

SOAH Docket No. 473-07-0851
PUC Docket No. 33310
OPC's 10th, Q. #10-9
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AEP Texas North Company
Amounts Billed to Each Affiliate by AEPSC
For the Year Ended June 30, 2009

Business Unit	FERC Account	Allocation Factor	Labor	Overhead	Outside Services	Materials & Supplies	Internal Support	Shared Services Billing	Shared Services Internal Billing	Other	Grand Total
9000 Customer Assistance Expenses	9000 Information & Instructional Advts	05 Number of Employees	32,077	32,765	14	140		8	17,105	1,213	84,911
		12 Number of Help Desk Calls	446	409						3	1,402
		15 Number of Non-UMWA Employees	105	107						0	323
		10 Number of Phone Center Calls	57,072	60,215	8	1,719		65	23,539	4,590	147,209
		12 Number of Vendor Invoice Pay	1,472	1,472						0	2,944
		30 100% to One Company	34,825	35,520					20,510	1,576	92,559
		58 Total Assets	2,239	2,533		73		3	2,055	948	7,855
		07 Number of Banking Transactions				55				55	110
		AEPSC Internal Support					10,514				10,514
		06 Number of Electric Retail Cust	23,027	22,198	4				22,716	2,990	70,924
		06 Number of Employees	626	730						3	1,359
9000 Information & Instructional Advts	9000 Information & Instructional Ex	06 Number of Phone Center Calls	5,126	5,126	8				5,929	220	20,464
		30 100% to One Company	2,078	1,977	133	970			2,588	279	7,729
		AEPSC Internal Support					1,028				1,028
		06 Number of Electric Retail Cust								57	57
		AEPSC Internal Support									
		06 Number of Electric Retail Cust									
		AEPSC Internal Support									
		06 Number of Commercial Customers									
		30 100% to One Company									
		AEPSC Internal Support									
		06 Number of Electric Retail Cust									
9020 Administrative & Gen Services	9120 Demonstrating & Selling Exp	58 Total Assets			43	205				558	905
		05 Number of Employees	6,277	6,528					7,314		20,119
		05 Number of Commercial Customers	11,260	10,444					8,411	168	30,304
		06 Number of Electric Retail Cust	445,803	432,036					253,881	1,134,255	1,134,255
		11 Number of OL Transactions	313,804	472,559					134,004	4,440	926,307
		15 Number of Help Desk Calls	126,841	141,280					84,970	3	352,800
		15 Number of Non-UMWA Employees	15,509	17,852					13,566	1	46,900
		16 Number of Phone Center Calls	1,427	1,385					510		3,332
		17 Number of Purchase Orders	4,348	7,350					1,960	2	13,089
		20 Number of Remittance Items	209	406					165	10	851
		30 100% to One Company	3,194	2,948					1	5	7,512
9020 Administrative & Gen Services	9210 Office Supplies and Expenses	06 Number of Stores Transactions	3	5					1		9
		06 Number of Travel Transactions	3	5					1		9
		32 Number of Workstations	32,251	36,046					10,480	131	87,902
		30 100% to One Company	1,665	1,760					249,132	4,481	3,735
		40 Equal Share Ratio	292	295							585
		43 KWH Sales	229	2,000					193		781
		06 Number of Electric Retail Cust	479,635	629,433					8,992		1,395,506
		06 AEPSC Bill less Indir and Int	1,541	1,541					810,035	781	4,307,528
		01 Total Fixed Assets	95	669,505					490,720	(6)	490,720
		03 Total Gross Utility Plant	178,385	222,144					86,155	592	487,248
		07 Number of Banking Transactions	11,415	12,455					0,012	339	30,822
9210 Office Supplies and Expenses	9230 Outside Services Employed	70 No Nonelectric O&M Invoices	22,734	18,274					10,099	(0)	51,106
		70 No Nonelectric O&M Invoices	21,357	23,076					17,215	126	52,544
		AEPSC Internal Support	42,875	50,513			133,181		29,266		133,181
		05 Number of GIS Customers Mail		(27)	2,767	7,645			1,333		11,749
		06 Number of Commercial Customers		(54)		42		121	278		386
		06 Number of Electric Retail Cust	279	(4,121)	17,685	12,942		2,124	(28)	(34,890)	(6,979)
		09 Number of OL Transactions	264	(6,186)	16,203	26,548		9,174	231	81,609	130,693
		11 Number of Non-UMWA Employees		(2,002)	23	755		2	2,219	1,057	2,057
		15 Number of Phone Center Calls		(38)	3,627	1,903		0	39	5,914	11,149
		16 Number of Purchase Orders		(54)	1,892	2,227		0	728	(14)	4,784
		20 Number of Remittance Items	8	(56)	7	19		4	13	16	70
9230 Outside Services Employed	9230 Outside Services Employed	20 Number of Stores Transactions		(0)				10	44	20	70
		31 Number of Vendor Invoice Pay	15	(454)	459	1,525		124	6	40,167	50,862
		33 Number of Workstations		(1,323)	259	2,913		2,365	11	24,248	26,949
		30 100% to One Company		(6)						0	(6)
		40 Equal Share Ratio			5	1,199			280		1,484
		44 Level of Cost-Distribution		(14,405)	15,022	21,402		135,861	985	118,002	277,519
		44 Level of Cost-Distribution	82	(158)						44	277
		00 AEPSC Bill less Indir and Int		(2,263)	(39)	2,295		76	5,849	6,003	6,003
		01 Total Fixed Assets		(85)	10	939		59	1,521	2,443	3,133
		07 Number of Banking Transactions		(717)	170	73			788	313	788
		70 No Nonelectric O&M Invoices		(245)	3,376	513		17	1,083	5,053	5,053
9230 Outside Services Employed	9230 Outside Services Employed	70 No Nonelectric O&M Invoices					3,700			1,183	3,700
		AEPSC Internal Support									
		05 Number of GIS Customers Mail			27,543	1,847		(40,723)			(11,533)
		06 Number of Electric Retail Cust	1,722	1,735	53,139	348		1,318,291	2,012	7,651	1,384,058
		09 Number of OL Transactions		787	51,166	1,014		2,052,491	1,054	2,107,982	2,107,982
		11 Number of OL Transactions			1,811	3		12,449			14,063

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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	Other	Grand Total
AEP Texas North Company	FERC Account	15 Number of Non-UMWA Employees			13,308	2,333		8,300	25,317	52,449
		17 Number of Purchase Orders			31	(7)				31
		20 Number of Remittance Items								2,209
		22 Number of Remittance Transactions								36,391
		25 Number of Vendor Invoices								21,004
		32 Number of Vendor Invoice Pay								419,155
		33 Number of Workstations								2,830,600
		37 AEPSC Paid 3 Months Total Bill								2,052
		39 100% to One Company								10,502
		43 Equal Share Ratio								2,402
		45 Total Assets								303,010
		46 Level of Const-Transmission								73,809
		56 Total Assets								1,319
		60 AEPSC Bill less Indir and Int								8,329
		61 Total Fixed Assets								(273,501)
		62 Total Gross Utility Plant								665
		63 Number of Billing Transactions								15,285
		70 Number of Billing OAR Invoices								11,489
		74 Number of Billing Transactions								30,041
		AEPSC Internal Support								485,522
AEP Texas North Company	FERC Account	08 Number of Electric Retail Cust			2,355					2,355
		15 Number of Employees			1,907					1,907
		08 Number of Phone Center Calls			4,797					4,797
		09 Number of Electric Retail Cust								320
		09 Number of Employees								132
		11 Number of OL Transactions								5,341
		15 Number of Non-UMWA Employees								(6)
		32 Number of Vendor Invoice Pay								(294)
		39 100% to One Company								110
		AEPSC Internal Support								542
AEP Texas North Company	FERC Account	08 Number of Electric Retail Cust			40,544					140,483
		08 Number of Employees			10					11,755
		17 Number of Purchase Orders								252
		32 Number of Vendor Invoice Pay								170,323
		39 100% to One Company								99,004
		56 Total Assets								29,929
		AEPSC Internal Support								4,889
		05 Number of CIS Customers Mail								97,014
		08 Number of Commercial Customers								227,878
		08 Number of Electric Retail Cust								170
AEP Texas North Company	FERC Account	08 Number of Employees								154
		11 Number of OL Transactions								84,085
		39 100% to One Company								61,545
		56 Total Assets								1751
		70 Non-Residential OAR Invoices								5,087
		AEPSC Internal Support								65
		08 Number of Electric Retail Cust								27
		15 Number of Non-UMWA Employees								215
		56 Total Assets								1,241
		AEPSC Internal Support								1,321
AEP Texas North Company	FERC Account	08 Number of Electric Retail Cust								3,432
		15 Number of Employees								1,212
		32 Number of Vendor Invoice Pay								81
		39 100% to One Company								104
		56 Total Assets								272
		AEPSC Internal Support								3,035
		08 Number of Electric Retail Cust								47,880,352
		15 Number of Employees								697,412
		32 Number of Vendor Invoice Pay								1,538
		39 100% to One Company								(4,025)
AEP Texas North Company	FERC Account	08 Number of Electric Retail Cust								20
		15 Number of Employees								1,538
		32 Number of Vendor Invoice Pay								(4,025)
		39 100% to One Company								20
		56 Total Assets								47,880,352
		AEPSC Internal Support								697,412
		08 Number of Electric Retail Cust								1,538
		15 Number of Employees								(4,025)
		32 Number of Vendor Invoice Pay								20
		39 100% to One Company								47,880,352
AEP Texas North Company	FERC Account	08 Number of Electric Retail Cust								20
		15 Number of Employees								1,538
		32 Number of Vendor Invoice Pay								(4,025)
		39 100% to One Company								20
		56 Total Assets								47,880,352
		AEPSC Internal Support								697,412
		08 Number of Electric Retail Cust								1,538
		15 Number of Employees								(4,025)
		32 Number of Vendor Invoice Pay								20
		39 100% to One Company								47,880,352
AEP Texas North Company	FERC Account	08 Number of Electric Retail Cust								20
		15 Number of Employees								1,538
		32 Number of Vendor Invoice Pay								(4,025)
		39 100% to One Company								20
		56 Total Assets								47,880,352
		AEPSC Internal Support								697,412
		08 Number of Electric Retail Cust								1,538
		15 Number of Employees								(4,025)
		32 Number of Vendor Invoice Pay								20
		39 100% to One Company								47,880,352

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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	Labor Related Overheads	Outside Services	Materials & Supplies	Internal Support	Shared Services Billing	Other	Grand Total
5700 Maint of Station Equipment	5700 Maint of Station Equipment	50 100% to One Company	41,335	41,755	0		34	16,154	51	99,235
		46 MW Generating Capability								9
		AEPSC Internal Support								1,183
	5800 Oper Supervision & Engineering	30 100% to One Company	285	311				71	0	77
		46 MW Generating Capability					31	0		1,183
		AEPSC Internal Support								215
	5850 Meter Expenses	50 100% to One Company	14	30				11	1	56
		AEPSC Internal Support								2
	5880 Miscellaneous Distribution Exp	00 Number of Employees	1,011	815	473	229		1,355	46	3,979
		2 Number of Help Desk Calls	143	46		7		104	5	110
5900 Maintenance of Overhead Lines	5900 Maintenance of Overhead Lines	14 100% to One Company	129	141				150	0	420
		46 MW Generating Capability								2,556
		AEPSC Internal Support								53
	6000 Meter Reading Expenses	50 100% to One Company	856	901				926	1	2,684
		46 MW Generating Capability								2
		AEPSC Internal Support								47
	6030 Cust Records & Collection Exp	00 Number of Employees	702	767				858	0	2,529
		100% to One Company								1,952
		AEPSC Internal Support								4
		46 MW Generating Capability								33
6050 Misc Customer Accounts Exp	6050 Misc Customer Accounts Exp	00 Number of Employees	71	70				24	0	167
		46 MW Generating Capability								1,172
		AEPSC Internal Support								44
	6070 Supervision - Customer Service	00 Number of Employees	411	472				245	44	1,172
		46 MW Generating Capability								54
		AEPSC Internal Support								0
	6100 Misc Cust Svcs/Informational Ex	00 Number of Employees	45	48				84	0	147
		46 MW Generating Capability								2
		AEPSC Internal Support								12
		46 MW Generating Capability								1,428
6130 Advertising Expenses	6130 Advertising Expenses	00 Number of Employees	104,430	150,000				41,840	1,434	306,575
		46 MW Generating Capability								2
		AEPSC Internal Support								285,243
	6200 Administrative & Gen Salaries	11 Number of GL Transactions	94,816	108,405				64,019	2	1,270
		12 Number of Help Desk Calls	420	702				148	0	9,851
		15 Number of Non-UMWA Employees	2,868	2,045				1,338	0	48,861
		17 Number of Purchase Orders	16,243	26,587				5,322	0	1,860
		20 Number of Travel Transactions	855	775				20	0	3
		30 Number of Vehicles	609	650				12,313	10	1,269
		32 Number of Vendor Invoice Pay	20,000	21,883				54,282	77	347,785
6210 Office Supplies and Expenses	6210 Office Supplies and Expenses	30 100% to One Company	131,729	197,030				56,333	615	401,649
		46 MW Generating Capability								2,021
		AEPSC Internal Support								25,822
		46 MW's Generation	100,305	12,093				3,423	0	8,853
		51 Past 3 Mo MMBTU's Burned (Tot)	174	464				44	0	3,353
		57 Tons of Fuel Acquired	1,108,452	1,530,441				576,483	2,054	3,246,877
		58 Total Assets	201,873	284,081				98,572	718	550,244
		61 Total Fixed Assets	14,487	15,791				33,171	0	121,364
		64 Member/Peak Load	46,150	42,044				1,002	0	12,521
		66 Number of Forest Acres	4,409	7,115				2,333	0	3,708

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For the Test Year Ended June 30, 2008

Business Unit	FERC Account	Allocation Factor	Labor	Labor Related Overheads	Outside Services	Materials & Supplies	Internal Support	Shared Services Billing	Other	Grand Total
Columbus Southern Power - Gen. - 144 Total Columbus Southern Power - Trans - 130	9250 Administrative Exp Trans - Cr	35 100% to One Company		(1,256)	(2,149)	24		1,243	8,841	4,857
		40 Equal Share Ratio		(6)						0
		48 MW Generating Capability	309	(1,154)	14,688	10,210		17,250	25,046	73,414
		49 MW's Generation		(1,154)		1		6	120	25
		55 Peak 3 MWSTU Burned (Tot)		(120)					(120)	1
		56 Peak 3 MWSTU Burned (Solid)						0		239
		57 Tons of Fuel Acquired			1,105	86		117,433	87,743	255,743
		58 Total Assets	173	(18,401)	24,876	12,053		30,317	8,231	194
		60 AEPSC Bill less Indir and Int		111		5,104		75	8,624	89,230
		61 Total Fixed Assets		(27,011)	77,097	386		74	827	993
		63 Total Gross Utility Plant		(1,270)	14,493	20			(2,139)	11,083
		64 Member Plant Load		(6)	944	2			2,821	3,567
		65 Number of Bank Transactions		(204)	36	18		1	194	44
		67 No Nonelastic OAR Invoices		(13)	527	29			179	28
		76 Number of Bank Transactions				79				780
		AEPSC Internal Support					7,813			7,813
		48 MW Generating Capability	840	480		74		10	66	1,448
		AEPSC Internal Support					21			21
		65 Number of Bank Transactions		395	19,391	398		9,271,102	748	946,001
		11 Number of GL Transactions			1,175	3		9,028		10,203
		15 Number of Non-UMWA Employees			45,818	1,034		17,219	12,866	70,283
		17 Number of Purchase Orders			189	(21)		4,053		4,233
		20 Number of Stores Transactions			3,379	232		9,348	22	12,981
		32 Number of Vendor Invoice Pay			5,960			20		114,250
		33 Number of Vendor Invoices						148,500		824,065
		35 AEPSC Plant's Month's Total Bill						823,088		107
		39 100% to One Company			2,552					100,527
		40 Equal Share Ratio			12,512	137		87,878		19,112
		48 MW Generating Capability						30,831		30,831
		49 MW's Generation			1,553			8,289		9,842
		55 Peak 3 MWSTU Burned (Tot)						26,251		26,251
		56 Peak 3 MWSTU Burned (Solid)						176,250		352,799
		57 Tons of Fuel Acquired			2,127	1,596		411	(183,316)	96,048
		58 Total Assets	3	7	165,968	512		27,037	1,472	1,639
		60 AEPSC Bill less Indir and Int			40,026	15		393,844	2,409	366,253
		61 Total Fixed Assets			1,024			16,019		16,019
		63 Total Gross Utility Plant			10,919			3,856		3,856
		64 Member Plant Load			304	18		966		4,726
		65 Number of Bank Transactions						4,726		342,903
		76 Number of Bank Transactions					342,903			22,157
		AEPSC Internal Support						1		21,378
		09 Number of Employees	20	9	749	(4)		5		0
		01 Total Fixed Assets						2,391	(4)	14,916
		AEPSC Internal Support								0
		09 Number of Employees	4,751	7,780	0	(3)				0
		11 Number of GL Transactions								174
		15 Number of Non-UMWA Employees		(27)		201				128
		48 MW Generating Capability	56					36	0	248
		49 MW's Generation								248
		AEPSC Internal Support					248			17
		58 Total Assets						856		3,562
		09 Number of Employees	2,103	2,248	226	101				187
		17 Number of Purchase Orders								1,926
		32 Number of Vendor Invoice Pay			1,750					39,054
		39 100% to One Company	9,604	10,123	3,509	4,206		3,240	4,969	530
		AEPSC Internal Support					530			(90)
		09 Number of Employees			10	34			(15)	18
		11 Number of GL Transactions			(66)			10		2,024
		39 100% to One Company	999	1,003						80,323
		48 MW Generating Capability			4,808	70		410		58
		58 Total Assets	2,045	4,281						(12)
		AEPSC Internal Support					626			12
		09 Number of Employees								52
		15 Number of Non-UMWA Employees				3,435				3,504
		48 MW Generating Capability				36			2,121	2,282
		58 Total Assets			103					135
		AEPSC Internal Support								9
		09 Number of Employees			55					486
		15 Number of Non-UMWA Employees			459					20
		32 Number of Vendor Invoice Pay			57	3				84
		33 Number of Workstations								84
		39 100% to One Company								317
		AEPSC Internal Support								10,408,388
		09 Number of Employees	2,277,787	3,122,564	491,976	63,800	438,639	2,827,811	1,288,313	233
		09 Number of Employees			50	25				4

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Business Unit	FERC Account	Allocation Factor	Labor	Overhead	Materials & Supplies	Internal Support	Shared Services Billing	Shared Services Internal Billing	Other	Grand Total
5600 Over Supervision & Engineering	5600 Total Assets	28 Number of Trans Pole Miles	4,009	3,001	5,050	351		1,399	1,501	16,108
	5601 Total Fixed Assets	222	186	157				88	0	450
	5602 Internal Support	147						52	0	356
	5603 Number of Employees	28,081	24,054		1,523	275		9,050	2,408	38,275
	5604 Number of Non-UMWA Employees	4,517	8,444					1,800	0	11,855
	5605 Number of Trans Pole Miles	188,237	172,503		10,705	7,875		59,971	17,878	441,273
	5606 100% to One Company	28,468	24,127		9,713	485		8,759	0	72,110
	5607 Level of Const-Transmission	21,250	20,484		2,124	509		924	1,356	53,274
	5608 Total Assets	4,708	4,751		0	33		1,039	435	11,571
	5609 Total Fixed Assets	1,214	1,378		63	9		421	450	3,122
5610 Load Dispatching	5610 Total Assets	58,482	59,227		131	16		25,577	1,414	164,847
	5611 Number of Non-UMWA Employees	27,784	28,302		1,000	4,352		9,865	976	70,279
	5612 100% to One Company	24,442	307,119		45,446	7,500		87,808	7,643	701,981
	5613 Level of Const-Transmission	11,528	9,740		0	0		3,980	2,045	27,893
	5614 Total Assets	1,074	800		231	9		400	128	2,708
	5615 Internal Support									0
	5616 Number of Trans Pole Miles									15,775
	5617 AEPSC Internal Support									17
	5618 Total Assets									1,642
	5619 Internal Support									31
5620 Station Expenses	5620 Total Assets	28 Number of Trans Pole Miles	621	621	871	28		8		1,942
	5621 Number of Non-UMWA Employees									31
	5622 100% to One Company									3
	5623 Level of Const-Transmission									3
	5624 Total Assets	2,322	12,309		230	33		762	1,050	19,343
	5625 Number of Employees	6,640	7,038		1,436	48		2,122	252	16,730
	5626 Number of Non-UMWA Employees	62,376	30,065		21,002	9,757		1,708	9,345	100,912
	5627 100% to One Company	29,330	27,341		41,097	175		2,239	4,488	115,980
	5628 Level of Const-Transmission	4,555	4,778		50	0		16	0	10,251
	5629 Total Assets	595	570			0		231	155	1,462
5630 Maint Supv & Engineering	5630 Total Assets	697	993		21,330			305	641	21,539
	5631 Number of Non-UMWA Employees	28,547	28,326		88	312		3,247	2,247	65,730
	5632 100% to One Company					118		9,116	1,756	8,130
	5633 Level of Const-Transmission									0
	5634 Total Assets	2,039	1,627					761	4	4,451
	5635 Number of Employees	3,408	3,380		43	24		960	189	8,023
	5636 Number of Non-UMWA Employees	1,516	1,368		426	1,349		513	5,565	10,787
	5637 100% to One Company	389	343					130	0	662
	5638 Level of Const-Transmission	5,349	4,338			53		7,178	308	18,118
	5639 Total Assets	2,005	3,141		4,568			1,925	94	12,887
5640 Maint of Station Equipment	5640 Total Assets	0	0							0
	5641 Number of Employees	2,409	2,380		315	146		760	659	6,662
	5642 Number of Non-UMWA Employees	1,613	1,603		3			1,442	17	4,477
	5643 100% to One Company	512	388		282	71		114	(47)	1,376
	5644 Level of Const-Transmission									0
	5645 Total Assets	33	47		20	2		17		135
	5646 Number of Employees	163	149		2			200	6	539
	5647 Number of Non-UMWA Employees	30	16		78	39		222	8	453
	5648 100% to One Company	12	0		1	1		27	0	21
	5649 Level of Const-Transmission	8	6		1	2		0	0	28
5650 Miscellaneous Distribution Exp	5650 Total Assets	244	176		77	47		324	128	1,018
	5651 Number of Employees	2	1					0	0	7
	5652 Number of Non-UMWA Employees	10	6					1	14	28
	5653 100% to One Company	132	109		380	(2)		0	6	838
	5654 Level of Const-Transmission									0
	5655 Total Assets	185	195					203	0	589
	5656 Number of Employees	287	307					330	11	1,111
	5657 Number of Non-UMWA Employees	106	181					165	0	543
	5658 100% to One Company									32
	5659 Level of Const-Transmission									0
9000 Customer Accounts Exp	9000 Total Assets	111	120		(141)	(8)		78	3	307
	9001 Number of Employees	147	(271)					1	125	(149)
	9002 Number of Non-UMWA Employees	2,890	2,890					3,650	4	9,269
	9003 100% to One Company									0
	9004 Level of Const-Transmission									0
	9005 Total Assets	12	10		0	0		15	0	30
	9006 Number of Employees	63	55					57	11	187
	9007 Number of Non-UMWA Employees									0
	9008 100% to One Company									0
	9009 Level of Const-Transmission									0
9100 Miscellaneous Informational Ex	9100 Total Assets	9	10					11		30
	9101 Number of Employees									0
	9102 Number of Non-UMWA Employees									0
	9103 100% to One Company									0
	9104 Level of Const-Transmission									0
	9105 Total Assets									0
	9106 Number of Employees									0
	9107 Number of Non-UMWA Employees									0
	9108 100% to One Company									0
	9109 Level of Const-Transmission									0

