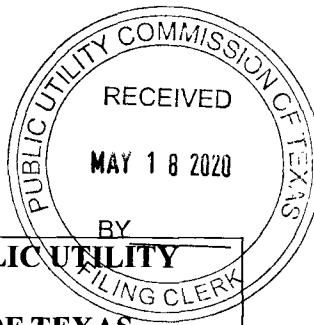


Control Number: 50655



Item Number: 24

Addendum StartPage: 0



PUC DOCKET NO. 50655

|  |             |  |
|--|-------------|--|
| YEAR-END 2019 ELECTRIC<br>UTILITY EARNINGS REPORTS<br>PURSUANT TO SUBST. R. §25.73 | §<br>§<br>§ | BEFORE THE PUBLIC UTILITY<br>COMMISSION OF TEXAS |
|--|-------------|--|

### BRYAN TEXAS UTILITIES' 2019 EARNINGS REPORT

Pursuant to 16 Tex. Admin. Code § 25.73(b), Bryan Texas Utilities (“BTU”) files with the Public Utility Commission of Texas (“Commission”) its 2019 annual earnings report.

Consistent with the General Instructions to the “Earnings Report for Non-Investor-Owned Transmission Service Providers Operating in the Electric Reliability Council of Texas,” BTU submits one supplemental schedule following the signature page. The supplemental schedule is identified as “Supplemental Schedule III,” and includes an attorney statement on confidentiality, proposed protective order, workpapers, and supporting attachments.

Pursuant to the attorney statement and proposed protective order submitted at Supplemental Schedule III, BTU designates and files under separate cover the information listed below as highly confidential (Highly Sensitive Protected Materials):

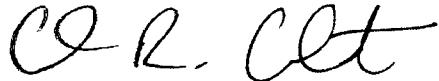
- Schedule II-B, O&M Expenses; and
- WP Schedule II-1, Expenses.

These schedules contain competitive information related to power generation data, including costs of producing and purchased power. Such Highly Sensitive Protected Materials, withheld from public disclosure, are protected under the Texas Public Information Act (the “Act”), TEX. GOV’T CODE §§ 552.001-552.376. The information is exempt from disclosure based upon the following exemptions under the Act: (i) Section 552.104 relating to competitive information; (ii) Section 552.110 concerning trade secrets and competitive commercial or financial information; and (iii) Section 552.133 addressing public power utility competitive matters.

Consistent further with the General Instructions, until a protective order is issued, BTU requests that any Reviewing Party seeking access to the confidential information contained within BTU's 2019 Earnings Report execute the draft protective order certifications in Supplemental Schedule III as if the protective order had been issued by the Commission.

As explained in the statement at Supplemental Schedule III, the undersigned counsel for BTU has reviewed the information sufficiently to state in good faith that the information is confidential and exempt from public disclosure under the Act and merits the confidential protected material designation asserted.

MCGINNIS LOCHRIDGE LLP  
600 Congress Avenue, Suite 2100  
Austin, Texas 78701  
(512) 495-6083  
512-505-6303 (facsimile)



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Carl R. Galant (SBN 24050633)

*Attorneys for Bryan Texas Utilities*



**50655**

**NON-INVESTOR-OWNED TRANSMISSION SERVICE PROVIDERS IN ERCOT**

**EARNINGS REPORT**

**OF**

**Bryan Texas Utilities**

**TO THE**

**PUBLIC UTILITY COMMISSION OF TEXAS**

**FOR THE**

**12 Months Ending September 30th, 2019**

**Check one:**

**This is an original submission**   
**This is a revised submission**

**Date of submission:**

**May 18, 2020**

#### GENERAL QUESTIONS

If additional space is required, please attach pages providing the requested information.

1. State the exact name of the utility.

Bryan Texas Utilities

2. State the date when the utility was originally organized.

1919

3. Report any change in name during the most recent year and state the effective date.

N/A

4. State the name, title, phone number, email address, and office address of the officer of the utility to whom correspondence should be addressed concerning this report.

Gary Miller  
General Manager  
979-821-5750  
[gmillar@btutilities.com](mailto:gmillar@btutilities.com)

PO Box 1000  
Bryan, TX 77805

- 4a. State the name, title, phone number, email address, and office address of any other individual designated by the utility to answer questions regarding this report (optional).

Doug Lyles  
Chief Risk Officer  
979-821-5825  
[dlyles@btutilities.com](mailto:dlyles@btutilities.com)

PO Box 1000  
Bryan, TX 77805

5. State the location of the office where the Company's accounts and records are kept.

205 E 28th Street  
Bryan, TX 77803

6. State the name and address of the individual or firm, if other than a utility employee, preparing this report.

Joe Mancinelli  
NewGen Strategies & Solutions, LLC  
225 Union Blvd., Suite 305  
Lakewood, CO 80228  
(720) 633-9509  
[jmancinelli@newgensolutions.net](mailto:jmancinelli@newgensolutions.net)

Bryan Texas Utilities  
September 30, 2019  
Docket No. 50655

General Questions  
Page 2 of 2

7. If the total-company data presented in this report is based on the financial statements of a particular operating division or a consolidation of operating division statements, please identify the specific division(s) reflected in this report.

8. Number of employees directly assigned to:

|                | Last<br>Case<br><u>9/30/2014</u> | Year<br>Ending<br><u>9/30/2019</u> |
|----------------|----------------------------------|------------------------------------|
| Total Company  | 183                              | 193                                |
| Total Electric | 120                              | 134                                |
| Transmission   | 23                               | 27                                 |
| Distribution   | 68                               | 74                                 |
| Generation     | 29                               | 33                                 |
| Common         | 63                               | 59                                 |

9. IF THIS IS A REVISED REPORT, provide the schedule number, line number, and column designation where each change in input data appears.

N/A

Bryan Texas Utilities  
September 30, 2019  
Docket No. 50655

Schedule I

**Summary of Transmission Revenues, Expenses, and Return**

| Line | Revenues:   | Transmission | Reference Schedule |
|------|---|--------------|--------------------|
| 1    | Postage Stamp Revenues                            | \$30,083,309 | WP Sch I-1         |
| 2    | Other Transmission Revenues                       | 330,965      | WP Sch I-1         |
| 3    | Other Revenues Allocated to Transmission          | 0            | Sch II-C           |
| 4    | Total Transmission Revenues                       | \$30,414,274 |                    |
| 5    |   |              |                    |
| 6    | Expenses:   |              |                    |
| 7    |   |              |                    |
| 8    | Transmission O&M Expenses                         | \$3,360,751  | Sch II-B           |
| 9    | Transmission Depreciation & Amortization Expenses | 5,620,542    | Sch II-C           |
| 10   | Transmission Non-FIT Taxes (PILOT)                | 6,683,954    | Sch II-C           |
| 11   | Transmission FIT                                  | 0            | N/A                |
| 12   | Other Transmission Expenses                       | 0            | N/A                |
| 13   | TOTAL TRANSMISSION EXPENSES                       | \$15,665,247 |                    |
| 14   |   |              |                    |
| 15   | TRANSMISSION RETURN                               | \$14,749,028 |                    |

| Line                                 | Account # /                           | Description | Reference Schedule | Reference Schedule | Total Company (1) | Account Transfer (2) | Total (3)   | Total Electric (6) | Allocation to Texas (7) | Percentage to Transmission (8) | Allocation to Transmission (9) |
|--------------------------------------|---------------------------------------|-------------|--------------------|--------------------|-------------------|----------------------|-------------|--------------------|-------------------------|--------------------------------|--------------------------------|
| <b>1 ELECTRIC PLANT IN SERVICE:</b>  |                                       |             |                    |                    |                   |                      |             |                    |                         |                                |                                |
| <b>2</b>                             |                                       |             |                    |                    |                   |                      |             |                    |                         |                                |                                |
| <b>3 Intangible Plant</b>            |                                       |             |                    |                    |                   |                      |             |                    |                         |                                |                                |
| <b>4</b>                             |                                       |             |                    |                    |                   |                      |             |                    |                         |                                |                                |
| 5                                    | 301 Organization                      | WP Sch II-2 | B-1                |                    | \$0               |                      | \$0         | \$0                | \$0                     | 0.00%                          | \$0                            |
| 6                                    | 302 Franchise and Consents            | WP Sch II-2 | B-1                |                    | 0                 |                      | 0           | 0                  | 0                       | 0.00%                          | 0                              |
| 7                                    | 303 Miscellaneous Intangible Plant    | WP Sch II-2 | B-1                |                    | 0                 |                      | 0           | 0                  | 0                       | 0.00%                          | 0                              |
| <b>8 Total Intangible Plant</b>      |                                       |             |                    |                    |                   |                      |             |                    |                         |                                |                                |
| <b>9</b>                             |                                       |             |                    |                    |                   |                      |             |                    |                         |                                |                                |
| <b>10 Steam Production</b>           |                                       |             |                    |                    |                   |                      |             |                    |                         |                                |                                |
| <b>11</b>                            |                                       |             |                    |                    |                   |                      |             |                    |                         |                                |                                |
| 12                                   | 310 Land & Land Rights                | WP Sch II-2 | B-1                |                    | \$1,620,924       |                      | \$1,620,924 | \$1,620,924        | \$1,620,924             | 0.00%                          | \$0                            |
| 13                                   | 311 Structures and Improvements       | WP Sch II-2 | B-1                |                    | 11,414,606        |                      | 11,414,606  | 11,414,606         | 11,414,606              | 0.00%                          | 0                              |
| 14                                   | 312 Boiler Plant Equipment            | WP Sch II-2 | B-1                |                    | 14,872,592        |                      | 14,872,592  | 14,872,592         | 14,872,592              | 0.00%                          | 0                              |
| 15                                   | 313 Engines/Engine Driven Gen.        | WP Sch II-2 | B-1                |                    | 0                 |                      | 0           | 0                  | 0                       | 0.00%                          | 0                              |
| 16                                   | 314 Turbogenerator Units              | WP Sch II-2 | B-1                |                    | 7,165,422         |                      | 7,165,422   | 7,165,422          | 7,165,422               | 0.00%                          | 0                              |
| 17                                   | 315 Accessory Electric Equip.         | WP Sch II-2 | B-1                |                    | 3,501,346         |                      | 3,501,346   | 3,501,346          | 3,501,346               | 0.00%                          | 0                              |
| 18                                   | 316 Misc. Power Plant Equip.          | WP Sch II-2 | B-1                |                    | 560,858           |                      | 560,858     | 560,858            | 560,858                 | 0.00%                          | 0                              |
| <b>19 Total Steam Production</b>     |                                       |             |                    |                    |                   |                      |             |                    |                         |                                |                                |
| <b>20</b>                            |                                       |             |                    |                    |                   |                      |             |                    |                         |                                |                                |
| <b>21 Nuclear Production</b>         |                                       |             |                    |                    |                   |                      |             |                    |                         |                                |                                |
| <b>22</b>                            |                                       |             |                    |                    |                   |                      |             |                    |                         |                                |                                |
| 23                                   | 320 Land & Land Rights                | WP Sch II-2 | B-1                |                    | \$0               |                      | \$0         | \$0                | \$0                     | 0.00%                          | \$0                            |
| 24                                   | 321 Structures and Improvements       | WP Sch II-2 | B-1                |                    | 0                 |                      | 0           | 0                  | 0                       | 0.00%                          | 0                              |
| 25                                   | 322 Reactor Plant Equipment           | WP Sch II-2 | B-1                |                    | 0                 |                      | 0           | 0                  | 0                       | 0.00%                          | 0                              |
| 26                                   | 323 Engines/Engine Driven Gen.        | WP Sch II-2 | B-1                |                    | 0                 |                      | 0           | 0                  | 0                       | 0.00%                          | 0                              |
| 27                                   | 324 Turbogenerator Units              | WP Sch II-2 | B-1                |                    | 0                 |                      | 0           | 0                  | 0                       | 0.00%                          | 0                              |
| 28                                   | 325 Accessory Electric Equip.         | WP Sch II-2 | B-1                |                    | 0                 |                      | 0           | 0                  | 0                       | 0.00%                          | 0                              |
| 29                                   | 326 Misc. Power Plant Equip.          | WP Sch II-2 | B-1                |                    | 0                 |                      | 0           | 0                  | 0                       | 0.00%                          | 0                              |
| <b>30 Total Nuclear Production</b>   |                                       |             |                    |                    |                   |                      |             |                    |                         |                                |                                |
| <b>31</b>                            |                                       |             |                    |                    |                   |                      |             |                    |                         |                                |                                |
| <b>32 Hydraulic Production</b>       |                                       |             |                    |                    |                   |                      |             |                    |                         |                                |                                |
| <b>33</b>                            |                                       |             |                    |                    |                   |                      |             |                    |                         |                                |                                |
| 34                                   | 330 Land & Land Rights                | WP Sch II-2 | B-1                |                    | \$0               |                      | \$0         | \$0                | \$0                     | 0.00%                          | \$0                            |
| 35                                   | 331 Structures and Improvements       | WP Sch II-2 | B-1                |                    | 0                 |                      | 0           | 0                  | 0                       | 0.00%                          | 0                              |
| 36                                   | 332 Reservoirs, Dams, and Waterways   | WP Sch II-2 | B-1                |                    | 82,768            |                      | 82,768      | 82,768             | 82,768                  | 0.00%                          | 0                              |
| 37                                   | 333 Water Wheels, Turbines, & Generat | WP Sch II-2 | B-1                |                    | 0                 |                      | 0           | 0                  | 0                       | 0.00%                          | 0                              |
| 38                                   | 334 Accessory Electric Equipment      | WP Sch II-2 | B-1                |                    | 0                 |                      | 0           | 0                  | 0                       | 0.00%                          | 0                              |
| 39                                   | 335 Miscellaneous Power Plant Equip.  | WP Sch II-2 | B-1                |                    | 0                 |                      | 0           | 0                  | 0                       | 0.00%                          | 0                              |
| 40                                   | 336 Roads, Railroads, and Bridges     | WP Sch II-2 | B-1                |                    | 0                 |                      | 0           | 0                  | 0                       | 0.00%                          | 0                              |
| <b>41 Total Hydraulic Production</b> |                                       |             |                    |                    |                   |                      |             |                    |                         |                                |                                |
| <b>42</b>                            |                                       |             |                    |                    |                   |                      |             |                    |                         |                                |                                |

