

AEP TEXAS INC.
DEPRECIATION STUDY AS OF DECEMBER 31, 2022
CALCULATION OF AVERAGE AGE OF SURVIVING PLANT

DISTRIBUTION PLANT, Account 364 Poles, Towers & Fixtures

<u>VINTAGE YEAR</u>	<u>SURVIVING BALANCE</u>	<u>AGE (YEARS)</u>	<u>DOLLAR YEARS</u>	<u>AVERAGE AGE (YEARS)</u>
1922	3,510	100.5	352,762	
1926	25,621	96.5	2,472,419	
1927	661	95.5	63,116	
1928	1,500	94.5	141,789	
1931	109,016	91.5	9,974,918	
1936	5,019	86.5	434,130	
1937	23,486	85.5	2,008,072	
1938	553	84.5	46,728	
1939	16,499	83.5	1,377,693	
1940	52,942	82.5	4,367,713	
1941	15,838	81.5	1,290,794	
1942	45,321	80.5	3,648,345	
1943	3,791	79.5	301,407	
1944	14,833	78.5	1,164,429	
1945	6,185	77.5	479,331	
1946	215,175	76.5	16,460,859	
1947	137,720	75.5	10,397,829	
1948	12,696	74.5	945,880	
1949	108,704	73.5	7,989,718	
1950	384,916	72.5	27,906,407	
1951	162,944	71.5	11,650,461	
1952	377,804	70.5	26,635,152	
1953	1,408,076	69.5	97,861,295	
1954	716,499	68.5	49,080,149	
1955	691,775	67.5	46,694,833	
1956	759,543	66.5	50,509,640	
1957	657,500	65.5	43,066,274	
1958	492,930	64.5	31,794,002	
1959	461,933	63.5	29,332,737	
1960	2,319,287	62.5	144,955,449	
1961	647,121	61.5	39,797,925	
1962	612,507	60.5	37,056,703	
1963	681,562	59.5	40,552,911	
1964	789,624	58.5	46,193,013	
1965	739,942	57.5	42,546,663	
1966	768,442	56.5	43,416,996	
1967	768,961	55.5	42,677,321	
1968	3,387,757	54.5	184,632,735	
1969	622,601	53.5	33,309,127	
1970	801,801	52.5	42,094,562	
1971	1,127,094	51.5	58,045,326	
1972	1,341,514	50.5	67,746,449	
1973	1,883,168	49.5	93,216,833	
1974	3,743,407	48.5	181,555,216	
1975	2,010,769	47.5	95,511,510	
1976	1,181,634	46.5	54,945,968	

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CALCULATION OF AVERAGE AGE OF SURVIVING PLANT

DISTRIBUTION PLANT, Account 364 Poles, Towers & Fixtures

<u>VINTAGE</u> <u>YEAR</u>	<u>SURVIVING</u> <u>BALANCE</u>	<u>AGE</u> <u>(YEARS)</u>	<u>DOLLAR</u> <u>YEARS</u>	<u>AVERAGE AGE</u> <u>(YEARS)</u>
1977	2,865,754	45.5	130,391,803	
1978	2,573,765	44.5	114,532,524	
1979	4,007,833	43.5	174,340,751	
1980	5,051,269	42.5	214,678,912	
1981	6,384,784	41.5	264,968,540	
1982	8,053,705	40.5	326,175,048	
1983	8,584,901	39.5	339,103,571	
1984	9,267,775	38.5	356,809,330	
1985	9,624,662	37.5	360,924,828	
1986	10,106,752	36.5	368,896,463	
1987	9,725,743	35.5	345,263,887	
1988	10,430,985	34.5	359,868,986	
1989	11,821,251	33.5	396,011,920	
1990	10,215,028	32.5	331,988,410	
1991	13,246,449	31.5	417,263,153	
1992	14,066,230	30.5	429,020,007	
1993	15,791,808	29.5	465,858,337	
1994	19,091,060	28.5	544,095,206	
1995	6,882,854	27.5	189,278,471	
1996	27,217,963	26.5	721,276,030	
1997	13,313,041	25.5	339,482,544	
1998	24,021,787	24.5	588,533,777	
1999	18,089,401	23.5	425,100,920	
2000	20,869,410	22.5	469,561,724	
2001	16,953,076	21.5	364,491,138	
2002	11,046,269	20.5	226,448,512	
2003	16,087,430	19.5	313,704,891	
2004	17,417,865	18.5	322,230,502	
2005	17,702,709	17.5	309,797,410	
2006	18,084,305	16.5	298,391,026	
2007	16,906,903	15.5	262,056,996	
2008	24,605,603	14.5	356,781,238	
2009	16,894,476	13.5	228,075,428	
2010	18,006,692	12.5	225,083,653	
2011	19,583,047	11.5	225,205,038	
2012	22,120,232	10.5	232,262,431	
2013	28,454,745	9.5	270,320,081	
2014	42,086,886	8.5	357,738,527	
2015	42,321,078	7.5	317,408,083	
2016	47,005,841	6.5	305,537,969	
2017	41,586,170	5.5	228,723,933	
2018	51,362,417	4.5	231,130,876	
2019	65,096,833	3.5	227,838,916	
2020	79,522,043	2.5	198,805,108	
2021	84,539,884	1.5	126,809,826	
2022	<u>111,583,555</u>	0.5	<u>55,791,778</u>	

AEP TEXAS INC.
DEPRECIATION STUDY AS OF DECEMBER 31, 2022
CALCULATION OF AVERAGE AGE OF SURVIVING PLANT

DISTRIBUTION PLANT, Account 364 Poles, Towers & Fixtures

VINTAGE <u>YEAR</u>	SURVIVING <u>BALANCE</u>	AGE <u>(YEARS)</u>	DOLLAR <u>YEARS</u>	AVERAGE AGE <u>(YEARS)</u>
	1,120,612,446		16,084,762,091	14.35

AEP TEXAS INC.
DEPRECIATION STUDY AS OF DECEMBER 31, 2022
CALCULATION OF AVERAGE AGE OF SURVIVING PLANT

DISTRIBUTION PLANT, Account 365 Overhead Conductor

<u>VINTAGE YEAR</u>	<u>SURVIVING BALANCE</u>	<u>AGE (YEARS)</u>	<u>DOLLAR YEARS</u>	<u>AVERAGE AGE (YEARS)</u>
1922	92	100.5	9,231	
1926	5,324	96.5	513,722	
1928	4,898	94.5	462,866	
1929	23,141	93.5	2,163,727	
1930	51,943	92.5	4,804,710	
1931	53,415	91.5	4,887,435	
1932	7,080	90.5	640,778	
1933	2,821	89.5	252,441	
1934	5,892	88.5	521,410	
1935	6,375	87.5	557,836	
1936	5,556	86.5	480,581	
1937	28,472	85.5	2,434,359	
1938	29,570	84.5	2,498,680	
1939	26,151	83.5	2,183,639	
1940	30,321	82.5	2,501,491	
1941	37,015	81.5	3,016,741	
1942	16,937	80.5	1,363,462	
1943	6,967	79.5	553,855	
1944	11,268	78.5	884,540	
1945	28,454	77.5	2,205,180	
1946	97,559	76.5	7,463,294	
1947	117,245	75.5	8,852,000	
1948	89,275	74.5	6,650,988	
1949	223,816	73.5	16,450,480	
1950	394,894	72.5	28,629,846	
1951	223,030	71.5	15,946,627	
1952	323,861	70.5	22,832,205	
1953	567,225	69.5	39,422,131	
1954	582,805	68.5	39,922,126	
1955	508,433	67.5	34,319,239	
1956	560,857	66.5	37,297,006	
1957	345,017	65.5	22,598,598	
1958	326,226	64.5	21,041,589	
1959	369,725	63.5	23,477,564	
1960	784,611	62.5	49,038,169	
1961	534,236	61.5	32,855,500	
1962	574,609	60.5	34,763,873	
1963	648,413	59.5	38,580,571	
1964	641,798	58.5	37,545,195	
1965	594,447	57.5	34,180,726	
1966	640,008	56.5	36,160,439	
1967	577,238	55.5	32,036,684	
1968	1,770,973	54.5	96,518,047	
1969	774,318	53.5	41,426,006	
1970	1,070,578	52.5	56,205,361	
1971	1,549,509	51.5	79,799,736	
1972	2,129,012	50.5	107,515,124	

AEP TEXAS INC.
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CALCULATION OF AVERAGE AGE OF SURVIVING PLANT

DISTRIBUTION PLANT, Account 365 Overhead Conductor

<u>VINTAGE YEAR</u>	<u>SURVIVING BALANCE</u>	<u>AGE (YEARS)</u>	<u>DOLLAR YEARS</u>	<u>AVERAGE AGE (YEARS)</u>
1973	2,361,988	49.5	116,918,412	
1974	2,594,421	48.5	125,829,403	
1975	2,114,226	47.5	100,425,715	
1976	2,272,134	46.5	105,654,234	
1977	2,298,496	45.5	104,581,578	
1978	2,735,400	44.5	121,725,298	
1979	3,173,659	43.5	138,054,179	
1980	3,200,156	42.5	136,006,629	
1981	4,368,408	41.5	181,288,934	
1982	5,520,767	40.5	223,591,046	
1983	6,943,680	39.5	274,275,343	
1984	7,453,135	38.5	286,945,710	
1985	7,719,015	37.5	289,463,073	
1986	8,445,165	36.5	308,248,523	
1987	8,341,851	35.5	296,135,721	
1988	7,552,995	34.5	260,578,338	
1989	7,840,267	33.5	262,648,936	
1990	7,479,578	32.5	243,086,296	
1991	9,519,044	31.5	299,849,882	
1992	8,961,800	30.5	273,334,903	
1993	11,237,367	29.5	331,502,337	
1994	14,767,902	28.5	420,885,221	
1995	6,153,591	27.5	169,223,748	
1996	19,847,403	26.5	525,956,190	
1997	11,210,376	25.5	285,864,592	
1998	10,985,575	24.5	269,146,598	
1999	12,645,148	23.5	297,160,983	
2000	13,360,909	22.5	300,620,459	
2001	13,062,162	21.5	280,836,478	
2002	12,345,397	20.5	253,080,645	
2003	15,336,802	19.5	299,067,635	
2004	14,154,337	18.5	261,855,229	
2005	17,132,170	17.5	299,812,973	
2006	21,568,717	16.5	355,883,826	
2007	20,211,447	15.5	313,277,428	
2008	26,824,487	14.5	388,955,060	
2009	16,527,070	13.5	223,115,438	
2010	15,814,790	12.5	197,684,870	
2011	18,299,481	11.5	210,444,032	
2012	24,357,497	10.5	255,753,715	
2013	30,051,085	9.5	285,485,307	
2014	47,017,595	8.5	399,649,557	
2015	39,045,779	7.5	292,843,343	
2016	45,853,037	6.5	298,044,742	
2017	35,627,311	5.5	195,950,210	
2018	47,347,103	4.5	213,061,963	
2019	57,122,241	3.5	199,927,842	

AEP TEXAS INC.
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CALCULATION OF AVERAGE AGE OF SURVIVING PLANT

DISTRIBUTION PLANT, Account 365 Overhead Conductor

VINTAGE <u>YEAR</u>	SURVIVING <u>BALANCE</u>	AGE <u>(YEARS)</u>	DOLLAR <u>YEARS</u>	AVERAGE AGE <u>(YEARS)</u>
2020	71,002,559	2.5	177,506,397	
2021	87,021,677	1.5	130,532,516	
2022	<u>95,019,881</u>	0.5	<u>47,509,940</u>	
	999,248,493		13,363,747,235	13.37

AEP TEXAS INC.
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CALCULATION OF AVERAGE AGE OF SURVIVING PLANT
DISTRIBUTION PLANT, Account 366 Underground Conduit

<u>VINTAGE YEAR</u>	<u>SURVIVING BALANCE</u>	<u>AGE (YEARS)</u>	<u>DOLLAR YEARS</u>	<u>AVERAGE AGE (YEARS)</u>
1940	55	82.5	4,538	
1941	1,233	81.5	100,482	
1942	1,792	80.5	144,238	
1943	374	79.5	29,745	
1944	212	78.5	16,611	
1945	2,152	77.5	166,784	
1946	3,389	76.5	259,291	
1947	105,941	75.5	7,998,554	
1948	12,876	74.5	959,272	
1949	68,162	73.5	5,009,939	
1950	233,002	72.5	16,892,662	
1951	172,105	71.5	12,305,515	
1952	155,179	70.5	10,940,105	
1953	123,038	69.5	8,551,153	
1954	135,258	68.5	9,265,200	
1955	76,601	67.5	5,170,573	
1956	52,729	66.5	3,506,494	
1957	21,650	65.5	1,418,077	
1958	49,322	64.5	3,181,263	
1959	47,106	63.5	2,991,244	
1960	27,304	62.5	1,706,473	
1961	16,976	61.5	1,044,052	
1962	5,464	60.5	330,602	
1963	21,698	59.5	1,291,030	
1964	34,518	58.5	2,019,315	
1965	22,895	57.5	1,316,450	
1966	31,795	56.5	1,796,442	
1967	57,306	55.5	3,180,480	
1968	106,964	54.5	5,829,515	
1969	107,316	53.5	5,741,401	
1970	170,220	52.5	8,936,571	
1971	41,979	51.5	2,161,898	
1972	146,098	50.5	7,377,930	
1973	482,410	49.5	23,879,302	
1974	668,160	48.5	32,405,771	
1975	419,032	47.5	19,904,039	
1976	318,360	46.5	14,803,736	
1977	43,643	45.5	1,985,777	
1978	81,885	44.5	3,643,904	
1979	151,339	43.5	6,583,229	
1980	362,663	42.5	15,413,176	
1981	310,184	41.5	12,872,617	

AEP TEXAS INC.
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CALCULATION OF AVERAGE AGE OF SURVIVING PLANT

DISTRIBUTION PLANT, Account 366 Underground Conduit

<u>VINTAGE</u> <u>YEAR</u>	<u>SURVIVING</u> <u>BALANCE</u>	<u>AGE</u> <u>(YEARS)</u>	<u>DOLLAR</u> <u>YEARS</u>	<u>AVERAGE AGE</u> <u>(YEARS)</u>
1982	571,916	40.5	23,162,584	
1983	686,442	39.5	27,114,463	
1984	1,039,314	38.5	40,013,603	
1985	850,848	37.5	31,906,791	
1986	881,279	36.5	32,166,679	
1987	788,083	35.5	27,976,962	
1988	638,375	34.5	22,023,950	
1989	453,624	33.5	15,196,387	
1990	719,322	32.5	23,377,971	
1991	594,937	31.5	18,740,500	
1992	606,100	30.5	18,486,063	
1993	909,348	29.5	26,825,768	
1994	1,815,474	28.5	51,741,011	
1995	597,087	27.5	16,419,905	
1996	430,523	26.5	11,408,857	
1997	449,292	25.5	11,456,948	
1998	1,018,256	24.5	24,947,264	
1999	549,321	23.5	12,909,055	
2000	458,634	22.5	10,319,267	
2001	465,794	21.5	10,014,573	
2002	1,157,474	20.5	23,728,208	
2003	8,826,144	19.5	172,109,801	
2004	1,736,117	18.5	32,118,157	
2005	4,311,439	17.5	75,450,180	
2006	3,820,276	16.5	63,034,551	
2007	3,690,793	15.5	57,207,290	
2008	2,702,049	14.5	39,179,716	
2009	3,191,529	13.5	43,085,647	
2010	1,145,760	12.5	14,321,996	
2011	1,327,271	11.5	15,263,611	
2012	1,270,021	10.5	13,335,222	
2013	1,977,664	9.5	18,787,806	
2014	3,440,491	8.5	29,244,173	
2015	5,247,688	7.5	39,357,663	
2016	6,451,841	6.5	41,936,969	
2017	6,303,757	5.5	34,670,662	
2018	7,082,854	4.5	31,872,844	
2019	10,068,664	3.5	35,240,322	
2020	6,200,208	2.5	15,500,520	
2021	8,495,059	1.5	12,742,589	
2022	<u>7,012,195</u>	0.5	<u>3,506,098</u>	
	114,873,650		1,531,038,076	13.33

AEP TEXAS INC.
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CALCULATION OF AVERAGE AGE OF SURVIVING PLANT

DISTRIBUTION PLANT, Account 367 Underground Conductor

<u>VINTAGE</u> <u>YEAR</u>	<u>SURVIVING</u> <u>BALANCE</u>	<u>AGE</u> <u>(YEARS)</u>	<u>DOLLAR</u> <u>YEARS</u>	<u>AVERAGE AGE</u> <u>(YEARS)</u>
1931	211	91.5	19,282	
1936	35	86.5	3,068	
1940	63	82.5	5,186	
1945	358	77.5	27,780	
1946	481	76.5	36,822	
1947	49,942	75.5	3,770,623	
1948	4,658	74.5	347,019	
1949	47,468	73.5	3,488,876	
1950	33,703	72.5	2,443,499	
1951	129,153	71.5	9,234,447	
1952	64,476	70.5	4,545,564	
1953	64,863	69.5	4,507,983	
1954	150,563	68.5	10,313,535	
1955	28,141	67.5	1,899,486	
1956	32,519	66.5	2,162,523	
1957	29,669	65.5	1,943,312	
1958	43,717	64.5	2,819,767	
1959	20,214	63.5	1,283,597	
1960	40,240	62.5	2,514,983	
1961	17,313	61.5	1,064,775	
1962	7,070	60.5	427,711	
1963	28,970	59.5	1,723,724	
1964	28,495	58.5	1,666,980	
1965	61,978	57.5	3,563,746	
1966	78,610	56.5	4,441,449	
1967	100,297	55.5	5,566,456	
1968	215,028	54.5	11,719,043	
1969	211,938	53.5	11,338,687	
1970	266,746	52.5	14,004,153	
1971	168,678	51.5	8,686,941	
1972	577,927	50.5	29,185,335	
1973	681,229	49.5	33,720,823	
1974	486,222	48.5	23,581,757	
1975	779,345	47.5	37,018,891	
1976	1,333,286	46.5	61,997,815	
1977	556,748	45.5	25,332,054	
1978	895,931	44.5	39,868,937	
1979	891,269	43.5	38,770,220	
1980	1,160,994	42.5	49,342,237	
1981	1,266,308	41.5	52,551,793	

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CALCULATION OF AVERAGE AGE OF SURVIVING PLANT

DISTRIBUTION PLANT, Account 367 Underground Conductor

<u>VINTAGE</u> <u>YEAR</u>	<u>SURVIVING</u> <u>BALANCE</u>	<u>AGE</u> <u>(YEARS)</u>	<u>DOLLAR</u> <u>YEARS</u>	<u>AVERAGE AGE</u> <u>(YEARS)</u>
1982	2,250,624	40.5	91,150,271	
1983	3,858,819	39.5	152,423,345	
1984	3,645,645	38.5	140,357,325	
1985	2,844,131	37.5	106,654,929	
1986	3,310,128	36.5	120,819,688	
1987	1,911,971	35.5	67,874,955	
1988	1,626,164	34.5	56,102,656	
1989	1,643,939	33.5	55,071,966	
1990	1,878,695	32.5	61,057,577	
1991	1,923,789	31.5	60,599,360	
1992	2,386,349	30.5	72,783,646	
1993	3,590,921	29.5	105,932,175	
1994	6,993,522	28.5	199,315,381	
1995	2,742,500	27.5	75,418,741	
1996	8,226,697	26.5	218,007,465	
1997	6,352,140	25.5	161,979,561	
1998	9,112,419	24.5	223,254,264	
1999	11,148,271	23.5	261,984,374	
2000	9,319,650	22.5	209,692,118	
2001	10,370,461	21.5	222,964,914	
2002	7,413,568	20.5	151,978,139	
2003	5,702,203	19.5	111,192,965	
2004	7,816,817	18.5	144,611,117	
2005	9,066,406	17.5	158,662,109	
2006	14,461,640	16.5	238,617,059	
2007	11,688,382	15.5	181,169,925	
2008	12,632,959	14.5	183,177,902	
2009	10,286,674	13.5	138,870,094	
2010	9,161,756	12.5	114,521,951	
2011	10,001,491	11.5	115,017,151	
2012	9,080,725	10.5	95,347,613	
2013	9,340,047	9.5	88,730,447	
2014	13,246,721	8.5	112,597,125	
2015	24,331,965	7.5	182,489,738	
2016	29,303,298	6.5	190,471,435	
2017	25,910,122	5.5	142,505,671	
2018	25,528,900	4.5	114,880,049	
2019	37,535,878	3.5	131,375,573	
2020	24,015,416	2.5	60,038,540	
2021	33,505,136	1.5	50,257,704	

AEP TEXAS INC.
DEPRECIATION STUDY AS OF DECEMBER 31, 2022
CALCULATION OF AVERAGE AGE OF SURVIVING PLANT

DISTRIBUTION PLANT, Account 367 Underground Conductor

VINTAGE <u>YEAR</u>	SURVIVING <u>BALANCE</u>	AGE <u>(YEARS)</u>	DOLLAR <u>YEARS</u>	AVERAGE AGE <u>(YEARS)</u>
2022	32,191,496	0.5	16,095,748	
	467,913,292		5,892,993,645	12.59

AEP TEXAS INC.
DEPRECIATION STUDY AS OF DECEMBER 31, 2022
CALCULATION OF AVERAGE AGE OF SURVIVING PLANT

DISTRIBUTION PLANT, Account 368 Line Transformers

<u>VINTAGE</u> <u>YEAR</u>	<u>SURVIVING</u> <u>BALANCE</u>	<u>AGE</u> <u>(YEARS)</u>	<u>DOLLAR</u> <u>YEARS</u>	<u>AVERAGE AGE</u> <u>(YEARS)</u>
1909	521	113.5	59,148	
1926	48	96.5	4,621	
1928	4,802	94.5	453,811	
1929	1,535	93.5	143,552	
1930	1,319	92.5	121,991	
1931	9,217	91.5	843,348	
1932	399	90.5	36,139	
1934	432	88.5	38,204	
1935	760	87.5	66,503	
1936	5,256	86.5	454,617	
1937	1,374	85.5	117,499	
1938	1,230	84.5	103,893	
1939	554	83.5	46,251	
1940	23,782	82.5	1,961,995	
1941	8,597	81.5	700,629	
1942	2,284	80.5	183,893	
1943	4,227	79.5	336,031	
1944	1,028	78.5	80,725	
1945	14,366	77.5	1,113,369	
1946	51,450	76.5	3,935,935	
1947	63,293	75.5	4,778,610	
1948	49,699	74.5	3,702,604	
1949	69,061	73.5	5,075,974	
1950	129,405	72.5	9,381,897	
1951	101,654	71.5	7,268,248	
1952	131,160	70.5	9,246,756	
1953	613,912	69.5	42,666,904	
1954	196,264	68.5	13,444,083	
1955	248,286	67.5	16,759,298	
1956	299,762	66.5	19,934,165	
1957	295,122	65.5	19,330,478	
1958	182,711	64.5	11,784,849	
1959	270,858	63.5	17,199,514	
1960	1,430,308	62.5	89,394,261	
1961	286,125	61.5	17,596,665	
1962	224,201	60.5	13,564,167	
1963	338,882	59.5	20,163,486	
1964	282,534	58.5	16,528,230	
1965	328,503	57.5	18,888,909	
1966	361,606	56.5	20,430,721	
1967	485,373	55.5	26,938,174	
1968	2,395,220	54.5	130,539,493	
1969	678,350	53.5	36,291,700	
1970	713,536	52.5	37,460,657	

AEP TEXAS INC.
DEPRECIATION STUDY AS OF DECEMBER 31, 2022
CALCULATION OF AVERAGE AGE OF SURVIVING PLANT

DISTRIBUTION PLANT, Account 368 Line Transformers

<u>VINTAGE</u> <u>YEAR</u>	<u>SURVIVING</u> <u>BALANCE</u>	<u>AGE</u> <u>(YEARS)</u>	<u>DOLLAR</u> <u>YEARS</u>	<u>AVERAGE AGE</u> <u>(YEARS)</u>
1971	772,630	51.5	39,790,464	
1972	1,058,277	50.5	53,442,984	
1973	1,251,982	49.5	61,973,122	
1974	4,054,098	48.5	196,623,741	
1975	819,847	47.5	38,942,710	
1976	1,120,245	46.5	52,091,400	
1977	1,727,287	45.5	78,591,551	
1978	2,490,188	44.5	110,813,379	
1979	2,685,568	43.5	116,822,228	
1980	3,278,116	42.5	139,319,925	
1981	4,848,728	41.5	201,222,224	
1982	6,642,267	40.5	269,011,832	
1983	6,322,152	39.5	249,724,993	
1984	7,203,279	38.5	277,326,255	
1985	7,291,180	37.5	273,419,251	
1986	4,926,813	36.5	179,828,685	
1987	4,202,297	35.5	149,181,557	
1988	4,166,767	34.5	143,753,470	
1989	5,388,493	33.5	180,514,529	
1990	5,727,795	32.5	186,153,329	
1991	5,848,980	31.5	184,242,863	
1992	7,120,866	30.5	217,186,424	
1993	8,382,883	29.5	247,295,036	
1994	11,116,808	28.5	316,829,021	
1995	3,335,704	27.5	91,731,867	
1996	11,627,350	26.5	308,124,773	
1997	7,277,715	25.5	185,581,728	
1998	8,922,337	24.5	218,597,247	
1999	13,661,090	23.5	321,035,610	
2000	12,922,034	22.5	290,745,755	
2001	9,436,556	21.5	202,885,963	
2002	10,855,868	20.5	222,545,290	
2003	13,864,793	19.5	270,363,468	
2004	13,880,320	18.5	256,785,924	
2005	15,545,869	17.5	272,052,699	
2006	22,080,078	16.5	364,321,283	
2007	22,513,053	15.5	348,952,328	
2008	30,081,681	14.5	436,184,378	
2009	13,305,894	13.5	179,629,572	
2010	16,866,167	12.5	210,827,094	
2011	24,835,258	11.5	285,605,471	
2012	30,282,984	10.5	317,971,329	
2013	32,986,732	9.5	313,373,956	
2014	40,064,954	8.5	340,552,105	

AEP TEXAS INC.
DEPRECIATION STUDY AS OF DECEMBER 31, 2022
CALCULATION OF AVERAGE AGE OF SURVIVING PLANT
DISTRIBUTION PLANT, Account 368 Line Transformers

<u>VINTAGE</u> <u>YEAR</u>	<u>SURVIVING</u> <u>BALANCE</u>	<u>AGE</u> <u>(YEARS)</u>	<u>DOLLAR</u> <u>YEARS</u>	<u>AVERAGE AGE</u> <u>(YEARS)</u>
2015	34,966,959	7.5	262,252,195	
2016	32,899,759	6.5	213,848,432	
2017	39,686,457	5.5	218,275,512	
2018	51,557,492	4.5	232,008,715	
2019	53,648,048	3.5	187,768,167	
2020	46,073,494	2.5	115,183,735	
2021	49,905,827	1.5	74,858,740	
2022	<u>76,338,389</u>	0.5	<u>38,169,194</u>	
	858,179,414		11,363,505,500	13.24

AEP TEXAS INC.
DEPRECIATION STUDY AS OF DECEMBER 31, 2022
CALCULATION OF AVERAGE AGE OF SURVIVING PLANT

DISTRIBUTION PLANT, Account 369 Services

<u>VINTAGE YEAR</u>	<u>SURVIVING BALANCE</u>	<u>AGE (YEARS)</u>	<u>DOLLAR YEARS</u>	<u>AVERAGE AGE (YEARS)</u>
1922	3,827	100.5	384,566	
1926	16,576	96.5	1,599,581	
1931	72,022	91.5	6,590,043	
1936	7,240	86.5	626,268	
1940	10,722	82.5	884,586	
1944	67	78.5	5,292	
1945	229	77.5	17,758	
1946	40,902	76.5	3,128,995	
1947	2,379	75.5	179,649	
1948	393	74.5	29,284	
1949	3,174	73.5	233,259	
1950	4,605	72.5	333,868	
1951	1,379	71.5	98,586	
1952	7,312	70.5	515,499	
1953	157,714	69.5	10,961,115	
1954	23,289	68.5	1,595,270	
1955	18,420	67.5	1,243,316	
1956	25,374	66.5	1,687,373	
1957	26,053	65.5	1,706,477	
1958	16,144	64.5	1,041,273	
1959	49,037	63.5	3,113,877	
1960	611,460	62.5	38,216,261	
1961	101,375	61.5	6,234,576	
1962	172,008	60.5	10,406,463	
1963	173,513	59.5	10,324,031	
1964	189,916	58.5	11,110,080	
1965	216,686	57.5	12,459,444	
1966	363,909	56.5	20,560,847	
1967	400,457	55.5	22,225,386	
1968	1,318,848	54.5	71,877,223	
1969	619,616	53.5	33,149,440	
1970	511,236	52.5	26,839,882	
1971	971,973	51.5	50,056,633	
1972	976,510	50.5	49,313,779	
1973	1,002,692	49.5	49,633,242	
1974	1,811,968	48.5	87,880,436	
1975	732,784	47.5	34,807,243	
1976	962,993	46.5	44,779,162	
1977	1,240,385	45.5	56,437,496	
1978	1,175,612	44.5	52,314,722	
1979	1,284,182	43.5	55,861,907	
1980	1,058,294	42.5	44,977,511	
1981	2,206,914	41.5	91,586,919	
1982	2,400,637	40.5	97,225,797	
1983	3,288,783	39.5	129,906,942	
1984	3,309,399	38.5	127,411,843	

AEP TEXAS INC.
DEPRECIATION STUDY AS OF DECEMBER 31, 2022
CALCULATION OF AVERAGE AGE OF SURVIVING PLANT

DISTRIBUTION PLANT, Account 369 Services

VINTAGE YEAR	SURVIVING BALANCE	AGE (YEARS)	DOLLAR YEARS	AVERAGE AGE (YEARS)
1985	2,656,961	37.5	99,636,036	
1986	2,578,664	36.5	94,121,253	
1987	2,172,092	35.5	77,109,250	
1988	2,309,495	34.5	79,677,563	
1989	2,797,613	33.5	93,720,034	
1990	2,681,173	32.5	87,138,112	
1991	2,645,248	31.5	83,325,303	
1992	3,677,431	30.5	112,161,654	
1993	4,765,231	29.5	140,574,305	
1994	4,710,627	28.5	134,252,874	
1995	2,724,965	27.5	74,936,534	
1996	3,220,681	26.5	85,348,034	
1997	9,159,420	25.5	233,565,214	
1998	4,716,599	24.5	115,556,671	
1999	8,303,113	23.5	195,123,164	
2000	6,997,613	22.5	157,446,303	
2001	5,500,756	21.5	118,266,258	
2002	4,835,658	20.5	99,130,988	
2003	11,779,097	19.5	229,692,396	
2004	15,111,940	18.5	279,570,898	
2005	4,381,223	17.5	76,671,405	
2006	6,293,270	16.5	103,838,950	
2007	4,250,965	15.5	65,889,953	
2008	20,078,439	14.5	291,137,371	
2009	11,692,540	13.5	157,849,287	
2010	11,011,991	12.5	137,649,893	
2011	12,065,653	11.5	138,755,014	
2012	13,601,557	10.5	142,816,348	
2013	6,939,375	9.5	65,924,064	
2014	19,885,065	8.5	169,023,056	
2015	15,872,099	7.5	119,040,742	
2016	12,506,878	6.5	81,294,707	
2017	12,722,361	5.5	69,972,987	
2018	16,298,435	4.5	73,342,957	
2019	18,963,219	3.5	66,371,266	
2020	21,388,662	2.5	53,471,655	
2021	21,628,099	1.5	32,442,149	
2022	<u>28,920,625</u>	0.5	<u>14,460,312</u>	
	389,433,841		5,721,878,160	14.69

AEP TEXAS INC.
DEPRECIATION STUDY AS OF DECEMBER 31, 2022
CALCULATION OF AVERAGE AGE OF SURVIVING PLANT

DISTRIBUTION PLANT, Account 370 Meters

VINTAGE <u>YEAR</u>	SURVIVING <u>BALANCE</u>	AGE <u>(YEARS)</u>	DOLLAR <u>YEARS</u>	AVERAGE AGE <u>(YEARS)</u>
1990	447,657	32.5	14,548,865	
1998	4,912,708	24.5	120,361,355	
2001	178,704	21.5	3,842,127	
2002	537,019	20.5	11,008,887	
2004	300,714	18.5	5,563,209	
2005	964,076	17.5	16,871,338	
2006	1,109,903	16.5	18,313,403	
2007	1,355,937	15.5	21,017,027	
2008	1,225,681	14.5	17,772,370	
2009	1,165,919	13.5	15,739,906	
2010	667,157	12.5	8,339,464	
2011	2,115,096	11.5	24,323,608	
2012	2,397,151	10.5	25,170,081	
2013	3,103,566	9.5	29,483,878	
2014	5,315,011	8.5	45,177,595	
2015	4,162,232	7.5	31,216,743	
2016	2,256,553	6.5	14,667,592	
2017	1,878,031	5.5	10,329,169	
2018	2,264,149	4.5	10,188,669	
2019	2,450,473	3.5	8,576,656	
2020	1,871,558	2.5	4,678,894	
2021	1,579,888	1.5	2,369,832	
2022	<u>3,369,402</u>	0.5	<u>1,684,701</u>	
	45,628,585		461,245,369	10.11

AEP TEXAS INC.
DEPRECIATION STUDY AS OF DECEMBER 31, 2022
CALCULATION OF AVERAGE AGE OF SURVIVING PLANT

DISTRIBUTION PLANT, Account 370 AMI Meters

<u>VINTAGE</u> <u>YEAR</u>	<u>SURVIVING</u> <u>BALANCE</u>	<u>AGE</u> <u>(YEARS)</u>	<u>DOLLAR</u> <u>YEARS</u>	<u>AVERAGE AGE</u> <u>(YEARS)</u>
2009	82,448	13.5	1,113,047	
2010	7,168,574	12.5	89,607,180	
2011	15,812,670	11.5	181,845,708	
2012	19,690,851	10.5	206,753,937	
2013	25,132,644	9.5	238,760,118	
2014	6,740,632	8.5	57,295,373	
2015	4,442,656	7.5	33,319,920	
2016	6,478,862	6.5	42,112,604	
2017	10,234,946	5.5	56,292,203	
2018	7,333,542	4.5	33,000,938	
2019	11,760,750	3.5	41,162,626	
2020	9,729,261	2.5	24,323,152	
2021	14,701,526	1.5	22,052,289	
2022	<u>19,846,088</u>	0.5	<u>9,923,044</u>	
	159,155,451		1,037,562,139	6.52

AEP TEXAS INC.
DEPRECIATION STUDY AS OF DECEMBER 31, 2022
CALCULATION OF AVERAGE AGE OF SURVIVING PLANT

DISTRIBUTION PLANT, Account 371 Installations on Customers Premises

<u>VINTAGE YEAR</u>	<u>SURVIVING BALANCE</u>	<u>AGE (YEARS)</u>	<u>DOLLAR YEARS</u>	<u>AVERAGE AGE (YEARS)</u>
1967	93	55.5	5,170	
1968	76,933	54.5	4,192,838	
1969	14,782	53.5	790,820	
1970	2,824	52.5	148,237	
1971	23,560	51.5	1,213,344	
1972	36,379	50.5	1,837,163	
1973	52,159	49.5	2,581,871	
1974	300,992	48.5	14,598,134	
1975	108,997	47.5	5,177,360	
1976	175,165	46.5	8,145,192	
1977	215,724	45.5	9,815,461	
1978	167,901	44.5	7,471,582	
1979	250,850	43.5	10,911,956	
1980	272,978	42.5	11,601,556	
1981	457,723	41.5	18,995,520	
1982	543,217	40.5	22,000,295	
1983	621,484	39.5	24,548,605	
1984	424,504	38.5	16,343,402	
1985	396,773	37.5	14,878,973	
1986	440,745	36.5	16,087,174	
1987	1,272,076	35.5	45,158,704	
1988	1,176,426	34.5	40,586,690	
1989	1,699,922	33.5	56,947,396	
1990	1,702,118	32.5	55,318,842	
1991	1,707,859	31.5	53,797,556	
1992	2,596,105	30.5	79,181,214	
1993	5,043,582	29.5	148,785,660	
1994	2,609,883	28.5	74,381,661	
1995	1,608,185	27.5	44,225,097	
1996	4,411,758	26.5	116,911,588	
1997	4,116,510	25.5	104,971,002	
1998	3,156,236	24.5	77,327,777	
1999	6,381,768	23.5	149,971,549	
2000	764,301	22.5	17,196,764	
2001	834,553	21.5	17,942,882	
2002	1,576,004	20.5	32,308,090	
2003	427,654	19.5	8,339,259	

AEP TEXAS INC.
DEPRECIATION STUDY AS OF DECEMBER 31, 2022
CALCULATION OF AVERAGE AGE OF SURVIVING PLANT

DISTRIBUTION PLANT, Account 371 Installations on Customers Premises

<u>VINTAGE YEAR</u>	<u>SURVIVING BALANCE</u>	<u>AGE (YEARS)</u>	<u>DOLLAR YEARS</u>	<u>AVERAGE AGE (YEARS)</u>
2004	744,397	18.5	13,771,353	
2005	1,147,864	17.5	20,087,627	
2006	907,056	16.5	14,966,429	
2007	1,386,377	15.5	21,488,850	
2008	2,715,316	14.5	39,372,083	
2009	1,186,487	13.5	16,017,577	
2010	1,127,778	12.5	14,097,228	
2011	965,935	11.5	11,108,256	
2012	1,236,279	10.5	12,980,930	
2013	1,631,250	9.5	15,496,875	
2014	1,607,732	8.5	13,665,724	
2015	2,049,966	7.5	15,374,745	
2016	1,923,880	6.5	12,505,221	
2017	1,609,240	5.5	8,850,819	
2018	1,178,068	4.5	5,301,306	
2019	1,146,377	3.5	4,012,319	
2020	1,402,513	2.5	3,506,282	
2021	1,316,851	1.5	1,975,276	
2022	<u>1,998,688</u>	0.5	<u>999,344</u>	
	72,950,779		1,560,274,628	21.39

