

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
DISTRIBUTION MODEL

Account Number	Description	Reference Schedule	DIST Function	Staff Adjustments	Total TX Company	PF #	Functionalization Factor Name
Taxes Other than Income Taxes							
Payroll-Related							
	Direct Assigned	II-E-2					
	FICA	II-E-2	(468,857)	-	(468,857)	55	LABOR
	FUTA		878,620	-	878,620	55	LABOR
	SUTA		7,517	-	7,517	55	LABOR
			103,903	-	103,903	55	LABOR
	Total Payroll		521,183	-	521,183		
Property Related							
	Ad Valorem	II-E-2	4,117,579	-	4,117,579	35	NFLT
	Total Property		4,117,579	-	4,117,579		
Total Non-Revenue Related							
	Franchise		-	-	-		
Revenue Related							
	Federal Excise/ St Lic Reg Fees	II-E-2	147	-	147	52	REVENUE
	Sales		10,625	-	10,625	25	DISTR
	State Gross Receipts		-	-	-		
	Municipal Fees		4,974,000	-	4,974,000	69	MFF
	Gross Margin		625,731	-	625,731	17	TAXINC
	Total Revenue Related		5,610,503	-	5,610,503		
TOTAL TAXES OTHER THAN INCOME TAXES			10,249,265	-	10,249,265		

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PUBLIC UTILITY COMMISSION OF TEXAS
ASP TEXAS NORTH COMPANY
II-E-2 TAXES OTHER THAN FEDERAL INCOME TAXES
TEST YEAR ENDING 6/30/2006
DOCKET NO. 33310
DISTRIBUTION 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
	Taxes Other than Income Taxes									
	Payroll-Related									
	Direct Assigned	(202,842)	(15,871)	(28,877)	(125,686)	(56,471)	(3,720)	-	(22,795)	(12,594)
	FICA	380,118	29,741	54,114	235,531	105,825	6,971	-	42,718	23,601
	FUTA	3,252	254	463	2,015	905	60	-	365	202
	SUTA	44,952	3,517	6,399	27,853	12,515	824	-	5,052	2,791
	Total Payroll	225,480	17,642	32,100	139,713	62,774	4,135	-	25,339	14,000
	Property Related									
	Ad Valorem	1,841,831	189,889	239,804	1,075,736	490,527	19,880	661	192,925	66,325
	Total Property	1,841,831	189,889	239,804	1,075,736	490,527	19,880	661	192,925	66,325
	Franchise	-	-	-	-	-	-	-	-	-
	Total Non-Revenue Related	-	-	-	-	-	-	-	-	-
	Revenue Related									
	Federal Excise/ St Lic Reg Fees	71	8	7	39	10	1	0	9	2
	Sales	4,544	499	576	2,610	1,147	76	-	919	256
	State Gross Receipts	2,107,677	132,056	413,548	1,741,287	501,697	5,894	-	71,840	-
	Municipal Fees	131,615	57,914	60,136	97,402	71,557	50,136	49,458	55,869	51,644
	Gross Margin	2,243,967	190,477	474,267	1,841,337	574,411	56,107	49,459	128,637	51,902
	Total Revenue Related	2,243,967	190,477	474,267	1,841,337	574,411	56,107	49,459	128,637	51,902
	TOTAL TAXES OTHER THAN INCOME TAXES	4,311,218	390,008	746,171	3,656,786	1,127,711	80,123	50,120	346,902	132,227

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PUBLIC UTILITY COMMISSION OF TEXAS
 AEP TEXAS NORTH COMPANY
 II-E-3 FEDERAL INCOME TAXES
 TEST YEAR ENDING 6/30/2006
 DOCKET NO. 33310
 DISTRIBUTION MODEL

Account Number	Description	Reference Schedule	1 DIST Function	2 Staff Adjustments	3 Total TX Company	4 PF #	5 Functionalization Factor Name
Federal Income Taxes							
	Return on Rate Base	II-E-3	18,193,471	-	18,193,471		
	Deductions:						
	Synchronized Interest		(9,069,225)	-	(9,069,225)	51	RBX
	TTC Amortization		(515,580)	-	(515,580)	35	NPLT
	Amortization of Protected Excess DFTT		(411,797)	-	(411,797)	34	PLTSVC
	Amortization of Non-protected excess DFTT		-	-	-	71	DA
	Protected Excess Reserve Adjustment		-	-	-	71	DA
	Tax adjustment & R&D credits		-	-	-	71	DA
	Allocated Parent Co Tax Savings		632,811	-	632,811	71	DA
	Consolidated Tax Savings		(550,388)	-	(550,388)	71	DA
	Other		(9,914,179)	-	(9,914,179)	28	GENPLT
	Subtotal						
	Additions:						
	Depreciation adjustment		212,232	-	212,232	25	DISTPLT
	Meals and Entertainment provision for contingencies		47,278	-	47,278	55	DISTPLT
			-	-	-	71	LABOR
			-	-	-	71	DA
	Taxable Component of Return Tax Factor		(8,538,802)	-	(8,538,802)		
			53,846,154%	-	53,846,154%		
	Federal Income Taxes Before Adjust.		(4,597,817)	-	(4,597,817)		
	Tax Credits						
	TTC Amortization		-	-	(515,580)	35	NPLT
	Amort of protected excess DFTT		(515,580)	-	(411,797)	34	PLTSVC
	Tax adjustment & R&D credits		(411,797)	-	-		
	Allocated Parent Co Tax Savings		-	-	-	71	DA
	Amortiz. Of excess deferred taxes		632,811	-	632,811	71	DA
	ADD:						
	prior year adjustments		-	-	-	71	DA
	provision for contingencies		-	-	-	71	DA
	TOTAL FEDERAL INCOME TAXES	II-E-3	4,303,251	-	4,303,251	353	AVAILER

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PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS NORTH COMPANY
II-E-3 FEDERAL INCOME TAXES
TEST YEAR ENDING 6/30/2006
DOCKET NO. 33310
DISTRIBUTION 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
Federal Income Taxes										
Return on Rate Base										
Deductions:										
	Synchronized Interest	8,231,992	839,939	1,077,656	4,820,133	2,218,020	77,053	3,124	681,724	243,830
	ITC Amortization	(4,103,549)	(418,700)	(537,199)	(2,402,778)	(1,105,656)	(38,410)	(1,557)	(339,831)	(121,546)
	Amortization of Protected Excess DFT	(230,624)	(23,777)	(30,027)	(134,698)	(61,421)	(2,489)	(83)	(24,157)	(8,305)
	Amortization of Non-protected excess DFT	(176,516)	(18,464)	(22,807)	(102,683)	(45,338)	(2,986)	-	(32,892)	(10,111)
	Protected Excess Reserve Adjustment	-	-	-	-	-	-	-	-	-
	Tax adjustment & R&D credits	-	-	-	-	-	-	-	-	-
	Allocated Parent Co Tax Savings	284,925	28,774	37,435	167,260	76,721	2,895	98	25,418	9,285
	Consolidated Tax Savings	(238,115)	(18,631)	(33,898)	(147,542)	(66,291)	(4,367)	-	(26,759)	(14,784)
	Other	(4,463,879)	(489,797)	(586,496)	(2,630,441)	(1,201,985)	(45,357)	(1,542)	(398,221)	(145,462)
	Subtotal	45,034	4,554	5,924	26,434	12,124	0,467	0,024	4,024	1,474
Additions:										
	Depreciation adjustment	90,764	9,958	11,496	52,132	22,908	1,509	-	18,357	5,109
	Meals and Entertainment provision for contingencies	20,454	1,600	2,912	12,674	5,694	375	-	2,299	1,270
	Taxable Component of Return Tax Factor	(3,879,331)	(400,701)	(505,568)	(2,264,498)	(1,044,638)	(33,579)	(1,582)	(304,158)	(104,747)
	Federal Income Taxes Before Adjust.	53,846,154	53,846,154	53,846,154	53,846,154	53,846,154	53,846,154	53,846,154	53,846,154	53,846,154
	Tax Credits	(2,088,871)	(215,762)	(272,229)	(1,219,345)	(562,497)	(18,081)	(852)	(163,778)	(56,402)
	ITC Amortization	(230,624)	(23,777)	(30,027)	(134,698)	(61,421)	(2,489)	(83)	(24,157)	(8,305)
	Amort of protected excess DFT	(176,516)	(18,464)	(22,807)	(102,683)	(45,338)	(2,986)	-	(32,892)	(10,111)
	Tax adjustment & R&D credits	-	-	-	-	-	-	-	-	-
	Allocated Parent Co Tax Savings	284,925	28,774	37,435	167,260	76,721	2,895	98	25,418	9,285
	Amortiz. Of excess deferred taxes	-	-	-	-	-	-	-	-	-
	Consolidated Tax Savings	-	-	-	-	-	-	-	-	-
	ADD:	-	-	-	-	-	-	-	-	-
	prior year adjustments	-	-	-	-	-	-	-	-	-
	provision for contingencies	-	-	-	-	-	-	-	-	-
TOTAL FEDERAL INCOME TAXES										
		1,966,656	202,295	256,830	1,149,225	532,460	15,501	868	132,147	47,271

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

Account Number	Description	Reference Schedule	DIST Function	Staff Adjustments	Total TX Company	PF #	Functionalization Factor Name
			1	2	3	4	5

Misc. Other Expenses

Misc. Items	4013 Decommissioning Expense	II-E-4	-	-	-	65	TDEMANDG
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TOTAL OTHER EXPENSES EXCLUDING FIT	II-E-1,2-4	-	-	-	-	-	-
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PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS NORTH COMPANY
II-E-4 OTHER EXPENSES
TEST YEAR ENDING 6/30/2006
DOCKET NO. 33310
DISTRIBUTION 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
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Misc. Other Expenses

Misc. Items
403 Decommissioning Expense

TOTAL OTHER EXPENSES EXCLUDING FIT

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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. 3310
 DISTRIBUTION MODEL

Account Number	Description	Reference Schedule	DIST Function	Staff Adjustments	Total TX Company	FF #	Functionalization Factor Name
II-E-5							
Other Revenues:							
Non-Electric Revenue							
A450	Fertilizer Discount		39,132	-	39,132	64	TCUSTOMERS
A451	Misc. Service Revenue		4,248,679	-	4,248,679	9	DCUSTOMERS
A454	Rent from Property		2,673,265	-	2,673,265	45	PLT364_365
A456	Other Electric Revenue		135,994	-	135,994	3	DEMANDT
	Subtotal		7,097,070	-	7,097,070		
TOTAL OTHER REVENUES			II-E-5	-	7,097,070	-	-

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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. 33316
 DISTRIBUTION 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
Other Revenues:										
Non-Electric Revenue										
A450	Forfeited Discount	30,573	5,792	38	2,610	18	53	4	42	2
A451	Misc. Service Revenue	3,319,531	628,867	4,114	283,398	1,956	5,800	405	4,699	-
A454	Rent from Property	1,179,218	80,099	173,947	748,170	347,894	22,917	-	43,432	77,588
A456	Other Electric Revenue	54,875	3,415	7,065	36,387	14,602	824	707	-	18,118
	Subtotal	4,584,197	718,172	185,165	1,070,565	364,470	29,594	1,115	48,083	95,708
TOTAL OTHER REVENUES		4,584,197	718,172	185,165	1,070,565	364,470	29,594	1,115	48,083	95,708

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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. 3310
DISTRIBUTION MODEL