| Line                                  | Account # /   | Description | Reference Schedule | Reference Schedule | Total Company (1) | Account Transfer (2) | Total (3)     | Total Electric (6) | Allocation to Texas (7) | Percentage to Transmission (8) | Allocation to Transmission (9) |
|---------------------------------------|---|-------------|--------------------|--------------------|-------------------|----------------------|---------------|--------------------|-------------------------|--------------------------------|--------------------------------|
| <b>43 Other Production</b>            |   |             |                    |                    |                   |                      |               |                    |                         |                                |                                |
| 44                                    | 340 Land & Land Rights                                    | WP Sch II-2 | B-1                |                    | \$0               |                      | \$0           | \$0                | \$0                     | 0.00%                          | \$0                            |
| 45                                    | 341 Structures and Improvements                           | WP Sch II-2 | B-1                |                    | 14,278,182        |                      | 14,278,182    | 14,278,182         | 14,278,182              | 0.00%                          | 0                              |
| 46                                    | 342 Fuel Holder, Producer & Acc                           | WP Sch II-2 | B-1                |                    | 1,691,825         |                      | 1,691,825     | 1,691,825          | 1,691,825               | 0.00%                          | 0                              |
| 47                                    | 343 Prime Movers  | WP Sch II-2 | B-1                |                    | 5,302,760         |                      | 5,302,760     | 5,302,760          | 5,302,760               | 0.00%                          | 0                              |
| 48                                    | 344 Generators  | WP Sch II-2 | B-1                |                    | 46,577,496        |                      | 46,577,496    | 46,577,496         | 46,577,496              | 0.00%                          | 0                              |
| 49                                    | 345 Accessory Plant Equipment                             | WP Sch II-2 | B-1                |                    | 914,606           |                      | 914,606       | 914,606            | 914,606                 | 0.00%                          | 0                              |
| 50                                    | 346 Misc. Power Plant Equipment                           | WP Sch II-2 | B-1                |                    | 1,363,390         |                      | 1,363,390     | 1,363,390          | 1,363,390               | 0.00%                          | 0                              |
| 51                                    |   |             |                    |                    |                   |                      |               |                    |                         |                                |                                |
| 52                                    | Total Other Production                                    |             |                    |                    | \$70,128,259      |                      | \$70,128,259  | \$70,128,259       | \$70,128,259            |                                | \$0                            |
| 53                                    |   |             |                    |                    |                   |                      |               |                    |                         |                                |                                |
| 54                                    | Total Production Plant                                    |             |                    |                    | \$109,346,775     |                      | \$109,346,775 | \$109,346,775      | \$109,346,775           |                                | \$0                            |
| 55                                    |   |             |                    |                    |                   |                      |               |                    |                         |                                |                                |
| <b>56 Electric Transmission Plant</b> |   |             |                    |                    |                   |                      |               |                    |                         |                                |                                |
| 57                                    | 350 Land and Land Rights                                  | WP Sch II-2 | B-1                |                    | \$3,758,386       |                      | \$3,758,386   | \$3,758,386        | \$3,758,386             | 100.00%                        | \$3,758,386                    |
| 58                                    | 352 Structures and Improvements                           | WP Sch II-2 | B-1                |                    | 6,681,832         |                      | 6,681,832     | 6,681,832          | 6,681,832               | 100.00%                        | 6,681,832                      |
| 59                                    | 353 Station Equipment                                     | WP Sch II-2 | B-1                |                    | 85,184,113        |                      | 85,184,113    | 85,184,113         | 85,184,113              | 100.00%                        | 85,184,113                     |
| 60                                    | 354 Towers and Fixtures                                   | WP Sch II-2 | B-1                |                    | -                 |                      | -             | -                  | -                       | 100.00%                        | -                              |
| 61                                    | 355 Poles and Fixtures                                    | WP Sch II-2 | B-1                |                    | 57,292,682        |                      | 57,292,682    | 57,292,682         | 57,292,682              | 100.00%                        | 57,292,682                     |
| 62                                    | 356 O.H. Conductors & Devices                             | WP Sch II-2 | B-1                |                    | 26,137,998        |                      | 26,137,998    | 26,137,998         | 26,137,998              | 100.00%                        | 26,137,998                     |
| 63                                    | 357 Underground Conduit                                   | WP Sch II-2 | B-1                |                    | 1,866,777         |                      | 1,866,777     | 1,866,777          | 1,866,777               | 100.00%                        | 1,866,777                      |
| 64                                    | 358 Underground Conductors                                | WP Sch II-2 | B-1                |                    | 3,458,453         |                      | 3,458,453     | 3,458,453          | 3,458,453               | 100.00%                        | 3,458,453                      |
| 65                                    | 359 Roads and Trails                                      | WP Sch II-2 | B-1                |                    | 641,286           |                      | 641,286       | 641,286            | 641,286                 | 100.00%                        | 641,286                        |
| 66                                    | 384 Communication Equip- Transmission                     | WP Sch II-2 | New                |                    | 90,534            |                      | 90,534        | 90,534             | 90,534                  | 100.00%                        | 90,534                         |
| 67                                    |   |             |                    |                    |                   |                      |               |                    |                         |                                |                                |
| 68                                    | Total Electric Transmission Plant                         |             |                    |                    | \$185,112,061     |                      | \$185,112,061 | \$185,112,061      | \$185,112,061           |                                | \$185,112,061                  |
| 69                                    |   |             |                    |                    |                   |                      |               |                    |                         |                                |                                |
| <b>70 Electric Distribution Plant</b> |   |             |                    |                    |                   |                      |               |                    |                         |                                |                                |
| 71                                    | 360 Land and Land Rights                                  | WP Sch II-2 | B-1                |                    | \$309,987         |                      | \$309,987     | \$309,987          | \$309,987               | 0.00%                          | \$0                            |
| 72                                    | 361 Structures and Improvements                           | WP Sch II-2 | B-1                |                    | 1,075,553         |                      | 1,075,553     | 1,075,553          | 1,075,553               | 0.00%                          | 0                              |
| 73                                    | 362 Station Equipment                                     | WP Sch II-2 | B-1                |                    | 20,104,863        |                      | 20,104,863    | 20,104,863         | 20,104,863              | 0.00%                          | 0                              |
| 74                                    | 363 Storage Battery Equipment                             | WP Sch II-2 | B-1                |                    | 123,967           |                      | 123,967       | 123,967            | 123,967                 | 0.00%                          | 0                              |
| 75                                    | 364 Poles, Towers & Fixtures                              | WP Sch II-2 | B-1                |                    | 24,229,338        |                      | 24,229,338    | 24,229,338         | 24,229,338              | 0.00%                          | 0                              |
| 76                                    | 365 O.H. Conductors & Devices                             | WP Sch II-2 | B-1                |                    | 23,499,039        |                      | 23,499,039    | 23,499,039         | 23,499,039              | 0.00%                          | 0                              |
| 77                                    | 366 Underground Conduits                                  | WP Sch II-2 | B-1                |                    | 7,598,893         |                      | 7,598,893     | 7,598,893          | 7,598,893               | 0.00%                          | 0                              |
| 78                                    | 367 U.G. Conductors & Devices                             | WP Sch II-2 | B-1                |                    | 17,502,003        |                      | 17,502,003    | 17,502,003         | 17,502,003              | 0.00%                          | 0                              |
| 79                                    | 368 Line Transformers                                     | WP Sch II-2 | B-1                |                    | 40,772,615        |                      | 40,772,615    | 40,772,615         | 40,772,615              | 0.00%                          | 0                              |
| 80                                    | 369 Services  | WP Sch II-2 | B-1                |                    | 11,292,244        |                      | 11,292,244    | 11,292,244         | 11,292,244              | 0.00%                          | 0                              |
| 81                                    | 370 Meters  | WP Sch II-2 | B-1                |                    | 11,963,061        |                      | 11,963,061    | 11,963,061         | 11,963,061              | 0.00%                          | 0                              |
| 82                                    | 371 Install. on Customer Prem.                            | WP Sch II-2 | B-1                |                    | 329,196           |                      | 329,196       | 329,196            | 329,196                 | 0.00%                          | 0                              |
| 83                                    | 372 Leased Prop. on Cust. Premises                        | WP Sch II-2 | B-1                |                    | 486,682           |                      | 486,682       | 486,682            | 486,682                 | 0.00%                          | 0                              |
| 84                                    | 373 Street Lights   | WP Sch II-2 | B-1                |                    | 5,696,526         |                      | 5,696,526     | 5,696,526          | 5,696,526               | 0.00%                          | 0                              |
| 85                                    |   |             |                    |                    |                   |                      |               |                    |                         |                                |                                |
| 86                                    | Total Electric Distribution Plant                         |             |                    |                    | \$164,983,967     |                      | \$164,983,967 | \$164,983,967      | \$164,983,967           |                                | \$0                            |
| 87                                    |   |             |                    |                    |                   |                      |               |                    |                         |                                |                                |
| 88                                    | <b>Total Production, Transmission, &amp; Distribution</b> |             |                    |                    | \$459,442,802     |                      | \$459,442,802 | \$459,442,802      | \$459,442,802           |                                | \$185,112,061                  |
| 89                                    |   |             |                    |                    |                   |                      |               |                    |                         |                                |                                |