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

Business Unit	Allocation Factor	Labor	Labor Related Overhead	Outside Services	Materials & Supplies	Internal Support	Shared Services Billing	Shared Services Internal Billing	Other	Grand Total
9200 Administrative & Gen Salaries	9200 Administrative & Gen Salaries	22,304	35,283	0	0	0	10,150	13,550	208	71,042
	9200 Administrative & Gen Salaries	20,072	25,111	0	0	0	13,550	13,550	1	55,033
	9200 Administrative & Gen Salaries	2,232	1,008	0	0	0	0	0	0	197
9210 Office Supplies and Expenses	9210 Office Supplies and Expenses	7,387	9,086	0	0	0	2,872	2,872	0	19,128
	9210 Office Supplies and Expenses	1,440	2,457	0	0	0	458	458	0	4,353
	9210 Office Supplies and Expenses	140	138	0	0	0	0	0	0	278
	9210 Office Supplies and Expenses	40,072	30,021	0	0	0	8,725	8,725	(1)	87,817
	9210 Office Supplies and Expenses	0	901	0	0	0	0	0	0	901
	9210 Office Supplies and Expenses	85	0	0	0	0	0	0	0	85
	9210 Office Supplies and Expenses	1,898	1,825	0	0	0	970	970	7	4,400
	9210 Office Supplies and Expenses	21,266	23,832	0	0	0	11,056	11,056	0	42,111
	9210 Office Supplies and Expenses	292	298	0	0	0	0	0	0	590
	9210 Office Supplies and Expenses	244,357	343,289	0	0	0	151,159	151,159	0	736,431
9220 Injuries and Damages	9220 Injuries and Damages	53,311	63,149	0	0	0	24,862	24,862	(1)	101,177
	9220 Injuries and Damages	3,478	3,807	0	0	0	2,015	2,015	103	141,418
	9220 Injuries and Damages	327	268	0	0	0	0	0	0	595
	9220 Injuries and Damages	611	685	0	0	0	421	421	0	1,441
	9220 Injuries and Damages	523	683	0	0	0	354	354	4	1,721
	9220 Injuries and Damages	20	(610)	1,284	882	17,272	0	0	1570	17,272
	9220 Injuries and Damages	(400)	(400)	4	57	0	444	444	194	16,432
	9220 Injuries and Damages	(1)	(1)	778	98	0	3	3	1,395	2,242
	9220 Injuries and Damages	(21)	(21)	68	75	0	0	0	243	1,995
	9220 Injuries and Damages	168	(194)	2,400	4,220	0	8	87	13,585	20,268
9230 Outside Services Employee	9230 Outside Services Employee	1	(26)	22	68	0	7	0	2,521	2,582
	9230 Outside Services Employee	(44)	(44)	15	349	0	0	0	87	302
	9230 Outside Services Employee	(12)	(12)	7	0	0	25,307	24,2	15,150	42,016
	9230 Outside Services Employee	20	(3,203)	2,543	2,068	0	15	15	1,617	1,946
	9230 Outside Services Employee	33	(638)	(11)	700	0	16	16	1,742	1,742
	9230 Outside Services Employee	(28)	(28)	3	287	0	18	18	12	10
	9230 Outside Services Employee	(12)	(12)	2	13	0	1	1	0	0
	9230 Outside Services Employee	(17)	(17)	42	7	0	0	0	15	64
	9230 Outside Services Employee	55	3,349	280	198	0	144,401	144,401	110	147,970
	9230 Outside Services Employee	371	371	833	198	0	2,191	2,191	1,987	3,556
9250 Employee Pensions & Benefits	9250 Employee Pensions & Benefits	11	1,204	85	19	0	1,658	1,658	1,742	1,742
	9250 Employee Pensions & Benefits	28	101,001	272	19	0	136,140	136,140	177	241,210
	9250 Employee Pensions & Benefits	32	774	0	0	0	774	774	2	1,096
	9250 Employee Pensions & Benefits	33	1,085	1,085	0	0	48,705	48,705	48,303	96,875
	9250 Employee Pensions & Benefits	39	2,032	2,032	0	0	370,550	370,550	2,032	370,550
	9250 Employee Pensions & Benefits	40	32,253	32,253	221	0	41,881	41,881	2,120	76,478
	9250 Employee Pensions & Benefits	60	11,912	11,912	92	0	118	118	(52,591)	(52,591)
	9250 Employee Pensions & Benefits	61	403	403	4	0	379	379	379	12,407
	9250 Employee Pensions & Benefits	67	230	230	8	0	230	230	230	230
	9250 Employee Pensions & Benefits	70	371	371	8	0	371	371	371	371
9250 Regulatory Commission Exp	9250 Regulatory Commission Exp	4	2	124	5	0	0	0	3,542	3,542
	9250 Regulatory Commission Exp	8	7	0	0	1	2	2	0	17
	9250 Regulatory Commission Exp	745	1,204	(0)	(0)	0	375	375	(1)	2,324
	9250 Regulatory Commission Exp	11	0	0	0	0	0	0	(0)	(0)
	9250 Regulatory Commission Exp	15	0	0	0	0	0	0	(0)	(0)
	9250 Regulatory Commission Exp	28	0	0	0	0	0	0	0	0
	9250 Regulatory Commission Exp	39	0	0	0	0	0	0	0	0
	9250 Regulatory Commission Exp	55	0	0	0	0	0	0	0	0
	9250 Regulatory Commission Exp	58	0	0	0	0	0	0	0	0
	9250 Regulatory Commission Exp	331	332	0	0	0	104	104	34	522
9250 General Advertising Expenses	9250 General Advertising Expenses	2,093	2,163	695	970	0	702	702	1,075	7,617
	9250 General Advertising Expenses	0	0	0	0	0	0	0	0	0
	9250 General Advertising Expenses	0	0	0	0	0	0	0	0	0
	9250 General Advertising Expenses	0	0	0	0	0	0	0	0	0
	9250 General Advertising Expenses	0	0	0	0	0	0	0	0	0
	9250 General Advertising Expenses	0	0	0	0	0	0	0	0	0
	9250 General Advertising Expenses	0	0	0	0	0	0	0	0	0
	9250 General Advertising Expenses	0	0	0	0	0	0	0	0	0
	9250 General Advertising Expenses	0	0	0	0	0	0	0	0	0
	9250 General Advertising Expenses	0	0	0	0	0	0	0	0	0

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AEP Texas North Company
Amounts Billed to Each Affiliate by AEPSC
For the Year Ended June 30, 2005

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
Gonzalesville Coal Prep. Co. - 200 Total	9200 Office Supplies and Expenses	06 Total Assets	5	4	2	0	0	395	0	0	400
		07 Number of Banking Transactions	3	3	3	0	0	937	0	0	937
		70 No Non-Union OAR Invoices	0	0	0	0	0	0	0	0	0
		76 Number of Banking Transactions	2	1	73	0	3,439	0	0	2,037	3,439
		AEPSC Internal Support	475	772	(0)	(0)	0	0	239	(0)	1,466
		09 Number of Employees	0	0	0	0	0	0	0	0	0
		11 Number of GL Transactions	0	0	0	0	25	0	0	0	25
		15 Number of Non-UMWA Employees	0	0	0	0	0	0	0	0	0
		56 Total Assets	0	0	0	0	0	0	0	0	0
		AEPSC Internal Support	0	0	0	0	0	0	0	0	0
		09 Number of Employees	0	0	0	0	0	0	0	0	0
		11 Number of GL Transactions	0	0	0	0	0	0	0	0	0
		15 Number of Non-UMWA Employees	0	0	0	0	0	0	0	0	0
		56 Total Assets	0	0	0	0	0	0	0	0	0
		AEPSC Internal Support	0	0	0	0	0	0	0	0	0
Cook Coal Terminal - 270	9200 Office Supplies and Expenses	06 Total Assets	1	0	0	0	0	0	0	0	1
		07 Number of Banking Transactions	22,875	31,739	3,072	5,023	4,882	125,853	13,138	7,263	211,127
		70 No Non-Union OAR Invoices	0	0	0	0	0	0	0	0	0
		76 Number of Banking Transactions	0	0	0	0	0	0	0	0	0
		AEPSC Internal Support	0	0	0	0	0	0	0	0	0
		09 Number of Employees	0	0	0	0	0	0	0	0	0
		11 Number of GL Transactions	0	0	0	0	0	0	0	0	0
		15 Number of Non-UMWA Employees	0	0	0	0	0	0	0	0	0
		56 Total Assets	0	0	0	0	0	0	0	0	0
		AEPSC Internal Support	0	0	0	0	0	0	0	0	0
		09 Number of Employees	0	0	0	0	0	0	0	0	0
		11 Number of GL Transactions	0	0	0	0	0	0	0	0	0
		15 Number of Non-UMWA Employees	0	0	0	0	0	0	0	0	0
		56 Total Assets	0	0	0	0	0	0	0	0	0
		AEPSC Internal Support	0	0	0	0	0	0	0	0	0
Gonzalesville Coal Prep. Co. - 200 Total	9200 Office Supplies and Expenses	06 Total Assets	11,178	16,320	1,448	287	3,005	565	10	3,455	34,351
		07 Number of Banking Transactions	2,609	4,511	0	1,563	0	0	193	85	9,003
		70 No Non-Union OAR Invoices	4,259	7,236	0	234	0	0	1,826	1,620	12,868
		76 Number of Banking Transactions	53	57	0	1,376	0	0	0	0	1,486
		AEPSC Internal Support	0	0	0	0	0	0	0	0	0
		09 Number of Employees	0	0	0	0	0	0	0	0	0
		11 Number of GL Transactions	0	0	0	0	0	0	0	0	0
		15 Number of Non-UMWA Employees	0	0	0	0	0	0	0	0	0
		56 Total Assets	0	0	0	0	0	0	0	0	0
		AEPSC Internal Support	0	0	0	0	0	0	0	0	0
		09 Number of Employees	0	0	0	0	0	0	0	0	0
		11 Number of GL Transactions	0	0	0	0	0	0	0	0	0
		15 Number of Non-UMWA Employees	0	0	0	0	0	0	0	0	0
		56 Total Assets	0	0	0	0	0	0	0	0	0
		AEPSC Internal Support	0	0	0	0	0	0	0	0	0
Cook Coal Terminal - 270	9200 Office Supplies and Expenses	06 Total Assets	0	0	0	0	0	0	0	0	0
		07 Number of Banking Transactions	0	0	0	0	0	0	0	0	0
		70 No Non-Union OAR Invoices	0	0	0	0	0	0	0	0	0
		76 Number of Banking Transactions	0	0	0	0	0	0	0	0	0
		AEPSC Internal Support	0	0	0	0	0	0	0	0	0
		09 Number of Employees	0	0	0	0	0	0	0	0	0
		11 Number of GL Transactions	0	0	0	0	0	0	0	0	0
		15 Number of Non-UMWA Employees	0	0	0	0	0	0	0	0	0
		56 Total Assets	0	0	0	0	0	0	0	0	0
		AEPSC Internal Support	0	0	0	0	0	0	0	0	0
		09 Number of Employees	0	0	0	0	0	0	0	0	0
		11 Number of GL Transactions	0	0	0	0	0	0	0	0	0
		15 Number of Non-UMWA Employees	0	0	0	0	0	0	0	0	0
		56 Total Assets	0	0	0	0	0	0	0	0	0
		AEPSC Internal Support	0	0	0	0	0	0	0	0	0

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

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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 Overheads	Outside Services	Materials & Supplies	Internal Support	Shared Services Billing	Shared Services Internal Billing	Other	Grand Total
Ind Mich River Transp Latin - 260 Total Indiana Franklin Realty, Inc. - 200 Indiana Franklin Realty, Inc. - 203 Total Indiana Michigan Pwr Co. - Dist. - 170	9301 General Advertising Expenses	09 Number of Employees			16	12				152	152
	9302 Misc General Expenses	58 Total Assets					2			36	36
		AEPSC Internal Support									
		10 Number of Employees			13	28				41	41
		11 Number of Transactions			4					4	4
		58 Total Assets	32	65	70	1	10		6	878	1,003
		AEPSC Internal Support									
	9310 Rents	15 Number of Non-UMWA Employees				(0)				7	7
		58 Total Assets								21	21
		AEPSC Internal Support									
Ind Mich River Transp Latin - 260 Total Indiana Franklin Realty, Inc. - 200 Indiana Franklin Realty, Inc. - 203 Total Indiana Michigan Pwr Co. - Dist. - 170	9350 Maintenance of General Plant	09 Number of Employees			13	28				41	41
		10 Number of Transactions			4					4	4
		58 Total Assets	4	3	347					7	347
		AEPSC Internal Support									
		15 Number of Non-UMWA Employees				4				7	7
		58 Total Assets								21	21
		AEPSC Internal Support									
	9350 Maintenance of General Plant	09 Number of Employees			13	28				41	41
		10 Number of Transactions			4					4	4
		58 Total Assets	4	3	347					7	347
Ind Mich River Transp Latin - 260 Total Indiana Franklin Realty, Inc. - 200 Indiana Franklin Realty, Inc. - 203 Total Indiana Michigan Pwr Co. - Dist. - 170	9400 Administrative & Gen Services	39 100% to One Company	104,180	160,039	25,082	2,785	37,886	951,014	53,179	38,551	1,351,898
	9410 Office Supplies and Expenses	39 100% to One Company	426	591					150		1,138
		43 KWH Sales	458	571					180		1,129
		61 Total Fixed Assets	977	813					344		1,791
		AEPSC Internal Support									
	9450 Oper Supervision & Engineering	09 Number of Employees	2,144	1,500					2,501	6	6,401
		10 Number of Transactions	65						27	1	163
		58 Total Assets	1,145	833					1,145	2	3,137
		AEPSC Internal Support									
		39 100% to One Company	458	571					180		1,129
Ind Mich River Transp Latin - 260 Total Indiana Franklin Realty, Inc. - 200 Indiana Franklin Realty, Inc. - 203 Total Indiana Michigan Pwr Co. - Dist. - 170	9500 Oper Supervision & Engineering	09 Number of Employees	2,144	1,500					2,501	6	6,401
		10 Number of Transactions	65						27	1	163
		58 Total Assets	1,145	833					1,145	2	3,137
		AEPSC Internal Support									
		39 100% to One Company	458	571					180		1,129
		61 Total Fixed Assets	977	813					344		1,791
		AEPSC Internal Support									
	9510 Load Dispatching	09 Number of Employees	2,144	1,500					2,501	6	6,401
		10 Number of Transactions	65						27	1	163
		58 Total Assets	1,145	833					1,145	2	3,137
Ind Mich River Transp Latin - 260 Total Indiana Franklin Realty, Inc. - 200 Indiana Franklin Realty, Inc. - 203 Total Indiana Michigan Pwr Co. - Dist. - 170	9550 Misc Transmission Expenses	09 Number of Employees	2,144	1,500					2,501	6	6,401
		10 Number of Transactions	65						27	1	163
		58 Total Assets	1,145	833					1,145	2	3,137
		AEPSC Internal Support									
		39 100% to One Company	458	571					180		1,129
		61 Total Fixed Assets	977	813					344		1,791
		AEPSC Internal Support									
	9600 Maint of Station Equipment	09 Number of Employees	2,144	1,500					2,501	6	6,401
		10 Number of Transactions	65						27	1	163
		58 Total Assets	1,145	833					1,145	2	3,137
Ind Mich River Transp Latin - 260 Total Indiana Franklin Realty, Inc. - 200 Indiana Franklin Realty, Inc. - 203 Total Indiana Michigan Pwr Co. - Dist. - 170	9710 Maintenance of Overhead Lines	09 Number of Employees	2,144	1,500					2,501	6	6,401
		10 Number of Transactions	65						27	1	163
		58 Total Assets	1,145	833					1,145	2	3,137
		AEPSC Internal Support									
		39 100% to One Company	458	571					180		1,129
		61 Total Fixed Assets	977	813					344		1,791
		AEPSC Internal Support									
	9800 Oper Supervision & Engineering	09 Number of Employees	2,144	1,500					2,501	6	6,401
		10 Number of Transactions	65						27	1	163
		58 Total Assets	1,145	833					1,145	2	3,137
Ind Mich River Transp Latin - 260 Total Indiana Franklin Realty, Inc. - 200 Indiana Franklin Realty, Inc. - 203 Total Indiana Michigan Pwr Co. - Dist. - 170	9810 Load Dispatching	09 Number of Employees	2,144	1,500					2,501	6	6,401
		10 Number of Transactions	65						27	1	163
		58 Total Assets	1,145	833					1,145	2	3,137
		AEPSC Internal Support									
		39 100% to One Company	458	571					180		1,129
		61 Total Fixed Assets	977	813					344		1,791
		AEPSC Internal Support									
	9820 Station Expenses	09 Number of Employees	2,144	1,500					2,501	6	6,401
		10 Number of Transactions	65						27	1	163
		58 Total Assets	1,145	833					1,145	2	3,137
Ind Mich River Transp Latin - 260 Total Indiana Franklin Realty, Inc. - 200 Indiana Franklin Realty, Inc. - 203 Total Indiana Michigan Pwr Co. - Dist. - 170	9840 Underground Line Expenses	09 Number of Employees	2,144	1,500					2,501	6	6,401
		10 Number of Transactions	65						27	1	163
		58 Total Assets	1,145	833					1,145	2	3,137
		AEPSC Internal Support									
		39 100% to One Company	458	571					180		1,129
		61 Total Fixed Assets	977	813					344		1,791
		AEPSC Internal Support									
	9850 Street Lighting & Signal Sys E	09 Number of Employees	2,144	1,500					2,501	6	6,401
		10 Number of Transactions	65						27	1	163
		58 Total Assets	1,145	833					1,145	2	3,137
Ind Mich River Transp Latin - 260 Total Indiana Franklin Realty, Inc. - 200 Indiana Franklin Realty, Inc. - 203 Total Indiana Michigan Pwr Co. - Dist. - 170	9880 Meter Expenses	09 Number of Employees	2,144	1,500					2,501	6	6,401
		10 Number of Transactions	65						27	1	163
		58 Total Assets	1,145	833					1,145	2	3,137
		AEPSC Internal Support									
		39 100% to One Company	458	571					180		1,129
		61 Total Fixed Assets	977	813					344		1,791
		AEPSC Internal Support									
	9900 Number of Electric Retail Cust	09 Number of Employees	2,144	1,500					2,501	6	6,401
		10 Number of Transactions	65						27	1	163
		58 Total Assets	1,145	833					1,145	2	3,137

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AEP Texas North Company
Amounts of Electric Revenue
For the Year Ended June 30, 2005

Business Unit	FERC Account	Allocation Factor	Lebor	Lebor Received	Outside Services	Materials & Supplies	Internal Support	Shared Services - Billing	Shared Services - Internal Billing	Other	Grand Total
5870 Customer Installations Exp	44 Level of Const-Distribution	44	41,808	30,840	43,842	4,008		1,152	48,888	23,200	106,923
	56 Total Assets	56	4,740	5,811	24	80	6,170	162	5,199	747	16,772
	AEPSC Internal Support										235
	08 Number of Employees		55	66			4	2	58	55	235
	AEPSC Internal Support										235
	08 Number of Employees		140,426	(103,798)	87,088	16,822		3,453	102,516	9,413	287,150
	08 Number of Electric Retail Cust		20,397	40,321	9,108	1,031		5,854	41,551	2,144	136,508
	12 Number of Help Desk Calls		10,832	8,252	10,832	33		201	14,208	178	38,747
	15 Number of Non-UMWA Employees		15,131	16,789	10,047	1,698		510	17,895	1,180	38,747
	18 Number of Phone Center Calls		3,280	3,174	18,900	28		230	6,030	1,178	16,201
5880 Miscellaneous Distribution Exp	17 Number of Purchase Orders		4,284	1,954	12	53		42	1,787	48	5,410
	20 Number of Remittance Items		1,054	1,054					40	1	1,011
	30 Number of Vehicle Transactions		29	31					21	1	50
	31 Number of Vehicles		17	11					19	1	47
	32 Number of Vendor Invoices Pay		332	261					177	427	15,886
	36 100% to One Company		131,909	135,951	30,920	2,855		512	177	15,886	594,376
	44 Level of Const-Distribution		879	843	876	1		85	1,823	1,541	5,654
	56 Total Assets		22,738	25,083	6,900	2,473	19,103	812	34,164	3,125	68,385
	AEPSC Internal Support										19,103
	08 Number of Employees		7,195	6,200		35		388	10,010	320	24,213
5900 Main Supv & Engineering	08 Number of Electric Retail Cust		18,201	18,385	172	121		670	6,337	705	44,470
	AEPSC Internal Support		14,268	13,830	833			921	5,134	665	35,762
	08 Number of Electric Retail Cust						1,002				1,002
	08 Number of Employees		14,531	14,254		91		0	20,025	495	49,315
	08 Number of Electric Retail Cust		372	362				10	1,000	839	394,500
	08 Number of Employees		157,184	160,311	24	3,811		231	31,890	80	394,500
	56 Total Assets		32	30		2			45	80	220
	AEPSC Internal Support										10,424
	08 Number of Employees					2				14	14
	08 Number of Electric Retail Cust					134			1,017	1,017	1,017
5910 Supervision - Customer Accts	44 Level of Const-Distribution		2,618	2,483	42	24		130	3,128	109	8,477
	AEPSC Internal Support		265	388				11	101	14	809
	08 Number of Electric Retail Cust						75				75
	08 Number of Employees		868	655		31		31	988	38	2,978
	08 Number of Electric Retail Cust		383	481		2		12	370	14	1,481
	08 Number of Employees										31
	AEPSC Internal Support					1					1
	08 Number of Employees		11,403	11,662					10,982	153	34,281
	08 Number of Electric Retail Cust		11,904	58,101	224	468		483	101,570	4,394	258,115
	08 Number of Employees		10,358	11,399	280	1,094		92	11,302	1,325	36,032
5920 Meter Reading Expenses	12 Number of Help Desk Calls		1,476	1,195	16	456		3	1,240	175	3,360
	15 Number of Non-UMWA Employees		912	882							301
	18 Number of Phone Center Calls		66	79					124	0	301
	19 Number of Purchase Orders		54	42		9			61	69	69
	20 Number of Remittance Items		43,013	56,020	4,694	233		200	47,680	1,607	152,357
	30 100% to One Company		25,775	27,127		188			30,739	27	84,609
	AEPSC Internal Support		3,021	841	2,293	1			62,001	1,170	174,372
	08 Number of Employees		1,809	1,400	13				1,149	486	3,511
	12 Number of Help Desk Calls		4,192	5,460					2,210	65	5,556
	15 Number of Non-UMWA Employees		481	507		41			4,552	58	14,268
5930 Cust Records & Collection Exp	56 Total Assets		136,360	130,210	33,391	95,782		22	152,443	2,073,270	2,633,375
	AEPSC Internal Support		771,125	730,704	58,949	8,971			908,619	24,250	2,518,860
	08 Number of Employees		146,151	151,005	1,541	3,500		151	185,821	25,146	494,000
	12 Number of Help Desk Calls		22,668	24,538		29			25,800	913	73,880
	15 Number of Non-UMWA Employees		88,077	95,784	5,888	10,237		35	105,772	5,180	301,650
	18 Number of Phone Center Calls		1,180,911	1,281,138	77,124	10,157		146	1,392,570	84	3,972,570
	19 Number of Purchase Orders		2,284	2,124	70,461	8,446		73	117,130	87,718	595,824
	20 Number of Remittance Items		146,325	152,443					1,041	2,809	4
	30 100% to One Company		702,646	651,705	708,980	808		83	787,603	321,542	3,212,225
	AEPSC Internal Support		44,562	50,704	(4)	260			45,173	5,909	152,173
5940 Uncollectible Accounts	44 Level of Const-Distribution		23	28							73
	70 No Nonsecting O&M Invoices		6,550	10,394	82	43	181,892		10,729	807	181,892
	AEPSC Internal Support										7
	08 Number of Employees		221	215	108	69				300	569
	08 Number of Electric Retail Cust		1,100	1,234	12	1,980		(9)	1,343	21	4,139
	08 Number of Employees		525	655		2			581	341	1,790
	12 Number of Help Desk Calls										
	15 Number of Non-UMWA Employees										
	18 Number of Phone Center Calls										
	19 Number of Purchase Orders										

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Business Unit	FERC Account	Allocation Factor	Labor	Labor Related Overhead	Overhead Services	Materials & Supplies	Internal Support	Shared Services Billing	Shared Services Billing	Other	Grand Total
0200 Supervision - Customer Service	15 Number of Non-UMWA Employees	3	900	1,000							2,900
	16 Number of Phone Center Calls	3	3								3
	17 Number of Purchase Orders	90	128								316
	20 Number of Remittance Items	48	47		4						95
	25 Number of Stores Transactions	2,058	2,837								4,895
	AEPSC Internal Support					1	404				405
	08 Number of Electric Retail Cust	57,150	56,233	23,230		1,480					212,048
	09 Number of Employees	301	278		12	(3)					21,009
	12 Number of Help Desk Calls	90	278								368
	13 Number of Non-UMWA Employees	5,002	5,350								10,352
0300 Customer Assistance Expenses	08 Number of Electric Retail Cust	9,918	7,892	18	3	33					17,571
	32 Number of Vendor Invoice Pay	24									24
	39 100% to One Company	1,415	1,530								2,945
	58 Total Assets					65					65
	67 Number of Banking Transactions										
	AEPSC Internal Support						3,430				3,430
	08 Number of Electric Retail Cust	18,854	18,155	3							37,012
	09 Number of Employees	4,380	4,064								8,444
	16 Number of Phone Center Calls	209	175								384
	39 100% to One Company										
0500 Information & Instruct Advertis	08 Number of Electric Retail Cust										
	AEPSC Internal Support										
	08 Number of Electric Retail Cust										
	09 Number of Employees										
	16 Number of Phone Center Calls										
	39 100% to One Company										
	AEPSC Internal Support										
	08 Number of Electric Retail Cust										
	09 Number of Employees										
	16 Number of Phone Center Calls										
0100 Misc Cust Svcs/Informational Ex	08 Number of Electric Retail Cust										
	09 Number of Employees										
	16 Number of Phone Center Calls										
	39 100% to One Company										
	AEPSC Internal Support										
	08 Number of Electric Retail Cust										
	09 Number of Employees										
	16 Number of Phone Center Calls										
	39 100% to One Company										
	AEPSC Internal Support										
0120 Demonstrating & Selling Exp	08 Number of Electric Retail Cust										
	09 Number of Employees										
	16 Number of Phone Center Calls										
	39 100% to One Company										
	AEPSC Internal Support										
	08 Number of Electric Retail Cust										
	09 Number of Employees										
	16 Number of Phone Center Calls										
	39 100% to One Company										
	AEPSC Internal Support										
0200 Administrative & Gen Salaries	08 Number of Electric Retail Cust										
	09 Number of Employees										
	16 Number of Phone Center Calls										
	39 100% to One Company										
	AEPSC Internal Support										
	08 Number of Electric Retail Cust										
	09 Number of Employees										
	16 Number of Phone Center Calls										
	39 100% to One Company										
	AEPSC Internal Support										
0210 Office Supplies and Expenses	08 Number of Electric Retail Cust										
	09 Number of Employees										
	16 Number of Phone Center Calls										
	39 100% to One Company										
	AEPSC Internal Support										
	08 Number of Electric Retail Cust										
	09 Number of Employees										
	16 Number of Phone Center Calls										
	39 100% to One Company										
	AEPSC Internal Support										