Linked

FF #	Description	FF Label	Residential	Secondary <=10 kW	Secondary > 10 kW IDR	Secondary > 10 kW Non-IDR	Primary IDR	Primary Non-IDR	Transmission	Lighting	Wholesale	Total
1	Generation Demand											
2	Retail Generation Demand		459	29	60	309	124	7	13	0	157	1,158
3	Transmission Demand		459	29	60	309	124	7	13	0	0	1,001
4	Distribution Primary Demand		466	29	60	309	124	7	6	0	154	1,155
5	Distribution Secondary Demand		5,403	367	797	3,428	1,594	105	0	199	355	12,248
6	Energy		1,926,562,039	165,235,948	385,206,122	1,587,485,451	950,552,954	54,324,192	46,445,277	65,131,132	941,213,699	6,122,156,814
7	Non-Concurrent Peaks		11,937	731	1,081	4,862	2,037	132	388	196	2,050	23,414
8	Customers		147,658	27,973	183	12,606	87	258	18	205	8	188,996
9	Distribution Customers		147,658	27,973	183	12,606	87	258	18	205	0	188,988
10	Services Account 369		147,658	52,733	469	32,271	0	0	0	0	0	233,131
11	Meters Account 370		147,658	27,973	1,647	113,454	4,402	13,055	4,982	0	405	313,576
12	Non-Roadway Lighting Account		0	0	0	0	0	0	0	0	0	16,885,847
13	Roadway Lighting Account		0	0	0	0	0	0	0	0	0	15,987,083
14	Meter Reading Expense		147,658	30,491	245	13,867	101	271	0	15,987,083	0	192,633
15	Billing		147,658	27,973	1,830	12,606	870	258	180	205	80	191,660
16	Customer Deposits		0	0	0	0	0	0	0	0	0	1
17	Taxable Income		-6,212,167	-2,733,536	-2,838,403	-4,597,333	-3,377,473	-2,366,415	-2,334,418	-2,636,994	-2,437,582	(29,534,320)
18	ECOM Allocation		0	0	0	0	0	0	0	0	0	1
19	Energy @ Meter		1,713,078,230	146,926,027	342,521,138	1,411,574,977	881,815,440	50,395,837	44,258,888	57,913,902	887,688,284	5,536,172,722
20	Retail Energy @ Meter		1,713,078,230	146,926,027	342,521,138	1,411,574,977	881,815,440	50,395,837	44,258,888	57,913,902	887,688,284	5,536,172,722
21	Retail Energy @ Source		1,926,562,039	165,235,948	385,206,122	1,587,485,451	950,552,954	54,324,192	46,445,277	65,131,132	941,213,699	6,122,156,814
22	Transmission Plant		6,471,256	439,562	954,579	4,105,768	1,909,158	125,760	0	238,345	425,785	14,670,214
23	Texas Transmission Plant		6,471,256	439,562	954,579	4,105,768	1,909,158	125,760	0	238,345	425,785	14,670,214
24	Other Jurisdiction Transmission Plant		0	0	0	0	0	0	0	0	0	1
25	Distribution Plant		192,530,869	21,123,024	24,385,138	110,583,453	48,593,556	3,200,956	0	38,939,503	10,837,438	450,193,915
26	Texas Distribution Plant		192,530,869	21,123,024	24,385,138	110,583,453	48,593,556	3,200,956	0	38,939,503	10,837,438	450,193,915
27	Other Jurisdiction Distribution Plant		0	0	0	0	0	0	0	0	0	1
28	General Plant		24,062,792	1,882,723	3,425,625	14,909,922	6,699,090	441,282	0	2,704,176	1,494,045	55,619,655
29	Texas General Plant		24,062,792	1,882,723	3,425,625	14,909,922	6,699,090	441,282	0	2,704,176	1,494,045	55,619,655
30	Other Jurisdiction General Plant		0	0	0	0	0	0	0	0	0	1
31	Intangible Plant		4,277,150	334,653	608,903	2,650,231	1,190,760	78,438	0	480,666	265,566	9,886,367
32	Texas Intangible Plant		4,277,150	334,653	608,903	2,650,231	1,190,760	78,438	0	480,666	265,566	9,886,367
33	Other Jurisdiction Intangible Plant		0	0	0	0	0	0	0	0	0	1
34	Plant in Service		227,342,067	23,779,961	29,374,245	132,249,375	58,392,564	3,846,435	0	42,362,691	13,022,833	530,370,171
35	Net Plant		138,994,189	14,330,021	18,096,881	81,180,644	37,017,693	1,500,278	49,900	14,559,140	5,005,221	310,733,968
36	Plant excluding General		203,279,275	21,897,238	25,948,620	117,339,453	51,693,474	3,405,153	0	39,658,515	11,528,788	474,750,516
37	Production, Transmission and Distribution Plant		199,092,125	21,562,585	25,339,717	114,689,221	50,502,714	3,326,716	0	39,177,849	11,263,222	464,864,149
38	Accounts 352		22,901	1,556	3,378	14,530	6,756	443	0	843	1,507	51,916
39	Account 353		6,443,511	437,677	990,486	4,088,165	1,900,973	125,221	0	237,323	423,959	14,607,315
40	Accounts 352 through 353		6,466,412	439,232	953,865	4,102,695	1,907,729	125,666	0	238,167	425,466	14,659,231
41	Accounts 354 through 356		0	0	0	0	0	0	0	0	0	1
42	Accounts 357 through 358		0	0	0	0	0	0	0	0	0	1
43	Account 361		18,205	1,237	2,685	11,550	5,371	354	0	671	1,198	41,270

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Linked

PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS NORTH COMPANY
II-F FUNCTIONAL ALLOCATION FACTORS-DATA
TEST YEAR ENDING 6/30/2006
DOCKET NO. 3310
DISTRIBUTION MODEL

FF #	Description	FF Label	Residential	Secondary <=10 kW	Secondary > 10 kW IDR	Secondary > 10 kW Non-IDR	Primary IDR	Primary Non-IDR	Transmission	Lighting	Wholesale	Total
44	Account 362	PLT362	22,208,921	1,508,546	3,276,052	14,090,724	6,552,104	431,600	0	817,985	1,461,264	50,347,197
45	Accounts 364 through 365	PLT364_365	85,758,258	5,825,149	12,650,256	54,410,385	25,300,511	1,666,596	0	3,158,596	5,642,574	194,412,324
46	Accounts 366 through 367	PLT366_367	15,223,749	1,034,077	2,245,665	9,658,895	4,491,330	295,853	0	560,712	1,001,666	34,511,947
47	Account 368	PLT368	41,047,230	2,788,142	6,054,903	26,042,921	12,109,806	797,697	0	1,511,827	2,700,755	93,083,282
48	Account 370	PLT370	0	0	0	0	0	0	0	0	0	0
49	Account 371	PLT371	0	0	0	0	0	0	0	16,885,847	0	16,885,847
50	Account 373	PLT373	0	0	0	0	0	0	0	15,987,083	0	15,987,083
51	Rate base	RBX	111,695,961	11,396,734	14,622,200	65,402,075	30,094,254	1,045,490	42,385	9,249,984	3,308,407	246,858,490
52	Revenue - Curr tariff rev by func. & whsl rev req	REVENUE	43,539,345	4,994,115	4,037,855	23,818,010	6,029,710	610,790	235,230	5,456,231	1,298,263	90,019,549
53	Retail Revenue - Curr tariff rev by func	OREVENUE	43,539,345	4,994,115	4,037,855	23,818,010	6,029,710	610,790	235,230	5,456,231	1,298,263	90,019,549
54	Wholesale Revenue - whsl rev req	LABOR	0	0	0	0	0	0	0	0	0	0
55	Retail Labor excluding A&G	LABOR	1,852,918	144,976	263,785	1,148,115	515,853	33,980	0	208,231	115,047	4,282,905
56	Retail Labor excluding A&G	LABOR	1,852,918	144,976	263,785	1,148,115	515,853	33,980	0	208,231	115,047	4,282,905
57	Accounts 561 through 566 Labor	LAB561_566	24,337	1,653	3,590	15,441	7,180	473	0	897	1,602	55,172
58	Accounts 569 through 573 Labor	LAB569_573	23,983	1,629	3,538	15,216	7,075	466	0	884	1,578	54,369
59	Accounts 581 through 588 Labor	LAB581_588	861,616	75,412	118,670	522,378	236,969	15,610	0	131,140	52,849	2,014,644
60	Accounts 591 through 598 Labor	LAB591_598	828,594	56,442	122,147	525,483	244,291	16,092	0	58,886	54,482	1,906,416
61	Accounts 902 through 903 Labor	LAB902_903	0	0	0	0	0	0	0	0	0	0
62	Accounts 908 through 910 Labor	LAB908_910	0	0	0	0	0	0	0	0	0	0
63	Accounts 912 through 916 Labor	LAB912_916	0	0	0	0	0	0	0	0	0	0
64	Texas Retail Customers	TCUSTOMERS	147,658	27,973	183	12,606	87	258	18	205	8	188,996
65	Texas Retail Generation Demand	TDEMANDG	29	459	60	309	124	7	13	0	157	1,158
66	Texas Retail Transmission Demand	TDEMANDT	466	29	60	309	124	7	6	0	154	1,155
67	Environmental Stranded Costs	BECOMI	0	0	0	0	0	0	0	0	0	0
68	Total Retail O&M	O&M	17,304,766	1,228,592	2,333,119	11,084,928	4,721,400	288,622	114,987	988,464	3,468,571	41,533,450
69	Municipal Gross Receipts	MFF	1,471,564,286	92,200,632	288,736,342	1,215,752,994	350,280,914	4,115,414	0	50,158,392	0	3,472,808,974
70	Excess Mitigation Credit	EMC	0	0	0	0	0	0	0	0	0	0
71	Direct Assigned	DA	4,845	329	715	3,074	1,429	94	0	178	319	10,983
72	Account 350	PLT350	0	0	0	0	0	0	0	0	0	0
73	Account 354	PLT354	0	0	0	0	0	0	0	0	0	0
74	Account 355	PLT355	0	0	0	0	0	0	0	0	0	0
75	Account 356	PLT356	0	0	0	0	0	0	0	0	0	0
76	Account 357	PLT357	0	0	0	0	0	0	0	0	0	0
77	Account 358	PLT358	0	0	0	0	0	0	0	0	0	0
78	Account 359	PLT359	0	0	0	0	0	0	0	0	0	0
79	Account 360	PLT360	418,453	28,423	61,726	265,492	123,452	8,132	0	15,412	27,533	948,624
80	Account 363	PLT363	0	0	0	0	0	0	0	0	0	0
81	Account 364	PLT364	52,952,104	3,596,784	7,810,999	33,596,116	15,621,998	1,029,053	0	1,950,300	3,484,051	120,041,404
82	Account 365	PLT365	32,806,153	2,228,365	4,839,257	20,814,269	9,678,514	637,543	0	1,208,296	2,158,523	74,370,920
83	Account 366	PLT366	3,907,688	265,431	576,426	2,479,281	1,152,851	75,941	0	143,926	257,111	8,858,654
84	Account 367	PLT367	11,316,061	768,646	1,660,239	7,179,614	3,338,479	219,912	0	416,786	744,555	25,653,293
85	Account 369	PLT369	27,818,835	9,934,921	88,360	6,079,871	0	0	0	0	0	43,921,987
86	Account 372	PLT372	37,219	2,528	5,490	23,614	10,980	723	0	1,371	2,449	84,374
87	Account 389	PLT389	801,242	62,691	114,066	496,470	223,066	14,694	0	90,044	49,749	1,852,022
88	Account 390	PLT390	70,390	4,380	9,063	46,675	18,730	116,888	0	1,114,585	395,747	1,776,459
89	Account 391	PLT391	1,564,913	121,129	223,439	971,548	265,029	17,458	0	166,470	59,107	3,386,093
90	Account 392	PLT392	74,612	137,631	598,442	598,442	163,249	10,754	0	102,540	36,408	2,087,571
91	Account 393	PLT393	139,001	10,759	19,847	86,296	23,541	1,551	0	14,786	5,250	301,031
92	Account 394	PLT394	1,147,566	88,825	163,850	712,446	194,348	12,802	0	122,074	43,344	2,485,255

000208

PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS NORTH COMPANY
II-F FUNCTIONAL ALLOCATION FACTORS-DATA
TEST YEAR ENDING 6/30/2006
DOCKET NO. 3310
DISTRIBUTION MODEL

