

PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS NORTH COMPANIES
II-D-3 PAYROLL EXPENSES
TEST YEAR ENDING 6/30/2006
DOCKET NO. 33310
FUNCTIONAL MODEL

Account Number	Description	Reference Schedule	1	2	3	4	5	6	7	8
			Total Company	Non-Regulated or Non-Electric	Known Change	Company Subtotal	TX Retail Allocation Factor	Allocation to Texas	Staff Adjustments	Total TX Company Retail
Distribution Expense										
Operation										
A581	Load Dispatching		-	-	-	-	0.984832	-	-	-
A582	Station Expense		39,239	-	2,186	41,425	0.970976	40,285	-	40,285
A583	Overhead Line Expense		630,914	-	34,031	664,945	0.978659	650,754	-	650,754
A584	Underground Line Expense		337,087	-	18,182	355,269	0.980345	348,286	-	348,286
A585	Street Light & Signal Systems		30,892	-	1,666	32,558	1.000000	32,558	-	32,558
A586	Meter Expenses		1,254,688	-	67,677	1,322,365	0.998708	1,320,657	-	1,320,657
A587	Customer Installation Expense		129,570	-	6,989	136,559	0.984832	134,488	-	134,488
A588	Misc. Distribution Expenses		1,498,792	-	81,671	1,580,463	0.991333	1,566,986	-	1,566,986
A589	Rents		-	-	-	-	0.984832	-	-	-
	Subtotal 581-589		3,921,182	-	212,402	4,133,584		4,094,015	-	4,094,015
II-D-3										
A580	Operation Super. & Engin.		454,868	-	24,564	479,432	0.989839	474,569	-	474,569
	Subtotal 590		454,868	-	24,564	479,432		474,569	-	474,569
Distribution-Operation-Total										
	Subtotal 581-590		4,376,050	-	236,966	4,613,016		4,568,584	-	4,568,584
Maintenance										
A591	Maint. of Structures		16,302	-	1,353	17,655	0.970976	17,568	-	17,568
A592	Maint. of Station Equipment		443,683	-	39,575	483,258	0.970976	483,258	-	483,258
A593	Maint. of Overhead Lines		1,186,019	-	63,973	1,249,992	0.978659	1,223,316	-	1,223,316
A594	Maint. of Underground Lines		72,887	-	3,931	76,818	0.980345	75,308	-	75,308
A595	Maint. of Line Transformers		541,834	-	29,226	571,060	0.995025	568,219	-	568,219
A596	Maint. of Street Lights		26,318	-	1,420	27,738	1.000000	27,738	-	27,738
A597	Maint. of Meters		157,256	-	8,482	165,738	0.998708	165,524	-	165,524
A598.1	Maint. of Misc. Dist. Plant (371&372)		10,061	-	543	10,604	0.986954	10,466	-	10,466
	Subtotal 591-598.1		2,454,360	-	148,503	2,602,863		2,571,396	-	2,571,396
A590	Maintenance Super. & Engin.		12,010	-	1,071	13,081	0.986140	13,081	-	13,081
	Subtotal 590&598.2		12,010	-	1,071	13,081		13,081	-	13,081
Distribution-Maintenance-Total										
	Subtotal 591-598.2		2,466,370	-	149,574	2,615,944		2,584,477	-	2,584,477
II-D-3										
	Subtotal 590&598.2		6,842,420	-	386,540	7,228,960		7,153,061	-	7,153,061
II-D-3										
TOTAL DISTRIBUTION EXPENSE										

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PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS NORTH COMPANY
II-D-3 PAYROLL EXPENSES
TEST YEAR ENDING 6/30/2006
DOCKET NO. 33310
FUNCTIONAL MODEL

Account Number	Description	9	10	11	12	13	14	15
		PF #	Functionalization Factor Name	TRAN	DIST	MET	TDCS	Total
Distribution Expense								
Operation								
A581	Load Dispatching	1	DA	-	-	-	-	-
A582	Station Expense	1	DA	2,161	38,125	-	-	40,286
A583	Overhead Line Expense	1	DA	-	650,755	-	-	650,755
A584	Underground Line Expense	1	DA	-	348,286	-	-	348,286
A585	Street Light & Signal Systems	1	DA	-	32,559	-	-	32,559
A586	Meter Expenses	1	DA	-	-	1,320,657	-	1,320,657
A587	Customer Installation Expense	1	DA	-	134,488	-	-	134,488
A588	Misc. Distribution Expenses	1	DA	25,534	810,431	731,022	-	1,566,987
A589	Rems	1	DA	27,695	2,014,644	2,051,679	-	4,094,018
	Subtotal 581-589							
A580	Operation Super. & Engin.	1	DA	872	252,304	221,393	-	474,569
	Subtotal 590			872	252,304	221,393	-	474,569
Distribution-Operation-Total								
				28,567	2,266,948	2,273,072	-	4,568,587
Maintenance								
A591	Maint. of Structures	1	DA	14,641	2,926	-	-	17,567
A592	Maint. of Station Equipment	1	DA	483,258	-	-	-	483,258
A593	Maint. of Overhead Lines	1	DA	-	1,223,316	-	-	1,223,316
A594	Maint. of Underground Lines	1	DA	-	75,308	-	-	75,308
A595	Maint. of Line Transformers	1	DA	-	568,219	-	-	568,219
A596	Maint. of Street Lights	1	DA	-	27,737	-	-	27,737
A597	Maint. of Meters	1	DA	-	-	165,524	-	165,524
A598.1	Maint. of Misc. Dist. Plant.(371&372)	1	DA	-	8,910	1,556	-	10,466
	Subtotal 591-598.1			497,899	1,906,416	167,080	-	2,571,395
A590	Maintenance Super. & Engin.	1	DA	13,082	-	-	-	13,082
	Subtotal 590&598.2			13,082	-	-	-	13,082
	Distribution-Maintenance-Total			510,981	1,906,416	167,080	-	2,584,477
	TOTAL DISTRIBUTION EXPENSE			539,548	4,173,364	2,440,152	-	7,153,064

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PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS NORTH COMPANIES
II-D-3 PAYROLL EXPENSES
TEST YEAR ENDING 6/30/2006
DOCKET NO. 33310
FUNCTIONAL MODEL

Account Number	Description	Reference Schedule	1	2	Known Charge	4	5	6	7	8
			Total Company	Non-Regulated or Non-Electric		Company Total	TX Retail Allocation Factor	Allocation to Texas	Staff Adjustments	Total TX Company Retail
Cust. Acct., Serv. Info. & Sales Expenses										
II-D-3										
Customer Accounting Expenses										
A902	Meter Reading Expense		1,501,140			1,584,219	1.000000	1,584,219	-	1,584,219
A903.R	Customer Records & Collection		874,851		18	903,069	0.999583	902,692	-	902,692
			2,359,991		127,297	2,487,288		2,486,911	-	2,486,911
A901	Supervision		153,546		8,282	161,828	0.999796	161,795	-	161,795
A904	Uncollectible Accounts		-		-	-	0.999581	-	-	-
A905	Misc. Customer Account Exp.		-		-	-	0.999796	-	-	-
			153,546		8,282	161,828		161,795	-	161,795
Subtotal Customer Accounting										
II-D-3										
Cust. Service & Info. Expense										
A906.C	Customer Svc. & Infor.		-		-	-	0.999958	-	-	-
A906.E	Customer Svc. & Infor.		-		-	-	0.999958	-	-	-
A908.E	Customer Assistance		48,889		2,637	51,526	0.999958	51,524	-	51,524
A909.C	Inform. & Instruct. Adv. Exp.		-		-	-	0.999958	-	-	-
			48,889		2,637	51,526		51,524	-	51,524
A907	Supervision		94,372		5,090	99,462	0.999633	99,425	-	99,425
A910	Misc. Cust. Service & Inform.		-		-	-	0.999958	-	-	-
			94,372		5,090	99,462		99,425	-	99,425
			143,261		7,727	150,988		150,949	-	150,949
Subtotal - Cust. Service & Information										
II-D-3										
Sales Expense										
A912	Demonstrating & Selling Exp.		-		-	-	1.000000	-	-	-
A913	Advertising Exp.		-		-	-	1.000000	-	-	-
A917	Sales Expense		-		-	-	1.000000	-	-	-
A911	Supervision		-		-	-	1.000000	-	-	-
A916	Misc. Sales Exp.		-		-	-	1.000000	-	-	-
			2,656,798		143,306	2,800,104		2,799,656	-	2,799,656
Subtotal Sales										
TOT. CUST. ACCT. SERV. INFO. & SALES EXP.										
II-D-3										
TOTAL PAYROLL EXCLUDING A & G										
			10,711,658		639,233	11,346,891		11,267,269	-	11,267,269
Administrative & General Expenses										
A920	Admin. & General Salaries		340,314		18,361	358,675	0.994117	356,566	-	356,566
A921	Office Supplies		-		-	-	0.992719	-	-	-
A925	Injuries & Damages		-		-	-	0.994600	-	-	-
A930	Misc. General Expense		33,724		2,786	36,510	1.000000	36,510	-	36,510
A935	Maintenance Of General Plant		709,348		38,262	747,610	0.984327	735,893	-	735,893
			1,083,386		59,409	1,142,795		1,128,969	-	1,128,969
TOTAL A&G EXPENSE										
II-D-3										
TOTAL PAYROLL EXPENSE										
			11,795,044		694,642	12,489,686		12,396,238	-	12,396,238
Clearing Accounts and Special Pays Charged to O&M										
Capital and Other Non T&D Accounts										
Contract Labor - O&M and Capital										
II-D-3 Payroll										

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Account Number	Description	FF #	Functionalization Factor Name	11	12	13	14	15
Cust. Acct., Serv. Info. & Sales Expenses								
Customer Accounting Expenses								
A902	Meter Reading Expense	1	DA	-	-	1,584,218	-	1,584,218
A903 R	Customer Records & Collection	1	DA	-	-	-	902,692	902,692
	Subtotal 902-903			-	-	1,584,218	902,692	2,486,910
A901	Supervision	1	DA	-	-	82,750	79,046	161,796
A904	Uncollectible Accounts	1	DA	-	-	-	-	-
A905	Misc. Customer Account Exp.	1	DA	-	-	-	-	-
	Subtotal Customer Accounting			-	-	82,750	79,046	161,796
Cust. Service & Info. Expense								
A906 C	Customer Svc. & Infor.	1	DA	-	-	-	-	-
A906 E	Customer Svc. & Infor.	1	DA	-	-	-	-	-
A908 E	Customer Assistance	1	DA	-	-	-	51,524	51,524
A909 C	Inform. & Instruct. Adv. Exp.	1	DA	-	-	-	-	-
	Subtotal 906-909			-	-	-	51,524	51,524
A907	Supervision	1	DA	-	-	-	99,426	99,426
A910	Misc. Cust. Service & Inform.	1	DA	-	-	-	-	-
	Subtotal 907&910			-	-	-	99,426	99,426
	Subtotal -Cust. Service & Information			-	-	-	150,950	150,950
Sales Expense								
A912	Demonstrating & Selling Exp.	1	DA	-	-	-	-	-
A913	Advertising Exp.	1	DA	-	-	-	-	-
A917	Sales Expense	1	DA	-	-	-	-	-
	Subtotal 912-917			-	-	-	-	-
A911	Supervision	1	DA	-	-	-	-	-
A916	Misc. Sales Exp.	1	DA	-	-	-	-	-
	Subtotal -Sales			-	-	-	-	-
TOT. CUST. ACCT., SERV., INFO., & SALES EXP.								
				-	-	1,666,968	1,132,688	2,799,656
TOTAL PAYROLL EXCLUDING A&G				1,744,557	4,382,906	4,107,120	1,132,688	11,267,271
Administrative & General Expenses								
A920	Admin. & General Salaries	1	DA	153	205,645	108,074	42,693	356,565
A921	Office Supplies	1	DA	-	-	-	-	-
A925	Injuries & Damages	1	DA	-	-	-	-	-
A930	Misc. General Expense	1	DA	29,859	6,651	-	-	36,510
A935	Maintenance Of General Plant	1	DA	-	673,191	37,216	25,485	735,892
	TOTAL A&G EXPENSE			30,012	885,487	145,290	68,178	1,128,967
TOTAL PAYROLL EXPENSE				1,774,569	5,168,393	4,252,410	1,200,866	12,396,238