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AEP Texas North Company
Amounts Billed to Customers by AEPSC
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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
AEP Texas North Company	9220 Outside Services Employed	05 Number of Electric Retail Cuts	1,400	1,119	18,004	1,083	3,243	2,808	1,640	80	21,860
		06 Number of Electric Retail Cuts			43,137	284		922,845		1,460	970,799
		09 Number of Employees		708	42,022	791		1,938,965		15,361	2,487,147
		11 Number of GL Transactions			1,921	2,104		7,460		23,558	45,405
		15 Number of Non-UMWA Employees			12,330	(28)					(29)
		20 Number of Rental Items			28						28
		22 Number of Rental Water Heaters						2,077	187		2,264
		26 Number of Stores Transactions	270	387	2,884	587		98,771		80	100,022
		32 Number of Vendor Invoice Pay			8,892			15,175		46	23,473
		33 Number of Workstations			5,092			12,175			17,267
		37 Number of Customer Total Bill			5,092			155,685			160,777
		39 100% to One Company			2,052			2,804,624		122,759	2,927,385
		40 Equal Share Ratio						11,123			11,123
		43 KWH Sales						1,142			1,142
		46 Level of Const-Transmission	2	5	64,382	627		104,791	1	8,842	176,450
		56 Total Assets			2,814	508		32,210		(225,088)	27,434
		61 Total Fixed Assets			24,703	214		32,210		612	57,740
		63 Total Gross Utility Plant			907	9		17,068			18,983
		67 Number of Banking Transactions			2,061	125		26,360			28,546
		70 No Nonreciprocal OAR Invoices									
		76 Number of Banking Transactions									
		78 Number of Electric Retail Cuts			2,080						2,080
		80 Number of Electric Retail Cuts			2,220	33					2,253
		86 Number of Phone Center Calls	1,082	938	3,215				2	44,067	48,269
		90 100% to One Company	537	399					8	128	1,065
		95 Total Assets	131	98					20	254	483
		AEPSC Internal Support					227				227
		05 Number of Electric Retail Cuts		108		(6)			4,820	(8)	30,045
		11 Number of GL Transactions	9,609	15,630						(0)	25,239
		15 Number of Non-UMWA Employees		83							83
		32 Number of Vendor Invoice Pay									
		39 100% to One Company	35	19					21	0	75
		AEPSC Internal Support					490				490
		05 Number of Electric Retail Cuts		5							5
		81 Total Assets			31,811	1,388			4,055	267	33,259
		AEPSC Internal Support					420				420
		05 Number of Electric Retail Cuts									
		09 Number of Employees			9						9
		32 Number of Vendor Invoice Pay			929	39					968
		39 100% to One Company			894	2,306					3,199
		55 Total Assets					358				358
		AEPSC Internal Support									
		05 Number of Electric Retail Cuts		260		10					270
		06 Number of Electric Retail Cuts	26,336	27,004	78	112			34,253	1,783	86,000
		08 Number of Electric Retail Cuts	4,517	3,998	108,416	1,024			2,412		116,937
		09 Number of Employees	570	465	32	69			92		1,267
		11 Number of GL Transactions			32						32
		39 100% to One Company	15,521	10,795	5	10,795			1,120	963	39,554
		55 Total Assets	3,842	5,030	2,809	77			3,384	40,205	54,747
		61 Total Assets								(8)	(8)
		70 No Nonreciprocal OAR Invoices									
		AEPSC Internal Support	165	210		35			227		637
		05 Number of Electric Retail Cuts					4,129				4,129
		09 Number of Employees								53	53
		15 Number of Non-UMWA Employees				(4)				25	25
		AEPSC Internal Support					40				40
		05 Number of Electric Retail Cuts	375	271	106	11			476	111	1,244
		15 Number of Non-UMWA Employees			1,119	12				18	1,309
		32 Number of Vendor Invoice Pay			112						112
		39 100% to One Company	55	41					0		96
		55 Total Assets	26,549	38,381	6,706	6,770			38	1,577	80,057
		AEPSC Internal Support					1,796				1,796
		49 MWH Generation	7,005,003	7,780,738	280,349	2,000			6,604,233	3,109,897	17,799,282
		81 Total Fixed Assets	339,827	230,425	2,021	2,000			315,618	22,544	607,966
		84 Member-Peak Load	235	251							486
		85 Total Assets	(1,386)	(760)		(5)			(94)	(962)	(4,171)
		AEPSC Internal Support					13,073				13,073
		05 Number of Electric Retail Cuts	42	40					17	1	100
		15 Number of Non-UMWA Employees	528	454					149	0	1,124
		32 Number of Vendor Invoice Pay	12	11					3		26
		55 Total Assets	1,273	1,440					442		3,155
		AEPSC Internal Support					65				65
Indiana Michigan Pwr Co. - Unit - 170 Total	5520 Synchronizing & Load Dispatching	05 Number of Electric Retail Cuts									
		81 Total Fixed Assets									
Indiana Michigan Pwr Co. - Unit - 132	5600 Oper Supervision & Engineering	05 Number of Electric Retail Cuts									
		81 Total Fixed Assets									

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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	Overhead	Outside Services	Materials & Supplies	Internal Support	Shared Services Billing	Shared Services Internal Billing	Other	Grand Total
AEP Texas North Company	5910 Load Dispatching	00 Number of Employees	59	43			4		17		137
	5960 Misc Transmission Expenses	15 Number of Non-UMWA Employees	11	8							19
		40 MW Generating Capability	122	97					102		363
		91 Total Assets	788	775			0		303		2,113
		94 Member/Pack Load								(112)	
	5970 Maint of Station Equipment	AEPSC Internal Support	5,230	4,455			11		735		10,809
		38 100% to One Company						45			13
		40 MW Generating Capability									13
		AEPSC Internal Support	10	8			201				291
	5980 Oper Supervision & Engineering	40 MW Generating Capability	1,705	1,565			43		0		3,707
		56 Total Assets					147		948	(435)	1,477
	5980 Meter Expenses	AEPSC Internal Support	25	54							99
		40 MW Generating Capability					4				4
		AEPSC Internal Support	1,260	1,015			287		1,087		4,024
	5980 Miscellaneous Distribution Exp	00 Number of Employees	13	88			7		9		130
		12 Number of Pole Dismantling	7	6							13
		15 Number of Non-UMWA Employees	147	113			35		191		516
		17 Number of Purchase Orders	2	1					2		5
		31 Number of Vehicles	224	174					283		702
		32 Number of Vendor Invoices Pay	225	127					303		678
		40 MW Generating Capability	350	350			26		540		1,323
		56 Total Assets						27			157
	5920 Maint of Station Equipment	AEPSC Internal Support					1				1
	5930 Maintenance of Overhead Lines	00 Number of Employees	110	178			12		141		442
		AEPSC Internal Support	160	173					186		517
	9010 Supervision - Customer Assets	56 Total Assets	600	588			37		603		1,752
		AEPSC Internal Support									3
	9020 Meter Reading Expenses	40 MW Generating Capability	400	691			31		552		1,642
		AEPSC Internal Support	568	947					560		2,411
	9030 Cust Records & Collection Exp	56 Total Assets	557	(624)			(403)		411	8	(73)
		AEPSC Internal Support	88	86			39		2		209
	9050 Misc Customer Accounts Exp	56 Total Assets	35	28			1		44		108
		AEPSC Internal Support	208	305			4		160		761
	9070 Supervision - Customer Service	56 Total Assets	29	30			18		34		94
	9100 Misc Cust Svc/Informational Ex	AEPSC Internal Support									3
	9120 Demonstrating & Selling Exp	40 MW Generating Capability					7				7
		AEPSC Internal Support									0
	9130 Advertising Expenses	56 Total Assets									0
		AEPSC Internal Support					27				27
	9200 Administrative & Gen Salaries	00 Number of Employees	131,051	200,479					53,484		389,851
		11 Number of GL Transactions	93,515	104,075					63,024		260,615
		12 Number of Payroll Transactions	3,334	3,250					1,849		8,434
		15 Number of Non-UMWA Employees	28,587	47,770					0,058		85,437
		17 Number of Purchase Orders	1,121	1,379					432		2,933
		26 Number of Stores Transactions	2	3					1		5
		30 Number of Travel Transactions	1,034	1,108							2,150
		31 Number of Vehicles	30,868	33,474					18,742		83,221
		32 Number of Vendor Invoice Pay	121,155	144,842					46,583		313,182
		33 Number of Transactions	121,155	144,842					46,583		313,182
		38 100% to One Company	292	292							584
		40 Equal Share Ratio	221,160	223,206					74,800		522,765
		48 MW Generating Capability	733	631					515		1,879
		48 MW's Generation	24,483	29,259					8,111		61,829
		51 Past 3 Mo NRETU's Burned (Tot)	350	1,410					90		1,850
		55 Past 3 MRETU Burned (Solid)	748,817	1,005,518					401,939		2,209,882
		56 Total Assets	130	322,402							322,672
		60 AEPSC Bill less Indir and Int	81,921	105,140					39,640		227,658
		61 Total Fixed Assets	9,352	10,222					5,547		25,405
		63 Total Gross Utility Plant	47,188	42,905					33,903		124,025
		64 Member/Pack Load	1,185	1,110							3,375
		66 Hydro MW Generating Capability	2,477	2,037					1,118		5,631
		68 Number of Transactions	863	1,006					614		2,518
		67 Number of Banking Transactions	3,729	4,927					2,531		11,188
		76 Number of Banking Transactions					60,498				60,498
	9210 Office Supplies and Expenses	AEPSC Internal Support									0
		00 Number of Employees	10	(1,840)					55		31,578
		11 Number of GL Transactions		(1,478)					1,826		1,478
		12 Number of Payroll Transactions		(21)					0		10,032
		15 Number of Non-UMWA Employees		(389)					21		25,302
		17 Number of Purchase Orders	1	(13)					0		11
		26 Number of Stores Transactions							2		8

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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	9250 Administrative Exp Trans - Cr	30 Number of Vehicles	12	(439)	439	1,323		116	5	47,508	49,053
		32 Number of Vendor Invoices Pay			82					86	86
		35 Number of Vendor Invoices Received			182			1,323		13,449	13,735
		36 100% to One Company		(2,387)		188				13,449	13,735
		40 Equal Share Ratio		(6)						0	0
		48 MW Generating Capability	669	(1,359)	19,291	23,155		3,585	216	41,105	86,705
		48 MW's Generation		(92)	11			5		105	33
		51 Past 3 Mo MMBTU's Burned (Tot)		(455)				0		4	(451)
		55 Past 3 MMBTU's Burned (Solid)			3,207	102				446	3,818
		56 Total Assets	114	(10,923)	7,981	6,897		77,735	19,564	90,823	102,294
		60 AEPSC Bill less Indir and Int	(0)	(1,082)	28,090	1,857		26		28	32,767
		63 Total Fixed Assets		(72)	8	786		41		3,150	3,270
		64 Member/Peak Load		(1,297)	14,774	20				(2,155)	2,030
		65 Hydro MW Generating Capability		(2)	295	1				0	0
		67 Number of Vendor Invoices Pay		(60)	17	8		1		709	961
		70 No Nonelastic OAR Invoices		(10)	4	19				25	44
		76 Number of Banking Transactions			291	44				99	431
		AEPSC Internal Support	1,128	846		101	5,460	22	310	118	2,524
		48 MW Generating Capability				487				922	1,171,533
AEP Texas North Company	9250 Outside Services Employed	11 Number of GL Transactions	443		25,017	487		1,144,055		7,321	8,288
		15 Number of Non-UMWA Employees			905	2		7,321		21,240	92,703
		17 Number of Purchase Orders			55,817	(39)		1,250		1,590	1,590
		19 Number of Relicars			354			1,850		7,094	7,398
		20 Number of Stores Transactions			5,191	354		14,215		19,760	19,760
		32 Number of Vendor Invoices Pay			106			30		1,051,194	1,051,194
		37 AEPSC Paid 3 Months Total Bill			4,835			121,871		118,705	245,211
		39 100% to One Company						1,051,194		235,705	235,705
		40 Equal Share Ratio			2,532	208		230,585		34,100	34,100
		48 MW Generating Capability			15,916			111,925		111,925	11,925
		49 MWH's Generation			(1,556)			19,524		17,508	17,508
		51 Past 3 Mo MMBTU's Burned (Tot)						41,300		41,300	41,300
		55 Past 3 MMBTU's Burned (Solid)						131,850		248,087	248,087
		56 Total Assets			1,838	197		10,011		(156,338)	(156,338)
		60 AEPSC Bill less Indir and Int	2	5	106,650	1,028			1	9,445	9,445
		63 Total Fixed Assets			15,416	10		372,157		2,459	374,020
		64 Member/Peak Load			1,090			1,763		1,763	1,763
		65 Hydro MW Generating Capability			4,342			2,003		985	985
		67 Number of Vendor Invoices Pay			193	12				2,003	2,003
		70 No Nonelastic OAR Invoices								27,720	27,720
AEP Texas North Company	9250 Injuries and Damages	76 Number of Banking Transactions	25	11	927	6	251,045	1	6	26,753	27,720
		AEPSC Internal Support								(0)	(0)
		61 Total Fixed Assets								(0)	(0)
		65 Hydro MW Generating Capability								(5)	(5)
		67 Number of Vendor Invoices Pay	5,877	6,577	0	(4)		2,942		19,308	19,308
		11 Number of GL Transactions								237	237
		15 Number of Non-UMWA Employees				273				0	82
		48 MW Generating Capability	38	(30)				23			
		58 Total Assets		21							
		64 Member/Peak Load									
		AEPSC Internal Support								304	304
		61 Total Fixed Assets	4,188	5,880		43				11	11
		AEPSC Internal Support								175	175
		62 Number of Vendor Invoices Pay			284	125	252		2,508	245	252
		65 Total Assets			1,244	2,468				235	235
		67 Number of Vendor Invoices Pay								260	3,081
		AEPSC Internal Support								55	55
		69 Number of Employees			20					(19)	(19)
		11 Number of GL Transactions			(24)					50	(24)
		39 100% to One Company	1,765	1,884				105		35	35
		48 MW Generating Capability								25	25
		58 Total Assets	1,344	2,790	2,938	80			270	48,070	56,107
		61 Total Fixed Assets								(5)	(5)
		65 Hydro MW Generating Capability								21	21
		AEPSC Internal Support								401	401
		69 Number of Employees								15	15
		15 Number of Non-UMWA Employees				4,084				11	11
		48 MW Generating Capability				(4)				94	4,778
		58 Total Assets								988	988
		AEPSC Internal Support								123	123
		69 Number of Employees			67					11	85

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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	Lebor	Labor Related Overhead	Outside Services	Materials & Supplies	Internal Support	Shared Services Billing	Shared Services Internal Billing	Other	Grand Total
Indiana Michigan Pwr Co. - Gen - 132 Total Indiana Michigan Pwr Co. - Nuc - 120	15 Number of Non-UMWA Employees	10	14	500	77		5		0		800
	32 Number of Vendor Invoice Pay										82
	33 Number of Workstations										33
	AEPSC Internal Support	1,841,070	2,603,848	243,308	68,113	3,421,119	1,113,200	308,081	1,113,200	308,081	10,187,861
	5500 Sys Control & Load Dispatching	322,188	200,000	2,057	1,754			21,070	283,718	21,070	830,849
	5600 Oper Supervision & Engineering	420	440				9,151		42		9,191
	5610 Load Dispatching	100	101						42		251
	5620 Misc Transmission Expenses	37	35						9		74
	5630 Oper Supervision & Engineering	2,265	2,860				105		784	874	5,463
	5640 Load Dispatching	147	165						45		359
	5650 Misc Transmission Expenses	28	21				10				49
	5660 Oper Supervision & Engineering	1,400	1,382		0		28		538	438	3,759
	5670 Load Dispatching	4,720	4,337				43		2,241	685	12,442
	5680 Miscellaneous Distribution Exp	3,167	2,551	1,480		718	148		4,243	145	12,452
	5690 Maintenance of Overhead Lines	285	222		18		23		360	13	939
	5700 Supervision - Customer Accts	192	153								345
	5710 Supervision - Customer Accts	73	51	10		18	4		98	0	230
	5720 Supervision - Customer Accts	175	138				10		224	7	554
	5730 Supervision - Customer Accts	1,073	881	71		75	9		302	10	1,130
	5740 Supervision - Customer Accts	288	457								745
	5750 Supervision - Customer Accts	407	441				30		472	1	1,321
	5760 Supervision - Customer Accts	1,965	1,066				107		1,707	2	4,402
	5770 Supervision - Customer Accts	1,400	1,540						1,588	1	4,817
	5780 Supervision - Customer Accts	2,213	2,425				80		1,320		6,158
	5790 Supervision - Customer Accts	1,265	(2,377)	(1,200)		(74)	5		1,050	22	(1,369)
	5800 Misc Customer Accounts Exp	100	80						124	0	305
	5810 Supervision - Customer Service	753	852				1		451	75	2,131
	5820 Supervision - Customer Service	70	83				50		94		255
	5830 Advertising Expenses										
	5840 Administrative & Gen Salaries	320,881	508,308				72		135,580	4,580	978,332
	5850 Administrative & Gen Salaries	34,193	61,004						35,118		150,877
	5860 Administrative & Gen Salaries	8,979	1,650						349		2,079
	5870 Administrative & Gen Salaries	8,981	8,280						4,187	0	21,461
	5880 Administrative & Gen Salaries	1,383	1,825						4,000	1	4,000
	5890 Administrative & Gen Salaries	15	24						5		3,425
	5900 Administrative & Gen Salaries	750	804						12		1,595
	5910 Administrative & Gen Salaries	23,265	28,085						15,287	101	88,718
	5920 Administrative & Gen Salaries	5,340	4,770						3		10,110
	5930 Administrative & Gen Salaries	163,305	273,790						87,300	48	504,481
	5940 Administrative & Gen Salaries	379	347						100		823
	5950 Administrative & Gen Salaries	680	843						100		883
	5960 Administrative & Gen Salaries	1,012,023	2,658,887						1,057,880		2,509
	5970 Administrative & Gen Salaries	186	393,844						4,510		5,891,119
	5980 Administrative & Gen Salaries	138,055	172,330						88	(3)	354,115
	5990 Administrative & Gen Salaries	1,000	1,000						370,222	451	370,222
	6000 Administrative & Gen Salaries	2,408	1,904						4,000		4,000
	6010 Administrative & Gen Salaries	378	417						1,055		5,451
	6020 Administrative & Gen Salaries	3,775	4,997						2,550	3	11,322
	6030 Administrative & Gen Salaries	50	(4,271)	25,147		10,239	124,018		138	76,377	124,018
	6040 Administrative & Gen Salaries	101	(14)	101		141			950	48	1,260
	6050 Administrative & Gen Salaries	(52)	(52)	1,054		557			53		5,276
	6060 Administrative & Gen Salaries	(185)	(185)	0,002		7,808			0	3,764	3,764
	6070 Administrative & Gen Salaries	(13)	(13)	1		6			0		17,326
	6080 Administrative & Gen Salaries	(0)	(0)						0		13
	6090 Administrative & Gen Salaries	(354)	(354)	360		1,058			4		39,557
	6100 Administrative & Gen Salaries	(620)	(620)	722		36,831			10,239	750	46,547
	6110 Administrative & Gen Salaries	(6)	(6)						0		0
	6120 Administrative & Gen Salaries	(128)	(128)	1		1			58		58
	6130 Administrative & Gen Salaries	(28,355)	(28,355)	21,451		10,645			53,875	138,582	416,127
	6140 Administrative & Gen Salaries										

AEP Texas North Company
Incurring Billing to East Affiliates 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	Billing	Shared Services Internal Billing	Other	Grand Total
	5620 Station Expenses	39 100% to One Company	22,933	22,484	911	2,531	668	883	8,522	920	59,164
	5630 Overhead Line Expenses	AEPSC Internal Support	2,937	2,713	1,548	45	0	48	1,458	0	6,701
		39 100% to One Company	4,883	4,671	9,204	3	185	422	1,904	278	21,372
	5650 Misc Transmission Expenses	AEPSC Internal Support	2,878	34,802	643	95	0	5,758	822	3,155	48,180
		15 Number of Non-UMWA Employees	16,910	20,340	4,115	138	0	6,136	6,136	729	48,374
		28 Number of Trans Pole Miles	195,907	60,285	45,147	16,025	3,484	3,484	52,847	18,518	322,802
		39 100% to One Company	68,846	68,802	26,764	2,660	0	3,170	25,306	6,121	204,633
		15 Number of Purchase Orders	11,524	11,524	0	0	0	0	0	0	11,524
		28 Number of Trans Pole Miles	74,391	72,410	16,101	0	0	10	3,001	1,445	24,816
		39 Total Assets	7,282	10,482	107	0	0	501	3,370	339	10,844
	5680 Maint Supv & Engineering	AEPSC Internal Support	34,425	39,059	0	10,844	0	1,882	12,716	2,890	87,230
		39 100% to One Company	937	967	0	0	1,267	326	2,202	243	10,742
	5700 Maint of Station Equipment	AEPSC Internal Support	109	78	0	0	0	39	0	0	138
		39 100% to One Company	34,826	34,575	124	45	244	12,400	587	82,071	115,276
	5710 Maintenance of Overhead Lines	AEPSC Internal Support	42,106	42,740	12,099	0	1,500	15,058	1,772	0	82,071
		39 100% to One Company	10,105	9,884	4,059	69	2,385	13,726	571	2,952	34,520
	5720 Maint of Underground Lines	AEPSC Internal Support	46,935	46,050	0	20,515	0	1,970	2,510	0	144,920
		39 100% to One Company	215	182	47	0	2,224	395	2,510	0	2,510
	5730 Maint of Misc Transmission Pits	AEPSC Internal Support	0	0	0	0	12	2	0	(1)	36
		39 100% to One Company	1,749	1,800	0	0	69	76	629	61	4,114
	5800 Oper Supervision & Engineering	AEPSC Internal Support	26	26	0	0	0	37	0	0	63
		39 100% to One Company	7,111	6,985	585	270	94	2,422	1,303	0	16,427
		15 Number of Trans Pole Miles	2,869	3,187	8	0	11	3,176	272	0	9,529
		39 Total Assets	1,113	639	598	157	5	247	15	2,973	538
	5810 Load Dispatching	AEPSC Internal Support	95	136	78	5	538	50	394	0	137
		39 100% to One Company	70	56	0	0	0	28	0	0	157
	5820 Meter Expenses	AEPSC Internal Support	303	277	4	0	0	15	387	15	1,000
	5880 Miscellaneous Distribution Exp	AEPSC Internal Support	453	355	211	107	0	21	607	23	1,787
		12 Number of Employees	41	32	3	3	3	54	2	134	2
		15 Number of Non-UMWA Employees	32	25	0	0	0	45	0	0	97
		28 Number of Purchase Orders	25	1,207	143	174	0	765	270	3,120	5,471
		39 Number of Trans Pole Miles	8	0	0	0	0	8	0	0	19
		32 Number of Vendor Invoice Pay	35	27	2	4	0	110	4	1	110
		39 Total Assets	282	231	910	1	85	20	390	13	1,846
	9010 Supervision - Customer Accts	AEPSC Internal Support	428	446	0	0	0	459	1	1,334	2,268
		39 100% to One Company	832	1,059	0	23	0	954	0	2,446	4,348
	9020 Meter Reading Expenses	AEPSC Internal Support	375	437	0	0	88	417	0	1,229	2,549
		39 Total Assets	311	340	(329)	(20)	0	214	0	88	88
	9030 Cust Records & Collection Exp	AEPSC Internal Support	421	354	0	0	0	308	6	(197)	605
		39 Total Assets	3,864	3,748	0	0	0	4,828	6	12,410	20,056
	9050 Misc Customer Accounts Exp	AEPSC Internal Support	20	21	0	0	0	33	0	0	80
		39 Total Assets	138	120	0	0	0	126	6	0	6
	9070 Supervision - Customer Service	AEPSC Internal Support	21	22	0	0	3	410	26	3	410
		39 Total Assets	58,016	57,484	0	0	1	25,276	848	171,034	283,648
	9100 Misc Cust Svcs/Informational Ex	AEPSC Internal Support	34,459	38,414	0	0	0	23,034	1	95,518	171,034
	9200 Administrative & Gen Salaries	AEPSC Internal Support	21,360	26,181	0	0	0	7,697	0	0	55,247
		15 Number of Non-UMWA Employees	6,121	11,524	0	0	0	2,000	0	0	19,645
		28 Number of Purchase Orders	74,391	72,410	16,101	0	0	3,001	1,445	0	162,980
		39 Number of Trans Pole Miles	3	4	0	0	0	1	0	0	7
		32 Number of Vendor Invoice Pay	2,220	2,355	0	0	0	2,825	38	4,623	9,803
		39 Number of Vehicles	4,697	5,109	0	0	0	7,197	18	12,618	25,522
		32 Number of Transactions	13,203	15,286	0	0	0	37,781	0	37,781	65,487
		39 Total Assets	537,640	771,536	0	0	0	339,603	4	1,649,849	2,968,028
		40 Equal Share Ratio	12	10	0	0	0	1,180	0	0	2,970
		46 Level of Const-Transmission	14	196,091	0	0	0	57,435	0	0	196,091
		39 AEPSC Bill less Indir and Int	124,347	151,008	0	0	0	57,435	0	0	332,790
		39 Total Assets	7,655	8,310	0	0	0	4,718	0	0	20,973