| Line                             | Account # /  | Description     | Reference Schedule | Reference Schedule | Total Company<br>(1) | Account Transfer<br>(2) | Total<br>(3)         | Total Electric<br>(6) | Allocation to<br>Texas<br>(7) | Percentage<br>to Transmission<br>(8) | Allocation to<br>Transmission<br>(9) |
|----------------------------------|--|-----------------|--------------------|--------------------|----------------------|-------------------------|----------------------|-----------------------|-------------------------------|--------------------------------------|--------------------------------------|
| <b>90 Electric General Plant</b> |  |                 |                    |                    |                      |                         |                      |                       |                               |                                      |                                      |
| 91                               | 383 Computer Software                              | WP Sch II-2     | B-1                |                    | \$1,020,329          |                         | \$1,020,329          | \$1,020,329           | \$1,020,329                   | 7.24%                                | \$73,831                             |
| 92                               | 384 Communication Equip- Transmission              | WP Sch II-2     | B-1                |                    | 0                    |                         | 0                    | 0                     | 0                             | 7.24%                                | 0                                    |
| 93                               | 389 Land and Land Rights                           | WP Sch II-2 & 7 | B-2                |                    | 346,739              |                         | 346,739              | 346,739               | 346,739                       | 7.24%                                | 25,090                               |
| 94                               | 390 Structures and Improvements                    | WP Sch II-2 & 7 | B-2                |                    | 7,649,711            |                         | 7,649,711            | 7,649,711             | 7,649,711                     | 7.24%                                | 553,537                              |
| 95                               | 391 Office Furniture & Equip.                      | WP Sch II-2 & 7 | B-2                |                    | 1,197,558            |                         | 1,197,558            | 1,197,558             | 1,197,558                     | 7.24%                                | 86,656                               |
| 96                               | 392 Transportation Equipment                       | WP Sch II-2 & 7 | B-2                |                    | 7,232,307            |                         | 7,232,307            | 7,232,307             | 7,232,307                     | 7.24%                                | 523,333                              |
| 97                               | 393 Stores Equipment                               | WP Sch II-2 & 7 | B-2                |                    | 19,414               |                         | 19,414               | 19,414                | 19,414                        | 44.00%                               | 8,542                                |
| 98                               | 394 Tools, Shop & Garage Equip.                    | WP Sch II-2 & 7 | B-2                |                    | 44,344               |                         | 44,344               | 44,344                | 44,344                        | 44.00%                               | 19,511                               |
| 99                               | 395 Laboratory Equipment                           | WP Sch II-2 & 7 | B-2                |                    | 610,043              |                         | 610,043              | 610,043               | 610,043                       | 44.00%                               | 268,412                              |
| 100                              | 396 Power Operated Equipment                       | WP Sch II-2 & 7 | B-2                |                    | 13,425               |                         | 13,425               | 13,425                | 13,425                        | 44.00%                               | 5,907                                |
| 101                              | 397 Communication Equipment                        | WP Sch II-2 & 7 | B-3                |                    | 10,582,020           |                         | 10,582,020           | 10,582,020            | 10,582,020                    | 7.24%                                | 765,720                              |
| 102                              | 398 Misc. Equipment                                | WP Sch II-2 & 7 | B-2                |                    | 227,233              |                         | 227,233              | 227,233               | 227,233                       | 44.00%                               | 99,980                               |
| 103                              | 399 Other tangible property                        | WP Sch II-2 & 7 | B-2                |                    | 3,142,662            |                         | 3,142,662            | 3,142,662             | 3,142,662                     | 0.00%                                | 0                                    |
| 104                              |  |                 |                    |                    |                      |                         |                      |                       |                               |                                      |                                      |
| 105                              | Total Electric General Plant                       |                 |                    |                    | \$32,085,785         |                         | \$32,085,785         | \$32,085,785          | \$32,085,785                  |                                      | \$2,430,519                          |
| 106                              |  |                 |                    |                    |                      |                         |                      |                       |                               |                                      |                                      |
| 107                              | <b>TOTAL ELECTRIC PLANT IN SERVICE</b>             |                 |                    |                    | <b>\$491,528,588</b> |                         | <b>\$491,528,588</b> | <b>\$491,528,588</b>  | <b>\$491,528,588</b>          |                                      | <b>\$187,542,580</b>                 |
| 108                              |  |                 |                    |                    |                      |                         |                      |                       |                               |                                      |                                      |
| 109                              |  |                 |                    |                    |                      |                         |                      |                       |                               |                                      |                                      |
| 110                              | <b>ACCUMULATED DEPRECIATION &amp; AMORTIZATION</b> |                 |                    |                    |                      |                         |                      |                       |                               |                                      |                                      |
| 111                              |  |                 |                    |                    |                      |                         |                      |                       |                               |                                      |                                      |
| 112                              | <b>Steam Production</b>                            |                 |                    |                    |                      |                         |                      |                       |                               |                                      |                                      |
| 113                              | 310 Land & Land Rights                             | WP Sch II-2     | B-5                |                    | \$0                  |                         | \$0                  | \$0                   | \$0                           | 0.00%                                | \$0                                  |
| 114                              | 311 Structures and Improvements                    | WP Sch II-2     | B-5                |                    | 11,093,151           |                         | 11,093,151           | 11,093,151            | 11,093,151                    | 0.00%                                | 0                                    |
| 115                              | 312 Boiler Plant Equipment                         | WP Sch II-2     | B-5                |                    | 13,244,219           |                         | 13,244,219           | 13,244,219            | 13,244,219                    | 0.00%                                | 0                                    |
| 116                              | 313 Engines/Engine Driven Gen.                     | WP Sch II-2     | B-5                |                    | 0                    |                         | 0                    | 0                     | 0                             | 0.00%                                | 0                                    |
| 117                              | 314 Turbogenerator Units                           | WP Sch II-2     | B-5                |                    | 6,677,223            |                         | 6,677,223            | 6,677,223             | 6,677,223                     | 0.00%                                | 0                                    |
| 118                              | 315 Accessory Electric Equip.                      | WP Sch II-2     | B-5                |                    | 3,364,605            |                         | 3,364,605            | 3,364,605             | 3,364,605                     | 0.00%                                | 0                                    |
| 119                              | 316 Misc. Power Plant Equip.                       | WP Sch II-2     | B-5                |                    | 542,395              |                         | 542,395              | 542,395               | 542,395                       | 0.00%                                | 0                                    |
| 120                              |  |                 |                    |                    |                      |                         |                      |                       |                               |                                      |                                      |
| 121                              | Total Steam Production                             |                 |                    |                    | \$34,921,592         |                         | \$34,921,592         | \$34,921,592          | \$34,921,592                  |                                      | \$0                                  |
| 122                              |  |                 |                    |                    |                      |                         |                      |                       |                               |                                      |                                      |
| 123                              | <b>Nuclear Production</b>                          |                 |                    |                    |                      |                         |                      |                       |                               |                                      |                                      |
| 124                              | 320 Land & Land Rights                             | WP Sch II-2     | B-5                |                    | \$0                  |                         | \$0                  | \$0                   | \$0                           | 0.00%                                | \$0                                  |
| 125                              | 321 Structures and Improvements                    | WP Sch II-2     | B-5                |                    | 0                    |                         | 0                    | 0                     | 0                             | 0.00%                                | 0                                    |
| 126                              | 322 Reactor Plant Equipment                        | WP Sch II-2     | B-5                |                    | 0                    |                         | 0                    | 0                     | 0                             | 0.00%                                | 0                                    |
| 127                              | 323 Engines/Engine Driven Gen.                     | WP Sch II-2     | B-5                |                    | 0                    |                         | 0                    | 0                     | 0                             | 0.00%                                | 0                                    |
| 128                              | 324 Turbogenerator Units                           | WP Sch II-2     | B-5                |                    | 0                    |                         | 0                    | 0                     | 0                             | 0.00%                                | 0                                    |
| 129                              | 325 Accessory Electric Equip.                      | WP Sch II-2     | B-5                |                    | 0                    |                         | 0                    | 0                     | 0                             | 0.00%                                | 0                                    |
| 130                              | 326 Misc. Power Plant Equip.                       | WP Sch II-2     | B-5                |                    | 0                    |                         | 0                    | 0                     | 0                             | 0.00%                                | 0                                    |
| 131                              |  |                 |                    |                    |                      |                         |                      |                       |                               |                                      |                                      |
| 132                              | Total Nuclear Production                           |                 |                    |                    | \$0                  |                         | \$0                  | \$0                   | \$0                           |                                      | \$0                                  |
| 133                              |  |                 |                    |                    |                      |                         |                      |                       |                               |                                      |                                      |

| Line                                   | Account # /                           | Description | Reference Schedule | Reference Schedule | Total Company<br>(1) | Account Transfer<br>(2) | Total<br>(3) | Total Electric<br>(6) | Allocation to<br>Texas<br>(7) | Percentage<br>to Transmission<br>(8) | Allocation to<br>Transmission<br>(9) |
|--|---------------------------------------|-------------|--------------------|--------------------|----------------------|-------------------------|--------------|-----------------------|-------------------------------|--------------------------------------|--------------------------------------|
| <b>134 Hydraulic Production</b>        |                                       |             |                    |                    |                      |                         |              |                       |                               |                                      |                                      |
| 135                                    | 330 Land & Land Rights                | WP Sch II-2 | B-5                |                    | \$0                  |                         | \$0          | \$0                   | \$0                           | 0.00%                                | \$0                                  |
| 136                                    | 331 Structures and Improvements       | WP Sch II-2 | B-5                |                    | 0                    |                         | 0            | 0                     | 0                             | 0.00%                                | 0                                    |
| 137                                    | 332 Reservoirs, Dams, and Waterways   | WP Sch II-2 | B-5                |                    | 31,157               |                         | 31,157       | 31,157                | 31,157                        | 0.00%                                | 0                                    |
| 138                                    | 333 Water Wheels, Turbines, and Gener | WP Sch II-2 | B-5                |                    | 0                    |                         | 0            | 0                     | 0                             | 0.00%                                | 0                                    |
| 139                                    | 334 Accessory Electric Equipment      | WP Sch II-2 | B-5                |                    | 0                    |                         | 0            | 0                     | 0                             | 0.00%                                | 0                                    |
| 140                                    | 335 Miscellaneous Power Plant Equip.  | WP Sch II-2 | B-5                |                    | 0                    |                         | 0            | 0                     | 0                             | 0.00%                                | 0                                    |
| 141                                    | 336 Roads, Railroads, and Bridges     | WP Sch II-2 | B-5                |                    | 0                    |                         | 0            | 0                     | 0                             | 0.00%                                | 0                                    |
| 142                                    |                                       |             |                    |                    |                      |                         |              |                       |                               |                                      |                                      |
| 143                                    | Total Hydraulic Production            |             |                    |                    | \$31,157             |                         | \$31,157     | \$31,157              | \$31,157                      |                                      | \$0                                  |
| 144                                    |                                       |             |                    |                    |                      |                         |              |                       |                               |                                      |                                      |
| <b>145 Other Production</b>            |                                       |             |                    |                    |                      |                         |              |                       |                               |                                      |                                      |
| 146                                    | 340 Land & Land Rights                | WP Sch II-2 | B-5                |                    | \$0                  |                         | \$0          | \$0                   | \$0                           | 0.00%                                | \$0                                  |
| 147                                    | 341 Structures and Improvements       | WP Sch II-2 | B-5                |                    | 3,390,281            |                         | 3,390,281    | 3,390,281             | 3,390,281                     | 0.00%                                | 0                                    |
| 148                                    | 342 Fuel Holder, Producer & Acc       | WP Sch II-2 | B-5                |                    | 217,094              |                         | 217,094      | 217,094               | 217,094                       | 0.00%                                | 0                                    |
| 149                                    | 343 Prime Movers                      | WP Sch II-2 | B-5                |                    | 3,441,288            |                         | 3,441,288    | 3,441,288             | 3,441,288                     | 0.00%                                | 0                                    |
| 150                                    | 344 Generators                        | WP Sch II-2 | B-5                |                    | 14,206,062           |                         | 14,206,062   | 14,206,062            | 14,206,062                    | 0.00%                                | 0                                    |
| 151                                    | 345 Accessory Plant Equipment         | WP Sch II-2 | B-5                |                    | 216,871              |                         | 216,871      | 216,871               | 216,871                       | 0.00%                                | 0                                    |
| 152                                    | 346 Misc. Power Plant Equipment       | WP Sch II-2 | B-5                |                    | 134,715              |                         | 134,715      | 134,715               | 134,715                       | 0.00%                                | 0                                    |
| 153                                    |                                       |             |                    |                    |                      |                         |              |                       |                               |                                      |                                      |
| 154                                    | Total Other Production                |             |                    |                    | \$21,606,311         |                         | \$21,606,311 | \$21,606,311          | \$21,606,311                  |                                      | \$0                                  |
| 155                                    |                                       |             |                    |                    |                      |                         |              |                       |                               |                                      |                                      |
| 156                                    | Total Production Plant                |             |                    |                    | \$56,559,061         |                         | \$56,559,061 | \$56,559,061          | \$56,559,061                  |                                      | \$0                                  |
| 157                                    |                                       |             |                    |                    |                      |                         |              |                       |                               |                                      |                                      |
| <b>158 Electric Transmission Plant</b> |                                       |             |                    |                    |                      |                         |              |                       |                               |                                      |                                      |
| 159                                    | 350 Land and Land Rights              | WP Sch II-2 | B-5                |                    | \$0                  |                         | \$0          | \$0                   | \$0                           | 100.00%                              | \$0                                  |
| 160                                    | 352 Structures and Improvements       | WP Sch II-2 | B-5                |                    | 2,028,396            |                         | 2,028,396    | 2,028,396             | 2,028,396                     | 100.00%                              | 2,028,396                            |
| 161                                    | 353 Station Equipment                 | WP Sch II-2 | B-5                |                    | 26,686,077           |                         | 26,686,077   | 26,686,077            | 26,686,077                    | 100.00%                              | 26,686,077                           |
| 162                                    | 354 Towers and Fixtures               | WP Sch II-2 | B-5                |                    | 0                    |                         | 0            | 0                     | 0                             | 100.00%                              | 0                                    |
| 163                                    | 355 Poles and Fixtures                | WP Sch II-2 | B-5                |                    | 11,565,857           |                         | 11,565,857   | 11,565,857            | 11,565,857                    | 100.00%                              | 11,565,857                           |
| 164                                    | 356 O.H. Conductors & Devices         | WP Sch II-2 | B-5                |                    | 5,751,696            |                         | 5,751,696    | 5,751,696             | 5,751,696                     | 100.00%                              | 5,751,696                            |
| 165                                    | 357 Underground Conduit               | WP Sch II-2 | B-5                |                    | 870,091              |                         | 870,091      | 870,091               | 870,091                       | 100.00%                              | 870,091                              |
| 166                                    | 358 Underground Conductors            | WP Sch II-2 | B-5                |                    | 251,320              |                         | 251,320      | 251,320               | 251,320                       | 100.00%                              | 251,320                              |
| 167                                    | 359 Roads and Trails                  | WP Sch II-2 | B-5                |                    | 64,958               |                         | 64,958       | 64,958                | 64,958                        | 0.00%                                | 0                                    |
| 168                                    | 384 Communication Equipment- Trans    | WP Sch II-2 | New                |                    | 14,006               |                         | 14,006       | 14,006                | 14,006                        | 100.00%                              | 14,006                               |
| 169                                    |                                       |             |                    |                    |                      |                         |              |                       |                               |                                      |                                      |
| 170                                    | Total Electric Transmission Plant     |             |                    |                    | \$47,232,399         |                         | \$47,232,399 | \$47,232,399          | \$47,232,399                  |                                      | \$47,167,441                         |
| 171                                    |                                       |             |                    |                    |                      |                         |              |                       |                               |                                      |                                      |