Linked

FF #	Description	FF Label	Residential	Secondary <=10 kW	Secondary > 10 kW IDR	Secondary > 10 kW Non-IDR	Primary IDR	Primary Non-IDR	Transmission	Lighting	Wholesale	Total
93	Account 395	PLT395	0	0	0	0	0	0	0	0	0	1
94	Account 396	PLT396	120,834	9,353	17,253	75,018	20,464	1,348	0	12,854	4,564	261,688
95	Account 397	PLT397	10,320,420	798,832	1,473,555	6,407,248	1,747,835	115,133	0	1,097,852	389,806	22,150,682
96	Account 398	PLT398	414,226	32,062	59,143	257,165	70,152	4,621	0	44,064	15,645	897,080
97	Account 399	PLT399	-	1	2	3	4	5	6	7	8	36
98	Account 560	A560	3,839	261	566	2,436	1,133	75	-	141	253	8,704
99	Account 561	A561	-	-	-	-	-	-	-	-	-	-
100	Account 562	A562	6,785	461	1,001	4,305	2,002	132	-	250	446	15,382
101	Account 563	A563	-	-	-	-	-	-	-	-	-	-
102	Account 564	A564	-	-	-	-	-	-	-	-	-	-
103	Account 565	A565	-	-	-	-	-	-	-	-	-	-
104	Account 566	A566	4,344	274	568	2,925	1,174	66	123	-	1,487	10,961
105	Account 567	A567	-	-	-	-	-	-	-	-	-	-
106	Account 568	A568	2,288	155	337	1,451	675	44	0	84	151	5,186
107	Account 569	A569	181	12	27	115	53	4	7	7	12	411
108	Account 570	A570	49,512	3,363	7,304	31,414	14,607	962	-	1,824	3,258	112,244
109	Account 571	A571	-	-	-	-	-	-	-	-	-	-
110	Account 572	A572	-	-	-	-	-	-	-	-	-	-
111	Account 573	A573	-	-	-	-	-	-	-	-	-	-
112	Account 580	A580	362,716	31,203	50,228	220,687	64,489	4,248	0	52,081	14,183	800,035
113	Account 581	A581	416,820	45,730	52,793	239,408	105,203	6,930	-	84,302	23,463	974,649
114	Account 582	A582	58,424	3,968	8,618	37,068	17,236	1,135	-	2,152	3,444	132,446
115	Account 583	A583	630,717	42,842	93,037	400,166	186,075	12,257	-	23,230	41,699	1,429,824
116	Account 584	A584	227,084	15,425	33,497	144,076	66,995	4,413	-	8,364	14,941	514,796
117	Account 585	A585	-	-	-	-	-	-	-	44,430	-	44,430
118	Account 586	A586	-	-	-	-	-	-	-	-	-	-
119	Account 587	A587	98,400	10,796	12,463	56,518	24,836	1,636	-	19,902	5,539	230,089
120	Account 588	A588	987,972	108,393	125,132	567,459	249,358	16,426	-	199,818	55,612	2,310,170
121	Account 589	A589	41,408	4,543	5,245	23,783	10,451	688	-	8,375	2,331	96,824
122	Account 590	A590	13,048	889	1,924	8,275	1,995	131	0	884	445	27,591
123	Account 591	A591	63,952	4,344	9,434	40,575	18,867	1,243	-	2,355	4,208	144,977
124	Account 592	A592	395,646	26,874	58,362	251,022	116,724	7,689	-	14,572	26,032	896,921
125	Account 593	A593	1,623,967	110,308	239,552	1,030,346	479,105	31,560	-	59,813	106,851	3,681,502
126	Account 594	A594	54,298	3,688	8,010	34,450	16,019	1,055	-	2,000	3,573	121,092
127	Account 595	A595	294,154	19,980	43,391	186,630	86,782	5,716	-	10,834	19,354	666,842
128	Account 596	A596	-	-	-	-	-	-	-	107,404	-	107,404
129	Account 597	A597	-	-	-	-	-	-	-	-	-	-
130	Account 598	A598	20,994	2,303	2,659	12,058	5,299	349	-	4,246	1,182	49,090
131	Account 901	A901	-	-	-	-	-	-	-	-	-	-
132	Account 902	A902	-	-	-	-	-	-	-	-	-	-
133	Account 903	A903	-	-	-	-	-	-	-	-	-	-
134	Account 904	A904	-	-	-	-	-	-	-	-	-	-
135	Account 905	A905	-	-	-	-	-	-	-	-	-	-
136	Account 907	A907	521,909	32,479	67,199	346,073	138,877	7,840	6,720	-	172,319	1,293,415
137	Account 908	A908	-	-	-	-	-	-	-	-	-	-
138	Account 909	A909	-	-	-	-	-	-	-	-	-	-
139	Account 910	A910	-	-	-	-	-	-	-	-	-	-
140	Account 911	A911	-	-	-	-	-	-	-	-	-	-
141	Account 912	A912	-	-	-	-	-	-	-	-	-	-
142	Account 913	A913	-	-	-	-	-	-	-	-	-	-

000209

PUBLIC UTILITY COMMISSION OF TEXAS

AEP TEXAS NORTH COMPANY

IL-F FUNCTIONAL ALLOCATION FACTORS

TEST YEAR ENDING 6/30/2006

DOCKET NO. 33310

DISTRIBUTION MODEL

FF #	Description	FF Label	Residential	Secondary <=10 kW	Secondary > 10 kW IDR	Secondary > 10 kW Non-IDR	Primary IDR	Primary Non-IDR	Transmission	Lighting	Wholesale	Total
Functional Allocation Factors												
1	Generation Demand	DEMANDG	39.6339%	2.5041%	5.1809%	26.6816%	10.7072%	0.6044%	1.1225%	0.0000%	11	100%
2	Retail Generation Demand	TDEMANDG	45.8341%	2.8971%	5.9940%	30.8691%	12.3876%	0.6993%	1.2987%	0.0000%	0.0000%	100%
3	Transmission Demands	DEMANDT	40.3122%	2.5111%	5.1954%	26.7565%	10.7372%	0.6061%	0.5195%	0.0000%	13.3228%	100%
4	Distribution Primary Demands	DEMANDDP	44.1115%	2.9963%	6.5069%	27.9871%	13.0138%	0.8572%	0.0000%	0.0000%	2.9024%	100%
5	Distribution Secondary Demand	DEMANDSD	44.1115%	2.9963%	6.5069%	27.9871%	13.0138%	0.8572%	0.0000%	0.0000%	2.9024%	100%
6	Energy	ENERGY	31.4687%	2.6900%	6.2920%	25.9302%	15.5264%	0.8873%	0.7586%	1.0639%	15.3739%	100%
7	Non-Concident Peaks	NCP	50.9822%	3.1221%	4.6169%	20.7653%	8.6999%	0.8371%	1.6571%	0.8371%	8.7536%	100%
8	Customers	CUSTOMERS	78.1276%	14.8008%	0.9688%	6.6700%	0.0460%	0.1365%	0.0095%	0.1085%	0.0042%	100%
9	Distribution Customers	DCUSTOMERS	78.1309%	14.8015%	0.9688%	6.6703%	0.0460%	0.1365%	0.0095%	0.1085%	0.0042%	100%
10	Services Account 369	SERVICES	63.3369%	22.6195%	0.2012%	13.8424%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100%
11	Meters Account 370	METERS	47.0884%	8.9206%	0.5252%	36.1807%	1.4038%	4.1633%	1.5888%	0.0000%	0.1292%	100%
12	Non-Roadway Lighting Account	NROADLIGHT	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	100%
13	Roadway Lighting Account	ROADLIGHT	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	100%
14	Meter Reading Expense	METERREAD	76.6525%	15.8285%	0.1272%	7.1987%	0.0524%	0.1407%	0.0000%	0.0000%	0.0000%	100%
15	Billing	BILLING	77.0416%	14.5951%	0.9548%	6.5773%	0.4539%	0.1346%	0.0939%	0.1070%	0.0417%	100%
16	Customer Deposits	CUSTDEP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0%
17	Taxable Income	TAXINC	21.0337%	9.2555%	9.6105%	15.5661%	11.4358%	8.0124%	7.9041%	8.9286%	8.2534%	100%
18	ECOM Allocation	ECOM	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0%
19	Energy @ Meter	ENERGYM	30.9434%	2.6539%	6.1870%	25.4973%	15.9283%	0.9103%	0.7994%	1.0461%	16.0343%	100%
20	Retail Energy @ Meter	TENERGYM	30.9434%	2.6539%	6.1870%	25.4973%	15.9283%	0.9103%	0.7994%	1.0461%	16.0343%	100%
21	Retail Energy @ Source	TENERGY	31.4687%	2.6900%	6.2920%	25.9302%	15.5264%	0.8873%	0.7586%	1.0639%	15.3739%	100%
22	Transmission Plant	TRANPLT	44.1115%	2.9963%	6.5069%	27.9871%	13.0138%	0.8572%	0.0000%	0.0000%	2.9024%	100%
23	Texas Transmission Plant	TTRANPLT	44.1115%	2.9963%	6.5069%	27.9871%	13.0138%	0.8572%	0.0000%	0.0000%	2.9024%	100%
24	Other Jurisdiction Transmission Plant	OTRANPLT	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0%
25	Distribution Plant	DISTPLT	42.7662%	4.6920%	5.4166%	24.5635%	10.7939%	0.7110%	0.0000%	8.6495%	2.4073%	100%
26	Texas Distribution Plant	TDISTPLT	42.7662%	4.6920%	5.4166%	24.5635%	10.7939%	0.7110%	0.0000%	8.6495%	2.4073%	100%
27	Other Jurisdiction Distribution Plant	ODISTPLT	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0%	100%
28	General Plant	GENPLT	43.2631%	3.3850%	6.1590%	26.8069%	12.0445%	0.7934%	0.0000%	4.8619%	2.6862%	100%
29	Texas General Plant	TGENPLT	43.2631%	3.3850%	6.1590%	26.8069%	12.0445%	0.7934%	0.0000%	4.8619%	2.6862%	100%
30	Other Jurisdiction General Plant	OGENPLT	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0%
31	Intangible Plant	INTANPLT	43.2631%	3.3850%	6.1590%	26.8069%	12.0445%	0.7934%	0.0000%	4.8619%	2.6862%	100%
32	Texas Intangible Plant	TINTANPLT	43.2631%	3.3850%	6.1590%	26.8069%	12.0445%	0.7934%	0.0000%	4.8619%	2.6862%	100%
33	Other Jurisdiction Intangible Plant	OTINTANPLT	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0%
34	Plant in Service	PLT3VC	42.8648%	4.4837%	5.5384%	24.9353%	11.0098%	0.7252%	0.0000%	7.9874%	2.4554%	100%
35	Net Plant	NPLT	44.7309%	4.6117%	5.8339%	26.1254%	11.9130%	0.4828%	0.0161%	4.6854%	1.6108%	100%
36	Plant excluding General	PLTXGENL	42.8181%	4.6124%	5.4657%	24.7160%	10.8886%	0.7173%	0.0000%	8.3535%	2.4284%	100%
37	Production, Transmission and Distribution Plant	PTDPLT	42.8087%	4.6385%	5.4510%	24.6710%	10.8640%	0.7156%	0.0000%	8.4278%	2.4229%	100%
38	Accounts 352	PLT352	44.1115%	2.9963%	6.5069%	27.9871%	13.0138%	0.8572%	0.0000%	1.6247%	2.9024%	100%
39	Accounts 353	PLT353	44.1115%	2.9963%	6.5069%	27.9871%	13.0138%	0.8572%	0.0000%	1.6247%	2.9024%	100%
40	Accounts 352 through 353	PLT352_353	44.1115%	2.9963%	6.5069%	27.9871%	13.0138%	0.8572%	0.0000%	1.6247%	2.9024%	100%
41	Accounts 354 through 356	PLT354_356	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0%
42	Accounts 357 through 358	PLT357_358	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0%
43	Account 361	PLT361	44.1115%	2.9963%	6.5069%	27.9871%	13.0138%	0.8572%	0.0000%	1.6247%	2.9024%	100%