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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	Labo Related Expenses	Outlets Services	Materials & Supplies	Internal Support	Shared Services Billing	Shared Services Internal Billing	Other	Grand Total
Indiana Michigan Power Co. - Trans - 225 Total Kentucky Power Co - 30th - 110		33 Number of Workstations	52	40							14
		39 100% to One Company									103
		AEPSC Internal Support	2,034,930	5,112,658	598,450	160,340	259,442	1,650,009	1,148,058	238,441	9,881,442
	5860 Sys Control & Load Dispatching	01 Total Fixed Assets	307	306					126		802
		02 KWH Sales	250	216					46,000		421
	5600 Oper Supervision & Engineering	AEPSC Internal Support	923	488			21		700		1,880
		08 Number of Electric Retail Cust	15	12					0		33
		17 Number of Purchase Orders	71	77				1	0		226
		170 KWH Sales	170	161					62		275
		18 Number of Non-UMWA Employees	1,089	1,235				22	177		3,122
		44 Level of Const-Distribution							379		3,122
	5650 Misc Transmission Expenses	AEPSC Internal Support	72	61	15		100				243
		08 Number of Electric Retail Cust	7	5				3			12
		18 Number of Non-UMWA Employees	7	6					3		16
		43 KWH Sales	961	660					202		1,854
		44 Level of Const-Distribution					15				213
		AEPSC Internal Support									45
	5710 Maintenance of Overhead Lines	08 Number of Electric Retail Cust	45,484	40,670	4,867	4,172			52,033	4,804	153,020
	5800 Oper Supervision & Engineering	09 Number of Employees	11,753	12,050	070	264			18,423	3,441	44,753
		12 Number of Help Desk Calls	375	488					0		3
		15 Number of Non-UMWA Employees	10,885	12,561	6,486	275			11,041	1,027	42,512
		17 Number of Purchase Orders			0	3			0		24
		20 Number of Stores Transactions	100	70					125		351
		30 Number of Travel Transactions	50	54					0		102
		31 Number of Vehicles	23	21					35		58
		32 Number of Vendor Invoice Pay	98,353	108,144	535	30			81,627	5,603	275,893
		33 Number of Workstations	35	37					0		79
		44 Level of Const-Distribution	25,042	20,224	1,587	237			28,824	2,660	88,536
		58 Total Assets	1,356	1,254	454	100			357		3,677
		AEPSC Internal Support					9,434				9,434
	5810 Load Dispatching	08 Number of Electric Retail Cust	2,340	3,462					0		4
		18 Number of Non-UMWA Employees	2,435	2,241					901		5,387
		39 100% to One Company	97,000	69,071					19,972		140,043
		44 Level of Const-Distribution	6	6					2		16
		AEPSC Internal Support					3,028				3,028
	5820 Station Expenses	43 Level of Const-Transmission	1,793	1,068	10	10			07		4,382
		AEPSC Internal Support					37				37
	5840 Underground Line Expenses	08 Number of Electric Retail Cust	3	2	183	14					197
		39 100% to One Company			240	17			5		200
		44 Level of Const-Distribution	1,305	1,455	24	51			76		5,039
		AEPSC Internal Support					08				08
	5860 Meter Expenses	05 Number of CIS Customers Mail	391	300					445		1,330
		08 Number of Electric Retail Cust	20,327	20,951	132	410			24,071	2,649	69,339
		12 Number of Help Desk Calls	6	7					2,953		24
		15 Number of Non-UMWA Employees	927	1,011	4	42			943		2,980
		16 Number of Phone Center Calls	143	119		45			340		440
		17 Number of Purchase Orders	6	5					7		28
		20 Number of Remittance Items	354	350	2	87			418		1,340
		22 Number of Stores Transactions	4	4					116		339
		32 Number of Vendor Invoice Pay	1,854	1,125		1			1,776		4,053
		39 100% to One Company	8,812	5,807	20,411	11			8,540	930	42,238
		44 Level of Const-Distribution	20	19					25		66
		58 Total Assets	2,411	2,855	12	40			83		8,823
		AEPSC Internal Support					1,553				1,553
	5870 Customer Installations Exp	08 Number of Employees	21	26					22		91
		AEPSC Internal Support					1				1
	5880 Miscellaneous Distribution Exp	08 Number of Electric Retail Cust	42,532	(40,540)	26,358	5,127			57,747	2,915	85,395
		12 Number of Employees	11,117	18,927	2,337	303			13,732	814	51,604
		15 Number of Non-UMWA Employees	5,893	4,036	1	14			5,737	284	14,477
		16 Number of Phone Center Calls	1,269	6,539	4,093	591			6,857	532	24,064
		18 Number of Stores Transactions	537	1,140	7,001	4			1,529	24	10,970
		20 Number of Travel Transactions	12	12					15		1,062
		30 Number of Vehicles	6	5					14		1,844
		31 Number of Vendor Invoice Pay	82	65					0		23
		32 Number of Workstations	521	475		61			106		260
		44 Level of Const-Distribution	158,701	176,037	33,271	2,345			108,948	7,614	488,516
		58 Total Assets	316	300	243	1			35		707
		AEPSC Internal Support					1				1
	5890 Rents	90 AEPSC Bill less Indir and Int	11,550	14,298	3,556	1,259			413		16,951
		AEPSC Internal Support					16,951				16,951
		99 100% to One Company	3,448	3,473					4,788	124	13,809
		AEPSC Internal Support					251				251

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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	Labor Related Overhead	Outside Services	Materials & Supplies	Internal Support	Shared Services Billing	Shared Services Internal Billing	Other	Grand Total
5800 Maint Supv & Engineering	08 Number of Electric Retail Cust		300	275			11	8	94	136	870
	09 Number of Employees										8
	AEPS Internal Support										2,818
	30 100% to One Company		1,174	1,159							2,333
	08 Number of Electric Retail Cust		32,192	31,600	640	90	873	1,550	11,060	1,520	79,205
	09 Number of Employees										873
	AEPS Internal Support										14,027
	30 100% to One Company		4,358	4,312		2		0	6,058	141	8,904
	08 Number of Electric Retail Cust		203	194				5	31,958	2,132	60,004
	09 Number of Employees		20,322	25,072		12	1	4,119	23	44	112
5900 Maint of Underground Lines	08 Number of Electric Retail Cust		16	15				1,185			1,185
	09 Number of Employees										5
	AEPS Internal Support										24
	30 100% to One Company										24
	08 Number of Electric Retail Cust		762	751		15	1		945	33	2,564
	09 Number of Employees		33	42				42	11	2	87
	AEPS Internal Support										20
	30 100% to One Company										20
	08 Number of Electric Retail Cust		202	198				0	208	12	779
	09 Number of Employees		140	187				5	148	8	494
5970 Maintenance of Meters	08 Number of Electric Retail Cust										12
	09 Number of Employees										12
	AEPS Internal Support										0
	30 100% to One Company										0
	08 Number of Electric Retail Cust										10,130
	09 Number of Employees										48
	AEPS Internal Support										3,247
	30 100% to One Company										3,247
	08 Number of Electric Retail Cust		3,372	3,458		68		140	30,705	1,328	78,030
	09 Number of Employees		2,559	2,681		101		30	4,301	510	14,080
6000 Meter Reading Expenses	08 Number of Electric Retail Cust		3,660	4,412		12		0	991	1	17,333
	09 Number of Employees		530	468		6		1	370	68	1,733
	AEPS Internal Support										1,733
	30 100% to One Company										1,733
	08 Number of Electric Retail Cust		355	336							1,733
	09 Number of Employees		42	33							1,733
	AEPS Internal Support										1,733
	30 100% to One Company										1,733
	08 Number of Electric Retail Cust		21,875	28,468	2,563	118		102	24,240	819	78,045
	09 Number of Employees		2,675	3,043							2,401
6020 Meter Reading Expenses	08 Number of Electric Retail Cust		16,308	16,583		57			9,089	8	25,015
	09 Number of Employees		723	585		5			18,755	354	32,749
	AEPS Internal Support										32,749
	30 100% to One Company										32,749
	08 Number of Electric Retail Cust		1,034	2,142					436	21	2,216
	09 Number of Employees		280	288					1,773	22	5,571
	AEPS Internal Support										5,571
	30 100% to One Company										5,571
	08 Number of Electric Retail Cust		41,008	41,382	10,042	28,827		7	45,027	620,402	760,844
	09 Number of Employees		234,120	223,781	17,825	2,742		40	274,790	7,338	760,848
6030 Out Records & Collection Exp	08 Number of Electric Retail Cust		8,415	58,583	479	1,376		53	93,086	933	103,776
	09 Number of Employees		10,203	10,203		12		8	10,203	38	30,376
	AEPS Internal Support										30,376
	30 100% to One Company										30,376
	08 Number of Electric Retail Cust		34,399	37,403	2,184	12		41,710	2,022	117,824	117,824
	09 Number of Employees		425,347	441,538	25,078	3,778		43	497,770	11,175	1,406,419
	AEPS Internal Support										1,406,419
	30 100% to One Company										1,406,419
	08 Number of Electric Retail Cust		49,183	52,013	23,781	2,845		24	58,342	20,458	190,829
	09 Number of Employees		207	224				47	335,107	104,860	1,334,455
6040 Uncollectible Accounts	08 Number of Electric Retail Cust		22,618	25,742	(2)	104		10	25,005	3,051	77,297
	09 Number of Employees		3,107	3,359	20	14					10,190
	AEPS Internal Support										10,190
	30 100% to One Company										10,190
	08 Number of Electric Retail Cust										60,853
	09 Number of Employees										112
	AEPS Internal Support										112
	30 100% to One Company										112
	08 Number of Electric Retail Cust		67	65	33	21			104	116	841
	09 Number of Employees		434	476	5	369		(0)	472	211	1,601
6050 Misc Customer Accounts Exp	08 Number of Electric Retail Cust		2,577	2,577							758
	09 Number of Employees		351	427		5			378	1	1,161
	AEPS Internal Support										1,161
	30 100% to One Company										1,161
	08 Number of Electric Retail Cust										0
	09 Number of Employees										0
	AEPS Internal Support										0
	30 100% to One Company										0
	08 Number of Electric Retail Cust		16	16	1			0	21	6	54
	09 Number of Employees		1,047	1,316					1,087	62	3,512
6070 Supervision - Customer Service	08 Number of Electric Retail Cust		17,393	17,223	7,034	480		17	18,675	2,462	64,133
	09 Number of Employees		122	2,907	5	(1)		3	2,928	100	8,429
	AEPS Internal Support										8,429
	30 100% to One Company										8,429
	08 Number of Electric Retail Cust		122	113							383
	09 Number of Employees		37	38				0	147	1	147
	AEPS Internal Support										147
	30 100% to One Company										147
	08 Number of Electric Retail Cust		1,648	1,782	1	12		13	1,835	520	5,813
	09 Number of Employees		6	1,305				4	1,856	10	17
6080 Customer Assistance Expenses	08 Number of Electric Retail Cust		1,407	1,305							4,683
	09 Number of Employees		729	778		25		1	718	328	2,599
	AEPS Internal Support										2,599
	30 100% to One Company										2,599
	08 Number of Electric Retail Cust		5,067	5,462	1				9,619	519	17,324
	09 Number of Employees		249	254	3				1,261	79	5,039
	AEPS Internal Support										5,039
	30 100% to One Company										5,039
	08 Number of Electric Retail Cust		1,017	1,992					1,726	3	1,132
	09 Number of Employees		390	303					446		241
6090 Information & Instruct Advins	08 Number of Electric Retail Cust										14
	09 Number of Employees										14

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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
9100 Misc Out Svcs/Informational Ex	9100 Misc Out Svcs/Informational Ex	08 AEPSC Internal Support									0
		09 Total Assets	14	14				47			44
	9110 Supervision - Sales Expenses	09 AEPSC Internal Support									2
		10 Number of Electric Retail Cuts									10
	9120 Construction & Selling Exp	09 AEPSC Internal Support									10
		09 Number of Commercial Customers					(25)				(106)
	9200 Administrative & Gen Salaries	09 AEPSC Internal Support									1
		09 Number of CIS Customers Mail	1,240	1,280					1,433		3,953
		09 Number of Commercial Customers	2,584	2,172					2,846		7,581
		09 Number of Electric Retail Cuts	61,851	1,501					161,917		161,917
		09 Number of Electric Retail Cuts	91,301	1,501					161,917		161,917
		11 Number of GL Transactions	100,247	100,856					70,800		217,900
		12 Number of Help Desk Calls	258	433					81		784
		15 Number of Non-UMWA Employees	5,501	5,209					4,777		16,488
		16 Number of Phone Center Calls	387	355					125		868
		17 Number of Purchase Orders	1,272	2,130					395		3,798
		18 Number of Purchase Orders	1,272	2,130					395		3,798
		20 Number of Travel Transactions	1,922	1,835					84		4,660
		30 Number of Vehicles	2	3					1		6
		31 Number of Vehicles	1,404	1,433					7,555		2,863
		32 Number of Vendor Invoice Pay	12,513	14,031					51		34,150
		33 Number of Workstations	727	654					0		1,381
		40 50% to One Company	57,832	63,868					33,206		155,006
		43 KWH Sales	2,584	2,172					161,917		161,917
		58 Total Assets	300,213	530,050					249,110		1,176,603
		60 AEPSC Bill less Indir and Int	6	121,383					36	(2)	121,433
		61 Total Fixed Assets	97,548	118,016					43,070	248	256,482
		63 Total Gross Utility Plant	3,732	4,096					2,210	113	10,132
		64 Total Gross Utility Plant	3,732	4,096					2,210	113	10,132
		70 No Nonelastic OAR Invoices	3,788	4,249					3,856	21	14,433
		76 Number of Banking Transactions	10,759	14,185					3,396		32,291
	9210 Office Supplies and Expenses	09 AEPSC Internal Support					35,671				35,671
9230 Outside Services Employed		09 Number of CIS Customers Mail		(5)	533				1,448		2,233
		09 Number of Commercial Customers	60	(22)	3,105				32		10
		09 Number of Electric Retail Cuts	100	(1,891)	6,165				(7)	(11,469)	(6,409)
		11 Number of GL Transactions		(3)	12				1,863		360
		12 Number of Help Desk Calls		(3)					2		(1)
		15 Number of Non-UMWA Employees		(13)	1,276				13	1,170	2,840
		16 Number of Phone Center Calls		(1)	(4)				0	2	(3)
		17 Number of Purchase Orders		(19)	548				0	315	1,513
		18 Number of Purchase Orders		(35)	5				7	26	5
		20 Number of Travel Transactions	5	(0)					2	0	(5)
		30 Number of Vehicles							0	0	(0)
		31 Number of Vehicles		(180)	181				5	5	5
		32 Number of Vendor Invoice Pay	6						2	19,480	20,029
		33 Number of Workstations		(701)	18,157				60,207	4	100
		40 50% to One Company		(0)					3,615	0	82,053
		44 Level of Const-Distribution			3				0		405
		46 Level of Const-Transmission		(4,382)	3,960				340	24,774	72,250
		58 Total Assets	29	43					21	12	76
		60 AEPSC Bill less Indir and Int	0	(6,409)	(16)				2,443	3,108	3,108
		61 Total Gross Utility Plant		(38)	46				17	227	74
		63 Total Gross Utility Plant		(220)	46				31	76	76
		70 No Nonelastic OAR Invoices		(40)	14				3	31	31
		76 Number of Banking Transactions			851				130	264	1,275
	9230 Outside Services Employed	09 AEPSC Internal Support					1,603				1,603
		09 Number of CIS Customers Mail	426	439	5,401				(1,010)		5,715
		09 Number of Commercial Customers	15,301	15,301	19,264				21,070	24	57,715
		09 Number of Electric Retail Cuts	276	276	19,264				705,398	577	720,852
		11 Number of GL Transactions			892				7,093		7,093
		12 Number of Help Desk Calls			4,739				821	9,058	17,522
		15 Number of Non-UMWA Employees							2,804		(2)
		16 Number of Phone Center Calls	2	3	5				1		9
		17 Number of Purchase Orders							16		22,132
		18 Number of Purchase Orders							21,072		8,500
		20 Number of Travel Transactions							6,166	12	4,948
		30 Number of Vehicles			2,181				4,825		113,284
		31 Number of Vehicles			124				61,143	50,137	950,463
		32 Number of Vendor Invoice Pay			2,004				2,052		4,424
		33 AEPSC Part 3 Months Total Bill							4,000		4,424
		40 50% to One Company			2,082				53,217	0	118,008
		43 KWH Sales							17,081	(80,207)	30,009
		46 Level of Const-Transmission	1	2	62,295				320	2,261	118,008
		58 Total Assets			932				114	328	30,009
		60 AEPSC Bill less Indir and Int			442						442
		61 Total Fixed Assets									
		63 Total Gross Utility Plant									

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Business Unit	AEPSC 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	6600 General Expenses	67 Number of Banking Transactions 70 Number of Banking Transactions 75 Number of Banking Transactions AEPSC Internal Support		665		40				5,441 1,373 7,554 133,030
	9250 Injuries and Damages	08 Number of Electric Retail Cuts 09 Number of Electric Retail Cuts 16 Number of Phone Center Calls AEPSC Internal Support	63	42	533	4	1	42	16,824	17,501
	9260 Employee Pensions & Benefits	08 Number of Electric Retail Cuts 09 Number of Electric Retail Cuts 11 Number of GL Transactions 15 Number of Non-UMWA Employees 32 Number of Vendor Invoice Pay 58 Total Assets AEPSC Internal Support	3,088	9,048	(1)	(2)		1,857	(3)	11,906
	9270 Franchise Requirements	08 Number of Electric Retail Cuts 09 Number of Electric Retail Cuts 39 100% to One Company 58 Total Assets AEPSC Internal Support	942	562	62,530	440		954	1	2,688
	9280 Regulatory Commission Exp	08 Number of Electric Retail Cuts 09 Number of Electric Retail Cuts 32 Number of Vendor Invoice Pay 58 Total Assets AEPSC Internal Support	942	562	62,530	440		954	1	2,688
	9301 General Advertising Expenses	08 Number of Electric Retail Cuts 09 Number of Electric Retail Cuts 32 Number of Vendor Invoice Pay 58 Total Assets AEPSC Internal Support	942	562	62,530	440		954	1	2,688
	9302 Misc General Expenses	08 Number of Electric Retail Cuts 09 Number of Electric Retail Cuts 32 Number of Vendor Invoice Pay 58 Total Assets AEPSC Internal Support	942	562	62,530	440		954	1	2,688
	9310 Rents	08 Number of Electric Retail Cuts 09 Number of Electric Retail Cuts 32 Number of Vendor Invoice Pay 58 Total Assets AEPSC Internal Support	942	562	62,530	440		954	1	2,688
	9320 Maintenance of General Plant	08 Number of Electric Retail Cuts 09 Number of Electric Retail Cuts 32 Number of Vendor Invoice Pay 58 Total Assets AEPSC Internal Support	942	562	62,530	440		954	1	2,688
	9330 Maintenance of General Plant	08 Number of Electric Retail Cuts 09 Number of Electric Retail Cuts 32 Number of Vendor Invoice Pay 58 Total Assets AEPSC Internal Support	942	562	62,530	440		954	1	2,688
Kentucky Power Co. - Dist. - 110 Total	9500 Svc Control & Load Dispatching	08 Number of Electric Retail Cuts 09 Number of Electric Retail Cuts 32 Number of Vendor Invoice Pay 58 Total Assets AEPSC Internal Support	942	562	62,530	440		954	1	2,688
	9500 Oper Supervision & Engineering	08 Number of Electric Retail Cuts 09 Number of Electric Retail Cuts 32 Number of Vendor Invoice Pay 58 Total Assets AEPSC Internal Support	942	562	62,530	440		954	1	2,688
	9500 Misc Transmission Expenses	08 Number of Electric Retail Cuts 09 Number of Electric Retail Cuts 32 Number of Vendor Invoice Pay 58 Total Assets AEPSC Internal Support	942	562	62,530	440		954	1	2,688
	9500 Maint of Station Equipment	08 Number of Electric Retail Cuts 09 Number of Electric Retail Cuts 32 Number of Vendor Invoice Pay 58 Total Assets AEPSC Internal Support	942	562	62,530	440		954	1	2,688
	9500 Oper Supervision & Engineering	08 Number of Electric Retail Cuts 09 Number of Electric Retail Cuts 32 Number of Vendor Invoice Pay 58 Total Assets AEPSC Internal Support	942	562	62,530	440		954	1	2,688
	9500 Meter Expenses	08 Number of Electric Retail Cuts 09 Number of Electric Retail Cuts 32 Number of Vendor Invoice Pay 58 Total Assets AEPSC Internal Support	942	562	62,530	440		954	1	2,688
	9500 Miscellaneous Distribution Exp	08 Number of Electric Retail Cuts 09 Number of Electric Retail Cuts 32 Number of Vendor Invoice Pay 58 Total Assets AEPSC Internal Support	942	562	62,530	440		954	1	2,688
	9500 Maintenance of Overhead Lines	08 Number of Electric Retail Cuts 09 Number of Electric Retail Cuts 32 Number of Vendor Invoice Pay 58 Total Assets AEPSC Internal Support	942	562	62,530	440		954	1	2,688
	9500 Supervision - Customer Accts	08 Number of Electric Retail Cuts 09 Number of Electric Retail Cuts 32 Number of Vendor Invoice Pay 58 Total Assets AEPSC Internal Support	942	562	62,530	440		954	1	2,688
	9500 Supervision - Customer Accts	08 Number of Electric Retail Cuts 09 Number of Electric Retail Cuts 32 Number of Vendor Invoice Pay 58 Total Assets AEPSC Internal Support	942	562	62,530	440		954	1	2,688

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Business Unit	FERC Account	Allocation Factor	Labor	Labor Related Expenses	Outlets Services	Materials & Supplies	Internal Support	Shared Services Billing	Shared Services Internal Billing	Other	Grand Total
AEP Texas North Company	9220 Meter Reading Expenses	58 Total Assets	275	280	1		18		285	0	800
		48 MW Generating Capability									18
		56 Total Assets	244	286					273	0	803
	9230 Cost Records & Collection Exp	AEPSC Internal Support					18				18
		56 Total Assets	281	307					183	0	781
		58 Total Assets	222	(844)	(208)		(12)		1	100	4
	9250 Misc Customer Accounts Exp	AEPSC Internal Support									12
		06 Number of Employees	28	28					10	0	67
		56 Total Assets	17	13					21	0	51
	AEPSC Internal Support										0
	9270 Supervision - Customer Service	AEPSC Internal Support	131	150			9		78	14	372
		58 Total Assets	14	15					18		45
	9100 Misc Cust Svcs/Informational Ex	AEPSC Internal Support									0
		48 MW Generating Capability					2				2
	9120 Demonstrating & Selling Exp	AEPSC Internal Support									0
		56 Total Assets					13			445	458
	9130 Advertising Expenses	AEPSC Internal Support									0
	9200 Administrative & Gen Salaries	09 Number of Employees	42,274	65,125					17,413	582	125,382
		11 Number of GL Transactions	56,048	61,011					39,685	1	156,745
		12 Number of Help Desk Calls	134	223					47		404
		15 Number of Non-UMWA Employees	1,147	1,057					336	9	2,739
		16 Number of Non-UMWA Employees	10,147	10,577					3,154	0	23,878
		26 Number of Stores Transactions	387	472					184	0	1,014
		30 Number of Travel Transactions	0	0					0	1	1
		31 Number of Vehicles	284	304					6,179	5	593
		32 Number of Vendor Invoice Pay	10,095	11,171					40		27,444
		33 Number of Workstations	212	190					8	0	402
		34 Number of Workstations	24,202	21,160					8,133	0	54,492
		40 Equal Share Company	302	26					183		781
		48 MW Generating Capability	84,513	95,772	1			3	21,892	444	152,630
		49 MW's Generation	411	354					288		1,054
		51 Past 3 Mo MMBTU's Burned (Tot)	7,759	9,052					2,557		19,366
		55 Past 3 MMBTU's Burned (Solid)	117	442					26		586
		56 Total Assets	388,752	545,951					200,850	1,333	1,143,658
		60 AEPSC Bill less Indir and Int	48	130,139					130,221	(1)	252,103
		61 Total Fixed Assets	64,083	118,303					39,508	209	9,821
		63 Total Gross Utility Plant	3,647	4,002					2,161	111	49,511
		64 Member/Peak Load	18,817	17,161					13,532		3,435
		65 Number of Forest Acres	1,206	1,995					274		1,760
		67 Number of Electric Transactions	275	317					182	2	3,951
		70 No Nonelastic O&M Invoices	1,317	1,739					809		29,005
		76 Number of Banking Transactions					25,005			10,114	16,441
	9210 Office Supplies and Expenses	AEPSC Internal Support	6	(500)	3,228	2,051		1,574	18		275
		09 Number of Employees	(991)	101				1	748	327	3,182
		12 Number of Help Desk Calls	2	38		71		0	7		9,676
		15 Number of Non-UMWA Employees	(250)	4,395	5,063			1	0	4	0
		17 Number of Purchase Orders	0	(7)	1				0	0	0
		26 Number of Stores Transactions	4	(239)	110	408		42	2	25,578	25,905
		31 Number of Vehicles	35	Number of Workstations	28			1,014		3,251	3,291
		32 Number of Vendor Invoice Pay	(1,297)	68		70			0		(6)
		33 Number of Workstations	(6)								
		40 Equal Share Ratio	(53)	0	5,070	6,808		1,050	64	11,221	24,519
		48 MW Generating Capability	(141)					3		63	13
		49 MW's Generation	(53)					0		1	(139)
		51 Past 3 Mo MMBTU's Burned (Tot)	(5,015)		546	3,301		0		0	97
		55 Past 3 MMBTU's Burned (Solid)	58	(5,015)	3,875	3,301		37,370	9,043	27,928	76,558
		56 Total Assets	0	41	20,059	1,825		16	11	2,573	24,331
		60 AEPSC Bill less Indir and Int	0	(748)	4	307		16	465	705	4,466
		61 Total Fixed Assets	(27)		5,868	6			751	(895)	9,711
		64 Member/Peak Load	(31)	256		2			0	27	8
		65 Number of Forest Acres	(20)		1			0		35	154
		67 Number of Electric Transactions	(3)		103	16			35		2,346
		70 No Nonelastic O&M Invoices									742
		76 Number of Banking Transactions									315
	AEPSC Internal Support		332	249		30	2,346	7	91	34	3,092
	9230 Outside Services Employed	AEPSC Internal Support									4,081
		11 Number of GL Transactions	144	8,370		150		350,730		286	30,079
		15 Number of Non-UMWA Employees		18,141	400			8,880		4,661	2,472
		17 Number of Purchase Orders			(14)					11	6,397
		26 Number of Stores Transactions		113				2,350			46
		32 Number of Vendor Invoice Pay		1,676	116						
		33 Number of Workstations		36							

