

PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS NORTH COMPANY
II-D-2 ADMINISTRATIVE & GENERAL EXPENSE
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
II-D-2							
Administrative & General Expenses							
A920	Admin. & General Salaries		998,725	-	998,725	55	LABOR
A921	Office Supplies		173,425	-	173,425	55	LABOR
A922	Admin Expense Transferred		(651,483)	-	(651,483)	55	LABOR
A923	Outside Services		1,618,482	-	1,618,482	55	LABOR
A924	Property Insurance Exp.		(3,833)	-	(3,833)	35	NPLT
A925	Injuries & Damages		754,674	-	754,674	55	LABOR
A926	Pensions & Benefits		478,018	-	478,018	55	LABOR
A928	Regulatory Commission		7,535	-	7,535	53	TREVENUE
A930	Misc. General Expense		-	-	-	56	TLABOR
A931	Rents		275,021	-	275,021	28	GENPLT
A935	Maint. of General Plant		110,946	-	110,946	28	GENPLT
TOTAL A&G EXPENSE			3,762,511	-	3,762,511		
II-D-2							
TOTAL O&M & A&G EXPENSE							
			10,499,013	-	10,499,013		
II-D-1-2							
TOTAL O&M EXP. EXCL. FUEL & PUR. POWER							
			10,499,013	-	10,499,013		
II-D-1-2							

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PUBLIC UTILITY COMMISSION OF TEXAS
 A&P TEXAS NORTH COMPANY
 II-D-2 ADMINISTRATIVE & GENERAL EXPENSE
 TEST YEAR ENDING 6/30/2006
 DOCKET NO. 33110
 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
Administrative & General Expenses										
A920 Admin. & General Salaries		590,714	117,211	3,636	244,110	8,551	25,299	9,437	-	767
A921 Office Supplies		102,473	20,333	631	42,346	1,483	4,389	1,637	-	133
A922 Admin Expense Transferred		(394,946)	(76,382)	(2,369)	(159,077)	(5,572)	(16,486)	(6,150)	-	(500)
A923 Outside Services		996,323	189,757	5,886	395,196	13,843	40,957	15,277	-	1,242
A924 Property Insurance Exp.		(1,832)	(348)	(20)	(1,360)	(53)	(156)	(59)	-	(5)
A925 Injuries & Damages		445,919	88,481	2,745	184,274	6,455	19,098	7,124	-	579
A926 Pensions & Benefits		282,450	56,045	1,738	116,721	4,089	12,097	4,512	-	367
A928 Regulatory Commission		4,699	1,625	15	1,031	35	102	29	-	-
A930 Misc. General Expense		-	-	-	-	-	-	-	-	-
A931 Rents		162,504	32,245	1,000	67,154	2,352	6,960	2,596	-	211
A935 Maint. of General Plant		65,555	13,008	403	27,090	949	2,808	1,047	-	85
TOTAL A&G EXPENSE		2,223,859	441,973	13,665	917,485	32,132	95,067	35,450	-	2,879
TOTAL O&M & A&G EXPENSE		6,225,560	1,236,753	37,878	2,541,543	88,779	262,649	97,896	-	7,956
TOTAL O&M EXP EXCL. FUEL & PUR. POWER		6,225,560	1,236,753	37,878	2,541,543	88,779	262,649	97,896	-	7,956

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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. 3310
 METERING MODEL

Account Number	Description	Reference Schedule	MET Function	Staff Adjustments	Total TX Company	FF #	Functionalization Factor Name	
Transmission Expense								
Operation								
A560	Operation Super. & Engin.	II-D-3	-	-	-	98	A560	
A561	Load Dispatching		-	-	-	99	A561	
A562	Station Equipment		-	-	-	100	A562	
A563	Overhead Line Expense		-	-	-	101	A563	
A564	Underground Line Expense		-	-	-	102	A564	
A565.1	Wheeling Expense		-	-	-	103	A565	
A565.2	Wheeling Expense		-	-	-	103	A565	
A566	Misc. Transmission Expense		-	-	-	104	A566	
A567	Rents		-	-	-	105	A567	
A567R	Inter Fuel Credit		-	-	-	105	A567	
Subtotal								
Maintenance								
A568	Maintenance Super. & Engin.	II-D-3	-	-	-	106	A568	
A569	Maint. of Structures		-	-	-	107	A569	
A570	Maint. of Station Equipment		-	-	-	108	A570	
A571	Maint. of Overhead Lines		-	-	-	109	A571	
A572	Maint. of Underground Lines		-	-	-	110	A572	
A573	Maint. of Misc. Trans.Plant		-	-	-	111	A573	
	Others		-	-	-	71	DA	
Subtotal								
TOTAL TRANSMISSION 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
 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										
A560	Operation Super. & Engin.	-	-	-	-	-	-	-	-	-
A561	Load Dispatching	-	-	-	-	-	-	-	-	-
A562	Station Equipment	-	-	-	-	-	-	-	-	-
A563	Overhead Line Expense	-	-	-	-	-	-	-	-	-
A564	Underground Line Expense	-	-	-	-	-	-	-	-	-
A565.1	Wheeling Expense	-	-	-	-	-	-	-	-	-
A565.2	Wheeling Expense	-	-	-	-	-	-	-	-	-
A566	Misc. Transmission Expense	-	-	-	-	-	-	-	-	-
A567	Rents	-	-	-	-	-	-	-	-	-
A567R	Inter Fuel Credit	-	-	-	-	-	-	-	-	-
	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										

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PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS NORTH COMPANY
II-D-3 PAYROLL EXPENSES
FISCAL 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							
A581	Lead Dispatching	II-D-3	-	-	-	113	A581
A582	Station Expense		-	-	-	114	A582
A583	Overhead Line Expense		-	-	-	115	A583
A584	Underground Line Expense		-	-	-	116	A584
A585	Street Light & Signal Systems		-	-	-	117	A585
A586	Meter Expenses		1,320,657	-	1,320,657	118	A586
A587	Customer Installation Expense		-	-	-	119	A587
A588	Misc. Distribution Expenses		731,022	-	731,022	120	A588
A589	Rents		-	-	-	121	A589
	Subtotal 581-589		2,051,679	-	2,051,679		
A580	Operation Super. & Engin.		221,393	-	221,393	112	A580
	Subtotal 580 & 588		221,393	-	221,393		
Distribution-Operation-Total							
		II-D-3	2,273,072	-	2,273,072		
Maintenance							
A591	Maint. of Structures	II-D-3	-	-	-	123	A591
A592	Maint. of Station Equipment		-	-	-	124	A592
A593	Maint. of Overhead Lines		-	-	-	125	A593
A594	Maint. of Underground Lines		-	-	-	126	A594
A595	Maint. of Line Transformers		-	-	-	127	A595
A596	Maint. of Street Lights		-	-	-	128	A596
A597	Maint. of Meters		165,524	-	165,524	129	A597
A598.1	Maint. of Misc. Dist. Plant.(371&372)		1,556	-	1,556	122	A590
	Subtotal 591-598.1		167,080	-	167,080		
A590	Maintenance Super. & Engin.		-	-	-	122	A590
	Subtotal 590&598.2		-	-	-		
Distribution-Maintenance-Total							
		II-D-3	167,080	-	167,080		
	TOTAL DISTRIBUTION EXPENSE	II-D-3	2,440,152	-	2,440,152		

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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

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
Distribution Expense										
Operation										
A581	Load Dispatching	-	-	-	-	-	-	-	-	-
A582	Station Expense	-	-	-	-	-	-	-	-	-
A583	Overhead Line Expense	-	-	-	-	-	-	-	-	-
A584	Underground Line Expense	-	-	-	-	-	-	-	-	-
A585	Street Light & Signal Systems	-	-	-	-	-	-	-	-	-
A586	Meter Expenses	621,877	117,811	6,937	477,823	18,539	54,982	20,982	-	1,706
A587	Customer Installation Expense	-	-	-	-	-	-	-	-	-
A588	Misc. Distribution Expenses	344,227	65,212	3,840	264,489	10,262	30,434	11,614	-	944
A589	Rents	-	-	-	-	-	-	-	-	-
	Subtotal 581-589	966,103	183,023	10,776	742,312	28,802	85,417	32,596	-	2,650
A580	Operation Super. & Engin.	104,250	19,750	1,163	80,102	3,108	9,217	3,517	-	286
	Subtotal 580 & 588	104,250	19,750	1,163	80,102	3,108	9,217	3,517	-	286
Distributions-Operation-Total										
	1,070,354	202,773	11,939	822,413	31,910	94,634	36,114	2,936	-	-
Maintenance										
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	77,943	14,766	869	59,888	2,324	6,891	2,630	-	214
A598.1	Maint. of Misc. Dist. Plant.(371&372)	733	139	8	563	22	65	25	-	2
	Subtotal 591-598.1	78,675	14,905	878	60,451	2,345	6,956	2,655	-	216
A590	Maintenance Super. & Engin.	-	-	-	-	-	-	-	-	-
	Subtotal 590& 598.2	78,675	14,905	878	60,451	2,345	6,956	2,655	-	216
Distribution-Maintenance-Total										
	1,149,029	217,677	12,816	882,864	34,255	101,590	38,768	3,152	-	-
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
METERING MODEL