Clearing Accounts and Special Pays Charged to O&M
Capital and Other Non T&D Accounts
Contract Labor - O&M and Capital

Contract Labor - U&A
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PUBLIC UTILITY COMMISSION OF TEXAS
 AEP TEXAS NORTH COMPANY
 IL-D-3 PAYROLL EXPENSES
 TEST YEAR ENDING 6/30/2006
 DOCKET NO. 33310
 FUNCTIONAL MODEL

Account Number	Description	Reference Schedule	1 Total Company	2 Non-Regulated or Non-Electric	3 Known Change	4 Company Subtotal	5 TX Retail Allocation Factor	6 Allocation to Texas	7 Staff Adjustments	8 Total TX Company Retail
TOTAL PAYROLL EXPENSE										
IL-D-3			11,795,044	-	694,642	12,489,686		12,596,238	-	12,596,238

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PUBLIC UTILITY COMMISSION OF TEXAS
 AEP TEXAS NORTH COMPANY
 II-D-3 PAYROLL EXPENSES
 TEST YEAR ENDING 6/30/2006
 DOCKET NO. 33310
 FUNCTIONAL MODEL

Account Number	Description	9 PF #	10 Functionalization Factor Name	11 TRAN	12 DIST	13 MET	14 TDCS	15 Total
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TOTAL PAYROLL EXPENSE			1,774,569	5,168,393	4,252,410	1,200,866	12,396,238
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PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS NORTH COMPANY
II-D-4 SUMMARY OF EXCLUSIONS FROM REPORTING PERIOD
TEST YEAR ENDING 6/30/2006
DOCKET NO. 33310
FUNCTIONAL MODEL

Account Number	Description	Reference Schedule	1 Total Company	2 Non-Regulated or Non-Electric	3 Known Change	4 Company Subtotal	5 TX Retail Allocation Factor	6 Allocation to Texas	7 Staff Adjustments	8 Total TX Company Retail
426.1	Donations	II-D-4	483,945	-	-	483,945	1.000000	483,945	-	483,945
426.4	Civic and Politics		82,948	-	-	82,948	1.000000	82,948	-	82,948
426.3	Penalties and Fines		1,462	-	-	1,462	1.000000	1,462	-	1,462
426.5	Social and Service Club		21,432	-	-	21,432	1.000000	21,432	-	21,432
426.1	Additional Donations excluded due to exceeding limitation		343,479	-	-	343,479	1.000000	343,479	-	343,479
TOTAL EXCLUSIONS FROM REPORTING PERIOD			933,266	-	-	933,266		933,266	-	933,266

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PUBLIC UTILITY COMMISSION OF TEXAS
 AEP TEXAS NORTH COMPANY
 II-D-4 SUMMARY OF EXCLUSIONS FROM REPORTING PERIOD
 TEST YEAR ENDING 6/30/2006
 DOCKET NO. 33310
 FUNCTIONAL MODEL

Account Number	Description	9 PF #	10 Functionalization Factor Name	11 TRAN	12 DIST	13 MET	14 TDCS	15 Total
426.1	Donations	1	DA	11,199	472,745	-	-	483,944
426.4	Civic and Politics	1	DA	21,249	61,699	-	-	82,948
426.3	Penalties and Fines	1	DA	-	1,462	-	-	1,462
426.5	Social and Service Club	1	DA	6,713	14,719	-	-	21,432
426.1	Additional Donations excluded due to exceeding limitation	1	DA	23,448	320,031	-	-	343,479
TOTAL EXCLUSIONS FROM REPORTING PERIOD				62,609	870,556	-	-	933,265

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PUBLIC UTILITY COMMISSION OF TEXAS
 AEP TEXAS NORTH COMPANY
 II-D-5 SUMMARY OF SYSTEM BENEFIT FUND EXPENSES
 TEST YEAR ENDING 6/30/2006
 DOCKET NO. 33310
 FUNCTIONAL MODEL

Account Number	Description	Reference Schedule	1 Total Company	2 Non-Regulated or Non-Electric	3 Known Change	4 Company Subtotal	5 TX Retail Allocation Factor	6 Allocation to Texas	7 Staff Adjustments	8 Total TX Company Retail
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TOTAL SYSTEM BENEFIT FUND EXPENSES II-D-5

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PUBLIC UTILITY COMMISSION OF TEXAS
 AEP TEXAS NORTH COMPANY
 II-D-5 SUMMARY OF SYSTEM BENEFIT FUND EXPENSES
 TEST YEAR ENDING 6/30/2006
 DOCKET NO. 33310
 FUNCTIONAL MODEL

Account Number	Description	9 FF #	10 Functionalization Factor Name	11 TRAN	12 DIST	13 MET	14 TDCS	15 Total
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TOTAL SYSTEM BENEFIT FUND EXPENSES

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Account Number	Description	Reference Schedule	Total Company	Non-Regulated or Non-Electric	Known Change	Company Subtotal	TX Retail Allocation Factor	Allocation to Texas	Staff Adjustments	Total TX Company Retail
Depreciation and Amortization Expense										
Intangible Plant										
A301	Organization									
A302	Franchise and Consents									
A303	Miscellaneous Intangible Plant		738,630	-	(204,551)	534,079	1.000000	527,437	-	527,437
			3,190,756	788,616	(387,087)	2,015,083	0.981296	1,984,212	-	1,984,212
			3,929,386	788,616	(591,638)	2,549,132	0.982560	2,511,649	-	2,511,649
Subtotal										
Transmission Plant										
A350	Land and Land Rights		124,091	-	(46,454)	77,637	0.970976	77,634	-	77,634
A352	Structures and Improvements		19,453	-	(6,509)	12,944	0.970976	12,920	-	12,920
A353	Station Equipment		3,341,294	102,264	478,922	3,717,952	0.970976	3,711,335	-	3,711,335
A354	Towers and Fixtures		23,162	-	26,806	49,968	1.000000	49,968	-	49,968
A355	Poles and Fixtures		3,642,883	-	1,616,556	5,259,439	1.000000	5,259,439	-	5,259,439
A356	O.H. Conductors & Devices		1,660,793	-	343,930	2,004,723	1.000000	2,004,723	-	2,004,723
A357	Underground Conduit		84	-	(84)	-	1.000000	-	-	-
A358	Underground Conductors		-	-	-	-	1.000000	-	-	-
A359	Roads and Trails		-	-	-	-	1.000000	-	-	-
	Others		-	-	-	-	1.000000	-	-	-
			8,811,760	102,264	2,413,167	11,122,663		11,116,020	-	11,116,020
Subtotal										
Distribution										
A360	Land and Land Rights		10,621	-	2,745	13,366	0.970976	13,003	-	13,003
A361	Structures and Improvements		1,705	-	(753)	952	0.970976	943	-	943
A362	Station Equipment		2,334,838	-	(543,572)	1,791,266	0.970976	1,752,401	-	1,752,401
A363	Storage Battery Equipment		-	-	-	-	1.000000	-	-	-
A364	Poles, Towers & Fixtures		4,093,273	-	5,291,220	9,384,493	0.981024	9,206,413	-	9,206,413
A365	O.H. Conductors & Devices		1,622,550	-	864,108	2,486,658	0.974865	2,424,156	-	2,424,156
A366	Underground Conduits		201,720	-	2,487	204,207	0.980345	200,193	-	200,193
A367	U.G. Conductors & Devices		948,534	-	(154,733)	793,801	0.980345	778,199	-	778,199
A368	Line Transformers		2,677,571	-	(151,900)	2,525,671	0.995025	2,513,106	-	2,513,106
A369	Services		1,738,482	-	2,317,442	4,055,924	1.000000	4,055,924	-	4,055,924
A370	Meters		1,175,550	-	289,131	1,464,681	0.998708	1,462,789	-	1,462,789
A371	Install. on Customer Prem.		845,007	-	214,114	1,059,121	1.000000	1,059,121	-	1,059,121
A372	Leased Prop. on Cust. Premises		2,279	-	234	2,513	0.970976	2,440	-	2,440
A373	Street Lights		569,646	-	1,017,852	1,587,498	1.000000	1,587,498	-	1,587,498
			16,221,776	-	9,148,375	25,370,151		25,056,186	-	25,056,186
Subtotal										
General Plant										
A389.1	Land and Land Rights		322	-	230	552	0.982560	542	-	542
A390	Structures and Improvements		1,136,633	-	(866,024)	270,609	0.982560	265,926	-	265,926
A391	A391 Office Furniture		241,750	62,486	(80,071)	99,193	0.990998	98,379	-	98,379
A392	Office Equipment-Computers		1,202,715	382,708	(820,007)	-	1.000000	-	-	-
A393	Transportation equipment		101,102	2,461	(153,806)	252,447	0.982560	248,333	-	248,333
A394	Store Equipment		22,239	1,530	(10,576)	10,133	0.984336	9,987	-	9,987
A395	Tools, Shop & Garage Equip		152,414	3,784	56,484	205,114	0.987645	203,039	-	203,039
A396	Lab Equip		96,866	96,866	-	-	1.000000	-	-	-
A397	Power Operated Equipment		-	-	12,486	12,486	0.982560	12,268	-	12,268
A398	Communication equi		2,268,017	88,261	(849,289)	1,330,467	0.983706	1,314,640	-	1,314,640
A399	Misc Equip		50,052	2,142	(11,905)	36,005	0.984437	35,576	-	35,576
	Other Intangible Prop - Depr		-	-	-	4,324	0.982560	4,249	-	4,249
	Other Intangible Prop - Depletable		-	-	-	-	-	-	-	-
			5,776,434	640,238	(2,414,866)	2,221,330		2,192,939	-	2,192,939
Subtotal										
II-E-1 Dep. Exp.										
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PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS NORTH COMPANY
II-E-1 DEPRECIATION & AMORTIZATION EXPENSE
TEST YEAR ENDING 6/30/2006
DOCKET NO. 33310
FUNCTIONAL MODEL