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Business Unit	FERC Account	Allocation Factor	Labor	Overhead	Outside Services	Materials & Supplies	Internal Support	Shared Services Billing	Shared Services Unbilled	Other	Grand Total
5600 Maint Supv & Engineering	5600 AEPSC Bill less Indir and Int	58 Total Assets	4,540	4,068	50				1,393	873	11,500
	5600 AEPSC Internal Support	61 Total Fixed Assets	514	500		0	4,066		238	161	1,604
	5600 AEPSC Internal Support	69 Number of Employees	35,350	35,477	21,335	568	1,891	2,732	13,040	3,908	71,905
	5600 AEPSC Internal Support	69 Number of Employees	0	587	0				248	(0)	1,452
	5600 AEPSC Internal Support	28 Number of Trans Pole Miles	21,763	22,301	25	144		600	7,072	860	53,669
	5600 AEPSC Internal Support	39 100% to One Company	643	523		1,272		1	259	5	2,701
	5600 AEPSC Internal Support	58 Total Assets	176	160					42		358
	5600 AEPSC Internal Support	58 Total Assets	3,088	3,017	32		839				6,926
	5600 AEPSC Internal Support	39 100% to One Company	541	1,092		31		23	4,142	178	10,478
	5600 AEPSC Internal Support	69 Number of Employees	0	2,314			112	316	956	70	2,946
5700 Maint of Station Equipment	5700 AEPSC Internal Support	28 Number of Trans Pole Miles	1,300	1,376	182	84			12	41,190	43,531
	5700 AEPSC Internal Support	61 Total Fixed Assets	1,450	1,450		5			456	525	4,016
	5700 AEPSC Internal Support	61 Total Fixed Assets	528	398	283	75	174	2	1,117	111	1,409
	5700 AEPSC Internal Support	69 Number of Employees	33	47	25	2			17		124
	5700 AEPSC Internal Support	69 Number of Employees			288	557	3			2	977
	5700 AEPSC Internal Support	28 Number of Trans Pole Miles	94	86	1			5	120	5	370
	5700 AEPSC Internal Support	69 Number of Employees	134	124	72	36		7	207	8	609
	5700 AEPSC Internal Support	15 Number of Non-UMWA Employees	11	11		1		1	19	1	48
	5700 AEPSC Internal Support	17 Number of Purchase Orders	2	2	0	1			3	0	19
	5700 AEPSC Internal Support	28 Number of Trans Pole Miles	5,860	3,753	44	27		190	1,573	220	9,718
5800 Miscellaneous Distribution Exp	5800 AEPSC Internal Support	32 Number of Vendor Invoices Pay	14	11					18		45
	5800 AEPSC Internal Support	58 Total Assets	131	108	422	0		9	182	6	858
	5800 AEPSC Internal Support	58 Total Assets	168	207			124		213	0	518
	5800 AEPSC Internal Support	69 Number of Employees	394	364			12		338	0	912
	5800 AEPSC Internal Support	69 Number of Employees	174	203			33		194	0	570
	5800 AEPSC Internal Support	69 Number of Employees	105	116					73		285
	5800 AEPSC Internal Support	70 No Nonresidential OAR Invoices	150	(293)	(152)	(9)		1	134	3	(101)
	5800 AEPSC Internal Support	69 Number of Employees	614	640			24		778		2,033
	5800 AEPSC Internal Support	69 Number of Employees	12	10					15	0	37
	5800 AEPSC Internal Support	69 Number of Employees	64	50			2		59	12	161
5900 Misc Customer Accounts Exp	5900 AEPSC Internal Support	58 Total Assets	10	10						2	20
	5900 AEPSC Internal Support	58 Total Assets	10,942	30,360					8,708	284	50,291
	5900 AEPSC Internal Support	11 Number of GL Transactions	25,944	27,875					18,574	0	72,394
	5900 AEPSC Internal Support	12 Number of Help Desk Calls	50	84					18		152
	5900 AEPSC Internal Support	15 Number of Non-UMWA Employees	7,279	9,972					2,617	0	19,867
	5900 AEPSC Internal Support	17 Number of Purchase Orders	424	710					132	0	1,266
	5900 AEPSC Internal Support	28 Number of Trans Pole Miles	53	57					5		115
	5900 AEPSC Internal Support	30 Number of Travel Transactions	23,126	22,510					5,035	(1)	50,872
	5900 AEPSC Internal Support	31 Number of Vehicles	1	2					0		3
	5900 AEPSC Internal Support	32 Number of Vendor Invoice Pay	739	781					13	1,533	3,055
6000 Supervision - Customer Service	6000 AEPSC Internal Support	33 Number of Workstations	2,228	2,510					1,340	0	6,098
	6000 AEPSC Internal Support	39 100% to One Company	18,165	22,096					109	0	52,263
	6000 AEPSC Internal Support	40 Equal Share Ratio	285	285					76		546
	6000 AEPSC Internal Support	40 Equal Share Ratio	3	2					1		6
	6000 AEPSC Internal Support	58 Total Assets	206,750	377,382					187,304	940	815,403
	6000 AEPSC Internal Support	60 AEPSC Bill less Indir and Int	(3)	47,702					15	(1)	47,713
	6000 AEPSC Internal Support	61 Total Fixed Assets	91,232	109,997					37,348	303	238,880
	6000 AEPSC Internal Support	63 Total Gross Utility Plant	2,852	3,178					88		7,870
	6000 AEPSC Internal Support	67 Number of Banking Transactions	157	358					95		351
	6000 AEPSC Internal Support	76 Number of Banking Transactions	107	107					422	1	1,831
6200 Office Supplies and Expenses	6200 AEPSC Internal Support	69 Number of Employees	19	(192)	1,002	834	20,586		14	13,645	10,132
	6200 AEPSC Internal Support	11 Number of GL Transactions		(585)	3	49		500	0	164	44
	6200 AEPSC Internal Support	12 Number of Help Desk Calls		(1)					0		(1)
	6200 AEPSC Internal Support	15 Number of Non-UMWA Employees		(1)	687	91			3	134	2,123
	6200 AEPSC Internal Support	17 Number of Purchase Orders		(8)	164	223			0	105	505
	6200 AEPSC Internal Support	28 Number of Trans Pole Miles	0	(1)	0	0			0	1	1
	6200 AEPSC Internal Support	28 Number of Travel Transactions	97	(100)	1,388	2,440		5	50	7,839	11,712
	6200 AEPSC Internal Support	30 Number of Travel Transactions		(0)						0	(0)
	6200 AEPSC Internal Support	31 Number of Vehicles								1	1
	6200 AEPSC Internal Support	31 Number of Vehicles									

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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
	5710 Maintenance of Overhead Lines										
	5800 Over Supervision & Engineering										
		08 Number of Electric Retail Cust	14,034	12,009	1,283	1,004		402	14,477	1,498	45,417
		09 Number of Employees	3,953	3,953	114	64		613	3,953	620	12,613
		10 Number of Help Desk Calls	1,760	1,760	1,118	47		27	1,888	176	7,252
		15 Number of Non-LIWA Employees	1,869	2,130	0	1		0	1,869	36	39
		17 Number of Purchase Orders	20	15	0			0	25	10	71
		20 Number of Stores Transactions	19	15	0			0	22	0	53
		30 Number of Travel Transactions	4	4				0	8	16	15
		31 Number of Vehicles	19,142	19,764	952	30		217	17,514	3,312	60,512
		32 Number of Vendor Invoice Pay	252	303	81	1		6	130	7	788
		33 Number of Workstations	5,761	5,851	250	48		48	5,704	460	19,024
		44 Level of Const-Distribution	200	186	70	16		1	56	22	551
		58 Total Assets									
		01 Total Fixed Assets									
	5810 Load Dispatching										
		08 Number of Electric Retail Cust	613	607				0	258	2	1,876
		09 Number of Employees	6,805	9,215	1			73	2,448	234	18,663
		30 100% to One Company	1	1				0			3
		61 Total Fixed Assets									
		01 Total Fixed Assets									
	5820 Station Expenses										
		46 Level of Const-Transmission	66	99	1	1		3	32	10	232
		AEPS Internal Support									
	5840 Underground Line Expenses										
		08 Number of Electric Retail Cust	1	0	48	4					53
		30 100% to One Company	1,230	951	1,780	120		105	1,513	54	5,753
		44 Level of Const-Distribution	179	168	3	7		10	202	7	655
		AEPS Internal Support									
	5860 Meter Expenses										
		08 Number of Electric Retail Cust	104	98	35	107		4	118	4	329
		09 Number of Employees	8,100	8,100	1,105	7		156	8,428	601	18,235
		15 Number of Non-LIWA Employees	1,176	1,105	7	72		53	1,303	503	4,278
		16 Number of Phone Center Calls	202	218	1	6		2	205	17	658
		17 Number of Phone Center Calls	41	34	1	8		2	47	2	124
		17 Number of Purchase Orders	1	1	0			2	2	1	6
		20 Number of Remittance Items	71	73		16		2	85	3	252
		20 Number of Stores Transactions	20	20				1	26	0	75
		20 Number of Vendor Invoice Pay	20	300		0		10	335	12	949
		32 Number of Workstations	109	91		0		6	135	5	347
		30 100% to One Company	3	3				3	4	0	9
		44 Level of Const-Distribution	547	625	2	7		16	576	65	1,842
		58 Total Assets									
		01 Total Fixed Assets									
	5870 Customer Installations Exp										
		08 Number of Electric Retail Cust	4	4				0	4		15
		AEPS Internal Support									
	5880 Miscellaneous Distribution Exp										
		08 Number of Electric Retail Cust	10,928	(13,102)	10,015	1,345		274	15,010	743	25,314
		09 Number of Employees	2,500	3,782	646	72		380	2,692	202	10,284
		12 Number of Help Desk Calls	400	389	270	12		20	1,393	0	1,077
		15 Number of Non-LIWA Employees	1,074	973	0	5		0	1,079	0	3,311
		16 Number of Phone Center Calls	1,002	1,107	600	100		34	1,364	132	4,144
		17 Number of Phone Center Calls	352	317	1,909	(2)		3	425	7	4,335
		23 Number of Residential Customer	71	80	28			3	70	15	344
		25 Number of Stores Transactions	37	29	693	328		3	142	0	1,077
		26 Number of Vendor Invoice Pay	207	234	72	5		3	266	4	670
		30 Number of Travel Transactions	2	5	35	2		0	42	0	50
		31 Number of Vehicles	51	44				0	2	0	97
		32 Number of Vendor Invoice Pay	20	16				1	21	56	1
		33 Number of Workstations	458	408	5,085	284		284	24,771	46	7,880
		39 100% to One Company	20,446	19,594	2,280	328		284	88,526	1,019	88,526
		44 Level of Const-Distribution	36	37	30			4	72	284	0
		58 Total Assets									
		01 Total Fixed Assets									
		60 AEPSC Bill less Indir and Int	3,337	3,619	3,936	300		68	2,841	935	15,100
		61 Total Fixed Assets	33	42	483	33		0	486	(125)	486
		67 Number of Banking Transactions	428	370	348	13		1	1,100	1	1,100
		76 Number of Banking Transactions	920	969	1,871	99		2	3,591	2	3,591
		AEPS Internal Support	161	145	701	17		3,584	3,564	3,564	3,564
	5900 Maint Surv & Engineering										
		08 Number of Electric Retail Cust	75	54				17	30	0	177
		09 Number of Employees	1,976	2,342	15	4		103	735	62	5,207
		46 Level of Const-Transmission	1,152	1,130				1	1,588	37	3,038
		AEPS Internal Support									
	5920 Maint of Station Equipment										
		08 Number of Electric Retail Cust	1,152	1,130				1	1,588	37	3,038
		09 Number of Employees	1,976	2,342	15	4		103	735	62	5,207
		30 100% to One Company	1,891	2,052	2	0		0	2,119	71	6,462
		58 Total Assets									
		01 Total Fixed Assets									
	5940 Maint of Underground Lines										
		08 Number of Electric Retail Cust						0		1	1
		44 Level of Const-Distribution						0			0
		AEPS Internal Support									

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Amounts Billed to Each Affiliate by AEPSC
For the Year Ended June 30, 2008

Business Unit	FFSC Account	Allocation Factor	Labor	Labor Related Overhead	Outside Services	Materials & Supplies	Internal Support	Billing	Shared Services Internal Billing	Other	Grand Total
5000 Maintenance of Mater	5000 Maint of Live Trn/Rt/Rt/Rt/Cust	05 Number of Electric Retail Cust	208	187				5	246	0	672
	5070 Maintenance of Mater	AEPSC Internal Support	60	52				2	18	3	133
		06 Number of Non-UMWA Employees	25	32				2	25	1	84
		07 Number of Electric Retail Cust									2
	5050 Over Supervision & Engineering	05 Number of Electric Retail Cust	883	807			0		849	12	2,050
	5010 Supervision - Customer Accts	05 Number of CIS Customers Mail	6,452	5,478	18		36	37	8,052	348	20,401
		06 Number of Electric Retail Cust	683	749	18		111	0	6	8	1,547
		12 Number of Help Desk Calls	132	119			2	0	119	0	417
		15 Number of Non-UMWA Employees	15	8	1		30	0	84	12	228
		16 Number of Phone Center Calls	12	10					15		37
5020 Meter Reading Expenses	56 Total Assets	17 Number of Purchase Orders	3,581	4,000	389	1	19	423	3,871	134	12,779
		AEPSC Internal Support	2,000	2,103					2,337	3	6,425
		05 Number of CIS Customers Mail	4,275	4,171	182		15		4,017	93	13,829
		06 Number of Electric Retail Cust	185	35	1		0		76	32	231
		12 Number of Help Desk Calls	185	150					229	7	570
		15 Number of Non-UMWA Employees	276	300			3		299	4	939
		16 Number of Phone Center Calls	41	47					45	(38)	99
		56 Total Assets	10,716	10,828	3,350	7,589	208		11,008	192,803	208,217
		AEPSC Internal Support	11,388	58,068	4,073	711			72,048	1,923	199,415
		05 Number of CIS Customers Mail	9,018	9,075	82	235	2		10,815	1,553	32,486
5030 Cust Records & Collection Exp	12 Number of Help Desk Calls	12 Number of Help Desk Calls	2,075	2,111			2		2,352	78	6,018
		15 Number of Non-UMWA Employees	5,764	6,285	364		16		6,887	339	19,739
		16 Number of Phone Center Calls	119,457	123,509	6,710	1,017		11	139,230	3,114	383,127
		17 Number of Purchase Orders	27	24					28		87
		18 Number of Vendor Invoice Pay	11,057	11,761	6,108	822	5		8,851	6,009	44,202
		32 Number of Vendor Invoice Pay	37	40					45	0	123
		36 100% to One Company	80,359	77,533	112,390	20	13		90,854	34,368	385,947
		44 Level of Const-Distribution	3,704	4,218	(0)	138	2		4,095	487	12,054
		56 Total Assets	2	2					2		4
		03 Total Gross Utility Plant	907	976	0	4	4	15,900	1,021	37	2,971
5040 Uncollectible Accounts	5040 Misc Customer Accounts Exp	05 Number of Electric Retail Cust	1								1
		06 Number of CIS Customers Mail	18	17	0	6			27	30	45
		06 Number of Electric Retail Cust	74	81	1	0			82	2	220
		12 Number of Help Desk Calls	12	11					11	36	55
		15 Number of Non-UMWA Employees	60	72		1			85	0	168
		16 Number of Phone Center Calls	0	0					0	0	1
		17 Number of Purchase Orders	1	1					1	1	2
		20 Number of Stores Transactions	3	3	0	(0)			4	0	10
		26 Number of Remittance Items	171	215		0			178	10	575
		56 Total Assets	4,434	4,515	1,844	118	30		5,156	644	16,817
5070 Supervision - Customer Service	AEPSC Internal Support	05 Number of Electric Retail Cust	441	470	1	(0)			500	18	1,435
		06 Number of CIS Customers Mail	28	24					34	0	62
		12 Number of Help Desk Calls	6	6					6	0	16
		15 Number of Non-UMWA Employees	1,940	2,130	0	4		3	2,164	140	6,387
		16 Number of Phone Center Calls	1	1					1		3
		32 Number of Vendor Invoice Pay	118	127					117	54	420
		56 Total Assets	1,493	1,440	0	6	347		1,723	108	4,441
		AEPSC Internal Support	447	441	1				483	18	1,389
		05 Number of Electric Retail Cust	3,402	2,800			63		4,428	20	10,757
		36 100% to One Company									0
5080 Customer Assistance Expenses	AEPSC Internal Support	05 Number of Electric Retail Cust									0
		06 Number of CIS Customers Mail									0
		12 Number of Help Desk Calls									0
		15 Number of Non-UMWA Employees									0
		16 Number of Phone Center Calls									0
		32 Number of Vendor Invoice Pay									0
		56 Total Assets									0
		AEPSC Internal Support									0
		05 Number of Electric Retail Cust									0
		06 Number of CIS Customers Mail									0
5090 Information & Instruct Advts	9100 Misc Cust Svc/Informational Ex	05 Number of Electric Retail Cust	2	2					3		7
		06 Number of CIS Customers Mail									0
		AEPSC Internal Support									0
		05 Number of Electric Retail Cust									0
		06 Number of CIS Customers Mail									0
		AEPSC Internal Support									0
		05 Number of Electric Retail Cust									0
		06 Number of CIS Customers Mail									0
		AEPSC Internal Support									0
		05 Number of Electric Retail Cust									0
5100 Demonstrating & Selling Exp	9200 Administrative & Gen Salaries	05 Number of CIS Customers Mail	325	330					375		1,039
		06 Number of Electric Retail Cust	10,560	17,005					11,224	7	45,707
		06 Number of Commercial Customers	10,600	29,011					9,715	261	55,056
		06 Number of Electric Retail Cust	48,890	52,545					33,317	1	132,781
		11 Number of GL Transactions	59	91					21		172
		12 Number of Help Desk Calls	634	1,050					812	0	2,769
		16 Number of Non-UMWA Employees	1,332	1,377					87	0	3,905
		16 Number of Phone Center Calls	217	215					215	0	535
		17 Number of Purchase Orders	19	39					11	59	89
		20 Number of Stores Transactions	386	356					164	1	907

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For the Test Year Ended June 30, 2008

Business Unit	FERC Account	Allocation Factor	Lebor	Labor Related Overheads	Outside Services	Materials & Supplies	Internal Support	Shared Services Billing	Shared Services Internal Billing	Other	Grand Total
AEP Texas North Company	9302 Misc General Expenses	58 Total Assets					28				28
		05 Number of CIS Customers Mail	2,159	2,222	26				2,810	144	7,350
		06 Number of Commercial Customers	355	255	13,337	81			500	191	14,781
		08 Number of Electric Retail Cust	0	0	0	5			0	10	10
		10 Number of Electric Retail Cust	0	0	(15)				0	(15)	(15)
		11 Number of Q1 Transactions	0	0	0				600	0	600
		30 100% to One Company	270	419	232	6			262	0	8,153
		58 Total Assets	16	20	333				22	25	333
		70 No Nonresidential OAR Invoices									
		05 Number of Electric Retail Cust									
		06 Number of Commercial Customers									
		08 Number of Electric Retail Cust									
		15 Number of Non-UMWA Employees									
		58 Total Assets									
Kingsport Power Co. - Dist. 230 Total	5860 Sys Control & Load Dispatching	05 Number of Employees	30	21	7				38	6	60
		06 Number of Electric Retail Cust			72				198	1	207
		08 Number of Commercial Customers			5				0	0	5
		15 Number of Non-UMWA Employees			0				0	0	0
		32 Number of Vendor Invoice Pay	4	3	0				0	0	4
		33 Number of Workstations	237	237	0				16	73	563
		30 100% to One Company									
		58 Total Assets	710,945	762,378	209,858	18,813	20	64,788	470,242	245,060	3,143,168
		09 Number of Employees									
		26 Number of Trans Pole Miles	133	124	165	12			40	40	529
		58 Total Assets	6	5	5				2	0	13
		61 Total Fixed Assets	5	5	5				10	0	10
		05 Number of Employees	4,851	4,814	301	51			1,730	482	12,230
		06 Number of Electric Retail Cust	876	1,050	1				362	0	2,260
		08 Number of Commercial Customers	4,307	4,430	345	178			1,515	670	11,568
Kingsport Power Co. - Trans. 260	5900 Oper Supervision & Engineering	26 Number of Trans Pole Miles	33	41	410	37			8	90	628
		30 100% to One Company	8	0	0				0	0	8
		46 Level of Const-Transmission	131	135	0				46	13	326
		58 Total Assets	40	46	2	0			14	15	117
		61 Total Fixed Assets	3,602	3,610	4				1,200	311	9,127
		05 Number of Employees	5,278	5,020	190	841			1,870	191	13,360
		15 Number of Non-UMWA Employees	10,375	11,003	1,481	243			3,769	258	27,728
		46 Level of Const-Transmission	20	18	7				6	4	55
		58 Total Assets	20	18	7				6	4	55
		61 Total Fixed Assets	20	18	7				6	4	55
		05 Number of Employees	20	18	7				6	4	55
		15 Number of Non-UMWA Employees	20	18	7				6	4	55
		46 Level of Const-Transmission	20	18	7				6	4	55
		58 Total Assets	20	18	7				6	4	55
		61 Total Fixed Assets	20	18	7				6	4	55
Kingsport Power Co. - Trans. 260	5920 Station Expenses	26 Number of Trans Pole Miles	20	20	22				0	0	63
		58 Total Assets	20	20	22				0	0	63
		61 Total Fixed Assets	20	20	22				0	0	63
		05 Number of Employees	534	2,038	185	7			131	217	4,002
		11 Number of Q1 Transactions	15	15	105	5			0	0	136
		15 Number of Non-UMWA Employees	1,141	1,375	277	9			414	49	3,260
		17 Number of Purchase Orders	8	7	32	0			0	0	57
		26 Number of Stores Transactions	3	3	3	0			0	0	9
		27 Number of Telephones	3	2	14	1			0	0	20
		28 Number of Trans Pole Miles	2,538	1,712	689	297			1,052	344	6,702
		31 Number of Vendor Invoice Pay	13	12	0				0	0	25
		32 Number of Workstations	1	1	54	38			16	123	609
		40 Equal Share Ratio	324	230	413	19			39	170	1,170
		58 Total Assets	304	289	413	19			39	170	1,170
Kingsport Power Co. - Trans. 260	5950 Maint Supv & Engineering	05 Number of Employees	57	57	5				7	5	226
		06 Number of Electric Retail Cust	48	36	92	5			0	0	180
		08 Number of Commercial Customers	9	8	38	1			0	0	55
		15 Number of Non-UMWA Employees	1,973	2,032	0	24			193	188	6,510
		26 Number of Trans Pole Miles	1	2	1				1	0	70
		58 Total Assets	1,220	1,261	1	8			51	433	3,031
		61 Total Fixed Assets	175	171	0	2			1	10	563
		05 Number of Employees	2	448	10	5			26	30	227
		06 Number of Electric Retail Cust	16	12	9	2			0	0	121
		08 Number of Commercial Customers	6	9	5	0			4	0	44
		15 Number of Non-UMWA Employees	6	9	5	0			3	0	31
		26 Number of Trans Pole Miles	6	9	5	0			3	0	31
		58 Total Assets	6	9	5	0			3	0	31
		61 Total Fixed Assets	6	9	5	0			3	0	31

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Amounts Allocated to Each Affiliate by AEPSC
For the Year Ended June 30, 2008