Account Number	Description	Reference Schedule	MET Function	Staff Adjustments	Total TX Company	FF #	Functionalization Factor Name
Cust. Acct., Serv., Info. & Sales Expenses							
Customer Accounting Expenses							
A902	Meter Reading Expense	II-D-3	1,584,218	-	1,584,218	132	A902
A903 R	Customer Records & Collection	II-D-3	-	-	-	133	A903
	Subtotal 902-903		1,584,218	-	1,584,218		
A901	Supervision		82,750	-	82,750	131	A901
A904	Uncollectible Accounts		-	-	-	134	A904
A905	Misc. Customer Account Exp.		-	-	-	135	A905
	Subtotal Customer Accounting		82,750	-	82,750		
Cust. Service & Info. Expense							
A906 C	Customer Svc. & Infor.	II-D-3	-	-	-		A906
A906 E	Customer Svc. & Infor.		-	-	-		A906
A908 E	Customer Assistance		-	-	-	137	A908
A909 C	Inform. & Instruct. Adv. Exp.		-	-	-	138	A909
	Subtotal 906-909		-	-	-		
A907	Supervision		-	-	-	136	A907
A910	Misc. Cust. Service & Inform.		-	-	-	139	A910
	Subtotal 907&910		-	-	-		
	Subtotal -Cust. Service & Information		-	-	-		
Sales Expense							
A912	Demonstrating & Selling Exp.	II-D-3	-	-	-	141	A912
A913	Advertising Exp.		-	-	-	142	A913
A917	Sales Expense		-	-	-		A917
	Subtotal 912-917		-	-	-		
A911	Supervision		-	-	-	140	A911
A916	Misc. Sales Exp.		-	-	-		A916
	Subtotal -Sales		-	-	-		
	TOT. CUST. ACCT., SERV., INFO. & SALES EXP.		1,666,968	-	1,666,968		
TOTAL PAYROLL EXCLUDING A & G							
		II-D-3	4,107,120	-	4,107,120		
Administrative & General Expenses							
A920	Admin. & General Salaries		108,074	-	108,074	55	LABOR
A921	Office Supplies		-	-	-	55	LABOR
A925	Injuries & Damages		-	-	-	55	LABOR
A930	Misc. General Expense		-	-	-	56	TLABOR
A935	Maintenance Of General Plant		37,216	-	37,216	28	GENPLT
	TOTAL A&G EXPENSE		145,290	-	145,290		
	TOTAL PAYROLL EXPENSE	II-D-3	4,252,410	-	4,252,410		
Clearing Accounts and Special Pays Charged to O&M							
	Capital and Other Non T&D Accounts		-	-	-	71	DA
	Contract Labor - O&M and Capital		-	-	-	71	DA
	TOTAL PAYROLL EXPENSE	II-D-3	4,252,410	-	4,252,410		

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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. 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
Cust. Acct., Serv., Info. & Sales Expenses										
Customer Accounting Expenses										
A902	Meter Reading Expense	1,214,343	250,759	2,015	114,043	831	2,229	-	-	-
A903 R	Customer Records & Collection	-	-	-	-	-	-	-	-	-
	Subtotal 902-903	1,214,343	250,759	2,015	114,043	831	2,229	-	-	-
A904	Supervision	63,430	13,098	105	5,957	43	116	-	-	-
A904	Uncollectible Accounts	-	-	-	-	-	-	-	-	-
A905	Misc. Customer Account Exp.	-	-	-	-	-	-	-	-	-
	Subtotal Customer Accounting	63,430	13,098	105	5,957	43	116	-	-	-
Cust. Service & Info. Expense										
A906 C	Customer Svc. & Infor.	-	-	-	-	-	-	-	-	-
A906 E	Customer Svc. & Infor.	-	-	-	-	-	-	-	-	-
A908 E	Customer Assistance	-	-	-	-	-	-	-	-	-
A908 C	Inform. & Instruct. Adv. Exp.	-	-	-	-	-	-	-	-	-
	Subtotal 906-909	-	-	-	-	-	-	-	-	-
A907	Supervision	-	-	-	-	-	-	-	-	-
A910	Misc. Cust. Service & Inform.	-	-	-	-	-	-	-	-	-
	Subtotal 907&910	-	-	-	-	-	-	-	-	-
	Subtotal - Cust. Service & Information	-	-	-	-	-	-	-	-	-
Sales Expense										
A912	Demonstrating & Selling Exp.	-	-	-	-	-	-	-	-	-
A913	Advertising Exp.	-	-	-	-	-	-	-	-	-
A917	Sales Expense	-	-	-	-	-	-	-	-	-
	Subtotal 912-917	-	-	-	-	-	-	-	-	-
A911	Supervision	-	-	-	-	-	-	-	-	-
A916	Misc. Sales Exp.	-	-	-	-	-	-	-	-	-
	Subtotal - Sales	-	-	-	-	-	-	-	-	-
	TOT. CUST. ACCT., SERV., INFO. & SALES EXP.	1,277,773	263,857	2,120	119,999	874	2,345	-	-	-
TOTAL PAYROLL EXCLUDING A&G										
		2,426,982	481,534	14,937	1,003,864	35,129	103,935	38,768	-	3,152
Administrative & General Expenses										
A920	Admin. & General Salaries	63,858	12,671	393	26,389	924	2,735	1,020	-	83
A921	Office Supplies	-	-	-	-	-	-	-	-	-
A925	Injuries & Damages	-	-	-	-	-	-	-	-	-
A930	Misc. General Expense	-	-	-	-	-	-	-	-	-
A935	Maintenance Of General Plant	21,990	4,363	135	9,087	318	942	351	-	29
	TOTAL A&G EXPENSE	85,848	17,034	528	35,476	1,243	3,677	1,371	-	111
	TOTAL PAYROLL EXPENSE	2,512,830	498,568	15,465	1,039,340	36,372	107,612	40,140	-	3,263
Clearing Accounts and Special Pays Charged to O&M										
	Capital and Other Non T&D Accounts	-	-	-	-	-	-	-	-	-
	Contract Labor - O&M and Capital	-	-	-	-	-	-	-	-	-
	TOTAL PAYROLL EXPENSE	2,512,830	498,568	15,465	1,039,340	36,372	107,612	40,140	-	3,263

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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. 3310
 METERING MODEL

Account Number	Description	Reference Schedule	MET Function	Staff Adjustments	Total TX Company	FF #	Functionalization Factor Name
426.1	Donations	II-D-4	-	-	-	71	DA
426.4	Civic and Politics	II-D-4	-	-	-	71	DA
426.3	Penalties and Fines	II-D-4	-	-	-	71	DA
426.5	Social and Service Club	II-D-4	-	-	-	71	DA
426.1	Additional Donations excluded due to exceeding limitation	II-D-4	-	-	-	71	DA
TOTAL EXCLUSIONS FROM REPORTING PERIOD							

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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
 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
426.1	Donations	-	-	-	-	-	-	-	-	-
426.4	Civic and Politics	-	-	-	-	-	-	-	-	-
426.3	Penalties and Fines	-	-	-	-	-	-	-	-	-
426.5	Social and Service Club	-	-	-	-	-	-	-	-	-
426.1	Additional Donations excluded due to exceeding limitation	-	-	-	-	-	-	-	-	-
TOTAL EXCLUSIONS FROM REPORTING PERIOD		-	-	-	-	-	-	-	-	-

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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
METERING MODEL

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

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
 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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TOTAL SYSTEM BENEFIT FUND EXPENSES

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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. 3310
METERING MODEL

Account Number	Description	Reference Schedule	MET Function	Staff Adjustments	Total TX Company	FF #	Functionalization Factor Name
Depreciation and Amortization Expense							
Intangible Plant							
A301	Organization	II-E-1	-	-	-	55	LABOR
A302	Franchise and Consents	II-E-1	(23,283)	-	(23,283)	55	LABOR
A303	Miscellaneous Intangible Plant		-	-	-	55	LABOR
	Subtotal		(23,283)	-	(23,283)		
Transmission Plant							
A380	Land and Land Rights	II-E-1	-	-	-	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
	Others		-	-	-	4	DEMANDDP
	Subtotal		-	-	-		
Distribution							
A360	Land and Land Rights	II-E-1	-	-	-	4	DEMANDDP
A361	Structures and Improvements		-	-	-	4	DEMANDDP
A362	Station Equipment		-	-	-	4	DEMANDDP
A363	Storage Battery Equipment		-	-	-	4	DEMANDDP
A364	Poles, Towers & Fixtures		-	-	-	81	PLT364
A365	O.H. Conductors & Devices		-	-	-	82	PLT365
A366	Underground Conduits		-	-	-	83	PLT366
A367	U.G. Conductors & Devices		-	-	-	84	PLT367
A368	Line Transformers		-	-	-	47	PLT368
A369	Services		-	-	-	10	SERVICES
A370	Meters		1,462,789	-	1,462,789	11	METERS
A371	Install. on Customer Prem.		-	-	-	12	NROADLIGHT
A372	Leased Prop. on Cust. Premises		-	-	-	4	DEMANDDP
A373	Street Lights		-	-	-	13	ROADLIGHT
	Subtotal		1,462,789	-	1,462,789		
General Plant							
A389.1	Land and Land Rights	II-E-1	-	-	-	55	LABOR
A390	Structures and Improvements		-	-	-	55	LABOR
A391	A391 Office Furniture		25,748	-	25,748	55	LABOR
A391	Office Equipment-Computers		-	-	-		
A392	Transportation equipment		-	-	-	55	LABOR
A393	Store Equipment		963	-	963	55	LABOR
A394	Tools, Shop & Garage Equip		49,145	-	49,145	55	LABOR
A395	Lab Equip		-	-	-	55	LABOR
A396	Power Operated Equipment		-	-	-	55	LABOR
A397	Communication equt		22,464	-	22,464	55	LABOR
A398	Misc Equip		1,769	-	1,769	55	LABOR
A399	Other Intangible Prop - Depr		-	-	-	55	LABOR
A399	Other Intangible Prop - Depreciable		-	-	-	55	LABOR
	Subtotal		100,089	-	100,089		
TOTAL DEPRECIATION & AMORTIZATION							
		II-E-1	1,539,595	-	1,539,595		