| Line                                   | Account # /                                    | Description     | Reference Schedule | Reference Schedule | Total Company (1)   | Account Transfer (2) | Total (3)           | Total Electric (6)  | Allocation to Texas (7) | Percentage to Transmission (8) | Allocation to Transmission (9) |
|--|--|-----------------|--------------------|--------------------|---------------------|----------------------|---------------------|---------------------|-------------------------|--------------------------------|--------------------------------|
| <b>172 Electric Distribution Plant</b> |  |                 |                    |                    |                     |                      |                     |                     |                         |                                |                                |
| 173                                    | 360 Land and Land Rights                       | WP Sch II-2     | B-5                |                    | \$0                 |                      | \$0                 | \$0                 | \$0                     | 0.00%                          | \$0                            |
| 174                                    | 361 Structures and Improvements                | WP Sch II-2     | B-5                |                    | 299,102             |                      | 299,102             | 299,102             | 299,102                 | 0.00%                          | 0                              |
| 175                                    | 362 Station Equipment                          | WP Sch II-2     | B-5                |                    | 12,629,560          |                      | 12,629,560          | 12,629,560          | 12,629,560              | 0.00%                          | 0                              |
| 176                                    | 363 Storage Battery Equipment                  | WP Sch II-2     | B-5                |                    | 112,430             |                      | 112,430             | 112,430             | 112,430                 | 0.00%                          | 0                              |
| 177                                    | 364 Poles, Towers & Fixtures                   | WP Sch II-2     | B-5                |                    | 8,913,873           |                      | 8,913,873           | 8,913,873           | 8,913,873               | 0.00%                          | 0                              |
| 178                                    | 365 O.H. Conductors & Devices                  | WP Sch II-2     | B-5                |                    | 11,177,555          |                      | 11,177,555          | 11,177,555          | 11,177,555              | 0.00%                          | 0                              |
| 179                                    | 366 Underground Conduits                       | WP Sch II-2     | B-5                |                    | 3,731,833           |                      | 3,731,833           | 3,731,833           | 3,731,833               | 0.00%                          | 0                              |
| 180                                    | 367 U.G. Conductors & Devices                  | WP Sch II-2     | B-5                |                    | 5,801,330           |                      | 5,801,330           | 5,801,330           | 5,801,330               | 0.00%                          | 0                              |
| 181                                    | 368 Line Transformers                          | WP Sch II-2     | B-5                |                    | 14,088,052          |                      | 14,088,052          | 14,088,052          | 14,088,052              | 0.00%                          | 0                              |
| 182                                    | 369 Services                                   | WP Sch II-2     | B-5                |                    | 4,571,057           |                      | 4,571,057           | 4,571,057           | 4,571,057               | 0.00%                          | 0                              |
| 183                                    | 370 Meters                                     | WP Sch II-2     | B-5                |                    | 3,806,472           |                      | 3,806,472           | 3,806,472           | 3,806,472               | 0.00%                          | 0                              |
| 184                                    | 371 Install. on Customer Prem.                 | WP Sch II-2     | B-5                |                    | 267,841             |                      | 267,841             | 267,841             | 267,841                 | 0.00%                          | 0                              |
| 185                                    | 372 Leased Prop. on Cust. Premises             | WP Sch II-2     | B-5                |                    | 444,520             |                      | 444,520             | 444,520             | 444,520                 | 0.00%                          | 0                              |
| 186                                    | 373 Street Lights                              | WP Sch II-2     | B-5                |                    | 1,765,786           |                      | 1,765,786           | 1,765,786           | 1,765,786               | 0.00%                          | 0                              |
| 187                                    |  |                 |                    |                    |                     |                      |                     |                     |                         |                                |                                |
| 188                                    | <b>Total Electric Distribution Plant</b>       |                 |                    |                    | <b>\$67,609,411</b> |                      | <b>\$67,609,411</b> | <b>\$67,609,411</b> | <b>\$67,609,411</b>     |                                | <b>\$0</b>                     |
| 189                                    |  |                 |                    |                    |                     |                      |                     |                     |                         |                                |                                |
| 190                                    | <b>Electric General Plant</b>                  |                 |                    |                    |                     |                      |                     |                     |                         |                                |                                |
| 191                                    | 383 Computer Software                          | WP Sch II-2     | B-1                |                    | \$357,968           |                      | \$357,968           | \$357,968           | \$357,968               | 7.24%                          | \$25,903                       |
| 192                                    | 384 Communication Equipment- Trans             | WP Sch II-2     | B-1                |                    | -                   |                      | 0                   | 0                   | 0                       | NA                             | -                              |
| 193                                    | 389 Land and Land Rights                       | WP Sch II-2 & 7 | B-5                |                    | 0                   |                      | 0                   | 0                   | 0                       | 7.24%                          | 0                              |
| 194                                    | 390 Structures and Improvements                | WP Sch II-2 & 7 | B-5                |                    | 2,848,545           |                      | 2,848,545           | 2,848,545           | 2,848,545               | 7.24%                          | 206,122                        |
| 195                                    | 391 Office Furniture & Equip.                  | WP Sch II-2 & 7 | B-5                |                    | 1,197,558           |                      | 1,197,558           | 1,197,558           | 1,197,558               | 7.24%                          | 86,656                         |
| 196                                    | 392 Transportation Equipment                   | WP Sch II-2 & 7 | B-5                |                    | 3,987,713           |                      | 3,987,713           | 3,987,713           | 3,987,713               | 7.24%                          | 288,553                        |
| 197                                    | 393 Stores Equipment                           | WP Sch II-2 & 7 | B-5                |                    | 198                 |                      | 198                 | 198                 | 198                     | 44.00%                         | 87                             |
| 198                                    | 394 Tools, Shop & Garage Equip.                | WP Sch II-2 & 7 | B-5                |                    | 32,448              |                      | 32,448              | 32,448              | 32,448                  | 44.00%                         | 14,277                         |
| 199                                    | 395 Laboratory Equipment                       | WP Sch II-2 & 7 | B-5                |                    | 610,043             |                      | 610,043             | 610,043             | 610,043                 | 44.00%                         | 268,412                        |
| 200                                    | 396 Power Operated Equipment                   | WP Sch II-2 & 7 | B-5                |                    | 10,848              |                      | 10,848              | 10,848              | 10,848                  | 44.00%                         | 4,773                          |
| 201                                    | 397 Communication Equipment                    | WP Sch II-2 & 7 | B-5                |                    | 9,023,631           |                      | 9,023,631           | 9,023,631           | 9,023,631               | 7.24%                          | 652,954                        |
| 202                                    | 398 Misc. Equipment                            | WP Sch II-2 & 7 | B-5                |                    | 150,238             |                      | 150,238             | 150,238             | 150,238                 | 44.00%                         | 66,103                         |
| 203                                    | 399 Other tangible property                    | WP Sch II-2 & 7 | B-5                |                    | 347,963             |                      | 347,963             | 347,963             | 347,963                 | 0.00%                          | 0                              |
| 204                                    |  |                 |                    |                    |                     |                      |                     |                     |                         |                                |                                |
| 205                                    | <b>Total Electric General Plant</b>            |                 |                    |                    | <b>\$18,567,153</b> |                      | <b>\$18,567,153</b> | <b>\$18,567,153</b> | <b>\$18,567,153</b>     |                                | <b>\$1,613,840</b>             |
| 206                                    |  |                 |                    |                    |                     |                      |                     |                     |                         |                                |                                |
| 207                                    | <b>TOTAL ELECTRIC ACCUMULATED DEPRECIATION</b> |                 |                    |                    |                     |                      |                     |                     |                         |                                |                                |
| 208                                    |  |                 |                    |                    |                     |                      |                     |                     |                         |                                |                                |
| 209                                    | <b>NET PLANT IN SERVICE</b>                    |                 |                    |                    |                     |                      |                     |                     |                         |                                |                                |
| 210                                    |  |                 |                    |                    |                     |                      |                     |                     |                         |                                |                                |