Business Unit	PERC Account	Allocation Factor	Labor	Overhead	Outlets Services	Materials & Supplies	Internal Support	Billing	Shared Services	Internal Billing	Other	Grand Total
5800 Meter Expenses	5800 Meter Expenses	00 Number of Employees	31	25	15	0	7	41	0	0	0	132
		01 Number of Help Desk Calls	5	4	0	0	0	0	0	0	0	13
		02 Number of Non-UMWA Employees	0	0	0	0	0	0	0	0	0	0
		03 Number of Purchase Orders	220	212	3	0	2	11	89	12	0	560
		04 Number of Trans Pole Miles	0	0	0	0	0	0	0	0	0	0
		05 Number of Vehicles	3	2	0	0	0	0	0	0	0	9
		06 Number of Vendor Invoice Pay	4	3	12	0	0	0	3	0	0	24
		07 Total Assets	5	6	0	0	0	0	0	0	0	11
		08 Total Liabilities	0	0	0	0	0	0	0	0	0	0
		09 Total Assets	5	6	0	0	0	0	0	0	0	11
9000 Customer Accounts	9000 Customer Accounts	00 Number of Employees	50	72	0	0	0	84	0	0	0	122
		01 Number of Help Desk Calls	5	0	0	0	0	0	0	0	0	5
		02 Number of Non-UMWA Employees	0	0	0	0	0	0	0	0	0	0
		03 Number of Purchase Orders	21	23	0	0	0	13	0	0	0	44
		04 Number of Trans Pole Miles	250	270	(4)	0	0	319	0	0	0	639
		05 Number of Vehicles	0	0	0	0	0	0	0	0	0	0
		06 Number of Vendor Invoice Pay	0	0	0	0	0	0	0	0	0	0
		07 Total Assets	2	2	0	0	0	2	0	0	0	5
		08 Total Liabilities	0	0	0	0	0	0	0	0	0	0
		09 Total Assets	2	2	0	0	0	2	0	0	0	5
9100 Misc. Cust. Svcs./Informational Ex	9100 Misc. Cust. Svcs./Informational Ex	00 Number of Employees	4,838	6,008	0	0	0	2,288	0	0	0	14,132
		01 Number of Help Desk Calls	16,197	20,191	0	0	0	13,068	0	0	0	51,456
		02 Number of Non-UMWA Employees	14	22	0	0	0	5	0	0	0	40
		03 Number of Purchase Orders	1,422	1,196	0	0	0	916	0	0	0	3,634
		04 Number of Trans Pole Miles	72	116	0	0	0	212	0	0	0	300
		05 Number of Vehicles	12	12	0	0	0	5	0	0	0	29
		06 Number of Vendor Invoice Pay	1,308	1,274	0	0	0	285	0	0	0	2,867
		07 Total Assets	0	0	0	0	0	0	0	0	0	0
		08 Total Liabilities	116	124	0	0	0	280	0	0	0	243
		09 Total Assets	46	53	0	0	0	1,291	0	0	0	1,380
9200 Administrative & Gen. Services	9200 Administrative & Gen. Services	00 Number of Employees	8,569	8,754	0	0	0	6,150	0	0	0	23,473
		01 Number of Help Desk Calls	262	260	0	0	0	193	0	0	0	781
		02 Number of Non-UMWA Employees	0	0	0	0	0	0	0	0	0	0
		03 Number of Purchase Orders	14,594	18,011	0	0	0	8,488	0	0	0	41,120
		04 Number of Trans Pole Miles	0	3,687	0	0	0	1	0	0	0	3,688
		05 Number of Vehicles	2,145	2,138	0	0	0	688	0	0	0	3,971
		06 Number of Vendor Invoice Pay	125	138	0	0	0	4	0	0	0	341
		07 Total Assets	115	91	0	0	0	51	0	0	0	257
		08 Total Liabilities	59	69	0	0	0	42	0	0	0	160
		09 Total Assets	200	262	0	0	0	137	0	0	0	599
9300 Office Supplies and Expenses	9300 Office Supplies and Expenses	00 Number of Employees	4	(54)	240	108	0	1,890	148	0	0	3,183
		01 Number of Help Desk Calls	(430)	(0)	0	28	0	0	241	0	0	(183)
		02 Number of Non-UMWA Employees	0	(0)	0	0	0	0	0	0	0	0
		03 Number of Purchase Orders	15	(1)	154	19	0	1	200	0	0	436
		04 Number of Trans Pole Miles	0	(1)	32	35	0	0	14	0	0	79
		05 Number of Vehicles	0	(0)	0	0	0	0	0	0	0	0
		06 Number of Vendor Invoice Pay	0	(0)	79	138	0	0	204	0	0	429
		07 Total Assets	0	(0)	0	0	0	0	0	0	0	0
		08 Total Liabilities	0	(7)	8	17	0	2	757	0	0	777
		09 Total Assets	(198)	(0)	3	0	0	0	3	0	0	(198)
9400 Level of Const-Transmission	9400 Level of Const-Transmission	00 Number of Employees	1	(218)	73	65	0	791	7	0	0	1,404
		01 Number of Help Desk Calls	0	(0)	0	0	0	0	0	0	0	0
		02 Number of Non-UMWA Employees	0	(0)	0	0	0	0	0	0	0	0
		03 Number of Purchase Orders	0	(13)	(0)	13	0	1	50	0	0	50
		04 Number of Trans Pole Miles	0	(1)	0	11	0	1	17	0	0	27
		05 Number of Vehicles	0	(3)	0	0	0	0	0	0	0	0
		06 Number of Vendor Invoice Pay	0	(1)	16	2	0	0	0	0	0	1
		07 Total Assets	0	(1)	0	0	0	0	0	0	0	0
		08 Total Liabilities	0	(1)	0	0	0	0	0	0	0	0
		09 Total Assets	0	(1)	0	0	0	0	0	0	0	0
9500 Number of Const-Transmission	9500 Number of Const-Transmission	00 Number of Employees	11	11	835	12	89	27,801	22	0	0	28,851
		01 Number of Help Desk Calls	11	11	141	0	0	1,181	0	0	0	1,322
		02 Number of Non-UMWA Employees	11	11	156	30	0	112	351	0	0	632
		03 Number of Purchase Orders	0	(0)	0	(0)	0	0	0	0	0	0
		04 Number of Trans Pole Miles	0	(0)	0	0	0	0	0	0	0	0
		05 Number of Vehicles	0	(0)	0	0	0	0	0	0	0	0
		06 Number of Vendor Invoice Pay	0	(0)	0	0	0	0	0	0	0	0
		07 Total Assets	0	(0)	0	0	0	0	0	0	0	0
		08 Total Liabilities	0	(0)	0	0	0	0	0	0	0	0
		09 Total Assets	0	(0)	0	0	0	0	0	0	0	0

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

Business Unit	FERC Account	Allocation Factor	Labor	Labor Related Overhead	Materials & Supplies	Internal Support	Shared Services Billing	Shared Services Internal Billing	Other	Grand Total	
5600 Station Expenses	5600 Station Expenses	17 Number of Purchase Orders	1,407	1,823			21			4,764	
		43 KWH Sales	703	844				246	1,102	2,995	
		58 Total Assets	4,356	5,096			72		1,107	13,049	
		59 Total Assets	2,843	3,240				991		6,180	
		AEPSC Internal Support				589				589	
		39 100% to One Company								285	
		AEPSC Internal Support								285	
		08 Number of Electric Retail Cut	552	514	62			337		1,510	
		15 Number of Non-UMWA Employees	24	18			13			42	
		43 KWH Sales	28	22				11		52	
5700 Maint of Station Equipment	5700 Maint of Station Equipment	43 KWH Sales	1,176	1,746				883	556	4,763	
		58 Total Assets				59				59	
		AEPSC Internal Support								59	
		39 100% to One Company								277	
		AEPSC Internal Support								277	
		08 Number of Electric Retail Cut	95	143	62			38		243	
		39 100% to One Company								243	
		AEPSC Internal Support								243	
		08 Number of Electric Retail Cut								243	
		39 100% to One Company								243	
5800 Other Supervision & Engineering	5800 Other Supervision & Engineering	AEPSC Internal Support								243	
		08 Number of Electric Retail Cut	210,417	195,372	19,971	133		4,410	234,801	22,291	709,866
		12 Number of Help Desk Calls	110,848	11,850	3,221			2,040	14,500	14,500	131,459
		15 Number of Non-UMWA Employees	37,503	43,306	22,474	950		535	38,094	3,843	148,077
		17 Number of Purchase Orders	94	77	4	62		147	4,433	4,816	4,816
		26 Number of Stores Transactions	421	321				524	215	1,491	1,491
		32 Number of Travel Transactions	87	93				126		317	317
		39 100% to One Company								317	317
		AEPSC Internal Support								317	317
		08 Number of Electric Retail Cut	183,481	174,777	125	218		8,047	136,256	11,177	510,085
5810 Load Dispatching	5810 Load Dispatching	44 Level of Const-Distribution	115,782	126,530	6,875	670		125,182	11,130	397,366	397,366
		58 Total Assets	3,399	3,123	1,177	277		935	368	9,255	9,255
		AEPSC Internal Support								9,255	9,255
		08 Number of Electric Retail Cut	65,000	65,195	105	426		11,053	1,988	141,626	141,626
		15 Number of Non-UMWA Employees	8,200	8,200				3,095	35	16,330	16,330
		39 100% to One Company								16,330	16,330
		AEPSC Internal Support								16,330	16,330
		08 Number of Electric Retail Cut	253	132				29	10	424	424
		58 Total Assets	218	164				34	6	422	422
		AEPSC Internal Support								422	422
5820 Station Expenses	5820 Station Expenses	39 100% to One Company	15	22						37	37
		AEPSC Internal Support								37	37
		08 Number of Electric Retail Cut	4,613	4,704	291			1,712		180	13,853
		46 Level of Const-Transmission	23,350	23,509	59	69		630	8,724	1,476	58,614
		AEPSC Internal Support								58,614	58,614
		08 Number of Electric Retail Cut								58,614	58,614
		09 Number of Employees	10	8						0	35
		100% to One Company	13,897	15,126	33,116	2,243		20,509		700	85,353
		44 Level of Const-Distribution	3,449	4,168	64	141		5,712		191	11,882
		AEPSC Internal Support								11,882	11,882
5850 Meter Expenses	5850 Meter Expenses	05 Number of CIS Customers Mail	1,842	1,760				2,133		5,949	5,949
		08 Number of Electric Retail Cut	108,771	111,032	535	13,371		104,889		355,247	355,247
		15 Number of Non-UMWA Employees	42,832	46,581	178	14,884		35,488		155,740	155,740
		17 Number of Purchase Orders	3,189	3,478	13	137		5,244		11,807	11,807
		20 Number of Remittance Items	140	119				177		1,099	1,099
		26 Number of Stores Transactions	3,960	4,327	6	400		333		9,046	9,046
		30 Number of Travel Transactions	109	156				6		265	265
		32 Number of Vendor Invoice Pay	6,884	7,202		7		142		14,141	14,141
		39 100% to One Company	90,116	93,855	7,485	4,587		90,425		22,955	22,955
		44 Level of Const-Distribution	52	48				3		13,305	13,305
5870 Customer Installations Exp	5870 Customer Installations Exp	58 Total Assets	8,315	10,309	39	147		6,058	1,593	28,069	28,069
		AEPSC Internal Support								28,069	28,069
		08 Number of Electric Retail Cut	120	97				38		270	270
		09 Number of Employees	433	376		67		190		1,097	1,097
		100% to One Company								1,097	1,097
		AEPSC Internal Support								1,097	1,097
		08 Number of Electric Retail Cut	207,787	195,397	109,893	20,760		248,919		472,469	472,469
		12 Number of Help Desk Calls	75,756	106,328	8,042	2,562		70,428		276,009	276,009
		15 Number of Non-UMWA Employees	20,303	20,318	5	50		33,672		92,735	92,735
		17 Number of Purchase Orders	3,110	3,126	14,005	2,014		23,624		85,803	85,803
5900 Maint Supv & Engineering	5900 Maint Supv & Engineering	19 Number of Stores Transactions	2,582	3,106	15	77		328		17,705	17,705
		26 Number of Travel Transactions	19	18				67		1,133	1,133
		31 Number of Vehicles	26	16				23		6,764	6,764
		32 Number of Vendor Invoice Pay	20	16				1		25	25
		39 100% to One Company	369	289				32		1,165	1,165
		AEPSC Internal Support								1,165	1,165
		08 Number of Electric Retail Cut	245,971	245,512	93,000	2,588		304,348		918,365	918,365
		15 Number of Non-UMWA Employees	949	911	730	0		1,753		14,400	14,400
		44 Level of Const-Transmission								1,753	1,753
		58 Total Assets	37,551	46,316	11,485	4,052		56,343		162,269	162,269
5920 Maint of Station Equipment	5920 Maint of Station Equipment	AEPSC Internal Support								34,425	34,425
		08 Number of Electric Retail Cut	14,284	14,717		54		944	3,051	34,944	34,944
		09 Number of Employees	4,300	4,614		402		1,446	13	10,819	10,819
		100% to One Company	321	583						943	943
		AEPSC Internal Support								943	943
		08 Number of Electric Retail Cut	13,487	16,064	74	231		837		39,160	39,160
		09 Number of Employees								39,160	39,160
		100% to One Company								39,160	39,160
		AEPSC Internal Support								39,160	39,160
		08 Number of Electric Retail Cut								39,160	39,160

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AEP Texas North Company
Amounts Reported in Millions by AEPSC
For the Year Ended June 30, 2008

Business Unit	FERC Account	Location Factor	Labor	Labor Related Overhead	Outside Services	Materials & Supplies	Internal Support	Shared Services Billing	Shared Services Internal Services	Other	Grand Total
5600 Maintenance of Overhead Lines	5600 Maintenance of Overhead Lines	48 Level of Cost-Transmission	65,940	67,701	2,225	604	2,785	3,500	24,123	4,233	166,435
		AEPSC Internal Support									2,785
		08 Number of Electric Retail Cust	17,780	17,440		111		0	24,507	560	4,233
		09 Number of Employees	698					1	2,307	311	2,307
		39 100% to One Company	131,265	130,152	40	584		18,437	42,033	9,200	337,740
5840 Maint of Underground Lines	5840 Maint of Underground Lines	58 Level of Cost-Transmission	53	46					74	173	5614
		AEPSC Internal Support									5,614
		08 Number of Electric Retail Cust				2				17	17
		39 100% to One Company								59	59
		44 Level of Cost-Distribution									72
5950 Maint of Line Trm/Regulators/Dvi	5950 Maint of Line Trm/Regulators/Dvi	08 Number of Electric Retail Cust	23,894	23,850	45	26		1,810	10,263	733	60,662
		AEPSC Internal Support									4,932
		08 Number of Electric Retail Cust	827	677		1,938		32	336	1,222	3,896
		39 100% to One Company									3,896
		AEPSC Internal Support									3,896
5970 Maintenance of Meters	5970 Maintenance of Meters	08 Number of Electric Retail Cust	1,000	800				37	1,207	17	3,705
		AEPSC Internal Support									1,207
		08 Number of Electric Retail Cust	514	648				16	1,350	40	3,833
		39 100% to One Company	1,328	1,090							58
		AEPSC Internal Support									58
8500 Oper Supervision & Engineering	8500 Oper Supervision & Engineering	08 Number of Electric Retail Cust	10,300	10,532					15,770	188	42,288
		AEPSC Internal Support									42,288
		08 Number of Electric Retail Cust	11,261	98,188	274	883		715	15,770	5,175	128,100
		09 Number of Employees	44,353	44,938	2,508	2,324		2,122	35,345	3,912	128,100
		39 100% to One Company	1,389	1,015					15,742	201	15,742
9000 Cust Records & Collection Exp	9000 Cust Records & Collection Exp	08 Number of Electric Retail Cust	1,389	1,389					15,742	201	15,742
		AEPSC Internal Support									15,742
		08 Number of Electric Retail Cust	4,974	5,145	21	612		15	1,372	263	9,058
		09 Number of Employees	1,389	1,389					15,742	201	15,742
		39 100% to One Company	1,389	1,389					15,742	201	15,742
9020 Meter Reading Expenses	9020 Meter Reading Expenses	08 Number of Electric Retail Cust	1,389	1,389					15,742	201	15,742
		AEPSC Internal Support									15,742
		08 Number of Electric Retail Cust	4,974	5,145	21	612		15	1,372	263	9,058
		09 Number of Employees	1,389	1,389					15,742	201	15,742
		39 100% to One Company	1,389	1,389					15,742	201	15,742
9030 Cust Records & Collection Exp	9030 Cust Records & Collection Exp	08 Number of Electric Retail Cust	1,389	1,389					15,742	201	15,742
		AEPSC Internal Support									15,742
		08 Number of Electric Retail Cust	4,974	5,145	21	612		15	1,372	263	9,058
		09 Number of Employees	1,389	1,389					15,742	201	15,742
		39 100% to One Company	1,389	1,389					15,742	201	15,742
9040 Uncollectible Accounts	9040 Uncollectible Accounts	08 Number of Electric Retail Cust	1,389	1,389					15,742	201	15,742
		AEPSC Internal Support									15,742
		08 Number of Electric Retail Cust	4,974	5,145	21	612		15	1,372	263	9,058
		09 Number of Employees	1,389	1,389					15,742	201	15,742
		39 100% to One Company	1,389	1,389					15,742	201	15,742
9050 Misc Customer Accounts Exp	9050 Misc Customer Accounts Exp	08 Number of Electric Retail Cust	1,389	1,389					15,742	201	15,742
		AEPSC Internal Support									15,742
		08 Number of Electric Retail Cust	4,974	5,145	21	612		15	1,372	263	9,058
		09 Number of Employees	1,389	1,389					15,742	201	15,742
		39 100% to One Company	1,389	1,389					15,742	201	15,742
9070 Supervision - Customer Service	9070 Supervision - Customer Service	08 Number of Electric Retail Cust	1,389	1,389					15,742	201	15,742
		AEPSC Internal Support									15,742
		08 Number of Electric Retail Cust	4,974	5,145	21	612		15	1,372	263	9,058
		09 Number of Employees	1,389	1,389					15,742	201	15,742
		39 100% to One Company	1,389	1,389					15,742	201	15,742
9080 Customer Assistance Expenses	9080 Customer Assistance Expenses	08 Number of Electric Retail Cust	1,389	1,389					15,742	201	15,742
		AEPSC Internal Support									15,742
		08 Number of Electric Retail Cust	4,974	5,145	21	612		15	1,372	263	9,058
		09 Number of Employees	1,389	1,389					15,742	201	15,742
		39 100% to One Company	1,389	1,389					15,742	201	15,742

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
9000 Information & Instructional Ex	9000 Information & Instructional Ex	08 Number of Electric Retail Cust									57
		AEPSC Internal Support									1
	9100 Misc Cust Svcs/Informational Ex	08 Number of Electric Retail Cust									190
		08 Total Assets									143
		08 Number of Employees									143
		08 Number of Customers									143
		08 Number of Non-UMWA Employees									143
		08 Number of Non-UMWA Employees									143
		08 Number of Non-UMWA Employees									143
		08 Number of Non-UMWA Employees									143
9100 Supervision - Sales Expenses	9100 Supervision - Sales Expenses	08 Number of Electric Retail Cust									57
		08 Total Assets									1
		08 Number of Employees									190
		08 Number of Customers									143
		08 Number of Non-UMWA Employees									143
		08 Number of Non-UMWA Employees									143
		08 Number of Non-UMWA Employees									143
		08 Number of Non-UMWA Employees									143
		08 Number of Non-UMWA Employees									143
		08 Number of Non-UMWA Employees									143
9200 Administrative & Gen Salaries	9200 Administrative & Gen Salaries	08 Number of Electric Retail Cust									57
		08 Total Assets									1
		08 Number of Employees									190
		08 Number of Customers									143
		08 Number of Non-UMWA Employees									143
		08 Number of Non-UMWA Employees									143
		08 Number of Non-UMWA Employees									143
		08 Number of Non-UMWA Employees									143
		08 Number of Non-UMWA Employees									143
		08 Number of Non-UMWA Employees									143
9210 Office Supplies and Expenses	9210 Office Supplies and Expenses	08 Number of Electric Retail Cust									57
		08 Total Assets									1
		08 Number of Employees									190
		08 Number of Customers									143
		08 Number of Non-UMWA Employees									143
		08 Number of Non-UMWA Employees									143
		08 Number of Non-UMWA Employees									143
		08 Number of Non-UMWA Employees									143
		08 Number of Non-UMWA Employees									143
		08 Number of Non-UMWA Employees									143

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AEP Texas North Company
Amounts Billed to Each Affiliate 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
AEP Texas North Company	9250 Hydras and Damages	9250 Hydras and Damages	4	6	157,982	1,975	1,867	171,882	2	9,460	340,469
		9250 Hydras and Damages	4	6	157,982	1,975	1,867	171,882	2	9,460	340,469
		9250 Hydras and Damages	4	6	157,982	1,975	1,867	171,882	2	9,460	340,469
		9250 Hydras and Damages	4	6	157,982	1,975	1,867	171,882	2	9,460	340,469
		9250 Hydras and Damages	4	6	157,982	1,975	1,867	171,882	2	9,460	340,469
		9250 Hydras and Damages	4	6	157,982	1,975	1,867	171,882	2	9,460	340,469
		9250 Hydras and Damages	4	6	157,982	1,975	1,867	171,882	2	9,460	340,469
		9250 Hydras and Damages	4	6	157,982	1,975	1,867	171,882	2	9,460	340,469
		9250 Hydras and Damages	4	6	157,982	1,975	1,867	171,882	2	9,460	340,469
		9250 Hydras and Damages	4	6	157,982	1,975	1,867	171,882	2	9,460	340,469
		9250 Hydras and Damages	4	6	157,982	1,975	1,867	171,882	2	9,460	340,469
		9250 Hydras and Damages	4	6	157,982	1,975	1,867	171,882	2	9,460	340,469
AEP Texas North Company	9250 Hydras and Damages	9250 Hydras and Damages	4	6	157,982	1,975	1,867	171,882	2	9,460	340,469
		9250 Hydras and Damages	4	6	157,982	1,975	1,867	171,882	2	9,460	340,469
		9250 Hydras and Damages	4	6	157,982	1,975	1,867	171,882	2	9,460	340,469
		9250 Hydras and Damages	4	6	157,982	1,975	1,867	171,882	2	9,460	340,469
		9250 Hydras and Damages	4	6	157,982	1,975	1,867	171,882	2	9,460	340,469
		9250 Hydras and Damages	4	6	157,982	1,975	1,867	171,882	2	9,460	340,469
		9250 Hydras and Damages	4	6	157,982	1,975	1,867	171,882	2	9,460	340,469
		9250 Hydras and Damages	4	6	157,982	1,975	1,867	171,882	2	9,460	340,469
		9250 Hydras and Damages	4	6	157,982	1,975	1,867	171,882	2	9,460	340,469
		9250 Hydras and Damages	4	6	157,982	1,975	1,867	171,882	2	9,460	340,469
		9250 Hydras and Damages	4	6	157,982	1,975	1,867	171,882	2	9,460	340,469
		9250 Hydras and Damages	4	6	157,982	1,975	1,867	171,882	2	9,460	340,469
		9250 Hydras and Damages	4	6	157,982	1,975	1,867	171,882	2	9,460	340,469
AEP Texas North Company	9250 Hydras and Damages	9250 Hydras and Damages	4	6	157,982	1,975	1,867	171,882	2	9,460	340,469
		9250 Hydras and Damages	4	6	157,982	1,975	1,867	171,882	2	9,460	340,469
		9250 Hydras and Damages	4	6	157,982	1,975	1,867	171,882	2	9,460	340,469
		9250 Hydras and Damages	4	6	157,982	1,975	1,867	171,882	2	9,460	340,469
		9250 Hydras and Damages	4	6	157,982	1,975	1,867	171,882	2	9,460	340,469
		9250 Hydras and Damages	4	6	157,982	1,975	1,867	171,882	2	9,460	340,469
		9250 Hydras and Damages	4	6	157,982	1,975	1,867	171,882	2	9,460	340,469
		9250 Hydras and Damages	4	6	157,982	1,975	1,867	171,882	2	9,460	340,469
		9250 Hydras and Damages	4	6	157,982	1,975	1,867	171,882	2	9,460	340,469
		9250 Hydras and Damages	4	6	157,982	1,975	1,867	171,882	2	9,460	340,469
		9250 Hydras and Damages	4	6	157,982	1,975	1,867	171,882	2	9,460	340,469
		9250 Hydras and Damages	4	6	157,982	1,975	1,867	171,882	2	9,460	340,469
		9250 Hydras and Damages	4	6	157,982	1,975	1,867	171,882	2	9,460	340,469
AEP Texas North Company	9250 Hydras and Damages	9250 Hydras and Damages	4	6	157,982	1,975	1,867	171,882	2	9,460	340,469
		9250 Hydras and Damages	4	6	157,982	1,975	1,867	171,882	2	9,460	340,469
		9250 Hydras and Damages	4	6	157,982	1,975	1,867	171,882	2	9,460	340,469
		9250 Hydras and Damages	4	6	157,982	1,975	1,867	171,882	2	9,460	340,469
		9250 Hydras and Damages	4	6	157,982	1,975	1,867	171,882	2	9,460	340,469
		9250 Hydras and Damages	4	6	157,982	1,975	1,867	171,882	2	9,460	340,469
		9250 Hydras and Damages	4	6	157,982	1,975	1,867	171,882	2	9,460	340,469
		9250 Hydras and Damages	4	6	157,982	1,975	1,867	171,882	2	9,460	340,469
		9250 Hydras and Damages	4	6	157,982	1,975	1,867	171,882	2	9,460	340,469
		9250 Hydras and Damages	4	6	157,982	1,975	1,867	171,882	2	9,460	340,469
		9250 Hydras and Damages	4	6	157,982	1,975	1,867	171,882	2	9,460	340,469
		9250 Hydras and Damages	4	6	157,982	1,975	1,867	171,882	2	9,460	340,469
		9250 Hydras and Damages	4	6	157,982	1,975	1,867	171,882	2	9,460	340,469