000260

PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS NORTH COMPANY
II-E-1 DEPRECIATION & AMORTIZATION EXPENSE
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
Depreciation and Amortization Expense										
Intangible Plant										
A301	Organizational	(13,757)	(2,730)	(85)	(5,685)	(199)	(589)	(220)	-	(18)
A302	Franchise and Consents	-	-	-	-	-	-	-	-	-
A303	Miscellaneous Intangible Plant	(13,757)	(2,730)	(85)	(5,685)	(199)	(589)	(220)	-	(18)
	Subtotal									
Transmission Plant										
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	-	-	-	-	-	-	-	-	-
	Others	-	-	-	-	-	-	-	-	-
	Subtotal									
Distribution										
A360	Land and Land Rights	-	-	-	-	-	-	-	-	-
A361	Structures and Improvements	-	-	-	-	-	-	-	-	-
A362	Station Equipment	-	-	-	-	-	-	-	-	-
A363	Storage Battery Equipment	-	-	-	-	-	-	-	-	-
A364	Poles, Towers & Fixtures	-	-	-	-	-	-	-	-	-
A365	O.H. Conductors & Devices	-	-	-	-	-	-	-	-	-
A366	Underground Conduits	-	-	-	-	-	-	-	-	-
A367	U.G. Conductors & Devices	-	-	-	-	-	-	-	-	-
A368	Line Transformers	-	-	-	-	-	-	-	-	-
A369	Services	-	-	-	-	-	-	-	-	-
A370	Meters	688,804	130,490	7,683	529,247	20,535	60,900	23,240	-	1,889
A371	Install. on Customer Prem.	-	-	-	-	-	-	-	-	-
A372	Leased Prop. on Cust. Premises	-	-	-	-	-	-	-	-	-
A373	Street Lights	-	-	-	-	-	-	-	-	-
	Subtotal	688,804	130,490	7,683	529,247	20,535	60,900	23,240	-	1,889
General Plant										
A389.1	Land and Land Rights	-	-	-	-	-	-	-	-	-
A390	Structures and Improvements	-	-	-	-	-	-	-	-	-
A391	A391 Office Furniture	15,214	3,019	94	6,287	220	652	243	-	20
A391	Office Equipment-Computers	-	-	-	-	-	-	-	-	-
A392	Transportation equipment	-	-	-	-	-	-	-	-	-
A393	Store Equipment	569	113	4	235	8	24	9	-	1
A394	Tools, Shop & Garage Equip	29,039	5,762	179	12,000	420	1,244	464	-	38
A395	Lab Equip	-	-	-	-	-	-	-	-	-
A396	Power Operated Equipment	-	-	-	-	-	-	-	-	-
A397	Communication equi	13,273	2,634	82	5,485	192	568	212	-	17
A398	Mass Equip	1,045	207	6	432	15	45	17	-	1
A399	Other Intangible Prop - Depr	-	-	-	-	-	-	-	-	-
A399	Other Intangible Prop - Depletable	-	-	-	-	-	-	-	-	-
	Subtotal	59,140	11,735	364	24,439	856	2,533	945	-	77
TOTAL DEPRECIATION & AMORTIZATION										
		734,187	139,495	7,962	548,682	21,192	62,843	23,965	-	1,948

000261

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
METERING MODEL

Account Number	Description	Reference Schedule	1 MET Function	2 Staff Adjustments	3 Total TX Company	4 PF #	5 Functionalization Factor Name
Taxes Other than Income Taxes							
Payroll-Related							
	Direct Assigned	II-E-2					
	FICA	II-E-2	(366,764)	-	(366,764)	55	LABOR
	FUTA		687,302	-	687,302	55	LABOR
	SUTA		5,881	-	5,881	55	LABOR
			81,279	-	81,279	55	LABOR
	Total Payroll		407,698	-	407,698		
Property Related							
	Ad Valorem	II-E-2	279,827	-	279,827	35	NPLT
	Total Property		279,827	-	279,827		
Franchise							
			-	-	-		
	Total Non-Revenue Related		-	-	-		
Revenue Related							
	Federal Excise/ St. Lr. Reg Fees	II-E-2	-	-	-	52	REVENUE
	Sales		722	-	722	25	DISTPLT
	State Gross Receipts		-	-	-	69	MFF
	Municipal Fees		-	-	-	17	TAXINC
	Gross Margin		104,095	-	104,095		
	Total Revenue Related		104,817	-	104,817		
TOTAL TAXES OTHER THAN INCOME TAXES			II-E-2	792,542	792,542		

000262

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	
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
Taxes Other than Income Taxes										
Payroll-Related										
Direct Assigned										
FICA		(216,712)	(43,001)	(1,334)	(89,555)	(3,137)	(9,281)	(3,462)	-	(281)
FUTA		406,111	80,582	2,500	167,823	5,879	17,393	6,488	-	527
SUTA		3,475	690	21	1,436	50	149	56	-	5
		48,026	9,529	296	19,846	695	2,057	767	-	62
Total Payroll		240,899	47,800	1,483	99,550	3,487	10,317	3,648	-	313
Property Related										
Ad Valorem		133,781	25,433	1,443	99,268	3,836	11,376	4,338	-	353
		133,781	25,433	1,443	99,268	3,836	11,376	4,338	-	353
Franchise										
		-	-	-	-	-	-	-	-	-
Total Non-Revenue Related		-	-	-	-	-	-	-	-	-
Revenue Related										
Federal Excise/ St Lic Reg Fees		-	-	-	-	-	-	-	-	-
Sales		340	64	4	261	10	30	11	-	1
State Gross Receipts		-	-	-	-	-	-	-	-	-
Municipal Fees		11,987	11,540	11,442	11,863	11,452	11,485	11,454	11,455	11,437
Gross Margin		12,327	11,604	11,445	12,124	11,462	11,515	11,466	11,435	11,438
Total Revenue Related		12,327	11,604	11,445	12,124	11,462	11,515	11,466	11,435	11,438
TOTAL TAXES OTHER THAN INCOME TAXES		387,008	84,837	14,371	210,942	18,785	33,206	19,452	11,435	12,103

000263

PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS NORTH COMPANY
II-E-3 FEDERAL INCOME TAXES
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
Federal Income Taxes							
	Return on Rate Base		1,546,229	-	1,546,229		
	Deductions:						
	Synchronized Interest						
	ITC Amortization		(865,544)	-	(865,544)	51	RBX
	Amortization of Protected Excess DFT		(35,038)	-	(35,038)	35	NPLT
	Amortization of Non-protected excess DFT		(27,985)	-	(27,985)	34	PLTSVC
	Protected Excess Reserve Adjustment		-	-	-	71	DA
	Tax adjustment & R&D credits		-	-	-	71	DA
	Allocated Parent Co Tax Savings		-	-	-	71	DA
	Consolidated Tax Savings		61,207	-	61,207	71	DA
	Other		(91,561)	-	(91,561)	71	DA
	Subtotal		(958,921)	-	(958,921)	51	RBX
	Additions:						
	Depreciation adjustment		14,423	-	14,423	25	DISTPLT
	Meals and Entertainment provision for contingencies		36,983	-	36,983	55	LABOR
			-	-	-	71	DA
	Taxable Component of Return Tax Factor		(638,714)	-	(638,714)		
			\$3,846,154 %		\$3,846,154 %		
	Federal Income Taxes Before Adjust.		(343,923)	-	(343,923)		
	Tax Credits						
	ITC Amortization		(35,038)	-	(35,038)	35	NPLT
	Amort of protected excess DFT		(27,985)	-	(27,985)	34	PLTSVC
	Tax adjustment & R&D credits		-	-	-		
	Allocated Parent Co Tax Savings		-	-	-	71	DA
	Amortiz. Of excess deferred taxes		61,207	-	61,207		
	Consolidated tax Savings		-	-	-		
	ADD:						
	prior year adjustments		-	-	-	71	DA
	provision for contingencies		-	-	-	71	DA
TOTAL FEDERAL INCOME TAXES							
		II-E-3	342,107	-	342,107		

000264

PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS NORTH COMPANY
II-E-3 FEDERAL INCOME TAXES
TEST YEAR ENDING 6/30/2006
DOCKET NO. 33110
METERING MODEL