AEP TEXAS INC.
DEPRECIATION STUDY AS OF DECEMBER 31, 2022
CALCULATION OF AVERAGE AGE OF SURVIVING PLANT

DISTRIBUTION PLANT, Account 372 Leased Property on Cust Prem

<u>VINTAGE</u> <u>YEAR</u>	<u>SURVIVING</u> <u>BALANCE</u>	<u>AGE</u> <u>(YEARS)</u>	<u>DOLLAR</u> <u>YEARS</u>	<u>AVERAGE AGE</u> <u>(YEARS)</u>
1953	15,026	69.5	1,044,326	
1960	13,840	62.5	864,983	
1968	15,999	54.5	871,942	
1974	12,568	48.5	609,556	
1975	7,211	47.5	342,527	
1976	1,441	46.5	67,025	
1977	1,350	45.5	61,435	
1978	3,078	44.5	136,950	
1979	2,043	43.5	88,869	
1980	1,200	42.5	50,993	
1982	1,278	40.5	51,744	
1984	2,152	38.5	82,853	
1985	6,281	37.5	235,546	
1986	2,876	36.5	104,965	
1987	<u>553</u>	35.5	<u>19,638</u>	
	86,896		4,633,352	53.32
Average Service Life				50.00
Remaining Life				-3.32
Calculated Reserve				92,666

AEP TEXAS INC.
DEPRECIATION STUDY AS OF DECEMBER 31, 2022
CALCULATION OF AVERAGE AGE OF SURVIVING PLANT

DISTRIBUTION PLANT, Account 373 Street Lighting

<u>VINTAGE</u> <u>YEAR</u>	<u>SURVIVING</u> <u>BALANCE</u>	<u>AGE</u> <u>(YEARS)</u>	<u>DOLLAR</u> <u>YEARS</u>	<u>AVERAGE AGE</u> <u>(YEARS)</u>
1922	4,415	100.5	443,713	
1926	16,004	96.5	1,544,420	
1927	9,270	95.5	885,253	
1928	148	94.5	14,031	
1929	1,565	93.5	146,296	
1930	1,906	92.5	176,332	
1931	27,016	91.5	2,471,923	
1932	723	90.5	65,430	
1933	88	89.5	7,854	
1934	212	88.5	18,798	
1935	181	87.5	15,821	
1936	1,820	86.5	157,418	
1937	956	85.5	81,765	
1938	729	84.5	61,589	
1939	913	83.5	76,258	
1940	7,686	82.5	634,110	
1941	4,900	81.5	399,324	
1942	2,773	80.5	223,186	
1944	52	78.5	4,059	
1945	718	77.5	55,672	
1946	18,656	76.5	1,427,199	
1947	18,760	75.5	1,416,354	
1948	25,130	74.5	1,872,178	
1949	19,827	73.5	1,457,255	
1950	57,683	72.5	4,182,014	
1951	47,178	71.5	3,373,203	
1952	50,705	70.5	3,574,700	
1953	390,602	69.5	27,146,829	
1954	92,702	68.5	6,350,086	
1955	74,088	67.5	5,000,906	
1956	86,326	66.5	5,740,712	
1957	69,950	65.5	4,581,748	
1958	40,848	64.5	2,634,691	
1959	71,890	63.5	4,564,986	
1960	548,153	62.5	34,259,531	
1961	61,412	61.5	3,776,819	
1962	94,287	60.5	5,704,346	
1963	59,754	59.5	3,555,337	
1964	104,011	58.5	6,084,652	
1965	124,843	57.5	7,178,492	
1966	136,505	56.5	7,712,506	
1967	136,634	55.5	7,583,195	
1968	794,606	54.5	43,306,021	
1969	217,411	53.5	11,631,481	
1970	320,373	52.5	16,819,604	
1971	182,088	51.5	9,377,510	
1972	332,478	50.5	16,790,119	

AEP TEXAS INC.
DEPRECIATION STUDY AS OF DECEMBER 31, 2022
CALCULATION OF AVERAGE AGE OF SURVIVING PLANT

DISTRIBUTION PLANT, Account 373 Street Lighting

<u>VINTAGE</u> <u>YEAR</u>	<u>SURVIVING</u> <u>BALANCE</u>	<u>AGE</u> <u>(YEARS)</u>	<u>DOLLAR</u> <u>YEARS</u>	<u>AVERAGE AGE</u> <u>(YEARS)</u>
1973	407,464	49.5	20,169,463	
1974	456,796	48.5	22,154,616	
1975	370,058	47.5	17,577,744	
1976	431,488	46.5	20,064,195	
1977	194,851	45.5	8,865,703	
1978	278,666	44.5	12,400,650	
1979	318,163	43.5	13,840,087	
1980	241,960	42.5	10,283,309	
1981	252,813	41.5	10,491,720	
1982	522,456	40.5	21,159,457	
1983	981,604	39.5	38,773,376	
1984	607,707	38.5	23,396,730	
1985	796,832	37.5	29,881,203	
1986	795,576	36.5	29,038,515	
1987	668,070	35.5	23,716,470	
1988	472,753	34.5	16,309,987	
1989	540,180	33.5	18,096,025	
1990	676,063	32.5	21,972,032	
1991	918,410	31.5	28,929,905	
1992	670,272	30.5	20,443,290	
1993	1,102,497	29.5	32,523,651	
1994	1,628,288	28.5	46,406,216	
1995	697,735	27.5	19,187,710	
1996	3,590,659	26.5	95,152,452	
1997	2,008,170	25.5	51,208,329	
1998	2,978,092	24.5	72,963,255	
1999	3,613,301	23.5	84,912,578	
2000	2,984,210	22.5	67,144,718	
2001	2,103,560	21.5	45,226,538	
2002	1,309,444	20.5	26,843,599	
2003	1,573,647	19.5	30,686,115	
2004	2,659,259	18.5	49,196,291	
2005	3,448,560	17.5	60,349,807	
2006	3,113,590	16.5	51,374,228	
2007	3,549,446	15.5	55,016,411	
2008	4,071,948	14.5	59,043,251	
2009	2,591,409	13.5	34,984,018	
2010	2,376,132	12.5	29,701,650	
2011	2,148,484	11.5	24,707,571	
2012	2,957,261	10.5	31,051,244	
2013	2,732,422	9.5	25,958,011	
2014	4,741,177	8.5	40,300,004	
2015	5,330,741	7.5	39,980,558	
2016	5,504,232	6.5	35,777,508	
2017	6,085,657	5.5	33,471,116	
2018	3,709,312	4.5	16,691,905	
2019	8,592,269	3.5	30,072,943	

AEP TEXAS INC.
DEPRECIATION STUDY AS OF DECEMBER 31, 2022
CALCULATION OF AVERAGE AGE OF SURVIVING PLANT

DISTRIBUTION PLANT, Account 373 Street Lighting

VINTAGE <u>YEAR</u>	SURVIVING <u>BALANCE</u>	AGE <u>(YEARS)</u>	DOLLAR <u>YEARS</u>	AVERAGE AGE <u>(YEARS)</u>
2020	5,869,488	2.5	14,673,719	
2021	10,249,749	1.5	15,374,623	
2022	<u>12,359,745</u>	0.5	<u>6,179,873</u>	
	130,541,636		1,888,310,095	14.47

AEP TEXAS INC.

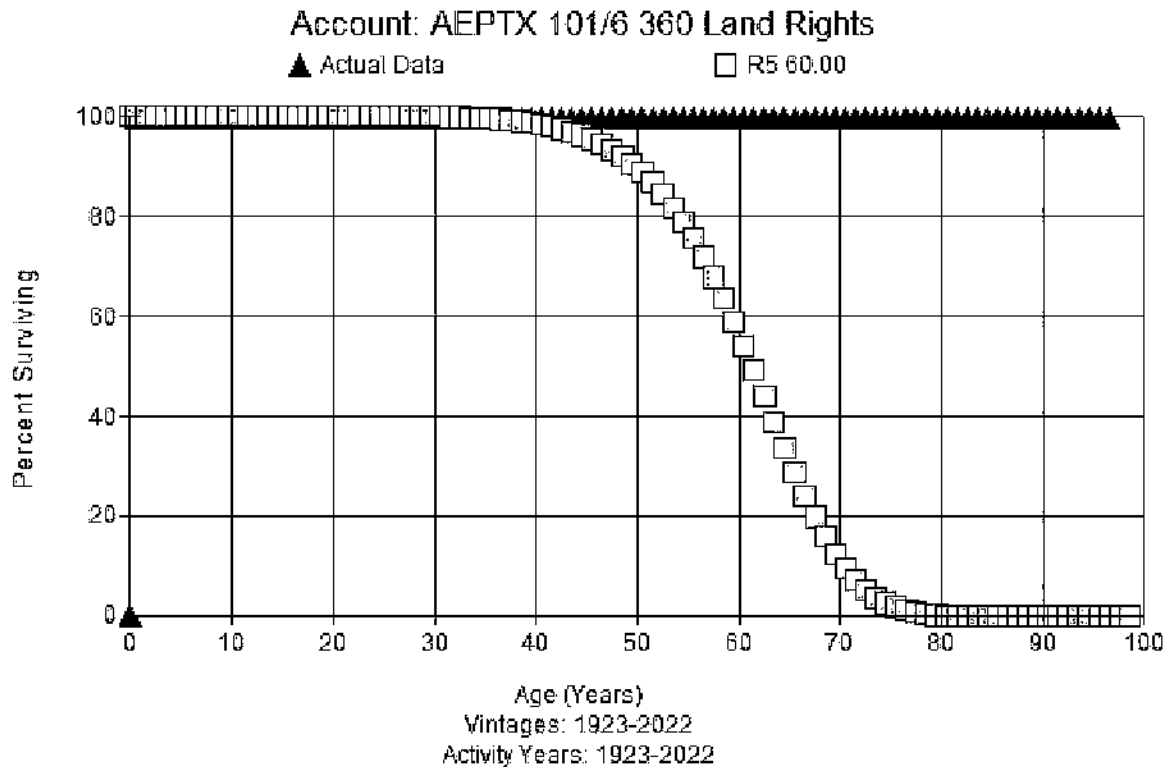
DEPRECIATION STUDY AS OF DECEMBER 31, 2022

DISTRIBUTION PLANT

ACTUARIAL ANALYSIS GRAPHS

AEP TEXAS INC. DEPRECIATION STUDY AT DECEMBER 31, 2022 DISTRIBUTION GRAPHS

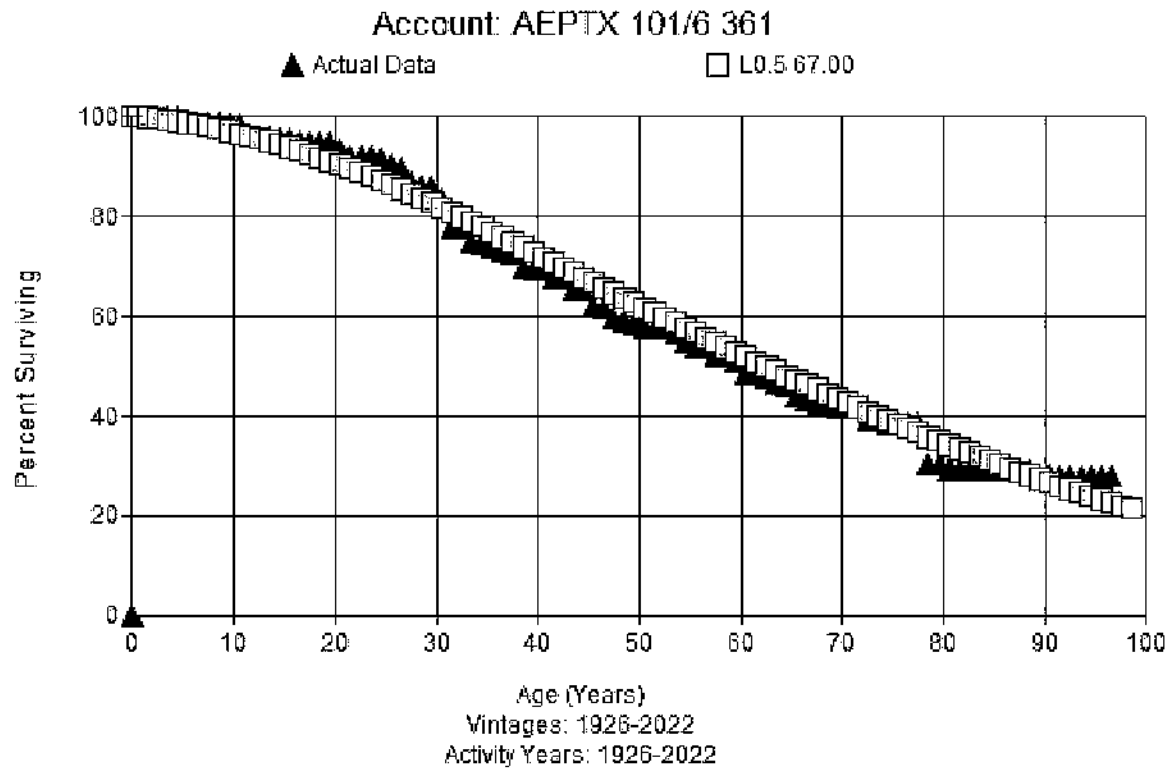
Account 360.1 Land Rights



Retirement data is not meaningful for Account 360.1, Land Rights. As a result, no actuarial analysis could be performed. I recommend that we keep the 60-year life and R5.0 dispersion currently approved in rates.

AEP TEXAS INC. DEPRECIATION STUDY AT DECEMBER 31, 2022 DISTRIBUTION GRAPHS

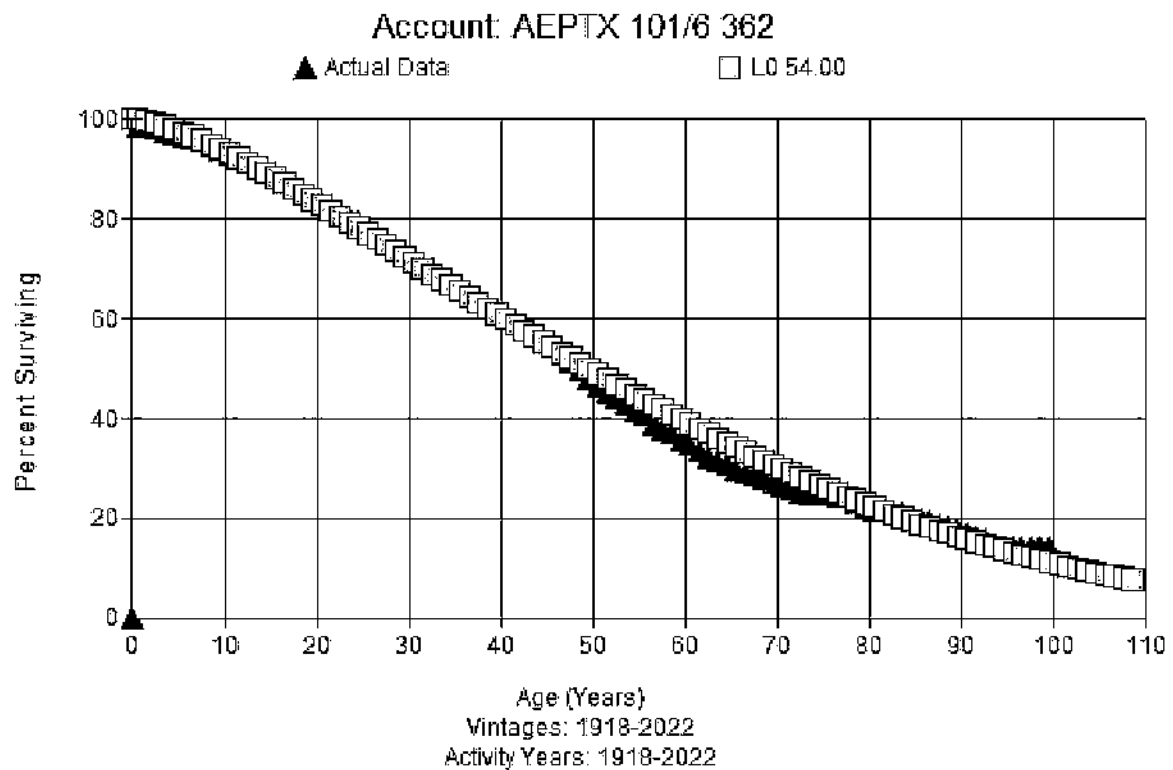
Account 361 Structures & Improvements



The above graph for account 361 includes activity years 1926 to 2022. As indicated above, an L0.5 dispersion and 67-year average service life is recommended for the current depreciation study.

AEP TEXAS INC. DEPRECIATION STUDY AT DECEMBER 31, 2022 DISTRIBUTION GRAPHS

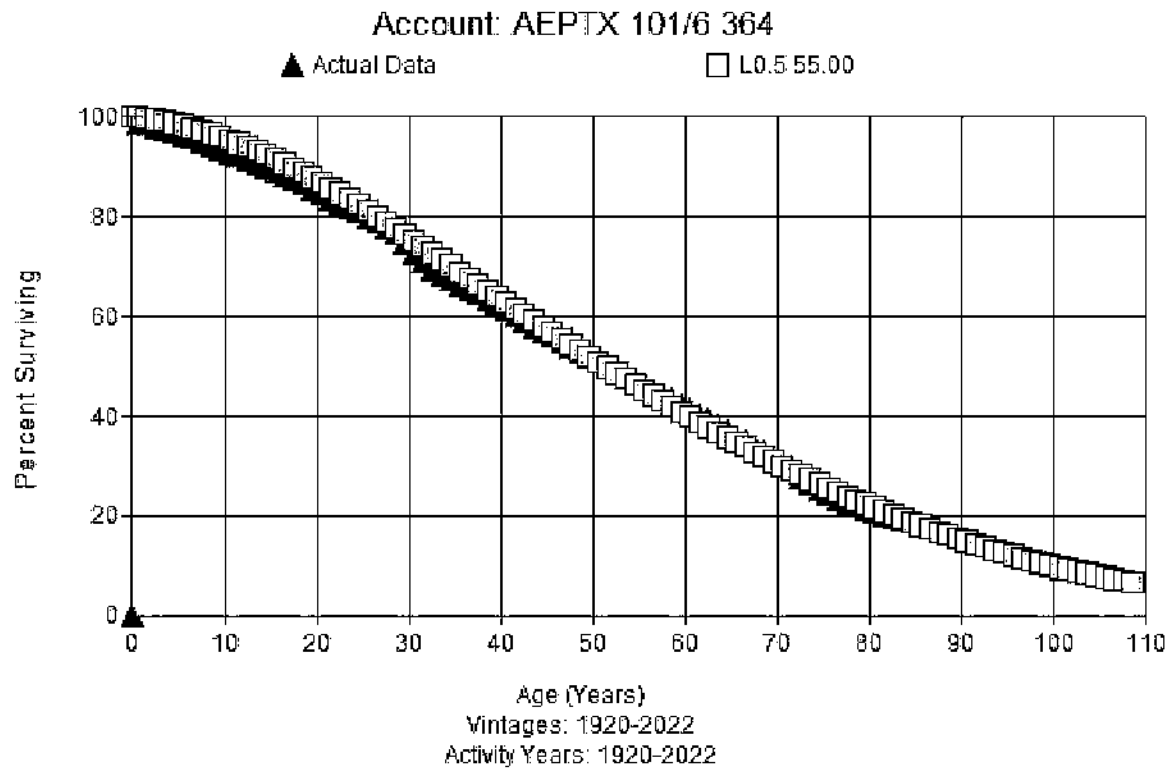
Account 362 Station Equipment



Account 362 was graphed for activity years 1918 to 2022. The graph indicates that the current average service life for this account should be updated to a 54-year average service life with an L0.0 curve.

AEP TEXAS INC. DEPRECIATION STUDY AT DECEMBER 31, 2022 DISTRIBUTION GRAPHS

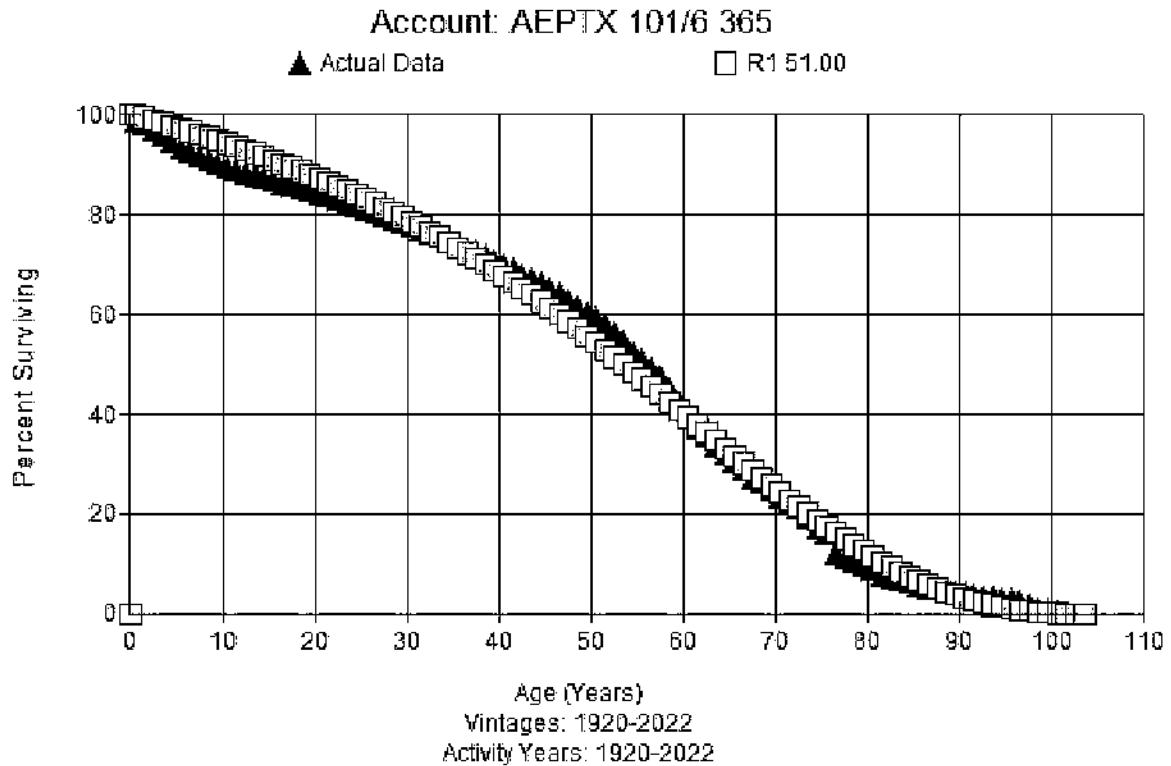
Account 364 Poles, Towers & Fixtures



Account 364 was graphed for activity years 1920 to 2022. The graph indicates that we should update the account to use a 55-year average service life with an L0.5 type curve.

AEP TEXAS INC. DEPRECIATION STUDY AT DECEMBER 31, 2022 DISTRIBUTION GRAPHS

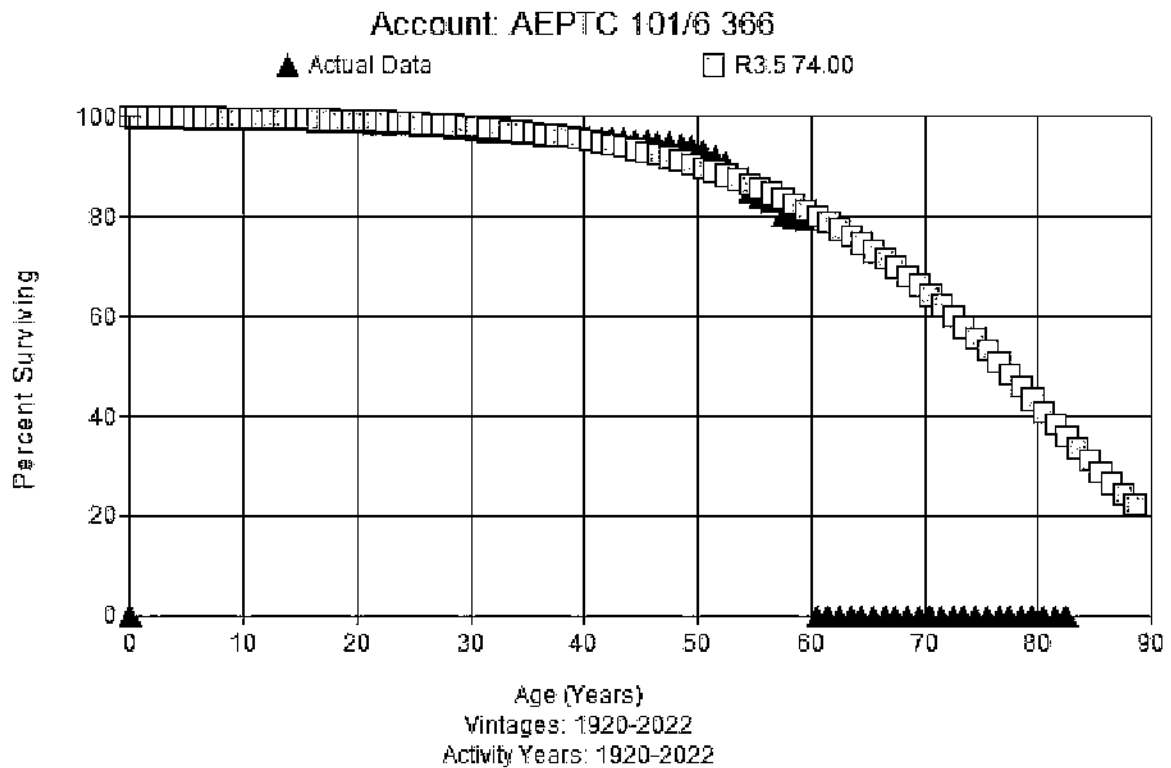
Account 365 Overhead Conductor & Devices



Account 365 was graphed for activity years 1920 to 2022. The graph indicates that we use a 51-year average service life with an R1.0 type curve for account 365.

AEP TEXAS INC. DEPRECIATION STUDY AT DECEMBER 31, 2022 DISTRIBUTION GRAPHS

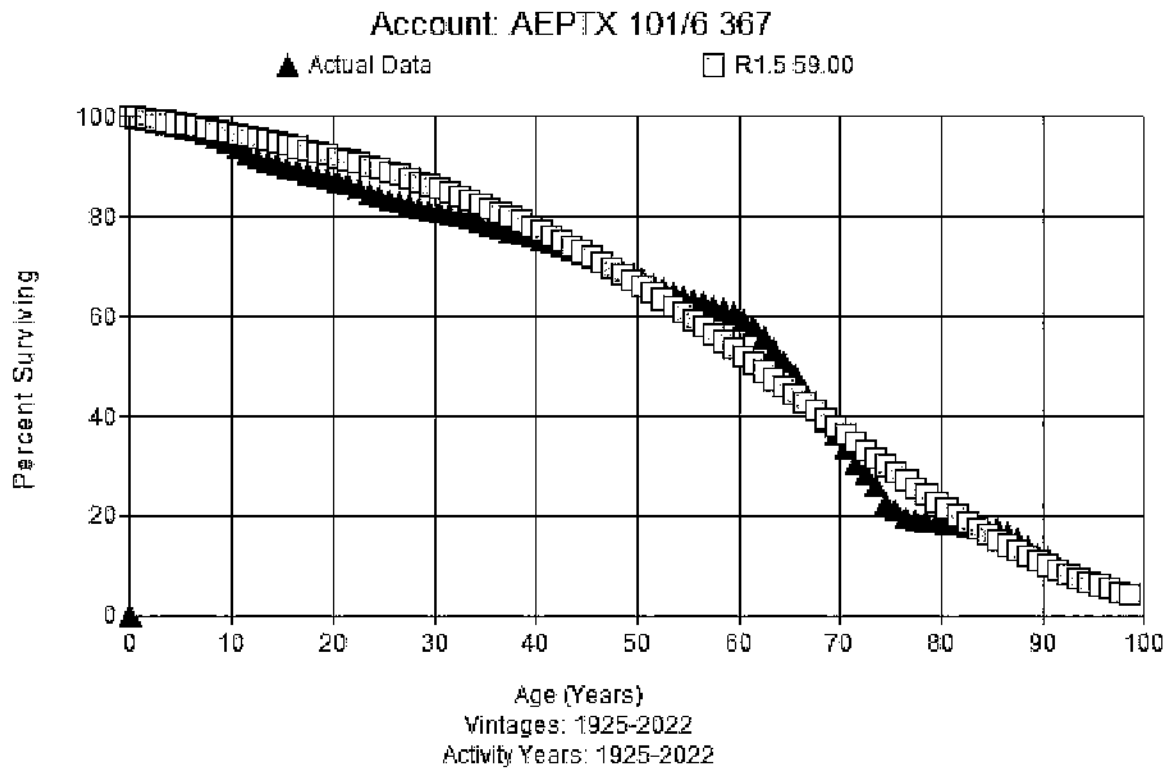
Account 366 Underground Conduit



Account 366 was graphed for activity years 1920 to 2022 with a T-Cut at 60 years. The graph indicates that the property in this account continues to age. I recommend that we the average service life to 74 years following an R3.5 curve.

AEP TEXAS INC. DEPRECIATION STUDY AT DECEMBER 31, 2022 DISTRIBUTION GRAPHS

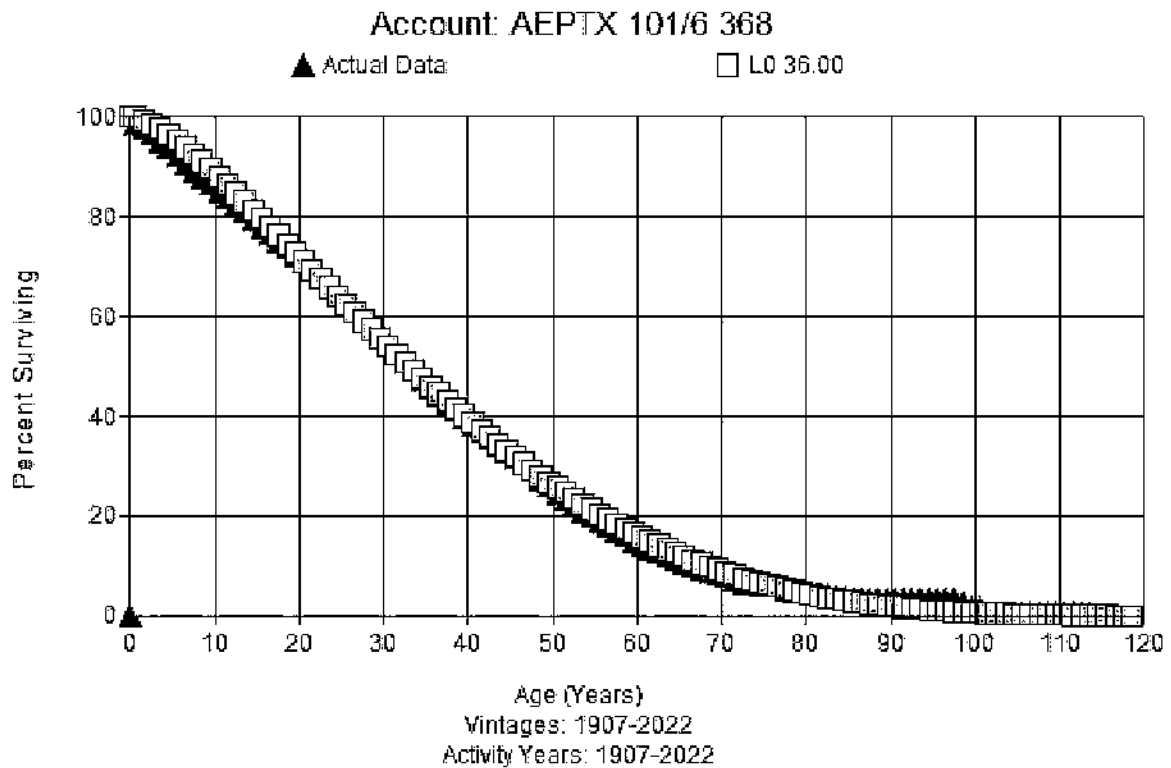
Account 367 Underground Conductor



Account 367 was graphed for activity years 1925 to 2022. The graph indicates that the property in this account continues to age. Based on the updated analysis, I recommend that we use an average service life of 59 years following a R1.5 curve for this account.

AEP TEXAS INC. DEPRECIATION STUDY AT DECEMBER 31, 2022 DISTRIBUTION GRAPHS

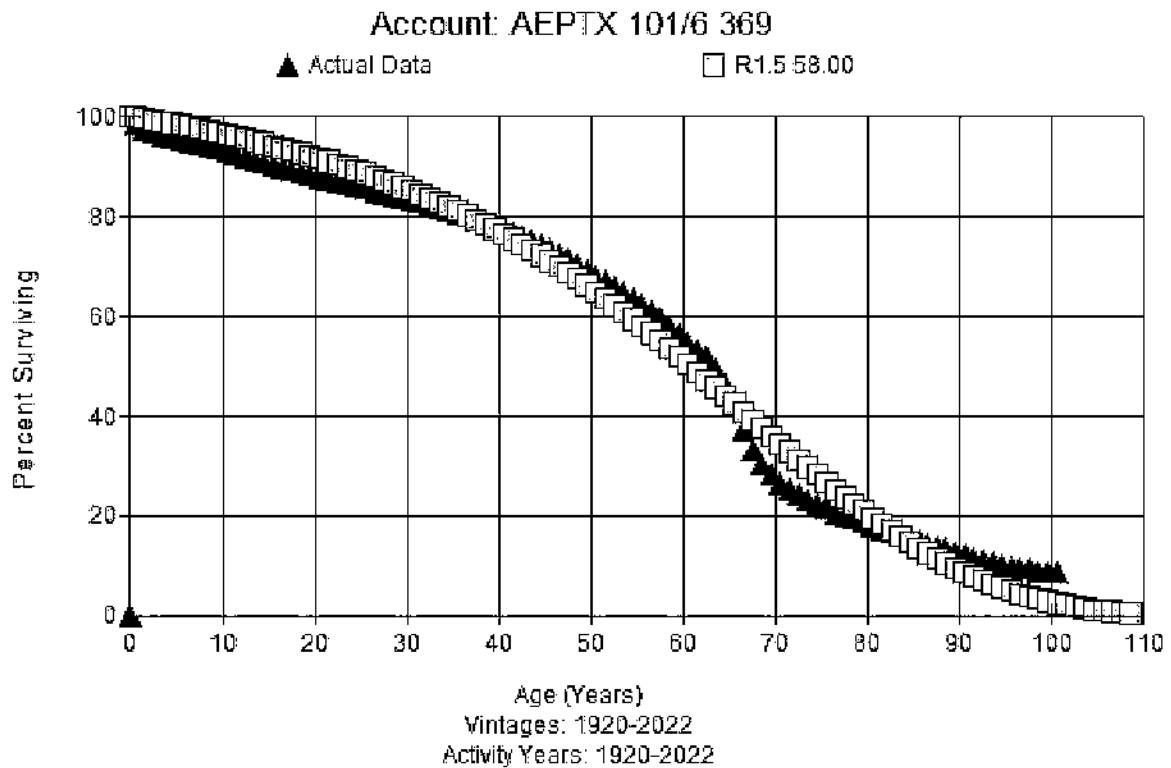
Account 368 Line Transformers



Account 368 was graphed for activity years 1907 to 2022. The graph indicates that an L0.0 dispersion continues to be applicable to this account and the average service life should be updated to 36 years.

AEP TEXAS INC. DEPRECIATION STUDY AT DECEMBER 31, 2022 DISTRIBUTION GRAPHS

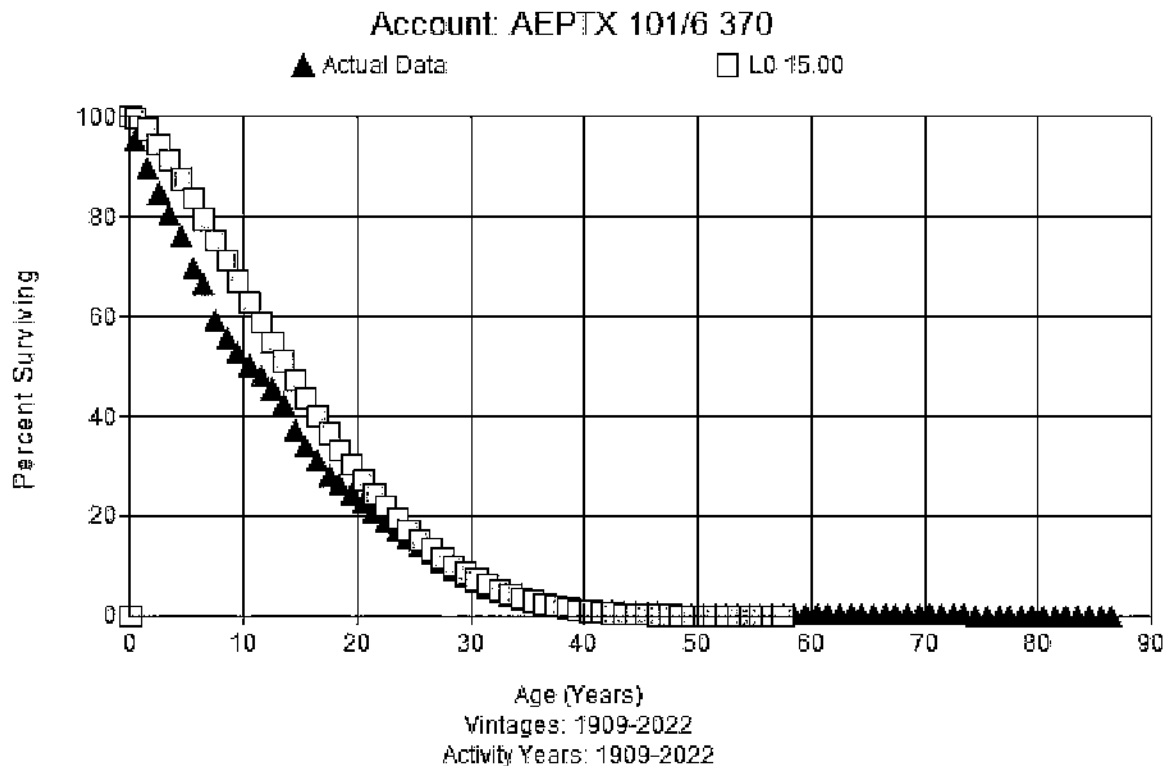
Account 369 Services



Account 369 was graphed for activity years 1920 to 2022. The graph indicates an R1.5 curve should be used for this account following an average service life of 58 years.