Account Number	Description	FF #	Functionalization Factor Name	TRAN	DIST	MET	TDCS	Total
Depreciation and Amortization Expense								
Intangible Plant								
A301	Organization	1	DA					
A302	Franchise and Consents	1	DA	178,954	375,312	(23,283)	(3,547)	527,436
A303	Miscellaneous Intangible Plant	1	DA	246,660	1,737,551	-	-	1,984,211
	Subtotal			425,614	2,112,863	(23,283)	(3,547)	2,511,647
Transmission Plant								
A350	Land and Land Rights	1	DA	77,532	101	-	-	77,633
A352	Structures and Improvements	1	DA	12,133	787	-	-	12,920
A353	Station Equipment	1	DA	3,489,985	221,350	-	-	3,711,335
A354	Towers and Fixtures	1	DA	49,968	-	-	-	49,968
A355	Poles and Fixtures	1	DA	5,259,439	-	-	-	5,259,439
A356	O.H. Conductors & Devices	1	DA	2,004,723	-	-	-	2,004,723
A357	Underground Conduit	1	DA	-	-	-	-	-
A358	Underground Conductors	1	DA	-	-	-	-	-
A359	Roads and Trails	1	DA	-	-	-	-	-
	Subtotal			10,893,780	222,238	-	-	11,116,018
Distribution								
A360	Land and Land Rights	1	DA	867	12,136	-	-	13,003
A361	Structures and Improvements	1	DA	632	311	-	-	943
A362	Station Equipment	1	DA	452,214	1,300,188	-	-	1,752,402
A364	Storage Battery Equipment	1	DA	-	-	-	-	-
A365	Poles, Towers & Fixtures	1	DA	-	9,206,415	-	-	9,206,415
A366	O.H. Conductors & Devices	1	DA	-	2,424,157	-	-	2,424,157
A367	Underground Conduits	1	DA	-	200,193	-	-	200,193
A368	U.G. Conductors & Devices	1	DA	-	778,199	-	-	778,199
A369	Line Transformers	1	DA	-	2,513,107	-	-	2,513,107
A370	Services	1	DA	-	4,055,924	-	-	4,055,924
A371	Meters	1	DA	-	-	1,462,789	-	1,462,789
A372	Install. on Customer Prem.	1	DA	-	1,059,121	-	-	1,059,121
A373	Leased Prop. on Cust. Premises	1	DA	-	2,440	-	-	2,440
	Subtotal			453,713	23,139,689	1,462,789	-	25,056,191
General Plant								
A389.1	Land and Land Rights	1	DA	-	542	-	-	542
A390	Structures and Improvements	1	DA	2,064	263,862	-	-	265,926
A391	Office Furniture	1	DA	8,816	45,087	25,748	18,728	98,379
A392	Office Equipment-Computers	1	DA	-	-	-	-	-
A393	Transportation equipment	1	DA	16,555	231,779	-	-	248,334
A394	Tools, Shop & Garage Equip	1	DA	807	8,217	963	-	9,987
A395	Lab Equip	1	DA	37,174	115,918	49,145	803	203,040
A396	Power Operated Equipment	1	DA	-	-	-	-	-
A397	Communication equi	1	DA	-	12,268	-	-	12,268
A398	Misc. Equip	1	DA	359,116	891,890	22,464	41,170	1,314,640
A399	Other Intangible Prop - Depr	1	DA	8,430	24,165	1,769	1,211	35,575
A399	Other Intangible Prop - Depletable	1	DA	-	4,248	-	-	4,248
	Subtotal			432,962	1,597,976	100,089	61,912	2,192,939

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II-E-1 Dep. Exp.

000060

PUBLIC UTILITY COMMISSION OF TEXAS
 AEP TEXAS NORTH COMPANY
 II-E-1 DEPRECIATION & AMORTIZATION EXPENSE
 TEST YEAR ENDING 6/30/2006
 DOCKET NO. 33310
 FUNCTIONAL MODEL

Account Number	Description	Reference Schedule	1 Total Company	2 Non-Regulated or Non-Electric	3 Known Change	4 Company Subtotal	5 TX Retail Allocation Factor	6 Allocation to Texas	7 Staff Adjustments	8 Total TX Company Retail
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TOTAL DEPRECIATION & AMORTIZATION II-E-1 34,239,356 1,531,118 8,555,038 41,263,276 40,876,793 40,876,793

000061

PUBLIC UTILITY COMMISSION OF TEXAS
 AEP TEXAS NORTH COMPANY
 IL-E-1 DEPRECIATION & AMORTIZATION EXPENSE
 TEST YEAR ENDING 6/30/2006
 DOCKET NO. 33310
 FUNCTIONAL MODEL

Account Number	Description	9 FF #	10 Functionalization Factor Name	11 TRAN	12 DIST	13 MET	14 TDCS	15 Total
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TOTAL DEPRECIATION & AMORTIZATION								12,296,069	27,072,766	1,539,595	58,363	40,976,793
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000062

PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS NORTH COMPANY
II-E-2 TAXES OTHER THAN FEDERAL INCOME TAXES
TEST YEAR ENDING 6/30/2006
DOCKET NO. 33310
FUNCTIONAL MODEL

Account Number	Description	Reference Schedule	1	2	3	4	5	6	7	8
			Total Company	Non-Regulated or Non-Electric	Known Change	Company Subtotal	TX Retail Allocation Factor	Allocation to Texas	Staff Adjustments	Total TX Company Retail
Taxes Other than Income Taxes										
Payroll-Related										
	Direct Assigned	II-E-2	(1,252,952)	-	-	(1,252,952)	0.991319	(1,244,366)	-	(1,244,366)
	FICA	II-E-2	2,123,895	-	(14,266)	2,109,629	0.991319	2,093,539	-	2,093,539
	FUTA		22,395	-	-	22,395	0.991319	22,257	-	22,257
	SUTA		240,279	-	-	240,279	0.991319	238,376	-	238,376
	Total Payroll		1,133,617	-	(14,266)	1,119,351		1,109,806	-	1,109,806
Property Related										
	Ad Valorem	II-E-2	8,744,795	-	17,102	8,761,897	0.985232	8,672,750	(1,529,678)	7,143,072
	Total Property		8,744,795	-	17,102	8,761,897		8,672,750	(1,529,678)	7,143,072
	Franchise		738,050	-	(738,050)	-	1.000000	-	-	-
	Total Non-Revenue Related		738,050	-	(738,050)	-		-	-	-
Revenue Related										
	Federal Excise/ St Lic Reg Fees	II-E-2	149	-	-	149	0.985578	147	-	147
	Sales		148,832	-	(124,794)	24,038	0.985711	23,873	-	23,873
	State Gross Receipts		-	-	-	-	1.000000	-	-	-
	Municipal Fees		4,305,158	-	668,842	4,974,000	1.000000	4,974,000	-	4,974,000
	Gross Margin		4,454,139	-	1,010,329	1,010,329	0.936503	970,137	179,371	1,149,508
	Total Revenue Related		4,454,139	-	1,554,377	6,008,516		5,968,156	179,371	6,147,527
TOTAL TAXES OTHER THAN INCOME TAXES										
		II-E-2	15,070,601	-	819,163	15,889,764		15,750,713	(1,350,307)	14,400,406

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PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS NORTH COMPANY
II-E-2 TAXES OTHER THAN FEDERAL INCOME TAXES
TEST YEAR ENDING 6/30/2006
DOCKET NO. 3310
FUNCTIONAL MODEL

Account Number	Description	9	10	11	12	13	14	15
		FF #	Functionalization Factor Name	TRAN	DIST	MET	TDCS	Total
Taxes Other than Income Taxes								
Payroll-Related								
Direct Assigned								
FICA		1	DA	(263,861)	(468,857)	(366,764)	(144,883)	(1,244,365)
FUTA		1	DA	256,111	878,620	687,302	271,506	2,093,539
SUTA		1	DA	6,536	7,517	5,881	2,323	22,257
		1	DA	21,086	103,903	81,279	32,108	238,376
Total Payroll				19,872	521,183	407,698	161,054	1,109,807
Property Related								
Ad Valorem		1	DA	2,725,412	4,117,579	279,827	20,254	7,143,072
				2,725,412	4,117,579	279,827	20,254	7,143,072
Franchise								
		1	DA	-	-	-	-	-
Total Non-Revenue Related								
Revenue Related								
Federal Excise/ St Lic Reg Fees		1	DA	-	147	-	-	147
Sales		1	DA	12,473	10,625	722	52	23,872
State Gross Receipts		1	DA	-	-	-	-	-
Municipal Fees		1	DA	-	4,974,000	-	-	4,974,000
Gross Margin		1	DA	377,352	625,731	104,095	42,330	1,149,508
Total Revenue Related				389,825	5,610,503	104,817	42,382	6,147,527
TOTAL TAXES OTHER THAN INCOME TAXES								
				3,135,109	10,249,245	792,342	223,690	14,400,486

000064

Account Number	Description	Reference Schedule	1	2	3	4	5	6	7	8
Federal Income Taxes										
Return on Rate Base										
Deductions:										
	Synchronized Interest									
	ITC Amortization									
	Amortization of Protected Excess DFIT									
	Amortization of Non-protected excess DFIT									
	Protected Excess Reserve Adjustment									
	Tax adjustment & R&D credits									
	Allocated Parent Co Tax Savings									
	Consolidated Tax Savings									
	Other									
	Subtotal									
	Additions:									
	Depreciation adjustment									
	Meals and Entertainment									
	prior year adjustments									
	provision for contingencies									
	Taxable Component of Return									
	Tax Factor									
	Federal Income Taxes Before Adjust.									
	Tax Credits									
	ITC Amortization									
	Amort of protected excess DFIT									
	Tax adjustment & R&D credits									
	Allocated Parent Co Tax Savings									
	Consolidated Tax Savings									
	ADD:									
	prior year adjustments									
	provision for contingencies									
TOTAL FEDERAL INCOME TAXES										

000065

Account Number	Description	FF #	Functionalization Factor Name	TRAN	DIST	MET	TDCS	Total
Federal Income Taxes								
	Return on Rate Base			12,636,073	18,193,471	1,546,229	104,507	32,470,280
	Deductions:							
	Synchronized Interest							
	ITC Amortization	1	DA	(5,942,029)	(9,069,225)	(865,544)	(100,305)	(15,977,103)
	Amortization of Protected Excess DFIT	1	DA	(223,693)	(515,580)	(35,038)	(2,536)	(776,847)
	Amortization of Non-protected excess DFIT	1	DA	(164,700)	(411,797)	(27,985)	(2,026)	(606,508)
	Protected Excess Reserve Adjustment	1	DA	-	-	-	-	-
	Tax adjustment & R&D credits	1	DA	-	-	-	-	-
	Allocated Parent Co Tax Savings	1	DA	-	-	-	-	-
	Consolidated Tax Savings	1	DA	-	-	-	-	-
	Other	1	DA	436,092	632,811	61,207	8,526	1,138,636
				(937,864)	(550,388)	(91,561)	(37,233)	(1,617,046)
	Subtotal			(6,832,194)	(9,914,179)	(958,921)	(133,574)	(17,838,868)
				38,30%	55.58%	5.38%	0.75%	1
	Additions:							
	Depreciation adjustment	1	DA	131,000	212,232	14,423	1,044	358,699
	Meals and Entertainment	1	DA	25,984	47,278	36,983	14,609	124,854
	prior year adjustments	1	DA	-	-	-	-	-
	provision for contingencies	1	DA	-	-	-	-	-
	Taxable Component of Return			(5,950,863)	(8,538,802)	(638,714)	13,414	(15,114,965)
	Tax Factor			53.846154%	53.846154%	53.846154%	53.846154%	
	Federal Income Taxes Before Adjust.			(3,204,311)	(4,597,817)	(343,923)	7,223	(8,138,827)
	Tax Credits							
	ITC Amortization	1	DA	(223,693)	(515,580)	(35,038)	(2,536)	(776,847)
	Amort of protected excess DFIT	1	DA	(164,700)	(411,797)	(27,985)	(2,026)	(606,508)
	Tax adjustment & R&D credits	1	DA	-	-	-	-	-
	Allocated Parent Co Tax Savings	1	DA	-	-	-	-	-
	Consolidated Tax Savings	1	DA	436,092	632,811	61,207	8,526	1,138,636
	ADD:							
	prior year adjustments	1	DA	-	-	-	-	-
	provision for contingencies	1	DA	-	-	-	-	-
TOTAL FEDERAL INCOME TAXES				1,352,810	4,303,251	342,107	(3,259)	7,884,108

000964

PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS NORTH COMPANY
II-E-4 OTHER EXPENSES
TEST YEAR ENDING 6/30/2006
DOCKET NO. 33310
FUNCTIONAL MODEL

Account Number	Description	Reference Schedule	1 Total Company	2 Non-Regulated or Non-Electric	3 Known Change	4 Company Subtotal	5 TX Retail Allocation Factor	6 Allocation to Texas	7 Staff Adjustments	8 Total TX Company Retail
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Misc. Other Expenses