Federal Income Taxes										
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									
Return on Rate Base										
		716,278	135,070	8,282	571,106	22,249	65,590	25,205	-	2,049
Deductions:										
	Synchronized Interest	(400,956)	(75,609)	(4,636)	(319,692)	(12,454)	(36,940)	(14,109)	-	(1,147)
	ITC Amortization	(16,751)	(3,185)	(181)	(12,430)	(480)	(1,424)	(543)	-	(44)
	Amortization of Protected Excess DFT	(13,543)	(2,582)	(142)	(9,767)	(376)	(1,115)	(425)	-	(35)
	Amortization of Non-protected excess DFT	-	-	-	-	-	-	-	-	-
	Protected Excess Reserve Adjustment	-	-	-	-	-	-	-	-	-
	Tax adjustment & R&D credits	-	-	-	-	-	-	-	-	-
	Allocated Parent Co Tax Savings	28,420	5,362	327	22,542	878	2,603	994	-	81
	Consolidated Tax Savings	(42,415)	(7,998)	(490)	(33,818)	(1,317)	(3,908)	(1,266)	-	(121)
	Other	(445,245)	(84,011)	(5,122)	(353,165)	(13,751)	(40,784)	(15,576)	-	(1,266)
	Subtotal	46,437	8,766	0,537	36,833	1,437	4,255	1,627	0.00%	0.13%
Additions:										
	Depreciation adjustment	6,792	1,287	76	5,218	202	600	229	-	19
	Meals and Entertainment provision for contingencies	21,852	4,336	134	9,030	316	936	349	-	28
		-	-	-	-	-	-	-	-	-
	Taxable Component of Return Tax Factor	(299,676)	(56,681)	(3,370)	(232,189)	(9,017)	(26,742)	(10,208)	-	(830)
		53.846154%	53.846154%	53.846154%	53.846154%	53.846154%	53.846154%	53.846154%	53.846154%	53.846154%
Federal Income Taxes Before Adjust.										
		(161,364)	(30,521)	(1,815)	(125,025)	(4,855)	(14,400)	(5,496)	-	(447)
Tax Credits										
	ITC Amortization	(16,751)	(3,185)	(181)	(12,430)	(480)	(1,424)	(543)	-	(44)
	Amort of protected excess DFT	(13,543)	(2,582)	(142)	(9,767)	(376)	(1,115)	(425)	-	(35)
	Tax adjustment & R&D credits	-	-	-	-	-	-	-	-	-
	Allocated Parent Co Tax Savings	28,420	5,362	327	22,542	878	2,603	994	-	81
	Amortiz. Of excess deferred taxes	-	-	-	-	-	-	-	-	-
	Consolidated tax Savings	-	-	-	-	-	-	-	-	-
	ADD:	-	-	-	-	-	-	-	-	-
	prior year adjustments	-	-	-	-	-	-	-	-	-
	provision for contingencies	-	-	-	-	-	-	-	-	-
TOTAL FEDERAL INCOME TAXES										
		159,490	30,117	1,819	125,370	4,877	14,463	5,523	-	449

000265

PUBLIC UTILITY COMMISSION OF TEXAS
 AEP TEXAS NORTH COMPANY
 II-E-4 OTHER EXPENSES
 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

Misc. Other Expenses

Misc. Items	403 Decommissioning Expense	II-E-4	-	-	-	65	TDEMANDIG
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TOTAL OTHER EXPENSES EXCLUDING FIT II-E-1.244

000266

PUBLIC UTILITY COMMISSION OF TEXAS
 AEP TEXAS NORTH COMPANY
 II-E-4 OTHER EXPENSES
 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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Misc. Other Expenses

Misc. Items
 403 Decommissioning Expense

TOTAL OTHER EXPENSES EXCLUDING FIT

000267

PUBLIC UTILITY COMMISSION OF TEXAS
 AEP TEXAS NORTH COMPANY
 II-E-5 OTHER REVENUE ITEMS
 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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II-E-5							
Other Revenues:							
Non-Electric Revenue							
A450	Furnished Discount		118,980	-	-	64	TCUSTOMERS
A451	Misc. Service Revenue		-	-	118,980	25	DISTPLT
A454	Rent from Property		-	-	-	45	PLT364_365
A456	Other Electric Revenue		-	-	-	3	DEMANDT
	Subtotal		118,980	-	118,980		
TOTAL OTHER REVENUES			118,980	-	118,980		

000208

PUBLIC UTILITY COMMISSION OF TEXAS

AEP TEXAS NORTH COMPANY

11-E-5 OTHER REVENUE ITEMS

TEST YEAR ENDING 6/30/2006

DOCKET NO. 33310

METERING MODEL

Account Number	Description	2014										
		6	7	8	9	10	11	12	13	14		
Other Revenues:												
Non-Electric Revenue												
A450	Forfeited Discount	-	-	-	-	-	-	-	-	-	-	-
A451	Misc. Service Revenue	56,026	10,614	625	43,048	1,670	4,953	1,890	-	-	-	154
A454	Rent from Property	-	-	-	-	-	-	-	-	-	-	-
A456	Other Electric Revenue	-	-	-	-	-	-	-	-	-	-	-
	Subtotal	56,026	10,614	625	43,048	1,670	4,953	1,890	-	-	-	154
TOTAL OTHER REVENUES		56,026	10,614	625	43,048	1,670	4,953	1,890	-	-	-	154

Other Revenues:

Non-Electric Revenue

A450	Forfeited Discount
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A451 Misc. Service Revenue

Rent from Property

A456 Other Electric Revenue

2008-09-01

TOTAL OTHER REVENUES

000209

Linked

PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS NORTH COMPANY
II-F FUNCTIONAL ALLOCATION FACTORS-DATA
TEST YEAR ENDING 6/30/2006
DOCKET NO. 33310
METERING 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
1	Generation Demand	DEMANDG	459	29	60	309					
2	Retail Generation Demand	TDEMANDG	459	29	60	309					
3	Transmission Demands	DEMANDT	466	29	60	309					
4	Distribution Primary Demands	DEMANDDP	5,403	367	797	3,428					
5	Distribution Secondary Demand	DEMANDSD	5,403	367	797	3,428					
6	Energy	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
7	Non-Concurrent Peaks	NCP	11,937	731	1,081	4,862	2,037	132	388	196	2,050
8	Customers	CUSTOMERS	147,658	27,973	183	12,606	87	258	18	205	8
9	Distribution Customers	DCUSTOMERS	147,658	27,973	183	12,606	87	258	18	205	8
10	Services Account 369	SERVICES	52,733	52,733	469	32,271	0	0	0	0	0
11	Meters Account 370	METERS	147,658	27,973	1,647	113,454	4,402	13,055	4,982	0	405
12	Non-Roadway Lighting Account	NROADLIGHT	0	0	0	0	0	0	0	16,885,847	0
13	Roadway Lighting Account	ROADLIGHT	0	0	0	0	0	0	0	15,987,083	0
14	Meter Reading Expense	METERREAD	147,658	30,491	245	13,867	101	271	0	0	0
15	Billing	BILLING	147,658	27,973	1,830	12,606	870	258	180	205	80
16	Customer Deposits	CUSTDEP	0	0	0	0	0	0	0	0	0
17	Taxable Income	TAXINC	-6,511,843	-6,268,848	-6,215,536	-6,444,356	-6,221,184	-6,238,909	-6,222,374	-6,212,167	-6,212,997
18	ECOM Allocation	ECOM	0	0	0	0	0	0	0	0	0
19	Energy @ Meter	ENERGYM	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
20	Retail Energy @ Meter	TENERGYM	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
21	Retail Energy @ Source	TENERGY	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
22	Transmission Plant	TRANPLT	0	0	0	0	0	0	0	0	0
23	Texas Transmission Plant	TTRANPLT	0	0	0	0	0	0	0	0	0
24	Other Jurisdiction Transmission Plant	OTTRANPLT	0	0	0	0	0	0	0	0	0
25	Distribution Plant	DISTPLT	15,334,401	2,905,018	171,042	11,782,288	457,151	1,355,772	517,385	0	42,060
26	Texas Distribution Plant	TDISTPLT	15,334,401	2,905,018	171,042	11,782,288	457,151	1,355,772	517,385	0	42,060
27	Other Jurisdiction Distribution Plant	ODISTPLT	0	0	0	0	0	0	0	0	0
28	General Plant	GENPLT	2,172,714	431,117	13,373	897,863	31,451	93,053	34,709	0	2,822
29	Texas General Plant	TGENPLT	2,172,714	431,117	13,373	897,863	31,451	93,053	34,709	0	2,822
30	Other Jurisdiction General Plant	OGENPLT	0	0	0	0	0	0	0	0	0
31	Intangible Plant	INTANPLT	174,344	34,594	1,073	72,047	2,524	7,467	2,785	0	226
32	Texas Intangible Plant	TINTANPLT	174,344	34,594	1,073	72,047	2,524	7,467	2,785	0	226
33	Other Jurisdiction Intangible Plant	OINTANPLT	0	0	0	0	0	0	0	0	0
34	Plant in Service	PLTSVC	17,681,458	3,370,729	185,488	12,752,198	491,126	1,456,292	554,879	0	45,108
35	Net Plant	NPLT	10,954,758	2,082,615	118,129	8,128,604	314,122	931,509	355,179	0	28,873
36	Plant excluding General	PLTXGENL	15,508,744	2,939,612	172,115	11,854,335	459,675	1,363,239	520,170	0	42,386
37	Production, Transmission and Distribution Plant	PTDPLT	15,334,401	2,905,018	171,042	11,782,288	457,151	1,355,772	517,385	0	42,060
38	Accounts 352	PLT352	0	0	0	0	0	0	0	0	0
39	Accounts 353	PLT353	0	0	0	0	0	0	0	0	0
40	Accounts 352 through 353	PLT352_353	0	0	0	0	0	0	0	0	0
41	Accounts 354 through 356	PLT354_356	0	0	0	0	0	0	0	0	0
42	Accounts 357 through 358	PLT357_358	0	0	0	0	0	0	0	0	0
43	Account 361	PLT361	0	0	0	0	0	0	0	0	0

000270

10

Total
1,158
1,001
1,155
12,248
12,248
6,122,156,814
23,414
188,996
188,988
233,131
313,576
16,885,847
15,987,083
192,633
191,660
-
(56,548,213)
-
5,536,172,722
5,536,172,722
6,122,156,814
-
-
-
32,565,117
32,565,117
-
3,677,102
3,677,102
-
295,099
295,099
-
36,537,278
22,913,791
32,860,176
32,565,117
-
-
-
-
-
-