AEP TEXAS INC. DEPRECIATION STUDY AT DECEMBER 31, 2022 DISTRIBUTION GRAPHS

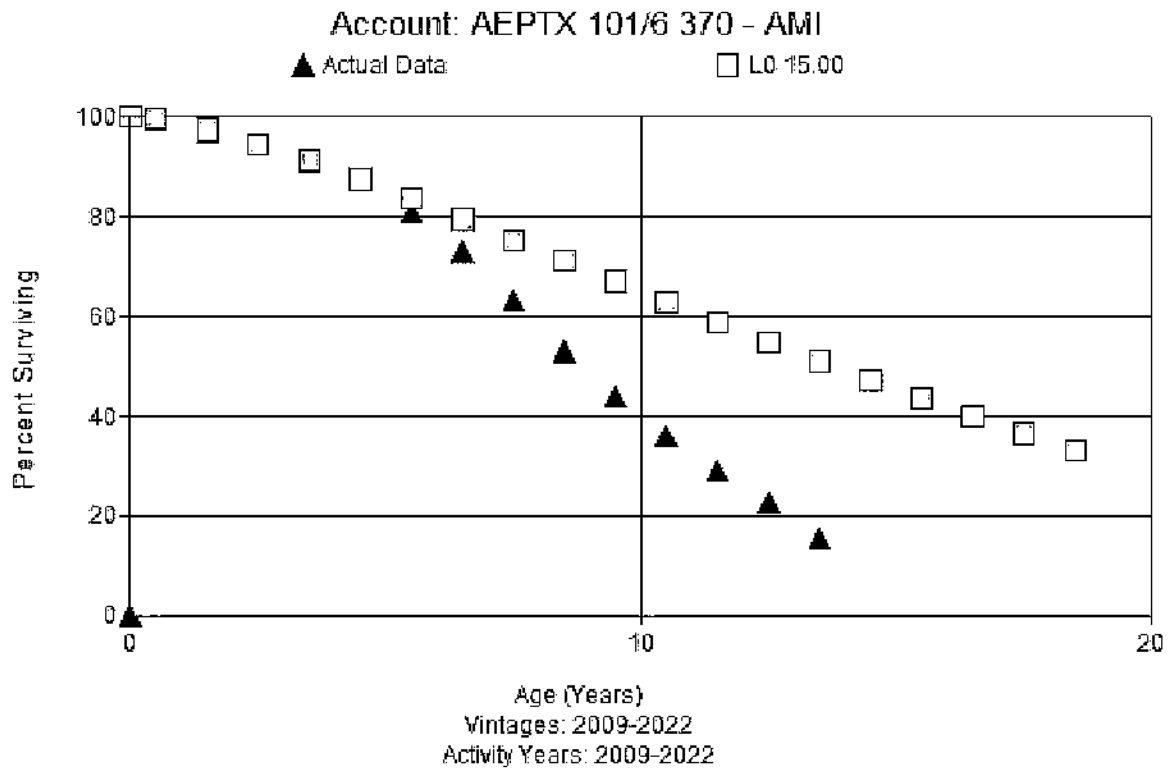
Account 370 Meters



Account 370 was graphed using the activity years 1909 to 2022. Account 370 mainly consists of AMR type meters while AMI meters are recorded to account 370.16. Both AMR and AMI meters have an expected useful life of 15 years as recommended by the manufacturer. The recommendation for this study is to use a 15-year average service life following an L0.0 Iowa type dispersion.

AEP TEXAS INC. DEPRECIATION STUDY AT DECEMBER 31, 2022 DISTRIBUTION GRAPHS

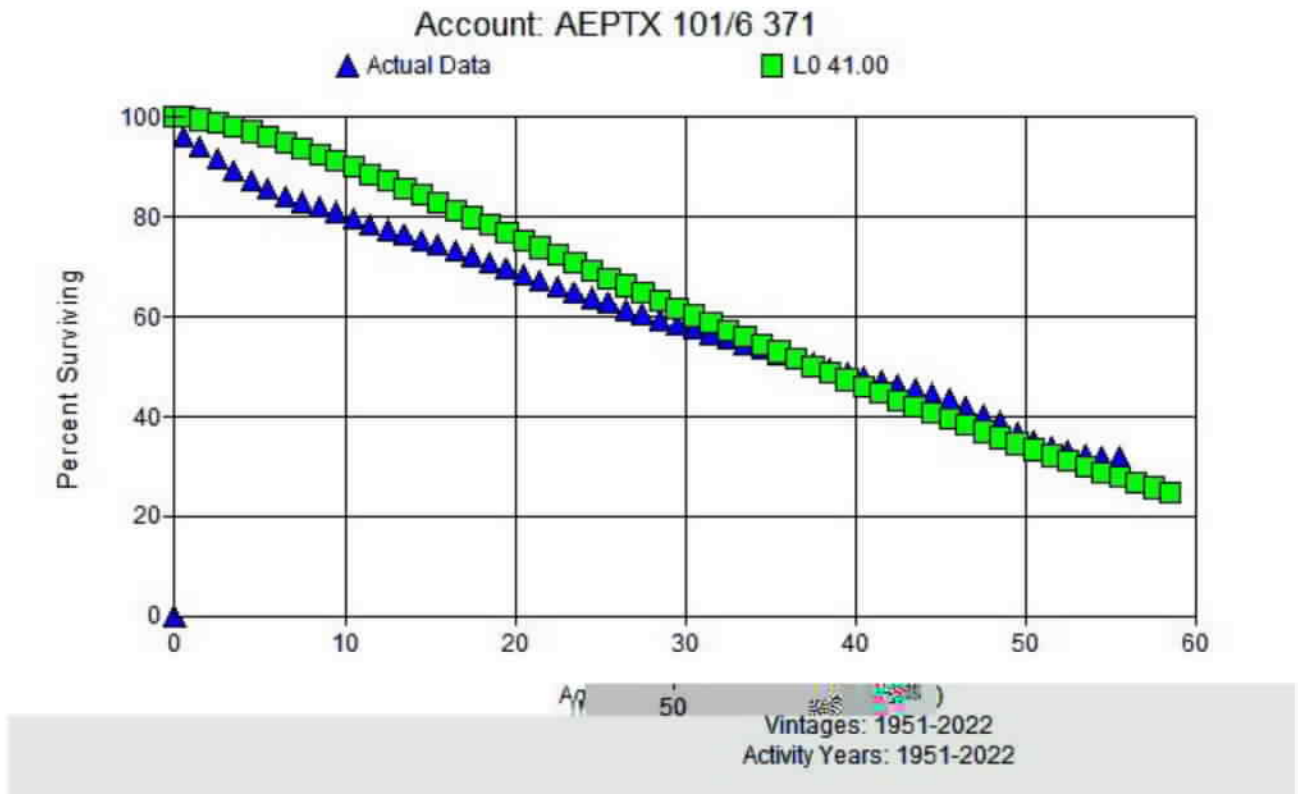
Account 370.16 AMI Meters



Account 370.16 was graphed using the activity years 2009 to 2022. Account 370.16 mainly consists of AMI type meters while AMR meters are recorded to account 370. Both AMR and AMI meters have an expected useful life of 15 years as recommended by the manufacturer. The recommendation for this study is to use a 15-year average service life following an L0.0 Iowa type dispersion.

AEP TEXAS INC. DEPRECIATION STUDY AT DECEMBER 31, 2022 DISTRIBUTION GRAPHS

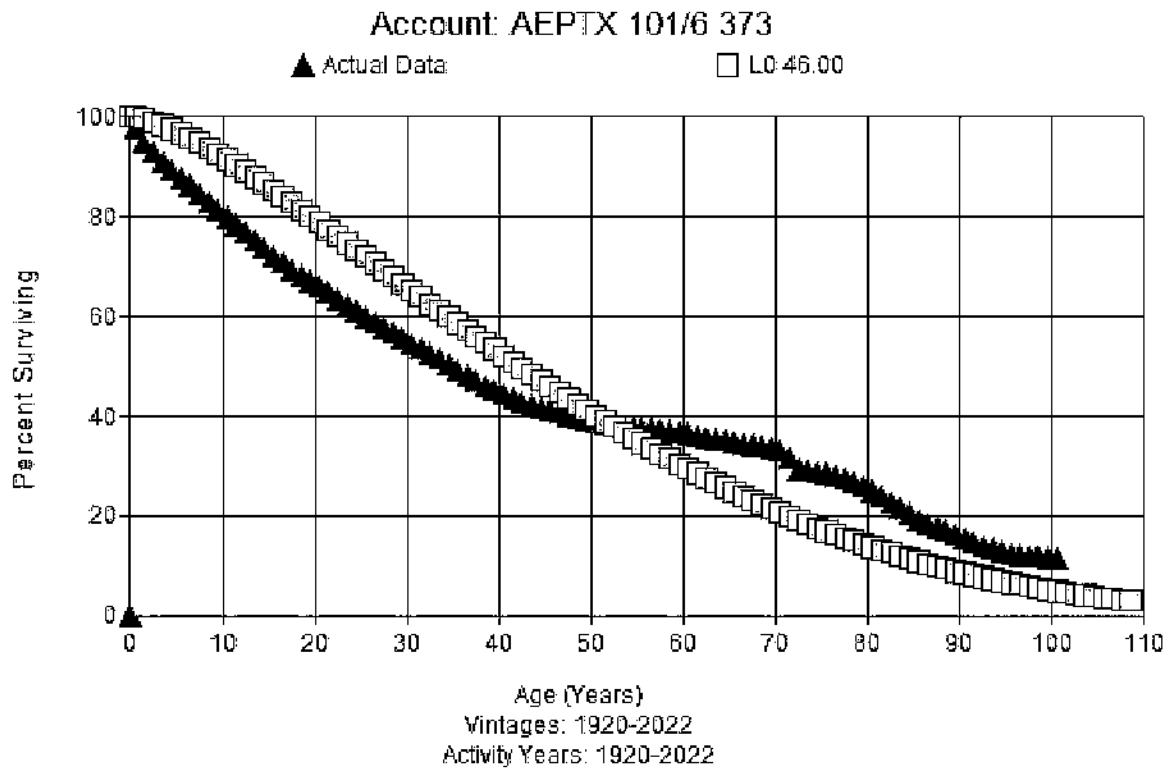
Account 371 Installations on Customers Premises



Account 371 was graphed for activity years 1951 to 2022. The graph indicates that the property in this account continues to age. I recommend that we update the parameters for this account to use an L0.0 curve with a 41-year average service life.

AEP TEXAS INC. DEPRECIATION STUDY AT DECEMBER 31, 2022 DISTRIBUTION GRAPHS

Account 373 Street Lighting & Signal Systems



Account 373 was graphed for activity years 1920 to 2022. The graph indicates that the property in this account continues to age. I recommend that we update the parameters for this account to use an L0.0 curve with a 46-year average service life.

AEP TEXAS INC.

DEPRECIATION STUDY AS OF DECEMBER 31, 2022

DEPRECIATION STUDY WORK PAPERS

DISTRIBUTION PLANT

GENERATION ARRANGEMENT REPORT

AEP TEXAS INC.
GENERATION ARRANGEMENT REPORT
Depreciation Study as of December 31, 2022

Account: AEPTX 101/6 360 Land Rights
Dispersion: 60.00, R5.0
Average Net Salvage Rate: 0.00%

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2022	0.5	\$223,829.46	60.00	59.50	0.9917	1.0000	\$221,964.22	\$3,730.49
2021	1.5	\$563.46	60.00	58.50	0.9750	1.0000	\$549.37	\$9.39
2020	2.5	\$162,646.95	60.00	57.50	0.9583	1.0000	\$155,869.99	\$2,710.78
2019	3.5	\$446,640.08	60.00	56.50	0.9417	1.0000	\$420,586.08	\$7,444.00
2018	4.5	\$2,906,759.67	60.00	55.50	0.9250	1.0000	\$2,688,752.70	\$48,445.99
2017	5.5	\$865,058.65	60.00	54.50	0.9083	1.0000	\$785,761.61	\$14,417.64
2016	6.5	\$839,554.03	60.00	53.50	0.8917	1.0000	\$748,602.35	\$13,992.57
2015	7.5	\$47,168.08	60.00	52.50	0.8750	1.0000	\$41,272.07	\$786.13
2014	8.5	-\$4,146.54	60.00	51.50	0.8583	1.0000	-\$3,559.11	-\$69.11
2013	9.5	\$230,576.77	60.00	50.50	0.8417	1.0000	\$194,068.78	\$3,842.95
2012	10.5	\$37,482.50	60.00	49.50	0.8250	1.0000	\$30,923.06	\$624.71
2006	16.5	\$232,849.88	60.00	43.50	0.7250	1.0000	\$168,816.16	\$3,880.83
2005	17.5	\$40,471.05	60.00	42.50	0.7083	1.0000	\$28,666.99	\$674.52
2004	18.5	\$94.38	60.00	41.50	0.6917	1.0000	\$65.28	\$1.57
2002	20.5	\$245.94	60.00	39.50	0.6583	1.0000	\$161.91	\$4.10
2001	21.5	\$10,296.99	60.00	38.50	0.6417	1.0000	\$6,607.24	\$171.62
2000	22.5	\$6,557.83	60.00	37.50	0.6250	1.0000	\$4,098.64	\$109.30
1999	23.5	\$7,112.66	60.00	36.50	0.6083	1.0000	\$4,326.88	\$118.54
1998	24.5	\$49,911.43	60.00	35.50	0.5917	1.0000	\$29,531.23	\$831.86
1997	25.5	\$26,718.03	60.00	34.50	0.5750	1.0000	\$15,363.34	\$445.30
1995	27.5	\$2,899.91	60.00	32.50	0.5417	1.0000	\$1,570.99	\$48.33
1994	28.5	\$45,883.57	60.00	31.51	0.5251	1.0000	\$24,094.56	\$764.73
1993	29.5	\$98,763.46	60.00	30.51	0.5085	1.0000	\$50,224.99	\$1,646.06
1992	30.5	\$60,273.37	60.00	29.52	0.4920	1.0000	\$29,654.04	\$1,004.56
1991	31.5	\$109,142.15	60.00	28.53	0.4755	1.0000	\$51,896.93	\$1,819.04
1990	32.5	\$36,581.06	60.00	27.54	0.4591	1.0000	\$16,793.14	\$609.68
1989	33.5	\$46,532.90	60.00	26.56	0.4427	1.0000	\$20,600.69	\$775.55
1988	34.5	\$56,939.42	60.00	25.59	0.4265	1.0000	\$24,282.15	\$948.99
1987	35.5	\$50,930.77	60.00	24.62	0.4103	1.0000	\$20,897.05	\$848.85
1986	36.5	\$40,800.87	60.00	23.66	0.3943	1.0000	\$16,087.10	\$680.01
1985	37.5	\$42,071.07	60.00	22.70	0.3784	1.0000	\$15,920.16	\$701.18
1984	38.5	\$474,426.26	60.00	21.76	0.3627	1.0000	\$172,070.53	\$7,907.10
1983	39.5	\$5,946.07	60.00	20.83	0.3472	1.0000	\$2,064.18	\$99.10
1982	40.5	\$3,834.43	60.00	19.91	0.3318	1.0000	\$1,272.28	\$63.91
1981	41.5	\$10.17	60.00	19.00	0.3167	1.0000	\$3.22	\$0.17
1980	42.5	\$8,232.32	60.00	18.10	0.3017	1.0000	\$2,483.93	\$137.21
1979	43.5	\$1,002.02	60.00	17.22	0.2870	1.0000	\$287.63	\$16.70
1978	44.5	\$21.69	60.00	16.36	0.2726	1.0000	\$5.91	\$0.36
1977	45.5	\$338.67	60.00	15.51	0.2585	1.0000	\$87.53	\$5.64
1976	46.5	\$969.80	60.00	14.68	0.2446	1.0000	\$237.23	\$16.16
1975	47.5	\$716.99	60.00	13.87	0.2311	1.0000	\$165.69	\$11.95
1974	48.5	\$2,036.35	60.00	13.08	0.2179	1.0000	\$443.79	\$33.94
1970	52.5	\$73.37	60.00	10.17	0.1695	1.0000	\$12.43	\$1.22
1968	54.5	\$807.54	60.00	8.88	0.1480	1.0000	\$119.52	\$13.46
1967	55.5	\$1,253.35	60.00	8.28	0.1381	1.0000	\$173.03	\$20.89
1960	62.5	\$108.47	60.00	4.94	0.0823	1.0000	\$8.93	\$1.81
1959	63.5	\$27.90	60.00	4.58	0.0763	1.0000	\$2.13	\$0.46
1954	68.5	\$300.00	60.00	3.15	0.0525	1.0000	\$15.75	\$5.00
1952	70.5	\$567.15	60.00	2.73	0.0455	1.0000	\$25.81	\$9.45
1950	72.5	\$128.65	60.00	2.35	0.0391	1.0000	\$5.03	\$2.14
1949	73.5	\$349.81	60.00	2.13	0.0355	1.0000	\$12.43	\$5.83
1940	82.5	\$3,879.10	60.00	0.15	0.0025	1.0000	\$9.70	\$64.65
1931	91.5	\$77.98	60.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1928	94.5	\$1.00	60.00	0.00	0.0000	0.0000	\$0.00	\$0.00

**AEP TEXAS INC.
GENERATION ARRANGEMENT REPORT
Depreciation Study as of December 31, 2022**

Account: AEPTX 101/6 360 Land Rights
Dispersion: 60.00, R5.0
Average Net Salvage Rate: 0.00%

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1926	96.5	\$2,179.00	60.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		<u>\$7,228,497.94</u>	<u>60.00</u>	<u>49.75</u>	<u>0.8292</u>	<u>1.0000</u>	<u>\$5,993,957.27</u>	<u>\$120,437.31</u>

AEP TEXAS INC.
GENERATION ARRANGEMENT REPORT
Depreciation Study as of December 31, 2022

Account: AEPTX 101/6 361 Structures and Improvements

Dispersion: 67.00, L0.5

Average Net Salvage Rate: 16.00%

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2022	0.5	\$6,499,565.44	67.00	66.55	1.1521	1.0000	\$7,488,391.61	\$112,529.79
2021	1.5	\$15,517,402.32	67.00	65.67	1.1370	1.0000	\$17,642,720.36	\$268,659.50
2020	2.5	\$23,881,061.53	67.00	64.83	1.1224	1.0000	\$26,803,827.91	\$413,463.15
2019	3.5	\$20,101,404.79	67.00	64.01	1.1083	1.0000	\$22,277,540.15	\$348,024.32
2018	4.5	\$6,808,219.71	67.00	63.22	1.0945	1.0000	\$7,451,643.98	\$117,873.65
2017	5.5	\$2,032,533.45	67.00	62.44	1.0811	1.0000	\$2,197,335.31	\$35,190.13
2016	6.5	\$1,318,188.90	67.00	61.68	1.0680	1.0000	\$1,407,795.90	\$22,822.37
2015	7.5	\$404,576.17	67.00	60.94	1.0552	1.0000	\$426,892.14	\$7,004.60
2014	8.5	\$2,970.67	67.00	60.22	1.0426	1.0000	\$3,097.28	\$51.43
2013	9.5	\$798.67	67.00	59.51	1.0304	1.0000	\$822.91	\$13.83
2012	10.5	\$56,439.08	67.00	58.82	1.0183	1.0000	\$57,474.03	\$977.15
2010	12.5	\$723,428.76	67.00	57.47	0.9951	1.0000	\$719,857.92	\$12,525.04
2009	13.5	\$920,194.14	67.00	56.82	0.9838	1.0000	\$905,279.04	\$15,931.72
2008	14.5	\$117,306.86	67.00	56.19	0.9728	1.0000	\$114,112.74	\$2,030.98
2007	15.5	\$191,636.58	67.00	55.56	0.9620	1.0000	\$184,349.73	\$3,317.89
2006	16.5	\$1,666.58	67.00	54.95	0.9514	1.0000	\$1,585.64	\$28.85
2003	19.5	\$26,950.95	67.00	53.20	0.9212	1.0000	\$24,826.06	\$466.61
2002	20.5	\$42,030.46	67.00	52.65	0.9115	1.0000	\$38,312.08	\$727.69
2001	21.5	\$71,910.59	67.00	52.10	0.9021	1.0000	\$64,871.26	\$1,245.02
2000	22.5	\$27,201.96	67.00	51.57	0.8929	1.0000	\$24,289.31	\$470.96
1999	23.5	\$15,401.94	67.00	51.06	0.8839	1.0000	\$13,614.36	\$266.66
1998	24.5	\$365,445.98	67.00	50.55	0.8752	1.0000	\$319,827.69	\$6,327.12
1997	25.5	\$10,442.83	67.00	50.05	0.8666	1.0000	\$9,049.64	\$180.80
1996	26.5	\$27,027.68	67.00	49.57	0.8582	1.0000	\$23,195.94	\$467.94
1995	27.5	\$177,379.72	67.00	49.10	0.8500	1.0000	\$150,780.28	\$3,071.05
1994	28.5	\$688,303.63	67.00	48.64	0.8421	1.0000	\$579,589.47	\$11,916.90
1993	29.5	\$207,537.45	67.00	48.18	0.8342	1.0000	\$173,135.36	\$3,593.19
1992	30.5	\$18,872.18	67.00	47.74	0.8266	1.0000	\$15,599.62	\$326.74
1991	31.5	\$596,731.81	67.00	47.31	0.8191	1.0000	\$488,781.96	\$10,331.48
1990	32.5	\$222,080.19	67.00	46.89	0.8118	1.0000	\$180,276.58	\$3,844.97
1989	33.5	\$44,317.53	67.00	46.48	0.8047	1.0000	\$35,661.85	\$767.29
1988	34.5	\$164,656.94	67.00	46.08	0.7979	1.0000	\$131,374.59	\$2,850.78
1987	35.5	\$104,177.82	67.00	45.69	0.7911	1.0000	\$82,414.72	\$1,803.68
1986	36.5	\$362,064.91	67.00	45.31	0.7844	1.0000	\$284,000.55	\$6,268.59
1985	37.5	\$156,169.10	67.00	44.92	0.7777	1.0000	\$121,458.91	\$2,703.82
1984	38.5	\$22,149.70	67.00	44.54	0.7711	1.0000	\$17,080.50	\$383.49
1983	39.5	\$283,478.46	67.00	44.16	0.7646	1.0000	\$216,746.46	\$4,907.99
1982	40.5	\$97,605.59	67.00	43.79	0.7581	1.0000	\$73,995.12	\$1,689.89
1981	41.5	\$51,896.30	67.00	43.42	0.7517	1.0000	\$39,009.06	\$898.50
1980	42.5	\$60,915.24	67.00	43.05	0.7453	1.0000	\$45,399.70	\$1,054.65
1979	43.5	\$31,017.64	67.00	42.68	0.7390	1.0000	\$22,921.11	\$537.02
1978	44.5	\$38,234.76	67.00	42.32	0.7327	1.0000	\$28,014.45	\$661.97
1977	45.5	\$37,616.66	67.00	41.96	0.7265	1.0000	\$27,327.51	\$651.27
1976	46.5	\$44,283.00	67.00	41.60	0.7203	1.0000	\$31,897.26	\$766.69
1975	47.5	\$63,925.86	67.00	41.25	0.7142	1.0000	\$45,655.23	\$1,106.78
1974	48.5	\$74,289.29	67.00	40.90	0.7081	1.0000	\$52,605.79	\$1,286.20
1973	49.5	\$71,199.66	67.00	40.55	0.7021	1.0000	\$49,989.28	\$1,232.71
1972	50.5	\$57,493.80	67.00	40.21	0.6961	1.0000	\$40,023.65	\$995.42
1971	51.5	\$57,529.78	67.00	39.87	0.6902	1.0000	\$39,708.07	\$996.04
1970	52.5	\$40,359.61	67.00	39.53	0.6844	1.0000	\$27,620.23	\$698.76
1969	53.5	\$14,251.70	67.00	39.19	0.6785	1.0000	\$9,670.23	\$246.75
1968	54.5	\$26,580.38	67.00	38.86	0.6728	1.0000	\$17,882.24	\$460.20
1967	55.5	\$11,322.64	67.00	38.53	0.6670	1.0000	\$7,552.65	\$196.03
1966	56.5	\$11,291.25	67.00	38.20	0.6614	1.0000	\$7,467.52	\$195.49
1965	57.5	\$10,128.01	67.00	37.87	0.6557	1.0000	\$6,641.19	\$175.35
1964	58.5	\$6,567.05	67.00	37.55	0.6501	1.0000	\$4,269.51	\$113.70

AEP TEXAS INC.
GENERATION ARRANGEMENT REPORT
Depreciation Study as of December 31, 2022

Account: AEPTX 101/6 361 Structures and Improvements

Dispersion: 67.00, L0.5

Average Net Salvage Rate: 16.00%

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1963	59.5	\$22,176.56	67.00	37.23	0.6446	1.0000	\$14,295.16	\$383.95
1962	60.5	\$10,578.12	67.00	36.91	0.6391	1.0000	\$6,760.67	\$183.14
1961	61.5	\$7,217.58	67.00	36.60	0.6337	1.0000	\$4,573.56	\$124.96
1960	62.5	\$11,605.69	67.00	36.29	0.6283	1.0000	\$7,291.49	\$200.93
1959	63.5	\$4,721.56	67.00	35.98	0.6229	1.0000	\$2,941.09	\$81.75
1958	64.5	\$10,011.79	67.00	35.67	0.6176	1.0000	\$6,183.21	\$173.34
1957	65.5	\$21,878.53	67.00	35.37	0.6123	1.0000	\$13,396.75	\$378.79
1956	66.5	\$17,117.35	67.00	35.07	0.6071	1.0000	\$10,391.92	\$296.36
1955	67.5	\$22,196.33	67.00	34.77	0.6019	1.0000	\$13,360.32	\$384.29
1954	68.5	\$10,292.12	67.00	34.47	0.5968	1.0000	\$6,142.07	\$178.19
1953	69.5	\$17,418.24	67.00	34.17	0.5917	1.0000	\$10,305.94	\$301.57
1952	70.5	\$2,177.93	67.00	33.88	0.5866	1.0000	\$1,277.60	\$37.71
1951	71.5	\$2,640.77	67.00	33.59	0.5816	1.0000	\$1,535.87	\$45.72
1950	72.5	\$18,989.69	67.00	33.30	0.5766	1.0000	\$10,949.89	\$328.78
1949	73.5	\$15,880.57	67.00	33.02	0.5717	1.0000	\$9,078.76	\$274.95
1948	74.5	\$4,428.72	67.00	32.74	0.5668	1.0000	\$2,510.19	\$76.68
1947	75.5	\$3,126.55	67.00	32.46	0.5619	1.0000	\$1,756.95	\$54.13
1946	76.5	\$2,280.66	67.00	32.18	0.5571	1.0000	\$1,270.62	\$39.49
1945	77.5	\$533.36	67.00	31.90	0.5524	1.0000	\$294.60	\$9.23
1943	79.5	\$3,289.22	67.00	31.36	0.5429	1.0000	\$1,785.79	\$56.95
1942	80.5	\$168.41	67.00	31.09	0.5383	1.0000	\$90.65	\$2.92
1937	85.5	\$1,746.08	67.00	29.78	0.5155	1.0000	\$900.17	\$30.23
1931	91.5	\$7,801.26	67.00	28.27	0.4895	1.0000	\$3,818.64	\$135.07
1930	92.5	\$3,313.10	67.00	28.03	0.4853	1.0000	\$1,607.79	\$57.36
1929	93.5	\$9,547.51	67.00	27.79	0.4811	1.0000	\$4,593.30	\$165.30
1928	94.5	\$2,011.97	67.00	27.55	0.4770	1.0000	\$959.63	\$34.83
1927	95.5	\$3,637.35	67.00	27.31	0.4728	1.0000	\$1,719.91	\$62.98
1926	96.5	\$506.11	67.00	27.08	0.4688	1.0000	\$237.25	\$8.76
		\$83,255,526.83	67.00	63.41	1.0978	1.0000	\$91,395,293.43	\$1,441,438.95

AEP TEXAS INC.
GENERATION ARRANGEMENT REPORT
Depreciation Study as of December 31, 2022

Account: AEPTX 101/6 362 Station Equipment
Dispersion: 54.00, L0.0
Average Net Salvage Rate: -10.00%

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant
2022	0.5	\$48,145,533.19	54.00	53.56	1.0911	1.0000	\$52,531,287.88
2021	1.5	\$79,259,477.72	54.00	52.77	1.0748	1.0000	\$85,191,958.60
2020	2.5	\$131,638,197.01	54.00	52.03	1.0599	1.0000	\$139,518,926.48
2019	3.5	\$101,431,996.42	54.00	51.34	1.0458	1.0000	\$106,076,732.97
2018	4.5	\$65,616,999.17	54.00	50.68	1.0324	1.0000	\$67,744,778.12
2017	5.5	\$62,456,312.72	54.00	50.06	1.0197	1.0000	\$63,684,371.11
2016	6.5	\$36,325,905.80	54.00	49.45	1.0074	1.0000	\$36,595,181.96
2015	7.5	\$33,430,359.59	54.00	48.88	0.9956	1.0000	\$33,283,942.12
2014	8.5	\$39,073,123.48	54.00	48.32	0.9842	1.0000	\$38,457,119.55
2013	9.5	\$32,108,867.10	54.00	47.78	0.9732	1.0000	\$31,248,673.53
2012	10.5	\$25,246,430.44	54.00	47.25	0.9625	1.0000	\$24,299,860.52
2011	11.5	\$11,115,480.53	54.00	46.74	0.9521	1.0000	\$10,583,057.87
2010	12.5	\$7,099,635.20	54.00	46.24	0.9420	1.0000	\$6,687,641.35
2009	13.5	\$12,114,886.64	54.00	45.76	0.9321	1.0000	\$11,292,255.22
2008	14.5	\$17,495,348.39	54.00	45.28	0.9225	1.0000	\$16,138,854.31
2007	15.5	\$15,992,448.05	54.00	44.82	0.9131	1.0000	\$14,601,972.25
2006	16.5	\$11,435,341.00	54.00	44.37	0.9038	1.0000	\$10,335,807.98
2005	17.5	\$9,972,793.53	54.00	43.93	0.8948	1.0000	\$8,923,936.13
2004	18.5	\$8,374,035.86	54.00	43.49	0.8860	1.0000	\$7,419,293.27
2003	19.5	\$5,298,618.90	54.00	43.07	0.8773	1.0000	\$4,648,564.39
2002	20.5	\$17,605,748.30	54.00	42.65	0.8688	1.0000	\$15,295,953.29
2001	21.5	\$8,766,714.29	54.00	42.24	0.8604	1.0000	\$7,543,163.55
2000	22.5	\$5,807,941.78	54.00	41.83	0.8522	1.0000	\$4,949,465.65
1999	23.5	\$9,287,416.63	54.00	41.44	0.8441	1.0000	\$7,839,218.34
1998	24.5	\$10,402,031.86	54.00	41.04	0.8361	1.0000	\$8,696,774.35
1997	25.5	\$7,964,662.67	54.00	40.65	0.8282	1.0000	\$6,595,983.56
1996	26.5	\$2,810,586.80	54.00	40.27	0.8203	1.0000	\$2,305,622.28
1995	27.5	\$1,018,548.72	54.00	39.89	0.8126	1.0000	\$827,659.77
1994	28.5	\$6,638,666.65	54.00	39.51	0.8049	1.0000	\$5,343,575.28
1993	29.5	\$2,028,170.28	54.00	39.14	0.7973	1.0000	\$1,617,115.88
1992	30.5	\$1,495,569.00	54.00	38.77	0.7898	1.0000	\$1,181,209.49
1991	31.5	\$3,542,839.07	54.00	38.41	0.7823	1.0000	\$2,771,739.76
1990	32.5	\$1,522,647.39	54.00	38.04	0.7750	1.0000	\$1,180,008.49
1989	33.5	\$2,115,377.66	54.00	37.69	0.7677	1.0000	\$1,623,886.82
1988	34.5	\$1,689,047.09	54.00	37.33	0.7604	1.0000	\$1,284,373.12
1987	35.5	\$1,236,342.49	54.00	36.98	0.7532	1.0000	\$931,262.02
1986	36.5	\$5,078,763.54	54.00	36.63	0.7461	1.0000	\$3,789,407.38
1985	37.5	\$1,937,867.44	54.00	36.28	0.7391	1.0000	\$1,432,247.24
1984	38.5	\$3,542,015.29	54.00	35.94	0.7321	1.0000	\$2,593,150.84
1983	39.5	\$4,311,915.74	54.00	35.60	0.7252	1.0000	\$3,126,997.45
1982	40.5	\$2,638,563.38	54.00	35.26	0.7184	1.0000	\$1,895,429.66
1981	41.5	\$2,280,083.25	54.00	34.93	0.7116	1.0000	\$1,622,428.73
1980	42.5	\$1,775,932.07	54.00	34.60	0.7048	1.0000	\$1,251,760.09
1979	43.5	\$457,764.83	54.00	34.27	0.6982	1.0000	\$319,605.22
1978	44.5	\$485,105.03	54.00	33.95	0.6916	1.0000	\$335,491.23
1977	45.5	\$640,809.46	54.00	33.63	0.6851	1.0000	\$438,989.17
1976	46.5	\$2,139,951.22	54.00	33.31	0.6786	1.0000	\$1,452,112.98
1975	47.5	\$1,051,149.89	54.00	33.00	0.6722	1.0000	\$706,537.04
1974	48.5	\$1,702,374.61	54.00	32.68	0.6658	1.0000	\$1,133,433.20
1973	49.5	\$2,729,532.03	54.00	32.37	0.6595	1.0000	\$1,800,084.31
1972	50.5	\$1,670,917.81	54.00	32.07	0.6532	1.0000	\$1,091,511.30
1971	51.5	\$1,866,898.69	54.00	31.76	0.6470	1.0000	\$1,207,967.43
1970	52.5	\$747,692.33	54.00	31.46	0.6409	1.0000	\$479,205.90
1969	53.5	\$836,044.16	54.00	31.16	0.6348	1.0000	\$530,751.46
1968	54.5	\$938,043.19	54.00	30.87	0.6288	1.0000	\$589,852.03
1967	55.5	\$803,670.66	54.00	30.58	0.6228	1.0000	\$500,558.15

AEP TEXAS INC.
GENERATION ARRANGEMENT REPORT
Depreciation Study as of December 31, 2022

Account: AEPTX 101/6 362 Station Equipment
Dispersion: 54.00, L0.0
Average Net Salvage Rate: -10.00%