Misc. Items
403 Decommissioning Expense

II-E-4

1.000000

TOTAL OTHER EXPENSES EXCLUDING FIT

II-E-1,2,4

1

000067

PUBLIC UTILITY COMMISSION OF TEXAS
 AEP TEXAS NORTH COMPANY
 II-E-4 OTHER EXPENSES
 TEST YEAR ENDING 6/30/2006
 DOCKET NO. 33310
 FUNCTIONAL MODEL

Account Number	Description	9	10	11	12	13	14	15
		FF #	Functionalization Factor Name	TRAN	DIST	MET	TDCS	Total

Misc. Other Expenses

Misc. Items
 403 Decommissioning Expense

1	DA							
TOTAL OTHER EXPENSES EXCLUDING FIT		1	DA					

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PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS NORTH COMPANY
II-E-5 OTHER REVENUE ITEMS
TEST YEAR ENDING 6/30/2006
DOCKET NO. 33310
FUNCTIONAL MODEL

Account Number	Description	Reference Schedule	1	2	3	4	5	6	7	8
			Total Company	Non-Regulated or Non-Electric	Known Change	Company Subtotal	TX Retail Allocation Factor	Allocation to Texas	Staff Adjustments	Total TX Company Retail
Other Revenues:										
Non-Electric Revenue										
A450	Fortified Discount	II-E-5	39,134	-	-	39,134	0.999958	39,132	-	39,132
A451	Misc. Service Revenue		3,121,204	-	1,246,609	4,367,813	0.999965	4,367,660	-	4,367,660
A454	Rent from Property		2,801,798	354	(38,067)	2,763,377	0.978659	2,705,083	-	2,705,083
A456	Other Electric Revenue		155,286,870	10,746,461	(144,049,480)	490,929	0.866772	470,026	-	470,026
	Subtotal		161,249,006	10,746,815	(142,840,938)	7,461,253		7,581,901	-	7,581,901
TOTAL OTHER REVENUES			161,249,006	10,746,815	(142,840,938)	7,461,253	-	7,581,901	-	7,581,901

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PUBLIC UTILITY COMMISSION OF TEXAS
 AEP TEXAS NORTH COMPANY
 II-E-5 OTHER REVENUE ITEMS
 TEST YEAR ENDING 6/30/2006
 DOCKET NO. 33310
 FUNCTIONAL MODEL

Account Number	Description	9	10	11	12	13	14	15
		FF #	Functionalization Factor Name	TRAN	DIST	MET	TDCS	Total
Other Revenues:								
Non-Electric Revenue								
A450	Forfeited Discount	1	DA	-	39,132	-	-	39,132
A451	Misc. Service Revenue	1	DA	-	4,248,679	118,980	-	4,367,659
A454	Rent from Property	1	DA	31,818	2,673,265	-	-	2,705,083
A456	Other Electric Revenue	1	DA	334,030	135,994	-	-	470,024
	Subtotal			365,848	7,097,070	118,980	-	7,581,898
TOTAL OTHER REVENUES				365,848	7,097,070	118,980	-	7,581,898

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PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS NORTH COMPANY
II-F FUNCTIONAL ALLOCATION FACTORS-DATA
TEST YEAR ENDING 6/30/2006
DOCKET NO. 33310
FUNCTIONAL MODEL

FF #	Description	FF Label	TRAN	DIST	MET	TDCS	TOTAL
1	Direct Assigned	DA					
2	Transmission	TRAN	1				
3	Distribution	DIST					
4	Mercing	MET		1			
5	TDCS	TDCS					
6	Labor 561-565&567	LAB 561-565/7	1,764,334	5,614			1,769,948
7	Plant 352-353	PLT 352-3	923,738	58,637			982,375
8	Plant 354-356	PLT 354-6	983,504				983,504
9	Plant 357-358	PLT 357-8					
10	Labor 569-572	LAB 569-572	117,923	83,813			201,736
11	Plant 352	PLT 352	20,115	1,359			21,474
12	Plant 353	PLT 353	2,298,240	145,822			2,444,062
13	DISTOPX	DISTOPX	27,365	4,493,919	734,132		5,255,416
14	Plant 362	PLT 362	206,697	781,140			987,837
15	Plant 364-365	PLT 364-365		2,983,894			2,983,894
16	Plant 366-367	PLT 366-367		1,072,723			1,072,723
17	Plant 373	PLT 373		8,897			8,897
18	Plant 370	PLT 370			2,019,783		2,019,783
19	Labor 581-587&589	LAB 581-587/9	100,946	16,577,369	2,708,100		19,386,415
20	Labor 591-597	LAB 591-597	10,293	76,046	2,703		89,042
21	Plant 361	PLT 361	3,226	36,850			40,076
22	Plant 362	PLT 362	538,606	2,035,479			2,574,085
23	Plant 366	PLT 366		922,650			922,650
24	Labor 902-904	LAB 902-904	195		1,345,407	970,052	2,315,654
25	DSM Labor Factor	DSM		6,908,216	11,764		6,919,980
26	O&M excluding A&G including contractor	O&MexAG	3,394,150	14,078,829	4,196,584	2,434,546	24,104,109
27	Total Plant	PLT	3,070	5,647	315	17	9,049
28	Total General Plant	TOTGRLT	767,990	4,313,666	270,426	141,132	5,493,214
29	Distribution Plant	DPLT	(30,388)	(56,044)	(3,130)		(89,562)
30	S60	A560	1,601,837	(9,798)			1,592,039
31	S61	A561	1,794,748	2,552			1,797,300
32	S62	A562	934,353	58,622			992,975
33	S63	A563	989,803	21			989,824
34	S64	A564		8			
35	S65	A565	482,484	75,663,655			76,146,139
36	S66	A566	2,256,785	4,273			2,261,058
37	S67	A567	355,876				355,876
38	S68	A568	111,458	82,665			194,123
39	S69	A569	20,493	1,359			21,852
40	S70	A570	2,324,576	145,766			2,470,342
41	S71	A571	3,335,679	1,652			3,337,331
42	S72	A572	3,600				3,600
43	S73	A573	1,016	19			1,035
44	S80	A580	21,375	4,101,095	674,346		4,796,816
45	S81	A581	482	3,119,268			3,119,750
46	S82	A582	221,475	781,402			1,002,877
47	S83	A583	21	3,040,490			3,040,511
48	S84	A584		1,020,002			1,020,002
49	S85	A585		8,595			8,595
50	S86	A586			1,687,640		1,687,640
51	S87	A587	151	2,477,985			2,478,136
52	S88	A588	101,660	14,641,814	24,624		17,168,173

000071

53	589	A389	-	1,828,638	-	-	1,828,638
54	590	A390	10,263	-	-	-	90,924
55	591	A391	3,706	36,888	2,686	-	40,594
56	592	A392	571,427	2,026,541	-	-	2,597,968
57	593	A393	29	8,431,021	-	-	8,431,050
58	594	A394	-	179,382	-	-	179,382
59	595	A395	-	860,465	-	-	860,465
60	596	A396	-	795,058	-	-	795,058
61	597	A397	-	-	327,809	-	327,809
62	598	A398	-	881,048	-	-	881,055
63	901	A901	7	-	-	-	2,294,995
64	902	A902	-	-	1,335,602	959,393	8,299,806
65	903	A903	-	-	8,299,806	-	11,534,662
66	904	A904	-	-	-	-	-
67	905	A905	-	-	-	-	-
68	907	A907	-	8,767,496	41,900	39,887	81,787
69	908	A908	-	-	14,977	-	8,782,473
70	909	A909	-	-	-	381,574	381,574
71	910	A910	-	-	-	3,283	3,283
72	911	A911	-	-	-	127,914	127,914
73	912	A912	-	-	-	-	-
74	913	A913	-	-	-	-	-
75	920	A920	-	-	-	-	-
76	921	A921	2,465,458	27,507,569	3,454,227	2,003,886	35,431,140
77	922	A922	944,254	4,194,681	1,212,576	703,447	7,054,958
78	923	A923	(148,541)	(705,234)	(127,212)	(73,799)	(1,054,786)
79	924	A924	2,062,514	6,505,697	1,675,635	972,079	11,215,925
80	925	A925	58,814	104,906	9,116	498	173,334
81	926	A926	563,241	2,133,083	725,570	596,075	4,017,969
82	928	A928	2,724,751	10,312,689	3,066,791	2,519,452	18,623,683
83	930	A930	3,070	14	1	-	3,085
84	931	A931	1,495,123	2,597,195	-	-	4,092,318
85	935	A935	309,666	1,056,014	235,943	136,876	1,738,499
86	Cash Working Capital	CWC	759,167	4,306,157	270,007	140,913	5,476,244
87	Materials and Supplies	M&S	(2,149,769)	7,479,014	1,029,904	811,533	7,170,682
88	Payroll Taxes	PAYTX	3,050,905	10,143,495	566,418	-	13,760,818
			(263,861)	(1,608,432)	(516,887)	(424,637)	(2,813,817)

000072

PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS NORTH COMPANY
IL-F FUNCTIONAL ALLOCATION FACTORS
TEST YEAR ENDING 6/30/2006
DOCKET NO. 33310
FUNCTIONAL MODEL

FF #	Description	FF Label	TRAN	DIST	MET	TDCS	TOTAL
Functional Allocation Factors							
1	Direct Assigned	DA	100.00%	200.00%	300.00%	600.00%	700.00%
2	Transmission	TRAN	100.00%	0.00%	0.00%	0.00%	100.00%
3	Distribution	DIST	0.00%	100.00%	0.00%	0.00%	100.00%
4	Metering	MET	0.00%	0.00%	100.00%	0.00%	100.00%
5	TDCS	TDCS	0.00%	0.00%	0.00%	100.00%	100.00%
6	Labor 561-565&567	LAB 561-565/7	99.68%	0.32%	0.00%	0.00%	100.00%
7	Plant 352-353	PLT 352-3	94.03%	5.97%	0.00%	0.00%	100.00%
8	Plant 354-356	PLT 354-6	100.00%	0.00%	0.00%	0.00%	100.00%
9	Plant 357-358	PLT 357-8	0.00%	100.00%	0.00%	0.00%	100.00%
10	Labor 569-572	LAB 569-572	58.45%	41.55%	0.00%	0.00%	100.00%
11	Plant 352	PLT 352	93.67%	6.33%	0.00%	0.00%	100.00%
12	Plant 353	PLT 353	94.03%	5.97%	0.00%	0.00%	100.00%
13	DISTOPX	DISTOPX	0.52%	85.51%	13.97%	0.00%	100.00%
14	Plant 362	PLT 362	20.92%	79.08%	0.00%	0.00%	100.00%
15	Plant 364-365	PLT 364-365	0.00%	100.00%	0.00%	0.00%	100.00%
16	Plant 366-367	PLT 366-367	0.00%	100.00%	0.00%	0.00%	100.00%
17	Plant 373	PLT 373	0.00%	100.00%	0.00%	0.00%	100.00%
18	Plant 370	PLT 370	0.00%	0.00%	100.00%	0.00%	100.00%
19	Labor 581-587&589	LAB 581-587/9	0.52%	85.51%	13.97%	0.00%	100.00%
20	Labor 591-597	LAB 591-597	11.56%	85.40%	3.04%	0.00%	100.00%
21	Plant 361	PLT 361	8.05%	91.95%	0.00%	0.00%	100.00%
22	Plant 362	PLT 362	20.92%	79.08%	0.00%	0.00%	100.00%
23	Plant 366	PLT 366	0.00%	100.00%	0.00%	0.00%	100.00%
24	Labor 902-904	LAB 902-904	0.01%	0.00%	58.10%	41.89%	100.00%
25	DSM Labor Factor	DSM	0.00%	99.83%	0.17%	0.00%	100.00%
26	O&M excluding A&G including contractor	O&MexAG	14.08%	58.41%	17.41%	10.10%	100.00%
27	Total Plant	PLT	33.93%	62.40%	3.48%	0.19%	100.00%
28	Total General Plant	TOTGPTLT	13.98%	78.53%	4.92%	2.57%	100.00%
29	Distribution Plant	DPLT	33.93%	62.58%	3.49%	0.00%	100.00%
30	560	A560	100.62%	-0.62%	0.00%	0.00%	100.00%
31	561	A561	99.86%	0.14%	0.00%	0.00%	100.00%
32	562	A562	94.10%	5.90%	0.00%	0.00%	100.00%
33	563	A563	100.00%	0.00%	0.00%	0.00%	100.00%
34	564	A564	0.00%	100.00%	0.00%	0.00%	100.00%
35	565	A565	0.63%	99.37%	0.00%	0.00%	100.00%
36	566	A566	99.81%	0.19%	0.00%	0.00%	100.00%
37	567	A567	100.00%	0.00%	0.00%	0.00%	100.00%
38	568	A568	57.42%	42.58%	0.00%	0.00%	100.00%
39	569	A569	93.78%	6.22%	0.00%	0.00%	100.00%
40	570	A570	94.10%	5.90%	0.00%	0.00%	100.00%
41	570	A571	99.95%	0.05%	0.00%	0.00%	100.00%
42	572	A572	100.00%	0.00%	0.00%	0.00%	100.00%
43	573	A573	98.16%	1.84%	0.00%	0.00%	100.00%
44	580	A580	0.45%	85.50%	14.06%	0.00%	100.00%
45	581	A581	0.02%	99.98%	0.00%	0.00%	100.00%
46	582	A582	22.08%	77.92%	0.00%	0.00%	100.00%
47	583	A583	0.00%	100.00%	0.00%	0.00%	100.00%
48	584	A584	0.00%	100.00%	0.00%	0.00%	100.00%
49	585	A585	0.00%	100.00%	0.00%	0.00%	100.00%
50	586	A586	0.00%	100.00%	0.00%	0.00%	100.00%
51	587	A587	0.01%	99.99%	100.00%	0.00%	100.00%
52	588	A588	0.59%	85.41%	13.97%	0.00%	100.00%
85.41% Alloc_Factor							100.00%