Public Utility Commission of Texas

Bryan Texas Utilities

Rate Base

Docket No. 50655

September 30, 2019

Rate Base

September 30, 2019

Schedule II-A

| Line                             | Account # / Description            | Reference Schedule | Reference Schedule | Total Company (1) | Account Transfer (2) | Total (3)       | Total Electric (6) | Allocation to Texas (7) | Percentage to Transmission (8) | Allocation to Transmission (9) |
|----------------------------------|------------------------------------|--------------------|--------------------|-------------------|----------------------|-----------------|--------------------|-------------------------|--------------------------------|--------------------------------|
| <b>211 Other Rate Base Items</b> |                                    |                    |                    |                   |                      |                 |                    |                         |                                |                                |
| 212                              | Plant Held for Future Use          | B-6                |                    | \$0               |                      | \$0             | \$0                | \$0                     |                                | \$0                            |
| 213                              | Customer Deposits                  | WP Sch II-2        |                    | 4,709,623         |                      | 4,709,623       | 4,709,623          | 4,709,623               | 0.00%                          | 0                              |
| 214                              |                                    |                    |                    |                   |                      |                 |                    |                         |                                |                                |
| 215                              | <b>Reserve for Insurance</b>       |                    |                    |                   |                      |                 |                    |                         |                                |                                |
| 216                              | Payroll Related                    | B-7                |                    | 0                 |                      | 0               | 0                  | 0                       |                                |                                |
| 217                              | Property Related                   | B-7                |                    | 0                 |                      | 0               | 0                  | 0                       |                                |                                |
| 218                              | Other                              |                    |                    | 0                 |                      | 0               | 0                  | 0                       |                                |                                |
| 219                              | Reserve for Injuries and Damages   | B-7                |                    | 0                 |                      | 0               | 0                  | 0                       |                                |                                |
| 220                              |                                    |                    |                    |                   |                      |                 |                    |                         |                                |                                |
| 221                              | CWIP + RWIP + 184XX                | WP Sch II-2 & 5    | B-4                | 49,554,132        |                      | 49,554,132      | 49,554,132         | 49,554,132              | 77.75%                         | 38,528,389                     |
| 222                              |                                    |                    |                    |                   |                      |                 |                    |                         |                                |                                |
| 223                              | Total Other Rate Base Items        |                    |                    | \$54,263,755.68   |                      | \$54,263,755.68 | \$54,263,755.68    | \$54,263,755.68         |                                | \$38,528,389.34                |
| 224                              | ADIT & FAS 109 Accounts            |                    |                    |                   |                      |                 |                    |                         |                                |                                |
| 225                              | A281 ADIT-Accelerated Amortization |                    |                    | \$0               |                      | \$0             | \$0                | \$0                     |                                | \$0                            |
| 226                              | A282 ADIT-Other Property           |                    |                    | 0                 |                      | 0               | 0                  | 0                       |                                | 0                              |
| 227                              | A283 ADIT-Other                    |                    |                    | 0                 |                      | 0               | 0                  | 0                       |                                | 0                              |
| 228                              | A190 ADIT                          |                    |                    | 0                 |                      | 0               | 0                  | 0                       |                                | 0                              |
| 229                              | A FAS 109 Regulatory Assets        |                    |                    | 0                 |                      | 0               | 0                  | 0                       |                                | 0                              |
| 230                              | A FAS 109 Regulatory Liabilities   |                    |                    | 0                 |                      | 0               | 0                  | 0                       |                                | 0                              |
| 231                              | A ADIT-FAS 109 Related Accts       |                    |                    | 0                 |                      | 0               | 0                  | 0                       |                                | 0                              |
| 232                              | Subtotal                           |                    |                    | \$0               |                      | \$0             | \$0                | \$0                     |                                | \$0                            |
| 233                              |                                    |                    |                    |                   |                      |                 |                    |                         |                                |                                |
| 234                              | <b>Working Capital</b>             |                    |                    |                   |                      |                 |                    |                         |                                |                                |
| 235                              | Cash working capital               | WP Sch II- 6       | B-9                | \$6,109,994       |                      | \$6,109,994     | \$6,109,994        | \$6,109,994             | 6.88%                          | \$420,094                      |
| 236                              | Fuel Inventory                     | WP Sch II-2        |                    | 0                 |                      | 0               | 0                  | 0                       | 0.00%                          | 0                              |
| 237                              | Material and Supplies              | WP Sch II-2 & 9    | B-8                | 1,238,721         |                      | 1,238,721       | 1,238,721          | 1,238,721               | 44.00%                         | 545,024                        |
| 238                              | Subtotal                           |                    |                    | \$7,348,715       |                      | \$7,348,715     | \$7,348,715        | \$7,348,715             |                                | \$965,118                      |
| 239                              |                                    |                    |                    |                   |                      |                 |                    |                         |                                |                                |
| 240                              | <b>Prepayments</b>                 |                    |                    |                   |                      |                 |                    |                         |                                |                                |
| 241                              | Prepaid Postage                    |                    | B-10               | \$0               |                      | \$0             | \$0                | \$0                     |                                | \$0                            |
| 242                              |                                    |                    | B-10               | 0                 |                      | 0               | 0                  | 0                       |                                | 0                              |
| 243                              | Miscellaneous Deferred Debits      |                    | B-10               | 0                 |                      | 0               | 0                  | 0                       |                                | 0                              |
| 244                              | Sales Tax                          |                    | B-10               | 0                 |                      | 0               | 0                  | 0                       |                                | 0                              |
| 245                              |                                    |                    | B-10               | 0                 |                      | 0               | 0                  | 0                       |                                | 0                              |
| 246                              | Other Miscellaneous Prepayments    |                    | B-10               | 0                 |                      | 0               | 0                  | 0                       |                                | 0                              |
| 247                              | Clearing Accounts                  |                    | B-10               | 0                 |                      | 0               | 0                  | 0                       |                                | 0                              |
| 248                              | Subtotal                           |                    |                    | \$0               |                      | \$0             | \$0                | \$0                     |                                | \$0                            |
| 249                              |                                    |                    |                    |                   |                      |                 |                    |                         |                                |                                |
| 250                              | Insurance                          |                    |                    |                   |                      |                 |                    |                         |                                |                                |
| 251                              | Texas Franchise Tax                |                    |                    |                   |                      |                 |                    |                         |                                |                                |
| 252                              | Texas Misc. City/County Taxes      |                    |                    |                   |                      |                 |                    |                         |                                |                                |
| 253                              | Computer Software                  |                    |                    |                   |                      |                 |                    |                         |                                |                                |
| 254                              | Subtotal                           |                    |                    | \$0               |                      | \$0             | \$0                | \$0                     |                                | \$0                            |
| 255                              |                                    |                    |                    |                   |                      |                 |                    |                         |                                |                                |
| 256                              | <b>TOTAL RATE BASE</b>             |                    |                    | \$363,173,036     |                      | \$363,173,036   | \$363,173,036      | \$363,173,036           |                                | \$178,254,806                  |

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O&M Expenses

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Schedule II-B

| Line                               | Acct No. | Description                     | Reference Schedule | Reference Schedule | Total Company<br>(1) | Account Transfer<br>(2) | Total<br>(3) | Total Electric<br>(6) | Allocation to<br>Texas<br>(7) | Percentage<br>to Transmission<br>(8) | Allocation to<br>Transmission<br>(9) |
|------------------------------------|----------|---------------------------------|--------------------|--------------------|----------------------|-------------------------|--------------|-----------------------|-------------------------------|--------------------------------------|--------------------------------------|
| <b>1 Power Production Expenses</b> |          |                                 |                    |                    |                      |                         |              |                       |                               |                                      |                                      |
| 2                                  |          |                                 |                    |                    |                      |                         |              |                       |                               |                                      |                                      |
| 3 Steam Power Generation           |          |                                 |                    |                    |                      |                         |              |                       |                               |                                      |                                      |
| 4 <u>Operation</u>                 |          |                                 |                    |                    |                      |                         |              |                       |                               |                                      |                                      |
| 5                                  | 500      | Operation Super. & Eng.         | WP Sch II-1        | D-1                |                      |                         |              |                       |                               | 0.00%                                | \$0                                  |
| 6                                  | 501      | Eligible Fuel                   | WP Sch II-1        | D-1                |                      |                         |              |                       |                               | 0.00%                                | 0                                    |
| 7                                  | 502      | Steam Expenses                  | WP Sch II-1        | D-1                |                      |                         |              |                       |                               | 0.00%                                | 0                                    |
| 8                                  | 503      | Lake & Pumping Equipment        | WP Sch II-1        | D-1                |                      |                         |              |                       |                               | 0.00%                                | 0                                    |
| 9                                  | 505      | Electric Expenses               | WP Sch II-1        | D-1                |                      |                         |              |                       |                               | 0.00%                                | 0                                    |
| 10                                 | 506      | Misc. Steam power Expenses      | WP Sch II-1        | D-1                |                      |                         |              |                       |                               | 0.00%                                | 0                                    |
| 11                                 | 507      | Rents                           | WP Sch II-1        | D-1                |                      |                         |              |                       |                               | 0.00%                                | 0                                    |
| 12                                 |          | Subtotal                        |                    |                    |                      |                         |              |                       |                               |                                      | \$0                                  |
| 13                                 |          |                                 |                    |                    |                      |                         |              |                       |                               |                                      |                                      |
| 14                                 |          | <u>Maintenance</u>              |                    |                    |                      |                         |              |                       |                               |                                      |                                      |
| 15                                 | 510      | Maint. Super. & Eng.            | WP Sch II-1        | D-1                |                      |                         |              |                       |                               | 0.00%                                | \$0                                  |
| 16                                 | 511      | Maint. of Structures            | WP Sch II-1        | D-1                |                      |                         |              |                       |                               | 0.00%                                | 0                                    |
| 17                                 | 512      | Maint. of Boiler Plant          | WP Sch II-1        | D-1                |                      |                         |              |                       |                               | 0.00%                                | 0                                    |
| 18                                 | 513      | Maint. of Electric Plant        | WP Sch II-1        | D-1                |                      |                         |              |                       |                               | 0.00%                                | 0                                    |
| 19                                 | 514      | Maint. of Misc. Steam Plant     | WP Sch II-1        | D-1                |                      |                         |              |                       |                               | 0.00%                                | 0                                    |
| 20                                 |          | Subtotal                        |                    |                    |                      |                         |              |                       |                               |                                      | \$0                                  |
| 21                                 |          |                                 |                    |                    |                      |                         |              |                       |                               |                                      |                                      |
| 22                                 |          | <b>Nuclear Power Generation</b> |                    |                    |                      |                         |              |                       |                               |                                      |                                      |
| 23                                 |          | <u>Operation</u>                |                    |                    |                      |                         |              |                       |                               |                                      |                                      |
| 24                                 | 517      | Operation Supervision           | WP Sch II-1        | D-1                |                      |                         |              |                       |                               | 0.00%                                | \$0                                  |
| 25                                 | 518      | Nuclear Fuel-Direct             | WP Sch II-1        | D-1                |                      |                         |              |                       |                               | 0.00%                                | 0                                    |
| 26                                 | 519      | Coolants and Water              | WP Sch II-1        | D-1                |                      |                         |              |                       |                               | 0.00%                                | 0                                    |
| 27                                 | 520      | Steam Expenses                  | WP Sch II-1        | D-1                |                      |                         |              |                       |                               | 0.00%                                | 0                                    |
| 28                                 | 523      | Electric expenses               | WP Sch II-1        | D-1                |                      |                         |              |                       |                               | 0.00%                                | 0                                    |
| 29                                 | 524      | Misc. Nuclear Power Expenses    | WP Sch II-1        | D-1                |                      |                         |              |                       |                               | 0.00%                                | 0                                    |
| 30                                 | 525      | Rents-Allocable                 | WP Sch II-1        | D-1                |                      |                         |              |                       |                               | 0.00%                                | 0                                    |
| 31                                 |          | Subtotal                        |                    |                    |                      |                         |              |                       |                               |                                      | \$0                                  |
| 32                                 |          |                                 |                    |                    |                      |                         |              |                       |                               |                                      |                                      |
| 33                                 |          | <u>Maintenance</u>              |                    |                    |                      |                         |              |                       |                               |                                      |                                      |
| 34                                 | 528      | Maint. Supervision              | WP Sch II-1        | D-1                |                      |                         |              |                       |                               | 0.00%                                | \$0                                  |
| 35                                 | 529      | Maint. of Structures            | WP Sch II-1        | D-1                |                      |                         |              |                       |                               | 0.00%                                | 0                                    |
| 36                                 | 530      | Maint. of Reactor Plant         | WP Sch II-1        | D-1                |                      |                         |              |                       |                               | 0.00%                                | 0                                    |
| 37                                 | 531      | Maint. of Electric Plant        | WP Sch II-1        | D-1                |                      |                         |              |                       |                               | 0.00%                                | 0                                    |
| 38                                 | 532      | Maint. of Misc. Nuclear Plant   | WP Sch II-1        | D-1                |                      |                         |              |                       |                               | 0.00%                                | 0                                    |
| 39                                 |          | Subtotal                        |                    |                    |                      |                         |              |                       |                               |                                      | \$0                                  |
| 40                                 |          |                                 |                    |                    |                      |                         |              |                       |                               |                                      |                                      |