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant
1966	56.5	\$495,423.58	54.00	30.28	0.6169	1.0000	\$305,631.60
1965	57.5	\$659,049.96	54.00	30.00	0.6110	1.0000	\$402,707.76
1964	58.5	\$525,501.65	54.00	29.71	0.6052	1.0000	\$318,050.18
1963	59.5	\$565,761.59	54.00	29.43	0.5995	1.0000	\$339,153.51
1962	60.5	\$240,961.63	54.00	29.15	0.5938	1.0000	\$143,072.59
1961	61.5	\$462,078.52	54.00	28.87	0.5881	1.0000	\$271,739.50
1960	62.5	\$402,317.19	54.00	28.59	0.5825	1.0000	\$234,332.92
1959	63.5	\$523,692.76	54.00	28.32	0.5769	1.0000	\$302,111.87
1958	64.5	\$364,257.81	54.00	28.05	0.5714	1.0000	\$208,124.75
1957	65.5	\$390,088.72	54.00	27.78	0.5659	1.0000	\$220,748.62
1956	66.5	\$578,684.92	54.00	27.51	0.5605	1.0000	\$324,335.73
1955	67.5	\$690,246.59	54.00	27.25	0.5551	1.0000	\$383,143.84
1954	68.5	\$487,785.45	54.00	26.99	0.5497	1.0000	\$268,157.05
1953	69.5	\$427,506.87	54.00	26.73	0.5445	1.0000	\$232,758.96
1952	70.5	\$351,812.67	54.00	26.47	0.5392	1.0000	\$189,698.39
1951	71.5	\$124,117.47	54.00	26.21	0.5340	1.0000	\$66,278.30
1950	72.5	\$250,041.29	54.00	25.96	0.5288	1.0000	\$132,233.05
1949	73.5	\$497,478.71	54.00	25.71	0.5237	1.0000	\$260,538.31
1948	74.5	\$181,215.14	54.00	25.46	0.5187	1.0000	\$93,988.82
1947	75.5	\$95,426.15	54.00	25.21	0.5136	1.0000	\$49,011.56
1946	76.5	\$59,760.13	54.00	24.97	0.5086	1.0000	\$30,394.55
1945	77.5	\$30,962.78	54.00	24.73	0.5037	1.0000	\$15,594.63
1944	78.5	\$40.43	54.00	24.48	0.4987	1.0000	\$20.16
1943	79.5	\$11,976.87	54.00	24.24	0.4939	1.0000	\$5,915.11
1942	80.5	\$2,908.87	54.00	24.01	0.4890	1.0000	\$1,422.56
1941	81.5	\$26,811.14	54.00	23.77	0.4842	1.0000	\$12,983.01
1940	82.5	\$17,683.48	54.00	23.54	0.4795	1.0000	\$8,479.02
1939	83.5	\$11,595.85	54.00	23.31	0.4747	1.0000	\$5,505.13
1938	84.5	\$2,863.64	54.00	23.08	0.4701	1.0000	\$1,346.11
1937	85.5	\$3,285.24	54.00	22.85	0.4654	1.0000	\$1,529.04
1936	86.5	\$55.14	54.00	22.62	0.4608	1.0000	\$25.41
1935	87.5	\$265.84	54.00	22.40	0.4562	1.0000	\$121.29
1933	89.5	\$55.77	54.00	21.95	0.4472	1.0000	\$24.94
1932	90.5	\$134.37	54.00	21.73	0.4427	1.0000	\$59.49
1931	91.5	\$21,560.00	54.00	21.52	0.4383	1.0000	\$9,449.26
1930	92.5	\$48,853.45	54.00	21.30	0.4339	1.0000	\$21,195.95
1929	93.5	\$92,027.94	54.00	21.08	0.4295	1.0000	\$39,526.76
1928	94.5	\$19,555.91	54.00	20.87	0.4252	1.0000	\$8,314.48
1927	95.5	\$97,513.55	54.00	20.66	0.4209	1.0000	\$41,040.89
1926	96.5	\$397.32	54.00	20.45	0.4166	1.0000	\$165.52
1925	97.5	\$3,856.02	54.00	20.24	0.4123	1.0000	\$1,589.95
1924	98.5	\$148.94	54.00	20.04	0.4081	1.0000	\$60.79
1923	99.5	\$23.74	54.00	19.83	0.4040	1.0000	\$9.59
		\$883,964,981.13	54.00	48.34	0.9848	1.0000	\$870,499,339.02

Accrual
\$980,742.34
\$1,614,544.92
\$2,681,518.83
\$2,066,207.33
\$1,336,642.58
\$1,272,258.22
\$739,972.16
\$680,988.81
\$795,934.00
\$654,069.52
\$514,279.14
\$226,426.46
\$144,622.20
\$246,784.73
\$356,386.73
\$325,772.09
\$232,942.13
\$203,149.50
\$170,582.21
\$107,934.83
\$358,635.61
\$178,581.22
\$118,309.93
\$189,188.12
\$211,893.24
\$162,243.13
\$57,252.69
\$20,748.21
\$135,232.10
\$41,314.58
\$30,465.29
\$72,168.94
\$31,016.89
\$43,091.03
\$34,406.51
\$25,184.75
\$103,456.29
\$39,475.08
\$72,152.16
\$87,835.32
\$53,748.51
\$46,446.14
\$36,176.39
\$9,324.84
\$9,881.77
\$13,053.53
\$43,591.60
\$21,412.31
\$34,678.00
\$55,601.58
\$34,037.21
\$38,029.42
\$15,230.77
\$17,030.53
\$19,108.29
\$16,371.07

Accrual
\$10,091.96
\$13,425.09
\$10,704.66
\$11,524.77
\$4,908.48
\$9,412.71
\$8,195.35
\$10,667.82
\$7,420.07
\$7,946.25
\$11,788.03
\$14,060.58
\$9,936.37
\$8,708.47
\$7,166.55
\$2,528.32
\$5,093.43
\$10,133.83
\$3,691.42
\$1,943.87
\$1,217.34
\$630.72
\$0.82
\$243.97
\$59.25
\$546.15
\$360.22
\$236.21
\$58.33
\$66.92
\$1.12
\$5.42
\$1.14
\$2.74
\$439.19
\$995.16
\$1,874.64
\$398.36
\$1,986.39
\$8.09
\$78.55
\$3.03
\$0.48
\$18,006,694.05

AEP TEXAS INC.
GENERATION ARRANGEMENT REPORT
Depreciation Study as of December 31, 2022

Account: AEPTX 101/6 364 Poles and Fixtures
Dispersion: 55.00, L0.5
Average Net Salvage Rate: -98.00%

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2022	0.5	\$111,583,555.15	55.00	54.55	1.9636	1.0000	\$219,111,031.38	\$4,017,007.99
2021	1.5	\$84,539,883.81	55.00	53.68	1.9325	1.0000	\$163,369,115.21	\$3,043,435.82
2020	2.5	\$79,522,043.12	55.00	52.85	1.9026	1.0000	\$151,296,318.18	\$2,862,793.55
2019	3.5	\$65,096,833.02	55.00	52.05	1.8737	1.0000	\$121,972,534.90	\$2,343,485.99
2018	4.5	\$51,362,416.97	55.00	51.27	1.8457	1.0000	\$94,799,952.37	\$1,849,047.01
2017	5.5	\$41,586,169.60	55.00	50.51	1.8185	1.0000	\$75,623,902.09	\$1,497,102.11
2016	6.5	\$47,005,841.31	55.00	49.78	1.7920	1.0000	\$84,236,561.36	\$1,692,210.29
2015	7.5	\$42,321,077.71	55.00	49.06	1.7663	1.0000	\$74,750,703.68	\$1,523,558.80
2014	8.5	\$42,086,885.57	55.00	48.37	1.7412	1.0000	\$73,279,939.54	\$1,515,127.88
2013	9.5	\$28,454,745.34	55.00	47.69	1.7167	1.0000	\$48,847,722.75	\$1,024,370.83
2012	10.5	\$22,120,231.50	55.00	47.02	1.6928	1.0000	\$37,445,631.41	\$796,328.33
2011	11.5	\$19,583,046.75	55.00	46.38	1.6696	1.0000	\$32,695,887.02	\$704,989.68
2010	12.5	\$18,006,692.26	55.00	45.75	1.6470	1.0000	\$29,656,791.29	\$648,240.92
2009	13.5	\$16,894,476.12	55.00	45.14	1.6250	1.0000	\$27,453,202.88	\$608,201.14
2008	14.5	\$24,605,602.59	55.00	44.54	1.6035	1.0000	\$39,456,182.40	\$885,801.69
2007	15.5	\$16,906,902.95	55.00	43.96	1.5827	1.0000	\$26,758,475.41	\$608,648.51
2006	16.5	\$18,084,304.58	55.00	43.40	1.5624	1.0000	\$28,254,988.21	\$651,034.96
2005	17.5	\$17,702,709.16	55.00	42.85	1.5427	1.0000	\$27,310,251.97	\$637,297.53
2004	18.5	\$17,417,864.96	55.00	42.32	1.5236	1.0000	\$26,537,412.58	\$627,043.14
2003	19.5	\$16,087,430.30	55.00	41.80	1.5050	1.0000	\$24,211,027.06	\$579,147.49
2002	20.5	\$11,046,268.88	55.00	41.30	1.4869	1.0000	\$16,424,405.86	\$397,665.68
2001	21.5	\$16,953,076.19	55.00	40.81	1.4693	1.0000	\$24,909,021.78	\$610,310.74
2000	22.5	\$20,869,409.94	55.00	40.34	1.4522	1.0000	\$30,306,616.62	\$751,298.76
1999	23.5	\$18,089,400.83	55.00	39.88	1.4356	1.0000	\$25,969,047.83	\$651,218.43
1998	24.5	\$24,021,786.83	55.00	39.43	1.4194	1.0000	\$34,097,405.87	\$864,784.33
1997	25.5	\$13,313,040.94	55.00	38.99	1.4037	1.0000	\$18,687,274.91	\$479,269.47
1996	26.5	\$27,217,963.38	55.00	38.56	1.3883	1.0000	\$37,787,142.59	\$979,846.68
1995	27.5	\$6,882,853.50	55.00	38.15	1.3735	1.0000	\$9,453,837.37	\$247,782.73
1994	28.5	\$19,091,059.87	55.00	37.76	1.3594	1.0000	\$25,951,678.26	\$687,278.16
1993	29.5	\$15,791,808.03	55.00	37.37	1.3453	1.0000	\$21,245,160.59	\$568,505.09
1992	30.5	\$14,066,229.73	55.00	36.98	1.3314	1.0000	\$18,728,431.46	\$506,384.27
1991	31.5	\$13,246,449.29	55.00	36.60	1.3177	1.0000	\$17,454,839.96	\$476,872.17
1990	32.5	\$10,215,027.99	55.00	36.22	1.3041	1.0000	\$13,321,307.83	\$367,741.01
1989	33.5	\$11,821,251.35	55.00	35.85	1.2906	1.0000	\$15,256,676.19	\$425,565.05
1988	34.5	\$10,430,985.09	55.00	35.48	1.2773	1.0000	\$13,323,363.83	\$375,515.46
1987	35.5	\$9,725,743.29	55.00	35.11	1.2641	1.0000	\$12,294,301.50	\$350,126.76
1986	36.5	\$10,106,752.40	55.00	34.75	1.2510	1.0000	\$12,643,934.24	\$363,843.09
1985	37.5	\$9,624,662.08	55.00	34.39	1.2381	1.0000	\$11,916,382.54	\$346,487.83
1984	38.5	\$9,267,774.81	55.00	34.04	1.2253	1.0000	\$11,355,901.70	\$333,639.89
1983	39.5	\$8,584,900.53	55.00	33.68	1.2126	1.0000	\$10,410,478.84	\$309,056.42
1982	40.5	\$8,053,704.90	55.00	33.34	1.2001	1.0000	\$9,665,280.90	\$289,933.38
1981	41.5	\$6,384,784.09	55.00	32.99	1.1877	1.0000	\$7,583,198.80	\$229,852.23
1980	42.5	\$5,051,268.52	55.00	32.65	1.1754	1.0000	\$5,937,305.15	\$181,845.67
1979	43.5	\$4,007,833.35	55.00	32.31	1.1632	1.0000	\$4,662,092.66	\$144,282.00
1978	44.5	\$2,573,764.59	55.00	31.98	1.1512	1.0000	\$2,962,944.08	\$92,655.53
1977	45.5	\$2,865,753.92	55.00	31.65	1.1393	1.0000	\$3,264,929.41	\$103,167.14
1976	46.5	\$1,181,633.71	55.00	31.32	1.1275	1.0000	\$1,332,268.16	\$42,538.81
1975	47.5	\$2,010,768.64	55.00	30.99	1.1158	1.0000	\$2,243,606.06	\$72,387.67
1974	48.5	\$3,743,406.52	55.00	30.67	1.1042	1.0000	\$4,133,620.97	\$134,762.63
1973	49.5	\$1,883,168.35	55.00	30.36	1.0928	1.0000	\$2,057,931.33	\$67,794.06
1972	50.5	\$1,341,513.85	55.00	30.04	1.0815	1.0000	\$1,450,793.21	\$48,294.50
1971	51.5	\$1,127,093.70	55.00	29.73	1.0702	1.0000	\$1,206,254.21	\$40,575.37
1970	52.5	\$801,801.18	55.00	29.42	1.0591	1.0000	\$849,205.04	\$28,864.84
1969	53.5	\$622,600.51	55.00	29.11	1.0481	1.0000	\$652,565.00	\$22,413.62
1968	54.5	\$3,387,756.61	55.00	28.81	1.0373	1.0000	\$3,513,952.48	\$121,959.24
1967	55.5	\$768,960.73	55.00	28.51	1.0265	1.0000	\$789,318.28	\$27,682.59
1966	56.5	\$768,442.40	55.00	28.22	1.0158	1.0000	\$780,574.67	\$27,663.93
1965	57.5	\$739,941.96	55.00	27.92	1.0052	1.0000	\$743,808.01	\$26,637.91
1964	58.5	\$789,624.16	55.00	27.63	0.9948	1.0000	\$785,494.73	\$28,426.47
1963	59.5	\$681,561.53	55.00	27.34	0.9844	1.0000	\$670,937.34	\$24,536.22

AEP TEXAS INC.
GENERATION ARRANGEMENT REPORT
Depreciation Study as of December 31, 2022

Account: AEPTX 101/6 364 Poles and Fixtures
Dispersion: 55.00, L0.5
Average Net Salvage Rate: -98.00%

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1962	60.5	\$612,507.48	55.00	27.06	0.9742	1.0000	\$596,684.71	\$22,050.27
1961	61.5	\$647,120.73	55.00	26.78	0.9640	1.0000	\$623,836.16	\$23,296.35
1960	62.5	\$2,319,287.19	55.00	26.50	0.9540	1.0000	\$2,212,516.15	\$83,494.34
1959	63.5	\$461,932.86	55.00	26.22	0.9440	1.0000	\$436,069.29	\$16,629.58
1958	64.5	\$492,930.27	55.00	25.95	0.9342	1.0000	\$460,477.35	\$17,745.49
1957	65.5	\$657,500.36	55.00	25.68	0.9244	1.0000	\$607,811.55	\$23,670.01
1956	66.5	\$759,543.46	55.00	25.41	0.9148	1.0000	\$694,795.86	\$27,343.56
1955	67.5	\$691,775.30	55.00	25.14	0.9052	1.0000	\$626,191.88	\$24,903.91
1954	68.5	\$716,498.53	55.00	24.88	0.8957	1.0000	\$641,784.44	\$25,793.95
1953	69.5	\$1,408,076.18	55.00	24.62	0.8864	1.0000	\$1,248,075.68	\$50,690.74
1952	70.5	\$377,803.58	55.00	24.36	0.8771	1.0000	\$331,375.65	\$13,600.93
1951	71.5	\$162,943.51	55.00	24.11	0.8680	1.0000	\$141,427.27	\$5,865.97
1950	72.5	\$384,915.96	55.00	23.86	0.8588	1.0000	\$330,583.34	\$13,856.97
1949	73.5	\$108,703.65	55.00	23.61	0.8498	1.0000	\$92,381.22	\$3,913.33
1948	74.5	\$12,696.37	55.00	23.36	0.8409	1.0000	\$10,676.89	\$457.07
1947	75.5	\$137,719.59	55.00	23.12	0.8321	1.0000	\$114,602.07	\$4,957.91
1946	76.5	\$215,174.63	55.00	22.87	0.8234	1.0000	\$177,180.75	\$7,746.29
1945	77.5	\$6,184.91	55.00	22.63	0.8148	1.0000	\$5,039.41	\$222.66
1944	78.5	\$14,833.49	55.00	22.40	0.8062	1.0000	\$11,959.39	\$534.01
1943	79.5	\$3,791.28	55.00	22.16	0.7978	1.0000	\$3,024.62	\$136.49
1942	80.5	\$45,321.06	55.00	21.93	0.7894	1.0000	\$35,777.24	\$1,631.56
1941	81.5	\$15,837.96	55.00	21.70	0.7811	1.0000	\$12,371.69	\$570.17
1940	82.5	\$52,941.98	55.00	21.47	0.7730	1.0000	\$40,923.03	\$1,905.91
1939	83.5	\$16,499.32	55.00	21.25	0.7649	1.0000	\$12,619.56	\$593.98
1938	84.5	\$552.99	55.00	21.02	0.7568	1.0000	\$418.52	\$19.91
1937	85.5	\$23,486.22	55.00	20.80	0.7489	1.0000	\$17,589.20	\$845.50
1936	86.5	\$5,018.84	55.00	20.59	0.7411	1.0000	\$3,719.35	\$180.68
1931	91.5	\$109,015.50	55.00	19.53	0.7031	1.0000	\$76,647.13	\$3,924.56
1928	94.5	\$1,500.41	55.00	18.93	0.6814	1.0000	\$1,022.32	\$54.01
1927	95.5	\$660.90	55.00	18.73	0.6743	1.0000	\$445.62	\$23.79
1926	96.5	\$25,620.92	55.00	18.54	0.6673	1.0000	\$17,095.83	\$922.35
1922	100.5	\$3,510.07	55.00	17.78	0.6401	1.0000	\$2,246.79	\$126.36
		\$1,120,612,446.44	55.00	45.94	1.6540	1.0000	\$1,853,478,291.91	\$40,342,048.10

AEP TEXAS INC.
GENERATION ARRANGEMENT REPORT
Depreciation Study as of December 31, 2022

Account: AEPTX 101/6 365 Overhead Conductor and Devices
Dispersion: 51.00, R1.0
Average Net Salvage Rate: -84.00%

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2022	0.5	\$95,019,880.82	51.00	50.63	1.8266	1.0000	\$173,563,676.88	\$3,428,168.25
2021	1.5	\$87,021,677.46	51.00	49.89	1.7999	1.0000	\$156,633,669.63	\$3,139,605.62
2020	2.5	\$71,002,558.80	51.00	49.16	1.7734	1.0000	\$125,919,021.59	\$2,561,660.94
2019	3.5	\$57,122,240.56	51.00	48.43	1.7471	1.0000	\$99,798,256.97	\$2,060,880.84
2018	4.5	\$47,347,102.91	51.00	47.70	1.7209	1.0000	\$81,480,625.87	\$1,708,209.20
2017	5.5	\$35,627,310.90	51.00	46.98	1.6949	1.0000	\$60,384,228.95	\$1,285,377.49
2016	6.5	\$45,853,037.21	51.00	46.26	1.6690	1.0000	\$76,528,916.91	\$1,654,305.66
2015	7.5	\$39,045,779.02	51.00	45.55	1.6433	1.0000	\$64,162,506.23	\$1,408,710.46
2014	8.5	\$47,017,594.98	51.00	44.84	1.6177	1.0000	\$76,058,331.87	\$1,696,321.07
2013	9.5	\$30,051,084.99	51.00	44.13	1.5922	1.0000	\$47,847,271.88	\$1,084,196.01
2012	10.5	\$24,357,496.71	51.00	43.43	1.5668	1.0000	\$38,164,535.64	\$878,780.27
2011	11.5	\$18,299,481.06	51.00	42.73	1.5416	1.0000	\$28,211,261.98	\$660,216.57
2010	12.5	\$15,814,789.56	51.00	42.04	1.5166	1.0000	\$23,984,034.03	\$570,572.80
2009	13.5	\$16,527,069.51	51.00	41.34	1.4916	1.0000	\$24,651,343.15	\$596,270.74
2008	14.5	\$26,824,486.87	51.00	40.65	1.4667	1.0000	\$39,343,870.23	\$967,785.41
2007	15.5	\$20,211,446.95	51.00	39.97	1.4419	1.0000	\$29,143,887.40	\$729,197.30
2006	16.5	\$21,568,716.72	51.00	39.28	1.4173	1.0000	\$30,569,396.76	\$778,165.47
2005	17.5	\$17,132,169.90	51.00	38.60	1.3928	1.0000	\$23,860,941.31	\$618,101.82
2004	18.5	\$14,154,336.69	51.00	37.93	1.3683	1.0000	\$19,367,708.19	\$510,666.26
2003	19.5	\$15,336,801.77	51.00	37.25	1.3440	1.0000	\$20,612,670.39	\$553,327.75
2002	20.5	\$12,345,397.32	51.00	36.58	1.3198	1.0000	\$16,293,408.91	\$445,402.57
2001	21.5	\$13,062,161.76	51.00	35.91	1.2957	1.0000	\$16,925,025.91	\$471,262.31
2000	22.5	\$13,360,909.27	51.00	35.25	1.2718	1.0000	\$16,992,360.92	\$482,040.65
1999	23.5	\$12,645,148.23	51.00	34.59	1.2480	1.0000	\$15,781,452.73	\$456,217.11
1998	24.5	\$10,985,575.41	51.00	33.94	1.2244	1.0000	\$13,450,714.07	\$396,342.33
1997	25.5	\$11,210,376.17	51.00	33.29	1.2009	1.0000	\$13,462,826.57	\$404,452.79
1996	26.5	\$19,847,403.41	51.00	32.64	1.1776	1.0000	\$23,373,021.78	\$716,063.18
1995	27.5	\$6,153,590.83	51.00	32.00	1.1545	1.0000	\$7,104,476.13	\$222,011.90
1994	28.5	\$14,767,902.49	51.00	31.37	1.1316	1.0000	\$16,711,400.96	\$532,802.76
1993	29.5	\$11,237,367.34	51.00	30.74	1.1089	1.0000	\$12,460,886.84	\$405,426.59
1992	30.5	\$8,961,800.11	51.00	30.11	1.0863	1.0000	\$9,735,590.96	\$323,327.69
1991	31.5	\$9,519,043.88	51.00	29.49	1.0640	1.0000	\$10,128,543.30	\$343,432.17
1990	32.5	\$7,479,578.33	51.00	28.88	1.0419	1.0000	\$7,793,163.61	\$269,851.45
1989	33.5	\$7,840,266.76	51.00	28.27	1.0200	1.0000	\$7,997,386.62	\$282,864.53
1988	34.5	\$7,552,995.30	51.00	27.67	0.9984	1.0000	\$7,540,834.53	\$272,500.22
1987	35.5	\$8,341,851.29	51.00	27.08	0.9770	1.0000	\$8,149,669.74	\$300,960.91
1986	36.5	\$8,445,165.02	51.00	26.49	0.9558	1.0000	\$8,071,568.77	\$304,688.31
1985	37.5	\$7,719,015.27	51.00	25.91	0.9348	1.0000	\$7,215,749.36	\$278,489.96
1984	38.5	\$7,453,135.32	51.00	25.34	0.9141	1.0000	\$6,812,813.02	\$268,897.43
1983	39.5	\$6,943,679.56	51.00	24.77	0.8936	1.0000	\$6,204,929.85	\$250,517.07
1982	40.5	\$5,520,766.56	51.00	24.21	0.8734	1.0000	\$4,821,695.11	\$199,180.60
1981	41.5	\$4,368,408.05	51.00	23.65	0.8534	1.0000	\$3,727,965.88	\$157,605.31
1980	42.5	\$3,200,155.98	51.00	23.11	0.8336	1.0000	\$2,667,792.78	\$115,456.61
1979	43.5	\$3,173,659.28	51.00	22.57	0.8142	1.0000	\$2,583,845.91	\$114,500.65
1978	44.5	\$2,735,399.95	51.00	22.03	0.7949	1.0000	\$2,174,418.43	\$98,688.94
1977	45.5	\$2,298,496.22	51.00	21.51	0.7759	1.0000	\$1,783,448.09	\$82,926.14
1976	46.5	\$2,272,134.07	51.00	20.99	0.7572	1.0000	\$1,720,378.77	\$81,975.03
1975	47.5	\$2,114,225.58	51.00	20.47	0.7387	1.0000	\$1,561,704.36	\$76,277.94
1974	48.5	\$2,594,420.69	51.00	19.97	0.7204	1.0000	\$1,869,034.15	\$93,602.63
1973	49.5	\$2,361,988.13	51.00	19.47	0.7024	1.0000	\$1,659,026.55	\$85,216.83
1972	50.5	\$2,129,012.35	51.00	18.98	0.6846	1.0000	\$1,457,561.54	\$76,811.43
1971	51.5	\$1,549,509.44	51.00	18.49	0.6671	1.0000	\$1,033,649.58	\$55,903.87
1970	52.5	\$1,070,578.30	51.00	18.01	0.6498	1.0000	\$695,651.51	\$38,624.79
1969	53.5	\$774,317.87	51.00	17.54	0.6327	1.0000	\$489,936.92	\$27,936.17
1968	54.5	\$1,770,973.34	51.00	17.07	0.6159	1.0000	\$1,090,772.93	\$63,893.94
1967	55.5	\$577,237.55	51.00	16.61	0.5993	1.0000	\$345,952.45	\$20,825.83
1966	56.5	\$640,007.77	51.00	16.16	0.5830	1.0000	\$373,097.56	\$23,090.48
1965	57.5	\$594,447.41	51.00	15.71	0.5668	1.0000	\$336,944.02	\$21,446.73
1964	58.5	\$641,798.21	51.00	15.27	0.5509	1.0000	\$353,571.37	\$23,155.07
1963	59.5	\$648,412.95	51.00	14.83	0.5352	1.0000	\$347,036.49	\$23,393.72

AEP TEXAS INC.
GENERATION ARRANGEMENT REPORT
Depreciation Study as of December 31, 2022

Account: AEPTX 101/6 365 Overhead Conductor and Devices
Dispersion: 51.00, R1.0
Average Net Salvage Rate: -84.00%

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1962	60.5	\$574,609.47	51.00	14.41	0.5197	1.0000	\$298,646.18	\$20,731.01
1961	61.5	\$534,235.78	51.00	13.98	0.5045	1.0000	\$269,509.01	\$19,274.39
1960	62.5	\$784,610.71	51.00	13.57	0.4894	1.0000	\$384,003.43	\$28,307.52
1959	63.5	\$369,725.42	51.00	13.15	0.4746	1.0000	\$175,462.81	\$13,339.11
1958	64.5	\$326,226.18	51.00	12.75	0.4599	1.0000	\$150,042.70	\$11,769.73
1957	65.5	\$345,016.77	51.00	12.35	0.4455	1.0000	\$153,707.13	\$12,447.66
1956	66.5	\$560,857.23	51.00	11.95	0.4313	1.0000	\$241,875.68	\$20,234.85
1955	67.5	\$508,433.17	51.00	11.56	0.4172	1.0000	\$212,130.50	\$18,343.47
1954	68.5	\$582,804.76	51.00	11.18	0.4034	1.0000	\$235,090.26	\$21,026.68
1953	69.5	\$567,224.90	51.00	10.80	0.3897	1.0000	\$221,063.68	\$20,464.58
1952	70.5	\$323,861.07	51.00	10.43	0.3763	1.0000	\$121,857.39	\$11,684.40
1951	71.5	\$223,029.75	51.00	10.06	0.3630	1.0000	\$80,954.38	\$8,046.56
1950	72.5	\$394,894.43	51.00	9.70	0.3499	1.0000	\$138,167.27	\$14,247.17
1949	73.5	\$223,816.06	51.00	9.34	0.3370	1.0000	\$75,419.12	\$8,074.93
1948	74.5	\$89,275.01	51.00	8.99	0.3242	1.0000	\$28,944.92	\$3,220.90
1947	75.5	\$117,245.03	51.00	8.64	0.3117	1.0000	\$36,541.09	\$4,230.02
1946	76.5	\$97,559.40	51.00	8.30	0.2993	1.0000	\$29,198.80	\$3,519.79
1945	77.5	\$28,453.94	51.00	7.96	0.2871	1.0000	\$8,168.17	\$1,026.57
1944	78.5	\$11,268.02	51.00	7.62	0.2750	1.0000	\$3,098.91	\$406.53
1943	79.5	\$6,966.73	51.00	7.29	0.2631	1.0000	\$1,833.16	\$251.35
1942	80.5	\$16,937.41	51.00	6.97	0.2514	1.0000	\$4,258.21	\$611.08
1941	81.5	\$37,015.23	51.00	6.65	0.2399	1.0000	\$8,878.12	\$1,335.45
1940	82.5	\$30,321.10	51.00	6.33	0.2284	1.0000	\$6,926.73	\$1,093.94
1939	83.5	\$26,151.36	51.00	6.02	0.2172	1.0000	\$5,679.83	\$943.50
1938	84.5	\$29,570.18	51.00	5.71	0.2061	1.0000	\$6,093.87	\$1,066.85
1937	85.5	\$28,472.04	51.00	5.41	0.1951	1.0000	\$5,555.19	\$1,027.23
1936	86.5	\$5,555.85	51.00	5.11	0.1843	1.0000	\$1,023.73	\$200.45
1935	87.5	\$6,375.27	51.00	4.81	0.1735	1.0000	\$1,106.25	\$230.01
1934	88.5	\$5,891.64	51.00	4.51	0.1629	1.0000	\$959.56	\$212.56
1933	89.5	\$2,820.57	51.00	4.22	0.1523	1.0000	\$429.48	\$101.76
1932	90.5	\$7,080.42	51.00	3.93	0.1417	1.0000	\$1,003.13	\$255.45
1931	91.5	\$53,414.59	51.00	3.63	0.1310	1.0000	\$6,999.08	\$1,927.11
1930	92.5	\$51,942.81	51.00	3.33	0.1203	1.0000	\$6,246.51	\$1,874.02
1929	93.5	\$23,141.47	51.00	3.03	0.1092	1.0000	\$2,527.98	\$834.91
1928	94.5	\$4,898.05	51.00	2.71	0.0979	1.0000	\$479.40	\$176.71
1926	96.5	\$5,323.54	51.00	2.06	0.0742	1.0000	\$394.80	\$192.06
1922	100.5	\$91.85	51.00	0.81	0.0292	1.0000	\$2.68	\$3.31
		\$999,248,493.37	51.00	41.79	1.5076	1.0000	\$1,506,509,743.98	\$36,051,318.19

AEP TEXAS INC.
GENERATION ARRANGEMENT REPORT
Depreciation Study as of December 31, 2022

Account: AEPTX 101/6 366 Underground Conduit
Dispersion: 74.00, R3.5
Average Net Salvage Rate: 0.00%

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2022	0.5	\$7,012,195.26	74.00	73.50	0.9933	1.0000	\$6,965,193.36	\$94,759.40
2021	1.5	\$8,495,059.15	74.00	72.51	0.9799	1.0000	\$8,324,314.24	\$114,798.10
2020	2.5	\$6,200,207.82	74.00	71.52	0.9665	1.0000	\$5,992,616.91	\$83,786.59
2019	3.5	\$10,068,663.54	74.00	70.53	0.9531	1.0000	\$9,596,936.33	\$136,063.02
2018	4.5	\$7,082,854.28	74.00	69.54	0.9398	1.0000	\$6,656,399.57	\$95,714.25
2017	5.5	\$6,303,756.66	74.00	68.56	0.9265	1.0000	\$5,840,164.17	\$85,185.90
2016	6.5	\$6,451,841.39	74.00	67.57	0.9131	1.0000	\$5,891,422.00	\$87,187.05
2015	7.5	\$5,247,688.37	74.00	66.59	0.8998	1.0000	\$4,722,039.49	\$70,914.71
2014	8.5	\$3,440,490.94	74.00	65.60	0.8865	1.0000	\$3,050,165.19	\$46,493.12
2013	9.5	\$1,977,663.81	74.00	64.62	0.8733	1.0000	\$1,727,066.15	\$26,725.19
2012	10.5	\$1,270,021.11	74.00	63.64	0.8601	1.0000	\$1,092,283.63	\$17,162.45
2011	11.5	\$1,327,270.55	74.00	62.67	0.8468	1.0000	\$1,123,980.85	\$17,936.09
2010	12.5	\$1,145,759.65	74.00	61.69	0.8337	1.0000	\$955,165.62	\$15,483.24
2009	13.5	\$3,191,529.38	74.00	60.72	0.8205	1.0000	\$2,618,623.94	\$43,128.78
2008	14.5	\$2,702,049.38	74.00	59.74	0.8074	1.0000	\$2,181,535.68	\$36,514.18
2007	15.5	\$3,690,792.90	74.00	58.78	0.7943	1.0000	\$2,931,463.29	\$49,875.58
2006	16.5	\$3,820,275.82	74.00	57.81	0.7812	1.0000	\$2,984,419.43	\$51,625.35
2005	17.5	\$4,311,438.87	74.00	56.85	0.7682	1.0000	\$3,311,962.86	\$58,262.69
2004	18.5	\$1,736,116.62	74.00	55.88	0.7552	1.0000	\$1,311,092.40	\$23,461.04
2003	19.5	\$8,826,143.66	74.00	54.93	0.7422	1.0000	\$6,551,129.13	\$119,272.21
2002	20.5	\$1,157,473.55	74.00	53.97	0.7293	1.0000	\$844,179.79	\$15,641.53
2001	21.5	\$465,794.08	74.00	53.02	0.7165	1.0000	\$333,725.99	\$6,294.51
2000	22.5	\$458,634.07	74.00	52.07	0.7037	1.0000	\$322,720.31	\$6,197.76
1999	23.5	\$549,321.48	74.00	51.13	0.6909	1.0000	\$379,518.84	\$7,423.26
1998	24.5	\$1,018,255.69	74.00	50.18	0.6782	1.0000	\$690,551.74	\$13,760.21
1997	25.5	\$449,292.06	74.00	49.25	0.6655	1.0000	\$299,009.74	\$6,071.51
1996	26.5	\$430,522.89	74.00	48.32	0.6529	1.0000	\$281,091.93	\$5,817.88
1995	27.5	\$597,087.45	74.00	47.39	0.6404	1.0000	\$382,355.94	\$8,068.75
1994	28.5	\$1,815,474.06	74.00	46.46	0.6279	1.0000	\$1,139,916.19	\$24,533.43
1993	29.5	\$909,348.07	74.00	45.54	0.6155	1.0000	\$559,678.25	\$12,288.49
1992	30.5	\$606,100.42	74.00	44.63	0.6031	1.0000	\$365,556.87	\$8,190.55
1991	31.5	\$594,936.51	74.00	43.72	0.5909	1.0000	\$351,521.13	\$8,039.68
1990	32.5	\$719,322.17	74.00	42.82	0.5786	1.0000	\$416,234.86	\$9,720.57
1989	33.5	\$453,623.50	74.00	41.92	0.5665	1.0000	\$256,991.04	\$6,130.05
1988	34.5	\$638,375.36	74.00	41.03	0.5545	1.0000	\$353,970.85	\$8,626.69
1987	35.5	\$788,083.43	74.00	40.15	0.5425	1.0000	\$427,550.26	\$10,649.78
1986	36.5	\$881,278.89	74.00	39.27	0.5306	1.0000	\$467,648.55	\$11,909.17
1985	37.5	\$850,847.75	74.00	38.40	0.5189	1.0000	\$441,469.28	\$11,497.94
1984	38.5	\$1,039,314.36	74.00	37.53	0.5072	1.0000	\$527,096.55	\$14,044.79
1983	39.5	\$686,442.10	74.00	36.67	0.4956	1.0000	\$340,175.36	\$9,276.24
1982	40.5	\$571,915.66	74.00	35.82	0.4841	1.0000	\$276,839.56	\$7,728.59
1981	41.5	\$310,183.55	74.00	34.98	0.4726	1.0000	\$146,608.16	\$4,191.67
1980	42.5	\$362,662.97	74.00	34.14	0.4614	1.0000	\$167,316.43	\$4,900.85
1979	43.5	\$151,338.60	74.00	33.31	0.4502	1.0000	\$68,126.43	\$2,045.12
1978	44.5	\$81,885.49	74.00	32.49	0.4391	1.0000	\$35,953.53	\$1,106.56
1977	45.5	\$43,643.45	74.00	31.68	0.4281	1.0000	\$18,683.89	\$589.78
1976	46.5	\$318,359.91	74.00	30.88	0.4172	1.0000	\$132,831.81	\$4,302.16
1975	47.5	\$419,032.39	74.00	30.08	0.4065	1.0000	\$170,334.93	\$5,662.60
1974	48.5	\$668,160.22	74.00	29.29	0.3959	1.0000	\$264,509.79	\$9,029.19
1973	49.5	\$482,410.14	74.00	28.52	0.3854	1.0000	\$185,906.71	\$6,519.06
1972	50.5	\$146,097.62	74.00	27.75	0.3750	1.0000	\$54,785.89	\$1,974.29
1971	51.5	\$41,978.60	74.00	26.99	0.3647	1.0000	\$15,311.59	\$567.28
1970	52.5	\$170,220.40	74.00	26.24	0.3546	1.0000	\$60,362.33	\$2,300.28
1969	53.5	\$107,315.90	74.00	25.50	0.3446	1.0000	\$36,984.16	\$1,450.21
1968	54.5	\$106,963.58	74.00	24.77	0.3348	1.0000	\$35,807.91	\$1,445.45
1967	55.5	\$57,305.94	74.00	24.05	0.3250	1.0000	\$18,625.88	\$774.40
1966	56.5	\$31,795.44	74.00	23.34	0.3154	1.0000	\$10,029.63	\$429.67
1965	57.5	\$22,894.78	74.00	22.64	0.3060	1.0000	\$7,005.36	\$309.39
1964	58.5	\$34,518.20	74.00	21.95	0.2966	1.0000	\$10,239.66	\$466.46
1963	59.5	\$21,697.98	74.00	21.27	0.2875	1.0000	\$6,237.46	\$293.22

AEP TEXAS INC.
GENERATION ARRANGEMENT REPORT
Depreciation Study as of December 31, 2022

Account: AEPTX 101/6 366 Underground Conduit
Dispersion: 74.00, R3.5
Average Net Salvage Rate: 0.00%