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53	589	A589	0.00%	100.00%	0.00%	0.00%	100.00%
54	590	A590	11.29%	85.76%	2.95%	0.00%	100.00%
55	591	A591	9.13%	90.87%	0.00%	0.00%	100.00%
56	592	A592	22.00%	78.00%	0.00%	0.00%	100.00%
57	593	A593	0.00%	100.00%	0.00%	0.00%	100.00%
58	594	A594	0.00%	100.00%	0.00%	0.00%	100.00%
59	595	A595	0.00%	100.00%	0.00%	0.00%	100.00%
60	596	A596	0.00%	100.00%	0.00%	0.00%	100.00%
61	597	A597	0.00%	100.00%	0.00%	0.00%	100.00%
62	598	A598	0.00%	100.00%	0.00%	0.00%	100.00%
63	901	A901	0.00%	0.00%	58.20%	41.80%	100.00%
64	902	A902	0.00%	0.00%	100.00%	0.00%	100.00%
65	903	A903	0.00%	0.00%	0.00%	100.00%	100.00%
66	904	A904	0.00%	0.00%	0.00%	0.00%	0.00%
67	905	A905	0.00%	0.00%	51.23%	48.77%	100.00%
68	907	A907	0.00%	99.83%	0.17%	0.00%	100.00%
69	908	A908	0.00%	0.00%	0.00%	100.00%	100.00%
70	909	A909	0.00%	0.00%	0.00%	100.00%	100.00%
71	910	A910	0.00%	0.00%	0.00%	100.00%	100.00%
72	911	A911	0.00%	0.00%	0.00%	0.00%	0.00%
73	912	A912	0.00%	0.00%	0.00%	0.00%	0.00%
74	913	A913	0.00%	0.00%	0.00%	0.00%	0.00%
75	920	A920	6.96%	77.64%	9.75%	0.00%	100.00%
76	921	A921	13.38%	59.46%	17.19%	5.66%	100.00%
77	922	A922	14.08%	66.86%	12.06%	9.97%	100.00%
78	923	A923	18.39%	58.00%	14.94%	7.00%	100.00%
79	924	A924	33.93%	60.52%	5.26%	8.67%	100.00%
80	925	A925	14.02%	53.09%	18.06%	0.29%	100.00%
81	926	A926	14.63%	55.37%	16.47%	14.84%	100.00%
82	928	A928	99.51%	0.45%	0.03%	13.53%	100.00%
83	930	A930	36.53%	63.47%	0.00%	0.00%	100.00%
84	931	A931	17.81%	60.74%	13.57%	0.00%	100.00%
85	935	A935	13.86%	78.63%	4.93%	7.87%	100.00%
86	Cash Working Capital	CWC	-29.98%	104.30%	14.36%	2.57%	100.00%
87	Materials and Supplies	M&S	22.17%	73.71%	4.12%	11.32%	100.00%
88	Payroll Taxes	PAYTX	9.38%	57.16%	18.37%	0.00%	100.00%

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PUBLIC UTILITY COMMISSION OF TEXAS
 AEP TEXAS NORTH COMPANY
 III-A-1 SUMMARY OF WHOLESALe TCOS
 TEST YEAR ENDING 6/30/2006
 DOCKET NO. 33310
 FUNCTIONAL MODEL

Description	Reference Schedule	1 Company Total TX Company Retail	2 Staff Adjustments	3 Staff Total TX Company Retail	4 Transmission Function (TRAN)	5 Total TX-Retail
Operating and Maintenance Expenses	II-D-2				11,973,878	
Depreciation & Amortization Expenses	II-E-1				12,206,069	
Taxes Other Than Federal Income Tax	II-E-2				3,135,109	
Federal Income Tax	II-E-3				3,252,010	
Return on Rate Base	II-B				12,626,073	
TOTAL COST OF SERVICE					43,193,139	
Decommissioning Expense	II-E-4					
Other Non-Bypassable Charges						
Minus: Other Revenues	II-E-5				(365,848)	
TOTAL ADJUSTED REVENUE REQUIREMENT					42,827,291	
ERCOT 4-CP MW Wholesale Transmission Rate \$/MWh					58,858,232	
ERCOT 4-CP kW Wholesale Transmission Rate \$/kW					6,777,634	

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WP-EKWG-5

**STAFF'S
TRANSMISSION
CLASS
ALLOCATION
MODEL**

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PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS NORTH COMPANY
I-A-1 SUMMARY OF TEXAS RETAIL
TEST YEAR ENDING 6/30/2006
BUCKET NO. 3310
TRANSMISSION MODEL

Description	Reference Schedule	12										
		1	2	3	4	5	6	7	8	9	10	11
		Company Total TX Company Transmission	Staff Total TX Company Transmission	Residential	Secondary <=10 kW	Secondary >10 kW	Secondary >10 kW Non-EDR	Primary EDR	Primary Non-EDR	Transmission	Lining	Wholesale
Operating and Maintenance Expenses	II-E-2	11,973,878	11,973,878	4,833,073	300,771	622,284	3,204,763	1,286,054	72,600	62,228	-	1,592,106
Depreciation & Amortization Expenses	II-E-1	12,206,069	12,206,069	4,925,501	98,510	634,159	3,205,918	1,310,595	73,985	63,416	-	1,626,185
Other Than Federal Income Tax	II-E-2	3,133,019	3,133,019	1,258,824	77,504	161,105	844,414	344,313	18,033	27,803	-	423,803
Federal Income Tax	II-E-3	3,252,010	3,252,010	1,286,280	80,047	165,615	852,920	342,272	19,322	16,562	-	488,992
Return on Rate Base	II-B	12,626,073	12,626,073	5,094,295	317,058	655,982	3,378,308	1,355,697	76,531	65,598	-	1,682,103
TOTAL COST OF SERVICE		43,193,139	43,193,139	17,398,273	1,081,891	2,239,346	11,536,323	4,628,930	260,471	215,607	(890)	5,813,189
Decommissioning Expense	II-E-4	-	-	-	-	-	-	-	-	-	-	-
Minor: Other Revenues	II-E-5	(365,848)	(365,848)	(147,624)	(9,187)	(19,007)	(97,888)	(39,282)	(2,218)	(1,901)	-	(48,741)
TOTAL ADJUSTED REVENUE REQUIREMENT		42,827,291	42,827,291	17,250,649	1,072,704	2,220,339	11,438,435	4,589,648	258,253	213,706	(890)	5,764,448
												23,877,251

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PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS NORTH COMPANY
II-B SUMMARY OF RATE BASE
TEST YEAR ENDING 4/30/2006
DOCKET NO. 33310
TRANSMISSION MODEL

Description	Reference Schedule	Test Year Allocation to Texas Transmission	Total TX Staff Transmission	Residential	Secondary <= 10 kW	Secondary > 10 kW IDR	Secondary > 10 kW Non-IDR	Primary IDR	Primary Non-IDR	Transmission	Lighting	Wholesale	Total
Original Cost of Plant	II-B-1	325,972,331	325,972,331	131,533,890	8,185,585	16,935,694	87,218,824	35,000,434	1,973,831	1,693,569	-	43,428,502	325,972,331
General Plant	II-B-2	2,113,274	2,113,274	852,732	53,067	109,794	565,438	226,907	12,809	10,979	-	281,546	2,113,274
Communication Equipment	II-B-3	8,622,004	8,622,004	3,479,086	216,510	447,951	2,306,947	925,765	52,261	44,795	-	1,148,689	8,622,004
Total Plant		336,707,609	336,707,609	135,865,709	8,455,162	17,493,439	90,091,210	36,153,107	2,040,901	1,749,344	-	44,858,737	336,707,609
Minus: Accumulated Depreciation	II-B-5	145,295,310	145,295,310	58,628,465	3,648,553	7,548,729	38,875,956	15,600,707	880,685	754,873	-	19,357,341	145,295,310
NET PLANT IN SERVICE		191,412,299	191,412,299	77,237,244	4,806,610	9,944,709	51,215,254	20,552,400	1,160,216	994,471	-	25,501,396	191,412,299
Other Rate Base Items:													
CWIP	II-B-4	-	-	-	-	-	-	-	-	-	-	-	-
Cash Working Capital	II-B-9	1,947,305	1,947,305	786,000	48,914	101,202	521,189	209,150	11,807	10,120	-	258,923	1,947,305
Prepayments	II-B-10	2,835,998	2,835,998	1,144,360	71,216	147,343	758,814	304,508	17,190	14,734	-	377,833	2,835,998
Materials & Supplies	II-B-8	1,541,274	1,541,274	621,923	38,703	80,076	412,391	165,490	9,342	8,008	-	205,340	1,541,274
Plant Held for Future Use	II-B-6	-	-	-	-	-	-	-	-	-	-	-	-
ADIT & FAS 109 Accts.	II-B-7	(25,645,815)	(25,645,815)	(10,348,405)	(643,999)	(1,332,413)	(6,861,925)	(2,753,653)	(155,448)	(133,241)	-	(3,416,730)	(25,645,815)
Rate Base - Other	II-B-11	(4,146,673)	(4,146,673)	(1,673,234)	(104,128)	(215,438)	(1,109,505)	(445,238)	(25,134)	(21,544)	-	(552,451)	(4,146,673)
Regulatory Assets	II-B-12	3,372,754	3,372,754	1,360,948	84,694	175,229	902,431	362,141	20,443	17,523	-	449,344	3,372,754
Customer Deposits		-	-	-	-	-	-	-	-	-	-	-	-
Reserve For Insurance		(20,095,157)	(20,095,157)	(8,108,408)	(504,400)	(1,044,001)	(5,376,605)	(2,157,602)	(121,800)	(104,400)	-	(2,677,740)	(20,095,157)
Subtotal		(20,095,157)	(20,095,157)	(8,108,408)	(504,400)	(1,044,001)	(5,376,605)	(2,157,602)	(121,800)	(104,400)	-	(2,677,740)	(20,095,157)
TOTAL RATE BASE		171,317,142	171,317,142	69,128,836	4,302,009	8,900,708	45,838,649	18,394,798	1,038,416	890,071	-	22,823,655	171,317,142
Rate of Return		7.370%	7.370%	7.370%	7.370%	7.370%	7.370%	7.370%	7.370%	7.370%	7.370%	7.370%	7.370%
RETURN ON RATE BASE		12,626,073	12,626,073	5,094,795	317,058	655,982	3,378,308	1,355,697	76,531	65,598	-	1,682,103	12,626,073

