	10,001	108,332	129,833
		33 Number of Workstations	548	468		131		2,848	287	8,701	10,335
		34 Number of Workstations									
		35 Number of Workstations									
		36 Number of Workstations									
		37 Number of Workstations									
		38 Number of Workstations									
		39 Number of Workstations									
Colmont, Inc. - 214 Total	9870 Customer Installations Exp	00 Number of Electric Retail Out	130	90					37		217
		15 Number of Non-UMWA Employees	3,365	3,111					39	159	501
		32 Number of Vendor Invoice Pay	12,360	15,123	58			3,913	3,407	35,293	62,825
		33 Number of Workstations									
		34 Number of Workstations									
		35 Number of Workstations									
		36 Number of Workstations									
		37 Number of Workstations									
		38 Number of Workstations									
		39 Number of Workstations									
Colmont, Inc. - 214 Total	9880 Miscellaneous Distribution Exp	00 Number of Electric Retail Out	202,816	(160,238)	100,400	20,770		4,500	276,027	12,001	455,432
		15 Number of Non-UMWA Employees	83,180	88,324	6,760	4,816		5,635	28,416	8,416	137,801
		32 Number of Vendor Invoice Pay	10,724	15,865	1,885	1,885		10,444	2,104	70,901	97,901
		33 Number of Workstations	4,559	4,728	28,418	5,803		27,882	69,832	27,882	136,834
		34 Number of Workstations	982	1,030	3	12		53	1,368	3,762	5,935
		35 Number of Workstations									
		36 Number of Workstations									
		37 Number of Workstations									
		38 Number of Workstations									
		39 Number of Workstations									

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AEP Texas North Company  
Amounts Billed to Electric Retailers by AEPSC  
For the Year Ended June 30, 2008

Business Unit	PERC Account	Allocation Factor	Labor	Labor Related Overhead	Outside Services	Materials & Supplies	Internal Support	Shared Services Billing	Shared Services Internal Billing	Other	Grand Total
5900 Maint Supp & Engineering	5900 Maint Supp & Engineering	5900 Maint Supp & Engineering	527	1,108				25	1,078	28	3,356
	30 Number of Travel Transactions	30 Number of Travel Transactions	16								55
	31 Number of Vehicles	31 Number of Vehicles	19	12							22
	32 Number of Vendor Invoice Pay	32 Number of Vendor Invoice Pay	217	170							387
	39 100% to One Company	39 100% to One Company	240,103	251,072	240,264	10,329		65,947	314,915	20,020	1,146,650
	44 Level of Cost-Distribution	44 Level of Cost-Distribution	816	681	709						1,206
	45 Level of Cost-Distribution	45 Level of Cost-Distribution				6					6
	55 Total Assets	55 Total Assets	32,341	30,881	9,802	3,520		1,162	48,527	4,475	138,807
	AEPSC Internal Support	AEPSC Internal Support					33,050				33,050
	08 Number of Electric Retail Cust	08 Number of Electric Retail Cust	14,233	14,701		53				1,593	30,532
5920 Maint of Station Equipment	5920 Maint of Station Equipment	5920 Maint of Station Equipment	3,681	3,766				378	1,218	12	9,035
	08 Number of Employees	08 Number of Employees	853	853				42	967	38	2,451
	39 100% to One Company	39 100% to One Company	853	853				0			853
	AEPSC Internal Support	AEPSC Internal Support	281	508			535				1,324
	46 Level of Cost-Distribution	46 Level of Cost-Distribution									535
	08 Number of Electric Retail Cust	08 Number of Electric Retail Cust	8,388	7,024	979	51		124	3,617	281	20,544
	39 100% to One Company	39 100% to One Company	58,345	59,281	3,824	602	1,911	3,866	21,425	4,866	153,260
	AEPSC Internal Support	AEPSC Internal Support									1,911
	08 Number of Electric Retail Cust	08 Number of Electric Retail Cust	17,746	17,138		8		0	24,484	509	60,285
	39 100% to One Company	39 100% to One Company	585	558				14	580	85	1,807
5940 Maint of Underground Lines	5940 Maint of Underground Lines	5940 Maint of Underground Lines	57,868	59,202	13,352	946		10,939	21,051	2,510	109,011
	08 Number of Employees	08 Number of Employees	48	44	35	3			67	130	371
	39 100% to One Company	39 100% to One Company					2,750				2,750
	AEPSC Internal Support	AEPSC Internal Support									17
	08 Number of Electric Retail Cust	08 Number of Electric Retail Cust	6,342	8,031	476	32		354	9,051	238	24,570
	39 100% to One Company	39 100% to One Company			44	26					66
	AEPSC Internal Support	AEPSC Internal Support					607		7,584	427	30,780
	08 Number of Electric Retail Cust	08 Number of Electric Retail Cust	14,865	13,100					19		14,879
	39 100% to One Company	39 100% to One Company					260				260
	AEPSC Internal Support	AEPSC Internal Support									34