000210

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

FF #	Description	1	2	3	4	Primary IDR	Primary Non-IDR	Transmission	Lighting	Wholesale	Total
44	Account 362	44.1115%	2.9963%	6.5069%	27.9871%	13.0138%	0.8572%	0.0000%	1.6247%	2.9024%	100%
45	Accounts 364 through 365	44.1115%	2.9963%	6.5069%	27.9871%	13.0138%	0.8572%	0.0000%	1.6247%	2.9024%	100%
46	Accounts 366 through 367	44.1115%	2.9963%	6.5069%	27.9871%	13.0138%	0.8572%	0.0000%	1.6247%	2.9024%	100%
47	Account 368	44.1115%	2.9963%	6.5069%	27.9871%	13.0138%	0.8572%	0.0000%	1.6247%	2.9024%	100%
48	Account 370	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0%
49	Account 371	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0%
50	Account 373	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0%
51	Rate base	45.2470%	4.6167%	5.9233%	26.4938%	12.1913%	0.4215%	0.0172%	3.7411%	1.3402%	100%
52	Revenue - Curr tariff rev by func & whsl rev req	REVENUE	5.5478%	4.4855%	26.4587%	6.6982%	0.6785%	0.2613%	6.0612%	1.4422%	100%
53	Retail Revenue - Curr tariff rev by func	REVENUE	5.5478%	4.4855%	26.4587%	6.6982%	0.6785%	0.2613%	6.0612%	1.4422%	100%
54	Wholesale Revenue - whsl rev req	OREVENUE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100%
55	Labor excluding A&G	LABOR	3.3850%	3.3850%	6.1590%	26.8069%	0.7934%	0.0000%	4.8619%	2.6862%	100%
56	Retail Labor excluding A&G	TLABOR	43.2631%	3.3850%	6.1590%	26.8069%	0.7934%	0.0000%	4.8619%	2.6862%	100%
57	Accounts 561 through 566 Labor	LAB561_566	2.9957%	2.9957%	6.5069%	27.9871%	0.8572%	0.0000%	1.6247%	2.9024%	100%
58	Accounts 569 through 573 Labor	LAB569_573	44.1111%	2.9957%	6.5069%	27.9871%	0.8572%	0.0000%	1.6247%	2.9024%	100%
59	Accounts 581 through 588 Labor	LAB581_588	42.7676%	3.7432%	5.8904%	25.9291%	11.7623%	0.7748%	6.5942%	2.6231%	100%
60	Accounts 591 through 598 Labor	LAB591_598	43.4635%	2.9606%	6.4072%	27.5639%	12.8141%	0.8441%	3.0888%	2.8578%	100%
61	Accounts 902 through 903 Labor	LAB902_903	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0%
62	Accounts 908 through 910 Labor	LAB908_910	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0%
63	Accounts 912 through 916 Labor	LAB912_916	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0%
64	Texas Retail Customers	TCUSTOMERS	78.1276%	14.8008%	0.0968%	6.6700%	0.0460%	0.1365%	0.0859%	0.0042%	100%
65	Texas Retail Generation Demand	TDEMANDG	39.6339%	2.5041%	5.1809%	26.6816%	10.7072%	0.6061%	0.0000%	13.5654%	100%
66	Texas Retail Transmission Demand	TECOM	40.3512%	2.5111%	5.1954%	26.7565%	10.7372%	0.5195%	0.0000%	13.3238%	100%
67	Environmental Stranded Costs	O&M	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0%
68	Total Retail O&M	MFF	41.6646%	2.9581%	5.6174%	26.6922%	11.3677%	0.6949%	2.3799%	8.3513%	100%
69	Municipal Gross Receipts	EMC	42.3739%	2.6549%	8.3142%	35.0078%	0.1185%	0.0000%	1.4443%	0.0000%	100%
70	Excess Mitigation Credit	DA	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0%
71	Direct Assigned	PLT350	44.1115%	2.9963%	6.5069%	27.9871%	13.0138%	0.8572%	1.6247%	2.9024%	100%
72	Account 350	PLT354	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0%
73	Account 354	PLT355	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0%
74	Account 355	PLT356	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0%
75	Account 356	PLT357	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0%
76	Account 357	PLT358	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0%
77	Account 358	PLT359	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0%
78	Account 359	PLT360	44.1115%	2.9963%	6.5069%	27.9871%	13.0138%	0.8572%	1.6247%	2.9024%	100%
79	Account 360	PLT363	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0%
80	Account 363	PLT364	44.1115%	2.9963%	6.5069%	27.9871%	13.0138%	0.8572%	1.6247%	2.9024%	100%
81	Account 364	PLT365	44.1115%	2.9963%	6.5069%	27.9871%	13.0138%	0.8572%	1.6247%	2.9024%	100%
82	Account 365	PLT366	44.1115%	2.9963%	6.5069%	27.9871%	13.0138%	0.8572%	1.6247%	2.9024%	100%
83	Account 366	PLT367	44.1115%	2.9963%	6.5069%	27.9871%	13.0138%	0.8572%	1.6247%	2.9024%	100%
84	Account 367	PLT369	63.3369%	22.6195%	0.2012%	13.8424%	0.0000%	0.0000%	0.0000%	0.0000%	100%
85	Account 369	PLT372	44.1115%	2.9963%	6.5069%	27.9871%	13.0138%	0.8572%	1.6247%	2.9024%	100%
86	Account 372	PLT373	44.1115%	2.9963%	6.5069%	27.9871%	13.0138%	0.8572%	1.6247%	2.9024%	100%
87	Account 389	PLT389	43.2631%	3.3850%	6.1590%	26.8069%	0.7934%	0.0000%	4.8619%	2.6862%	100%
88	Account 390	PLT390	3.9624%	0.2466%	0.5102%	2.6274%	1.0543%	6.5798%	62.7420%	22.2773%	100%
89	Account 391	PLT391	46.1750%	3.5741%	6.5929%	28.6669%	7.8201%	0.5151%	4.9119%	1.7440%	100%
90	Account 392	PLT392	46.1750%	3.5741%	6.5929%	28.6669%	7.8201%	0.5151%	4.9119%	1.7440%	100%
91	Account 393	PLT393	46.1750%	3.5741%	6.5929%	28.6669%	7.8201%	0.5151%	4.9119%	1.7440%	100%
92	Account 394	PLT394	46.1750%	3.5741%	6.5929%	28.6669%	7.8201%	0.5151%	4.9119%	1.7440%	100%

000211

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

FF #	Description	FF Label	Residential	Secondary			Primary IDR	Primary Non-IDR	Transmission	Lighting	Wholesale	Total
				<=10 kW	> 10 kW	> 10 kW Non-IDR						
93	Account 395	PLT395	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0%
94	Account 396	PLT396	46.1750%	3.5741%	6.5929%	28.6669%	7.8201%	0.5151%	0.000%	4.9119%	1.7440%	100%
95	Account 397	PLT397	46.1750%	3.5741%	6.5929%	28.6669%	7.8201%	0.5151%	0.000%	4.9119%	1.7440%	100%
96	Account 398	PLT398	46.1750%	3.5741%	6.5929%	28.6669%	7.8201%	0.5151%	0.000%	4.9119%	1.7440%	100%
97	Account 399	PLT399	0.000%	2.7778%	5.5556%	8.3333%	11.1111%	13.8889%	16.6667%	19.4444%	22.2222%	100%
98	Account 560	A560	44.1106%	2.9857%	6.5064%	27.9875%	13.0146%	0.8572%	0.000%	1.6252%	2.9028%	100%
99	Account 561	A561	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0%
100	Account 562	A562	44.1115%	2.9863%	6.5069%	27.9871%	13.0138%	0.8572%	0.000%	1.6247%	2.9024%	100%
101	Account 563	A563	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0%
102	Account 564	A564	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0%
103	Account 565	A565	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0%
104	Account 566	A566	39.6319%	2.5041%	5.1809%	26.6816%	10.7072%	0.6444%	1.1225%	0.000%	13.5654%	100%
105	Account 567	A567	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0%
106	Account 568	A568	44.1115%	2.9863%	6.5069%	27.9871%	13.0138%	0.8572%	0.000%	1.6247%	2.9024%	100%
107	Account 569	A569	44.1115%	2.9863%	6.5069%	27.9871%	13.0138%	0.8572%	0.000%	1.6247%	2.9024%	100%
108	Account 570	A570	44.1115%	2.9863%	6.5069%	27.9871%	13.0138%	0.8572%	0.000%	1.6247%	2.9024%	100%
109	Account 571	A571	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0%
110	Account 572	A572	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0%
111	Account 573	A573	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0%
112	Account 580	A580	45.3375%	3.9003%	6.2782%	27.5847%	8.0608%	0.5310%	0.000%	6.5098%	1.7977%	100%
113	Account 581	A581	42.7662%	4.6920%	5.4166%	24.5635%	10.7939%	0.7110%	0.000%	8.6495%	2.4073%	100%
114	Account 582	A582	44.1115%	2.9863%	6.5069%	27.9871%	13.0138%	0.8572%	0.000%	1.6247%	2.9024%	100%
115	Account 583	A583	44.1115%	2.9863%	6.5069%	27.9871%	13.0138%	0.8572%	0.000%	1.6247%	2.9024%	100%
116	Account 584	A584	44.1115%	2.9863%	6.5069%	27.9871%	13.0138%	0.8572%	0.000%	1.6247%	2.9024%	100%
117	Account 585	A585	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	100.000%	2.9024%	100%
118	Account 586	A586	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0%
119	Account 587	A587	42.7662%	4.6920%	5.4166%	24.5635%	10.7939%	0.7110%	0.000%	8.6495%	2.4073%	100%
120	Account 588	A588	42.7662%	4.6920%	5.4166%	24.5635%	10.7939%	0.7110%	0.000%	8.6495%	2.4073%	100%
121	Account 589	A589	42.7662%	4.6920%	5.4166%	24.5635%	10.7939%	0.7110%	0.000%	8.6495%	2.4073%	100%
122	Account 590	A590	47.2897%	3.2204%	6.9716%	29.9917%	7.3317%	0.4764%	0.000%	3.2057%	1.6128%	100%
123	Account 591	A591	44.1115%	2.9863%	6.5069%	27.9871%	13.0138%	0.8572%	0.000%	1.6247%	2.9024%	100%
124	Account 592	A592	44.1115%	2.9863%	6.5069%	27.9871%	13.0138%	0.8572%	0.000%	1.6247%	2.9024%	100%
125	Account 593	A593	44.1115%	2.9863%	6.5069%	27.9871%	13.0138%	0.8572%	0.000%	1.6247%	2.9024%	100%
126	Account 594	A594	44.1115%	2.9863%	6.5069%	27.9871%	13.0138%	0.8572%	0.000%	1.6247%	2.9024%	100%
127	Account 595	A595	44.1115%	2.9863%	6.5069%	27.9871%	13.0138%	0.8572%	0.000%	1.6247%	2.9024%	100%
128	Account 596	A596	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	100.000%	0.000%	100%
129	Account 597	A597	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0%
130	Account 598	A598	42.7662%	4.6920%	5.4166%	24.5635%	10.7939%	0.7110%	0.000%	8.6495%	2.4073%	100%
131	Account 901	A901	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0%
132	Account 902	A902	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0%
133	Account 903	A903	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0%
134	Account 904	A904	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0%
135	Account 905	A905	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0%
136	Account 907	A907	40.3512%	2.5111%	5.1954%	26.7565%	10.7372%	0.6061%	0.5195%	0.000%	13.3228%	100%
137	Account 908	A908	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0%
138	Account 909	A909	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0%
139	Account 910	A910	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0%
140	Account 911	A911	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0%
141	Account 912	A912	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0%
142	Account 913	A913	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0%

000012

WP-EKWG-7

**STAFF'S
METERING
CLASS
ALLOCATION
MODEL**

000213

PUBLIC UTILITY COMMISSION OF TEXAS
 A&W TEXAS WATER COMPANY
 P-A-1 SUMMARY OF TEXAS RETAIL
 TEST YEAR ENDING 6/30/2006
 DUCNET NL 3310
 RETAILING MODEL