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PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS NORTH COMPANY
II-B-1 RATE BASE ACCOUNTS - PLANT
TEST YEAR ENDING 6/30/2006
DOCKET NO. 33310
TRANSMISSION MODEL

Account Number	Description	Reference Schedule	TRAN Function	Staff Adjustments	Total TX Company	FF #	Functionalization Factor Name
Intangible Plant-Gross							
A301	Organization	II-B-1	2,113	-	2,113	55	LABOR
A302	Franchise & Consents		-	-	-	55	LABOR
A303	Miscellaneous Intangible Plant		3,404,945	-	3,404,945	55	LABOR
	Subtotal		3,407,058	-	3,407,058		
Transmission Plant-Gross							
A350	Land	II-B-1	-	-	-	3	DEMANDT
A350	Land Rights		8,967,666	-	8,967,666	3	DEMANDT
A352	Structures and Improvements		800,712	-	800,712	3	DEMANDT
A353	Station Equipment		135,006,806	-	135,006,806	3	DEMANDT
A354	Towers and Fixtures		2,790,005	-	2,790,005	3	DEMANDT
A355	Poles and Fixtures		101,997,089	-	101,997,089	3	DEMANDT
A356	O.H. Conductors & Devices		59,818,126	-	59,818,126	3	DEMANDT
A357	Underground Conduit		2,945	-	2,945	3	DEMANDT
A358	Underground Conductors		-	-	-	3	DEMANDT
A359	Roads and Trails		-	-	-	3	DEMANDT
	Subtotal		309,383,349	-	309,383,349		
Distribution Plant-Gross							
A360	Land and Land Rights	II-B-1	63,375	-	63,375	3	DEMANDT
A361	Structures and Improvements		28,221	-	28,221	3	DEMANDT
A362	Station Equipment		13,090,328	-	13,090,328	3	DEMANDT
A363	Storage Battery Equipment		-	-	-	4	DEMANDDP
A364P	Poles, Towers & Fixtures-Primary		-	-	-	4	DEMANDDP
A365P	O.H. Conductors & Devices-Primary		-	-	-	4	DEMANDDP
A366P	Underground Conduits-Primary		-	-	-	4	DEMANDDP
A367P	U.G. Conductors & Devices-Primary		-	-	-	4	DEMANDDP
A368P	Line Transformers-Primary		-	-	-	4	DEMANDDP
A369	Services		-	-	-	10	SERVICES
A370	Meters		-	-	-	11	METERS
A371	Install. on Customer Prem.		-	-	-	4	DEMANDDP
A372	Leased Prop. on Cust. Premises		-	-	-	4	DEMANDDP
A373	Street Lights		-	-	-	13	ROADLIGHT
A374	Land Owned in Fee		-	-	-		
	Subtotal		13,181,924	-	13,181,924		
TOTAL INT. TRAN. DIST PLANT-GROSS							
		II-B-1	325,972,331	-	325,972,331		
TOTAL TRAN. DIST PLANT-GROSS							
		II-B-1	322,565,273	-	322,565,273		

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PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS NORTH COMPANY
II-B-1 RATE BASE ACCOUNTS - PLANT
TEST YEAR ENDING 6/30/2006
DOCKET NO. 33310
TRANSMISSION MODEL

Account Number	Description	6	7	8	9	10	11	12	13	14
		Residential	Secondary ≤ 10 kW	Secondary > 10 kW/ IDR	Secondary > 10 kW Non-IDR	Primary IDR	Primary Non-IDR	Transmission	Lighting	Wholesale
Intangible Plant-Gross										
A301	Organization	853	53	110	565	227	13	11	-	282
A302	Franchise & Consents	-	-	-	-	-	-	-	-	-
A303	Miscellaneous Intangible Plant	1,373,938	85,503	176,902	911,045	365,597	20,639	17,690	-	453,633
	Subtotal	1,374,790	85,556	177,012	911,610	365,824	20,651	17,701	-	453,914
Transmission Plant-Gross										
A350	Land	-	-	-	-	-	-	-	-	-
A350	Land Rights	3,618,565	225,190	465,910	2,399,435	962,880	54,356	46,591	-	1,194,740
A352	Structures and Improvements	323,097	20,107	41,601	214,243	85,974	4,853	4,160	-	106,677
A353	Station Equipment	54,476,926	3,390,195	7,014,196	36,123,112	14,496,006	818,323	701,420	-	17,986,629
A354	Towers and Fixtures	1,125,802	70,061	144,953	746,508	299,570	16,911	14,495	-	371,706
A355	Poles and Fixtures	41,157,094	2,561,278	5,299,197	27,290,863	10,951,673	618,240	529,920	-	13,588,824
A356	O.H. Conductors & Devices	24,137,358	1,502,110	3,107,814	16,005,244	6,422,816	362,578	310,781	-	7,969,424
A357	Underground Conduit	1,188	74	153	788	316	18	15	-	392
A358	Underground Conductors	-	-	-	-	-	-	-	-	-
A359	Roads and Trails	-	-	-	-	-	-	-	-	-
	Subtotal	124,840,030	7,769,015	16,073,824	82,780,191	33,219,235	1,875,279	1,607,302	-	41,218,392
Distribution Plant-Gross										
A360	Land and Land Rights	25,573	1,591	3,293	16,957	6,805	384	329	-	8,443
A361	Structures and Improvements	11,388	709	1,466	7,551	3,030	171	147	-	3,760
A362	Station Equipment	5,282,110	328,715	680,100	3,502,515	1,405,540	79,345	68,010	-	1,743,993
A363	Storage Battery Equipment	-	-	-	-	-	-	-	-	-
A364P	Poles, Towers & Fixtures-Primary	-	-	-	-	-	-	-	-	-
A365P	O.H. Conductors & Devices-Primary	-	-	-	-	-	-	-	-	-
A366P	Underground Conduits-Primary	-	-	-	-	-	-	-	-	-
A367P	U.G. Conductors & Devices-Primary	-	-	-	-	-	-	-	-	-
A368P	Line Transformers-Primary	-	-	-	-	-	-	-	-	-
A369	Services	-	-	-	-	-	-	-	-	-
A370	Meters	-	-	-	-	-	-	-	-	-
A371	Install. on Customer Prem.	-	-	-	-	-	-	-	-	-
A372	Leased Prop. on Cust. Premises	-	-	-	-	-	-	-	-	-
A373	Street Lights	-	-	-	-	-	-	-	-	-
A374	Land Owned in Fee	-	-	-	-	-	-	-	-	-
	Subtotal	5,319,070	331,015	684,859	3,527,023	1,415,375	79,900	68,486	-	1,756,196
TOTAL INT., TRAN., DIST PLANT-GROSS										
		131,533,890	8,185,585	16,753,694	87,218,824	35,000,434	1,975,831	1,693,549	-	43,428,502
TOTAL TRAN., DIST PLANT-GROSS										
		136,159,100	8,100,030	16,758,682	86,307,214	34,634,610	1,955,180	1,675,868	-	42,974,588

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PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS NORTH COMPANY
II-B-2 RATE BASE ACCOUNTS - GENERAL PLANT
TEST YEAR ENDING 6/30/2006
DOCKET NO. 33310
TRANSMISSION MODEL

Account Number	Description	Reference Schedule	TRAN Function	Staff Adjustments	Total TX Company	PF #	Functionalization Factor Name
II-B-2							
General Plant-Gross							
A388	Land Owned in Fee			-	-	71	DA
A389	Land and Land Rights			-	-	55	LABOR
A390	Structures and Improvements		174,443	-	174,443	55	LABOR
A391	Office Furniture & Equip.		662,671	-	662,671	55	LABOR
A392	Transportation Equipment		144,910	-	144,910	55	LABOR
A392	Transportation Equipment- Special		2,000	-	2,000	55	LABOR
A393	Store Equipment		29,173	-	29,173	55	LABOR
A394	Tools, Shop & Garage Equip.		791,413	-	791,413	55	LABOR
A395	Laboratory Equipment		-	-	-	55	LABOR
A396	Power Operated Equipment		-	-	-	55	LABOR
	Subtotal		1,804,610	-	1,804,610		
A398	Misc. Equipment		308,664	-	308,664	55	LABOR
A399	Other Tangible- Asset Retirement Obligation		-	-	-		
	Subtotal		308,664	-	308,664		
TOTAL GENERAL PLANT GROSS							
		II-B-2	2,113,274	-	2,113,274		

000081

PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS NORTH COMPANY
II-B-2 RATE BASE ACCOUNTS - GENERAL PLANT
TEST YEAR ENDING 6/30/2006
DOCKET NO. 33310
TRANSMISSION MODEL

Account Number	Description	6	7	8	9	10	11	12	13	14
		Residential	Secondary ≤ 10 kW	Secondary > 10 kW IDR	Secondary > 10 kW Non-IDR	Primary IDR	Primary Non-IDR	Transmission	Lighting	Wholesale
General Plant-Gross										
A388	Land Owned in Fee	-	-	-	-	-	-	-	-	-
A389	Land and Land Rights	-	-	-	-	-	-	-	-	-
A390	Structures and Improvements	70,390	4,380	9,063	46,675	18,730	1,057	906	-	23,241
A391	Office Furniture & Equip.	267,396	16,641	34,429	177,308	71,153	4,017	3,443	-	88,286
A392	Transportation Equipment	58,473	3,639	7,529	38,773	15,559	878	753	-	19,306
A392	Transportation Equipment- Special	807	50	104	535	215	12	10	-	266
A393	Store Equipment	11,772	733	1,516	7,806	3,132	177	152	-	3,887
A394	Tools, Shop & Garage Equip.	319,345	19,873	41,117	211,755	84,976	4,797	4,112	-	105,438
A395	Laboratory Equipment	-	-	-	-	-	-	-	-	-
A396	Power Operated Equipment	-	-	-	-	-	-	-	-	-
	Subtotal	728,183	45,316	93,757	482,851	193,765	10,938	9,376	-	240,424
A398	Misc. Equipment	124,550	7,751	16,036	82,588	33,142	1,871	1,604	-	41,123
A399	Other Tangible- Asset Retirement Obligation	124,550	7,751	16,036	82,588	33,142	1,871	1,604	-	41,123
	Subtotal	124,550	7,751	16,036	82,588	33,142	1,871	1,604	-	41,123
TOTAL GENERAL PLANT GROSS		852,732	53,067	109,794	565,438	226,907	12,809	10,979	-	281,546

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PUBLIC UTILITY COMMISSION OF TEXAS	
AEP TEXAS NORTH COMPANY	
II-B-3 RATE BASE ACCOUNTS - COMMUNICATION EQUIP.	
TEST YEAR ENDING 6/30/2006	
DOCKET NO. 33310	
TRANSMISSION MODEL	