000071

PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS NORTH COMPANY
II-F FUNCTIONAL ALLOCATION FACTORS-DATA
TEST YEAR ENDING 6/30/2006
DOCKET NO. 33310
METERING 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
44	Account 362	PLT362	0	0	0	0	0	0	0	0	0
45	Accounts 364 through 365	PLT364_365	0	0	0	0	0	0	0	0	0
46	Accounts 366 through 367	PLT366_367	0	0	0	0	0	0	0	0	0
47	Account 368	PLT368	0	0	0	0	0	0	0	0	0
48	Account 370	PLT370	15,334,401	2,903,018	171,042	11,782,288	457,151	1,355,772	517,385	0	42,060
49	Account 371	PLT371	0	0	0	0	0	0	0	0	0
50	Account 373	PLT373	0	0	0	0	0	0	0	0	0
51	Rate base	RBX	9,718,831	1,832,704	112,371	7,749,063	301,886	895,383	342,000	0	27,807
52	Revenue - Curr tariff rev by func & whsl rev req	REVENUE	8,476,556	2,930,763	26,851	1,859,063	62,660	184,423	52,578	0	20,949
53	Retail Revenue - Current tariff rev by func	TREVENUE	8,476,556	2,930,763	26,851	1,859,063	62,660	184,423	52,578	0	0
54	Wholesale Revenue - whsl rev req	OREVENUE	0	0	0	0	0	0	0	0	0
55	Labor excluding A&G	LABOR	2,426,802	481,534	14,937	1,002,864	35,129	103,935	38,768	0	3,152
56	Retail Labor excluding A&G	TLABOR	2,426,802	481,534	14,937	1,002,864	35,129	103,935	38,768	0	3,152
57	Accounts 561 through 566 Labor	LAB561_566	0	0	0	0	0	0	0	0	0
58	Accounts 569 through 573 Labor	LAB569_573	0	0	0	0	0	0	0	0	0
59	Accounts 581 through 588 Labor	LAB581_588	966,103	183,023	10,776	742,312	28,802	85,417	32,596	0	2,650
60	Accounts 591 through 598 Labor	LAB591_598	78,675	14,905	878	60,451	2,345	6,956	2,655	0	216
61	Accounts 902 through 903 Labor	LAB902_903	1,214,343	250,759	2,015	114,043	831	2,229	0	0	0
62	Accounts 908 through 910 Labor	LAB908_910	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
64	Texas Retail Customers	TCTCUSTOMERS	147,658	27,973	183	12,606	87	258	18	205	8
65	Texas Retail Generation Demand	TDEMANDG	459	29	60	309	124	7	13	0	157
66	Texas Retail Transmission Demand	TDEMANDT	466	29	60	309	124	7	6	0	154
67	Environmental Stranded Costs	EECOM	0	0	0	0	0	0	0	0	0
68	Total Retail O&M	O&M	6,225,560	1,236,753	37,878	2,541,543	88,779	262,649	97,896	0	7,956
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
70	Excess Mitigation Credit	EMC	0	0	0	0	0	0	0	0	0
71	Direct Assigned	DA	0	0	0	0	0	0	0	0	0
72	Account 350	PLT350	-	-	-	-	-	-	-	-	-
73	Account 354	PLT354	-	-	-	-	-	-	-	-	-
74	Account 355	PLT355	-	-	-	-	-	-	-	-	-
75	Account 356	PLT356	-	-	-	-	-	-	-	-	-
76	Account 357	PLT357	-	-	-	-	-	-	-	-	-
77	Account 358	PLT358	-	-	-	-	-	-	-	-	-
78	Account 359	PLT359	-	-	-	-	-	-	-	-	-
79	Account 360	PLT360	-	-	-	-	-	-	-	-	-
80	Account 363	PLT363	-	-	-	-	-	-	-	-	-
81	Account 364	PLT364	-	-	-	-	-	-	-	-	-
82	Account 365	PLT365	-	-	-	-	-	-	-	-	-
83	Account 366	PLT366	-	-	-	-	-	-	-	-	-
84	Account 367	PLT367	-	-	-	-	-	-	-	-	-
85	Account 369	PLT369	-	-	-	-	-	-	-	-	-
86	Account 372	PLT372	-	-	-	-	-	-	-	-	-
87	Account 389	PLT389	-	-	-	-	-	-	-	-	-
88	Account 390	PLT390	-	-	-	-	-	-	-	-	-
89	Account 391	PLT391	1,153,952	228,971	7,102	476,865	16,704	49,421	18,434	-	1,499
90	Account 392	PLT392	-	-	-	-	-	-	-	-	-
91	Account 393	PLT393	20,887	4,145	129	8,632	302	895	334	-	27
92	Account 394	PLT394	625,954	124,204	3,853	258,672	9,061	26,808	10,000	-	813

000272

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

Linked

FF #	Description	FF Label	1	2	3	4	5	6	7	8	9
			Residential	Secondary ≤10 kW	Secondary >10 kW IDR	Secondary >10 kW Non-IDR	Primary IDR	Primary Non-IDR	Transmission	Lighting	Wholesale
93	Account 395	PLT395	-	-	-	-	-	-	-	-	-
94	Account 396	PLT396	-	-	-	-	-	-	-	-	-
95	Account 397	PLT397	333,039	66,083	2,050	137,627	4,821	14,263	5,320	-	433
96	Account 398	PLT398	38,882	7,715	239	16,068	563	1,665	621	-	50
97	Account 399	PLT399	-	-	-	-	-	-	-	7	8
98	Account 560	A560	-	1	2	3	4	5	6	-	-
99	Account 561	A561	-	-	-	-	-	-	-	-	-
100	Account 562	A562	-	-	-	-	-	-	-	-	-
101	Account 563	A563	-	-	-	-	-	-	-	-	-
102	Account 564	A564	-	-	-	-	-	-	-	-	-
103	Account 565	A565	-	-	-	-	-	-	-	-	-
104	Account 566	A566	-	-	-	-	-	-	-	-	-
105	Account 567	A567	-	-	-	-	-	-	-	-	-
106	Account 568	A568	-	-	-	-	-	-	-	-	-
107	Account 569	A569	-	-	-	-	-	-	-	-	-
108	Account 570	A570	-	-	-	-	-	-	-	-	-
109	Account 571	A571	-	-	-	-	-	-	-	-	-
110	Account 572	A572	-	-	-	-	-	-	-	-	-
111	Account 573	A573	-	-	-	-	-	-	-	-	-
112	Account 580	A580	294,897	55,867	3,289	226,586	8,791	26,073	9,950	-	809
113	Account 581	A581	-	-	-	-	-	-	-	-	-
114	Account 582	A582	-	-	-	-	-	-	-	-	-
115	Account 583	A583	-	-	-	-	-	-	-	-	-
116	Account 584	A584	-	-	-	-	-	-	-	-	-
117	Account 585	A585	-	-	-	-	-	-	-	-	-
118	Account 586	A586	468,972	88,844	5,231	360,337	13,981	41,464	15,823	-	1,286
119	Account 587	A587	-	-	-	-	-	-	-	-	-
120	Account 588	A588	958,782	181,636	10,694	736,687	28,583	84,770	32,349	-	2,630
121	Account 589	A589	-	-	-	-	-	-	-	-	-
122	Account 590	A590	2,241	425	25	1,722	67	198	76	-	6
123	Account 591	A591	-	-	-	-	-	-	-	-	-
124	Account 592	A592	-	-	-	-	-	-	-	-	-
125	Account 593	A593	-	-	-	-	-	-	-	-	-
126	Account 594	A594	-	-	-	-	-	-	-	-	-
127	Account 595	A595	-	-	-	-	-	-	-	-	-
128	Account 596	A596	-	-	-	-	-	-	-	-	-
129	Account 597	A597	121,715	23,058	1,358	93,520	3,629	10,761	4,107	-	334
130	Account 598	A598	4,173	791	47	3,206	124	369	141	-	11
131	Account 901	A901	204,544	42,238	339	19,209	140	375	-	-	-
132	Account 902	A902	1,955,461	403,798	3,245	183,643	1,338	3,589	-	-	-
133	Account 903	A903	-	-	-	-	-	-	-	-	-
134	Account 904	A904	(9,084)	(1,876)	(15)	(853)	(6)	(17)	-	-	-
135	Account 905	A905	-	-	-	-	-	-	-	-	-
136	Account 907	A907	-	-	-	-	-	-	-	-	-
137	Account 908	A908	-	-	-	-	-	-	-	-	-
138	Account 909	A909	-	-	-	-	-	-	-	-	-
139	Account 910	A910	-	-	-	-	-	-	-	-	-
140	Account 911	A911	-	-	-	-	-	-	-	-	-
141	Account 912	A912	-	-	-	-	-	-	-	-	-
142	Account 913	A913	-	-	-	-	-	-	-	-	-

000274

Total

563,635

65,804

36

626,262

995,938

2,036,131

4.759

258,482

266,846

2,551,073

(11,851)