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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
		15 Number of Non-UMWA Employees	148	118							267
		17 Number of Purchase Orders	338	258	30		84	19	440	15	1,190
		31 Number of Vehicles	4	3				0	5	0	12
		32 Number of Help Desk Calls	52	41				0	97	0	139
		33 Number of Non-UMWA Employees	354	232				20	414	21	1,082
		48 MW Generating Capability	1,228	1,007	81			85	1,968	57	4,154
		58 Total Assets	3,263	1,514							5,882
9000 Maint Supv & Engineering		39 100% to One Company					209		805		209
		AEPSC Internal Support									24
9220 Maint of Station Equipment		39 100% to One Company									24
		39 100% to One Company	217	332			22	7	263	7	920
9330 Maintenance of Overhead Lines		AEPSC Internal Support									7
9010 Supervision - Customer Accts		09 Number of Employees	302	320					351	0	976
		56 Total Assets	1,673	1,743					1,806	2	5,222
9020 Meter Reading Expenses		AEPSC Internal Support					104				104
		40 MW Generating Capability	1,400	1,725					1,983	1	4,901
		46 Total Assets	1,444	1,762					1,133		4,960
9030 Cust Records & Collection Exp		AEPSC Internal Support					91				91
		09 Number of Employees	1,324	(2,198)	(1,190)			6	1,135	23	(778)
9050 Misc Customer Accounts Exp		AEPSC Internal Support					68				68
		09 Number of Employees	105	183				3	57	0	368
		56 Total Assets	110	88			2		137	1	337
9070 Supervision - Customer Service		AEPSC Internal Support					8				8
		56 Total Assets	765	901					477	81	2,362
9100 Misc Cust Svcs/Informational Ex		AEPSC Internal Support					51				51
		56 Total Assets	87	91					103	0	282
9120 Demonstrating & Selling Exp		AEPSC Internal Support					4				4
		48 MW Generating Capability									11
		46 Total Assets					1				14
9130 Advertising Expenses		AEPSC Internal Support									14
		56 Total Assets									14
9200 Administrative & Gen Salaries		AEPSC Internal Support					78				78
		09 Number of Employees	248,174	370,017					90,447	3,413	728,050
		11 Number of GL Transactions	116,427	128,169					78,709	3	324,304
		12 Number of Help Desk Calls	871	1,428					305		2,604
		14 Number of Non-UMWA Employees	5	4					0		9
		17 Number of Purchase Orders	58,374	94,009					18,410	28	170,809
		28 Number of Stores Transactions	3,857	4,401					1,448	3	9,505
		30 Number of Travel Transactions	2	3					1		6
		31 Number of Vehicles	1,846	1,900					3,843	30	3,843
		32 Number of Vendor Invoice Pay	70,719	77,669					43,339	206	191,985
		33 Number of Workstations	1,006	1,006					109,117	1	2,087
		39 100% to One Company	277,341	353,196					741,181	1,508	741,181
		40 Equal Share Ratio	292	298					1,448	3	9,505
		48 MW Generating Capability	414,790	432,208					154,648	3,099	1,005,421
		49 MWH's Generation	2,804	2,414					1,801		7,179
		51 Past 3 Mo MMBTU's Burned (Tel)	40,120	47,270					13,325		100,724
		51 Past 3 Mo MMBTU's Burned (Solid)	629	2,140					160		2,929
		52 Total of Fuel Acquired	2,110,816	2,852,337					1,109,134	4,373	6,179,853
		58 Total Assets	377	924,950					923,259	(8)	923,259
		60 AEPSC Bill less Indir and Int	380,001	480,112					181,375	1,283	1,042,772
		61 Total Fixed Assets	26,574	32,144					79,777		190,068
		62 Total Gross Utility Plant	80,757	58,884					43,977		190,068
		65 MMBTU's Generation Capability	17,800	28,951					4,960		50,792
		66 Number of Forest Acres	12,319	10,357					5,594	0	28,171
		67 Number of Banking Transactions	5,722	8,446					3,935	35	16,138
		70 No Nonelectric OAR Invoices	17,961	23,937					12,059		53,854
		76 Number of Banking Transactions									12,059
		AEPSC Internal Support					152,851				152,851
9210 Office Supplies and Expenses		12 Number of GL Transactions	30	(3,580)	47,486			6,476	1,133	61,458	12,459
		13 Number of Help Desk Calls		(1,750)	342			2	2,287	8	2,171
		15 Number of Non-UMWA Employees		(14)							(6)
		17 Number of Purchase Orders		(41)	651			0	40	57,314	58,533
		28 Number of Stores Transactions		(1,071)	24,358			0		(4,239)	47,239
		30 Number of Travel Transactions	4	(44)	4			8	2	39	22
		31 Number of Vehicles		(6)							9
		32 Number of Vendor Invoice Pay	34	(1,212)	833			287	13	130,862	133,852
		33 Number of Workstations			145				6		151
		39 100% to One Company	2,101	(871)	30,782			2,549	608	40,072	78,317
		40 Equal Share Ratio		(8)							(6)
		48 MW Generating Capability	774	(2,717)	35,329			40,126	152	84,178	178,054
		49 MWH's Generation		(300)	3						3
		51 Past 3 Mo MMBTU's Burned (Tel)		(690)							(690)
		51 Past 3 Mo MMBTU's Burned (Solid)									3
		57 Tons of Fuel Acquired	347	(33,038)	4,446			1		523	6,293
		58 Total Assets		262	47,074			220,110	81,242	171,938	500,101
		60 AEPSC Bill less Indir and Int		(6)				14		81	97
		61 Total Fixed Assets		(6)	136,363			155		17,363	155,363
		62 Total Gross Utility Plant		(229)	21			159		1,278	2,202

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AEP Texas North Company
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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
	56 Total Assets	56 Total Assets	10,647	11,145	119	15	78	4	3,813	1,012	27,012
	56 Internal Support	56 Internal Support	2,875	3,043	119	15	20	20	925	982	7,764
	5610 Line Dispatching	5610 Line Dispatching	362,823	372,862	332	332	270	4	133,813	10,037	882,857
	5610 Internal Support	5610 Internal Support	87,922	1,031,098	114,378	22,460	190	20,595	314,588	20,595	2,376,031
	5610 Non-UMWA Employees	5610 Non-UMWA Employees	21,737	17,538	12	12	1	284	1,151	310	7,510
	5610 100% to One Company	5610 100% to One Company	3,028	2,464	545	21	3	1,738	1,738	1,738	3,476
	5610 Level of Const-Transmission	5610 Level of Const-Transmission	739	771							1,510
	5610 Total Assets	5610 Total Assets	11,903	12,685	370	393	451	4,406	463	471	31,898
	5620 Station Expenses	5620 Station Expenses	3,122	3,014	1,087	84	65	820	121	8,564	13,339
	5620 Internal Support	5620 Internal Support	3,875	3,408	1,086	102	307	1,521	190	7,207	13,339
	5620 Non-UMWA Employees	5620 Non-UMWA Employees	9,338	8,343	837	138	8,502	8,502	1,005	4,827	26,207
	5620 100% to One Company	5620 100% to One Company	23,477	28,398	8,812	186	5,000	73,970	20,278	455,568	47,387
	5620 Level of Const-Transmission	5620 Level of Const-Transmission	177,113	86,795	61,515	24,800	4,577	25,160	12,715	329,204	329,204
	5620 Total Assets	5620 Total Assets	66,810	67,180	145,707	4,050	16	3,308	1,527	26,894	152,731
	5620 100% to One Company	5620 100% to One Company	324	230	114	0	0	495	335	335	1,097
	5620 Level of Const-Transmission	5620 Level of Const-Transmission	10,881	11,285	114	0	0	495	335	335	1,097
	5620 Total Assets	5620 Total Assets	1,275	1,225							2,500
	5650 Maint Supv & Engineering	5650 Maint Supv & Engineering	48,824	51,350	221	788	1,841	18,070	5,255	2,829	101,701
	5650 Internal Support	5650 Internal Support	40,056	40,439	221	176	3,276	14,335	2,829	5,629	101,701
	5650 Non-UMWA Employees	5650 Non-UMWA Employees	8,253	8,388	187	61	331	319	90	14	18,080
	5650 100% to One Company	5650 100% to One Company	47,803	42,051	1,090	2,713	789	5,405	478	38,254	101,701
	5650 Level of Const-Transmission	5650 Level of Const-Transmission	13,844	14,234	1,090	2,713	301	2,037	2,037	1	38,254
	5650 Total Assets	5650 Total Assets	905	798							1,703
	5650 100% to One Company	5650 100% to One Company	13,773	13,382	134	134	103	18,508	774	46,773	146,011
	5650 Level of Const-Transmission	5650 Level of Const-Transmission	46,273	47,855	12,821	18,051	2,119	20,260	2,549	146,011	146,011
	5650 Total Assets	5650 Total Assets	291	219			3	490		1,009	1,009
	5650 100% to One Company	5650 100% to One Company	35	35			0	0	51	0	121
	5650 Level of Const-Transmission	5650 Level of Const-Transmission	9,036	9,433	793	306	127	3,281	1,766	25,402	35,955
	5650 Total Assets	5650 Total Assets	3,752	3,903	8	12	12	3,422	102	11,260	15,707
	5650 100% to One Company	5650 100% to One Company	1,066	925	585	166	6	243	14	2,833	4,283
	5650 Level of Const-Transmission	5650 Level of Const-Transmission	135	192	105	7	637	71	14	506	506
	5650 Total Assets	5650 Total Assets	410	375	5	325	20	325	20	1,354	1,354
	5650 100% to One Company	5650 100% to One Company	606	530	310	158	31	940	33	2,924	3,924
	5650 Level of Const-Transmission	5650 Level of Const-Transmission	47	38	5	4	0	84	0	84	84
	5650 Total Assets	5650 Total Assets	50	38	5	13	3	64	2	175	175
	5650 100% to One Company	5650 100% to One Company	1,319	1,027	193	236	82	1,082	365	4,905	6,639
	5650 Level of Const-Transmission	5650 Level of Const-Transmission	8	5	0	0	0	10	0	23	23
	5650 Total Assets	5650 Total Assets	42	41	5	3	3	66	2	164	164
	5650 100% to One Company	5650 100% to One Company	5	5	0	0	0	0	0	0	0
	5650 Level of Const-Transmission	5650 Level of Const-Transmission	299	245	940	414	21	414	14	1,931	2,685
	5650 Total Assets	5650 Total Assets	2,140	1,835	250	308	105	91	64	4,715	6,715
	5650 100% to One Company	5650 100% to One Company	443	461	21,055	476	1	1,331	1	21,055	21,055
	5650 Level of Const-Transmission	5650 Level of Const-Transmission	1,161	1,484	1,331	434	0	1,277	0	3,978	5,439
	5650 Total Assets	5650 Total Assets	360	483			114			114	114
	5650 100% to One Company	5650 100% to One Company	444	482			308			1,232	1,232
	5650 Level of Const-Transmission	5650 Level of Const-Transmission	2,399	2,371	(338)	(20)	1	3,003	5	7,493	7,493
	5650 Total Assets	5650 Total Assets	27	22	1	34	0	84	0	84	84
	5650 100% to One Company	5650 100% to One Company	146	126	3	133	27	431	11	431	431
	5650 Level of Const-Transmission	5650 Level of Const-Transmission	22	23	1	26	0	26	0	71	71
	5650 Total Assets	5650 Total Assets	103,654	144,340	4	0	0	41,811	1,508	291,518	441,831
	5650 100% to One Company	5650 100% to One Company	34,605	37,867				22,388	1	95,862	95,862

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Business Unit	PERC Account	Miscation Factor	Labor	Labor Related Overhead	Outside Services	Materials & Supplies	Internal Support	Shared Services Billing	Shared Services Internal Billing	Other	Grand Total
0210 Office Supplies and Expenses		12 Number of Help Desk Calls	235	383							78,828
		15 Number of Non-UMWA Employees	26,817	38,352					10,789		5
		16 Number of Vendor Invoices Pay	15,505	15,505					2,851		27,007
		20 Number of Purchase Orders	918	638					417		2,173
		26 Number of Trans Pole Miles	100,755	98,112					21,939	(2)	220,804
		30 Number of Travel Transactions	1	2					0		4
		31 Number of Vehicles	2,000	3,008					4,440		6,017
		32 Number of Vendor Invoice Pay	7,397	8,188					18,441		18,441
		33 Number of Workstations	327	327					25,714		25,714
		34 Number of Non-UMWA Employees	50,382	71,125					0		8,411
		40 Equal Share Ratio	292	208					193		147,842
		46 Level of Const-Transmission	12	10					4		781
		55 Total Assets	551,610	785,427					347,018		1,682,268
		60 AEPSC Bill less Indr and Int	(32)	201,442					63	1,215	25
		61 Total Fixed Assets	120,776	142,386					56,082		201,470
		63 Total Gross-Utility Plant	7,871	8,385					30		80
		64 Number of Non-UMWA Employees	1,006	8,385					4,395		20,350
		70 No Non-electric O&F Invoices	500	550					480		2,478
		76 Number of Banking Transactions	1,702	2,231					1,178		1,388
		AEPSC Internal Support					42,081				5,111
											42,081
0220 Employee Pensions & Benefits		09 Number of Employees	76	(2,281)	5,032	3,557		2,600	80	57,450	66,440
		11 Number of GL Transactions		7		104		1	863	350	440
		12 Number of Help Desk Calls		(1)	3,038	360		0	11	5,501	8,930
		15 Number of Non-UMWA Employees		(11)	3,008	4,552		0		155	8,565
		17 Number of Purchase Orders		(147)							
		26 Number of Trans Pole Miles	2	(21)	2	6		3	1	11	3
		30 Number of Travel Transactions	422	(482)	6,048	10,632		20	220	34,157	51,037
		31 Number of Vehicles		(0)							5
		32 Number of Vendor Invoice Pay	4	(119)	93	284		28	1	12,837	13,130
		33 Number of Workstations		44							2
		34 Number of Non-UMWA Employees		(459)	118	1,407			529		1,065
		50 100% to One Company		(6)						0	(6)
		46 Level of Const-Transmission		(5)	11	0					7
		55 Total Assets	48	(7,221)	5,920	6,116		50,037	549	34,080	90,440
		60 AEPSC Bill less Indr and Int		(1)							1
		61 Total Fixed Assets	(0)	(1,751)				30		4,115	134
		63 Total Gross-Utility Plant		(5)	(31)	1,300		30		1,013	3,072
		64 Number of Non-UMWA Employees		(85)	7	326				39	1,631
		70 No Non-electric O&F Invoices		(37)	8	4		0			13
		76 Number of Banking Transactions		(7)	137	21				48	206
		AEPSC Internal Support					3,414				3
											3,414
0230 Injuries and Damages		09 Number of Employees	222	13,567	246			583,168		452	592,410
		11 Number of GL Transactions		3,517				2,208		7,372	13,673
		15 Number of Non-UMWA Employees		3,368							13,673
		17 Number of Purchase Orders		(14)							(14)
		26 Number of Trans Pole Miles		446				9,656		10,002	10,002
		30 Number of Travel Transactions		286,217				348,850		449	695,513
		31 Number of Vehicles		1,220		83		3,410		7	4,720
		32 Number of Vendor Invoice Pay		1,220							1,220
		33 Number of Workstations		3,206				96,821		75,808	175,937
		34 Number of Non-UMWA Employees		2,052				951,419		2,052	951,419
		50 100% to One Company									
		46 Level of Const-Transmission									
		55 Total Assets	2	76,262	516			96,435	1	178,072	178,072
		60 AEPSC Bill less Indr and Int		1,779	183			344		(153,792)	1,779
		61 Total Fixed Assets		29,582	8			794		702	27,592
		63 Total Gross-Utility Plant		883							883
		64 Number of Non-UMWA Employees		96				760		809	760
		70 No Non-electric O&F Invoices		208				208		314	314
		76 Number of Banking Transactions						1,204		1,204	1,204
		AEPSC Internal Support					125,556				125,556
											125,556
0250 Employee Pensions & Benefits		09 Number of Employees	13	6	485	7		0	3	14,281	14,804
		11 Number of GL Transactions	20	18					5	2	44
		15 Number of Non-UMWA Employees	3,182	5,000	(0)	(2)			1,573	(2)	9,751
		17 Number of Purchase Orders									0
		26 Number of Trans Pole Miles									0
		30 100% to One Company									0
		31 Number of Vehicles	28	18					17	0	62
		32 Number of Vendor Invoice Pay									152
		33 Number of Workstations									152
		34 Number of Non-UMWA Employees									152
		50 100% to One Company									152
		46 Level of Const-Transmission									152
		55 Total Assets	1,337	1,423	105			418		8	3,420
		60 AEPSC Bill less Indr and Int									51
		61 Total Fixed Assets	4,860	5,085	1,102	1,907		1,022		2,016	10,692
		63 Total Gross-Utility Plant									233
		64 Number of Non-UMWA Employees									45
		70 No Non-electric O&F Invoices									13
		76 Number of Banking Transactions									(10)
		AEPSC Internal Support									607
											607

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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
Ohio Power Co. - Transmission - 180 Total POLR Power, L.P. - 308	28 Number of Trans Pole Miles	39 100% to One Company	48,052	50,140	911	201			65,287	6,030	174,728
	58 Total Assets		156	32	4,199				41	5,368	1,000
	70 Number of Pole Miles		2,883	4,360	2,292	63			2,879	36,522	48,000
	70 No Nonreciprocal QAR Invoices									(7)	(7)
	AEPSC Internal Support									14	14
	9310 Rents						2,793				2,793
	09 Number of Employees									8	8
	15 Number of Non-UMWA Employees									31	31
	28 Number of Trans Pole Miles									56	56
	58 Total Assets									722	722
Ohio Power Co. - Transmission - 180 Total POLR Power, L.P. - 308	5350 Maintenance of General Plant										
	09 Number of Employees				33			1,115		6	1,157
	15 Number of Non-UMWA Employees				283					283	283
	28 Number of Trans Pole Miles				16					16	16
	32 Number of Vendor Invoice Pay									404	404
	33 Number of Workstations		10	8		264		375	0		20,362
	39 100% to One Company		10,156	9,164							20,362
	AEPSC Internal Support										
	11 Number of OL Transactions		3,787,372	4,431,843	853,450	154,641	358,880	2,209,273	1,671,868	327,615	13,153,263
	32 Number of Vendor Invoice Pay		47	71	12	1		5	30	2	108
POLR Power, L.P. - 308 Total Public Liability - 105 Public Service Co of Oh, Dist - 167	37 AEPSC Part 3 Months Total Bill		1,577	1,704	952			24		24	4,646
	39 100% to One Company									6	6
	15 Number of Non-UMWA Employees				8			0		(11)	(11)
	28 Number of Trans Pole Miles									2	2
	32 Number of Vendor Invoices									44	44
	70 No Nonreciprocal QAR Invoices									0	0
	AEPSC Internal Support										
	09 Number of Employees		84	124	5			53	44		312
	AEPSC Internal Support										
	15 Number of Non-UMWA Employees									155	155
POLR Power, L.P. - 308 Total Public Liability - 105 Public Service Co of Oh, Dist - 167	59 100% to One Company		2,616	3,003	1,008	8	155	135	1,001	(18)	7,884
	09 Number of Employees									6	6
	15 Number of Non-UMWA Employees									133	133
	28 Number of Trans Pole Miles									17	17
	AEPSC Internal Support										
	09 Number of Employees		400	487						163	1,170
	17 Number of Purchase Orders		3,520	3,006				50	2,833	200	9,709
	56 Total Assets		875	958				12	953	1	2,768
	09 Number of Employees		5,560	6,878	42			51	3,539	1,245	17,346
	AEPSC Internal Support		2,467	2,839					971	972	7,379
POLR Power, L.P. - 308 Total Public Liability - 105 Public Service Co of Oh, Dist - 167	5610 Load Dispatching										
	09 Number of Employees		9,032	11,144				929			12
	AEPSC Internal Support										
	09 Number of Employees										
	15 Number of Non-UMWA Employees									564	564
	28 Number of Trans Pole Miles									171	171
	58 Total Assets									0	0
	AEPSC Internal Support										
	09 Number of Employees									481	481
	15 Number of Non-UMWA Employees									0	0
POLR Power, L.P. - 308 Total Public Liability - 105 Public Service Co of Oh, Dist - 167	5620 Station Expenses										
	09 Number of Employees		144,481	127,895	14,340	12,102		2,884	173,539	15,038	480,869
	17 Number of Purchase Orders		31,989	32,647	1,899	744		425	44,145	9,320	120,769
	56 Total Assets		30,037	35,460	18,339	779		0	2,135	2,003	119,581
	09 Number of Employees		51	42	2	36			79	2,612	2,833
	15 Number of Non-UMWA Employees									96	96
	28 Number of Trans Pole Miles		183	140				4	228	99	654
	32 Number of Vendor Invoice Pay		217	216				2	287	3	725
	39 100% to One Company		88	82						0	308
	AEPSC Internal Support		197,814	166,334	2,516	2,059		5,989	147,297	29,586	581,484
POLR Power, L.P. - 308 Total Public Liability - 105 Public Service Co of Oh, Dist - 167	5630 Overhead Line Expenses										
	09 Number of Employees		43,247	76,279	3,973	474		429	77,209	4,101	225,413
	15 Number of Non-UMWA Employees		7,017	6,524	127	1,353		24	2,008	352	17,405
	28 Number of Trans Pole Miles										
	32 Number of Vendor Invoice Pay										
	39 100% to One Company										
	AEPSC Internal Support										
	09 Number of Employees		3,249	2,434				1	1,181	113	6,977
	15 Number of Non-UMWA Employees		73,535	76,586	20,968	170		26,617	615	198,483	313
	AEPSC Internal Support										
POLR Power, L.P. - 308 Total Public Liability - 105 Public Service Co of Oh, Dist - 167	5640 Underground Line Expenses										
	09 Number of Employees		3,449	3,253	18	22		107	1,238	300	8,387
	15 Number of Non-UMWA Employees										
	28 Number of Trans Pole Miles										
	32 Number of Vendor Invoice Pay										
	39 100% to One Company										
	AEPSC Internal Support										
	09 Number of Employees		9,114	13,005				4	3,306	18	20,137
	15 Number of Non-UMWA Employees									84	84
	28 Number of Trans Pole Miles										
POLR Power, L.P. - 308 Total Public Liability - 105 Public Service Co of Oh, Dist - 167	5650 Meter Expenses										
	09 Number of Employees		8	4,346	43,120	2,911		(41)	6,542	206	91,822
	15 Number of Non-UMWA Employees		3,353	3,920	56	124		188	4,909	131	12,441
	28 Number of Trans Pole Miles										
	32 Number of Vendor Invoice Pay										
	39 100% to One Company										
	AEPSC Internal Support										
	09 Number of Employees		50,361	46,745	387	727		1,834	58,095	6,075	196,125
	15 Number of Non-UMWA Employees		9,839	9,004	105	1,203		372	11,167	6,325	38,201
	28 Number of Trans Pole Miles		1,471	2,410	11	128		17	1,552	22	1,471