Description	Reference Schedule	1 Company Total TX Company Billing	2 Staff Total TX Company Billing	3 Residential	4 Secondary ≤10 kW	5 Secondary > 10 kW IDR	6 Secondary > 10 kW Non-IDR	7 Primary IDR	8 Primary Non-IDR	9 Transmission	10 Lighting	11 Wholesale	12 Total
Operating and Maintenance Expenses	II-2-2	10,499,013	10,499,013	6,221,560	1,236,753	37,878	2,541,541	88,779	262,649	97,896	-	7,956	10,499,013
Depreciation & Amortization Expenses	II-2-1	1,519,595	1,519,595	344,169	1,394,955	7,962	548,002	21,192	62,843	23,965	-	1,948	1,519,595
Taxes Other Than Federal Income Tax	II-2-3	792,342	792,342	30,078	86,437	14,971	210,942	18,785	33,208	19,652	-	12,103	792,342
Federal Income Tax	II-2-3	342,107	342,107	159,490	36,117	1,819	125,570	4,877	14,463	5,523	-	449	342,107
Return on Rate Base	II-8	1,546,229	1,546,229	716,278	135,070	8,282	571,106	22,249	65,990	25,205	-	2,049	1,546,229
TOTAL COST OF SERVICE		14,719,286	14,719,286	8,222,522	1,628,271	70,311	3,996,963	155,882	499,153	172,241	11,435	24,506	14,719,286
Decommissioning Expense	II-E-4	-	-	-	-	-	-	-	-	-	-	-	-
Energy Efficiency	II-4-1	-	-	-	-	-	-	-	-	-	-	-	-
Munis. Other Revenues	II-E-5	(118,980)	(118,980)	(56,026)	(10,614)	(6,251)	(43,048)	(1,670)	(4,953)	(1,890)	-	(154)	(118,980)
TOTAL ADJUSTED REVENUE REQUIREMENT		14,600,306	14,600,306	8,166,497	1,617,657	63,060	3,953,915	154,211	494,200	170,351	11,435	24,351	14,600,306

000214

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

Description	Reference Schedule	Test Year Allocation to Texas Metering	Total TX Staff Metering	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	32,860,176	32,860,176	15,508,744	2,939,612	172,115	11,854,335	459,675	1,363,239	520,170	-	42,286	32,860,176
General Plant	II-B-2	3,113,467	3,113,467	1,839,675	365,044	11,323	760,237	26,630	78,790	29,489	-	2,389	3,113,467
Communication Equipment	II-B-3	563,635	563,635	333,099	66,083	2,050	137,627	4,821	14,263	5,320	-	433	563,635
Total Plant		36,537,278	36,537,278	17,681,458	3,370,729	185,488	12,752,198	491,126	1,456,292	554,879	-	45,108	36,537,278
Minus: Accumulated Depreciation	II-B-5	13,623,487	13,623,487	6,726,700	1,288,114	67,359	4,623,593	177,003	524,783	199,700	-	16,234	13,623,487
NET PLANT IN SERVICE		22,913,791	22,913,791	10,954,758	2,082,615	118,129	8,128,604	314,122	931,509	355,179	-	28,873	22,913,791
Other Rate Base Items:													
CWIP	II-B-4	(726,076)	(726,076)	(430,538)	(85,530)	(2,619)	(175,764)	(6,140)	(18,164)	(6,770)	-	(550)	(726,076)
Prepayments	II-B-9	6,599,924	6,599,924	3,193,896	608,873	33,506	2,303,498	88,715	263,058	104,231	-	8,148	6,599,924
Materials & Supplies	II-B-8	104,052	104,052	50,354	9,599	528	36,316	1,399	4,147	1,580	-	128	104,052
Plant Held for Future Use	II-B-6	(6,512,673)	(6,512,673)	(3,390,483)	(658,056)	(29,824)	(2,037,432)	(76,571)	(226,925)	(85,994)	-	(6,986)	(6,512,673)
ADIT & FAS 100 Accts.	II-B-7	(1,644,721)	(1,644,721)	(774,473)	(146,220)	(6,636)	(595,072)	(23,089)	(68,474)	(26,131)	-	(2,124)	(1,644,721)
Rate Base - Other	II-B-11	245,746	245,746	115,718	21,922	1,291	88,913	3,450	10,231	3,904	-	317	245,746
Regulatory Assets	II-B-12	-	-	-	-	-	-	-	-	-	-	-	-
Customer Deposits		-	-	-	-	-	-	-	-	-	-	-	-
Reserve For Insurance		-	-	-	-	-	-	-	-	-	-	-	-
Subtotal		(1,933,748)	(1,933,748)	(1,235,927)	(249,911)	(5,757)	(379,541)	(12,237)	(36,127)	(13,180)	-	(1,067)	(1,933,748)
TOTAL RATE BASE		20,980,043	20,980,043	9,718,831	1,832,704	112,371	7,749,063	301,886	895,383	342,000	-	27,807	20,980,043
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		1,546,229	1,546,229	716,278	135,070	8,262	571,106	22,249	65,990	25,305	-	2,049	1,546,229

000215

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
METERING MODEL

Account Number	Description	Reference Schedule	MET Function	Staff Adjustments	Total TX Company	FF #	Functionalization Factor Name
Intangible Plant-Gross							
A301	Organization	II-B-1	-	-	-	55	LABOR
A302	Franchise & Consents		-	-	-	55	LABOR
A303	Miscellaneous Intangible Plant		295,059	-	295,059	55	LABOR
	Subtotal		295,059		295,059		
Transmission Plant-Gross							
A350	Land	II-B-1	-	-	-	4	DEMANDDP
A350	Land Rights		-	-	-	4	DEMANDDP
A352	Structures and Improvements		-	-	-	4	DEMANDDP
A353	Station Equipment		-	-	-	4	DEMANDDP
A354	Towers and Fixtures		-	-	-	4	DEMANDDP
A355	Poles and Fixtures		-	-	-	4	DEMANDDP
A356	O.H. Conductors & Devices		-	-	-	4	DEMANDDP
A357	Underground Conduit		-	-	-	4	DEMANDDP
A358	Underground Conductors		-	-	-	4	DEMANDDP
A359	Roads and Trails		-	-	-	4	DEMANDDP
	Subtotal						
Distribution Plant-Gross							
A360	Land and Land Rights	II-B-1	-	-	-	4	DEMANDDP
A361	Structures and Improvements		-	-	-	4	DEMANDDP
A362	Station Equipment		-	-	-	4	DEMANDDP
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		32,565,117	-	32,565,117	11	METERS
A371	Install. on Customer Prem.		-	-	-	12	NRoadLIGHT
A372	Leased Prop. on Cust. Premises		-	-	-	4	DEMANDDP
A373	Street Lights		-	-	-	13	ROADLIGHT
A374	Land Owned in Fee		-	-	-	71	DA
	Subtotal		32,565,117		32,565,117		
TOTAL INT. TRAN. DIST PLANT-GROSS							
		II-B-1	32,860,176	-	32,860,176		
TOTAL TRAN. DIST PLANT-GROSS							
		II-B-1	32,565,117	-	32,565,117		

000216

PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS NORTH COMPANY
II-B-1 RATE BASE ACCOUNTS - PLANT
TEST YEAR ENDING 6/30/2006
DOCKET NO. 3310
METERING 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	-	-	-	-	-	-	-	-	-
A302	Franchise & Consents	-	-	-	-	-	-	-	-	-
A303	Miscellaneous Intangible Plant	174,344	34,594	1,073	72,047	2,524	7,467	2,785	-	226
	Subtotal	174,344	34,594	1,073	72,047	2,524	7,467	2,785	-	226
Transmission Plant-Gross										
A350	Land	-	-	-	-	-	-	-	-	-
A350	Land Rights	-	-	-	-	-	-	-	-	-
A352	Structures and Improvements	-	-	-	-	-	-	-	-	-
A353	Station Equipment	-	-	-	-	-	-	-	-	-
A354	Towers and Fixtures	-	-	-	-	-	-	-	-	-
A355	Poles and Fixtures	-	-	-	-	-	-	-	-	-
A356	O.H. Conductors & Devices	-	-	-	-	-	-	-	-	-
A357	Underground Conduit	-	-	-	-	-	-	-	-	-
A358	Underground Conductors	-	-	-	-	-	-	-	-	-
A359	Roads and Trails	-	-	-	-	-	-	-	-	-
	Subtotal									
Distribution Plant-Gross										
A360	Land and Land Rights	-	-	-	-	-	-	-	-	-
A361	Structures and Improvements	-	-	-	-	-	-	-	-	-
A362	Station Equipment	-	-	-	-	-	-	-	-	-
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	15,334,401	2,905,018	171,042	11,782,288	457,151	1,355,772	517,385	-	42,060
A371	Install. on Customer Prem.	-	-	-	-	-	-	-	-	-
A372	Leased Prop. on Cust. Premises	-	-	-	-	-	-	-	-	-
A373	Street Lights	-	-	-	-	-	-	-	-	-
A374	Land Owned in Fee	-	-	-	-	-	-	-	-	-
	Subtotal	15,334,401	2,905,018	171,042	11,782,288	457,151	1,355,772	517,385	-	42,060
TOTAL INT. TRAN. DIST PLANT-GROSS										
		15,508,744	2,939,412	172,115	11,854,335	459,475	1,363,239	520,170	-	42,286
TOTAL TRAN. DIST PLANT-GROSS										
		15,534,401	2,905,018	171,042	11,782,288	457,151	1,355,772	517,385	-	42,060

000217

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
 METERING MODEL

Account Number	Description	Reference Schedule	1 MET Function	2 Staff Adjustments	3 Total TX Company	4 FF #	5 Functionalization Factor Name
General Plant-Gross							
A389	Land	II-B-2	-	-	-	55	LABOR
A389	Land Rights		-	-	-	55	LABOR
A390	Structures and Improvements		-	-	-	55	LABOR
A391	Office Furniture & Equip.		1,952,948	-	1,952,948	55	LABOR
A392	Transportation Equipment		-	-	-	55	LABOR
A392	Transportation Equipment- Special		-	-	-	55	LABOR
A393	Store Equipment		35,350	-	35,350	55	LABOR
A394	Tools, Shop & Garage Equip.		1,059,365	-	1,059,365	55	LABOR
A395	Laboratory Equipment		-	-	-	55	LABOR
A396	Power Operated Equipment		-	-	-	55	LABOR
	Subtotal		3,047,663	-	3,047,663		
A398	Misc. Equipment		65,804	-	65,804	55	LABOR
	Subtotal		65,804	-	65,804		
TOTAL GENERAL PLANT GROSS			3,113,467	-	3,113,467		

0000218

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. 3310
METERING 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										
A389	Land	-	-	-	-	-	-	-	-	-
A389	Land Rights	-	-	-	-	-	-	-	-	-
A390	Structures and Improvements	-	-	-	-	-	-	-	-	-
A391	Office Furniture & Equip.	1,153,952	228,971	7,102	476,865	16,704	49,421	18,434	-	1,499
A392	Transportation Equipment	-	-	-	-	-	-	-	-	-
A392	Transportation Equipment- Special	-	-	-	-	-	-	-	-	-
A393	Store Equipment	20,887	4,145	129	8,632	302	895	334	-	27
A394	Tools, Shop & Garage Equip.	625,954	124,204	3,853	258,672	9,061	26,808	101,000	-	813
A395	Laboratory Equipment	-	-	-	-	-	-	-	-	-
A396	Power Operated Equipment	-	-	-	-	-	-	-	-	-
	Subtotal	1,800,793	357,319	11,684	744,169	26,467	77,124	28,768	-	2,339
A398	Misc. Equipment	38,882	7,715	239	16,868	563	1,665	621	-	50
	Subtotal	38,882	7,715	239	16,868	563	1,665	621	-	50
TOTAL GENERAL PLANT GROSS		1,839,675	365,034	11,323	760,237	26,430	78,790	29,389	-	2,389