000275

PUBLIC UTILITY COMMISSION OF TEXAS

AEP TEXAS NORTH COMPANY

II-F FUNCTIONAL ALLOCATION FACTORS

TEST YEAR ENDING 6/30/2006

DOCKET NO. 33310

METERING 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
Functional Allocation Factors											
1	Generation Demand	DEMANDG	39.6339%	2.5041%	5.1809%	26.6816%	10.7072%	0.6044%	1.1225%	0.0000%	11
2	Retail Generation Demand	TDEMANDG	45.8541%	2.8971%	5.9940%	30.8691%	12.3876%	0.6993%	1.2987%	0.0000%	13.5654%
3	Transmission Demands	DEMANDT	40.3512%	2.5111%	5.1954%	26.7655%	10.7372%	0.6061%	0.5195%	0.0000%	0.0000%
4	Distribution Primary Demands	DEMANDDP	44.1115%	2.9963%	6.5069%	27.9871%	13.0138%	0.8572%	0.0000%	1.6247%	13.3228%
5	Distribution Secondary Demand	DEMANDDS	44.1115%	2.9963%	6.5069%	27.9871%	13.0138%	0.8572%	0.0000%	1.6247%	2.9024%
6	Energy	ENERGY	31.4687%	2.6900%	6.2920%	25.9302%	15.5264%	0.8873%	0.7586%	1.0639%	15.3739%
7	Non-Concurrent Peaks	NCP	50.9822%	3.1221%	4.6169%	20.7653%	8.6999%	0.5638%	1.6571%	0.8371%	8.7556%
8	Customers	CUSTOMERS	78.1276%	14.8008%	0.0968%	6.6700%	0.0460%	0.1365%	0.0095%	0.0855%	0.0042%
9	Distribution Customers	DCUSTOMERS	78.1309%	14.8015%	0.0968%	6.6703%	0.0460%	0.1365%	0.0095%	0.0855%	0.0000%
10	Services Account 369	SERVICES	63.3369%	22.6195%	0.2012%	13.8424%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
11	Meters Account 370	METERS	47.0864%	8.9206%	0.5252%	36.1807%	1.4038%	4.1633%	1.5888%	0.0000%	0.1292%
12	Non-Roadway Lighting Account	NROADLIGHT	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%
13	Roadway Lighting Account	ROADLIGHT	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%
14	Meter Reading Expense	METERREAD	76.6525%	15.8285%	0.1272%	7.1987%	0.0524%	0.1407%	0.0000%	0.0000%	0.0000%
15	Billing	BILLING	77.0416%	14.5951%	0.9548%	6.5773%	0.4539%	0.1346%	0.0939%	0.1070%	0.0417%
16	Customer Deposits	CUSTDEP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
17	Taxable Income	TAXINC	11.5156%	11.0858%	10.9916%	11.3962%	11.0016%	11.0329%	11.0037%	10.9856%	10.9871%
18	ECOM Allocation	ECOM	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
19	Energy @ Meter	ENERGYM	30.9434%	2.6339%	6.1870%	25.4973%	15.9283%	0.9103%	0.7994%	1.0461%	16.0343%
20	Retail Energy @ Meter	TENERGYM	30.9434%	2.6339%	6.1870%	25.4973%	15.9283%	0.9103%	0.7994%	1.0461%	16.0343%
21	Retail Energy @ Source	TENERGY	31.4687%	2.6900%	6.2920%	25.9302%	15.5264%	0.8873%	0.7586%	1.0639%	15.3739%
22	Transmission Plant	TRANPLT	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
23	Texas Transmission Plant	TTRANPLT	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
24	Other Jurisdiction Transmission Plant	OTRANPLT	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
25	Distribution Plant	DISTPLT	47.0864%	8.9206%	0.5252%	36.1807%	1.4038%	4.1633%	1.5888%	0.0000%	0.1292%
26	Texas Distribution Plant	TDISTPLT	47.0864%	8.9206%	0.5252%	36.1807%	1.4038%	4.1633%	1.5888%	0.0000%	0.1292%
27	Other Jurisdiction Distribution Plant	ODISTPLT	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
28	General Plant	GENPLT	59.0877%	11.7244%	0.3637%	24.4177%	0.8553%	2.5306%	0.9439%	0.0000%	0.0767%
29	Texas General Plant	TGENPLT	59.0877%	11.7244%	0.3637%	24.4177%	0.8553%	2.5306%	0.9439%	0.0000%	0.0767%
30	Other Jurisdiction General Plant	OGENPLT	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
31	Intangible Plant	INTANPLT	59.0877%	11.7244%	0.3637%	24.4177%	0.8553%	2.5306%	0.9439%	0.0000%	0.0767%
32	Texas Intangible Plant	TINTANPLT	59.0877%	11.7244%	0.3637%	24.4177%	0.8553%	2.5306%	0.9439%	0.0000%	0.0767%
33	Other Jurisdiction Intangible Plant	OINTANPLT	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
34	Plant in Service	PLTSVC	48.3929%	9.2255%	0.5077%	34.9019%	1.3442%	3.9858%	1.5187%	0.0000%	0.1215%
35	Net Plant	NPLT	47.8086%	9.0889%	0.5155%	35.4747%	1.3709%	4.0653%	1.5501%	0.0000%	0.1260%
36	Plant excluding General	PLTXGENL	47.1962%	8.9458%	0.5238%	36.0751%	1.3989%	4.1486%	1.5830%	0.0000%	0.1287%
37	Production, Transmission and Distribution Plant	PTDPLT	47.0864%	8.9206%	0.5252%	36.1807%	1.4038%	4.1633%	1.5888%	0.0000%	0.1292%
38	Accounts 352	PLT352	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
39	Account 353	PLT353	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
40	Accounts 352 through 353	PLT352_353	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
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%
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%
43	Account 361	PLT361	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

000276

Total

[illegible]

000277

PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS NORTH COMPANY
II-F FUNCTIONAL ALLOCATION FACTORS
TEST YEAR ENDING 6/30/2006
DOCKET NO. 33310
METERING 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
44	Account 362	PLT362	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
45	Accounts 364 through 365	PLT364_365	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
46	Accounts 366 through 367	PLT366_367	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
47	Account 368	PLT368	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
48	Account 370	PLT370	47.0884%	8.9206%	0.5252%	36.1807%	0.0000%	0.0000%	0.0000%	0.0000%	0.1292%
49	Account 371	PLT371	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
50	Account 373	PLT373	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
51	Rate base	RBX	46.3242%	8.7355%	0.5366%	36.9354%	1.4389%	4.2678%	1.6301%	0.0000%	0.1325%
52	Revenue - Curr tariff rev by func & whsl rev req	REVENUE	62.2642%	21.5278%	0.1972%	13.6557%	0.4603%	1.3547%	0.3862%	0.0000%	0.1539%
53	Retail Revenue - Current tariff rev by func	TREVENUE	62.3602%	21.5610%	0.1975%	13.6767%	0.4610%	1.3568%	0.3868%	0.0000%	0.1539%
54	Wholesale Revenue - whsl rev req	OREVENUE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
55	Labor excluding A&G	LABOR	59.0877%	11.7244%	0.3637%	24.4177%	0.8553%	2.5306%	0.9439%	0.0000%	0.0767%
56	Retail Labor excluding A&G	TLABOR	59.0877%	11.7244%	0.3637%	24.4177%	0.8553%	2.5306%	0.9439%	0.0000%	0.0767%
57	Accounts 561 through 566 Labor	LAB561_566	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
58	Accounts 569 through 573 Labor	LAB569_573	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
59	Accounts 581 through 588 Labor	LAB581_588	47.0884%	8.9206%	0.5252%	36.1807%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
60	Accounts 591 through 598 Labor	LAB591_598	47.0884%	8.9206%	0.5252%	36.1807%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
61	Accounts 902 through 903 Labor	LAB902_903	76.6525%	15.8285%	0.1272%	7.1987%	0.0524%	1.4038%	1.5888%	0.0000%	0.1292%
62	Accounts 908 through 910 Labor	LAB908_910	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
63	Accounts 912 through 916 Labor	LAB912_916	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
64	Texas Retail Customers	TCUSTOMERS	78.1276%	14.8008%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
65	Texas Retail Generation Demand	TDEMANDG	39.6319%	2.5041%	5.1809%	26.6816%	10.7072%	0.6044%	0.0000%	0.0000%	0.0000%
66	Texas Retail Transmission Demand	TDEMANDT	40.3512%	2.5111%	5.1954%	26.7565%	10.7372%	0.6061%	0.0000%	0.0000%	0.0000%
67	Environmental Stranded Costs	EBCOM	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
68	Total Retail O&M	O&M	79.2966%	11.7797%	0.3608%	24.2074%	10.0844%	2.5017%	0.9324%	0.0000%	0.0758%
69	Municipal Gross Receipts	MFF	42.3739%	2.6549%	8.3142%	35.0078%	0.0000%	0.1185%	0.0000%	0.0000%	0.0000%
70	Excess Mitigation Credit	EMC	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
71	Direct Assigned	DA	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
72	Account 350	PLT350	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
73	Account 354	PLT354	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
74	Account 355	PLT355	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
75	Account 356	PLT356	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
76	Account 357	PLT357	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
77	Account 358	PLT358	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
78	Account 359	PLT359	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
79	Account 360	PLT360	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
80	Account 363	PLT363	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
81	Account 364	PLT364	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
82	Account 365	PLT365	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
83	Account 366	PLT366	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
84	Account 367	PLT367	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
85	Account 369	PLT369	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
86	Account 372	PLT372	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
87	Account 389	PLT389	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
88	Account 390	PLT390	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
89	Account 391	PLT391	59.0877%	11.7244%	0.3637%	24.4177%	0.8553%	2.5306%	0.9439%	0.0000%	0.0767%
90	Account 392	PLT392	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
91	Account 393	PLT393	59.0877%	11.7244%	0.3637%	24.4177%	0.8553%	2.5306%	0.9439%	0.0000%	0.0767%
92	Account 394	PLT394	59.0877%	11.7244%	0.3637%	24.4177%	0.8553%	2.5306%	0.9439%	0.0000%	0.0767%