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**Schedule II-B**

| Line                           | Acct No. | Description                           | Reference Schedule | Reference Schedule | Total Company (1) | Account Transfer (2) | Total (3)    | Total Electric (6) | Allocation to Texas (7) | Percentage to Transmission (8) | Allocation to Transmission (9) |
|--------------------------------|----------|---------------------------------------|--------------------|--------------------|-------------------|----------------------|--------------|--------------------|-------------------------|--------------------------------|--------------------------------|
| <b>41 Hydraulic Generation</b> |          |                                       |                    |                    |                   |                      |              |                    |                         |                                |                                |
| 42 <u>Operation</u>            |          |                                       |                    |                    |                   |                      |              |                    |                         |                                |                                |
| 43                             | 535      | Operation Supervision                 | WP Sch II-1        | D-1                |                   |                      |              |                    |                         | 0.00%                          | \$0                            |
| 44                             | 536      | Water for Power                       | WP Sch II-1        | D-1                |                   |                      |              |                    |                         | 0.00%                          | 0                              |
| 45                             | 537      | Hydraulic Expenses                    | WP Sch II-1        | D-1                |                   |                      |              |                    |                         | 0.00%                          | 0                              |
| 46                             | 538      | Electric Expenses                     | WP Sch II-1        | D-1                |                   |                      |              |                    |                         | 0.00%                          | 0                              |
| 47                             | 539      | Misc. Hydraulic Gen. Exp.             | WP Sch II-1        | D-1                |                   |                      |              |                    |                         | 0.00%                          | 0                              |
| 48                             | 540      | Rents                                 | WP Sch II-1        | D-1                |                   |                      |              |                    |                         | 0.00%                          | 0                              |
| 49                             |          | Subtotal                              |                    |                    |                   |                      |              |                    |                         |                                | \$0                            |
| 50                             |          |                                       |                    |                    |                   |                      |              |                    |                         |                                |                                |
| 51                             |          | <u>Maintenance</u>                    |                    |                    |                   |                      |              |                    |                         |                                |                                |
| 52                             | 541      | Maint. Supervision                    | WP Sch II-1        | D-1                |                   |                      |              |                    |                         | 0.00%                          | \$0                            |
| 53                             | 542      | Maint. of Structures                  | WP Sch II-1        | D-1                |                   |                      |              |                    |                         | 0.00%                          | 0                              |
| 54                             | 543      | Maint. of Reservoirs, Dams, & Water   | WP Sch II-1        | D-1                |                   |                      |              |                    |                         | 0.00%                          | 0                              |
| 55                             | 544      | Maint. of Electric Plant              | WP Sch II-1        | D-1                |                   |                      |              |                    |                         | 0.00%                          | 0                              |
| 56                             | 545      | Maint. of Misc. Hydraulic Gen. Exp.   | WP Sch II-1        | D-1                |                   |                      |              |                    |                         | 0.00%                          | 0                              |
| 57                             |          | Subtotal                              |                    |                    |                   |                      |              |                    |                         |                                | \$0                            |
| 58                             |          |                                       |                    |                    |                   |                      |              |                    |                         |                                |                                |
| 59                             |          | <b>Other Power Generation</b>         |                    |                    |                   |                      |              |                    |                         |                                |                                |
| 60                             |          | <u>Operation</u>                      |                    |                    |                   |                      |              |                    |                         |                                |                                |
| 61                             | 546      | Operation Super. & Engin.             | WP Sch II-1        | D-1                |                   |                      |              |                    |                         | 0.00%                          | \$0                            |
| 62                             | 547      | Fuel                                  | WP Sch II-1        | D-1                |                   |                      |              |                    |                         | 0.00%                          | 0                              |
| 63                             | 549      | Misc. Other Power Generation          | WP Sch II-1        | D-1                |                   |                      |              |                    |                         | 0.00%                          | 0                              |
| 64                             | 548      | Generation expense                    |                    |                    |                   |                      |              |                    |                         | 0.00%                          | 0                              |
| 65                             | 550      | Rents                                 |                    |                    |                   |                      |              |                    |                         | 0.00%                          | 0                              |
| 66                             |          | Subtotal                              |                    |                    |                   |                      |              |                    |                         |                                | \$0                            |
| 67                             |          |                                       |                    |                    |                   |                      |              |                    |                         |                                |                                |
| 68                             |          | <u>Maintenance</u>                    |                    |                    |                   |                      |              |                    |                         |                                |                                |
| 69                             | 551      | Maintenance Super. & Engin.           | WP Sch II-1        | D-1                |                   |                      |              |                    |                         | 0.00%                          | \$0                            |
| 70                             | 552      | Maintenance of Structures             | WP Sch II-1        | D-1                |                   |                      |              |                    |                         | 0.00%                          | 0                              |
| 71                             | 553      | Maint. Gener. & Elect. Plt.           | WP Sch II-1        | D-1                |                   |                      |              |                    |                         | 0.00%                          | 0                              |
| 72                             | 554      | Maint. Misc. Other power              | WP Sch II-1        | D-1                |                   |                      |              |                    |                         | 0.00%                          | 0                              |
| 73                             |          | Subtotal                              |                    |                    |                   |                      |              |                    |                         |                                | \$0                            |
| 74                             |          |                                       |                    |                    |                   |                      |              |                    |                         |                                |                                |
| 75                             |          | <b>Other Power Supply</b>             |                    |                    |                   |                      |              |                    |                         |                                |                                |
| 76                             | 555      | Purchased Power                       |                    |                    |                   |                      |              |                    |                         | 0.00%                          | \$0                            |
| 77                             | 556      | System Control & Load Dispatch        | WP Sch II-1        | D-1                |                   |                      |              |                    |                         | 0.00%                          | 0                              |
| 78                             | 557      | Other                                 | WP Sch II-1        | D-1                |                   |                      |              |                    |                         | 0.00%                          | 0                              |
| 79                             |          | Subtotal(Other Power Supply)          |                    |                    |                   |                      |              |                    |                         |                                | \$0                            |
| 80                             |          |                                       |                    |                    |                   |                      |              |                    |                         |                                |                                |
| 81                             |          | <b>Total Power Production Expense</b> |                    |                    | \$88,430,621      |                      | \$88,430,621 | \$88,430,621       | \$88,430,621            | 0.00%                          | \$0                            |
| 82                             |          |                                       |                    |                    |                   |                      |              |                    |                         |                                |                                |

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**Schedule II-B**

| Line                           | Acct No. | Description                        | Reference Schedule | Reference Schedule | Total Company (1) | Account Transfer (2) | Total (3)    | Total Electric (6) | Allocation to Texas (7) | Percentage to Transmission (8) | Allocation to Transmission (9) |
|--------------------------------|----------|------------------------------------|--------------------|--------------------|-------------------|----------------------|--------------|--------------------|-------------------------|--------------------------------|--------------------------------|
| <b>83 Transmission Expense</b> |          |                                    |                    |                    |                   |                      |              |                    |                         |                                |                                |
| 84                             |          | <u>Operation</u>                   |                    |                    |                   |                      |              |                    |                         |                                |                                |
| 85                             | 560      | Operation Super. & Engin.          | WP Sch II-1        | D-1                | \$192,225         |                      | \$192,225    | \$192,225          | \$192,225               | 100.00%                        | \$192,225                      |
| 86                             | 561      | Load Dispatching                   | WP Sch II-1        | D-1                | 976,347           |                      | 976,347      | 976,347            | 976,347                 | 100.00%                        | 976,347                        |
| 87                             | 562      | Station Equipment                  | WP Sch II-1        | D-1                | 330,069           |                      | 330,069      | 330,069            | 330,069                 | 100.00%                        | 330,069                        |
| 88                             | 563      | Overhead Line Expense              | WP Sch II-1        | D-1                | 151,798           |                      | 151,798      | 151,798            | 151,798                 | 100.00%                        | 151,798                        |
| 89                             | 564      | Underground Line Expense           | WP Sch II-1        | D-1                | 0                 |                      | 0            | 0                  | 0                       | 100.00%                        | 0                              |
| 90                             | 565      | Wheeling Expense                   | WP Sch II-1        | D-1                | 19,414,434        |                      | 19,414,434   | 19,414,434         | 19,414,434              | 0.00%                          | 0                              |
| 91                             | 566      | Misc. Transmission Expense         | WP Sch II-1        | D-1                | 331,784           |                      | 331,784      | 331,784            | 331,784                 | 100.00%                        | 331,784                        |
| 92                             | 567      | Rents                              | WP Sch II-1        | D-1                | 0                 |                      | 0            | 0                  | 0                       | 100.00%                        | 0                              |
| 93                             |          | Subtotal                           |                    |                    | \$21,396,657      |                      | \$21,396,657 | \$21,396,657       | \$21,396,657            |                                | \$1,982,223                    |
| 94                             |          |                                    |                    |                    |                   |                      |              |                    |                         |                                |                                |
| 95                             |          | <u>Maintenance</u>                 |                    |                    |                   |                      |              |                    |                         |                                |                                |
| 96                             | 568      | Maintenance Super. & Engin.        | WP Sch II-1        | D-1                | \$7,913           |                      | \$7,913      | \$7,913            | \$7,913                 | 100.00%                        | \$7,913                        |
| 97                             | 569      | Maint. of Structures               | WP Sch II-1        | D-1                | 0                 |                      | 0            | 0                  | 0                       | 100.00%                        | 0                              |
| 98                             | 570      | Maint. of Station Equipment        | WP Sch II-1        | D-1                | 170,106           |                      | 170,106      | 170,106            | 170,106                 | 100.00%                        | 170,106                        |
| 99                             | 571      | Maint. of Overhead Lines           | WP Sch II-1        | D-1                | 9,411             |                      | 9,411        | 9,411              | 9,411                   | 100.00%                        | 9,411                          |
| 100                            | 572      | Maint. of Underground Lines        | WP Sch II-1        | D-1                | 0                 |                      | 0            | 0                  | 0                       | 100.00%                        | 0                              |
| 101                            | 573      | Maint. of Misc. Trans. Plant       | WP Sch II-1        | D-1                | 0                 |                      | 0            | 0                  | 0                       | 100.00%                        | 0                              |
| 102                            |          | Subtotal                           |                    |                    | \$187,431         |                      | \$187,431    | \$187,431          | \$187,431               |                                | \$187,431                      |
| 103                            |          |                                    |                    |                    |                   |                      |              |                    |                         |                                |                                |
| 104                            |          | <b>Total Transmission Expenses</b> |                    |                    | \$21,584,088      |                      | \$21,584,088 | \$21,584,088       | \$21,584,088            | 100.00%                        | \$2,169,654                    |
| 105                            |          |                                    |                    |                    |                   |                      |              |                    |                         |                                |                                |
| 106                            |          | <b>Distribution</b>                |                    |                    |                   |                      |              |                    |                         |                                |                                |
| 107                            |          | <u>Operation</u>                   |                    |                    |                   |                      |              |                    |                         |                                |                                |
| 108                            | 580      | Operation Super. & Engin.          | WP Sch II-1        | D-1                | \$139,354         |                      | \$139,354    | \$139,354          | \$139,354               | 0.00%                          | \$0                            |
| 109                            | 581      | Load Dispatching                   | WP Sch II-1        | D-1                | 216,351           |                      | 216,351      | 216,351            | 216,351                 | 0.00%                          | 0                              |
| 110                            | 582      | Station Expense                    | WP Sch II-1        | D-1                | 22,690            |                      | 22,690       | 22,690             | 22,690                  | 0.00%                          | 0                              |
| 111                            | 583      | Overhead Line Expense              | WP Sch II-1        | D-1                | 242,510           |                      | 242,510      | 242,510            | 242,510                 | 0.00%                          | 0                              |
| 112                            | 584      | Underground Line Expense           | WP Sch II-1        | D-1                | 142,004           |                      | 142,004      | 142,004            | 142,004                 | 0.00%                          | 0                              |
| 113                            | 585      | Street Light & Signal Systems      | WP Sch II-1        | D-1                | (36)              |                      | (36)         | (36)               | (36)                    | 0.00%                          | 0                              |
| 114                            | 586      | Meter Expenses                     | WP Sch II-1        | D-1                | 148,738           |                      | 148,738      | 148,738            | 148,738                 | 0.00%                          | 0                              |
| 115                            | 587      | Customer Installation Expense      | WP Sch II-1        | D-1                | 0                 |                      | 0            | 0                  | 0                       | 0.00%                          | 0                              |
| 116                            | 588      | Misc. Distribution Expenses        | WP Sch II-1        | D-1                | 1,087,259         |                      | 1,087,259    | 1,087,259          | 1,087,259               | 0.00%                          | 0                              |
| 117                            | 589      | Rents                              | WP Sch II-1        | D-1                | 0                 |                      | 0            | 0                  | 0                       | 0.00%                          | 0                              |
| 118                            |          | Subtotal                           |                    |                    | \$1,998,870       |                      | \$1,998,870  | \$1,998,870        | \$1,998,870             |                                | \$0                            |
| 119                            |          |                                    |                    |                    |                   |                      |              |                    |                         |                                |                                |
| 120                            |          | <u>Maintenance</u>                 |                    |                    |                   |                      |              |                    |                         |                                |                                |
| 121                            | 590      | Maintenance Super.& Engin.         | WP Sch II-1        | D-1                | \$24,431          |                      | \$24,431     | \$24,431           | \$24,431                | 0.00%                          | \$0                            |
| 122                            | 591      | Maint. of Structures               | WP Sch II-1        | D-1                | 0                 |                      | 0            | 0                  | 0                       | 0.00%                          | 0                              |
| 123                            | 592      | Maint. of Station Equipment        | WP Sch II-1        | D-1                | 135,928           |                      | 135,928      | 135,928            | 135,928                 | 0.00%                          | 0                              |
| 124                            | 593      | Maint. of Overhead Lines           | WP Sch II-1        | D-1                | 1,465,808         |                      | 1,465,808    | 1,465,808          | 1,465,808               | 0.00%                          | 0                              |
| 125                            | 594      | Maint. of Underground Lines        | WP Sch II-1        | D-1                | 48,147            |                      | 48,147       | 48,147             | 48,147                  | 0.00%                          | 0                              |
| 126                            | 595      | Maint. of Line Transformers        | WP Sch II-1        | D-1                | 2,818             |                      | 2,818        | 2,818              | 2,818                   | 0.00%                          | 0                              |