000219

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
 METERING MODEL

Account Number	Description	Reference Schedule	MET Function	Staff Adjustments	Total TX Company	PF #	Functionalization Factor Name
A397	Communication Equipment	II-B-3	497,292	-	497,292	55	LABOR
A397	Mobile Radios		41,549		41,549	55	LABOR
A397	Economic Dispatch		22,112		22,112	55	LABOR
A397	Radio Antenna Systems		2,682		2,682	55	LABOR
	Subtotal		563,635	-	563,635		
TOTAL COMMUNICATION EQUIPMENT							
			563,635	-	563,635		
TOTAL GENERAL PLANT GROSS INCLUDE COMM. EQUIP.							
		II-B-2-3	3,677,102	-	3,677,102		
TOTAL PLANT IN SERVICE-GROSS (INCL. INTANGIBLES)							
		II-B-1-3	36,537,278	-	36,537,278		
TOTAL PLANT IN SERVICE-GROSS (EXCL. INTANGIBLES)							
		II-B-1-3	36,242,219	-	36,242,219		

000020

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
 METERING 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
A397	Communication Equipment	293,838	58,304	1,809	121,427	4,253	12,585	4,694	-	382
A397	Mobile Radios	24,550	4,871	151	10,145	355	1,051	392	-	32
A397	Economic Dispatch	13,065	2,592	80	5,399	189	560	209	-	17
A397	Radio Antenna Systems	1,585	314	10	655	23	68	25	-	2
	Subtotal	333,039	66,083	2,050	137,627	4,821	14,263	5,320	-	433
	TOTAL COMMUNICATION EQUIPMENT	333,039	66,083	2,050	137,627	4,821	14,263	5,320	-	433
	TOTAL GENERAL PLANT GROSS INCLUDE COMM. EQUIP.	2,172,714	431,117	13,373	897,863	31,451	93,053	34,709	-	2,822
	TOTAL PLANT IN SERVICE-GROSS (INCL. INTANGIBLES)	17,481,458	3,376,729	185,488	12,752,198	491,126	1,456,292	554,879	-	45,108
	TOTAL PLANT IN SERVICE-GROSS (EXCL. INTANGIBLES)	17,597,115	3,336,138	184,415	12,689,151	488,602	1,448,825	552,894	-	44,881

0000221

PUBLIC UTILITY COMMISSION OF TEXAS
 AEP TEXAS NORTH COMPANY
 II-B-4 RATE BASE ACCOUNTS - CWIP
 TEST YEAR ENDING 6/30/2006
 DOCKET NO. 3310
 METERING MODEL

Account Number	Description	Reference Schedule	MET Function	Staff Adjustments	Total TX Company	RF #	Functionalization Factor Name
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Construction Work in Progress							
A107	CWIP					3	DEMANDT
Subtotal							
TOTAL CWIP		II-B-4					

000222

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
METERING 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
A107	Construction Work in Progress CWIP	-	-	-	-	-	-	-	-	-
Subtotal		-	-	-	-	-	-	-	-	-
TOTAL CWIP		-	-	-	-	-	-	-	-	-

000223

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
METERING MODEL

Account Number	Description	Reference Schedule	MET Function	Staff Adjustments	Total TX Company	PF #	Functionalization Factor Name
Intangible Plant							
Accumulated Depreciation							
A301	Organization	II-B-5	-	-	-	55	LABOR
A302	Franchise & Consents		-	-	-	55	LABOR
A303	Miscellaneous Intangible Plant		151,630	-	151,630	55	LABOR
	Subtotal		151,630		151,630		
Transmission Plant							
Accumulated Depreciation							
A349	Land Owned in Fee	II-B-5	-	-	-	72	PLT350
A350	Land and Land Rights		-	-	-	38	PLT352
A352	Structures and Improvements		-	-	-	39	PLT353
A353	Station Equipment		-	-	-	73	PLT354
A354	Towers and Fixtures		-	-	-	74	PLT355
A355	Poles and Fixtures		-	-	-	75	PLT356
A356	O.H. Conductors & Devices		-	-	-	76	PLT357
A357	Underground Conduit		-	-	-	77	PLT358
A358	Underground Conductors		-	-	-	78	PLT359
A359	Roads and Trails		-	-	-		
	Subtotal						
Distribution Plant							
Accumulated Depreciation							
A360	Land and Land Rights	II-B-5	-	-	-	79	PLT360
A361	Structures and Improvements		-	-	-	43	PLT361
A362	Station Equipment		-	-	-	44	PLT362
A363	Storage Battery Equipment		-	-	-	80	PLT363
A364P	Poles, Towers & Fixtures-Primary		-	-	-	81	PLT364
A365P	O.H. Conductors & Devices-Primary		-	-	-	82	PLT365
A366P	Underground Conduits-Primary		-	-	-	83	PLT366
A367P	U.G. Conductors & Devices-Primary		-	-	-	84	PLT367
A368P	Line Transformers-Primary		-	-	-	47	PLT368
A369	Services		-	-	-	85	PLT369
A370	Meters		11,026,536	-	11,026,536	48	PLT370
A371	Install. on Customer Prem.		-	-	-	49	PLT371
A372	Leased Prop. on Cust. Premises		-	-	-	86	PLT372
A373	Street Lights		-	-	-	50	PLT373
	Subtotal		11,026,536		11,026,536		
TOTAL INT. TRAN. DIST. PLANT-ACCUM DEP.							
				II-B-5	11,178,166	-	-
				II-B-5	11,026,536	-	-
TOTAL TRAN. DIST. PLANT-ACCUM DEP.							
				II-B-1 - II-B-5	21,482,010	-	-
				II-B-1 - II-B-5	21,538,581	-	-
TOTAL INT. TRAN. DIST. PLANT-NET							
				II-B-1 - II-B-5	21,482,010	-	-
				II-B-1 - II-B-5	21,538,581	-	-
TOTAL TRAN. DIST. PLANT-NET							

000004

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
METERING 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
Intangible Plant										
Accumulated Depreciation										
A301	Organization	-	-	-	-	-	-	-	-	-
A302	Franchise & Consents	-	-	-	-	-	-	-	-	-
A303	Miscellaneous Intangible Plant	89,595	17,778	551	37,025	1,297	3,837	1,431	-	116
	Subtotal	89,595	17,778	551	37,025	1,297	3,837	1,431	-	116
Transmission Plant										
Accumulated Depreciation										
A349	Land Owned in Fee	-	-	-	-	-	-	-	-	-
A350	Land and Land Rights	-	-	-	-	-	-	-	-	-
A352	Structures and Improvements	-	-	-	-	-	-	-	-	-
A353	Station Equipment	-	-	-	-	-	-	-	-	-
A354	Towers and Fixtures	-	-	-	-	-	-	-	-	-
A355	Poles and Fixtures	-	-	-	-	-	-	-	-	-
A356	O.H. Conductors & Devices	-	-	-	-	-	-	-	-	-
A357	Underground Conduit	-	-	-	-	-	-	-	-	-
A358	Underground Conductors	-	-	-	-	-	-	-	-	-
A359	Roads and Trails	-	-	-	-	-	-	-	-	-
	Subtotal	-	-	-	-	-	-	-	-	-
Distribution Plant										
Accumulated Depreciation										
A360	Land and Land Rights	-	-	-	-	-	-	-	-	-
A361	Structures and Improvements	-	-	-	-	-	-	-	-	-
A362	Station Equipment	-	-	-	-	-	-	-	-	-
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	5,192,222	983,638	57,915	3,989,478	154,791	459,064	175,186	-	14,241
	TOTAL INT. TRAN. DIST PLANT-ACCUM DEP.	5,281,817	1,001,416	58,466	4,024,503	156,088	462,901	176,618	-	14,358
	TOTAL TRAN. DIST PLANT-ACCUM DEP.	5,192,222	983,638	57,915	3,989,478	154,791	459,064	175,186	-	14,241
	TOTAL INT. TRAN. DIST PLANT-NET	10,226,227	1,938,06	113,649	7,827,832	303,587	900,338	343,552	-	27,928
	TOTAL TRAN. DIST PLANT-NET	10,142,178	1,921,300	113,127	7,792,810	302,360	896,708	342,198	-	27,818

0000225

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
METERING MODEL

Account Number	Description	Reference Schedule	MET Function	Staff Adjustments	Total TX Company	FF #	Functionalization Factor Name
II-B-5							
General Plant							
Accumulated Depreciation							
A388	Land Owned in Fee	-	-	-	-	71	DA
A389	Land and Land Rights	-	-	-	-	87	PLT389
A390	Structures and Improvements	-	-	-	-	88	PLT390
A391	Office Furniture & Equip.	1,554,748	-	-	1,554,748	89	PLT391
A392	Transportation Equipment	-	-	-	-	90	PLT392
A393	Store Equipment	27,360	-	-	27,360	91	PLT393
A394	Tools, Shop & Garage Equip.	442,886	-	-	442,886	92	PLT394
A395	Laboratory Equipment	-	-	-	-	93	PLT395
A396	Power Operated Equipment	-	-	-	-	94	PLT396
	Subtotal	2,024,994	-	-	2,024,994		
A397	Communication Equipment	-	-	-	-	95	PLT397
A398	Misc. Equipment	395,685	-	-	395,685	96	PLT398
A399	Lignite Reserve Depletable	24,641	-	-	24,641	97	PLT399
	Other Tangible-Deprc.	-	-	-	-	97	PLT399
	Subtotal	420,326	-	-	420,326		
TOTAL ACCUM. DEP. FOR GENERAL PLANT							
TOTAL GENERAL PLANT-NET (include Comm Eq.)							
II-B-5							
II-B-2 - II-B-5							
1,231,782							
TOTAL PLANT IN SERVICE NET (INCL. INTANGIBLES)							
II-B-13 - II-B-5							
22,913,791							
TOTAL PLANT IN SERVICE NET EXCL. INTANGIBLES							
II-B-13 - II-B-5							
22,770,362							

0000220

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	
METERING 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		-	-	-	-	-	-	-	-	-
A391 Office Furniture & Equip.	918,665		182,284	5,654	379,634	13,298	39,345	14,676	-	1,193
A392 Transportation Equipment	-		-	-	-	-	-	-	-	-
A393 Store Equipment	16,166		3,208	100	6,681	234	692	258	-	21
A394 Tools, Shop & Garage Equip.	261,691		51,926	1,611	108,142	3,788	11,208	4,181	-	340
A395 Laboratory Equipment	-		-	-	-	-	-	-	-	-
A396 Power Operated Equipment	1,196,522		237,418	7,364	494,457	17,320	51,245	19,115	-	1,554
Subtotal										
A397 Communication Equipment	233,801		46,392	1,439	96,617	3,384	10,013	3,735	-	304
A398 Misc. Equipment	14,560		2,889	90	6,017	211	624	233	-	19
A399 Lignite Reserve Depletable	-		-	-	-	-	-	-	-	-
A399 Other Tangible-Deprec.	248,361		49,281	1,529	102,634	3,595	10,637	3,968	-	323
Subtotal										
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)										

000227

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
 METERING MODEL

Account Number	Description	Reference Schedule	MET 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
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Subtotal

TOTAL PLANT HELD FOR FUTURE USE		II-B-6	-	-	-	-	-
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000228

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
METERING 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
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Other Rate Base Items

A105	Plant Held for Future Use	-	-	-	-	-	-	-	-	-
Subtotal		-	-	-	-	-	-	-	-	-

TOTAL PLANT HELD FOR FUTURE USE										
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000229