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1962	60.5	\$5,464.49	74.00	20.60	0.2784	1.0000	\$1,521.36	\$73.84
1961	61.5	\$16,976.45	74.00	19.94	0.2695	1.0000	\$4,574.90	\$229.41
1960	62.5	\$27,303.56	74.00	19.29	0.2607	1.0000	\$7,118.39	\$368.97
1959	63.5	\$47,106.20	74.00	18.65	0.2521	1.0000	\$11,874.15	\$636.57
1958	64.5	\$49,321.91	74.00	18.03	0.2436	1.0000	\$12,014.58	\$666.51
1957	65.5	\$21,650.03	74.00	17.41	0.2353	1.0000	\$5,094.26	\$292.57
1956	66.5	\$52,729.24	74.00	16.81	0.2272	1.0000	\$11,979.02	\$712.56
1955	67.5	\$76,601.08	74.00	16.23	0.2193	1.0000	\$16,797.45	\$1,035.15
1954	68.5	\$135,258.39	74.00	15.66	0.2116	1.0000	\$28,623.35	\$1,827.82
1953	69.5	\$123,038.17	74.00	15.11	0.2042	1.0000	\$25,121.64	\$1,662.68
1952	70.5	\$155,178.80	74.00	14.58	0.1970	1.0000	\$30,572.02	\$2,097.01
1951	71.5	\$172,105.10	74.00	14.07	0.1901	1.0000	\$32,716.54	\$2,325.74
1950	72.5	\$233,002.23	74.00	13.57	0.1834	1.0000	\$42,740.03	\$3,148.68
1949	73.5	\$68,162.44	74.00	13.10	0.1771	1.0000	\$12,068.61	\$921.11
1948	74.5	\$12,876.14	74.00	12.65	0.1709	1.0000	\$2,200.95	\$174.00
1947	75.5	\$105,941.11	74.00	12.21	0.1651	1.0000	\$17,486.54	\$1,431.64
1946	76.5	\$3,389.43	74.00	11.80	0.1595	1.0000	\$540.45	\$45.80
1945	77.5	\$2,152.05	74.00	11.40	0.1541	1.0000	\$331.59	\$29.08
1944	78.5	\$211.60	74.00	11.02	0.1489	1.0000	\$31.52	\$2.86
1943	79.5	\$374.15	74.00	10.66	0.1440	1.0000	\$53.89	\$5.06
1942	80.5	\$1,791.78	74.00	10.31	0.1393	1.0000	\$249.62	\$24.21
1941	81.5	\$1,232.91	74.00	9.98	0.1348	1.0000	\$166.20	\$16.66
1940	82.5	\$55.00	74.00	9.65	0.1305	1.0000	\$7.18	\$0.74
		\$114,873,650.13	74.00	61.19	0.8270	1.0000	\$94,995,323.06	\$1,552,346.63

AEP TEXAS INC.
GENERATION ARRANGEMENT REPORT
Depreciation Study as of December 31, 2022

Account: AEPTX 101/6 367 Underground Conductor and Devices
Dispersion: 59.00, R1.5
Average Net Salvage Rate: -51.00%

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2022	0.5	\$32,191,495.60	59.00	58.59	1.4994	1.0000	\$48,269,518.66	\$823,884.04
2021	1.5	\$33,505,135.78	59.00	57.77	1.4784	1.0000	\$49,535,191.62	\$857,504.32
2020	2.5	\$24,015,415.90	59.00	56.95	1.4575	1.0000	\$35,002,811.44	\$614,631.83
2019	3.5	\$37,535,878.06	59.00	56.14	1.4367	1.0000	\$53,927,031.65	\$960,664.00
2018	4.5	\$25,528,899.73	59.00	55.33	1.4160	1.0000	\$36,148,074.53	\$653,366.76
2017	5.5	\$25,910,121.97	59.00	54.52	1.3953	1.0000	\$36,153,428.24	\$663,123.46
2016	6.5	\$29,303,297.64	59.00	53.72	1.3748	1.0000	\$40,286,877.08	\$749,965.75
2015	7.5	\$24,331,965.04	59.00	52.92	1.3544	1.0000	\$32,955,194.65	\$622,733.34
2014	8.5	\$13,246,720.63	59.00	52.13	1.3341	1.0000	\$17,672,150.12	\$339,026.24
2013	9.5	\$9,340,047.08	59.00	51.34	1.3139	1.0000	\$12,271,572.99	\$239,041.88
2012	10.5	\$9,080,725.04	59.00	50.55	1.2937	1.0000	\$11,748,123.14	\$232,405.00
2011	11.5	\$10,001,491.36	59.00	49.77	1.2737	1.0000	\$12,739,221.39	\$255,970.37
2010	12.5	\$9,161,756.07	59.00	48.99	1.2538	1.0000	\$11,487,232.46	\$234,478.84
2009	13.5	\$10,286,673.62	59.00	48.22	1.2340	1.0000	\$12,693,866.36	\$263,269.10
2008	14.5	\$12,632,958.75	59.00	47.45	1.2143	1.0000	\$15,340,372.27	\$323,318.10
2007	15.5	\$11,688,382.24	59.00	46.68	1.1947	1.0000	\$13,964,241.98	\$299,143.34
2006	16.5	\$14,461,639.92	59.00	45.92	1.1752	1.0000	\$16,995,343.83	\$370,119.94
2005	17.5	\$9,066,406.23	59.00	45.16	1.1558	1.0000	\$10,479,110.98	\$232,038.53
2004	18.5	\$7,816,817.16	59.00	44.41	1.1365	1.0000	\$8,884,023.95	\$200,057.52
2003	19.5	\$5,702,203.34	59.00	43.66	1.1173	1.0000	\$6,371,295.71	\$145,937.75
2002	20.5	\$7,413,567.77	59.00	42.91	1.0983	1.0000	\$8,142,132.15	\$189,737.07
2001	21.5	\$10,370,461.10	59.00	42.17	1.0793	1.0000	\$11,193,069.60	\$265,413.50
2000	22.5	\$9,319,649.68	59.00	41.44	1.0605	1.0000	\$9,883,277.59	\$238,519.85
1999	23.5	\$11,148,271.22	59.00	40.70	1.0418	1.0000	\$11,613,749.56	\$285,320.16
1998	24.5	\$9,112,418.93	59.00	39.98	1.0232	1.0000	\$9,323,480.51	\$233,216.15
1997	25.5	\$6,352,139.64	59.00	39.26	1.0047	1.0000	\$6,381,912.87	\$162,571.71
1996	26.5	\$8,226,696.80	59.00	38.54	0.9863	1.0000	\$8,114,350.29	\$210,547.66
1995	27.5	\$2,742,499.66	59.00	37.83	0.9681	1.0000	\$2,655,139.35	\$70,189.40
1994	28.5	\$6,993,522.15	59.00	37.12	0.9501	1.0000	\$6,644,415.48	\$178,986.75
1993	29.5	\$3,590,921.19	59.00	36.42	0.9321	1.0000	\$3,347,267.93	\$91,903.24
1992	30.5	\$2,386,349.06	59.00	35.73	0.9144	1.0000	\$2,182,035.15	\$61,074.36
1991	31.5	\$1,923,789.21	59.00	35.04	0.8968	1.0000	\$1,725,178.04	\$49,235.96
1990	32.5	\$1,878,694.68	59.00	34.36	0.8793	1.0000	\$1,651,916.74	\$48,081.85
1989	33.5	\$1,643,939.29	59.00	33.68	0.8620	1.0000	\$1,417,051.70	\$42,073.70
1988	34.5	\$1,626,163.94	59.00	33.01	0.8448	1.0000	\$1,373,863.01	\$41,618.77
1987	35.5	\$1,911,970.55	59.00	32.35	0.8279	1.0000	\$1,582,862.76	\$48,933.48
1986	36.5	\$3,310,128.45	59.00	31.69	0.8111	1.0000	\$2,684,701.14	\$84,716.85
1985	37.5	\$2,844,131.44	59.00	31.04	0.7944	1.0000	\$2,259,478.75	\$72,790.48
1984	38.5	\$3,645,644.80	59.00	30.40	0.7780	1.0000	\$2,836,245.27	\$93,303.79
1983	39.5	\$3,858,818.87	59.00	29.76	0.7617	1.0000	\$2,939,299.88	\$98,759.60
1982	40.5	\$2,250,623.97	59.00	29.13	0.7456	1.0000	\$1,678,146.07	\$57,600.72
1981	41.5	\$1,266,308.27	59.00	28.51	0.7297	1.0000	\$924,084.41	\$32,408.91
1980	42.5	\$1,160,993.82	59.00	27.90	0.7140	1.0000	\$828,998.36	\$29,713.57
1979	43.5	\$891,269.43	59.00	27.29	0.6985	1.0000	\$622,588.48	\$22,810.45
1978	44.5	\$895,931.16	59.00	26.70	0.6832	1.0000	\$612,140.91	\$22,929.76
1977	45.5	\$556,748.44	59.00	26.11	0.6681	1.0000	\$371,986.67	\$14,248.99
1976	46.5	\$1,333,286.35	59.00	25.52	0.6533	1.0000	\$870,973.38	\$34,123.09
1975	47.5	\$779,345.08	59.00	24.95	0.6386	1.0000	\$497,671.92	\$19,945.95
1974	48.5	\$486,221.80	59.00	24.39	0.6241	1.0000	\$303,450.50	\$12,443.98
1973	49.5	\$681,228.74	59.00	23.83	0.6098	1.0000	\$415,437.04	\$17,434.84
1972	50.5	\$577,927.42	59.00	23.28	0.5958	1.0000	\$344,332.79	\$14,791.02
1971	51.5	\$168,678.47	59.00	22.74	0.5820	1.0000	\$98,168.59	\$4,317.03
1970	52.5	\$266,745.78	59.00	22.21	0.5684	1.0000	\$151,612.94	\$6,826.88
1969	53.5	\$211,938.07	59.00	21.69	0.5550	1.0000	\$117,627.07	\$5,424.18
1968	54.5	\$215,028.31	59.00	21.17	0.5419	1.0000	\$116,515.51	\$5,503.27
1967	55.5	\$100,296.51	59.00	20.67	0.5289	1.0000	\$53,049.27	\$2,566.91
1966	56.5	\$78,609.71	59.00	20.17	0.5162	1.0000	\$40,581.02	\$2,011.88
1965	57.5	\$61,978.19	59.00	19.68	0.5038	1.0000	\$31,222.43	\$1,586.22
1964	58.5	\$28,495.38	59.00	19.21	0.4915	1.0000	\$14,006.03	\$729.29
1963	59.5	\$28,970.15	59.00	18.74	0.4795	1.0000	\$13,891.31	\$741.44

AEP TEXAS INC.
GENERATION ARRANGEMENT REPORT
Depreciation Study as of December 31, 2022

Account: AEPTX 101/6 367 Underground Conductor and Devices
Dispersion: 59.00, R1.5
Average Net Salvage Rate: -51.00%

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1962	60.5	\$7,069.61	59.00	18.28	0.4677	1.0000	\$3,306.60	\$180.93
1961	61.5	\$17,313.41	59.00	17.82	0.4562	1.0000	\$7,897.77	\$443.11
1960	62.5	\$40,239.72	59.00	17.38	0.4448	1.0000	\$17,899.76	\$1,029.86
1959	63.5	\$20,214.13	59.00	16.95	0.4337	1.0000	\$8,767.22	\$517.34
1958	64.5	\$43,717.32	59.00	16.52	0.4228	1.0000	\$18,485.22	\$1,118.87
1957	65.5	\$29,668.89	59.00	16.10	0.4122	1.0000	\$12,228.43	\$759.32
1956	66.5	\$32,519.14	59.00	15.70	0.4017	1.0000	\$13,063.35	\$832.27
1955	67.5	\$28,140.54	59.00	15.30	0.3915	1.0000	\$11,016.48	\$720.21
1954	68.5	\$150,562.56	59.00	14.90	0.3815	1.0000	\$57,432.31	\$3,853.38
1953	69.5	\$64,863.06	59.00	14.52	0.3716	1.0000	\$24,104.83	\$1,660.05
1952	70.5	\$64,476.08	59.00	14.14	0.3620	1.0000	\$23,340.06	\$1,650.15
1951	71.5	\$129,153.11	59.00	13.78	0.3526	1.0000	\$45,534.96	\$3,305.44
1950	72.5	\$33,703.44	59.00	13.41	0.3433	1.0000	\$11,570.83	\$862.58
1949	73.5	\$47,467.70	59.00	13.06	0.3342	1.0000	\$15,865.95	\$1,214.85
1948	74.5	\$4,657.97	59.00	12.71	0.3253	1.0000	\$1,515.47	\$119.21
1947	75.5	\$49,942.03	59.00	12.37	0.3166	1.0000	\$15,813.03	\$1,278.18
1946	76.5	\$481.33	59.00	12.04	0.3080	1.0000	\$148.27	\$12.32
1945	77.5	\$358.45	59.00	11.71	0.2996	1.0000	\$107.39	\$9.17
1940	82.5	\$62.86	59.00	10.14	0.2594	1.0000	\$16.31	\$1.61
1936	86.5	\$35.47	59.00	8.95	0.2292	1.0000	\$8.13	\$0.91
1931	91.5	\$210.73	59.00	7.56	0.1935	1.0000	\$40.78	\$5.39
		\$467,913,292.19	59.00	49.21	1.2594	1.0000	\$589,270,758.67	\$11,975,407.97

AEP TEXAS INC.
GENERATION ARRANGEMENT REPORT
Depreciation Study as of December 31, 2022

Account: AEPTX 101/6 368 Line Transformers
Dispersion: 36.00, L0.0
Average Net Salvage Rate: -17.00%

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2022	0.5	\$76,338,388.60	36.00	35.57	1.1561	1.0000	\$88,253,063.37	\$2,480,997.63
2021	1.5	\$49,905,826.58	36.00	34.81	1.1312	1.0000	\$56,452,857.99	\$1,621,939.36
2020	2.5	\$46,073,494.10	36.00	34.11	1.1087	1.0000	\$51,082,172.78	\$1,497,388.56
2019	3.5	\$53,648,047.80	36.00	33.47	1.0879	1.0000	\$58,363,860.67	\$1,743,561.55
2018	4.5	\$51,557,492.24	36.00	32.87	1.0684	1.0000	\$55,082,591.25	\$1,675,618.50
2017	5.5	\$39,686,456.73	36.00	32.30	1.0499	1.0000	\$41,665,736.35	\$1,289,809.84
2016	6.5	\$32,899,758.70	36.00	31.76	1.0323	1.0000	\$33,961,359.79	\$1,069,242.16
2015	7.5	\$34,966,959.30	36.00	31.24	1.0154	1.0000	\$35,506,808.79	\$1,136,426.18
2014	8.5	\$40,064,953.52	36.00	30.75	0.9993	1.0000	\$40,036,426.35	\$1,302,110.99
2013	9.5	\$32,986,732.26	36.00	30.27	0.9837	1.0000	\$32,449,931.53	\$1,072,068.80
2012	10.5	\$30,282,983.71	36.00	29.81	0.9687	1.0000	\$29,335,377.05	\$984,196.97
2011	11.5	\$24,835,258.35	36.00	29.36	0.9542	1.0000	\$23,697,004.17	\$807,145.90
2010	12.5	\$16,866,167.48	36.00	28.93	0.9401	1.0000	\$15,855,374.42	\$548,150.44
2009	13.5	\$13,305,894.24	36.00	28.50	0.9264	1.0000	\$12,326,158.12	\$432,441.56
2008	14.5	\$30,081,681.27	36.00	28.09	0.9130	1.0000	\$27,464,807.46	\$977,654.64
2007	15.5	\$22,513,053.40	36.00	27.69	0.9000	1.0000	\$20,260,715.40	\$731,674.24
2006	16.5	\$22,080,077.78	36.00	27.30	0.8872	1.0000	\$19,589,085.14	\$717,602.53
2005	17.5	\$15,545,868.53	36.00	26.91	0.8746	1.0000	\$13,596,981.34	\$505,240.73
2004	18.5	\$13,880,320.24	36.00	26.53	0.8623	1.0000	\$11,968,673.61	\$451,110.41
2003	19.5	\$13,864,793.22	36.00	26.16	0.8501	1.0000	\$11,786,509.96	\$450,605.78
2002	20.5	\$10,855,867.79	36.00	25.79	0.8381	1.0000	\$9,098,387.31	\$352,815.70
2001	21.5	\$9,436,556.41	36.00	25.42	0.8263	1.0000	\$7,797,149.41	\$306,688.08
2000	22.5	\$12,922,033.56	36.00	25.06	0.8146	1.0000	\$10,526,347.65	\$419,966.09
1999	23.5	\$13,661,089.80	36.00	24.71	0.8031	1.0000	\$10,971,225.46	\$443,985.42
1998	24.5	\$8,922,336.63	36.00	24.36	0.7918	1.0000	\$7,064,354.21	\$289,975.94
1997	25.5	\$7,277,714.84	36.00	24.02	0.7806	1.0000	\$5,680,852.72	\$236,525.73
1996	26.5	\$11,627,349.91	36.00	23.68	0.7696	1.0000	\$8,947,885.56	\$377,888.87
1995	27.5	\$3,335,704.24	36.00	23.34	0.7587	1.0000	\$2,530,719.34	\$108,410.39
1994	28.5	\$11,116,807.74	36.00	23.01	0.7480	1.0000	\$8,314,886.14	\$361,296.25
1993	29.5	\$8,382,882.58	36.00	22.69	0.7374	1.0000	\$6,181,383.21	\$272,443.68
1992	30.5	\$7,120,866.37	36.00	22.37	0.7270	1.0000	\$5,176,540.44	\$231,428.16
1991	31.5	\$5,848,979.78	36.00	22.05	0.7167	1.0000	\$4,191,746.32	\$190,091.84
1990	32.5	\$5,727,794.74	36.00	21.74	0.7065	1.0000	\$4,046,787.21	\$186,153.33
1989	33.5	\$5,388,493.41	36.00	21.43	0.6965	1.0000	\$3,753,150.24	\$175,126.04
1988	34.5	\$4,166,767.26	36.00	21.13	0.6866	1.0000	\$2,861,015.46	\$135,419.94
1987	35.5	\$4,202,297.38	36.00	20.83	0.6769	1.0000	\$2,844,454.83	\$136,574.66
1986	36.5	\$4,926,813.30	36.00	20.53	0.6673	1.0000	\$3,287,506.29	\$160,121.43
1985	37.5	\$7,291,180.02	36.00	20.24	0.6578	1.0000	\$4,796,017.62	\$236,963.35
1984	38.5	\$7,203,279.34	36.00	19.95	0.6484	1.0000	\$4,670,746.00	\$234,106.58
1983	39.5	\$6,322,151.72	36.00	19.67	0.6392	1.0000	\$4,041,002.49	\$205,469.93
1982	40.5	\$6,642,267.46	36.00	19.39	0.6301	1.0000	\$4,185,056.36	\$215,873.69
1981	41.5	\$4,848,728.30	36.00	19.11	0.6211	1.0000	\$3,011,353.68	\$157,583.67
1980	42.5	\$3,278,115.88	36.00	18.84	0.6122	1.0000	\$2,006,794.76	\$106,538.77
1979	43.5	\$2,685,568.45	36.00	18.57	0.6034	1.0000	\$1,620,483.00	\$87,280.97
1978	44.5	\$2,490,188.29	36.00	18.30	0.5947	1.0000	\$1,481,037.36	\$80,931.12
1977	45.5	\$1,727,286.83	36.00	18.04	0.5862	1.0000	\$1,012,523.86	\$56,136.82
1976	46.5	\$1,120,245.16	36.00	17.78	0.5778	1.0000	\$647,231.94	\$36,407.97
1975	47.5	\$819,846.52	36.00	17.52	0.5694	1.0000	\$466,836.26	\$26,645.01
1974	48.5	\$4,054,097.75	36.00	17.27	0.5612	1.0000	\$2,275,116.22	\$131,758.18
1973	49.5	\$1,251,982.27	36.00	17.02	0.5530	1.0000	\$692,406.02	\$40,689.42
1972	50.5	\$1,058,276.91	36.00	16.77	0.5450	1.0000	\$576,775.06	\$34,394.00
1971	51.5	\$772,630.36	36.00	16.53	0.5371	1.0000	\$414,968.03	\$25,110.49
1970	52.5	\$713,536.33	36.00	16.28	0.5293	1.0000	\$377,639.58	\$23,189.93
1969	53.5	\$678,349.53	36.00	16.05	0.5215	1.0000	\$353,758.66	\$22,046.36
1968	54.5	\$2,395,220.06	36.00	15.81	0.5138	1.0000	\$1,230,770.43	\$77,844.65
1967	55.5	\$485,372.50	36.00	15.58	0.5063	1.0000	\$245,735.79	\$15,774.61
1966	56.5	\$361,605.69	36.00	15.35	0.4988	1.0000	\$180,373.27	\$11,752.18
1965	57.5	\$328,502.77	36.00	15.12	0.4914	1.0000	\$161,434.92	\$10,676.34
1964	58.5	\$282,533.84	36.00	14.90	0.4841	1.0000	\$136,780.70	\$9,182.35
1963	59.5	\$338,882.11	36.00	14.67	0.4769	1.0000	\$161,619.51	\$11,013.67

AEP TEXAS INC.
GENERATION ARRANGEMENT REPORT
Depreciation Study as of December 31, 2022

Account: AEPTX 101/6 368 Line Transformers
Dispersion: 36.00, L0.0
Average Net Salvage Rate: -17.00%

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1962	60.5	\$224,201.11	36.00	14.45	0.4698	1.0000	\$105,326.53	\$7,286.54
1961	61.5	\$286,124.64	36.00	14.24	0.4627	1.0000	\$132,395.65	\$9,299.05
1960	62.5	\$1,430,308.18	36.00	14.02	0.4557	1.0000	\$651,856.56	\$46,485.02
1959	63.5	\$270,858.49	36.00	13.81	0.4489	1.0000	\$121,577.15	\$8,802.90
1958	64.5	\$182,710.84	36.00	13.60	0.4420	1.0000	\$80,765.76	\$5,938.10
1957	65.5	\$295,121.80	36.00	13.39	0.4353	1.0000	\$128,463.56	\$9,591.46
1956	66.5	\$299,761.88	36.00	13.19	0.4286	1.0000	\$128,487.48	\$9,742.26
1955	67.5	\$248,285.90	36.00	12.99	0.4220	1.0000	\$104,780.67	\$8,069.29
1954	68.5	\$196,263.98	36.00	12.78	0.4155	1.0000	\$81,546.16	\$6,378.58
1953	69.5	\$613,912.29	36.00	12.59	0.4090	1.0000	\$251,116.11	\$19,952.15
1952	70.5	\$131,159.66	36.00	12.39	0.4026	1.0000	\$52,810.96	\$4,262.69
1951	71.5	\$101,653.82	36.00	12.19	0.3963	1.0000	\$40,287.08	\$3,303.75
1950	72.5	\$129,405.48	36.00	12.00	0.3901	1.0000	\$50,475.62	\$4,205.68
1949	73.5	\$69,060.87	36.00	11.81	0.3839	1.0000	\$26,510.49	\$2,244.48
1948	74.5	\$49,699.38	36.00	11.62	0.3778	1.0000	\$18,774.12	\$1,615.23
1947	75.5	\$63,292.85	36.00	11.44	0.3717	1.0000	\$23,524.24	\$2,057.02
1946	76.5	\$51,450.13	36.00	11.25	0.3657	1.0000	\$18,813.26	\$1,672.13
1945	77.5	\$14,366.05	36.00	11.07	0.3597	1.0000	\$5,167.71	\$466.90
1944	78.5	\$1,028.35	36.00	10.89	0.3538	1.0000	\$363.88	\$33.42
1943	79.5	\$4,226.81	36.00	10.71	0.3480	1.0000	\$1,470.97	\$137.37
1942	80.5	\$2,284.38	36.00	10.53	0.3422	1.0000	\$781.77	\$74.24
1941	81.5	\$8,596.67	36.00	10.35	0.3365	1.0000	\$2,892.83	\$279.39
1940	82.5	\$23,781.76	36.00	10.18	0.3309	1.0000	\$7,868.27	\$772.91
1939	83.5	\$553.90	36.00	10.01	0.3253	1.0000	\$180.16	\$18.00
1938	84.5	\$1,229.50	36.00	9.84	0.3197	1.0000	\$393.04	\$39.96
1937	85.5	\$1,374.26	36.00	9.67	0.3142	1.0000	\$431.75	\$44.66
1936	86.5	\$5,255.69	36.00	9.50	0.3087	1.0000	\$1,622.54	\$170.81
1935	87.5	\$760.03	36.00	9.33	0.3033	1.0000	\$230.54	\$24.70
1934	88.5	\$431.68	36.00	9.17	0.2980	1.0000	\$128.63	\$14.03
1932	90.5	\$399.33	36.00	8.84	0.2874	1.0000	\$114.76	\$12.98
1931	91.5	\$9,216.92	36.00	8.68	0.2822	1.0000	\$2,600.84	\$299.55
1930	92.5	\$1,318.82	36.00	8.52	0.2770	1.0000	\$365.34	\$42.86
1929	93.5	\$1,535.32	36.00	8.37	0.2719	1.0000	\$417.43	\$49.90
1928	94.5	\$4,802.23	36.00	8.21	0.2668	1.0000	\$1,281.19	\$156.07
1926	96.5	\$47.89	36.00	7.90	0.2568	1.0000	\$12.30	\$1.56
1909	113.5	\$521.13	36.00	5.46	0.1773	1.0000	\$92.41	\$16.94
		\$858,179,413.90	36.00	29.36	0.9541	1.0000	\$818,800,276.62	\$27,890,830.96

AEP TEXAS INC.
GENERATION ARRANGEMENT REPORT
Depreciation Study as of December 31, 2022

Account: AEPTX 101/6 369 Services
Dispersion: 58.00, R1.5
Average Net Salvage Rate: -36.00%

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2022	0.5	\$28,920,624.63	58.00	57.59	1.3503	1.0000	\$39,052,489.32	\$678,138.78
2021	1.5	\$21,628,099.30	58.00	56.77	1.3311	1.0000	\$28,788,796.19	\$507,141.64
2020	2.5	\$21,388,662.08	58.00	55.95	1.3119	1.0000	\$28,060,173.76	\$501,527.25
2019	3.5	\$18,963,218.81	58.00	55.14	1.2928	1.0000	\$24,516,284.40	\$444,654.79
2018	4.5	\$16,298,434.88	58.00	54.33	1.2739	1.0000	\$20,761,973.17	\$382,170.20
2017	5.5	\$12,722,361.30	58.00	53.52	1.2550	1.0000	\$15,966,230.26	\$298,317.44
2016	6.5	\$12,506,877.97	58.00	52.72	1.2362	1.0000	\$15,460,879.16	\$293,264.72
2015	7.5	\$15,872,098.90	58.00	51.92	1.2175	1.0000	\$19,323,939.98	\$372,173.35
2014	8.5	\$19,885,065.37	58.00	51.13	1.1989	1.0000	\$23,839,772.79	\$466,270.50
2013	9.5	\$6,939,375.16	58.00	50.34	1.1804	1.0000	\$8,191,089.75	\$162,716.38
2012	10.5	\$13,601,556.93	58.00	49.55	1.1620	1.0000	\$15,804,362.98	\$318,933.06
2011	11.5	\$12,065,653.43	58.00	48.77	1.1436	1.0000	\$13,798,717.31	\$282,918.77
2010	12.5	\$11,011,991.40	58.00	48.00	1.1254	1.0000	\$12,393,140.28	\$258,212.21
2009	13.5	\$11,692,539.81	58.00	47.22	1.1073	1.0000	\$12,947,031.81	\$274,169.90
2008	14.5	\$20,078,439.38	58.00	46.45	1.0893	1.0000	\$21,870,636.00	\$470,804.79
2007	15.5	\$4,250,964.69	58.00	45.69	1.0713	1.0000	\$4,554,185.23	\$99,677.79
2006	16.5	\$6,293,269.68	58.00	44.93	1.0535	1.0000	\$6,629,894.33	\$147,566.32
2005	17.5	\$4,381,223.14	58.00	44.17	1.0357	1.0000	\$4,537,832.48	\$102,732.13
2004	18.5	\$15,111,940.45	58.00	43.42	1.0181	1.0000	\$15,385,559.63	\$354,348.95
2003	19.5	\$11,779,097.22	58.00	42.67	1.0006	1.0000	\$11,785,768.59	\$276,199.52
2002	20.5	\$4,835,657.95	58.00	41.93	0.9831	1.0000	\$4,754,081.57	\$113,387.84
2001	21.5	\$5,500,756.18	58.00	41.19	0.9658	1.0000	\$5,312,607.09	\$128,983.25
2000	22.5	\$6,997,613.45	58.00	40.45	0.9486	1.0000	\$6,637,806.84	\$164,081.97
1999	23.5	\$8,303,113.35	58.00	39.72	0.9315	1.0000	\$7,734,116.27	\$194,693.69
1998	24.5	\$4,716,598.82	58.00	39.00	0.9145	1.0000	\$4,313,235.91	\$110,596.11
1997	25.5	\$9,159,420.15	58.00	38.28	0.8976	1.0000	\$8,221,540.73	\$214,772.61
1996	26.5	\$3,220,680.52	58.00	37.57	0.8809	1.0000	\$2,836,970.70	\$75,519.41
1995	27.5	\$2,724,964.88	58.00	36.86	0.8642	1.0000	\$2,355,033.54	\$63,895.73
1994	28.5	\$4,710,627.16	58.00	36.15	0.8478	1.0000	\$3,993,439.26	\$110,456.09
1993	29.5	\$4,765,230.69	58.00	35.46	0.8314	1.0000	\$3,961,802.86	\$111,736.44
1992	30.5	\$3,677,431.27	58.00	34.77	0.8152	1.0000	\$2,997,793.28	\$86,229.42
1991	31.5	\$2,645,247.73	58.00	34.08	0.7991	1.0000	\$2,113,864.87	\$62,026.50
1990	32.5	\$2,681,172.68	58.00	33.40	0.7832	1.0000	\$2,099,867.20	\$62,868.88
1989	33.5	\$2,797,612.97	58.00	32.73	0.7674	1.0000	\$2,146,958.60	\$65,599.20
1988	34.5	\$2,309,494.57	58.00	32.06	0.7518	1.0000	\$1,736,306.27	\$54,153.67
1987	35.5	\$2,172,091.56	58.00	31.40	0.7363	1.0000	\$1,599,411.01	\$50,931.80
1986	36.5	\$2,578,664.46	58.00	30.75	0.7210	1.0000	\$1,859,338.51	\$60,465.24
1985	37.5	\$2,656,960.96	58.00	30.11	0.7059	1.0000	\$1,875,599.38	\$62,301.15
1984	38.5	\$3,309,398.53	58.00	29.47	0.6910	1.0000	\$2,286,654.42	\$77,599.69
1983	39.5	\$3,288,783.33	58.00	28.84	0.6762	1.0000	\$2,223,751.02	\$77,116.30
1982	40.5	\$2,400,636.96	58.00	28.21	0.6616	1.0000	\$1,588,151.07	\$56,290.80
1981	41.5	\$2,206,913.70	58.00	27.60	0.6471	1.0000	\$1,428,144.99	\$51,748.32
1980	42.5	\$1,058,294.38	58.00	26.99	0.6329	1.0000	\$669,759.16	\$24,815.18
1979	43.5	\$1,284,181.76	58.00	26.39	0.6188	1.0000	\$794,640.80	\$30,111.85
1978	44.5	\$1,175,611.74	58.00	25.80	0.6049	1.0000	\$711,155.57	\$27,566.07
1977	45.5	\$1,240,384.52	58.00	25.21	0.5912	1.0000	\$733,363.90	\$29,084.88
1976	46.5	\$962,992.73	58.00	24.64	0.5777	1.0000	\$556,365.42	\$22,580.52
1975	47.5	\$732,784.07	58.00	24.07	0.5644	1.0000	\$413,616.68	\$17,182.52
1974	48.5	\$1,811,967.76	58.00	23.51	0.5514	1.0000	\$999,036.38	\$42,487.52
1973	49.5	\$1,002,691.76	58.00	22.96	0.5385	1.0000	\$539,909.52	\$23,511.39
1972	50.5	\$976,510.48	58.00	22.42	0.5258	1.0000	\$513,417.40	\$22,897.49
1971	51.5	\$971,973.45	58.00	21.89	0.5133	1.0000	\$498,902.41	\$22,791.10
1970	52.5	\$511,235.85	58.00	21.37	0.5010	1.0000	\$256,134.52	\$11,987.60
1969	53.5	\$619,615.70	58.00	20.85	0.4889	1.0000	\$302,958.15	\$14,528.92
1968	54.5	\$1,318,848.13	58.00	20.35	0.4771	1.0000	\$629,195.46	\$30,924.71
1967	55.5	\$400,457.40	58.00	19.85	0.4654	1.0000	\$186,390.63	\$9,390.04
1966	56.5	\$363,908.80	58.00	19.36	0.4540	1.0000	\$165,218.75	\$8,533.03
1965	57.5	\$216,685.98	58.00	18.88	0.4428	1.0000	\$95,946.13	\$5,080.91
1964	58.5	\$189,915.90	58.00	18.41	0.4318	1.0000	\$82,002.02	\$4,453.20
1963	59.5	\$173,513.12	58.00	17.95	0.4210	1.0000	\$73,047.05	\$4,068.58

AEP TEXAS INC.
GENERATION ARRANGEMENT REPORT
Depreciation Study as of December 31, 2022

Account: AEPTX 101/6 369 Services
Dispersion: 58.00, R1.5
Average Net Salvage Rate: -36.00%

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1962	60.5	\$172,007.65	58.00	17.50	0.4104	1.0000	\$70,593.56	\$4,033.28
1961	61.5	\$101,375.22	58.00	17.06	0.4000	1.0000	\$40,553.32	\$2,377.07
1960	62.5	\$611,460.17	58.00	16.63	0.3899	1.0000	\$238,388.00	\$14,337.69
1959	63.5	\$49,037.44	58.00	16.20	0.3799	1.0000	\$18,630.03	\$1,149.84
1958	64.5	\$16,143.76	58.00	15.79	0.3702	1.0000	\$5,975.76	\$378.54
1957	65.5	\$26,053.09	58.00	15.38	0.3606	1.0000	\$9,394.90	\$610.90
1956	66.5	\$25,374.03	58.00	14.98	0.3513	1.0000	\$8,912.85	\$594.98
1955	67.5	\$18,419.50	58.00	14.59	0.3421	1.0000	\$6,301.30	\$431.91
1954	68.5	\$23,288.61	58.00	14.21	0.3331	1.0000	\$7,758.15	\$546.08
1953	69.5	\$157,713.88	58.00	13.83	0.3243	1.0000	\$51,152.89	\$3,698.12
1952	70.5	\$7,312.04	58.00	13.47	0.3157	1.0000	\$2,308.64	\$171.45
1951	71.5	\$1,378.83	58.00	13.11	0.3073	1.0000	\$423.71	\$32.33
1950	72.5	\$4,605.07	58.00	12.75	0.2990	1.0000	\$1,377.09	\$107.98
1949	73.5	\$3,173.59	58.00	12.41	0.2909	1.0000	\$923.24	\$74.42
1948	74.5	\$393.07	58.00	12.07	0.2830	1.0000	\$111.22	\$9.22
1947	75.5	\$2,379.46	58.00	11.73	0.2751	1.0000	\$654.68	\$55.79
1946	76.5	\$40,901.90	58.00	11.41	0.2675	1.0000	\$10,939.62	\$959.08
1945	77.5	\$229.13	58.00	11.08	0.2599	1.0000	\$59.55	\$5.37
1944	78.5	\$67.41	58.00	10.77	0.2525	1.0000	\$17.02	\$1.58
1940	82.5	\$10,722.26	58.00	9.54	0.2238	1.0000	\$2,399.63	\$251.42
1936	86.5	\$7,240.09	58.00	8.38	0.1966	1.0000	\$1,423.46	\$169.77
1931	91.5	\$72,022.33	58.00	7.02	0.1646	1.0000	\$11,856.50	\$1,688.80
1926	96.5	\$16,575.97	58.00	5.78	0.1355	1.0000	\$2,245.22	\$388.68
1922	100.5	\$3,826.53	58.00	4.87	0.1142	1.0000	\$437.04	\$89.73
		\$389,433,840.96	58.00	46.70	1.0951	1.0000	\$426,459,130.14	\$9,131,552.14

AEP TEXAS INC.
GENERATION ARRANGEMENT REPORT
Depreciation Study as of December 31, 2022

Account: AEPTX 101/6 370 Meters
Dispersion: 15.00, L0.0
Average Net Salvage Rate: -17.00%

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2022	0.5	\$3,369,401.55	15.00	14.59	1.1384	1.0000	\$3,835,618.61	\$262,813.32
2021	1.5	\$1,579,888.32	15.00	13.92	1.0859	1.0000	\$1,715,662.99	\$123,231.29
2020	2.5	\$1,871,557.69	15.00	13.35	1.0411	1.0000	\$1,948,423.78	\$145,981.50
2019	3.5	\$2,450,473.01	15.00	12.83	1.0010	1.0000	\$2,452,911.09	\$191,136.89
2018	4.5	\$2,264,148.73	15.00	12.36	0.9644	1.0000	\$2,183,639.86	\$176,603.60
2017	5.5	\$1,878,030.79	15.00	11.93	0.9306	1.0000	\$1,747,701.84	\$146,486.40
2016	6.5	\$2,256,552.58	15.00	11.52	0.8988	1.0000	\$2,028,291.24	\$176,011.10
2015	7.5	\$4,162,232.40	15.00	11.14	0.8686	1.0000	\$3,615,430.02	\$324,654.13
2014	8.5	\$5,315,011.20	15.00	10.76	0.8395	1.0000	\$4,461,984.98	\$414,570.87
2013	9.5	\$3,103,566.14	15.00	10.40	0.8114	1.0000	\$2,518,101.57	\$242,078.16
2012	10.5	\$2,397,150.59	15.00	10.05	0.7842	1.0000	\$1,879,731.99	\$186,977.75
2011	11.5	\$2,115,096.32	15.00	9.72	0.7578	1.0000	\$1,602,919.79	\$164,977.51
2010	12.5	\$667,157.09	15.00	9.39	0.7324	1.0000	\$488,633.14	\$52,038.25
2009	13.5	\$1,165,918.96	15.00	9.07	0.7078	1.0000	\$825,248.89	\$90,941.68
2008	14.5	\$1,225,680.66	15.00	8.77	0.6840	1.0000	\$838,348.73	\$95,603.09
2007	15.5	\$1,355,937.23	15.00	8.47	0.6609	1.0000	\$896,184.99	\$105,763.10
2006	16.5	\$1,109,903.20	15.00	8.19	0.6386	1.0000	\$708,785.44	\$86,572.45
2005	17.5	\$964,076.43	15.00	7.91	0.6169	1.0000	\$594,784.07	\$75,197.96
2004	18.5	\$300,714.01	15.00	7.64	0.5960	1.0000	\$179,218.62	\$23,455.69
2002	20.5	\$537,018.89	15.00	7.13	0.5559	1.0000	\$298,516.59	\$41,887.47
2001	21.5	\$178,703.56	15.00	6.88	0.5367	1.0000	\$95,913.55	\$13,938.88
1998	24.5	\$4,912,708.36	15.00	6.19	0.4825	1.0000	\$2,370,144.73	\$383,191.25
1990	32.5	\$447,657.37	15.00	4.58	0.3575	1.0000	\$160,044.53	\$34,917.27
		\$45,628,585.08	15.00	10.52	0.8207	1.0000	\$37,446,241.04	\$3,559,029.61