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AEP Texas North Company
Annual Report
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
5870 Customer Installations Exp	5870 Miscellaneous Distribution Exp	06 Number of Employees	60	73			3,079	2			3,079
		08 Number of Electric Retail Cust									
		08 Number of Employees	89,534	(161,717)	65,032	9,940		120,332		8,540	113,352
		10 Number of Help Desk Calls	30,778	52,837	4,455	1,533		22,881		1,886	141,355
		15 Number of Non-UMWA Employees	11,732	17,150	1,584	1,584		15,455		2,001	58,307
		16 Number of Phone Center Calls	4,407	4,288	24,030	1		5,201		1,024	61,808
		17 Number of Purchase Orders	660	534	9	23		46		88	38,004
		20 Number of Store Transactions	1,114	1,380				20		32	3,059
		30 Number of Vehicles	37	36				1		1	3,140
		31 Number of Vendors	332	292				0		25	138
		32 100% to One Company	116,951	128,241	97,982	22		8,548		1,055	403,943
		33 100% to One Company	285	248	628			72		4,138	4,138
		44 Level of Const-Distribution	25,932	33,356	8,338	1,756		968		10,567	122,408
		58 Total Assets					18,405				18,405
	5870 Maint Supv & Engineering	08 Number of Electric Retail Cust	6,910	10,023		31		35		237	20,845
		08 Number of Employees	558	559	1,059			220		157	2,603
		08 100% to One Company	45,722	48,533	698	121		1,044		1,362	114,360
	5870 Maint of Station Equipment	08 Number of Electric Retail Cust									
		08 Number of Employees	12,852	12,850		8		17,600		411	43,519
		08 100% to One Company	8,454	10,147		1,324		11		1,864	27,133
		58 Total Assets	38	35	28	2	1,193	260		102	1,193
	5870 Maint of Underground Lines	08 Number of Electric Retail Cust									
		08 Number of Employees	9,891	11,808	30	23		75		12	37,744
		08 100% to One Company	442	390				34		69	1,435
	5870 Maint of Line Trm Regulators&Div	08 Number of Electric Retail Cust									
		08 Number of Employees	798	570				27		874	34
		08 100% to One Company	421	529				13		10	1,395
		58 Total Assets	10,688	11,252			34	410		135	32,284
	5870 Supervision - Customer Accts	08 Number of Electric Retail Cust	56,685	57,150	177	349		82,262		3,879	210,913
		08 Number of Employees	9,916	11,048	288	1,702		10,505		1,017	34,577
		12 Number of Help Desk Calls	2,313	1,821	17	505		0		192	3,705
		15 Number of Non-UMWA Employees	1,000	954	8	8		1,040		59	59
		16 Number of Phone Center Calls	46,731	54,432	107,988	88		53,324		508	155,351
		20 Number of Store Transactions	40,508	53,865	5,544	280		45,362		1,066	147,519
		58 Total Assets	31,906	33,740	2,039	167		20,834		1,042	75,578
	5870 Meter Reading Expenses	08 Number of Electric Retail Cust	23,270	22,267	14	1		1,232		530	3,779
		08 Number of Employees	2,780	2,341				3,382		101	8,484
		08 100% to One Company	4,009	6,050				5,001		63	13,723
		58 Total Assets	581	672		48		949		(541)	1,408
	5870 Cust Records & Collection Exp	08 Number of Electric Retail Cust	123,475	127,712	20,549	71,791		135,885		1,974,704	2,460,000
		08 Number of Employees	144,943	151,065	1,256	8,096		160,205		23,167	1,655,694
		08 100% to One Company	33,953	39,144	0,023	312		38,052		24,855	483,027
		12 Number of Help Desk Calls	29,046	39,144	0,023	128		30,308		1,400	106,890
		15 Number of Non-UMWA Employees	1,571,288	1,751,852	137,988	13,704		1,825,754		134,324	5,389,312
		16 Number of Phone Center Calls	1,000	1,798		431		2,751		2,751	5,389,312
		20 Number of Store Transactions	98,156	104,385	53,451	8,844		72,728		87,501	403,086
		30 Number of Vehicles	1,100	1,336	976,401	(555)		940		2,556	4,915,358
		32 100% to One Company	38,150	44,854	(19)	270		1,331,020		299,905	270
		44 Level of Const-Distribution	5,362	6,554	41	418		40,870		6,208	130,321
		58 Total Assets					29	7,146		406	20,937
	5870 No NonElectric C&R Invoices	08 Number of Electric Retail Cust									
		08 Number of Employees	231								231
		58 Total Assets									
	5870 Internal Support	08 Number of Electric Retail Cust									
		08 Number of Employees	190	190	121	65		303		370	669
		08 100% to One Company	1,076	1,235	13	3		1,153		841	4,014
		15 Number of Non-UMWA Employees	704	974		14		1,007		2,659	3,276
		16 Number of Phone Center Calls	960	1,208						0	34
		17 Number of Store Transactions	73	104				80		257	1,114
		30 100% to One Company	38	34	10			44		2	110
		58 Total Assets									
	5870 Misc Customer Accounts Exp	08 Number of Electric Retail Cust									
		08 Number of Employees									
		08 100% to One Company									
		58 Total Assets									

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AEP Texas North Company
Amounts Billed to Each Affiliate by AEPSC
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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
9070 Supervision - Customer Service	9070 Supervision - Customer Service	56 Total Assets	2,430	3,072					2,530	145	8,165
		06 Number of Electric Retail Cust	50,968	50,348	20,549	1,316	434	51	\$7,537	7,180	187,558
		07 Number of Employees	7,353	7,978	13	(3)		8	8,327	302	23,977
		12 Number of Phone Center Calls	103	106				1	107		210
		15 Number of Non-UMWA Employees	6,352	7,293	3	42		47	6,958	1,908	22,574
		16 Number of Phone Center Calls	24	17				25	0		66
		32 Number of Vendor Invoice Pay	3,960	3,249					4,802	1,037	13,073
		39 100% to One Company	1,666	1,806				2	1,662	770	5,970
		57 Total Assets				50					50
		58 Number of Banking Transactions				51					51
		AEPSC Internal Support				3,383					3,383
		06 Number of Electric Retail Cust	16,650	16,059	3				16,434	1,503	50,660
		07 Number of Employees	709	723					828	70	2,330
		10 Number of Phone Center Calls	5,840	6,073	7				6,147	178	18,245
9090 Information & Instruction Advice	9090 Information & Instruction Advice	39 100% to One Company	488	431			43		910	4,468	6,040
		06 Number of Electric Retail Cust					791				791
		AEPSC Internal Support					1				1
9100 Misc Cust Svcs/Informational Ex	9100 Misc Cust Svcs/Informational Ex	56 Total Assets	32	33					38	41	103
		06 Number of Commercial Customers				(49)					(49)
		AEPSC Internal Support					1				1
		06 Number of Commercial Customers	9,403	10,238					11,159		31,900
		07 Number of Employees	5,085	5,408					5,644		15,036
		06 Number of Commercial Customers	108,319	178,635					123,809	80	470,839
		06 Number of Electric Retail Cust	220,789	357,070					98,310	3,301	685,008
		11 Number of OL Transactions	149,654	166,039					98,310		414,012
		12 Number of Help Desk Calls	8,703	10,459					13,220		24,842
		15 Number of Non-UMWA Employees	1,535	1,755					1,868		4,145
		16 Number of Phone Center Calls	8,381	6,997					13,220		24,842
		17 Number of Purchase Orders	18,006	30,927					5,716	8	54,357
		20 Number of Remittance Items	188	284					115	7	564
		20 Number of Stores Transactions	4,069	3,728					1,772	6	9,575
9210 Office Supplies and Expenses	9210 Office Supplies and Expenses	30 Number of Travel Transactions	2,327	11					2		21
		32 Number of Vendor Invoice Pay	47,145	42,452					28,427	186	138,314
		33 Number of Workstations	1,940	1,747					20,655	485	132,634
		39 100% to One Company	54,417	56,708				300	20,655	485	132,634
		40 Equal Share Ratio	292	260					103		781
		44 Level of Const-Distribution	465	600					158		1,223
		46 Level of Const-Transmission	287	777					118		1,182
		48 AEPSC Billing Indir and Int	935	1,376					570	2,409	2,745
		00 AEPSC Bill less Indir and Int	17	312,492					312,509	(4)	312,505
		01 Total Fixed Assets	202,473	255,109					97,338	501	555,413
		03 Total Gross Utility Plant	8,710	10,845					5,702	292	28,350
		07 Number of Banking Transactions	20,917	17,149					9,108	0	47,473
		70 No Nonelectric O&M Invoices	5,546	7,381					4,552	39	18,521
		AEPSC Internal Support	37,894	50,271			81,476		25,453		132,628
9220 Administrative Exp Trnsf - Cr	9220 Administrative Exp Trnsf - Cr	05 Number of CIS Customer Mail		(36)	1,678	4,508			585		7,013
		06 Number of Commercial Customers	202	(44)	0,431	7,547		76	(20)	(32,841)	20
		06 Number of Electric Retail Cust	280	(4,726)	18,340	10,330		8,146	227	64,062	(17,430)
		09 Number of OL Transactions	11,111	(1,036)	22	1,308		2	2,441	2,065	104,195
		12 Number of Phone Center Calls	1,000	(38)	3,379	506		0	38	3,229	4,303
		15 Number of Non-UMWA Employees	1,000	(340)	(19)	8,221		0	120	(230)	7,114
		16 Number of Phone Center Calls	(227)	(74)	0,907	8,221		0	2570	17,470	(230)
		20 Number of Remittance Items	10	(6)	8	24		13	4	60	12
		20 Number of Stores Transactions	21	(772)	841	1,922		180	8	83,087	35
		31 Number of Vendor Invoice Pay	254	(769)	197	38		5,518	6	85,076	205
		39 100% to One Company	(6)	(6)		1,040			(47,552)	0	(42,562)
		44 Level of Const-Distribution			8				841	0	1,889
		46 Level of Const-Transmission				5,869					5,869
		56 Total Assets	07	(11,505)	8,561	9,923		91,923	780	63,642	190,360
		00 AEPSC Bill less Indir and Int		(2,916)	18	2,679		56	9,983	30	104
9230 Outside Services Employed	9230 Outside Services Employed	03 Total Gross Utility Plant		(72)	140	619		39	2,444	9,709	2,444
		07 Number of Banking Transactions		(74)	140	69		722	722	223	722
		70 Number of Banking Transactions		(74)	2,820	438		6	981	4,338	981
9230 Outside Services Employed	9230 Outside Services Employed	AEPSC Internal Support				2,103					2,103
		09 Number of Employees			10	1,850			1,858		1,858
		05 Number of CIS Customer Mail		782	38,149	854,958		(3,588)	854,941		854,941
9230 Outside Services Employed	9230 Outside Services Employed	06 Number of Electric Retail Cust			40,313	864		2,022,740	5,423		2,022,740
		09 Number of Employees									

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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
5800 Oper Supervision & Engineering	5800 Mater Expenses	58 MW Generating Capability	26	1,275	11	1,196	83	1	685	1	2,014
	5800 Mater Expenses	AEPSC Internal Support	34	73				1	23	1	134
	5800 Mater Expenses	AEPSC Internal Support	1,358	1,352	425	240	5	50	1,417	49	4,160
	5800 Mater Expenses	12 Number of Help Desk Calls	133	64	51	11		11	177	0	116
	5800 Mater Expenses	15 Number of Non-UMWA Employees	100	83	11	20		0	141	5	383
	5800 Mater Expenses	17 Number of Purchase Orders	31	1				0	2	0	4
	5800 Mater Expenses	31 Number of Vehicles	160	140				11	243	8	600
	5800 Mater Expenses	32 Number of Vendor Invoices Pay	30	34				11	11	14	615
	5800 Mater Expenses	34 MW Generating Capability	270	220	20		10	3	318	1	515
	5800 Mater Expenses	58 Total Assets	27	140				3	118	3	370
5900 Maintenance of Overhead Lines	5900 Mater Expenses	AEPSC Internal Support	133	140			10		135	0	437
	5900 Mater Expenses	59 Number of Employees	385	409			27		416	0	1,211
	5900 Mater Expenses	AEPSC Internal Support	354	413	4				402	0	1,168
	5900 Mater Expenses	58 MW Generating Capability	733	802			22		504	0	2,039
	5900 Mater Expenses	AEPSC Internal Support	319	(443)	(262)	(16)	31	1	273	6	(122)
	5900 Mater Expenses	59 Number of Employees	75	74					38	0	171
	5900 Mater Expenses	58 Total Assets	23	18				1	28	0	70
	5900 Mater Expenses	AEPSC Internal Support	184	215			3		109	21	520
	5900 Mater Expenses	58 Total Assets	21	23			13		25	0	69
	5900 Mater Expenses	AEPSC Internal Support	21	23			1		25	0	69
6000 Administrative & Gen Services	6000 Mater Expenses	AEPSC Internal Support	118,527	155,164			20		43,128	1,468	325,359
	6000 Mater Expenses	11 Number of GL Transactions	10,246	11,634					53,487	2	284,345
	6000 Mater Expenses	12 Number of Help Desk Calls	4,180	4,863					1,320	0	9,799
	6000 Mater Expenses	15 Number of Non-UMWA Employees	2,824	2,560					1,320	0	9,799
	6000 Mater Expenses	17 Number of Purchase Orders	21,651	35,150					8,550	10	63,640
	6000 Mater Expenses	20 Number of Travel Transactions	794	934					314	1	2,042
	6000 Mater Expenses	31 Number of Vehicles	4	20					1	0	12
	6000 Mater Expenses	32 Number of Vendor Invoices Pay	28,840	29,701					18,398	9	71,941
	6000 Mater Expenses	33 Number of Workstations	598	512					1,060	0	1,660
	6000 Mater Expenses	39 100% to One Company	454,585	471,944					194,200	1,381	1,122,109
6100 Marketing & Sales	6100 Mater Expenses	40 Equal Share Ratio	292	280					163	0	781
	6100 Mater Expenses	48 MW Generating Capability	20,478	301,487	4				99,848	2,193	668,030
	6100 Mater Expenses	51 Past 3 Mo MMBTU's Burned (Tot)	19,851	24,450					12,910	0	57,010
	6100 Mater Expenses	55 Past 3 MMBTU's Burned (Solid)	153	451					59	0	700
	6100 Mater Expenses	57 Tons of Fuel Acquired	7,010						312,525	1,454	1,723,484
	6100 Mater Expenses	58 Total Assets	597,421	812,084					79	(2)	322,861
	6100 Mater Expenses	60 AEPSC Bill less Indr and Int	118,439	322,004					55,148	265	328,185
	6100 Mater Expenses	61 Total Fuel	134,344						23,132	257	23,132
	6100 Mater Expenses	63 Total Gas Utility Plant	92,907	72,208					86	34	230,672
	6100 Mater Expenses	64 Member/Park Load	139	100					1,187	(0)	5,963
6200 Office Supplies and Expenses	6200 Mater Expenses	67 Number of Banking Transactions	2,848	2,156					582	5	2,378
	6200 Mater Expenses	70 No Nonresidential OAR Invoices	845	945					582	5	2,378
	6200 Mater Expenses	78 Number of Banking Transactions	3,918	5,025					2,614	11,457	11,457
	6200 Mater Expenses	AEPSC Internal Support	17	(2,238)	8,349	2,197	46,837	4,027	46	37,380	65,057
	6200 Mater Expenses	11 Number of GL Transactions	(64)	(64)	142	511		1	1,100	1,514	2,334
	6200 Mater Expenses	12 Number of Help Desk Calls	(78)	(17)	468	106		0	16	8,073	(74)
	6200 Mater Expenses	15 Number of Non-UMWA Employees	(329)	(329)	8,323	9,811		0	4,613	22,518	22,518
	6200 Mater Expenses	17 Number of Purchase Orders	1	(6)	1	3		2	0	7	3
	6200 Mater Expenses	20 Number of Travel Transactions	(10)	(6)					0	(0)	(0)
	6200 Mater Expenses	31 Number of Vehicles	11	(435)	403	1,131		107	4	46,980	48,201
6300 Office Supplies and Expenses	6300 Mater Expenses	32 Number of Vendor Invoices Pay		(4,815)	74	61		1,797	4	19,066	19,066
	6300 Mater Expenses	33 Number of Workstations		(2,238)	727	81		5,056	0	53,589	53,589
	6300 Mater Expenses	39 100% to One Company	82	(2,238)	20,305	31,646		0	4	114,798	114,798
	6300 Mater Expenses	40 MW's Generation		(283)	1	30		0	1,400	1,272	1,272
	6300 Mater Expenses	51 Past 3 Mo MMBTU's Burned (Tot)		(8,307)	1,884	94		0	261	2,219	2,219
	6300 Mater Expenses	57 Tons of Fuel Acquired	74	(8,307)	5,453	5,007		87,272	12,445	40,811	121,859
	6300 Mater Expenses	60 AEPSC Bill less Indr and Int		87				43		27	167
	6300 Mater Expenses										
	6300 Mater Expenses										
	6300 Mater Expenses										

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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	Maintenance & Supplies	Internal Support	Shared Services Billing	Shared Services Internal Billing	Other	Grand Total
Public Service Co of OK - Gen. 198 Total Public Service Co of OK - Trans. 114	FERC Account	61 Total Fixed Assets	(0)	(1,987)	28,100	2,118	2,118	20	0	1,273	34,729
		62 Total Costs Utility Plant		(92)	4	4	4	34	(2,208)	(1,351)	10,286
		64 Member/Park Load		(2,004)	21,337	503	503				75
		65 Number of Employees		(0)	23					52	31
		66 Number of Banking Transactions		(91)	19	0	0			94	13
		67 Total Fixed Assets		(10)	4	18	18	1		105	133
		70 No Nonresidential OAR Invoices			302	46	46				494
		76 Number of Banking Transactions									470
		AEPSC Internal Support						4,856			4,856
		09 Number of Employees			190	137	137			288	615
		48 MW Generating Capability									137
		15 Number of Non-UMWA Employees			21,501	408	408			2,801	24,717
		16 Number of GL Transactions		373	3,337	2	2	6,828		12,164	10,597
		17 Number of Purchase Orders			46,708	1,052	1,052	17,990			17,915
		19 Number of Relays						436			436
		20 Number of Stores Transactions			108			4,894			4,892
		32 Number of Vendor Invoices Pay			4,501	307	307	12,410		27	17,244
		33 Number of Vendor Invoices			90			30			126
		37 AEPSC Part 3 Month Total Bill			5,962			134,483		141,801	281,946
		39 100% to One Company						913,263			913,263
		40 Equal Share Ratio			2,052	280	280	323,295			345,616
		48 MW Generating Capability			21,473			23,990			45,463
		49 MW's Generation						87,013			87,013
		51 Part 3 MW's Generation			(302)			46,116			45,814
		55 Part 3 MW's Generation						9,806			9,804
		57 Tons of Fuel Acquired						21,763			21,760
		58 Total Assets	2	3	97,093	703	703	90,210	1	4,389	192,398
		60 AEPSC Bill less Indr and Int			1,357			10,111		(134,127)	27,515
		61 Total Fixed Assets			10,225	160	160				10,385
		62 Total Costs Utility Plant			1,901	9	9				1,910
		64 Member/Park Load			248			404,767			405,463
		66 Number of Forest Acres			178	11	11	1,843			1,932
		67 Number of Banking Transactions						2,517			2,517
		70 No Nonresidential OAR Invoices						2,881			2,881
		76 Number of Banking Transactions									334,024
		AEPSC Internal Support									23,208
		09 Number of Employees	21	0	782	1	1		5	22,300	23,883
		48 MW Generating Capability									140
		15 Number of Non-UMWA Employees	65	55	20			1,743	11		16,262
		16 Number of GL Transactions	6,464	9,045							15,488
		17 Number of Purchase Orders						248		(4)	
		AEPSC Internal Support									320
		09 Number of Employees	4,976	8,020	0	(3)	(3)	2,406		(0)	10
		11 Number of GL Transactions									320
		15 Number of Non-UMWA Employees		(40)		390					50
		16 Number of GL Transactions	27	15				16		0	50
		58 Total Assets									258
		64 Member/Park Load									540
		AEPSC Internal Support						258			540
		39 100% to One Company									6
		48 MW Generating Capability									11
		AEPSC Internal Support									208
		09 Number of Employees			208	100	100			227	551
		48 MW Generating Capability									3,711
		32 Number of Vendor Invoices Pay			855	2,605	2,605	48		190	3,711
		33 Number of Vendor Invoices									37
		AEPSC Internal Support								(10)	42
		09 Number of Employees			17	35	35				34
		11 Number of GL Transactions			42						34
		48 MW Generating Capability									55,947
		61 Total Assets	927	1,976	2,182	60	60	189		(5)	103
		61 Total Fixed Assets			108					21	21
		70 No Nonresidential OAR Invoices									285
		AEPSC Internal Support						285			13
		09 Number of Employees									10
		15 Number of Non-UMWA Employees				6,319	6,319			126	6,445
		48 MW Generating Capability				(1)	(1)			707	706
		AEPSC Internal Support									143
		09 Number of Employees			50	6	6	32		10	123
		15 Number of Non-UMWA Employees			472	4	4				472
		32 Number of Vendor Invoices Pay			66						30
		33 Number of Vendor Invoices	17	13	3,993	4,464	4,464		0	1,358	9,715
		39 100% to One Company						104			104
		AEPSC Internal Support									385,742
		38 Number of Trans Pole Miles	2,212,431	2,748,559	335,772	73,270	73,270	1,020,135			10,506,872
		58 Total Assets	48,533	53,20	28,225	655	655			8,237	150,985
		61 Total Fixed Assets									100
		AEPSC Internal Support									2,838
		09 Number of Employees									1,293
		15 Number of Non-UMWA Employees									30,451
		32 Number of Vendor Invoices Pay									261,344
		33 Number of Vendor Invoices									18,456
		39 100% to One Company									3,150
		AEPSC Internal Support									20,296
		38 Number of Trans Pole Miles									11,278
		58 Total Assets									2,302
		61 Total Fixed Assets									364
		AEPSC Internal Support									86,130
		09 Number of Employees									1,921
		15 Number of Non-UMWA Employees									2,302
		32 Number of Vendor Invoices Pay									22,042
		33 Number of Vendor Invoices									77,613
		39 100% to One Company									863,878

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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	Outlets Services	Materials & Supplies	Internal Support	Shared Services	Shared Services	Grand Total
		39 100% to One Company	48,248	43,970	2,081	1,078	15,155	5,116	122,716	
		40 Level of Const-Transmission	5,709	6,033	21	53	17,019	18,105	18,105	
		58 Total Assets	2,250	2,547	28	264	12,057	3	6,893	
		AEPSC Internal Support							517	
5810 Load Dispatching		39 100% to One Company	33,609	38,873	3,380	2,205	12,125	1,518	67,597	
		15 Number of Non-UNWA Employees	10,331	7,880	20,910	2,051	3,170	56	53,413	
		28 Number of Trans Pole Miles	305,528	297,346	74,516	7,735	113,982	9,772	803,081	
		39 100% to One Company	45,123	44,817		69	15,455	8,179	113,443	
		58 Total Assets	2,354	1,763	91	6	647	5,091	5,091	
		AEPSC Internal Support							13,172	
5820 Station Expenses		39 100% to One Company			331	34	13,792		13,792	
		AEPSC Internal Support							13	
5830 Overhead Line Expenses		39 100% to One Company	994	500	1,091	70	13	0	3,107	
		AEPSC Internal Support	11,828	12,003	190	86	781	2,340	4,104	980
5850 Transmission of Elect by Others		39 100% to One Company							791	
		AEPSC Internal Support								
5860 Misc Transmission Expenses		39 100% to One Company								
		AEPSC Internal Support								
		15 Number of Non-UNWA Employees	2,470	18,857	399	28	709	601	21,068	
		28 Number of Trans Pole Miles	103,589	48,612	41,086	6,653	45,146	300	303	
		39 100% to One Company	62,903	72,072	10,769	1,718	20,209	24,825	275,869	
		40 Equal Share Ratio	324	230	134	134	134	134	134	
		58 Total Assets	13,188	13,158	46	0	3,643	178	29,827	
		AEPSC Internal Support							15,151	
5880 Maint Suov & Engineering		39 100% to One Company	7,058	6,804	177	78	8,809	8,809	8,809	
		40 Level of Const-Transmission	22,920	28,423	1,448	122	8,476	852	62,537	
		AEPSC Internal Support	1,711	1,448			519	59	3,699	
5700 Maint of Station Equipment		39 100% to One Company	79,018	70,451	251	632	27,627	2,853	190,584	
		AEPSC Internal Support	8	15			8		(0)	
		28 Number of Trans Pole Miles	6,198	6,766	2,553	6	1,152	2,957	24,320	
		AEPSC Internal Support							563	
5710 Maintenance of Overhead Lines		39 100% to One Company	8,005	8,499	231	80	3,454	500	29,514	
		AEPSC Internal Support	7,150	6,453			785	1,467	23,089	
		28 Number of Trans Pole Miles	11	12			17	0	39	
		AEPSC Internal Support							401	
5800 Oper Supervision & Engineering		39 100% to One Company	7,718	6,764	22	7	2,373	314	16,876	
		AEPSC Internal Support	1,114	1,461	3	5	1,441	56	4,322	
		58 Total Assets	1,171	839	17	227	262	16	2,535	
5810 Load Dispatching		39 100% to One Company	416	347	18,006	11	407	182	18,077	
		AEPSC Internal Support							6	
		58 Total Assets	81	79				27	187	
		AEPSC Internal Support							543	
5820 Station Expenses		39 100% to One Company	81	60			543	31	176	
		AEPSC Internal Support							355	
5860 Meter Expenses		39 100% to One Company	285	242	3	0	359	13	876	
		AEPSC Internal Support							0	
5880 Miscellaneous Distribution Exp		39 100% to One Company	228	184	107	54	305	11	600	
		AEPSC Internal Support							1	
		12 Number of Help Desk Calls	29	22	1	2	38	0	84	
		15 Number of Non-UNWA Employees	16	13	3	700	0	0	729	
		17 Number of Purchase Orders	24	18	16	6	31	303	84	
		28 Number of Trans Pole Miles	387	287	125	77	587	1,778	1,778	
		39 100% to One Company	2	2	2	2	45	1	112	
		58 Total Assets	36	28				39	39	
		AEPSC Internal Support							0	
5910 Maintenance of Structures		39 100% to One Company	130	107	412	(0)	25	180	843	
		AEPSC Internal Support							25	
5910 Supervision - Customer Accts		39 100% to One Company	1,835	1,619	19,496	7,215	33	94	30,333	
		AEPSC Internal Support							0	
5920 Meter Reading Expenses		39 100% to One Company	164	202			11	208	604	
		AEPSC Internal Support							0	
5930 Cust Records & Collection Exp		39 100% to One Company	148	150			11	102	408	
		AEPSC Internal Support							3	
5950 Misc Customer Accounts Exp		39 100% to One Company	2,058	2,224	(147)	(9)	1	3,833	8,538	
		AEPSC Internal Support							0	
5970 Supervision - Customer Service		39 100% to One Company	12	10			0	15	37	
		AEPSC Internal Support							4	
5980 Misc Cust Svcs/Informational Exp		39 100% to One Company	63	55			2	58	187	
		AEPSC Internal Support							2	
5990 Administrative & Gen Salaries		39 100% to One Company	10	10			0	11	31	
		AEPSC Internal Support							0	
		11 Number of Q1 Transactions	23,468	35,010			10,141	265	68,882	
		12 Number of Help Desk Calls	23,891	25,809			15,656	0	65,116	
			826	973			531		2,329	