000278

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

WP-EKWG-7

FF #	Description	FF Label	Residential	2			Secondary > 10 kW IDR	Secondary > 10 kW Non-IDR	Primary IDR	Primary Non-IDR	Transmission	Lighting	Wholesale
				1	2	3							
93	Account 395	PLT395	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
94	Account 396	PLT396	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
95	Account 397	PLT397	59.0877%	11.7244%	0.3637%	0.0000%	0.0000%	24.4177%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
96	Account 398	PLT398	59.0877%	11.7244%	0.3637%	0.0000%	0.0000%	24.4177%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
97	Account 399	PLT399	0.0000%	2.7778%	5.5556%	0.0000%	0.0000%	8.3333%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
98	Account 560	A560	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
99	Account 561	A561	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
100	Account 562	A562	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
101	Account 563	A563	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
102	Account 564	A564	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
103	Account 565	A565	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
104	Account 566	A566	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
105	Account 567	A567	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
106	Account 568	A568	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
107	Account 569	A569	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
108	Account 570	A570	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
109	Account 571	A571	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
110	Account 572	A572	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
111	Account 573	A573	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
112	Account 580	A580	47.0884%	8.9206%	0.5252%	0.0000%	0.0000%	36.1807%	1.4038%	0.0000%	1.5888%	0.0000%	0.1292%
113	Account 581	A581	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
114	Account 582	A582	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
115	Account 583	A583	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
116	Account 584	A584	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
117	Account 585	A585	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
118	Account 586	A586	47.0884%	8.9206%	0.5252%	0.0000%	0.0000%	36.1807%	1.4038%	0.0000%	1.5888%	0.0000%	0.1292%
119	Account 587	A587	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
120	Account 588	A588	47.0884%	8.9206%	0.5252%	0.0000%	0.0000%	36.1807%	1.4038%	0.0000%	1.5888%	0.0000%	0.1292%
121	Account 589	A589	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
122	Account 590	A590	47.0884%	8.9206%	0.5252%	0.0000%	0.0000%	36.1807%	1.4038%	0.0000%	1.5888%	0.0000%	0.1292%
123	Account 591	A591	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
124	Account 592	A592	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
125	Account 593	A593	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
126	Account 594	A594	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
127	Account 595	A595	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
128	Account 596	A596	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
129	Account 597	A597	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
130	Account 598	A598	47.0884%	8.9206%	0.5252%	0.0000%	0.0000%	36.1807%	1.4038%	0.0000%	1.5888%	0.0000%	0.1292%
131	Account 901	A901	417297.3784%	79054.7046%	4654.5940%	0.0000%	0.0000%	320633.1981%	12440.5251%	36894.8332%	14079.6675%	0.0000%	1144.5735%
132	Account 902	A902	76.6525%	15.8285%	0.1272%	0.0000%	0.0000%	7.1987%	0.0524%	0.1407%	0.0000%	0.0000%	0.0000%
133	Account 903	A903	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
134	Account 904	A904	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
135	Account 905	A905	76.6525%	15.8285%	0.1272%	0.0000%	0.0000%	7.1987%	0.0524%	0.1407%	0.0000%	0.0000%	0.0000%
136	Account 907	A907	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
137	Account 908	A908	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
138	Account 909	A909	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
139	Account 910	A910	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
140	Account 911	A911	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
141	Account 912	A912	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
142	Account 913	A913	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

000280

WP-EKWG-8

**STAFF'S T&D
CUSTOMER
SERVICE CLASS
ALLOCATION
MODEL**

000282

PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS NORTH COMPANY
1-2-1 SUMMARY OF TEXAS RETAIL
ELECTRICITY COSTS
BY CUSTOMER SERVICE NUMBER
BY CUSTOMER SERVICE NUMBER

	1	2	3	4	5	6	7	8	9	10	11	12
Description	Company TXS	Total TX Company TXS	Residential	Secondary ≤ 10 kW	Secondary > 10 kW BTR	Secondary > 10 kW Non-BTR	Primary BTR	Primary Non-BTR	Transmission	Lighting	Wholesale	Total
Operating and Maintenance Expenses	5,468,298	5,468,298	4,219,141	790,341	47,754	362,224	22,466	7,376	4,648	5,837	2,090	5,468,298
Depreciation & Amortization Expenses	58,565	58,565	45,050	8,534	491	362,224	22,466	7,376	4,648	5,837	2,090	5,468,298
Taxes Other Than Federal Income Tax	223,690	223,690	180,924	33,232	619	9,616	6,770	213	48	63	21	223,690
Federal Income Tax	(3,259)	(3,259)	(1,560)	(755)	77	189	148	3	20	(1,635)	(310)	(3,000)
Return on Rate Base	104,507	104,507	89,873	18,187	(669)	608	(1,554)	44	111	(2,490)	(396)	101,717
TOTAL COST OF SERVICE	5,851,601	5,851,601	4,531,428	860,460	47,765	374,484	20,424	7,715	5,009	1,879	1,420	5,850,985
Transmission Expense	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Loss	-	-	-	-	-	-	-	-	-	-	-	-
Energy Efficiency	-	-	-	-	-	-	-	-	-	-	-	-
Access Mitigation	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ADJUSTED REVENUE REQUIREMENT	5,851,601	5,851,601	4,531,428	860,460	47,765	374,484	20,424	7,715	5,009	1,879	1,420	5,850,985

000283

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

Description	Reference Schedule	Test Year Allocation to Texas TDCS	Total TX Staff TDCS	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	104,329	104,329	80,528	15,256	877	6,875	417	141	86	112	38	104,329
General Plant	II-B-2	1,482,812	1,482,812	1,144,529	216,825	12,463	97,712	5,925	2,000	1,226	1,589	545	1,482,812
Communication Equipment	II-B-3	1,032,938	1,032,938	797,287	151,042	8,982	68,067	4,127	1,393	854	1,107	380	1,032,938
Total Plant		2,620,079	2,620,079	2,022,344	383,122	22,021	172,653	10,469	3,534	2,166	2,808	963	2,620,079
Minus Accumulated Depreciation	II-B-5	1,932,789	1,932,789	1,491,850	282,623	16,245	127,364	7,723	2,607	1,598	2,071	710	1,932,789
NET PLANT IN SERVICE		687,290	687,290	530,494	100,499	5,776	45,290	2,746	927	568	737	253	687,290
Other Rate Base Items:													
CWIP	II-B-4												
Cash Working Capital	II-B-9	(379,132)	(379,132)	(292,524)	(55,415)	(3,276)	(24,975)	(1,558)	(511)	(322)	(406)	(143)	(379,132)
Prepayments	II-B-10	2,591,939	2,591,939	2,000,624	379,007	21,785	170,799	10,357	3,496	2,143	2,778	952	2,591,939
Materials & Supplies	II-B-8	7,531	7,531	5,813	1,101	63	496	30	10	6	8	3	7,531
Plant Held for Future Use	II-B-6												
ADIT & FAS 109 Accts.	II-B-7	(1,342,023)	(1,342,023)	(956,709)	(171,146)	(24,640)	(141,688)	(22,463)	(2,659)	(890)	(24,244)	(4,170)	(1,348,699)
Rate Base - Other	II-B-11	(165,385)	(165,385)	(76,472)	(8,150)	(9,805)	(44,268)	(11,421)	(753)	-	(14,220)	(2,547)	(167,636)
Regulatory Assets	II-B-12	17,787	17,787	8,225	876	1,054	2,600	1,229	81	-	1,562	274	15,901
Customer Deposits													
Reserve For Insurance													
Subtotal		730,718	730,718	688,956	146,274	(14,819)	(37,036)	(23,826)	(336)	936	(34,523)	(5,631)	719,994
TOTAL RATE BASE													
		1,418,007	1,418,007	1,219,449	246,773	(9,043)	8,253	(21,080)	591	1,505	(33,787)	(5,378)	1,407,264
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													
		104,507	104,507	89,873	18,187	(666)	608	(1,554)	44	111	(2,490)	(396)	103,717

000234

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
T&D CUSTOMER SERVICE MODEL

Account Number	Description	Reference Schedule	TDCS 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		104.329	-	104.329	55	LABOR
	Subtotal		104.329		104.329		
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		-	-	-	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		-	-	-	71	DA
	Subtotal						
TOTAL INT. TRAN, DIST PLANT-GROSS							
TOTAL TRAN, DIST PLANT-GROSS							
		II-B-1	104.329	-	104.329		
		II-B-1	-	-	-		

000235

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
T&D CUSTOMER SERVICE 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-Gross										
A301	Organization	-	-	-	-	-	-	-	-	-
A302	Franchise & Consents	-	-	-	-	-	-	-	-	-
A303	Miscellaneous Intangible Plant	80,528	15,256	877	6,875	417	141	86	112	38
	Subtotal	80,528	15,256	877	6,875	417	141	86	112	38
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	-	-	-	-	-	-	-	-	-
A371	Install. on Customer Prem.	-	-	-	-	-	-	-	-	-
A372	Leased Prop. on Cust. Premises	-	-	-	-	-	-	-	-	-
A373	Street Lights	-	-	-	-	-	-	-	-	-
A374	Land Owned in Fee	-	-	-	-	-	-	-	-	-
	Subtotal	-	-	-	-	-	-	-	-	-
TOTAL INT. TRAN. DIST PLANT-GROSS										
TOTAL TRAN. DIST PLANT-GROSS										
		80,528	15,256	877	6,875	417	141	86	112	38