5970 Maintenance of Meters	5970 Maintenance of Meters	5970 Maintenance of Meters	1,041	600				37	1,207	47	3,152
	08 Number of Employees	08 Number of Employees	423	531				13	419	10	1,402
	39 100% to One Company	39 100% to One Company									1
	AEPSC Internal Support	AEPSC Internal Support									1
	08 Number of Electric Retail Cust	08 Number of Electric Retail Cust	17,051	17,040	274	550		713	18,509	233	51,433
	39 100% to One Company	39 100% to One Company	112,254	99,111	1,866	1,910		1,785	135,785	5,720	353,470
	AEPSC Internal Support	AEPSC Internal Support									233
	08 Number of Employees	08 Number of Employees	5,124	5,183				278	3,614	185	17,603
	39 100% to One Company	39 100% to One Company	6,804	6,900				13	1,130	218	4,210
	AEPSC Internal Support	AEPSC Internal Support									19,831
6000 Meter Reading Expenses	6000 Meter Reading Expenses	6000 Meter Reading Expenses	7,887	7,898	17	505		482	2,811	213	19,831
	08 Number of Employees	08 Number of Employees	985	1,021	14	2		65	350	42	2,757
	39 100% to One Company	39 100% to One Company	1,116	1,184				18,300	1,341	80,530	82,011
	AEPSC Internal Support	AEPSC Internal Support	84,874	104,650	6,792	3,587		1,598	75,411	3,370	260,182
	08 Number of Electric Retail Cust	08 Number of Electric Retail Cust	40,003	41,130			11,038				11,038
	39 100% to One Company	39 100% to One Company	73,443	75,812	2,883	23,470			48,535	39	127,708
	AEPSC Internal Support	AEPSC Internal Support									20,475
	08 Number of Employees	08 Number of Employees	1,386	986	145	13			3,795	818	818
	39 100% to One Company	39 100% to One Company	2,693	2,693							2,693
	AEPSC Internal Support	AEPSC Internal Support	4,084	6,099					5,016	67	15,772
6030 Cust Records & Collection Exp	6030 Cust Records & Collection Exp	6030 Cust Records & Collection Exp	712	818							2,174
	08 Number of Employees	08 Number of Employees									796
	39 100% to One Company	39 100% to One Company									2,174
	AEPSC Internal Support	AEPSC Internal Support									58
	08 Number of Electric Retail Cust	08 Number of Electric Retail Cust	207,990	210,417	32,276	146,856		35	230,073	3,163,488	4,008,835
	39 100% to One Company	39 100% to One Company	1,012,226	1,012,226	1,435	4,009		440	1,183,718	35,036	3,265,504
	AEPSC Internal Support	AEPSC Internal Support									440
	08 Number of Employees	08 Number of Employees	33,068	38,208	1,435			159	183,958	28,181	548,142
	39 100% to One Company	39 100% to One Company	67,609	67,609	6,165	270		19	37,818	1,336	109,086
	AEPSC Internal Support	AEPSC Internal Support									334,357
6040 Uncollectible Accounts Exp	6040 Uncollectible Accounts Exp	6040 Uncollectible Accounts Exp	1,745,034	1,880,458	116,049	15,002		442	2,017,139	408,962	6,163,869
	08 Number of Employees	08 Number of Employees	511	474	76,886	125		79	130,301	98,201	940,177
	39 100% to One Company	39 100% to One Company	162,888	171,903							1,780
	AEPSC Internal Support	AEPSC Internal Support	1,171,699	1,192,180	1,058,570	6,837		5,560	1,213,308	186,354	4,804,640
	08 Number of Electric Retail Cust	08 Number of Electric Retail Cust	63,526	72,122	(11)	2,377		40	70,110	6,726	303
	39 100% to One Company	39 100% to One Company	30	37							210,889
	AEPSC Internal Support	AEPSC Internal Support									56,835
	08 Number of Employees	08 Number of Employees	17,417	18,631	115	77		253,040	18,607	1,089	253,040
	39 100% to One Company	39 100% to One Company									604
	AEPSC Internal Support	AEPSC Internal Support									3,398
6070 Supervision - Customer Service	6070 Supervision - Customer Service	6070 Supervision - Customer Service	271	263	167	111			419	25	3,398
	08 Number of Employees	08 Number of Employees	1,242	1,308	14	2,421		(0)	1,332	589	3,398
	39 100% to One Company	39 100% to One Company	960	1,212					1,074		3,398
	AEPSC Internal Support	AEPSC Internal Support									0
	08 Number of Electric Retail Cust	08 Number of Electric Retail Cust	4	26	5	(0)		0	23	73	14
	39 100% to One Company	39 100% to One Company	27	26				0	34	20	25
	AEPSC Internal Support	AEPSC Internal Support									174
	08 Number of Employees	08 Number of Employees	2,890	3,076	1	3,765		0	3,042	1	9,855
	39 100% to One Company	39 100% to One Company					518				518
	AEPSC Internal Support	AEPSC Internal Support									15,547
	08 Number of Electric Retail Cust	08 Number of Electric Retail Cust	155,671	155,064	28,413			70	108,668		467,917