Account Number	Description	Reference Schedule	TRAN Function	Staff Adjustments	Total TX Company	PF #	Functionalization Factor Name
A397	Communication Equipment	II-B-3	7,204,312	-	7,204,312	55	LABOR
A397	Mobile Radios		152,777		152,777	55	LABOR
A397	Economic Dispatch		1,259,495		1,259,495	55	LABOR
A397	Radio Antenna Systems		5,420		5,420	55	LABOR
	Subtotal		8,622,004	-	8,622,004		
TOTAL COMMUNICATION EQUIPMENT			8,622,004	-	8,622,004		
TOTAL GENERAL PLANT GROSS INCLUDE COMM. EQUIP.			10,735,278	-	10,735,278		
TOTAL PLANT IN SERVICE-GROSS (INCL. INTANGIBLES)			336,707,609	-	336,707,609		
TOTAL PLANT IN SERVICE-GROSS (EXCL. INTANGIBLES)			333,300,551	-	333,300,551		

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PUBLIC UTILITY COMMISSION OF TEXAS
 AEP TEXAS NORTH COMPANY
 II-B-3 RATE BASE ACCOUNTS - COMMUNICATION EQUIP.
 TEST YEAR ENDING 6/30/2006
 DOCKET NO. 33310
 TRANSMISSION MODEL

Account Number	Description	6 Residential	7 Secondary ≤ 10 kW	8 Secondary > 10 kW IDR	9 Secondary > 10 kW Non-IDR	10 Primary IDR	11 Primary Non-IDR	12 Transmission	13 Lighting
A397	Communication Equipment	2,907,030	180,910	374,296	1,927,623	773,544	43,668	37,430	-
A397	Mobile Radios	61,647	3,836	7,937	40,878	16,404	926	794	-
A397	Economic Dispatch	508,222	31,628	65,436	336,997	135,235	7,634	6,544	-
A397	Radio Antenna Systems	2,187	136	282	1,450	582	33	28	-
	Subtotal	3,479,086	216,510	447,951	2,306,947	925,765	52,261	44,795	-
	TOTAL COMMUNICATION EQUIPMENT	3,479,086	216,510	447,951	2,306,947	925,765	52,261	44,795	-
	TOTAL GENERAL PLANT GROSS INCLUDE COMM. EQUIP.	4,331,818	269,577	557,745	2,872,386	1,152,673	65,070	55,774	-
	TOTAL PLANT IN SERVICE GROSS (INCL. INTANGIBLES)	135,865,709	8,455,162	17,493,439	90,091,210	36,153,107	2,048,901	1,749,344	-
	TOTAL PLANT IN SERVICE GROSS (EXCL. INTANGIBLES)	134,490,918	8,369,697	17,316,437	89,179,600	35,787,283	2,020,250	1,731,643	-

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Account Number	Description	Wholesale
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A397	Communication Equipment	959,813
A397	Mobile Radios	20,354
A397	Economic Dispatch	167,799
A397	Radio Antenna Systems	722
	Subtotal	1,148,689

TOTAL COMMUNICATION EQUIPMENT	1,148,689
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TOTAL GENERAL PLANT GROSS INCLUDE COMM. EQUIP.	1,430,235
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TOTAL PLANT IN SERVICE-GROSS (INCL. INTANGIBLES)	44,858,737
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TOTAL PLANT IN SERVICE-GROSS (EXCL. INTANGIBLES)	44,404,823
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PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS NORTH COMPANY
II-B-4 RATE BASE ACCOUNTS - CWIP
TEST YEAR ENDING 6/30/2006
DOCKET NO. 33310
TRANSMISSION MODEL

Account Number	Description	Reference Schedule	TRAN Function	Staff Adjustments	Total TX Company	PF #	Functionalization Factor Name
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Construction Work in Progress
A107 CWIP

Subtotal

TOTAL CWIP

II-B-4

DEMANDT

3

-

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PUBLIC UTILITY COMMISSION OF TEXAS
 AEP TEXAS NORTH COMPANY
 II-B-4 RATE BASE ACCOUNTS - CWIP
 TEST YEAR ENDING 6/30/2006
 DOCKET NO. 33310
 TRANSMISSION MODEL

Account Number	Description	6	7	8	9	10	11	12	13	14
		Residential	Secondary <=10 kW	Secondary > 10 kW IDR	Secondary > 10 kW Non-IDR	Primary IDR	Primary Non-IDR	Transmission	Lighting	Wholesale

Construction Work in Progress

A107	CWIP	-	-	-	-	-	-	-	-	-
	Subtotal	-	-	-	-	-	-	-	-	-
	TOTAL CWIP	-	-	-	-	-	-	-	-	-

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PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS NORTH COMPANY
II-B-5 RATE BASE ACCOUNTS DEPRECIATION - PLANT
TEST YEAR ENDING 6/30/2006
DOCKET NO. 33310
TRANSMISSION MODEL

Finish

Account Number	Description	Reference Schedule	1 TRAN Function	2 Staff Adjustments	3 Total TX Company	4 FF #	5 Functionalization Factor Name
Intangible Plant							
Accumulated Depreciation							
A301	Organization	II-B-5	-	-	-	55	LABOR
A302	Franchise & Consents		-	-	-	55	LABOR
A303	Miscellaneous Intangible Plant		1,130,959	-	1,130,959	55	LABOR
	Subtotal		1,130,959	0	1,130,959		
Transmission Plant							
Accumulated Depreciation							
A349	Land Owned in Fee	II-B-5	-	-	-		
A350	Land and Land Rights		4,163,446	-	4,163,446	72	PLT350
A352	Structures and Improvements		419,847	-	419,847	38	PLT352
A353	Station Equipment		42,658,463	-	42,658,463	39	PLT353
A354	Towers and Fixtures		306,410	-	306,410	73	PLT354
A355	Poles and Fixtures		52,866,962	-	52,866,962	74	PLT355
A356	O.H. Conductors & Devices		30,408,226	-	30,408,226	75	PLT356
A357	Underground Conduit		1,568	-	1,568	76	PLT357
A358	Underground Conductors		-	-	-	77	PLT358
A359	Roads and Trails		-	-	-	78	PLT359
	Subtotal		130,824,922	-	130,824,922		
Distribution Plant							
Accumulated Depreciation							
A360	Land and Land Rights	II-B-5	-	-	-		
A361	Structures and Improvements		13,204	-	13,204	79	PLT360
A362	Station Equipment		12,841	-	12,841	43	PLT361
A363	Storage Battery Equipment		5,593,297	-	5,593,297	44	PLT362
A364P	Poles, Towers & Fixtures-Primary		-	-	-	80	PLT363
A365P	O.H. Conductors & Devices-Primary		-	-	-	81	PLT364
A366P	Underground Conduits-Primary		-	-	-	82	PLT365
A367P	U.G. Conductors & Devices-Primary		-	-	-	83	PLT366
A368P	Line Transformers-Primary		-	-	-	84	PLT367
A369	Services		-	-	-	47	PLT368
A370	Meters		-	-	-	85	PLT369
A371	Install. on Customer Prem.		-	-	-	48	PLT370
A372	Leased Prop. on Cust. Premises		-	-	-	49	PLT371
A373	Street Lights		-	-	-	86	PLT372
	Subtotal		5,619,341	-	5,619,341	50	PLT373
TOTAL INT. TRAN. DIST PLANT-ACCUM DEP.							
			II-B-5	-	137,575,222	-	-
TOTAL TRAN. DIST PLANT-ACCUM DEP.			II-B-5	-	136,444,263	-	-
TOTAL INT. TRAN. DIST PLANT-NET							
			II-B-1 - II-B-5	-	188,397,109	-	-
TOTAL TRAN. DIST PLANT-NET			II-B-1 - II-B-5	-	186,121,010	-	-

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PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS NORTH COMPANY
II-B-5 RATE BASE ACCOUNTS DEPRECIATION - PLANT
TEST YEAR ENDING 6/30/2006
DOCKET NO. 33310
TRANSMISSION MODEL

Account Number	Description	6	7	8	9	10	11	12	13	14
		Residential	Secondary <=10 kW	Secondary > 10 kW IDR	Secondary > 10 kW Non-IDR	Primary IDR	Primary Non-IDR	Transmission	Lighting	Wholesale
Intangible Plant										
Accumulated Depreciation										
A301	Organization	-	-	-	-	-	-	-	-	-
A302	Franchise & Consents	-	-	-	-	-	-	-	-	-
A303	Miscellaneous Intangible Plant	456,356	28,400	58,758	302,605	121,434	6,855	5,876	-	150,675
	Subtotal	456,356	28,400	58,758	302,605	121,434	6,855	5,876	-	150,675
Transmission Plant										
Accumulated Depreciation										
A349	Land Owned in Fee	-	-	-	-	-	-	-	-	-
A350	Land and Land Rights	1,680,002	104,549	216,309	1,113,993	447,039	25,236	21,631	-	554,686
A352	Structures and Improvements	169,413	10,543	21,813	112,336	45,080	2,545	2,181	-	55,935
A353	Station Equipment	17,213,221	1,071,209	2,216,294	11,413,917	4,580,342	258,568	221,629	-	5,683,283
A354	Towers and Fixtures	123,640	7,694	15,919	81,985	32,900	1,857	1,592	-	40,822
A355	Poles and Fixtures	21,332,477	1,327,558	2,746,671	14,145,355	5,676,453	320,445	274,667	-	7,043,337
A356	O.H. Conductors & Devices	12,270,097	763,590	1,579,841	8,136,180	3,265,004	184,315	157,984	-	4,051,214
A357	Underground Conduit	633	39	81	420	168	10	8	-	209
A358	Underground Conductors	-	-	-	-	-	-	-	-	-
A359	Roads and Trails	-	-	-	-	-	-	-	-	-
	Subtotal	52,789,483	3,285,182	6,796,929	35,004,185	14,046,587	792,975	679,693	-	17,429,487
Distribution Plant										
Accumulated Depreciation										
A360	Land and Land Rights	5,328	332	686	3,533	1,418	80	69	-	1,759
A361	Structures and Improvements	5,181	322	667	3,436	1,379	78	67	-	1,711
A362	Station Equipment	2,256,965	140,455	290,596	1,496,571	600,566	33,903	29,060	-	745,181
A363	Storage Battery Equipment	-	-	-	-	-	-	-	-	-
A364P	Poles, Towers & Fixtures-Primary	-	-	-	-	-	-	-	-	-
A365P	O.H. Conductors & Devices-Primary	-	-	-	-	-	-	-	-	-
A366P	Underground Conduits-Primary	-	-	-	-	-	-	-	-	-
A367P	U.G. Conductors & Devices-Primary	-	-	-	-	-	-	-	-	-
A368P	Line Transformers-Primary	-	-	-	-	-	-	-	-	-
A369	Services	-	-	-	-	-	-	-	-	-
A370	Meters	-	-	-	-	-	-	-	-	-
A371	Install. on Customer Prem.	-	-	-	-	-	-	-	-	-
A372	Leased Prop. on Cust. Premises	-	-	-	-	-	-	-	-	-
A373	Street Lights	-	-	-	-	-	-	-	-	-
	Subtotal	2,267,474	141,109	291,949	1,503,540	603,362	34,061	29,195	-	748,651
TOTAL INT. TRAN. DIST PLANT-ACCUM DEP.										
		55,513,314	3,426,291	7,147,437	36,510,330	14,771,783	833,891	714,764	-	18,328,813
TOTAL TRAN. DIST PLANT-ACCUM DEP.		55,969,958	3,426,291	7,888,379	36,507,725	14,650,349	827,036	708,888	-	18,178,138
TOTAL INT. TRAN. DIST PLANT-NET										
		76,020,577	4,730,894	9,788,057	50,008,494	20,228,451	1,141,940	978,806	-	25,099,689
TOTAL TRAN. DIST PLANT-NET		75,102,143	4,673,738	9,669,304	49,799,489	19,984,261	1,128,144	966,980	-	24,796,450

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PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS NORTH COMPANY
II-B-5 RATE BASE ACCOUNTS DEPRECIATION - PLANT
TEST YEAR ENDING 6/30/2006
DOCKET NO. 33310
TRANSMISSION MODEL