AEP TEXAS INC.
GENERATION ARRANGEMENT REPORT
Depreciation Study as of December 31, 2022

Account: AEPTX 101/6 370.16 AMI Meters
Dispersion: 15.00, L0.0
Average Net Salvage Rate: -17.00%

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2022	0.5	\$19,846,088.28	15.00	14.59	1.1384	1.0000	\$22,592,150.08	\$1,547,994.89
2021	1.5	\$14,701,526.16	15.00	13.92	1.0859	1.0000	\$15,964,966.66	\$1,146,719.04
2020	2.5	\$9,729,260.67	15.00	13.35	1.0411	1.0000	\$10,128,847.71	\$758,882.33
2019	3.5	\$11,760,750.34	15.00	12.83	1.0010	1.0000	\$11,772,451.60	\$917,338.53
2018	4.5	\$7,333,541.72	15.00	12.36	0.9644	1.0000	\$7,072,774.78	\$572,016.25
2017	5.5	\$10,234,945.96	15.00	11.93	0.9306	1.0000	\$9,524,675.52	\$798,325.78
2016	6.5	\$6,478,862.16	15.00	11.52	0.8988	1.0000	\$5,823,493.53	\$505,351.25
2015	7.5	\$4,442,655.98	15.00	11.14	0.8686	1.0000	\$3,859,013.68	\$346,527.17
2014	8.5	\$6,740,632.15	15.00	10.76	0.8395	1.0000	\$5,658,802.64	\$525,769.31
2013	9.5	\$25,132,644.03	15.00	10.40	0.8114	1.0000	\$20,391,558.45	\$1,960,346.23
2012	10.5	\$19,690,851.14	15.00	10.05	0.7842	1.0000	\$15,440,633.09	\$1,535,886.39
2011	11.5	\$15,812,670.23	15.00	9.72	0.7578	1.0000	\$11,983,587.59	\$1,233,388.28
2010	12.5	\$7,168,574.37	15.00	9.39	0.7324	1.0000	\$5,250,342.12	\$559,148.80
2009	13.5	\$82,447.89	15.00	9.07	0.7078	1.0000	\$58,357.43	\$6,430.94
		\$159,155,451.08	15.00	11.72	0.9143	1.0000	\$145,521,654.88	\$12,414,125.19

AEP TEXAS INC.
GENERATION ARRANGEMENT REPORT
Depreciation Study as of December 31, 2022

Account: AEPTX 101/6 371 Installation on Customer Premises
Dispersion: 41.00, L0.0
Average Net Salvage Rate: -20.00%

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2022	0.5	\$1,998,688.37	41.00	40.57	1.1874	1.0000	\$2,373,181.47	\$58,498.20
2021	1.5	\$1,316,850.58	41.00	39.79	1.1647	1.0000	\$1,533,676.46	\$38,541.97
2020	2.5	\$1,402,512.73	41.00	39.09	1.1440	1.0000	\$1,604,418.83	\$41,049.15
2019	3.5	\$1,146,376.94	41.00	38.43	1.1247	1.0000	\$1,289,370.90	\$33,552.50
2018	4.5	\$1,178,068.03	41.00	37.81	1.1066	1.0000	\$1,303,641.40	\$34,480.04
2017	5.5	\$1,609,239.79	41.00	37.22	1.0894	1.0000	\$1,753,113.92	\$47,099.70
2016	6.5	\$1,923,880.11	41.00	36.66	1.0730	1.0000	\$2,064,266.06	\$56,308.69
2015	7.5	\$2,049,966.05	41.00	36.12	1.0572	1.0000	\$2,167,297.86	\$59,999.01
2014	8.5	\$1,607,732.20	41.00	35.60	1.0421	1.0000	\$1,675,402.67	\$47,055.58
2013	9.5	\$1,631,249.99	41.00	35.11	1.0275	1.0000	\$1,676,079.04	\$47,743.90
2012	10.5	\$1,236,279.06	41.00	34.62	1.0134	1.0000	\$1,252,796.99	\$36,183.78
2011	11.5	\$965,935.28	41.00	34.16	0.9997	1.0000	\$965,615.24	\$28,271.28
2010	12.5	\$1,127,778.20	41.00	33.70	0.9864	1.0000	\$1,112,431.39	\$33,008.14
2009	13.5	\$1,186,487.21	41.00	33.26	0.9735	1.0000	\$1,154,998.23	\$34,726.45
2008	14.5	\$2,715,316.08	41.00	32.83	0.9609	1.0000	\$2,609,075.71	\$79,472.67
2007	15.5	\$1,386,377.39	41.00	32.41	0.9486	1.0000	\$1,315,102.69	\$40,576.90
2006	16.5	\$907,056.30	41.00	32.00	0.9366	1.0000	\$849,524.72	\$26,547.99
2005	17.5	\$1,147,864.42	41.00	31.60	0.9248	1.0000	\$1,061,544.11	\$33,596.03
2004	18.5	\$744,397.46	41.00	31.20	0.9132	1.0000	\$679,820.40	\$21,787.24
2003	19.5	\$427,654.33	41.00	30.81	0.9019	1.0000	\$385,697.90	\$12,516.71
2002	20.5	\$1,576,004.41	41.00	30.43	0.8907	1.0000	\$1,403,731.80	\$46,126.96
2001	21.5	\$834,552.63	41.00	30.05	0.8796	1.0000	\$734,098.80	\$24,425.93
2000	22.5	\$764,300.64	41.00	29.68	0.8687	1.0000	\$663,966.74	\$22,369.77
1999	23.5	\$6,381,768.06	41.00	29.31	0.8579	1.0000	\$5,475,215.83	\$186,783.46
1998	24.5	\$3,156,235.78	41.00	28.95	0.8473	1.0000	\$2,674,273.65	\$92,377.63
1997	25.5	\$4,116,509.87	41.00	28.59	0.8368	1.0000	\$3,444,633.17	\$120,483.22
1996	26.5	\$4,411,758.05	41.00	28.24	0.8264	1.0000	\$3,645,864.27	\$129,124.63
1995	27.5	\$1,608,185.35	41.00	27.89	0.8161	1.0000	\$1,312,514.84	\$47,068.84
1994	28.5	\$2,609,882.84	41.00	27.54	0.8060	1.0000	\$2,103,599.11	\$76,386.81
1993	29.5	\$5,043,581.71	41.00	27.20	0.7960	1.0000	\$4,014,743.71	\$147,617.03
1992	30.5	\$2,596,105.39	41.00	26.86	0.7861	1.0000	\$2,040,880.18	\$75,983.57
1991	31.5	\$1,707,858.92	41.00	26.53	0.7764	1.0000	\$1,325,918.33	\$49,986.11
1990	32.5	\$1,702,118.22	41.00	26.20	0.7667	1.0000	\$1,305,048.72	\$49,818.09
1989	33.5	\$1,699,922.28	41.00	25.87	0.7572	1.0000	\$1,287,168.74	\$49,753.82
1988	34.5	\$1,176,425.81	41.00	25.55	0.7478	1.0000	\$879,716.29	\$34,431.97
1987	35.5	\$1,272,076.18	41.00	25.23	0.7385	1.0000	\$939,404.27	\$37,231.50
1986	36.5	\$440,744.50	41.00	24.92	0.7293	1.0000	\$321,436.83	\$12,899.84
1985	37.5	\$396,772.60	41.00	24.61	0.7202	1.0000	\$285,760.94	\$11,612.86
1984	38.5	\$424,503.96	41.00	24.30	0.7112	1.0000	\$301,925.48	\$12,424.51
1983	39.5	\$621,483.68	41.00	24.00	0.7024	1.0000	\$436,516.10	\$18,189.77
1982	40.5	\$543,217.17	41.00	23.70	0.6936	1.0000	\$376,784.76	\$15,899.04
1981	41.5	\$457,723.37	41.00	23.40	0.6850	1.0000	\$313,522.27	\$13,396.78
1980	42.5	\$272,977.78	41.00	23.11	0.6764	1.0000	\$184,643.30	\$7,989.59
1979	43.5	\$250,849.57	41.00	22.82	0.6679	1.0000	\$167,554.19	\$7,341.94
1978	44.5	\$167,900.71	41.00	22.54	0.6596	1.0000	\$110,744.64	\$4,914.17
1977	45.5	\$215,724.42	41.00	22.25	0.6513	1.0000	\$140,506.40	\$6,313.89
1976	46.5	\$175,165.42	41.00	21.97	0.6431	1.0000	\$112,656.67	\$5,126.79
1975	47.5	\$108,997.06	41.00	21.70	0.6351	1.0000	\$69,220.25	\$3,190.16
1974	48.5	\$300,992.45	41.00	21.43	0.6271	1.0000	\$188,746.04	\$8,809.54
1973	49.5	\$52,159.01	41.00	21.16	0.6192	1.0000	\$32,295.92	\$1,526.61
1972	50.5	\$36,379.46	41.00	20.89	0.6114	1.0000	\$22,241.64	\$1,064.76
1971	51.5	\$23,560.08	41.00	20.62	0.6037	1.0000	\$14,222.08	\$689.56
1970	52.5	\$2,823.56	41.00	20.36	0.5960	1.0000	\$1,682.89	\$82.64
1969	53.5	\$14,781.69	41.00	20.11	0.5885	1.0000	\$8,698.44	\$432.63
1968	54.5	\$76,932.80	41.00	19.85	0.5810	1.0000	\$44,697.38	\$2,251.69
1967	55.5	\$93.16	41.00	19.60	0.5736	1.0000	\$53.44	\$2.73
		\$72,950,779.11	41.00	30.54	0.8939	1.0000	\$65,211,744.10	\$2,135,144.77

AEP TEXAS INC.
GENERATION ARRANGEMENT REPORT
Depreciation Study as of December 31, 2022

Account: AEPTX 101/6 373 Street Lighting and Signal Systems
Dispersion: 46.00, L0.0
Average Net Salvage Rate: -32.00%

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2022	0.5	\$12,359,745.19	46.00	45.57	1.3075	1.0000	\$16,160,686.88	\$354,670.95
2021	1.5	\$10,249,748.56	46.00	44.78	1.2850	1.0000	\$13,170,987.18	\$294,123.22
2020	2.5	\$5,869,487.50	46.00	44.06	1.2644	1.0000	\$7,421,258.63	\$168,428.77
2019	3.5	\$8,592,269.33	46.00	43.39	1.2451	1.0000	\$10,698,224.46	\$246,560.77
2018	4.5	\$3,709,312.31	46.00	42.75	1.2269	1.0000	\$4,550,856.97	\$106,441.14
2017	5.5	\$6,085,657.42	46.00	42.15	1.2095	1.0000	\$7,360,763.54	\$174,631.91
2016	6.5	\$5,504,231.95	46.00	41.57	1.1929	1.0000	\$6,566,211.80	\$157,947.53
2015	7.5	\$5,330,741.06	46.00	41.02	1.1770	1.0000	\$6,274,371.44	\$152,969.09
2014	8.5	\$4,741,176.94	46.00	40.48	1.1617	1.0000	\$5,507,673.97	\$136,051.16
2013	9.5	\$2,732,422.25	46.00	39.97	1.1468	1.0000	\$3,133,621.66	\$78,408.64
2012	10.5	\$2,957,261.31	46.00	39.46	1.1325	1.0000	\$3,348,981.57	\$84,860.54
2011	11.5	\$2,148,484.41	46.00	38.98	1.1185	1.0000	\$2,403,128.78	\$61,652.16
2010	12.5	\$2,376,132.02	46.00	38.51	1.1050	1.0000	\$2,625,583.68	\$68,184.66
2009	13.5	\$2,591,408.76	46.00	38.05	1.0918	1.0000	\$2,829,310.06	\$74,362.16
2008	14.5	\$4,071,948.36	46.00	37.60	1.0789	1.0000	\$4,393,422.94	\$116,847.21
2007	15.5	\$3,549,445.85	46.00	37.16	1.0664	1.0000	\$3,785,123.07	\$101,853.66
2006	16.5	\$3,113,589.56	46.00	36.73	1.0541	1.0000	\$3,282,136.42	\$89,346.48
2005	17.5	\$3,448,560.39	46.00	36.32	1.0421	1.0000	\$3,593,855.43	\$98,958.69
2004	18.5	\$2,659,258.95	46.00	35.91	1.0304	1.0000	\$2,740,007.09	\$76,309.17
2003	19.5	\$1,573,646.91	46.00	35.50	1.0188	1.0000	\$1,603,240.35	\$45,156.82
2002	20.5	\$1,309,443.85	46.00	35.11	1.0074	1.0000	\$1,319,191.90	\$37,575.35
2001	21.5	\$2,103,559.93	46.00	34.72	0.9963	1.0000	\$2,095,695.42	\$60,363.02
2000	22.5	\$2,984,209.69	46.00	34.33	0.9852	1.0000	\$2,940,111.99	\$85,633.84
1999	23.5	\$3,613,301.20	46.00	33.95	0.9743	1.0000	\$3,520,473.09	\$103,686.03
1998	24.5	\$2,978,092.03	46.00	33.58	0.9635	1.0000	\$2,869,462.64	\$85,458.29
1997	25.5	\$2,008,169.77	46.00	33.21	0.9529	1.0000	\$1,913,520.48	\$57,625.74
1996	26.5	\$3,590,658.57	46.00	32.84	0.9423	1.0000	\$3,383,559.79	\$103,036.29
1995	27.5	\$697,734.90	46.00	32.48	0.9319	1.0000	\$650,213.96	\$20,021.96
1994	28.5	\$1,628,288.28	46.00	32.12	0.9216	1.0000	\$1,500,596.27	\$46,724.79
1993	29.5	\$1,102,496.66	46.00	31.76	0.9114	1.0000	\$1,004,789.76	\$31,636.86
1992	30.5	\$670,271.80	46.00	31.41	0.9013	1.0000	\$604,111.91	\$19,233.89
1991	31.5	\$918,409.69	46.00	31.06	0.8913	1.0000	\$818,588.11	\$26,354.37
1990	32.5	\$676,062.52	46.00	30.72	0.8814	1.0000	\$595,913.33	\$19,400.05
1989	33.5	\$540,179.84	46.00	30.38	0.8717	1.0000	\$470,866.80	\$15,500.81
1988	34.5	\$472,753.26	46.00	30.04	0.8620	1.0000	\$407,531.69	\$13,565.96
1987	35.5	\$668,069.57	46.00	29.71	0.8525	1.0000	\$569,518.18	\$19,170.69
1986	36.5	\$795,575.74	46.00	29.38	0.8430	1.0000	\$670,700.11	\$22,829.56
1985	37.5	\$796,832.07	46.00	29.05	0.8337	1.0000	\$664,313.70	\$22,865.62
1984	38.5	\$607,707.26	46.00	28.73	0.8245	1.0000	\$501,026.72	\$17,438.56
1983	39.5	\$981,604.45	46.00	28.41	0.8153	1.0000	\$800,311.44	\$28,167.78
1982	40.5	\$522,455.74	46.00	28.10	0.8063	1.0000	\$421,238.63	\$14,992.21
1981	41.5	\$252,812.53	46.00	27.79	0.7973	1.0000	\$201,571.30	\$7,254.62
1980	42.5	\$241,960.22	46.00	27.48	0.7885	1.0000	\$190,774.56	\$6,943.21
1979	43.5	\$318,162.92	46.00	27.17	0.7797	1.0000	\$248,067.55	\$9,129.89
1978	44.5	\$278,666.29	46.00	26.87	0.7710	1.0000	\$214,858.35	\$7,996.51
1977	45.5	\$194,850.61	46.00	26.57	0.7624	1.0000	\$148,563.48	\$5,591.37
1976	46.5	\$431,488.06	46.00	26.27	0.7540	1.0000	\$325,324.88	\$12,381.83
1975	47.5	\$370,057.77	46.00	25.98	0.7456	1.0000	\$275,901.09	\$10,619.05
1974	48.5	\$456,796.21	46.00	25.69	0.7372	1.0000	\$336,766.96	\$13,108.07
1973	49.5	\$407,463.89	46.00	25.40	0.7290	1.0000	\$297,046.36	\$11,692.44
1972	50.5	\$332,477.60	46.00	25.12	0.7209	1.0000	\$239,672.92	\$9,540.66
1971	51.5	\$182,087.58	46.00	24.84	0.7128	1.0000	\$129,795.60	\$5,225.12
1970	52.5	\$320,373.41	46.00	24.56	0.7048	1.0000	\$225,808.49	\$9,193.32
1969	53.5	\$217,410.86	46.00	24.29	0.6969	1.0000	\$151,518.30	\$6,238.75
1968	54.5	\$794,605.89	46.00	24.01	0.6891	1.0000	\$547,566.92	\$22,801.73
1967	55.5	\$136,634.14	46.00	23.74	0.6814	1.0000	\$93,097.79	\$3,920.81
1966	56.5	\$136,504.53	46.00	23.48	0.6737	1.0000	\$91,964.15	\$3,917.09
1965	57.5	\$124,843.34	46.00	23.21	0.6661	1.0000	\$83,160.05	\$3,582.46
1964	58.5	\$104,011.14	46.00	22.95	0.6586	1.0000	\$68,501.53	\$2,984.67
1963	59.5	\$59,753.57	46.00	22.69	0.6512	1.0000	\$38,909.60	\$1,714.67

AEP TEXAS INC.
GENERATION ARRANGEMENT REPORT
Depreciation Study as of December 31, 2022

Account: AEPTX 101/6 373 Street Lighting and Signal Systems
Dispersion: 46.00, L0.0
Average Net Salvage Rate: -32.00%

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1962	60.5	\$94,286.71	46.00	22.44	0.6438	1.0000	\$60,701.43	\$2,705.62
1961	61.5	\$61,411.69	46.00	22.18	0.6365	1.0000	\$39,088.81	\$1,762.25
1960	62.5	\$548,152.50	46.00	21.93	0.6293	1.0000	\$344,940.75	\$15,729.59
1959	63.5	\$71,889.54	46.00	21.68	0.6221	1.0000	\$44,725.70	\$2,062.92
1958	64.5	\$40,847.93	46.00	21.43	0.6150	1.0000	\$25,123.09	\$1,172.16
1957	65.5	\$69,950.35	46.00	21.19	0.6080	1.0000	\$42,530.80	\$2,007.27
1956	66.5	\$86,326.49	46.00	20.95	0.6011	1.0000	\$51,888.53	\$2,477.19
1955	67.5	\$74,087.50	46.00	20.71	0.5942	1.0000	\$44,022.28	\$2,125.99
1954	68.5	\$92,701.98	46.00	20.47	0.5874	1.0000	\$54,450.77	\$2,660.14
1953	69.5	\$390,601.86	46.00	20.23	0.5806	1.0000	\$226,787.15	\$11,208.58
1952	70.5	\$50,704.97	46.00	20.00	0.5739	1.0000	\$29,100.51	\$1,455.01
1951	71.5	\$47,177.66	46.00	19.77	0.5673	1.0000	\$26,762.62	\$1,353.79
1950	72.5	\$57,682.95	46.00	19.54	0.5607	1.0000	\$32,343.30	\$1,655.25
1949	73.5	\$19,826.60	46.00	19.31	0.5542	1.0000	\$10,987.92	\$568.94
1948	74.5	\$25,129.90	46.00	19.09	0.5477	1.0000	\$13,764.88	\$721.12
1947	75.5	\$18,759.65	46.00	18.87	0.5414	1.0000	\$10,155.81	\$538.32
1946	76.5	\$18,656.20	46.00	18.64	0.5350	1.0000	\$9,981.51	\$535.35
1945	77.5	\$718.35	46.00	18.43	0.5287	1.0000	\$379.81	\$20.61
1944	78.5	\$51.71	46.00	18.21	0.5225	1.0000	\$27.02	\$1.48
1942	80.5	\$2,772.50	46.00	17.78	0.5102	1.0000	\$1,414.59	\$79.56
1941	81.5	\$4,899.68	46.00	17.57	0.5042	1.0000	\$2,470.31	\$140.60
1940	82.5	\$7,686.18	46.00	17.36	0.4981	1.0000	\$3,828.84	\$220.56
1939	83.5	\$913.27	46.00	17.15	0.4922	1.0000	\$449.49	\$26.21
1938	84.5	\$728.86	46.00	16.95	0.4863	1.0000	\$354.44	\$20.92
1937	85.5	\$956.31	46.00	16.74	0.4804	1.0000	\$459.43	\$27.44
1936	86.5	\$1,819.86	46.00	16.54	0.4746	1.0000	\$863.78	\$52.22
1935	87.5	\$180.81	46.00	16.34	0.4689	1.0000	\$84.77	\$5.19
1934	88.5	\$212.41	46.00	16.14	0.4631	1.0000	\$98.38	\$6.10
1933	89.5	\$87.75	46.00	15.94	0.4575	1.0000	\$40.14	\$2.52
1932	90.5	\$722.98	46.00	15.75	0.4519	1.0000	\$326.69	\$20.75
1931	91.5	\$27,015.55	46.00	15.55	0.4463	1.0000	\$12,057.08	\$775.23
1930	92.5	\$1,906.29	46.00	15.36	0.4408	1.0000	\$840.25	\$54.70
1929	93.5	\$1,564.66	46.00	15.17	0.4353	1.0000	\$681.07	\$44.90
1928	94.5	\$148.48	46.00	14.98	0.4298	1.0000	\$63.82	\$4.26
1927	95.5	\$9,269.67	46.00	14.79	0.4244	1.0000	\$3,934.49	\$266.00
1926	96.5	\$16,004.35	46.00	14.61	0.4191	1.0000	\$6,707.50	\$459.26
1922	100.5	\$4,415.05	46.00	13.87	0.3981	1.0000	\$1,757.67	\$126.69
		\$130,541,635.61	46.00	38.49	1.1045	1.0000	\$144,184,247.15	\$3,745,977.36

AEP TEXAS INC.

DEPRECIATION STUDY AS OF DECEMBER 31, 2022

DEPRECIATION STUDY WORK PAPERS

DISTRIBUTION PLANT

OBSERVED LIFE TABLE

**AEP TEXAS INC.
DEPRECIATION STUDY AS OF DECEMBER 31, 2022
OBSERVED LIFE TABLE - ACCOUNT 360 LAND RIGHTS**

Observation Band 1923 to 2022

Age at Beginning of Interval	Exposures at Beginning of Interval	Retirements During Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Interval
0	7,253,777	24,351	0.00336	0.99664	100.00
0.5	7,005,596	0	0.00000	1.00000	99.66
1.5	7,005,033	0	0.00000	1.00000	99.66
2.5	6,842,386	0	0.00000	1.00000	99.66
3.5	6,395,746	0	0.00000	1.00000	99.66
4.5	3,488,986	0	0.00000	1.00000	99.66
5.5	2,623,928	0	0.00000	1.00000	99.66
6.5	1,784,374	0	0.00000	1.00000	99.66
7.5	1,737,206	0	0.00000	1.00000	99.66
8.5	1,741,352	0	0.00000	1.00000	99.66
9.5	1,510,775	0	0.00000	1.00000	99.66
10.5	1,473,293	0	0.00000	1.00000	99.66
11.5	1,473,293	928	0.00063	0.99937	99.66
12.5	1,472,365	0	0.00000	1.00000	99.60
13.5	1,472,365	0	0.00000	1.00000	99.60
14.5	1,472,365	0	0.00000	1.00000	99.60
15.5	1,472,365	0	0.00000	1.00000	99.60
16.5	1,239,515	0	0.00000	1.00000	99.60
17.5	1,199,044	0	0.00000	1.00000	99.60
18.5	1,198,950	0	0.00000	1.00000	99.60
19.5	1,198,950	0	0.00000	1.00000	99.60
20.5	1,198,704	0	0.00000	1.00000	99.60
21.5	1,188,407	0	0.00000	1.00000	99.60
22.5	1,181,849	0	0.00000	1.00000	99.60
23.5	1,174,736	0	0.00000	1.00000	99.60
24.5	1,124,825	0	0.00000	1.00000	99.60
25.5	1,098,107	0	0.00000	1.00000	99.60
26.5	1,098,107	0	0.00000	1.00000	99.60
27.5	1,095,207	0	0.00000	1.00000	99.60
28.5	1,049,323	0	0.00000	1.00000	99.60
29.5	950,560	0	0.00000	1.00000	99.60
30.5	890,286	0	0.00000	1.00000	99.60
31.5	781,144	0	0.00000	1.00000	99.60
32.5	744,563	0	0.00000	1.00000	99.60
33.5	698,030	0	0.00000	1.00000	99.60
34.5	641,091	0	0.00000	1.00000	99.60
35.5	590,160	0	0.00000	1.00000	99.60
36.5	549,359	0	0.00000	1.00000	99.60
37.5	507,288	0	0.00000	1.00000	99.60
38.5	32,862	0	0.00000	1.00000	99.60
39.5	26,916	0	0.00000	1.00000	99.60
40.5	23,081	0	0.00000	1.00000	99.60
41.5	23,071	0	0.00000	1.00000	99.60
42.5	14,839	0	0.00000	1.00000	99.60
43.5	13,837	0	0.00000	1.00000	99.60
44.5	13,815	0	0.00000	1.00000	99.60
45.5	13,476	0	0.00000	1.00000	99.60
46.5	12,507	0	0.00000	1.00000	99.60

AEP TEXAS INC.
DEPRECIATION STUDY AS OF DECEMBER 31, 2022
OBSERVED LIFE TABLE - ACCOUNT 360 LAND RIGHTS

Observation Band 1923 to 2022

Age at Beginning of Interval	Exposures at Beginning of Interval	Retirements During Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Interval
47.5	11,790	0	0.00000	1.00000	99.60
48.5	9,753	0	0.00000	1.00000	99.60
49.5	9,753	0	0.00000	1.00000	99.60
50.5	9,753	0	0.00000	1.00000	99.60
51.5	9,753	0	0.00000	1.00000	99.60
52.5	9,680	0	0.00000	1.00000	99.60
53.5	9,680	0	0.00000	1.00000	99.60
54.5	8,872	0	0.00000	1.00000	99.60
55.5	7,619	0	0.00000	1.00000	99.60
56.5	7,619	0	0.00000	1.00000	99.60
57.5	7,619	0	0.00000	1.00000	99.60
58.5	7,619	0	0.00000	1.00000	99.60
59.5	7,619	0	0.00000	1.00000	99.60
60.5	7,619	0	0.00000	1.00000	99.60
61.5	7,619	0	0.00000	1.00000	99.60
62.5	7,511	0	0.00000	1.00000	99.60
63.5	7,483	0	0.00000	1.00000	99.60
64.5	7,483	0	0.00000	1.00000	99.60
65.5	7,483	0	0.00000	1.00000	99.60
66.5	7,483	0	0.00000	1.00000	99.60
67.5	7,483	0	0.00000	1.00000	99.60
68.5	7,183	0	0.00000	1.00000	99.60
69.5	7,183	0	0.00000	1.00000	99.60
70.5	6,616	0	0.00000	1.00000	99.60
71.5	6,616	0	0.00000	1.00000	99.60
72.5	6,487	0	0.00000	1.00000	99.60
73.5	6,137	0	0.00000	1.00000	99.60
74.5	6,137	0	0.00000	1.00000	99.60
75.5	6,137	0	0.00000	1.00000	99.60
76.5	6,137	0	0.00000	1.00000	99.60
77.5	6,137	0	0.00000	1.00000	99.60
78.5	6,137	0	0.00000	1.00000	99.60
79.5	6,137	0	0.00000	1.00000	99.60
80.5	6,137	0	0.00000	1.00000	99.60
81.5	6,137	0	0.00000	1.00000	99.60
82.5	2,258	0	0.00000	1.00000	99.60
83.5	2,258	0	0.00000	1.00000	99.60
84.5	2,258	0	0.00000	1.00000	99.60
85.5	2,258	0	0.00000	1.00000	99.60
86.5	2,258	0	0.00000	1.00000	99.60
87.5	2,258	0	0.00000	1.00000	99.60
88.5	2,258	0	0.00000	1.00000	99.60
89.5	2,258	0	0.00000	1.00000	99.60
90.5	2,258	0	0.00000	1.00000	99.60
91.5	2,180	0	0.00000	1.00000	99.60
92.5	2,180	0	0.00000	1.00000	99.60
93.5	2,180	0	0.00000	1.00000	99.60
94.5	2,179	0	0.00000	1.00000	99.60

AEP TEXAS INC.
DEPRECIATION STUDY AS OF DECEMBER 31, 2022
OBSERVED LIFE TABLE - ACCOUNT 360 LAND RIGHTS

Observation Band 1923 to 2022

Age at Beginning of Interval	Exposures at Beginning of Interval	Retirements During Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Interval
95.5	2,179	0	0.00000	1.00000	99.60
96.5	0	0	0.00000	1.00000	99.60

AEP TEXAS INC.
DEPRECIATION STUDY AS OF DECEMBER 31, 2022
OBSERVED LIFE TABLE - ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

Observation Band 1926 to 2022

Age at Beginning of Interval	Exposures at Beginning of Interval	Retirements During Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Interval
0	85,161,898	25,264	0.00030	0.99970	100.00
0.5	78,637,068	0	0.00000	1.00000	99.97
1.5	63,119,666	2,586	0.00004	0.99996	99.97
2.5	39,236,018	15,986	0.00041	0.99959	99.97
3.5	19,118,627	10,346	0.00054	0.99946	99.93
4.5	12,300,062	88,535	0.00720	0.99280	99.87
5.5	10,178,993	20,094	0.00197	0.99803	99.15
6.5	8,840,710	13,319	0.00151	0.99849	98.96
7.5	8,422,815	7,824	0.00093	0.99907	98.81
8.5	8,412,020	6,257	0.00074	0.99926	98.72
9.5	8,404,965	5,566	0.00066	0.99934	98.64
10.5	8,342,960	188,680	0.02262	0.97738	98.58
11.5	8,154,280	15,767	0.00193	0.99807	96.35
12.5	7,415,084	4,165	0.00056	0.99944	96.16
13.5	6,490,725	20,766	0.00320	0.99680	96.11
14.5	6,352,652	18,853	0.00297	0.99703	95.80
15.5	6,142,162	29,251	0.00476	0.99524	95.52
16.5	6,111,245	5,343	0.00087	0.99913	95.06
17.5	6,105,902	5,186	0.00085	0.99915	94.98
18.5	6,100,717	2,422	0.00040	0.99960	94.90
19.5	6,071,344	102,554	0.01689	0.98311	94.86
20.5	5,926,759	72,341	0.01221	0.98779	93.26
21.5	5,782,507	702	0.00012	0.99988	92.12
22.5	5,754,603	2,216	0.00039	0.99961	92.11
23.5	5,736,985	13,737	0.00239	0.99761	92.07
24.5	5,357,802	75,932	0.01417	0.98583	91.85
25.5	5,271,428	44,563	0.00845	0.99155	90.55
26.5	5,199,837	172,045	0.03309	0.96691	89.78
27.5	4,850,412	35,228	0.00726	0.99274	86.81
28.5	4,126,881	3,618	0.00088	0.99912	86.18
29.5	3,915,725	106,714	0.02725	0.97275	86.11
30.5	3,790,139	265,721	0.07011	0.92989	83.76
31.5	2,927,686	952	0.00033	0.99967	77.89
32.5	2,704,654	105,961	0.03918	0.96082	77.86
33.5	2,554,376	3,487	0.00136	0.99864	74.81
34.5	2,386,232	26,496	0.01110	0.98890	74.71
35.5	2,255,559	29,858	0.01324	0.98676	73.88
36.5	1,863,636	8,073	0.00433	0.99567	72.90
37.5	1,699,394	65,852	0.03875	0.96125	72.59
38.5	1,611,392	6,107	0.00379	0.99621	69.77
39.5	1,321,807	2,645	0.00200	0.99800	69.51
40.5	1,221,556	26,795	0.02194	0.97806	69.37
41.5	1,142,865	286	0.00025	0.99975	67.85
42.5	1,081,664	40,056	0.03703	0.96297	67.83
43.5	1,010,590	17	0.00002	0.99998	65.32
44.5	972,338	49,327	0.05073	0.94927	65.32
45.5	885,394	3,754	0.00424	0.99576	62.00
46.5	837,357	28,327	0.03383	0.96617	61.74

AEP TEXAS INC.
DEPRECIATION STUDY AS OF DECEMBER 31, 2022
OBSERVED LIFE TABLE - ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

Observation Band 1926 to 2022

Age at Beginning of Interval	Exposures at Beginning of Interval	Retirements During Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Interval
47.5	745,104	10,534	0.01414	0.98586	59.65
48.5	660,280	1,752	0.00265	0.99735	58.81
49.5	587,328	7,589	0.01292	0.98708	58.65
50.5	522,246	2,275	0.00436	0.99564	57.90
51.5	462,441	606	0.00131	0.99869	57.64
52.5	421,475	6,855	0.01626	0.98374	57.57
53.5	400,368	12,123	0.03028	0.96972	56.63
54.5	361,665	8,866	0.02451	0.97549	54.92
55.5	341,477	394	0.00115	0.99885	53.57
56.5	329,792	7,907	0.02397	0.97603	53.51
57.5	311,757	723	0.00232	0.99768	52.23
58.5	304,467	6,982	0.02293	0.97707	52.10
59.5	275,309	12,535	0.04553	0.95447	50.91
60.5	252,195	0	0.00000	1.00000	48.59
61.5	244,978	4,603	0.01879	0.98121	48.59
62.5	228,769	5,722	0.02501	0.97499	47.68
63.5	218,325	2,414	0.01106	0.98894	46.49
64.5	205,900	7,975	0.03873	0.96127	45.97
65.5	176,046	4,570	0.02596	0.97404	44.19
66.5	154,359	1,815	0.01176	0.98824	43.05
67.5	130,347	2,060	0.01580	0.98420	42.54
68.5	117,996	660	0.00560	0.99440	41.87
69.5	99,917	0	0.00000	1.00000	41.63
70.5	97,739	271	0.00277	0.99723	41.63
71.5	94,827	4,886	0.05153	0.94847	41.52
72.5	70,952	0	0.00000	1.00000	39.38
73.5	55,071	1,140	0.02069	0.97931	39.38
74.5	49,503	0	0.00000	1.00000	38.56
75.5	46,376	0	0.00000	1.00000	38.56
76.5	44,096	0	0.00000	1.00000	38.56
77.5	43,562	9,406	0.21591	0.78409	38.56
78.5	34,157	0	0.00000	1.00000	30.24
79.5	30,867	902	0.02923	0.97077	30.24
80.5	29,797	0	0.00000	1.00000	29.35
81.5	29,797	0	0.00000	1.00000	29.35
82.5	29,797	0	0.00000	1.00000	29.35
83.5	29,797	0	0.00000	1.00000	29.35
84.5	29,797	0	0.00000	1.00000	29.35
85.5	28,051	0	0.00000	1.00000	29.35
86.5	28,051	171	0.00610	0.99390	29.35
87.5	27,880	0	0.00000	1.00000	29.18
88.5	27,880	785	0.02815	0.97185	29.18
89.5	27,095	0	0.00000	1.00000	28.35
90.5	27,095	278	0.01024	0.98976	28.35
91.5	19,016	0	0.00000	1.00000	28.06
92.5	15,703	0	0.00000	1.00000	28.06
93.5	6,155	0	0.00000	1.00000	28.06
94.5	4,143	0	0.00000	1.00000	28.06

AEP TEXAS INC.
DEPRECIATION STUDY AS OF DECEMBER 31, 2022
OBSERVED LIFE TABLE - ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

Observation Band 1926 to 2022

Age at Beginning of Interval	Exposures at Beginning of Interval	Retirements During Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Interval
95.5	506	0	0.00000	1.00000	28.06
96.5	0	0	0.00000	0.00000	28.06