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| Line | Acct No. | Description                                      | Reference Schedule | Reference Schedule | Total Company (1) | Account Transfer (2) | Total (3)     | Total Electric (6) | Allocation to Texas (7) | Percentage to Transmission (8) | Allocation to Transmission (9) |
|------|----------|--|--------------------|--------------------|-------------------|----------------------|---------------|--------------------|-------------------------|--------------------------------|--------------------------------|
| 127  | 596      | Maint. of Street Lights                          | WP Sch II-1        | D-1                | 58,581            |                      | 58,581        | 58,581             | 58,581                  | 0.00%                          | 0                              |
| 128  | 597      | Maint. of Meters                                 | WP Sch II-1        | D-1                | 17,551            |                      | 17,551        | 17,551             | 17,551                  | 0.00%                          | 0                              |
| 129  | 598      | Maint. of Misc. Dist. Plant.                     | WP Sch II-1        | D-1                | 25                |                      | 25            | 25                 | 25                      | 0.00%                          | 0                              |
| 130  |          | Subtotal   |                    |                    | \$1,753,290       |                      | \$1,753,290   | \$1,753,290        | \$1,753,290             |                                | \$0                            |
| 131  |          |  |                    |                    |                   |                      |               |                    |                         |                                |                                |
| 132  |          | <b>Total Distribution Expenses</b>               |                    |                    | \$3,752,160       |                      | \$3,752,160   | \$3,752,160        | \$3,752,160             |                                | \$0                            |
| 133  |          |  |                    |                    |                   |                      |               |                    |                         |                                |                                |
| 134  |          | <b>Total Prod., Trans., &amp; Dist. Expenses</b> |                    |                    | \$113,766,869     |                      | \$113,766,869 | \$113,766,869      | \$113,766,869           |                                | \$2,169,654                    |

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| Line | Acct No. | Description                                       | Reference Schedule | Reference Schedule | Total Company (1) | Account Transfer (2) | Total (3)   | Total Electric (6) | Allocation to Texas (7) | Percentage to Transmission (8) | Allocation to Transmission (9) |
|------|----------|---|--------------------|--------------------|-------------------|----------------------|-------------|--------------------|-------------------------|--------------------------------|--------------------------------|
| 135  |          |   |                    |                    |                   |                      |             |                    |                         |                                |                                |
| 136  |          | <b>Customer and Information Expenses</b>          |                    |                    |                   |                      |             |                    |                         |                                |                                |
| 137  |          | <u>Customer Accounts Expenses</u>                 |                    |                    |                   |                      |             |                    |                         |                                |                                |
| 138  | 901      | Supervision                                       | WP Sch II-1        | D-1                | \$152,903         |                      | \$152,903   | \$152,903          | \$152,903               | 0.00%                          | \$0                            |
| 139  | 902      | Meter Reading Expense                             | WP Sch II-1        | D-1                | 932               |                      | 932         | 932                | 932                     | 0.00%                          | 0                              |
| 140  | 903      | Customer Records & Collect.                       | WP Sch II-1        | D-1                | 2,682,497         |                      | 2,682,497   | 2,682,497          | 2,682,497               | 0.00%                          | 0                              |
| 141  | 904      | Uncollectible Accounts                            | WP Sch II-1        | D-1                | 120,896           |                      | 120,896     | 120,896            | 120,896                 | 0.00%                          | 0                              |
| 142  | 905      | Misc. Customer Account Exp.                       | WP Sch II-1        | D-1                | 4,422             |                      | 4,422       | 4,422              | 4,422                   | 0.00%                          | 0                              |
| 143  |          | Subtotal  |                    |                    | \$2,961,650       |                      | \$2,961,650 | \$2,961,650        | \$2,961,650             |                                | \$0                            |
| 144  |          |   |                    |                    |                   |                      |             |                    |                         |                                |                                |
| 145  |          | <u>Cust. Service &amp; Information Expense</u>    |                    |                    |                   |                      |             |                    |                         |                                |                                |
| 146  | 906      | Customer Svc. & Infor.                            |                    |                    | \$0               |                      | \$0         | \$0                | \$0                     | 0.00%                          | \$0                            |
| 147  | 907      | Supervision                                       | WP Sch II-1        | D-1                | 0                 |                      | 0           | 0                  | 0                       | 0.00%                          | 0                              |
| 148  | 908      | Customer Assistance                               | WP Sch II-1        | D-1                | 244,118           |                      | 244,118     | 244,118            | 244,118                 | 0.00%                          | 0                              |
| 149  | 909      | Inform. & Instruct. Adv. Exp.                     | WP Sch II-1        | D-1                | 209,871           |                      | 209,871     | 209,871            | 209,871                 | 0.00%                          | 0                              |
| 150  | 910      | Misc. Cust. Service & Inform.                     | WP Sch II-1        | D-1                | 0                 |                      | 0           | 0                  | 0                       | 0.00%                          | 0                              |
| 151  |          | Subtotal  |                    |                    | \$453,989         |                      | \$453,989   | \$453,989          | \$453,989               |                                | \$0                            |
| 152  |          |   |                    |                    |                   |                      |             |                    |                         |                                |                                |
| 153  |          | <u>Sales Expense</u>                              |                    |                    |                   |                      |             |                    |                         |                                |                                |
| 154  | 911      | Supervision                                       | WP Sch II-1        | D-1                | \$205,819         |                      | \$205,819   | \$205,819          | \$205,819               | 0.00%                          | \$0                            |
| 155  | 912      | Demonstrating & Selling Exp.                      | WP Sch II-1        | D-1                | 292,422           |                      | 292,422     | 292,422            | 292,422                 | 0.00%                          | 0                              |
| 156  | 913      | Advertising Exp.                                  | WP Sch II-1        | D-1                | 75,144            |                      | 75,144      | 75,144             | 75,144                  | 0.00%                          | 0                              |
| 157  | 916      | Misc. Sales Exp.                                  | WP Sch II-1        | D-1                | 5,656             |                      | 5,656       | 5,656              | 5,656                   | 0.00%                          | 0                              |
| 158  | 917      | Sales Expense                                     | WP Sch II-1        | D-1                | 0                 |                      | 0           | 0                  | 0                       | 0.00%                          | 0                              |
| 159  |          | Subtotal  |                    |                    | \$579,041         |                      | \$579,041   | \$579,041          | \$579,041               |                                | \$0                            |
| 160  |          |   |                    |                    |                   |                      |             |                    |                         |                                |                                |
| 161  |          | <b>Total Cust. Serv., Inform. &amp; Sale Exp.</b> |                    |                    | \$3,994,680       |                      | \$3,994,680 | \$3,994,680        | \$3,994,680             |                                | \$0                            |
| 162  |          |   |                    |                    |                   |                      |             |                    |                         |                                |                                |
| 163  |          | <b>Administrative &amp; General Expenses</b>      |                    |                    |                   |                      |             |                    |                         |                                |                                |
| 164  | 920      | Admin. & General Salaries                         | WP Sch II-1 & 8    | D-3                | \$1,295,983       |                      | \$1,295,983 | \$1,295,983        | \$1,295,983             | 7.24%                          | \$93,778                       |
| 165  | 921      | Office Supplies                                   | WP Sch II-1 & 8    | D-3                | 588,755           |                      | 588,755     | 588,755            | 588,755                 | 7.24%                          | 42,603                         |
| 166  | 922      | Admin. Exp. Transferred                           | WP Sch II-1 & 8    | D-3                | 0                 |                      | 0           | 0                  | 0                       | 7.24%                          | 0                              |
| 167  | 923      | Outside Services                                  | WP Sch II-1 & 8    | D-3                | 4,085,223         |                      | 4,085,223   | 4,085,223          | 4,085,223               | 10.78%                         | 440,577                        |
| 168  | 924      | Property Insurance Exp.                           | WP Sch II-1 & 8    | D-3                | 659,789           |                      | 659,789     | 659,789            | 659,789                 | 43.09%                         | 284,311                        |
| 169  |          | Property Ins.-Prod. Plant                         | WP Sch II-1 & 8    | D-3                | 0                 |                      | 0           | 0                  | 0                       | 43.09%                         | 0                              |
| 170  |          | Property Ins.-Transmission Plant                  | WP Sch II-1 & 8    | D-3                | 0                 |                      | 0           | 0                  | 0                       | 43.09%                         | 0                              |
| 171  |          | Property Ins.-Distribution                        | WP Sch II-1 & 8    | D-3                | 0                 |                      | 0           | 0                  | 0                       | 43.09%                         | 0                              |
| 172  |          | Property Ins.-Common                              | WP Sch II-1 & 8    | D-3                | 0                 |                      | 0           | 0                  | 0                       | 43.09%                         | 0                              |
| 173  |          | Property Ins.-Other                               | WP Sch II-1 & 8    | D-3                | 0                 |                      | 0           | 0                  | 0                       | 43.09%                         | 0                              |
| 174  |          | Subtotal (A924)                                   | WP Sch II-1 & 8    | D-3                | 0                 |                      | 0           | 0                  | 0                       | 43.09%                         | 0                              |
| 175  | 925      | Injuries & Damages                                | WP Sch II-1 & 8    | D-3                | 0                 |                      | 0           | 0                  | 0                       | 7.24%                          | 0                              |
| 176  | 926      | Pensions & Benefits                               | WP Sch II-1 & 8    | D-3                | 4,326,727         |                      | 4,326,727   | 4,326,727          | 4,326,727               | 7.24%                          | 313,084                        |
| 177  | 927      | Franchise Requirements                            | WP Sch II-1 & 8    | D-3                | 0                 |                      | 0           | 0                  | 0                       | 0.00%                          | 0                              |
| 178  | 928      | Regulatory Commission                             | WP Sch II-1 & 8    | D-3                | 29,961            |                      | 29,961      | 29,961             | 29,961                  | 8.24%                          | 2,469                          |

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**O&M Expenses**

**September 30, 2019**

**Schedule II-B**

| Line | Acct No. | Description                                      | Reference Schedule | Reference Schedule | Total Company (1)    | Account Transfer (2) | Total (3)            | Total Electric (6)   | Allocation to Texas (7) | Percentage to Transmission (8) | Allocation to Transmission (9) |
|------|----------|--|--------------------|--------------------|----------------------|----------------------|----------------------|----------------------|-------------------------|--------------------------------|--------------------------------|
| 179  | 929      | Duplicate Charges                                | WP Sch II-1 & 8    | D-3                | 0                    | 0                    | 0                    | 0                    | 0                       | 0.00%                          | 0                              |
| 180  | 930      | Misc. General Expense                            | WP Sch II-1 & 8    | D-3                | 51,397               |                      | 51,397               | 51,397               | 51,397                  | 7.24%                          | 3,719                          |
| 181  | 931      | Rents  | WP Sch II-1 & 8    | D-3                | 0                    |                      | 0                    | 0                    | 0                       | 7.24%                          | 0                              |
| 182  | 935      | Maintenance of general plant                     |                    |                    | 97,395               |                      | 97,395               | 97,395               | 97,395                  | 10.84%                         | 10,556                         |
| 183  |          | <b>Total Admin. &amp; General Expense</b>        |                    |                    | <b>\$11,135,231</b>  |                      | <b>\$11,135,231</b>  | <b>\$11,135,231</b>  | <b>\$11,135,231</b>     |                                | <b>\$1,191,097</b>             |
| 184  |          |  |                    |                    |                      |                      |                      |                      |                         |                                |                                |
| 185  |          | <b>Total Operation &amp; Maintenance Expense</b> |                    |                    | <b>\$128,896,780</b> |                      | <b>\$128,896,780</b> | <b>\$128,896,780</b> | <b>\$128,896,780</b>    |                                | <b>\$3,360,751</b>             |