Finish

Account Number		Description	Reference Schedule	TRAN Function	Staff Adjustments	Total TX Company	FF #	Functionalization Factor Name
II-B-5								
General Plant								
Accumulated Depreciation								
A388	Land Owned in Fee		-	-	-	-	87	PLT389
A389	Land and Land Rights		-	-	-	-	88	PLT390
A390	Structures and Improvements		110,560	-	-	110,560	89	PLT391
A391	Office Furniture & Equip.		554,545	-	-	554,545	90	PLT392
A392	Transportation Equipment		173,361	-	-	173,361	91	PLT393
A393	Store Equipment		21,765	-	-	21,765	92	PLT394
A394	Tools, Shop & Garage Equip.		232,511	-	-	232,511	93	PLT395
A395	Laboratory Equipment		-	-	-	-	94	PLT396
A396	Power Operated Equipment		1,092,742	-	-	1,092,742		
Subtotal								
A397	Communication Equipment		6,535,001	-	-	6,535,001	95	PLT397
A398	Misc. Equipment		92,345	-	-	92,345	96	PLT398
A399	Lignite Reserve Depletable		-	-	-	-	97	PLT399
A399	Other Tangible-Deprc.		-	-	-	-	97	PLT399
Subtotal			6,627,346	-	-	6,627,346		
TOTAL ACCUM. DEP. FOR GENERAL PLANT								
TOTAL GENERAL PLANT-NET (Include. Comm Eq.)								
TOTAL PLANT IN SERVICE NET (INCL. INTANGIBLES)								
TOTAL PLANT IN SERVICE NET (EXCL. INTANGIBLES)								

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PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS NORTH COMPANY
II-B-5 RATE BASE ACCOUNTS DEPRECIATION - PLANT
TEST YEAR ENDING 6/30/2006
DOCKET NO. 33310
TRANSMISSION MODEL

Account Number	Description	6	7	8	9	10	11	12	13	14
		Residential	Secondary ≤10 kW	Secondary > 10 kW IDR	Secondary > 10 kW Non-IDR	Primary IDR	Primary Non-IDR	Transmission	Lighting	Wholesale
General Plant										
Accumulated Depreciation										
A388	Land Owned in Fee	-	-	-	-	-	-	-	-	-
A389	Land and Land Rights	-	-	-	-	-	-	-	-	-
A390	Structures and Improvements	44,612	2,776	5,744	29,582	11,871	670	574	-	14,730
A391	Office Furniture & Equip.	223,766	13,925	28,811	148,377	59,543	3,361	2,881	-	73,881
A392	Transportation Equipment	69,953	4,353	9,007	46,385	18,614	1,051	901	-	23,096
A393	Store Equipment	8,782	547	1,131	5,824	2,337	132	113	-	2,900
A394	Tools, Shop & Garage Equip.	93,821	5,839	12,080	62,212	24,965	1,409	1,208	-	30,977
A395	Laboratory Equipment	-	-	-	-	-	-	-	-	-
A396	Power Operated Equipment	-	-	-	-	-	-	-	-	-
	Subtotal	440,935	27,440	56,773	292,380	117,330	6,623	5,677	-	145,583
A397	Communication Equipment	-	-	-	-	-	-	-	-	-
A398	Misc. Equipment	2,636,954	164,102	339,522	1,748,538	701,679	39,611	33,952	-	870,642
A399	Lignite Reserve Depletable	37,262	2,319	4,798	24,708	9,915	560	480	-	12,303
A399	Other Tangible-Depr.	-	-	-	-	-	-	-	-	-
	Subtotal	2,674,217	166,421	344,320	1,773,247	711,594	40,171	34,432	-	882,945
TOTAL ACCUM. DEP. FOR GENERAL PLANT										
		3,115,152	193,861	401,092	2,065,626	828,924	46,794	40,109	-	1,028,529
TOTAL GENERAL PLANT-NET (Incl. Comm Eq.)										
		1,216,667	75,715	156,652	806,760	323,748	18,276	15,665	-	401,706
TOTAL PLANT IN SERVICE NET (INCL. INTANGIBLES)										
		77,237,244	4,806,610	9,944,709	51,215,254	20,552,400	1,160,216	994,471	-	25,501,396
TOTAL PLANT IN SERVICE NET (EXCL. INTANGIBLES)										
		76,318,809	4,749,454	9,828,456	50,606,249	20,308,009	1,146,420	982,646	-	25,198,157

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PUBLIC UTILITY COMMISSION OF TEXAS
 AEP TEXAS NORTH COMPANY
 II-B-4 RATE BASE ACC. - PLANT HELD FOR FUTURE USE
 TEST YEAR ENDING 6/30/2006
 DOCKET NO. 33310
 TRANSMISSION MODEL

Account Number	Description	Reference Schedule	TRAN Function	Staff Adjustments	Total TX Company	FF #	Functionalization Factor Name
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Other Rate Base Items

A105	Plant Held for Future Use	II-B-6	-	-	-	3	DEMANDT
Subtotal		II-B-6	-	-	-	-	
TOTAL PLANT HELD FOR FUTURE USE		II-B-6	-	-	-	-	

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PUBLIC UTILITY COMMISSION OF TEXAS
 AEP TEXAS NORTH COMPANY
 II-B-6 RATE BASE ACC. - PLANT HELD FOR FUTURE USE
 TEST YEAR ENDING 6/30/2006
 DOCKET NO. 33310
 TRANSMISSION MODEL

Account Number	Description	6 Residential	7 Secondary ≤10 kW	8 Secondary > 10 kW IDR	9 Secondary > 10 kW Non-IDR	10 Primary IDR	11 Primary Non-IDR	12 Transmission	13 Lighting	14 Wholesale
A105	Plant Held for Future Use	-	-	-	-	-	-	-	-	-
Subtotal		-	-	-	-	-	-	-	-	-
TOTAL PLANT HELD FOR FUTURE USE		-	-	-	-	-	-	-	-	-

Other Rate Base Items

000093

PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS NORTH COMPANYS
II-B-7 RATE BASE ACCOUNTS - ACCUM. PROVISIONS
TEST YEAR ENDING 6/30/2006
DOCKET NO. 33310
TRANSMISSION MODEL

Account Number	Description	Reference Schedule	1	2	3	4	5
			TRAN	Staff Adjustments	Total TX Company	PF #	Functionalization Factor Name
Other Rate Base Items							
	Customer Deposits	II-B-7	-	-	-	71	DA
	Asset Retirement Obligations		-	-	-	37	PTDPLT
	Customers Advances for Construction		-	-	-	25	DISTPLT
	Subtotal						
		II-E-3.7	(25,645,815)	-	(25,645,815)		
Accumulated Deferred Income Taxes							
A190	190 ADIT - Labor						
A190	190 ADIT - Dist Revenue						
A190	190 ADIT - Dist Plant						
A190	190 ADIT - Dist Intangible Plant						
A282	282 ADIT - Dist Plant						
A283	283 ADIT - Labor						
A283	283 ADIT - Dist Intangible Plant						
A283	283 ADIT - Dist Revenue						
A283	283 ADIT - Dist Plant						
A283	283 ADIT Def Rate Case Exp						
	ADIT		(25,645,815)		(25,645,815)	25	DISTPLT
TOTAL ACCUMULATED PROVISIONS			II-B-7	-	(25,645,815)		

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PUBLIC UTILITY COMMISSION OF TEXAS
 AEP TEXAS NORTH COMPANY
 II-B-7 RATE BASE ACCOUNTS - ACCUM. PROVISIONS
 TEST YEAR ENDING 6/30/2006
 DOCKET NO. 33310
 TRANSMISSION MODEL

Account Number	Description	6	7	8	9	10	11	12	13	14
	Residential		Secondary ≤ 10 kW	Secondary > 10 kW IDR	Secondary > 10 kW Non-IDR	Primary IDR	Primary Non-IDR	Transmission	Lighting	Wholesale
	Customer Deposits	-	-	-	-	-	-	-	-	-
	Asset Retirement Obligations	-	-	-	-	-	-	-	-	-
	Customers Advances for Construction	-	-	-	-	-	-	-	-	-
	Subtotal									
	Accumulated Deferred Income Taxes	(10,348,405)	(643,999)	(1,332,413)	(6,861,925)	(2,753,653)	(155,448)	(133,241)	-	(3,416,730)
A190	190 ADIT - Labor									
A190	190 ADIT - Dist Revenue									
A190	190 ADIT - Dist Plant									
A190	190 ADIT - Dist Intangible Plant									
A282	282 ADIT - Dist Plant									
A283	283 ADIT - Labor									
A283	283 ADIT - Dist Intangible Plant									
A283	283 ADIT - Dist Revenue									
A283	283 ADIT - Dist Plant									
A283	283 ADIT Def Rate Case Exp									
	ADIT	(10,348,405)	(643,999)	(1,332,413)	(6,861,925)	(2,753,653)	(155,448)	(133,241)	-	(3,416,730)
	TOTAL ACCUMULATED PROVISIONS	(10,348,405)	(643,999)	(1,332,413)	(6,861,925)	(2,753,653)	(155,448)	(133,241)	-	(3,416,730)

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PUBLIC UTILITY COMMISSION OF TEXAS
 AEP TEXAS NORTH COMPANY
 II-B-8 RATE BASE ACC. - MATERIALS & SUPPLIES
 TEST YEAR ENDING 6/30/2006
 DOCKET NO. 33310
 TRANSMISSION MODEL

Account Number	Description	Reference Schedule	1	2	3	4	5
			TRAN Function	Staff Adjustments	Total TX Company	FF #	Functionalization Factor Name
MONTHLY							
Other Rate Base Items							
Working Capital							
	Materials and Supplies	II-B-8					
154	Material and Supplies		1,541,274	-	1,541,274	34	PLTSVC
158	Allowance Inventory		-	-	-	34	PLTSVC
163	Undistributed M&S Expenses		-	-	-	34	PLTSVC
	Subtotal		1,541,274	-	1,541,274		
TOTAL MATERIALS & SUPPLIES			1,541,274	-	1,541,274		

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PUBLIC UTILITY COMMISSION OF TEXAS
 AEP TEXAS NORTH COMPANY
 II-B-8 RATE BASE ACC. - MATERIALS & SUPPLIES
 TEST YEAR ENDING 6/30/2006
 DOCKET NO. 33310
 TRANSMISSION MODEL

Account Number	Description	6	7	8	9	10	11	12	13	14
	Residential		Secondary <=10 kW	Secondary > 10 kW IDR	Secondary > 10 kW Non-IDR	Primary IDR	Primary Non-IDR	Transmission	Lighting	Wholesale
		621,923	38,703	80,076	412,391	165,490	9,342	8,008	-	205,340
	Subtotal	621,923	38,703	80,076	412,391	165,490	9,342	8,008	-	205,340
	TOTAL MATERIALS & SUPPLIES	621,923	38,703	80,076	412,391	165,490	9,342	8,008	-	205,340

Other Rate Base Items

Working Capital

- Materials and Supplies
- 154 Material and Supplies
- 158 Allowance Inventory
- 163 Undistributed M&S Expenses

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PUBLIC UTILITY COMMISSION OF TEXAS
 AEP TEXAS NORTH COMPANY
 II-B-9 RATE BASE ACCOUNTS - CASH WORKING CAPITAL
 TEST YEAR ENDING 6/30/2006
 DOCKET NO. 33310
 TRANSMISSION MODEL

Account Number	Description	Reference Schedule	TRAN Function	Staff Adjustments	Total TX Company	PF #	Functionalization Factor Name
Other Rate Base Items							
Working Capital							
	Cash Working Capital	II-B-9	1,947,305	-	1,947,305	68	O&M
	Subtotal		1,947,305	-	1,947,305		
TOTAL CASH WORKING CAPITAL							
		II-B-9	1,947,305	-	1,947,305		

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