AEP TEXAS INC.
DEPRECIATION STUDY AS OF DECEMBER 31, 2022
OBSERVED LIFE TABLE - ACCOUNT 362 STATION EQUIPMENT

Observation Band 1918 to 2022

Age at Beginning of Interval	Exposures at Beginning of Interval	Retirements During Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Interval
0	991,890,444	14,985,793	0.01511	0.98489	100.00
0.5	928,759,118	581,490	0.00063	0.99937	98.49
1.5	848,918,150	3,224,687	0.00380	0.99620	98.43
2.5	714,055,266	3,507,019	0.00491	0.99509	98.05
3.5	609,116,250	3,943,704	0.00647	0.99353	97.57
4.5	539,555,547	1,891,346	0.00351	0.99649	96.94
5.5	475,207,889	2,290,272	0.00482	0.99518	96.60
6.5	436,591,711	1,673,870	0.00383	0.99617	96.14
7.5	401,487,481	5,101,529	0.01271	0.98729	95.77
8.5	357,312,829	2,762,399	0.00773	0.99227	94.55
9.5	322,441,563	2,788,213	0.00865	0.99135	93.82
10.5	294,406,919	2,995,237	0.01017	0.98983	93.01
11.5	280,296,202	2,422,934	0.00864	0.99136	92.06
12.5	270,773,632	1,573,731	0.00581	0.99419	91.27
13.5	257,085,015	1,464,493	0.00570	0.99430	90.74
14.5	238,125,173	4,044,035	0.01698	0.98302	90.22
15.5	218,088,690	2,243,517	0.01029	0.98971	88.69
16.5	204,409,832	2,156,315	0.01055	0.98945	87.77
17.5	192,280,723	2,513,091	0.01307	0.98693	86.85
18.5	181,393,597	2,060,327	0.01136	0.98864	85.71
19.5	174,034,651	2,478,137	0.01424	0.98576	84.74
20.5	153,950,766	1,968,510	0.01279	0.98721	83.53
21.5	143,215,542	2,162,708	0.01510	0.98490	82.46
22.5	135,244,892	1,147,560	0.00849	0.99151	81.22
23.5	124,809,916	1,626,486	0.01303	0.98697	80.53
24.5	112,781,398	1,339,746	0.01188	0.98812	79.48
25.5	103,476,989	2,200,071	0.02126	0.97874	78.54
26.5	98,466,331	1,542,953	0.01567	0.98433	76.87
27.5	95,904,829	1,744,400	0.01819	0.98181	75.66
28.5	87,521,762	1,238,436	0.01415	0.98585	74.29
29.5	84,255,156	1,409,992	0.01673	0.98327	73.24
30.5	81,349,595	1,298,391	0.01596	0.98404	72.01
31.5	76,508,365	1,641,340	0.02145	0.97855	70.86
32.5	73,344,378	1,399,628	0.01908	0.98092	69.34
33.5	69,829,372	1,234,947	0.01769	0.98231	68.02
34.5	66,905,378	685,066	0.01024	0.98976	66.82
35.5	64,983,970	1,543,846	0.02376	0.97624	66.13
36.5	58,361,360	781,862	0.01340	0.98660	64.56
37.5	55,641,631	1,145,498	0.02059	0.97941	63.70
38.5	50,954,118	760,749	0.01493	0.98507	62.38
39.5	45,881,453	821,673	0.01791	0.98209	61.45
40.5	42,421,217	641,287	0.01512	0.98488	60.35
41.5	39,499,847	661,701	0.01675	0.98325	59.44
42.5	37,062,214	786,547	0.02122	0.97878	58.44
43.5	35,817,901	836,123	0.02334	0.97666	57.20
44.5	34,496,673	955,950	0.02771	0.97229	55.87
45.5	32,899,914	962,254	0.02925	0.97075	54.32
46.5	29,797,708	783,008	0.02628	0.97372	52.73

AEP TEXAS INC.
DEPRECIATION STUDY AS OF DECEMBER 31, 2022
OBSERVED LIFE TABLE - ACCOUNT 362 STATION EQUIPMENT

Observation Band 1918 to 2022

Age at Beginning of Interval	Exposures at Beginning of Interval	Retirements During Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Interval
47.5	27,963,550	845,240	0.03023	0.96977	51.35
48.5	25,415,935	830,447	0.03267	0.96733	49.79
49.5	21,855,956	708,996	0.03244	0.96756	48.17
50.5	19,476,042	521,181	0.02676	0.97324	46.60
51.5	17,087,963	452,991	0.02651	0.97349	45.36
52.5	15,887,279	467,977	0.02946	0.97054	44.15
53.5	14,583,258	419,426	0.02876	0.97124	42.85
54.5	13,225,789	290,955	0.02200	0.97800	41.62
55.5	12,131,164	505,317	0.04165	0.95835	40.71
56.5	11,130,423	430,689	0.03869	0.96131	39.01
57.5	10,040,683	124,752	0.01242	0.98758	37.50
58.5	9,390,429	353,666	0.03766	0.96234	37.04
59.5	8,471,002	176,617	0.02085	0.97915	35.64
60.5	8,053,424	289,223	0.03591	0.96409	34.90
61.5	7,302,122	304,278	0.04167	0.95833	33.64
62.5	6,595,527	128,195	0.01944	0.98056	32.24
63.5	5,943,639	144,758	0.02436	0.97564	31.62
64.5	5,434,623	230,111	0.04234	0.95766	30.85
65.5	4,814,423	84,401	0.01753	0.98247	29.54
66.5	4,151,337	47,502	0.01144	0.98856	29.02
67.5	3,413,589	90,247	0.02644	0.97356	28.69
68.5	2,835,556	61,467	0.02168	0.97832	27.93
69.5	2,346,583	81,110	0.03457	0.96543	27.32
70.5	1,913,660	28,261	0.01477	0.98523	26.38
71.5	1,761,282	41,771	0.02372	0.97628	25.99
72.5	1,469,469	34,142	0.02323	0.97677	25.37
73.5	937,848	3,430	0.00366	0.99634	24.78
74.5	753,204	1,381	0.00183	0.99817	24.69
75.5	656,396	1,524	0.00232	0.99768	24.65
76.5	595,112	5,303	0.00891	0.99109	24.59
77.5	558,846	23,486	0.04203	0.95797	24.37
78.5	535,320	19,511	0.03645	0.96355	23.35
79.5	503,832	16,526	0.03280	0.96720	22.50
80.5	484,397	5,197	0.01073	0.98927	21.76
81.5	452,390	2,550	0.00564	0.99436	21.53
82.5	432,156	5,887	0.01362	0.98638	21.41
83.5	414,673	20,673	0.04985	0.95015	21.11
84.5	391,136	3,499	0.00895	0.99105	20.06
85.5	384,352	4,298	0.01118	0.98882	19.88
86.5	379,999	20,424	0.05375	0.94625	19.66
87.5	359,309	6,295	0.01752	0.98248	18.60
88.5	353,014	4,165	0.01180	0.98820	18.28
89.5	348,793	15,750	0.04516	0.95484	18.06
90.5	332,909	21,241	0.06380	0.93620	17.24
91.5	290,108	6,200	0.02137	0.97863	16.14
92.5	235,055	21,330	0.09074	0.90926	15.80
93.5	121,697	182	0.00149	0.99851	14.37
94.5	101,960	0	0.00000	1.00000	14.34

AEP TEXAS INC.
DEPRECIATION STUDY AS OF DECEMBER 31, 2022
OBSERVED LIFE TABLE - ACCOUNT 362 STATION EQUIPMENT

Observation Band 1918 to 2022

Age at Beginning of Interval	Exposures at Beginning of Interval	Retirements During Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Interval
95.5	4,446	0	0.00000	1.00000	14.34
96.5	4,049	20	0.00495	0.99505	14.34
97.5	173	0	0.00000	1.00000	14.27
98.5	24	0	0.00000	1.00000	14.27
99.5	0	0	0.00000	1.00000	14.27

AEP TEXAS INC.
DEPRECIATION STUDY AS OF DECEMBER 31, 2022
OBSERVED LIFE TABLE - ACCOUNT 364 POLES, TOWERS AND FIXTURES

Observation Band 1920 to 2022

Age at Beginning of Interval	Exposures at Beginning of Interval	Retirements During Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Interval
0	1,318,050,606	16,159,845	0.01226	0.98774	100.00
0.5	1,190,307,205	4,271,812	0.00359	0.99641	98.77
1.5	1,101,495,510	5,568,117	0.00506	0.99494	98.42
2.5	1,016,405,350	5,768,798	0.00568	0.99432	97.92
3.5	945,539,718	5,344,698	0.00565	0.99435	97.37
4.5	888,832,604	5,128,493	0.00577	0.99423	96.82
5.5	842,117,941	5,414,902	0.00643	0.99357	96.26
6.5	789,697,198	4,992,207	0.00632	0.99368	95.64
7.5	742,383,913	6,713,173	0.00904	0.99096	95.03
8.5	693,583,854	4,919,138	0.00709	0.99291	94.17
9.5	660,209,971	5,200,063	0.00788	0.99212	93.51
10.5	632,889,677	5,274,246	0.00833	0.99167	92.77
11.5	608,032,384	4,738,125	0.00779	0.99221	92.00
12.5	585,287,567	4,747,681	0.00811	0.99189	91.28
13.5	563,645,410	4,979,947	0.00884	0.99116	90.54
14.5	534,059,860	4,807,757	0.00900	0.99100	89.74
15.5	512,345,200	4,526,233	0.00883	0.99117	88.93
16.5	489,734,663	4,272,090	0.00872	0.99128	88.15
17.5	467,759,864	4,873,931	0.01042	0.98958	87.38
18.5	445,468,068	5,433,123	0.01220	0.98780	86.47
19.5	423,947,515	4,791,779	0.01130	0.98870	85.41
20.5	408,109,467	4,991,662	0.01223	0.98777	84.45
21.5	386,164,730	4,087,949	0.01059	0.98941	83.41
22.5	361,207,370	3,799,693	0.01052	0.98948	82.53
23.5	339,318,276	3,847,691	0.01134	0.98866	81.66
24.5	311,448,798	4,018,987	0.01290	0.98710	80.74
25.5	294,116,771	3,255,308	0.01107	0.98893	79.70
26.5	263,643,499	3,358,668	0.01274	0.98726	78.81
27.5	253,401,978	4,173,911	0.01647	0.98353	77.81
28.5	230,137,007	5,819,696	0.02529	0.97471	76.53
29.5	208,525,503	5,349,112	0.02565	0.97435	74.59
30.5	189,110,161	5,014,096	0.02651	0.97349	72.68
31.5	170,849,616	3,933,026	0.02302	0.97698	70.75
32.5	156,701,562	2,436,030	0.01555	0.98445	69.12
33.5	142,444,281	1,918,555	0.01347	0.98653	68.05
34.5	130,094,741	1,861,126	0.01431	0.98569	67.13
35.5	118,507,871	1,648,894	0.01391	0.98609	66.17
36.5	106,752,225	1,440,663	0.01350	0.98650	65.25
37.5	95,686,901	1,324,050	0.01384	0.98616	64.37
38.5	85,095,076	1,498,890	0.01761	0.98239	63.48
39.5	75,011,285	1,466,220	0.01955	0.98045	62.36
40.5	65,491,361	1,192,701	0.01821	0.98179	61.14
41.5	57,913,875	1,018,374	0.01758	0.98242	60.03
42.5	51,844,232	986,161	0.01902	0.98098	58.97
43.5	46,850,238	735,611	0.01570	0.98430	57.85
44.5	43,540,862	739,637	0.01699	0.98301	56.94
45.5	39,935,471	772,432	0.01934	0.98066	55.98
46.5	37,981,405	849,360	0.02236	0.97764	54.89

AEP TEXAS INC.
DEPRECIATION STUDY AS OF DECEMBER 31, 2022
OBSERVED LIFE TABLE - ACCOUNT 364 POLES, TOWERS AND FIXTURES

Observation Band 1920 to 2022

Age at Beginning of Interval	Exposures at Beginning of Interval	Retirements During Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Interval
47.5	35,121,277	609,839	0.01736	0.98264	53.67
48.5	30,768,032	529,919	0.01722	0.98278	52.73
49.5	28,354,945	521,160	0.01838	0.98162	51.83
50.5	26,492,271	551,807	0.02083	0.97917	50.87
51.5	24,813,370	566,953	0.02285	0.97715	49.81
52.5	23,444,615	455,988	0.01945	0.98055	48.68
53.5	22,366,027	479,094	0.02142	0.97858	47.73
54.5	18,499,176	353,339	0.01910	0.98090	46.71
55.5	17,376,876	294,534	0.01695	0.98305	45.81
56.5	16,313,900	285,554	0.01750	0.98250	45.04
57.5	15,288,404	279,577	0.01829	0.98171	44.25
58.5	14,219,203	316,752	0.02228	0.97772	43.44
59.5	13,220,890	317,323	0.02400	0.97600	42.47
60.5	12,291,060	294,135	0.02393	0.97607	41.45
61.5	11,349,804	268,132	0.02362	0.97638	40.46
62.5	8,762,385	234,657	0.02678	0.97322	39.51
63.5	8,065,795	243,738	0.03022	0.96978	38.45
64.5	7,329,127	236,707	0.03230	0.96770	37.29
65.5	6,434,919	190,738	0.02964	0.97036	36.08
66.5	5,484,638	153,248	0.02794	0.97206	35.01
67.5	4,639,615	125,402	0.02703	0.97297	34.03
68.5	3,797,714	133,496	0.03515	0.96485	33.11
69.5	2,256,142	73,478	0.03257	0.96743	31.95
70.5	1,804,860	91,561	0.05073	0.94927	30.91
71.5	1,550,356	95,152	0.06137	0.93863	29.34
72.5	1,070,288	37,275	0.03483	0.96517	27.54
73.5	924,309	51,059	0.05524	0.94476	26.58
74.5	860,553	29,058	0.03377	0.96623	25.11
75.5	693,776	33,706	0.04858	0.95142	24.27
76.5	444,895	12,821	0.02882	0.97118	23.09
77.5	425,889	9,705	0.02279	0.97721	22.42
78.5	401,351	10,108	0.02519	0.97481	21.91
79.5	387,451	10,043	0.02592	0.97408	21.36
80.5	332,087	10,586	0.03188	0.96812	20.80
81.5	305,663	6,471	0.02117	0.97883	20.14
82.5	246,250	4,166	0.01692	0.98308	19.72
83.5	225,585	3,366	0.01492	0.98508	19.38
84.5	221,666	8,150	0.03677	0.96323	19.09
85.5	190,029	5,143	0.02706	0.97294	18.39
86.5	179,868	4,560	0.02535	0.97465	17.89
87.5	175,308	5,873	0.03350	0.96650	17.44
88.5	169,435	7,188	0.04242	0.95758	16.85
89.5	162,247	6,536	0.04028	0.95972	16.14
90.5	155,711	6,637	0.04262	0.95738	15.49
91.5	40,059	1,191	0.02973	0.97027	14.83
92.5	38,868	1,496	0.03848	0.96152	14.39
93.5	37,373	1,998	0.05346	0.94654	13.83
94.5	33,874	1,466	0.04328	0.95672	13.09

AEP TEXAS INC.
DEPRECIATION STUDY AS OF DECEMBER 31, 2022
OBSERVED LIFE TABLE - ACCOUNT 364 POLES, TOWERS AND FIXTURES

Observation Band 1920 to 2022

Age at Beginning of Interval	Exposures at Beginning of Interval	Retirements During Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Interval
95.5	31,747	1,625	0.05118	0.94882	12.53
96.5	4,501	230	0.05112	0.94888	11.89
97.5	4,271	301	0.07045	0.92955	11.28
98.5	3,970	230	0.05796	0.94204	10.48
99.5	3,740	230	0.06152	0.93848	9.88
100.5	0	0	0.00000	1.00000	9.27

AEP TEXAS INC.
DEPRECIATION STUDY AS OF DECEMBER 31, 2022
OBSERVED LIFE TABLE - ACCOUNT 365 OVERHEAD CONDUCTOR AND DEVICES

Observation Band 1920 to 2022

Age at Beginning of Interval	Exposures at Beginning of Interval	Retirements During Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Interval
0	1,161,229,135	15,012,320	0.01293	0.98707	100.00
0.5	1,051,196,934	6,438,623	0.00613	0.99387	98.71
1.5	957,736,633	9,642,236	0.01007	0.98993	98.10
2.5	877,091,838	12,622,135	0.01439	0.98561	97.11
3.5	807,347,462	10,636,047	0.01317	0.98683	95.72
4.5	749,364,312	9,201,376	0.01228	0.98772	94.46
5.5	704,535,625	6,527,327	0.00926	0.99074	93.30
6.5	652,155,261	5,882,367	0.00902	0.99098	92.43
7.5	607,227,114	4,739,133	0.00780	0.99220	91.60
8.5	555,470,387	5,270,064	0.00949	0.99051	90.88
9.5	520,149,237	3,642,627	0.00700	0.99300	90.02
10.5	492,149,114	3,218,982	0.00654	0.99346	89.39
11.5	470,630,651	2,566,921	0.00545	0.99455	88.81
12.5	452,248,940	2,411,451	0.00533	0.99467	88.32
13.5	433,310,420	2,679,395	0.00618	0.99382	87.85
14.5	403,806,538	2,492,340	0.00617	0.99383	87.31
15.5	381,102,751	2,072,069	0.00544	0.99456	86.77
16.5	357,461,965	2,051,559	0.00574	0.99426	86.30
17.5	338,278,237	1,902,754	0.00562	0.99438	85.80
18.5	322,221,146	1,926,519	0.00598	0.99402	85.32
19.5	304,957,825	2,116,766	0.00694	0.99306	84.81
20.5	290,495,662	1,856,147	0.00639	0.99361	84.22
21.5	275,577,354	2,263,871	0.00822	0.99178	83.68
22.5	259,952,574	1,971,038	0.00758	0.99242	83.00
23.5	245,336,388	1,961,010	0.00799	0.99201	82.37
24.5	232,389,802	1,885,224	0.00811	0.99189	81.71
25.5	219,294,202	1,939,141	0.00884	0.99116	81.05
26.5	197,507,657	1,564,366	0.00792	0.99208	80.33
27.5	189,789,701	1,538,594	0.00811	0.99189	79.69
28.5	173,483,204	1,505,034	0.00868	0.99132	79.05
29.5	160,740,803	1,329,114	0.00827	0.99173	78.36
30.5	150,449,889	1,372,285	0.00912	0.99088	77.71
31.5	139,558,559	1,299,561	0.00931	0.99069	77.01
32.5	130,779,420	1,295,587	0.00991	0.99009	76.29
33.5	121,643,567	1,150,979	0.00946	0.99054	75.53
34.5	112,939,592	1,077,619	0.00954	0.99046	74.82
35.5	103,520,121	1,006,166	0.00972	0.99028	74.10
36.5	94,068,790	944,185	0.01004	0.98996	73.38
37.5	85,405,589	931,666	0.01091	0.98909	72.65
38.5	77,020,788	1,038,148	0.01348	0.98652	71.85
39.5	69,038,960	925,004	0.01340	0.98660	70.88
40.5	62,593,190	796,283	0.01272	0.98728	69.93
41.5	57,428,499	789,703	0.01375	0.98625	69.04
42.5	53,438,640	678,323	0.01269	0.98731	68.10
43.5	49,586,657	684,101	0.01380	0.98620	67.23
44.5	46,167,156	717,793	0.01555	0.98445	66.30
45.5	43,150,866	695,714	0.01612	0.98388	65.27
46.5	40,183,018	915,232	0.02278	0.97722	64.22

AEP TEXAS INC.
DEPRECIATION STUDY AS OF DECEMBER 31, 2022
OBSERVED LIFE TABLE - ACCOUNT 365 OVERHEAD CONDUCTOR AND DEVICES

Observation Band 1920 to 2022

Age at Beginning of Interval	Exposures at Beginning of Interval	Retirements During Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Interval
47.5	37,153,560	734,192	0.01976	0.98024	62.76
48.5	33,824,947	568,990	0.01682	0.98318	61.52
49.5	30,893,969	526,341	0.01704	0.98296	60.48
50.5	28,238,615	680,069	0.02408	0.97592	59.45
51.5	26,009,037	791,815	0.03044	0.96956	58.02
52.5	24,146,643	593,025	0.02456	0.97544	56.25
53.5	22,779,301	1,026,647	0.04507	0.95493	54.87
54.5	19,981,681	540,360	0.02704	0.97296	52.40
55.5	18,864,083	641,038	0.03398	0.96602	50.98
56.5	17,583,037	610,083	0.03470	0.96530	49.25
57.5	16,378,507	776,853	0.04743	0.95257	47.54
58.5	14,959,855	966,400	0.06460	0.93540	45.29
59.5	13,345,042	838,930	0.06286	0.93714	42.36
60.5	11,931,502	714,032	0.05984	0.94016	39.70
61.5	10,683,235	517,808	0.04847	0.95153	37.32
62.5	9,380,816	452,928	0.04828	0.95172	35.51
63.5	8,558,162	434,435	0.05076	0.94924	33.80
64.5	7,797,501	394,397	0.05058	0.94942	32.08
65.5	7,058,088	361,461	0.05121	0.94879	30.46
66.5	6,135,769	331,334	0.05400	0.94600	28.90
67.5	5,296,002	211,288	0.03990	0.96010	27.34
68.5	4,501,910	266,017	0.05909	0.94091	26.25
69.5	3,668,668	225,168	0.06138	0.93862	24.70
70.5	3,119,639	137,057	0.04393	0.95607	23.18
71.5	2,759,552	108,800	0.03943	0.96057	22.16
72.5	2,255,857	198,948	0.08819	0.91181	21.29
73.5	1,833,094	208,281	0.11362	0.88638	19.41
74.5	1,535,538	109,147	0.07108	0.92892	17.21
75.5	1,309,146	326,711	0.24956	0.75044	15.98
76.5	884,875	57,197	0.06464	0.93536	11.99
77.5	799,223	65,449	0.08189	0.91811	11.22
78.5	722,506	50,342	0.06968	0.93032	10.30
79.5	665,197	40,606	0.06104	0.93896	9.58
80.5	607,654	95,878	0.15778	0.84222	9.00
81.5	474,761	30,719	0.06471	0.93529	7.58
82.5	413,720	23,869	0.05769	0.94231	7.09
83.5	363,699	20,970	0.05766	0.94234	6.68
84.5	313,159	30,294	0.09674	0.90326	6.29
85.5	254,393	15,797	0.06210	0.93790	5.68
86.5	233,040	14,331	0.06150	0.93850	5.33
87.5	212,333	15,090	0.07107	0.92893	5.00
88.5	191,351	13,811	0.07218	0.92782	4.65
89.5	174,719	10,220	0.05849	0.94151	4.31
90.5	157,419	8,604	0.05466	0.94534	4.06
91.5	95,400	5,139	0.05386	0.94614	3.84
92.5	38,319	2,486	0.06487	0.93513	3.63
93.5	12,691	1,287	0.10140	0.89860	3.40
94.5	6,506	379	0.05829	0.94171	3.05

AEP TEXAS INC.
DEPRECIATION STUDY AS OF DECEMBER 31, 2022
OBSERVED LIFE TABLE - ACCOUNT 365 OVERHEAD CONDUCTOR AND DEVICES

Observation Band 1920 to 2022

Age at Beginning of Interval	Exposures at Beginning of Interval	Retirements During Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Interval
95.5	6,127	483	0.07884	0.92116	2.87
96.5	321	96	0.30081	0.69919	2.65
97.5	224	87	0.38731	0.61269	1.85
98.5	137	24	0.17180	0.82820	1.13
99.5	114	22	0.19231	0.80769	0.94
100.5	0	0	0.00000	1.00000	0.76

AEP TEXAS INC.
DEPRECIATION STUDY AS OF DECEMBER 31, 2022
OBSERVED LIFE TABLE - ACCOUNT 366 UNDERGROUND CONDUIT

Observation Band 1920 to 2022

Age at Beginning of Interval	Exposures at Beginning of Interval	Retirements During Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Interval
0	116,515,467	248,872	0.00214	0.99786	100.00
0.5	109,254,399	50,028	0.00046	0.99954	99.79
1.5	100,709,313	34,183	0.00034	0.99966	99.74
2.5	94,474,922	49,821	0.00053	0.99947	99.71
3.5	84,356,437	38,376	0.00045	0.99955	99.65
4.5	77,235,207	31,905	0.00041	0.99959	99.61
5.5	70,899,546	26,148	0.00037	0.99963	99.57
6.5	64,421,556	27,388	0.00043	0.99957	99.53
7.5	59,146,480	26,829	0.00045	0.99955	99.49
8.5	55,679,160	21,178	0.00038	0.99962	99.44
9.5	53,680,318	25,273	0.00047	0.99953	99.40
10.5	52,385,025	16,520	0.00032	0.99968	99.36
11.5	51,041,235	19,898	0.00039	0.99961	99.33
12.5	49,875,577	15,965	0.00032	0.99968	99.29
13.5	46,668,083	19,002	0.00041	0.99959	99.25
14.5	43,947,031	15,014	0.00034	0.99966	99.21
15.5	40,241,224	13,886	0.00035	0.99965	99.18
16.5	36,407,062	21,402	0.00059	0.99941	99.14
17.5	32,074,222	18,132	0.00057	0.99943	99.09
18.5	30,319,974	17,761	0.00059	0.99941	99.03
19.5	21,476,069	17,006	0.00079	0.99921	98.97
20.5	20,301,589	24,520	0.00121	0.99879	98.89
21.5	19,811,275	17,945	0.00091	0.99909	98.77
22.5	19,334,696	20,493	0.00106	0.99894	98.68
23.5	18,764,881	18,275	0.00097	0.99903	98.58
24.5	17,728,350	24,732	0.00140	0.99860	98.48
25.5	17,254,326	16,718	0.00097	0.99903	98.35
26.5	16,807,085	11,533	0.00069	0.99931	98.25
27.5	16,198,465	40,684	0.00251	0.99749	98.18
28.5	14,342,307	23,933	0.00167	0.99833	97.94
29.5	13,409,027	29,740	0.00222	0.99778	97.77
30.5	12,773,186	51,804	0.00406	0.99594	97.56
31.5	12,126,446	18,104	0.00149	0.99851	97.16
32.5	11,389,020	16,577	0.00146	0.99854	97.01
33.5	10,918,819	19,413	0.00178	0.99822	96.87
34.5	10,261,031	17,286	0.00168	0.99832	96.70
35.5	9,455,662	16,665	0.00176	0.99824	96.54
36.5	8,557,718	11,192	0.00131	0.99869	96.37
37.5	7,695,678	11,471	0.00149	0.99851	96.24
38.5	6,644,893	8,127	0.00122	0.99878	96.10
39.5	5,950,324	7,775	0.00131	0.99869	95.98
40.5	5,370,633	7,298	0.00136	0.99864	95.86
41.5	5,053,152	6,481	0.00128	0.99872	95.73
42.5	4,684,008	6,147	0.00131	0.99869	95.60
43.5	4,526,523	6,810	0.00150	0.99850	95.48
44.5	4,437,827	8,411	0.00190	0.99810	95.34
45.5	4,385,772	8,892	0.00203	0.99797	95.15
46.5	4,058,520	6,287	0.00155	0.99845	94.96

AEP TEXAS INC.
DEPRECIATION STUDY AS OF DECEMBER 31, 2022
OBSERVED LIFE TABLE - ACCOUNT 366 UNDERGROUND CONDUIT

Observation Band 1920 to 2022

Age at Beginning of Interval	Exposures at Beginning of Interval	Retirements During Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Interval
47.5	3,633,201	10,277	0.00283	0.99717	94.81
48.5	2,954,764	14,734	0.00499	0.99501	94.55
49.5	2,457,620	19,825	0.00807	0.99193	94.07
50.5	2,291,697	28,246	0.01233	0.98767	93.32
51.5	2,221,473	33,373	0.01502	0.98498	92.16
52.5	2,017,880	55,120	0.02732	0.97268	90.78
53.5	1,855,444	68,783	0.03707	0.96293	88.30
54.5	1,679,698	27,664	0.01647	0.98353	85.03
55.5	1,594,728	16,626	0.01043	0.98957	83.63
56.5	1,546,307	48,174	0.03115	0.96885	82.76
57.5	1,475,238	8,211	0.00557	0.99443	80.18
58.5	1,432,509	8,107	0.00566	0.99434	79.73
59.5	1,402,704	7,271	0.00518	0.99482	79.28
60.5	1,389,968	6,592	0.00474	0.99526	78.87
61.5	1,366,400	8,206	0.00601	0.99399	78.49
62.5	1,330,891	7,650	0.00575	0.99425	78.02
63.5	1,276,134	7,455	0.00584	0.99416	77.57
64.5	1,219,357	9,183	0.00753	0.99247	77.12
65.5	1,188,524	8,287	0.00697	0.99303	76.54
66.5	1,127,508	7,306	0.00648	0.99352	76.01
67.5	1,043,600	8,426	0.00807	0.99193	75.51
68.5	899,916	4,625	0.00514	0.99486	74.90
69.5	772,254	2,821	0.00365	0.99635	74.52
70.5	614,254	4,835	0.00787	0.99213	74.25
71.5	437,314	1,644	0.00376	0.99624	73.66
72.5	202,668	1,515	0.00748	0.99252	73.39
73.5	132,990	1,286	0.00967	0.99033	72.84
74.5	118,828	3,397	0.02858	0.97142	72.13
75.5	9,490	123	0.01299	0.98701	70.07
76.5	5,977	63	0.01056	0.98944	69.16
77.5	3,762	23	0.00600	0.99400	68.43
78.5	3,528	28	0.00794	0.99206	68.02
79.5	3,126	34	0.01092	0.98908	67.48
80.5	1,300	12	0.00924	0.99076	66.74
81.5	55	0	0.00000	1.00000	66.13
82.5	0	0	0.00000	1.00000	66.13

T Cut at 70 years

1,632,760,628.11 Total Exposures subject to retirement
13,147,843.93 Exposures subject to retirement age 60+
0.8053% 60+ as a % of total exposures

AEP TEXAS INC.
DEPRECIATION STUDY AS OF DECEMBER 31, 2022
OBSERVED LIFE TABLE - ACCOUNT 367 UNDERGROUND CONDUCTOR AND DEVICES

Observation Band 1925 to 2022

Age at Beginning of Interval	Exposures at Beginning of Interval	Retirements During Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Interval
0	510,438,689	1,382,340	0.00271	0.99729	100.00
0.5	476,864,854	1,006,038	0.00211	0.99789	99.73
1.5	442,353,680	1,680,568	0.00380	0.99620	99.52
2.5	416,657,696	1,953,189	0.00469	0.99531	99.14
3.5	377,168,630	1,346,159	0.00357	0.99643	98.68
4.5	350,293,571	1,916,485	0.00547	0.99453	98.32
5.5	322,466,964	1,467,849	0.00455	0.99545	97.79
6.5	291,695,817	1,957,852	0.00671	0.99329	97.34
7.5	265,406,000	2,179,887	0.00821	0.99179	96.69
8.5	249,979,392	2,514,535	0.01006	0.98994	95.89
9.5	238,124,810	2,704,397	0.01136	0.98864	94.93
10.5	226,339,688	2,581,625	0.01141	0.98859	93.85
11.5	213,756,571	2,288,513	0.01071	0.98929	92.78
12.5	202,306,302	1,554,676	0.00768	0.99232	91.79
13.5	190,464,952	1,359,410	0.00714	0.99286	91.08
14.5	176,472,584	1,126,025	0.00638	0.99362	90.43
15.5	163,658,176	1,031,600	0.00630	0.99370	89.85
16.5	148,164,936	938,583	0.00633	0.99367	89.29
17.5	138,159,948	854,870	0.00619	0.99381	88.72
18.5	129,488,261	803,175	0.00620	0.99380	88.17
19.5	122,982,883	845,157	0.00687	0.99313	87.63
20.5	114,724,158	896,931	0.00782	0.99218	87.03
21.5	103,456,765	931,708	0.00901	0.99099	86.34
22.5	93,205,408	916,840	0.00984	0.99016	85.57
23.5	81,140,296	750,451	0.00925	0.99075	84.72
24.5	71,277,426	461,850	0.00648	0.99352	83.94
25.5	64,463,436	373,366	0.00579	0.99421	83.40
26.5	55,863,373	282,966	0.00507	0.99493	82.91
27.5	52,837,907	539,053	0.01020	0.98980	82.49
28.5	45,305,332	237,677	0.00525	0.99475	81.65
29.5	41,476,734	171,592	0.00414	0.99586	81.22
30.5	38,918,793	172,227	0.00443	0.99557	80.89
31.5	36,822,777	188,853	0.00513	0.99487	80.53
32.5	34,755,229	245,107	0.00705	0.99295	80.12
33.5	32,866,182	293,819	0.00894	0.99106	79.55
34.5	30,946,199	249,785	0.00807	0.99193	78.84
35.5	28,784,443	216,020	0.00750	0.99250	78.20
36.5	25,258,294	182,146	0.00721	0.99279	77.62
37.5	22,232,017	160,241	0.00721	0.99279	77.06
38.5	18,426,132	132,370	0.00718	0.99282	76.50
39.5	14,434,943	117,790	0.00816	0.99184	75.95
40.5	12,066,529	97,706	0.00810	0.99190	75.33
41.5	10,702,515	94,077	0.00879	0.99121	74.72
42.5	9,447,444	93,988	0.00995	0.99005	74.07
43.5	8,462,187	80,601	0.00952	0.99048	73.33
44.5	7,485,655	85,096	0.01137	0.98863	72.63
45.5	6,843,810	77,281	0.01129	0.98871	71.80
46.5	5,433,243	61,014	0.01123	0.98877	70.99

AEP TEXAS INC.
DEPRECIATION STUDY AS OF DECEMBER 31, 2022
OBSERVED LIFE TABLE - ACCOUNT 367 UNDERGROUND CONDUCTOR AND DEVICES

Observation Band 1925 to 2022

Age at Beginning of Interval	Exposures at Beginning of Interval	Retirements During Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Interval
47.5	4,592,884	57,142	0.01244	0.98756	70.20
48.5	4,049,520	53,787	0.01328	0.98672	69.32
49.5	3,314,504	47,393	0.01430	0.98570	68.40
50.5	2,689,184	36,835	0.01370	0.98630	67.42
51.5	2,483,671	37,347	0.01504	0.98496	66.50
52.5	2,179,578	27,465	0.01260	0.98740	65.50
53.5	1,940,175	21,185	0.01092	0.98908	64.68
54.5	1,703,962	18,146	0.01065	0.98935	63.97
55.5	1,585,519	12,638	0.00797	0.99203	63.29
56.5	1,494,271	16,668	0.01115	0.98885	62.78
57.5	1,415,625	15,139	0.01069	0.98931	62.08
58.5	1,371,990	17,613	0.01284	0.98716	61.42
59.5	1,325,407	29,197	0.02203	0.97797	60.63
60.5	1,289,141	24,472	0.01898	0.98102	59.30
61.5	1,247,356	49,613	0.03977	0.96023	58.17
62.5	1,157,503	49,910	0.04312	0.95688	55.86
63.5	1,087,379	54,825	0.05042	0.94958	53.45
64.5	988,836	49,628	0.05019	0.94981	50.75
65.5	909,539	64,486	0.07090	0.92910	48.21
66.5	812,534	56,124	0.06907	0.93093	44.79
67.5	728,270	49,406	0.06784	0.93216	41.69
68.5	528,301	35,771	0.06771	0.93229	38.87
69.5	427,667	32,027	0.07489	0.92511	36.23
70.5	331,164	30,496	0.09209	0.90791	33.52
71.5	171,515	10,805	0.06300	0.93700	30.43
72.5	127,007	10,713	0.08435	0.91565	28.52
73.5	68,826	9,551	0.13878	0.86122	26.11
74.5	54,616	3,209	0.05875	0.94125	22.49
75.5	1,466	103	0.07031	0.92969	21.17
76.5	881	24	0.02718	0.97282	19.68
77.5	499	5	0.00956	0.99044	19.14
78.5	494	8	0.01717	0.98283	18.96
79.5	486	7	0.01528	0.98472	18.63
80.5	478	3	0.00657	0.99343	18.35
81.5	475	9	0.01863	0.98137	18.23
82.5	403	4	0.01094	0.98906	17.89
83.5	399	3	0.00860	0.99140	17.69
84.5	395	1	0.00372	0.99628	17.54
85.5	394	21	0.05260	0.94740	17.48
86.5	338	22	0.06650	0.93350	16.56
87.5	315	35	0.10956	0.89044	15.46
88.5	281	29	0.10188	0.89812	13.76
89.5	252	13	0.05247	0.94753	12.36
90.5	239	28	0.11792	0.88208	11.71
91.5	0	0	0.00000	1.00000	10.33