000236

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
T&D CUSTOMER SERVICE MODEL

Account Number	Description	Reference Schedule	TDCS Function	Staff Adjustments	Total TX Company	FF #	Functionalization Factor Name
II-B-2							
General Plant-Gross							
A389	Land		-	-	-	55	LABOR
A389	Land Rights		-	-	-	55	LABOR
A390	Structures and Improvements		-	-	-	55	LABOR
A391	Office Furniture & Equip.		-	-	-	55	LABOR
A392	Transportation Equipment		1,420,448	-	1,420,448	55	LABOR
A392	Transportation Equipment - Special		-	-	-	55	LABOR
A393	Store Equipment		-	-	-	55	LABOR
A394	Tools, Shop & Garage Equip.		17,303	-	17,303	55	LABOR
A395	Laboratory Equipment		-	-	-	55	LABOR
A396	Power Operated Equipment		-	-	-	55	LABOR
	Subtotal		1,437,751	-	1,437,751		
A398	Misc. Equipment		45,061	-	45,061	55	LABOR
	Subtotal		45,061	-	45,061		
TOTAL GENERAL PLANT GROSS							
		II-B-2	1,482,812	-	1,482,812		

000237

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
 T&D CUSTOMER SERVICE 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
General Plant-Gross										
A389	Land	-	-	-	-	-	-	-	-	-
A389	Land Rights	-	-	-	-	-	-	-	-	-
A390	Structures and Improvements	-	-	-	-	-	-	-	-	-
A391	Office Furniture & Equip.	-	-	-	-	-	-	-	-	-
A392	Transportation Equipment	1,096,392	207,705	11,938	93,602	5,676	1,916	1,174	1,522	522
A392	Transportation Equipment- Special	-	-	-	-	-	-	-	-	-
A393	Store Equipment	-	-	-	-	-	-	-	-	-
A394	Tools, Shop & Garage Equip.	13,356	2,530	145	1,140	69	23	14	19	6
A395	Laboratory Equipment	-	-	-	-	-	-	-	-	-
A396	Power Operated Equipment	-	-	-	-	-	-	-	-	-
	Subtotal	1,109,748	210,236	12,084	94,742	5,745	1,939	1,189	1,541	528
A398	Misc. Equipment	34,781	6,589	379	2,969	180	61	37	48	17
	Subtotal	34,781	6,589	379	2,969	180	61	37	48	17
TOTAL GENERAL PLANT GROSS		1,144,529	216,825	12,463	97,712	5,925	2,000	1,226	1,589	545

000208

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
T&D CUSTOMER SERVICE MODEL

Account Number	Description	Reference Schedule	TDCS Function	Staff Adjustments	Total TX Company	FF #	Functionalization Factor Name
A397	Communication Equipment	II-B-3	911,356	-	911,356	55	LABOR
A397	Mobile Radios		76,144	-	76,144	55	LABOR
A397	Economic Dispatch		40,523	-	40,523	55	LABOR
A397	Radio Antenna Systems		4,915	-	4,915	55	LABOR
	Subtotal		1,032,938	-	1,032,938		
TOTAL COMMUNICATION EQUIPMENT							
			1,032,938	-	1,032,938		
TOTAL GENERAL PLANT GROSS INCLUDE COMM. EQUIP.							
		II-B-2-3	2,515,750	-	2,515,750		
TOTAL PLANT IN SERVICE-GROSS (INCL. INTANGIBLES)							
		II-B-1-3	2,620,079	-	2,620,079		
TOTAL PLANT IN SERVICE-GROSS (EXCL. INTANGIBLES)							
		II-B-1-3	2,515,750	-	2,515,750		

000289

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
T&D CUSTOMER SERVICE 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
A397	Communication Equipment	703,442	133,263	7,660	60,055	3,642	1,229	753	977	335
A397	Mobile Radios	58,773	11,134	640	5,018	304	103	63	82	28
A397	Economic Dispatch	31,278	5,925	341	2,670	162	55	34	43	15
A397	Radio Antenna Systems	3,794	719	41	324	20	7	4	5	2
	Subtotal	797,287	151,042	8,682	68,067	4,127	1,393	854	1,107	380
	TOTAL COMMUNICATION EQUIPMENT	797,287	151,042	8,682	68,067	4,127	1,393	854	1,107	380
	TOTAL GENERAL PLANT GROSS INCLUDE COMM. EQUIP.	1,941,816	367,866	21,144	165,779	10,052	3,393	2,080	2,696	924
	TOTAL PLANT IN SERVICE-GROSS (INCL. INTANGIBLES)	2,022,344	383,122	22,021	172,453	10,469	3,534	2,166	2,808	963
	TOTAL PLANT IN SERVICE-GROSS (EXCL. INTANGIBLES)	1,941,816	367,866	21,144	165,779	10,052	3,393	2,080	2,696	924

000200

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
 T&D CUSTOMER SERVICE MODEL

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

Construction Work in Progress

A107	CWIP					3	DEMANDT
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Subtotal

TOTAL CWIP							
II-B-4							

000291

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
 T&D CUSTOMER SERVICE 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

000292

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. 3310
T&D CUSTOMER SERVICE MODEL

Account Number	Description	Reference Schedule	TDCS 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		\$2,714	-	\$2,714	55	LABOR
	Subtotal		\$2,714	-	\$2,714		
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		-	-	-	48	PLT370
A371	Install. on Customer Prem.		-	-	-	49	PLT371
A372	Leased Prop. on Cust. Premises		-	-	-	86	PLT372
A373	Street Lights		-	-	-	50	PLT373
	Subtotal						
TOTAL INT. TRAN, DIST PLANT-ACCUM DEP.							
TOTAL TRAN, DIST PLANT-ACCUM DEP.							
TOTAL INT. TRAN, DIST PLANT-NET							
TOTAL TRAN, DIST PLANT-NET							

000203

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
T&D CUSTOMER SERVICE 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	40,688	7,708	443	3,474	211	71	44	56	19
	Subtotal	40,688	7,708	443	3,474	211	71	44	56	19
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									
TOTAL INT. TRAN, DIST PLANT-ACCUM DEP.										
TOTAL TRAN, DIST PLANT-ACCUM DEP.										
TOTAL INT. TRAN, DIST PLANT-NET										
TOTAL TRAN, DIST PLANT-NET										

000294

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. 3310
T&D CUSTOMER SERVICE MODEL

Account Number	Description	Reference Schedule	TDCS Function	Staff Adjustments	Total TX Company	FF #	Functionalization Factor Name
General Plant							
Accumulated Depreciation							
A388	Land Owned in Fee		-	-	-	-	
A389	Land and Land Rights		-	-	-	-	
A390	Structures and Improvements		-	-	-	-	
A391	Office Furniture & Equip.		1,130,823	-	1,130,823	87	PLT389
A392	Transportation Equipment		-	-	-	88	PLT390
A393	Store Equipment		-	-	-	89	PLT391
A394	Tools, Shop & Garage Equip.		-	-	-	90	PLT392
A395	Laboratory Equipment		7,233	-	7,233	91	PLT393
A396	Power Operated Equipment		-	-	-	92	PLT394
			-	-	-	93	PLT395
			-	-	-	94	PLT396
	Subtotal		1,138,056	-	1,138,056		
A397	Communication Equipment		725,146	-	725,146	95	PLT397
A398	Misc. Equipment		16,873	-	16,873	96	PLT398
A399	Lignite Reserve Depletable		-	-	-	97	PLT399
	Other Tangible Deprc.		-	-	-	97	PLT399
	Subtotal		742,019	-	742,019		
TOTAL ACCUM. DEP. FOR GENERAL PLANT							
TOTAL GENERAL PLANT-NET (include. Comm Eq.)			1,880,075	-	1,880,075	-	-
			635,675	-	635,675	-	-
TOTAL PLANT IN SERVICE NET (INCL. INTANGIBLES)							
			687,290	-	687,290	-	-
TOTAL PLANT IN SERVICE NET (EXCL. INTANGIBLES)							
			635,675	-	635,675	-	-

000295

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
T&D CUSTOMER SERVICE 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.	872,841	165,355	9,504	74,517	4,518	1,525	935	1,212	415
A392	Transportation Equipment	-	-	-	-	-	-	-	-	-
A393	Store Equipment	-	-	-	-	-	-	-	-	-
A394	Tools, Shop & Garage Equip.	5,583	1,058	61	477	29	10	6	8	3
A395	Laboratory Equipment	-	-	-	-	-	-	-	-	-
A396	Power Operated Equipment	-	-	-	-	-	-	-	-	-
	Subtotal	878,424	166,413	9,565	74,994	4,547	1,535	941	1,220	418
A397	Communication Equipment	559,714	106,035	6,095	47,784	2,897	978	599	777	266
A398	Misc. Equipment	13,024	2,467	142	1,112	67	23	14	18	6
A399	Lignite Reserve Depletable	-	-	-	-	-	-	-	-	-
A399	Other Tangible-Depr.	-	-	-	-	-	-	-	-	-
	Subtotal	572,738	108,502	6,236	48,896	2,965	1,001	613	795	273
TOTAL ACCUM. DEP. FOR GENERAL PLANT										
		1,451,162	274,915	15,802	123,890	7,512	2,536	1,554	2,015	691
TOTAL GENERAL PLANT-NET (Include Comm Eq.)										
		490,454	92,952	5,343	41,889	2,540	857	526	681	234
TOTAL PLANT IN SERVICE NET (INCL. INTANGIBLES)										
		530,494	100,499	5,776	45,290	2,746	927	568	737	253
TOTAL PLANT IN SERVICE NET (EXCL. INTANGIBLES)										
		490,454	92,952	5,343	41,889	2,540	857	526	681	234

000296

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. 3310
 T&D CUSTOMER SERVICE MODEL

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

AI05	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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000207