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. 3310
 METERING MODEL

Account Number	Description	Reference Schedule	MET Function	Staff Adjustments	Total TX Company	FF #	Functionalization Factor Name
Other Rate Base Items							
	Customer Deposits	II-B-7	-	-	-	71	DA
	Asset Retirement Obligations		-	-	-	25	DISTPLT
	Customers Advances for Construction		-	-	-	25	DISTPLT
Subtotal							
		II-B-7	(6,512,473)	-	(6,512,473)		
Accumulated Deferred Income Taxes							
A190	190 ADIT - Labor		1,091,210	-	1,091,210	55	LABOR
A190	190 ADIT - Dist Revenue		(610)	-	(610)	53	TREVENUE
A190	190 ADIT - Dist Plant		486,875	-	486,875	25	DISTPLT
A190	190 ADIT - Dist Intangible Plant		2	-	2	31	INTANPLT
A282	282 ADIT - Dist Plant		(4,135,195)	-	(4,135,195)	25	DISTPLT
A283	283 ADIT - Labor		(3,782,776)	-	(3,782,776)	55	LABOR
A283	283 ADIT - Dist Intangible Plant		8,776	-	8,776	31	INTANPLT
A283	283 ADIT - Dist Revenue		(14,151)	-	(14,151)	53	TREVENUE
A283	283 ADIT - Dist Plant		(136,802)	-	(136,802)	25	DISTPLT
A283	283 ADIT Def Rate Case Exp		-	-	-	34	PLTSVC
ADIT			-	-	-	25	DISTPLT
TOTAL ACCUMULATED PROVISIONS			(6,512,473)	-	(6,512,473)		

000230

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. 3310
METERING 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
Other Rate Base Items										
	Customer Deposits	-	-	-	-	-	-	-	-	-
	Asset Retirement Obligations	-	-	-	-	-	-	-	-	-
	Customers Advances for Construction	-	-	-	-	-	-	-	-	-
	Subtotal									
	Accumulated Deferred Income Taxes									
A190	190 ADIT - Labor	(3,390,883)	(658,056)	(29,824)	(2,037,432)	(76,571)	(226,925)	(85,994)	-	(6,986)
A190	190 ADIT - Dist Revenue	644,771	127,938	3,968	266,448	9,333	27,614	10,300	-	837
A190	190 ADIT - Dist Plant	(381)	(132)	(1)	(83)	(3)	(8)	(2)	-	-
A190	190 ADIT - Dist Intangible Plant	215,135	40,756	2,400	165,301	6,414	19,021	7,259	-	590
A282	282 ADIT - Dist Plant	1	0	0	0	0	0	0	-	0
A283	283 ADIT - Labor	(1,947,198)	(368,886)	(21,719)	(1,496,143)	(58,050)	(172,159)	(65,699)	-	(5,341)
A283	283 ADIT - Dist Intangible Plant	(2,235,155)	(443,507)	(13,757)	(923,666)	(32,355)	(95,727)	(35,707)	-	(2,903)
A283	283 ADIT - Dist Revenue	5,186	1,029	32	2,143	75	222	83	-	7
A283	283 ADIT - Dist Plant	(8,825)	(3,051)	(28)	(1,935)	(65)	(192)	(55)	-	-
A283	283 ADIT Del Rate Case Exp	(64,418)	(12,204)	(719)	(49,496)	(1,920)	(5,695)	(2,173)	-	(177)
	ADIT									
	TOTAL ACCUMULATED PROVISIONS	(3,390,883)	(658,056)	(29,824)	(2,037,432)	(76,571)	(226,925)	(85,994)	-	(6,986)

000231

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
 METERING MODEL

Account Number	Description	Reference Schedule	1 MET Function	2 Staff Adjustments	3 Total TX Company	4 FF #	5 Functionalization Factor Name
MONTHLY							
Other Rate Base Items							
<u>Working Capital</u>							
	Materials and Supplies	II-B-8					
	154 Material and Supplies		104,052	-	104,052	34	PLTSVC
	158 Allowance Inventory		-	-	-	34	PLTSVC
	163 Undistributed M&S Expenses		-	-	-	34	PLTSVC
	Subtotal		104,052	-	104,052		
TOTAL MATERIALS & SUPPLIES			104,052	-	104,052		

000232

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. 3310
 METERING 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
	Materials and Supplies									
154	Material and Supplies	50,354	9,599	528	36,316	1,399	4,147	1,580	-	128
158	Allowance Inventory	-	-	-	-	-	-	-	-	-
163	Undistributed M&S Expenses	-	-	-	-	-	-	-	-	-
	Subtotal	50,354	9,599	528	36,316	1,399	4,147	1,580	-	128
	TOTAL MATERIALS & SUPPLIES	50,354	9,599	528	36,316	1,399	4,147	1,580	-	128

Other Rate Base Items

Working Capital

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

000233

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
 METERING MODEL

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

Working Capital		II-B-9	(726,076)	-	(726,076)	68	O&M
Cash Working Capital			(726,076)	-	(726,076)		
Subtotal							
TOTAL CASH WORKING CAPITAL		II-B-9	(726,076)	-	(726,076)		

000234

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. 3310
 METERING 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
Other Rate Base Items										
Working Capital										
	Cash Working Capital									
	Subtotal	(430,538)	(85,530)	(2,619)	(175,764)	(6,140)	(18,164)	(6,770)	-	(550)
		(430,538)	(85,530)	(2,619)	(175,764)	(6,140)	(18,164)	(6,770)	-	(550)
	TOTAL CASH WORKING CAPITAL	(430,538)	(85,530)	(2,619)	(175,764)	(6,140)	(18,164)	(6,770)	-	(550)

000235

PUBLIC UTILITY COMMISSION OF TEXAS
 AEP TEXAS NORTH COMPANY
 II-B-10 RATE BASE ACCOUNTS - PREPAYMENTS
 TEST YEAR ENDING 6/30/2006
 DOCKET NO. 33310
 METERING MODEL

Account Number	Description	Reference Schedule	1 MET Function	2 Staff Adjustments	3 Total TX Company	4 PF #	5 Functionalization Factor Name
Other Rate Base Items							
Working Capital							
165 Prepayments							
	Prepaid Insurance	II-B-10	17,598	-	17,598	34	PLTSVC
	Prepaid Interest		304	-	304	34	PLTSVC
	Prepaid Employee Benefits		1,773	-	1,773	34	PLTSVC
	Other Prepayments		4,513	-	4,513	34	PLTSVC
	Prepaid Pension Benefits		6,570,096	-	6,570,096	34	PLTSVC
	State Franchise Taxes		5,640	-	5,640	34	PLTSVC
	Subtotal		6,599,924	-	6,599,924		
TOTAL PREPAYMENTS			II-B-10	6,599,924	6,599,924		
WORKING CAPITAL TOTAL			II-B-8-10	5,977,900	5,977,900		

0000330

PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS NORTH COMPANY
II-B-10 RATE BASE ACCOUNTS - PREPAYMENTS
TEST YEAR ENDING 6/30/2006
DOCKET NO. 3310
METERING 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	
Other Rate Base Items										
<u>Working Capital</u>										
165 <u>Prepayments</u>										
	Prepaid Insurance	8,516	1,623	89	6,142	237	701	267	-	22
	Prepaid Interest	147	28	2	106	4	12	5	-	0
	Prepaid Employee Benefits	858	164	9	619	24	71	27	-	2
	Other Prepayments	2,184	416	23	1,575	61	180	69	-	6
	Prepaid Pension Benefits	3,179,462	606,121	33,354	2,293,087	88,314	261,869	99,778	-	8,111
	State Franchise Taxes	2,729	520	29	1,968	76	225	86	-	7
	Subtotal	3,193,896	608,873	33,506	2,303,498	88,715	263,058	100,231	-	8,148
<u>TOTAL PREPAYMENTS</u>										
		3,193,896	608,873	33,506	2,303,498	88,715	263,058	100,231	-	8,148
<u>WORKING CAPITAL TOTAL</u>										
		2,813,712	532,943	31,414	2,164,049	83,974	249,041	95,041	-	7,726

000237

PUBLIC UTILITY COMMISSION OF TEXAS
 AEP TEXAS NORTH COMPANY
 II-B-11 RATE BASE ACCOUNTS - OTHER
 TEST YEAR ENDING 6/30/2006
 DOCKET NO. 3310
 METERING MODEL

Account Number	Description	Reference Schedule	MET Function	Staff Adjustments	Total TX Company	FF #	Functionalization Factor Name
II-B-11							
Other Rate Base Items							
	Excess Earnings		(1,065,136)	-	(1,065,136)	25	DISTPLT
	SFAS 109 Flow Thru Deft FIT		(254,422)	-	(254,422)	25	DISTPLT
	SFAS 109 Excess Deferred FIT		(325,163)	-	(325,163)	25	DISTPLT
	Subtotal		(1,644,721)	-	(1,644,721)		
TOTAL OTHER RATE BASE ITEMS							
		II-B-11	(1,644,721)	-	(1,644,721)		

000238

PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS NORTH COMPANY
II-B-11 RATE BASE ACCOUNTS - OTHER
TEST YEAR ENDING 6/30/2006
DOCKET NO. 33310
METERING 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
	Other Rate Base Items									
	Excess Earnings	(501,556)	(95,017)	(5,594)	(385,374)	(14,952)	(44,344)	(16,923)	-	(1,376)
	SFAS 109 Flow Thru Defd FIT	(119,803)	(22,696)	(1,336)	(92,052)	(3,572)	(10,592)	(4,042)	-	(329)
	SFAS 109 Excess Deferred FIT	(153,114)	(29,007)	(1,708)	(117,646)	(4,565)	(13,537)	(5,166)	-	(420)
	Subtotal	(774,473)	(146,720)	(8,639)	(595,072)	(23,089)	(68,474)	(26,131)	-	(2,124)
	TOTAL OTHER RATE BASE ITEMS	(774,473)	(146,720)	(8,639)	(595,072)	(23,089)	(68,474)	(26,131)	-	(2,124)

000239

PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS NORTH COMPANY
II-B-12 RATE BASE ACCOUNTS - REGULATORY ASSETS
TEST YEAR ENDING 6/30/2006
DOCKET NO. 33310
METERING MODEL

Account Number	Description	Reference Schedule	MET Function	Staff Adjustments	Total TX Company	FF #	Functionalization Factor Name
Other Rate Base Items							
Regulatory Assets/(liabilities) in Rate Base							
3	Debt Refinancing - Restructuring Costs	II-B-12	4,414	-	4,414	25	DISTPLT
4	Loss on Reacquired Debt due to Restructuring		129,416	-	129,416	25	DISTPLT
5	Plant Impairments-Severance		-	-	-	25	DISTPLT
7	SFAS 109 Flow Thru - Defrd FIT		111,729	-	111,729	25	DISTPLT
8	SFAS 109 Flow Thru - Defrd SIT		187	-	187	25	DISTPLT
	Subtotal		245,746	-	245,746		
TOTAL REGULATORY ASSETS							
		II-B-12	245,746	-	245,746		
TOTAL OTHER RATE BASE ITEMS							
		II-B-6-12	(1,933,748)	-	(1,933,748)		
TOTAL RATE BASE							
		II-B-1-12	20,980,043	-	20,980,043		
Rate of Return		7.3700%	7.3700%	7.3700%	7.3700%		
RETURN ON RATE BASE							
			1,546,229	-	1,546,229		

000240

PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS NORTH COMPANY
II-B-12 RATE BASE ACCOUNTS - REGULATORY ASSETS
TEST YEAR ENDING 6/30/2006
DOCKET NO. 3310
METERING 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
3	Other Rate Base Items									
3	Regulatory Assets/(Liabilities) in Rate Base									
4	Debt Refinancing - Restructuring Costs	2,078	394	23	1,597	62	184	70	-	6
5	Loss on Reacquired Debt due to Restructuring	60,940	11,545	680	46,824	1,817	5,388	2,056	-	167
7	Plant Impairments-Severance	-	-	-	-	-	-	-	-	-
8	SFAS 109 Flow Thru - Defrid FIT	52,611	9,967	587	40,424	1,568	4,652	1,775	-	144
	SFAS 109 Flow Thru - Defrid SIT	88	17	1	68	3	8	3	-	0
	Subtotal	115,718	21,922	1,291	88,913	3,450	10,231	3,904	-	317
	TOTAL REGULATORY ASSETS	115,718	21,922	1,291	88,913	3,450	10,231	3,904	-	317
	TOTAL OTHER RATE BASE ITEMS	(1,235,927)	(249,911)	(5,757)	(379,541)	(12,237)	(36,127)	(13,180)	-	(1,067)
	TOTAL RATE BASE	9,718,431	1,832,704	112,371	7,749,043	301,886	895,383	342,000	-	27,807
	Rate of Return	7.3700%	7.3700%	7.3700%	7.3700%	7.3700%	7.3700%	7.3700%	7.3700%	7.3700%
	RETURN ON RATE BASE	716,278	136,070	8,282	571,106	22,249	65,990	25,205	-	2,049