AEP TEXAS INC.
DEPRECIATION STUDY AS OF DECEMBER 31, 2022
OBSERVED LIFE TABLE - ACCOUNT 368 LINE TRANSFORMERS

Observation Band 1907 to 2022

Age at Beginning of Interval	Exposures at Beginning of Interval	Retirements During Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Interval
0	1,197,963,749	16,363,635	0.01366	0.98634	100.00
0.5	1,105,261,725	8,528,366	0.00772	0.99228	98.63
1.5	1,046,827,532	12,429,919	0.01187	0.98813	97.87
2.5	988,324,119	16,144,804	0.01634	0.98366	96.71
3.5	918,531,267	14,900,803	0.01622	0.98378	95.13
4.5	852,072,972	14,607,899	0.01714	0.98286	93.59
5.5	797,778,617	13,019,808	0.01632	0.98368	91.98
6.5	751,859,050	12,506,116	0.01663	0.98337	90.48
7.5	704,385,975	10,115,156	0.01436	0.98564	88.98
8.5	654,205,866	9,919,289	0.01516	0.98484	87.70
9.5	611,299,844	10,232,623	0.01674	0.98326	86.37
10.5	570,784,237	9,089,894	0.01593	0.98407	84.92
11.5	536,859,085	9,198,598	0.01713	0.98287	83.57
12.5	510,794,320	8,471,332	0.01658	0.98342	82.14
13.5	489,017,093	8,556,774	0.01750	0.98250	80.78
14.5	450,378,638	8,573,800	0.01904	0.98096	79.36
15.5	419,291,785	7,504,493	0.01790	0.98210	77.85
16.5	389,707,214	7,039,802	0.01806	0.98194	76.46
17.5	367,121,543	6,757,210	0.01841	0.98159	75.08
18.5	346,484,013	6,884,267	0.01987	0.98013	73.70
19.5	325,734,953	6,305,918	0.01936	0.98064	72.23
20.5	308,573,167	6,520,214	0.02113	0.97887	70.83
21.5	292,616,396	6,428,600	0.02197	0.97803	69.34
22.5	273,265,763	6,790,218	0.02485	0.97515	67.81
23.5	252,814,455	6,674,574	0.02640	0.97360	66.13
24.5	237,217,544	6,473,594	0.02729	0.97271	64.38
25.5	223,466,235	6,365,200	0.02848	0.97152	62.63
26.5	205,473,685	5,628,875	0.02739	0.97261	60.84
27.5	196,509,106	5,417,267	0.02757	0.97243	59.18
28.5	179,975,031	5,278,124	0.02933	0.97067	57.54
29.5	166,314,024	4,761,583	0.02863	0.97137	55.86
30.5	154,431,575	4,702,393	0.03045	0.96955	54.26
31.5	143,880,202	4,624,544	0.03214	0.96786	52.61
32.5	133,527,863	4,629,807	0.03467	0.96533	50.91
33.5	123,509,563	4,439,595	0.03595	0.96405	49.15
34.5	114,903,201	4,306,382	0.03748	0.96252	47.38
35.5	106,394,521	3,613,552	0.03396	0.96604	45.61
36.5	97,854,156	3,290,910	0.03363	0.96637	44.06
37.5	87,272,066	2,900,811	0.03324	0.96676	42.58
38.5	77,167,976	2,753,775	0.03569	0.96431	41.16
39.5	68,092,049	2,650,514	0.03893	0.96107	39.69
40.5	58,799,268	2,099,654	0.03571	0.96429	38.15
41.5	51,850,886	1,725,092	0.03327	0.96673	36.78
42.5	46,847,679	2,015,522	0.04302	0.95698	35.56
43.5	42,146,588	1,638,850	0.03888	0.96112	34.03
44.5	38,017,550	1,384,116	0.03641	0.96359	32.71
45.5	34,906,148	1,226,419	0.03513	0.96487	31.52
46.5	32,559,484	1,435,804	0.04410	0.95590	30.41

AEP TEXAS INC.
DEPRECIATION STUDY AS OF DECEMBER 31, 2022
OBSERVED LIFE TABLE - ACCOUNT 368 LINE TRANSFORMERS

Observation Band 1907 to 2022

Age at Beginning of Interval	Exposures at Beginning of Interval	Retirements During Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Interval
47.5	30,303,833	1,838,874	0.06068	0.93932	29.07
48.5	24,410,862	1,181,594	0.04840	0.95160	27.30
49.5	21,977,285	1,241,832	0.05651	0.94349	25.98
50.5	19,677,176	1,023,597	0.05202	0.94798	24.51
51.5	17,880,949	898,460	0.05025	0.94975	23.24
52.5	16,268,952	807,669	0.04964	0.95036	22.07
53.5	14,782,934	747,203	0.05054	0.94946	20.98
54.5	11,640,510	668,346	0.05742	0.94258	19.92
55.5	10,486,791	532,030	0.05073	0.94927	18.77
56.5	9,593,156	556,730	0.05803	0.94197	17.82
57.5	8,707,923	480,266	0.05515	0.94485	16.79
58.5	7,945,124	445,768	0.05611	0.94389	15.86
59.5	7,160,474	398,004	0.05558	0.94442	14.97
60.5	6,538,269	342,441	0.05237	0.94763	14.14
61.5	5,909,703	337,451	0.05710	0.94290	13.40
62.5	4,141,944	262,206	0.06331	0.93669	12.63
63.5	3,608,879	234,634	0.06502	0.93498	11.83
64.5	3,191,534	182,964	0.05733	0.94267	11.06
65.5	2,713,449	154,785	0.05704	0.94296	10.43
66.5	2,258,902	121,848	0.05394	0.94606	9.83
67.5	1,888,768	82,310	0.04358	0.95642	9.30
68.5	1,610,194	68,690	0.04266	0.95734	8.90
69.5	927,592	52,729	0.05685	0.94315	8.52
70.5	743,703	61,193	0.08228	0.91772	8.04
71.5	580,856	62,814	0.10814	0.89186	7.37
72.5	388,637	13,787	0.03548	0.96452	6.58
73.5	305,789	9,529	0.03116	0.96884	6.34
74.5	246,560	5,690	0.02308	0.97692	6.15
75.5	177,577	6,922	0.03898	0.96102	6.00
76.5	119,205	12,550	0.10528	0.89472	5.77
77.5	92,289	5,098	0.05524	0.94476	5.16
78.5	86,163	5,612	0.06514	0.93486	4.88
79.5	76,323	1,607	0.02106	0.97894	4.56
80.5	72,432	4,004	0.05529	0.94471	4.46
81.5	59,831	1,611	0.02692	0.97308	4.22
82.5	34,438	563	0.01634	0.98366	4.10
83.5	33,322	2,818	0.08458	0.91542	4.04
84.5	29,274	1,535	0.05245	0.94755	3.70
85.5	26,364	512	0.01941	0.98059	3.50
86.5	20,597	0	0.00000	1.00000	3.43
87.5	19,837	0	0.00000	1.00000	3.43
88.5	19,405	0	0.00000	1.00000	3.43
89.5	19,405	0	0.00000	1.00000	3.43
90.5	19,006	0	0.00000	1.00000	3.43
91.5	9,789	0	0.00000	1.00000	3.43
92.5	8,470	0	0.00000	1.00000	3.43
93.5	6,935	0	0.00000	1.00000	3.43
94.5	2,132	0	0.00000	1.00000	3.43

AEP TEXAS INC.
DEPRECIATION STUDY AS OF DECEMBER 31, 2022
OBSERVED LIFE TABLE - ACCOUNT 368 LINE TRANSFORMERS

Observation Band 1907 to 2022

Age at Beginning of Interval	Exposures at Beginning of Interval	Retirements During Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Interval
95.5	2,132	0	0.00000	1.00000	3.43
96.5	2,085	0	0.00000	1.00000	3.43
97.5	2,085	521	0.25000	0.75000	3.43
98.5	1,563	521	0.33333	0.66667	2.58
99.5	1,042	0	0.00000	1.00000	1.72
100.5	1,042	521	0.50000	0.50000	1.72
101.5	521	0	0.00000	1.00000	0.86
102.5	521	0	0.00000	1.00000	0.86
103.5	521	0	0.00000	1.00000	0.86
104.5	521	0	0.00000	1.00000	0.86
105.5	521	0	0.00000	1.00000	0.86
106.5	521	0	0.00000	1.00000	0.86
107.5	521	0	0.00000	1.00000	0.86
108.5	521	0	0.00000	1.00000	0.86
109.5	521	0	0.00000	1.00000	0.86
110.5	521	0	0.00000	1.00000	0.86
111.5	521	0	0.00000	1.00000	0.86
112.5	521	0	0.00000	1.00000	0.86
113.5	0	0	0.00000	1.00000	0.86

**AEP TEXAS INC.
DEPRECIATION STUDY AS OF DECEMBER 31, 2022
OBSERVED LIFE TABLE - ACCOUNT 369 SERVICES**

Observation Band 1920 to 2022

Age at Beginning of Interval	Exposures at Beginning of Interval	Retirements During Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Interval
0	433,881,364	6,248,949	0.01440	0.98560	100.00
0.5	398,711,790	3,979,716	0.00998	0.99002	98.56
1.5	373,103,975	2,559,229	0.00686	0.99314	97.58
2.5	349,156,084	2,095,773	0.00600	0.99400	96.91
3.5	328,097,093	1,751,814	0.00534	0.99466	96.33
4.5	310,046,844	1,543,393	0.00498	0.99502	95.81
5.5	295,781,089	1,404,027	0.00475	0.99525	95.34
6.5	281,870,185	1,266,890	0.00449	0.99551	94.88
7.5	264,731,196	1,225,752	0.00463	0.99537	94.46
8.5	243,620,378	1,169,566	0.00480	0.99520	94.02
9.5	235,511,437	1,261,180	0.00536	0.99464	93.57
10.5	220,648,699	1,294,349	0.00587	0.99413	93.07
11.5	207,288,697	1,331,164	0.00642	0.99358	92.52
12.5	194,945,542	1,215,795	0.00624	0.99376	91.93
13.5	182,037,207	1,060,683	0.00583	0.99417	91.35
14.5	160,898,085	958,284	0.00596	0.99404	90.82
15.5	155,688,836	844,735	0.00543	0.99457	90.28
16.5	148,550,831	739,960	0.00498	0.99502	89.79
17.5	143,429,648	716,572	0.00500	0.99500	89.34
18.5	127,601,136	670,117	0.00525	0.99475	88.89
19.5	115,151,922	619,059	0.00538	0.99462	88.43
20.5	109,697,205	595,549	0.00543	0.99457	87.95
21.5	103,600,900	560,314	0.00541	0.99459	87.47
22.5	96,042,973	542,988	0.00565	0.99435	87.00
23.5	87,196,872	471,827	0.00541	0.99459	86.51
24.5	82,008,446	449,556	0.00548	0.99452	86.04
25.5	72,399,470	395,422	0.00546	0.99454	85.57
26.5	68,783,368	392,188	0.00570	0.99430	85.10
27.5	65,666,215	347,516	0.00529	0.99471	84.62
28.5	60,608,072	323,975	0.00535	0.99465	84.17
29.5	55,518,866	316,556	0.00570	0.99430	83.72
30.5	51,524,878	306,361	0.00595	0.99405	83.24
31.5	48,573,269	308,769	0.00636	0.99364	82.75
32.5	45,583,328	289,448	0.00635	0.99365	82.22
33.5	42,496,266	276,964	0.00652	0.99348	81.70
34.5	39,909,808	276,692	0.00693	0.99307	81.17
35.5	37,461,024	273,915	0.00731	0.99269	80.60
36.5	34,608,444	257,822	0.00745	0.99255	80.02
37.5	31,693,661	246,288	0.00777	0.99223	79.42
38.5	28,137,974	230,917	0.00821	0.99179	78.80
39.5	24,618,273	210,918	0.00857	0.99143	78.16
40.5	22,006,718	204,986	0.00931	0.99069	77.49
41.5	19,594,819	194,223	0.00991	0.99009	76.76
42.5	18,342,302	191,421	0.01044	0.98956	76.00
43.5	16,866,699	185,193	0.01098	0.98902	75.21
44.5	15,505,894	183,584	0.01184	0.98816	74.38
45.5	14,081,926	184,928	0.01313	0.98687	73.50
46.5	12,934,005	175,825	0.01359	0.98641	72.54

AEP TEXAS INC.
DEPRECIATION STUDY AS OF DECEMBER 31, 2022
OBSERVED LIFE TABLE - ACCOUNT 369 SERVICES

Observation Band 1920 to 2022

Age at Beginning of Interval	Exposures at Beginning of Interval	Retirements During Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Interval
47.5	12,025,396	172,743	0.01436	0.98564	71.55
48.5	10,040,685	160,870	0.01602	0.98398	70.53
49.5	8,877,123	154,592	0.01741	0.98259	69.40
50.5	7,746,021	130,903	0.01690	0.98310	68.19
51.5	6,643,144	110,577	0.01665	0.98335	67.04
52.5	6,021,332	102,440	0.01701	0.98299	65.92
53.5	5,299,276	94,220	0.01778	0.98222	64.80
54.5	3,886,208	76,476	0.01968	0.98032	63.65
55.5	3,409,275	71,300	0.02091	0.97909	62.39
56.5	2,974,066	72,268	0.02430	0.97570	61.09
57.5	2,685,113	70,445	0.02624	0.97376	59.60
58.5	2,424,752	61,481	0.02536	0.97464	58.04
59.5	2,189,758	61,934	0.02828	0.97172	56.57
60.5	1,955,817	59,482	0.03041	0.96959	54.97
61.5	1,794,960	48,270	0.02689	0.97311	53.30
62.5	1,135,229	53,908	0.04749	0.95251	51.86
63.5	1,032,284	62,868	0.06090	0.93910	49.40
64.5	953,273	83,971	0.08809	0.91191	46.39
65.5	843,249	99,392	0.11787	0.88213	42.31
66.5	718,482	77,228	0.10749	0.89251	37.32
67.5	622,835	52,209	0.08382	0.91618	33.31
68.5	547,337	39,759	0.07264	0.92736	30.52
69.5	349,864	21,479	0.06139	0.93861	28.30
70.5	321,073	14,983	0.04666	0.95334	26.56
71.5	304,711	11,456	0.03760	0.96240	25.32
72.5	288,651	12,524	0.04339	0.95661	24.37
73.5	272,953	11,325	0.04149	0.95851	23.31
74.5	261,235	6,035	0.02310	0.97690	22.35
75.5	252,821	17,101	0.06764	0.93236	21.83
76.5	194,818	1,508	0.00774	0.99226	20.35
77.5	193,081	6,556	0.03395	0.96605	20.20
78.5	186,458	8,313	0.04459	0.95541	19.51
79.5	178,145	5,242	0.02942	0.97058	18.64
80.5	172,903	8,187	0.04735	0.95265	18.09
81.5	164,716	3,837	0.02330	0.97670	17.24
82.5	150,156	4,186	0.02788	0.97212	16.83
83.5	145,970	5,931	0.04063	0.95937	16.36
84.5	140,039	5,977	0.04268	0.95732	15.70
85.5	134,062	5,676	0.04234	0.95766	15.03
86.5	121,146	4,257	0.03514	0.96486	14.39
87.5	116,889	3,963	0.03390	0.96610	13.89
88.5	112,926	6,218	0.05506	0.94494	13.42
89.5	106,709	4,438	0.04159	0.95841	12.68
90.5	102,270	4,703	0.04599	0.95401	12.15
91.5	25,545	1,040	0.04071	0.95929	11.59
92.5	24,505	860	0.03510	0.96490	11.12
93.5	23,645	1,275	0.05394	0.94606	10.73
94.5	22,369	815	0.03643	0.96357	10.15

AEP TEXAS INC.
DEPRECIATION STUDY AS OF DECEMBER 31, 2022
OBSERVED LIFE TABLE - ACCOUNT 369 SERVICES

Observation Band 1920 to 2022

Age at Beginning of Interval	Exposures at Beginning of Interval	Retirements During Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Interval
95.5	21,554	850	0.03942	0.96058	9.78
96.5	4,129	0	0.00000	1.00000	9.39
97.5	4,129	302	0.07317	0.92683	9.39
98.5	3,827	0	0.00000	1.00000	8.71
99.5	3,827	0	0.00000	1.00000	8.71
100.5	0	0	0.00000	1.00000	8.71

AEP TEXAS INC.
DEPRECIATION STUDY AS OF DECEMBER 31, 2022
OBSERVED LIFE TABLE - ACCOUNT 370 METERS

Observation Band 1909 to 2022

Age at Beginning of Interval	Exposures at Beginning of Interval	Retirements During Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Interval
0	285,260,358	13,080,277	0.04585	0.95415	100.00
0.5	268,810,680	16,580,712	0.06168	0.93832	95.42
1.5	250,650,080	13,500,912	0.05386	0.94614	89.53
2.5	235,277,610	11,523,297	0.04898	0.95102	84.71
3.5	221,303,840	12,406,487	0.05606	0.94394	80.56
4.5	206,633,205	16,952,457	0.08204	0.91796	76.04
5.5	187,802,717	9,318,445	0.04962	0.95038	69.80
6.5	176,227,719	18,994,670	0.10778	0.89222	66.34
7.5	153,070,816	9,052,361	0.05914	0.94086	59.19
8.5	138,703,444	7,413,007	0.05345	0.94655	55.69
9.5	128,186,871	6,086,908	0.04748	0.95252	52.71
10.5	119,702,813	5,251,199	0.04387	0.95613	50.21
11.5	112,336,517	6,064,138	0.05398	0.94602	48.01
12.5	105,605,223	6,642,981	0.06290	0.93710	45.42
13.5	97,796,323	12,691,144	0.12977	0.87023	42.56
14.5	83,879,498	7,005,073	0.08351	0.91649	37.04
15.5	75,518,488	6,296,711	0.08338	0.91662	33.94
16.5	68,111,874	6,413,509	0.09416	0.90584	31.11
17.5	60,734,288	3,876,033	0.06382	0.93618	28.18
18.5	56,557,541	4,197,625	0.07422	0.92578	26.38
19.5	52,359,917	3,827,296	0.07310	0.92690	24.43
20.5	47,995,602	4,133,857	0.08613	0.91387	22.64
21.5	43,683,041	4,225,479	0.09673	0.90327	20.69
22.5	39,457,563	3,287,236	0.08331	0.91669	18.69
23.5	36,170,327	3,285,584	0.09084	0.90916	17.13
24.5	27,972,035	2,959,237	0.10579	0.89421	15.58
25.5	25,012,798	2,951,898	0.11802	0.88198	13.93
26.5	22,060,900	3,055,692	0.13851	0.86149	12.28
27.5	19,005,209	2,716,791	0.14295	0.85705	10.58
28.5	16,288,418	2,174,293	0.13349	0.86651	9.07
29.5	14,114,124	2,014,881	0.14276	0.85724	7.86
30.5	12,099,244	1,851,881	0.15306	0.84694	6.74
31.5	10,247,363	1,666,874	0.16266	0.83734	5.71
32.5	8,132,831	1,334,515	0.16409	0.83591	4.78
33.5	6,798,317	1,155,956	0.17004	0.82996	3.99
34.5	5,642,361	876,185	0.15529	0.84471	3.32
35.5	4,766,176	748,381	0.15702	0.84298	2.80
36.5	4,017,795	733,959	0.18268	0.81732	2.36
37.5	3,283,835	515,285	0.15692	0.84308	1.93
38.5	2,768,550	410,385	0.14823	0.85177	1.63
39.5	2,358,164	350,649	0.14870	0.85130	1.39
40.5	2,007,515	284,136	0.14154	0.85846	1.18
41.5	1,723,379	236,954	0.13749	0.86251	1.01
42.5	1,486,426	260,253	0.17509	0.82491	0.87
43.5	1,226,173	159,058	0.12972	0.87028	0.72
44.5	1,067,114	129,107	0.12099	0.87901	0.63
45.5	938,008	93,944	0.10015	0.89985	0.55
46.5	844,064	93,236	0.11046	0.88954	0.50
47.5	750,827	71,999	0.09589	0.90411	0.44
48.5	678,828	51,290	0.07556	0.92444	0.40

AEP TEXAS INC.
DEPRECIATION STUDY AS OF DECEMBER 31, 2022
OBSERVED LIFE TABLE - ACCOUNT 370 METERS

Observation Band 1909 to 2022

Age at Beginning of Interval	Exposures at Beginning of Interval	Retirements During Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Interval
49.5	627,538	48,629	0.07749	0.92251	0.37
50.5	578,909	52,604	0.09087	0.90913	0.34
51.5	526,305	32,093	0.06098	0.93902	0.31
52.5	494,212	23,608	0.04777	0.95223	0.29
53.5	470,604	20,358	0.04326	0.95674	0.28
54.5	450,246	15,145	0.03364	0.96636	0.26
55.5	435,101	16,819	0.03866	0.96134	0.26
56.5	418,282	17,059	0.04078	0.95922	0.25
57.5	401,223	17,547	0.04373	0.95627	0.24
58.5	383,676	9,793	0.02552	0.97448	0.23
59.5	373,883	5,842	0.01562	0.98438	0.22
60.5	368,041	5,782	0.01571	0.98429	0.22
61.5	362,259	6,566	0.01813	0.98187	0.21
62.5	355,693	4,049	0.01138	0.98862	0.21
63.5	351,644	263	0.00075	0.99925	0.21
64.5	351,381	453	0.00129	0.99871	0.21
65.5	350,928	733	0.00209	0.99791	0.21
66.5	350,195	444	0.00127	0.99873	0.21
67.5	349,751	515	0.00147	0.99853	0.21
68.5	349,236	1,231	0.00352	0.99648	0.21
69.5	348,005	1,230	0.00353	0.99647	0.21
70.5	346,775	521	0.00150	0.99850	0.21
71.5	346,254	2,850	0.00823	0.99177	0.21
72.5	343,405	1,041	0.00303	0.99697	0.20
73.5	342,364	274,909	0.80297	0.19703	0.20
74.5	67,454	78	0.00115	0.99885	0.04
75.5	67,377	0	0.00000	1.00000	0.04
76.5	67,377	3,190	0.04734	0.95266	0.04
77.5	64,187	9	0.00014	0.99986	0.04
78.5	64,178	0	0.00000	1.00000	0.04
79.5	64,178	192	0.00299	0.99701	0.04
80.5	63,986	0	0.00000	1.00000	0.04
81.5	63,986	42,534	0.66474	0.33526	0.04
82.5	21,452	15,671	0.73051	0.26949	0.01
83.5	5,781	1,492	0.25809	0.74191	0.00
84.5	4,289	0	0.00000	1.00000	0.00
85.5	4,289	4,289	1.00000	0.00000	0.00
86.5	0	0	0.00000	1.00000	0.00

**AEP TEXAS INC.
DEPRECIATION STUDY AS OF DECEMBER 31, 2022
OBSERVED LIFE TABLE - ACCOUNT 370.16 AMI METERS**

Observation Band 2009 to 2022

Age at Beginning of Interval	Exposures at Beginning of Interval	Retirements During Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Interval
0	305,631,228	1,317,799	0.00431	0.99569	100.00
0.5	284,467,341	6,990,441	0.02457	0.97543	99.57
1.5	262,775,373	7,307,142	0.02781	0.97219	97.12
2.5	245,738,971	8,798,591	0.03580	0.96420	94.42
3.5	225,179,629	9,691,979	0.04304	0.95696	91.04
4.5	208,154,109	14,312,836	0.06876	0.93124	87.12
5.5	183,606,327	18,362,809	0.10001	0.89999	81.13
6.5	158,764,656	21,182,322	0.13342	0.86658	73.02
7.5	133,139,677	21,567,854	0.16199	0.83801	63.28
8.5	104,831,191	17,883,336	0.17059	0.82941	53.03
9.5	61,815,211	11,040,784	0.17861	0.82139	43.98
10.5	31,083,576	5,852,057	0.18827	0.81173	36.13
11.5	9,418,849	2,128,914	0.22603	0.77397	29.33
12.5	121,360	38,912	0.32063	0.67937	22.70
13.5	0	0	0.00000	0.00000	15.42

AEP TEXAS INC.
DEPRECIATION STUDY AS OF DECEMBER 31, 2022
OBSERVED LIFE TABLE - ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

Observation Band 1951 to 2022

Age at Beginning of Interval	Exposures at Beginning of Interval	Retirements During Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Interval
0	111,160,688	4,174,181	0.03755	0.96245	100.00
0.5	104,987,819	2,303,353	0.02194	0.97806	96.25
1.5	101,367,615	2,487,638	0.02454	0.97546	94.13
2.5	97,477,464	2,575,273	0.02642	0.97358	91.82
3.5	93,755,814	2,359,054	0.02516	0.97484	89.40
4.5	90,218,692	1,611,737	0.01786	0.98214	87.15
5.5	86,997,716	1,484,828	0.01707	0.98293	85.59
6.5	83,589,007	994,601	0.01190	0.98810	84.13
7.5	80,544,440	923,415	0.01146	0.98854	83.13
8.5	78,013,293	1,068,228	0.01369	0.98631	82.18
9.5	75,313,815	1,382,158	0.01835	0.98165	81.05
10.5	72,695,378	974,073	0.01340	0.98660	79.57
11.5	70,755,369	870,330	0.01230	0.98770	78.50
12.5	68,757,261	980,595	0.01426	0.98574	77.53
13.5	66,590,179	892,879	0.01341	0.98659	76.43
14.5	62,981,984	902,566	0.01433	0.98567	75.40
15.5	60,693,041	833,838	0.01374	0.98626	74.32
16.5	58,952,147	830,275	0.01408	0.98592	73.30
17.5	56,974,007	1,012,937	0.01778	0.98222	72.27
18.5	55,216,673	1,031,158	0.01867	0.98133	70.98
19.5	53,757,860	987,831	0.01838	0.98162	69.66
20.5	51,194,025	885,649	0.01730	0.98270	68.38
21.5	49,473,823	821,512	0.01660	0.98340	67.20
22.5	47,888,010	845,140	0.01765	0.98235	66.08
23.5	40,661,103	693,216	0.01705	0.98295	64.91
24.5	36,811,651	633,972	0.01722	0.98278	63.81
25.5	32,061,169	642,114	0.02003	0.97997	62.71
26.5	27,007,297	472,094	0.01748	0.98252	61.45
27.5	24,927,018	401,554	0.01611	0.98389	60.38
28.5	21,915,582	348,983	0.01592	0.98408	59.41
29.5	16,523,017	266,126	0.01611	0.98389	58.46
30.5	13,660,787	220,016	0.01611	0.98389	57.52
31.5	11,732,911	198,333	0.01690	0.98310	56.59
32.5	9,832,460	178,500	0.01815	0.98185	55.63
33.5	7,954,038	148,972	0.01873	0.98127	54.62
34.5	6,628,640	128,558	0.01939	0.98061	53.60
35.5	5,228,005	96,093	0.01838	0.98162	52.56
36.5	4,691,168	86,592	0.01846	0.98154	51.60
37.5	4,207,803	77,089	0.01832	0.98168	50.64
38.5	3,706,211	68,358	0.01844	0.98156	49.72
39.5	3,016,370	54,113	0.01794	0.98206	48.80
40.5	2,419,039	38,563	0.01594	0.98406	47.92
41.5	1,922,752	30,811	0.01602	0.98398	47.16
42.5	1,618,964	28,954	0.01788	0.98212	46.40
43.5	1,339,161	27,127	0.02026	0.97974	45.57
44.5	1,144,133	29,410	0.02571	0.97429	44.65
45.5	898,998	31,641	0.03520	0.96480	43.50
46.5	692,191	23,633	0.03414	0.96586	41.97

AEP TEXAS INC.
DEPRECIATION STUDY AS OF DECEMBER 31, 2022
OBSERVED LIFE TABLE - ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

Observation Band 1951 to 2022

Age at Beginning of Interval	Exposures at Beginning of Interval	Retirements During Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Interval
47.5	559,561	20,661	0.03692	0.96308	40.54
48.5	237,907	13,234	0.05563	0.94437	39.04
49.5	172,514	8,008	0.04642	0.95358	36.87
50.5	128,127	4,829	0.03769	0.96231	35.16
51.5	99,738	2,072	0.02078	0.97922	33.83
52.5	94,842	2,077	0.02190	0.97810	33.13
53.5	77,983	957	0.01228	0.98772	32.40
54.5	93	0	0.00000	1.00000	32.01
55.5	0	0	0.00000	1.00000	32.01

AEP TEXAS INC.
DEPRECIATION STUDY AS OF DECEMBER 31, 2022
OBSERVED LIFE TABLE - ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

Observation Band 1920 to 2022

Age at Beginning of Interval	Exposures at Beginning of Interval	Retirements During Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Interval
0	182,175,179	4,353,786	0.02390	0.97610	100.00
0.5	165,461,648	4,455,005	0.02692	0.97308	97.61
1.5	150,756,895	3,285,176	0.02179	0.97821	94.98
2.5	141,602,231	3,220,545	0.02274	0.97726	92.91
3.5	129,789,417	2,218,344	0.01709	0.98291	90.80
4.5	123,861,761	2,024,049	0.01634	0.98366	89.25
5.5	115,752,054	1,944,226	0.01680	0.98320	87.79
6.5	108,303,595	2,450,226	0.02262	0.97738	86.31
7.5	100,522,629	1,740,442	0.01731	0.98269	84.36
8.5	94,041,009	1,749,683	0.01861	0.98139	82.90
9.5	89,558,904	1,634,051	0.01825	0.98175	81.36
10.5	84,967,591	1,659,365	0.01953	0.98047	79.87
11.5	81,159,742	1,648,682	0.02031	0.97969	78.31
12.5	77,134,928	1,593,034	0.02065	0.97935	76.72
13.5	72,950,486	1,468,909	0.02014	0.97986	75.14
14.5	67,409,628	1,341,803	0.01991	0.98009	73.63
15.5	62,518,380	1,223,099	0.01956	0.98044	72.16
16.5	58,181,691	1,121,412	0.01927	0.98073	70.75
17.5	53,611,718	865,326	0.01614	0.98386	69.39
18.5	50,087,134	854,392	0.01706	0.98294	68.27
19.5	47,659,095	798,803	0.01676	0.98324	67.10
20.5	45,550,848	819,096	0.01798	0.98202	65.98
21.5	42,628,192	872,733	0.02047	0.97953	64.79
22.5	38,771,249	772,482	0.01992	0.98008	63.46
23.5	34,385,466	677,606	0.01971	0.98029	62.20
24.5	30,729,768	558,124	0.01816	0.98184	60.97
25.5	28,163,474	545,332	0.01936	0.98064	59.87
26.5	24,027,484	380,406	0.01583	0.98417	58.71
27.5	22,949,343	415,358	0.01810	0.98190	57.78
28.5	20,905,697	376,195	0.01799	0.98201	56.73
29.5	19,427,004	409,824	0.02110	0.97890	55.71
30.5	18,346,909	315,617	0.01720	0.98280	54.54
31.5	17,112,882	316,328	0.01848	0.98152	53.60
32.5	16,120,492	332,363	0.02062	0.97938	52.61
33.5	15,247,948	306,574	0.02011	0.97989	51.52
34.5	14,468,621	329,801	0.02279	0.97721	50.49
35.5	13,470,751	297,176	0.02206	0.97794	49.34
36.5	12,377,999	262,701	0.02122	0.97878	48.25
37.5	11,318,466	272,433	0.02407	0.97593	47.22
38.5	10,438,326	209,861	0.02010	0.97990	46.09
39.5	9,246,860	168,840	0.01826	0.98174	45.16
40.5	8,555,565	131,190	0.01533	0.98467	44.34
41.5	8,171,563	156,920	0.01920	0.98080	43.66
42.5	7,772,683	114,521	0.01473	0.98527	42.82
43.5	7,339,999	97,128	0.01323	0.98677	42.19
44.5	6,964,205	82,386	0.01183	0.98817	41.63
45.5	6,686,968	78,739	0.01177	0.98823	41.14
46.5	6,176,741	60,390	0.00978	0.99022	40.65

AEP TEXAS INC.
DEPRECIATION STUDY AS OF DECEMBER 31, 2022
OBSERVED LIFE TABLE - ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

Observation Band 1920 to 2022

Age at Beginning of Interval	Exposures at Beginning of Interval	Retirements During Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Interval
47.5	5,746,293	62,939	0.01095	0.98905	40.26
48.5	5,226,558	97,558	0.01867	0.98133	39.81
49.5	4,721,536	36,854	0.00781	0.99219	39.07
50.5	4,352,205	42,885	0.00985	0.99015	38.77
51.5	4,127,232	30,204	0.00732	0.99268	38.38
52.5	3,776,655	19,708	0.00522	0.99478	38.10
53.5	3,539,536	13,385	0.00378	0.99622	37.90
54.5	2,731,545	11,040	0.00404	0.99596	37.76
55.5	2,583,871	11,243	0.00435	0.99565	37.61
56.5	2,436,123	14,303	0.00587	0.99413	37.44
57.5	2,296,976	15,322	0.00667	0.99333	37.22
58.5	2,177,643	14,134	0.00649	0.99351	36.98
59.5	2,103,756	12,421	0.00590	0.99410	36.74
60.5	1,997,048	27,687	0.01386	0.98614	36.52
61.5	1,907,949	18,116	0.00950	0.99050	36.01
62.5	1,341,680	11,824	0.00881	0.99119	35.67
63.5	1,257,967	9,587	0.00762	0.99238	35.36
64.5	1,207,532	11,280	0.00934	0.99066	35.09
65.5	1,126,301	7,722	0.00686	0.99314	34.76
66.5	1,032,252	9,893	0.00958	0.99042	34.52
67.5	948,272	8,007	0.00844	0.99156	34.19
68.5	847,563	7,209	0.00851	0.99149	33.90
69.5	449,752	6,889	0.01532	0.98468	33.61
70.5	392,158	15,877	0.04049	0.95951	33.10
71.5	329,103	24,235	0.07364	0.92636	31.76
72.5	247,185	2,207	0.00893	0.99107	29.42
73.5	225,151	2,043	0.00907	0.99093	29.16
74.5	197,978	2,194	0.01108	0.98892	28.89
75.5	177,025	3,736	0.02111	0.97889	28.57
76.5	154,632	2,376	0.01537	0.98463	27.97
77.5	151,538	3,897	0.02572	0.97428	27.54
78.5	147,589	4,154	0.02814	0.97186	26.83
79.5	143,435	6,089	0.04245	0.95755	26.08
80.5	134,573	5,317	0.03951	0.96049	24.97
81.5	124,357	6,844	0.05504	0.94496	23.98
82.5	109,826	5,848	0.05324	0.94676	22.66
83.5	103,065	4,480	0.04347	0.95653	21.46
84.5	97,856	6,284	0.06422	0.93578	20.52
85.5	90,615	3,715	0.04100	0.95900	19.20
86.5	85,080	3,022	0.03552	0.96448	18.42
87.5	81,878	3,343	0.04083	0.95917	17.76
88.5	78,322	3,566	0.04553	0.95447	17.04
89.5	74,668	3,681	0.04930	0.95070	16.26
90.5	70,265	3,012	0.04286	0.95714	15.46
91.5	40,237	1,929	0.04793	0.95207	14.80
92.5	36,402	1,427	0.03919	0.96081	14.09
93.5	33,411	1,487	0.04451	0.95549	13.54
94.5	31,776	1,462	0.04601	0.95399	12.93

AEP TEXAS INC.
DEPRECIATION STUDY AS OF DECEMBER 31, 2022
OBSERVED LIFE TABLE - ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

Observation Band 1920 to 2022

Age at Beginning of Interval	Exposures at Beginning of Interval	Retirements During Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Interval
95.5	21,044	461	0.02192	0.97808	12.34
96.5	4,578	23	0.00503	0.99497	12.07
97.5	4,555	36	0.00794	0.99206	12.01
98.5	4,519	63	0.01403	0.98597	11.91
99.5	4,456	41	0.00913	0.99087	11.75
100.5	0	0	0.00000	1.00000	11.64

AEP TEXAS INC.
DEPRECIATION STUDY AS OF DECEMBER 31, 2022
DISTRIBUTION PLANT
NET SALVAGE ANALYSIS

AEP TEXAS INC.
Net Salvage Analysis - Distribution Plant
Depreciation Study as of December 31, 2022

Account 360.1 Land Rights

Year	Retirements	Salvage			10 Yr. Avg	Removal		Removal 10 Yr Avg	Net Salvg		Net Salvg 10 Yr Avg
		Salvage Amount	Salvage %			Amount	%		Amt	%	
1987	928	0	0.00			0	0.00		0	0.00	
1988	0	0	0.00			0	0.00		0	0.00	
1989	0	0	0.00			0	0.00		0	0.00	
1990	0	0	0.00			0	0.00		0	0.00	
1991	0	0	0.00			0	0.00		0	0.00	
1992	0	0	0.00			0	0.00		0	0.00	
1993	0	0	0.00			0	0.00		0	0.00	
1994	0	0	0.00			0	0.00		0	0.00	
1995	0	0	0.00			0	0.00		0	0.00	
1996	0	0	0.00	0.00		0	0.00	0.00	0	0.00	0.00
1997	0	0	0.00	0.00		0	0.00	0.00	0	0.00	0.00
1998	0	0	0.00	0.00		0	0.00	0.00	0	0.00	0.00
1999	0	0	0.00	0.00		0	0.00	0.00	0	0.00	0.00
2000	0	0	0.00	0.00		0	0.00	0.00	0	0.00	0.00
2001	0	0	0.00	0.00		0	0.00	0.00	0	0.00	0.00
2002	0	0	0.00	0.00		0	0.00	0.00	0	0.00	0.00
2003	0	0	0.00	0.00		0	0.00	0.00	0	0.00	0.00
2004	0	0	0.00	0.00		0	0.00	0.00	0	0.00	0.00
2005	0	0	0.00	0.00		0	0.00	0.00	0	0.00	0.00
2006	0	0	0.00	0.00		0	0.00	0.00	0	0.00	0.00
2007	0	0	0.00	0.00		0	0.00	0.00	0	0.00	0.00
2008	0	0	0.00	0.00		0	0.00	0.00	0	0.00	0.00
2009	0	0	0.00	0.00		0	0.00	0.00	0	0.00	0.00
2010	0	0	0.00	0.00		0	0.00	0.00	0	0.00	0.00
2011	1	0	0.00	0.00		0	0.00	0.00	0	0.00	0.00
2012	0	0	0.00	0.00		0	0.00	0.00	0	0.00	0.00
2013	0	0	0.00	0.00		0	0.00	0.00	0	0.00	0.00
2014	0	0	0.00	0.00		0	0.00	0.00	0	0.00	0.00
2015	0	0	0.00	0.00		0	0.00	0.00	0	0.00	0.00
2016	0	0	0.00	0.00		0	0.00	0.00	0	0.00	0.00
2017	0	0	0.00	0.00		0	0.00	0.00	0	0.00	0.00
2018	0	0	0.00	0.00		0	0.00	0.00	0	0.00	0.00
2019	0	0	0.00	0.00		0	0.00	0.00	0	0.00	0.00
2020	0	0	0.00	0.00		0	0.00	0.00	0	0.00	0.00
2021	0	0	0.00	0.00		0	0.00	0.00	0	0.00	0.00
2022	<u>0</u>	<u>0</u>	0.00	0.00		<u>0</u>	0.00	0.00	<u>0</u>	0.00	0.00
	929	0	0.00			0	0.00		0	0.00	

Historical retirements from this account are minor. The account history indicates that a **0% gross salvage, a 0% gross removal and a 0% net salvage continues to be appropriate.**