000241

PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS NORTH COMPANY
II-D-1 OPERATIONS AND MAINTENANCE EXPENSE
TEST YEAR ENDING 6/30/2006
DOCKET NO. 33310
METERING MODEL

Account Number	Description	Reference Schedule	MET Function	Staff Adjustments	Total TX Company	FF #	Functionalization Factor Name	
Transmission Expense								
Operation								
A556	Load Dispatching	II-D-1	-	-	-	1	DEMANDG	
A560	Operation Super. & Engin.		-	-	-	57	LAB561_566	
A561	Load Dispatching		-	-	-	22	TRANPLT	
A562	Station Expenses - Nonassoc		-	-	-	40	PLT352_353	
A563	Overhead Line Expenses		-	-	-	22	TRANPLT	
A564	Underground Line Expenses		-	-	-	22	TRANPLT	
A565	Wheeling Expense		-	-	-	22	TRANPLT	
A565.1	Wheeling Expense		-	-	-	22	TRANPLT	
A566	Misc. Transmission Expense		-	-	-	22	TRANPLT	
A567	Rents		-	-	-	22	TRANPLT	
Subtotal					-	-	-	
Maintenance								
A568	Maintenance Super. & Engin.	II-D-1	-	-	-	58	LAB569_573	
A569	Maint. of Structures		-	-	-	38	PLT352	
A570	Maint. of Station Equipment		-	-	-	39	PLT353	
A571	Maint. of Overhead Lines		-	-	-	22	TRANPLT	
A572	Maint. of Underground Lines		-	-	-	22	TRANPLT	
A573	Maint. of Misc. Trans Plant		-	-	-	22	TRANPLT	
Subtotal					-	-	-	
TOTAL TRANSMISSION EXPENSE								
					-	-	-	

000242

PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS NORTH COMPANY
II-D-1 OPERATIONS AND MAINTENANCE EXPENSE
TEST YEAR ENDING 6/30/2006
DOCKET NO. 33310
METERING 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
Transmission Expense										
Operation										
A556	Load Dispatching	-	-	-	-	-	-	-	-	-
A560	Operation Super. & Engin.	-	-	-	-	-	-	-	-	-
A561	Load Dispatching	-	-	-	-	-	-	-	-	-
A562	Station Expenses - Nonassoc.	-	-	-	-	-	-	-	-	-
A563	Overhead Line Expenses	-	-	-	-	-	-	-	-	-
A564	Underground Line Expenses	-	-	-	-	-	-	-	-	-
A565	Wheeling Expense	-	-	-	-	-	-	-	-	-
A565.1	Wheeling Expense	-	-	-	-	-	-	-	-	-
A566	Misc. Transmission Expense	-	-	-	-	-	-	-	-	-
A567	Rents	-	-	-	-	-	-	-	-	-
	Subtotal	-	-	-	-	-	-	-	-	-
Maintenance										
A568	Maintenance Super. & Engin.	-	-	-	-	-	-	-	-	-
A569	Maint. of Structures	-	-	-	-	-	-	-	-	-
A570	Maint. of Station Equipment	-	-	-	-	-	-	-	-	-
A571	Maint. of Overhead Lines	-	-	-	-	-	-	-	-	-
A572	Maint. of Underground Lines	-	-	-	-	-	-	-	-	-
A573	Maint. of Misc. Trans. Plant	-	-	-	-	-	-	-	-	-
	Subtotal	-	-	-	-	-	-	-	-	-
TOTAL TRANSMISSION EXPENSE										

000243

PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS NORTH COMPANY
II-D-1 OPERATIONS AND MAINTENANCE EXPENSE
TEST YEAR ENDING 6/30/2006
DOCKET NO. 33310
METERING MODEL

Account Number		Description	Reference Schedule	MET Function	Staff Adjustments	Total TX Company	PF #	Functionalization Factor Name
Distribution Expense								
Operation								
A580		Oper Supervising & Engineering	II-D-1	626,262	-	626,262	59	LAB581_588
A581		Load Dispatching		-	-	-	25	DISTPLT
A582		Station Expenses		-	-	-	44	PLT362
A583		Overhead Line Expense		-	-	-	45	PLT364_365
A584		Underground Line Expense		-	-	-	46	PLT366_367
A585		Street Lights		-	-	-	50	PLT373
A586		Meter Expenses		995,938	-	995,938	11	METERS
A587		Customer Installation Expense		-	-	-	25	DISTPLT
A 588		Misc Distribution Expenses		2,036,131	-	2,036,131	25	DISTPLT
A589		Rents		-	-	-	25	DISTPLT
Subtotal 581-589				3,658,331	-	3,658,331		
Distribution-Operation-Total								
Maintenance								
A590		Maintenance Super. & Engin.	II-D-1	4,759	-	4,759	60	LAB591_598
A591		Maint. of Structures		-	-	-	43	PLT361
A592		Maint. of Station Equipment		-	-	-	44	PLT362
A593		Maint. of Overhead Lines		-	-	-	45	PLT364_365
A594		Maint. of Underground Lines		-	-	-	46	PLT366_367
A595		Maint. of Line Transformers		-	-	-	47	PLT368
A596		Maint. of Street Lights		-	-	-	50	PLT373
A597		Maint. of Meters		258,482	-	258,482	48	PLT370
A598		Maint. of Misc. Dist. Plant.		8,862	-	8,862	25	DISTPLT
Subtotal 591-598				272,103	-	272,103		
TOTAL DISTRIBUTION EXPENSE				3,930,434	-	3,930,434		

000244

PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS NORTH COMPANY
II-D-1 OPERATIONS AND MAINTENANCE EXPENSE
TEST YEAR ENDING 6/30/2006
DOCKET NO. 3310
METERING 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
Distribution Expense										
Operation										
A560	Oper Supervising & Engineering	294,897	55,867	3,289	226,586	8,791	26,073	9,950	-	809
A581	Load Dispatching	-	-	-	-	-	-	-	-	-
A582	Station Expenses	-	-	-	-	-	-	-	-	-
A583	Overhead Line Expense	-	-	-	-	-	-	-	-	-
A584	Underground Line Expense	-	-	-	-	-	-	-	-	-
A585	Street Lights	-	-	-	-	-	-	-	-	-
A586	Meter Expenses	468,972	88,844	5,231	360,337	13,981	41,464	15,823	-	1,286
A587	Customer Installation Expense	-	-	-	-	-	-	-	-	-
A 588	Misc Distribution Expenses	958,782	181,636	10,694	736,687	28,583	84,770	32,349	-	2,630
A589	Rents	-	-	-	-	-	-	-	-	-
	Subtotal 581,589	1,722,651	326,347	19,215	1,323,610	51,366	152,306	58,122	-	4,725
Distribution-Operation-Total										
Maintenance										
A590	Maintenance Super. & Engin.	2,241	425	25	1,722	67	198	76	-	6
A591	Maint. of Structures	-	-	-	-	-	-	-	-	-
A592	Maint. of Station Equipment	-	-	-	-	-	-	-	-	-
A593	Maint. of Overhead Lines	-	-	-	-	-	-	-	-	-
A594	Maint. of Underground Lines	-	-	-	-	-	-	-	-	-
A595	Maint. of Line Transformers	-	-	-	-	-	-	-	-	-
A596	Maint. of Street Lights	-	-	-	-	-	-	-	-	-
A597	Maint. of Meters	121,715	23,058	1,358	93,520	3,629	10,761	4,107	-	334
A598	Maint. of Misc. Dist. Plant.	4,173	791	47	3,206	124	369	141	-	11
	Subtotal 591,598	128,129	24,273	1,429	98,449	3,820	11,328	4,323	-	351
	TOTAL DISTRIBUTION EXPENSE	1,850,780	350,620	20,644	1,422,059	55,176	163,634	62,446	-	5,076

000245

PUBLIC UTILITY COMMISSION OF TEXAS

AEP TEXAS NORTH COMPANY

II-D-1 OPERATIONS AND MAINTENANCE EXPENSE

TEST YEAR ENDING 6/30/2006

DOCKET NO. 3310

METERING MODEL

Account Number	Description	Reference Schedule	1 MET Function	2 Staff Adjustments	3 Total TX Company	4 FF #	5 Functionalization Factor Name
Customer Accounting Expenses							
A901	Supervision	II-D-1	266,846	-	266,846	61	LAB902.903
A902	Meter Reading Expense		2,551,073	-	2,551,073	14	METERREAD
A903	Customer Revords. & Collection		-	-	-	15	BILLING
A904	Uncollectible Accounts		-	-	-	52	REVENUE
A905	Misc. Customer Account Exp.		(11,851)	-	(11,851)	61	LAB902.903
			2,806,068	-	2,806,068		
	Subtotal Customer Accounting						
Cust. Service & Information Expenses							
A907	Supervision	II-D-1	-	-	-	55	LABOR
A907	DSM		-	-	-		
A908	Customer Assistance		-	-	-	25	DISTPLT
A909	Inform. & Instruct. Adv. Exp.		-	-	-	25	DISTPLT
A910	Misc. Cust. Service & Inform.		-	-	-	25	DISTPLT
			-	-	-		
	Subtotal 907&910						
			2,806,068	-	2,806,068		
TOTAL-CUSTOMER SERVICE & INFO.							
		II-D-1	2,806,068	-			
Sales Expense							
A911	Demonstrating & Selling Exp.	II-D-1	-	-	-	63	LAB912.916
A912	Advertising Exp.		-	-	-	8	CUSTOMERS
A913	Misc. Sales Exp.		-	-	-	8	CUSTOMERS
			-	-	-		
	Subtotal Sales						
		II-D-1	-	-	-		
TOTAL SALES EXPENSE							
		II-D-1	-	-	-		
TOTAL O&M EXPENSE							
		II-D-1	6,736,502	-	6,736,502		

000246

PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS NORTH COMPANY
II-D-1 OPERATIONS AND MAINTENANCE EXPENSE
TEST YEAR ENDING 6/30/2006
DOCKET NO. 33310
METERING 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 Accounting Expenses										
A901	Supervision	204,544	42,238	339	19,209	140	375	-	-	-
A902	Meter Reading Expense	1,955,461	403,798	3,245	183,643	1,338	3,589	-	-	-
A903	Customer Records & Collection	-	-	-	-	-	-	-	-	-
A904	Uncollectible Accounts	-	-	-	-	-	-	-	-	-
A905	Misc. Customer Account Exp.	(9,084)	(1,876)	(15)	(853)	(6)	(17)	-	-	-
	Subtotal Customer Accounting	2,150,921	444,160	3,569	201,999	1,471	3,948	-	-	-
Cost, Service & Information Expense										
A907	Supervision	-	-	-	-	-	-	-	-	-
A907	DSM	-	-	-	-	-	-	-	-	-
A908	Customer Assistance	-	-	-	-	-	-	-	-	-
A909	Inform. & Instruct. Adv. Exp.	-	-	-	-	-	-	-	-	-
A910	Misc. Cust. Service & Inform.	-	-	-	-	-	-	-	-	-
	Subtotal 907&910	-	-	-	-	-	-	-	-	-
TOTAL-CUSTOMER SERVICE & INFO.										
		2,150,921	444,160	3,569	201,999	1,471	3,948	-	-	-
Sales Expense										
A911	Demonstrating & Selling Exp.	-	-	-	-	-	-	-	-	-
A912	Advertising Exp.	-	-	-	-	-	-	-	-	-
A913	Misc. Sales Exp.	-	-	-	-	-	-	-	-	-
	Subtotal -Sales	-	-	-	-	-	-	-	-	-
TOTAL SALES EXPENSE										
		-	-	-	-	-	-	-	-	-
TOTAL O&M EXPENSE										
		4,001,701	794,780	24,213	1,624,058	56,647	167,582	62,446	-	5,076

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