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**Other Expenses**

**September 30, 2019**

**Schedule II-C**

| Line   | Acct No. | Description                            | Reference Schedule | Total Company (1)  | Account Transfer (2) | Total (3)          | Total Electric (6) | Allocation to Texas (7) | Percentage to Transmission (8) | Allocation to Transmission (9) |
|--|----------|--|--------------------|--------------------|----------------------|--------------------|--------------------|-------------------------|--------------------------------|--------------------------------|
| <b>1 Depreciation and Amortization Expense</b> |          |  |                    |                    |                      |                    |                    |                         |                                |                                |
| 2  |          |  |                    |                    |                      |                    |                    |                         |                                |                                |
| <b>3 Amortization</b>                          |          |  |                    |                    |                      |                    |                    |                         |                                |                                |
| 4 Purchased Power                              |          |  |                    |                    |                      |                    |                    |                         |                                |                                |
| 5  |          | <b>TOTAL AMORTIZATION</b>              |                    | <b>\$5,175,538</b> |                      | <b>\$5,175,538</b> | <b>\$5,175,538</b> | <b>\$5,175,538</b>      | <b>0.00%</b>                   | <b>\$0</b>                     |
| 6  |          |  |                    |                    |                      |                    |                    |                         |                                |                                |
| 7  |          |  |                    |                    |                      |                    |                    |                         |                                |                                |
| 8  |          | <b>Depreciation</b>                    |                    |                    |                      |                    |                    |                         |                                |                                |
| 9  |          | <b>Steam Production</b>                |                    |                    |                      |                    |                    |                         |                                |                                |
| 10   | 310      | Land & Land Rights                     | WP Sch II-3        | \$0                |                      | \$0                | \$0                | \$0                     | 0.00%                          | \$0                            |
| 11   | 311      | Structures and Improvements            | WP Sch II-3        | 50,061             |                      | 50,061             | 50,061             | 50,061                  | 0.00%                          | 0                              |
| 12   | 312      | Boiler Plant Equipment                 | WP Sch II-3        | 1,480,937          |                      | 1,480,937          | 1,480,937          | 1,480,937               | 0.00%                          | 0                              |
| 13   | 313      | Engines/Engine Driven Gen.             | WP Sch II-3        | 0                  |                      | 0                  | 0                  | 0                       | 0.00%                          | 0                              |
| 14   | 314      | Turbogenerator Units                   | WP Sch II-3        | 3,552              |                      | 3,552              | 3,552              | 3,552                   | 0.00%                          | 0                              |
| 15   | 315      | Accessory Electric Equip.              | WP Sch II-3        | 34,833             |                      | 34,833             | 34,833             | 34,833                  | 0.00%                          | 0                              |
| 16   | 316      | Misc. Power Plant Equip.               | WP Sch II-3        | 48,959             |                      | 48,959             | 48,959             | 48,959                  | 0.00%                          | 0                              |
| 17   |          | <b>Total Steam Production</b>          |                    | <b>\$1,618,342</b> |                      | <b>\$1,618,342</b> | <b>\$1,618,342</b> | <b>\$1,618,342</b>      |                                | <b>\$0</b>                     |
| 18   |          |  |                    |                    |                      |                    |                    |                         |                                |                                |
| 19   |          | <b>Nuclear Production</b>              |                    |                    |                      |                    |                    |                         |                                |                                |
| 20   | 320      | Land & Land Rights                     | WP Sch II-3        | \$0                |                      | \$0                | \$0                | \$0                     | 0.00%                          | \$0                            |
| 21   | 321      | Structures and Improvements            | WP Sch II-3        | 0                  |                      | 0                  | 0                  | 0                       | 0.00%                          | 0                              |
| 22   | 322      | Reactor Plant Equipment                | WP Sch II-3        | 0                  |                      | 0                  | 0                  | 0                       | 0.00%                          | 0                              |
| 23   | 323      | Engines/Engine Driven Gen.             | WP Sch II-3        | 0                  |                      | 0                  | 0                  | 0                       | 0.00%                          | 0                              |
| 24   | 324      | Turbogenerator Units                   | WP Sch II-3        | 0                  |                      | 0                  | 0                  | 0                       | 0.00%                          | 0                              |
| 25   | 325      | Accessory Electric Equip.              | WP Sch II-3        | 0                  |                      | 0                  | 0                  | 0                       | 0.00%                          | 0                              |
| 26   | 326      | Misc. Power Plant Equip.               | WP Sch II-3        | 0                  |                      | 0                  | 0                  | 0                       | 0.00%                          | 0                              |
| 27   |          | <b>Total Nuclear Production</b>        |                    | <b>\$0</b>         |                      | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>              |                                | <b>\$0</b>                     |
| 28   |          |  |                    |                    |                      |                    |                    |                         |                                |                                |
| 29   |          | <b>Hydraulic Production</b>            |                    |                    |                      |                    |                    |                         |                                |                                |
| 30   | 330      | Land & Land Rights                     | WP Sch II-3        | \$0                |                      | \$0                | \$0                | \$0                     | 0.00%                          | \$0                            |
| 31   | 331      | Structures and Improvements            | WP Sch II-3        | 0                  |                      | 0                  | 0                  | 0                       | 0.00%                          | 0                              |
| 32   | 332      | Reservoirs, Dams, and Waterways        | WP Sch II-3        | 8,274              |                      | 8,274              | 8,274              | 8,274                   | 0.00%                          | 0                              |
| 33   | 333      | Water Wheels, Turbines, and Generators | WP Sch II-3        | 0                  |                      | 0                  | 0                  | 0                       | 0.00%                          | 0                              |
| 34   | 334      | Accessory Electric Equipment           | WP Sch II-3        | 0                  |                      | 0                  | 0                  | 0                       | 0.00%                          | 0                              |
| 35   | 335      | Miscellaneous Power Plant Equip.       | WP Sch II-3        | 0                  |                      | 0                  | 0                  | 0                       | 0.00%                          | 0                              |
| 36   | 336      | Roads, Railroads, and Bridges          | WP Sch II-3        | 0                  |                      | 0                  | 0                  | 0                       | 0.00%                          | 0                              |
| 37   |          | <b>Total Hydraulic Production</b>      |                    | <b>\$8,274</b>     |                      | <b>\$8,274</b>     | <b>\$8,274</b>     | <b>\$8,274</b>          |                                | <b>\$0</b>                     |
| 38   |          |  |                    |                    |                      |                    |                    |                         |                                |                                |

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**Schedule II-C**

| Line                       | Acct No.                                    | Description                       | Reference Schedule | Total Company (1) | Account Transfer (2) | Total (3)   | Total Electric (6) | Allocation to Texas (7) | Percentage to Transmission (8) | Allocation to Transmission (9) |
|----------------------------|---|-----------------------------------|--------------------|-------------------|----------------------|-------------|--------------------|-------------------------|--------------------------------|--------------------------------|
| <b>39 Other Production</b> |   |                                   |                    |                   |                      |             |                    |                         |                                |                                |
| 40                         | 340   | Land & Land Rights                | WP Sch II-3        | \$0               | \$0                  | \$0         | \$0                | \$0                     | 0.00%                          | \$0                            |
| 41                         | 341   | Structures and Improvements       | WP Sch II-3        | 362,409           | 362,409              | 362,409     | 362,409            | 362,409                 | 0.00%                          | 0                              |
| 42                         | 342   | Fuel Holder, Producer & Acc       | WP Sch II-3        | 42,228            | 42,228               | 42,228      | 42,228             | 42,228                  | 0.00%                          | 0                              |
| 43                         | 343   | Prime Movers                      | WP Sch II-3        | 65,055            | 65,055               | 65,055      | 65,055             | 65,055                  | 0.00%                          | 0                              |
| 44                         | 344   | Generators                        | WP Sch II-3        | 1,360,723         | 1,360,723            | 1,360,723   | 1,360,723          | 1,360,723               | 0.00%                          | 0                              |
| 45                         | 345   | Accessory Plant Equipment         | WP Sch II-3        | 22,829            | 22,829               | 22,829      | 22,829             | 22,829                  | 0.00%                          | 0                              |
| 46                         | 346   | Misc. Power Plant Equipment       | WP Sch II-3        | 34,030            | 34,030               | 34,030      | 34,030             | 34,030                  | 0.00%                          | 0                              |
| 47                         | <b>Total Other Production</b>               |                                   |                    | \$1,887,274       | \$1,887,274          | \$1,887,274 | \$1,887,274        | \$1,887,274             |                                | \$0                            |
| 48                         |   |                                   |                    |                   |                      |             |                    |                         |                                |                                |
| 49                         | <b>Subtotal Electric Production Plant</b>   |                                   |                    | \$3,513,889       | \$3,513,889          | \$3,513,889 | \$3,513,889        | \$3,513,889             | 0.00%                          | \$0                            |
| 50                         |   |                                   |                    |                   |                      |             |                    |                         |                                |                                |
| 51                         | <b>Electric Transmission Plant</b>          |                                   |                    |                   |                      |             |                    |                         |                                |                                |
| 52                         | 350   | Land and Land Rights              | WP Sch II-3        | \$0               | \$0                  | \$0         | \$0                | \$0                     | 100.00%                        | \$0                            |
| 53                         | 352   | Structures and Improvements       | WP Sch II-3        | 186,214           | 186,214              | 186,214     | 186,214            | 186,214                 | 100.00%                        | 186,214                        |
| 54                         | 353   | Station Equipment                 | WP Sch II-3        | 2,552,590         | 2,552,590            | 2,552,590   | 2,552,590          | 2,552,590               | 100.00%                        | 2,552,590                      |
| 55                         | 354   | Towers and Fixtures               | WP Sch II-3        | 0                 | 0                    | 0           | 0                  | 0                       | 100.00%                        | 0                              |
| 56                         | 355   | Poles and Fixtures                | WP Sch II-3        | 1,718,244         | 1,718,244            | 1,718,244   | 1,718,244          | 1,718,244               | 100.00%                        | 1,718,244                      |
| 57                         | 356   | O.H. Conductors & Devices         | WP Sch II-3        | 784,134           | 784,134              | 784,134     | 784,134            | 784,134                 | 100.00%                        | 784,134                        |
| 58                         | 357   | Underground Conduit               | WP Sch II-3        | 56,003            | 56,003               | 56,003      | 56,003             | 56,003                  | 100.00%                        | 56,003                         |
| 59                         | 358   | Underground Conductors            | WP Sch II-3        | 103,754           | 103,754              | 103,754     | 103,754            | 103,754                 | 100.00%                        | 103,754                        |
| 60                         | 359   | Roads and Trails                  | WP Sch II-3        | 13,995            | 13,995               | 13,995      | 13,995             | 13,995                  | 100.00%                        | 13,995                         |
| 61                         | 384   | Communication Equip- Transmission | WP Sch II-3        | 12,928            | 12,928               | 12,928      | 12,928             | 12,928                  | 100.00%                        | 12,928                         |
| 62                         | <b>Subtotal Electric Transmission Plant</b> |                                   |                    | \$5,427,862       | \$5,427,862          | \$5,427,862 | \$5,427,862        | \$5,427,862             |                                | \$5,427,862                    |
| 63                         |   |                                   |                    |                   |                      |             |                    |                         |                                |                                |
| 64                         | <b>Electric Distribution Plant</b>          |                                   |                    |                   |                      |             |                    |                         |                                |                                |
| 65                         | 360   | Land and Land Rights              | WP Sch II-3        | \$0               | \$0                  | \$0         | \$0                | \$0                     | 0.00%                          | \$0                            |
| 66                         | 361   | Structures and Improvements       | WP Sch II-3        | 24,598            | 24,598               | 24,598      | 24,598             | 24,598                  | 0.00%                          | 0                              |
| 67                         | 362   | Station Equipment                 | WP Sch II-3        | 602,247           | 602,247              | 602,247     | 602,247            | 602,247                 | 0.00%                          | 0                              |
| 68                         | 363   | Storage Battery Equipment         | WP Sch II-3        | 3,719             | 3,719                | 3,719       | 3,719              | 3,719                   | 0.00%                          | 0                              |
| 69                         | 364   | Poles, Towers & Fixtures          | WP Sch II-3        | 719,317           | 719,317              | 719,317     | 719,317            | 719,317                 | 0.00%                          | 0                              |
| 70                         | 365   | O.H. Conductors & Devices         | WP Sch II-3        | 696,459           | 696,459              | 696,459     | 696,459            | 696,459                 | 0.00%                          | 0                              |
| 71                         | 366   | Underground Conduits              | WP Sch II-3        | 226,899           | 226,899              | 226,899     | 226,899            | 226,899                 | 0.00%                          | 0                              |
| 72                         | 367   | U G. Conductors & Devices         | WP Sch II-3        | 516,211           | 516,211              | 516,211     | 516,211            | 516,211                 | 0.00%                          | 0                              |
| 73                         | 368   | Line Transformers                 | WP Sch II-3        | 1,187,719         | 1,187,719            | 1,187,719   | 1,187,719          | 1,187,719               | 0.00%                          | 0                              |
| 74                         | 369   | Services                          | WP Sch II-3        | 331,388           | 331,388              | 331,388     | 331,388            | 331,388                 | 0.00%                          | 0                              |
| 75                         | 370   | Meters                            | WP Sch II-3        | 583,871           | 583,871              | 583,871     | 583,871            | 583,871                 | 0.00%                          | 0                              |
| 76                         | 371   | Install. on Customer Prem.        | WP Sch II-3        | 9,876             | 9,876                | 9,876       | 9,876              | 9,876                   | 0.00%                          | 0                              |
| 77                         | 372   | Leased Prop. on Cust. Premises    | WP Sch II-3        | 14,601            | 14,601               | 14,601      | 14,601             | 14,601                  | 0.00%                          | 0                              |
| 78                         | 373   | Street Lights                     | WP Sch II-3        | 162,074           | 162,074              | 162,074     | 162,074            | 162,074                 | 0.00%                          | 0                              |

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**Other Expenses**

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**Schedule II-C**

| Line | Acct No. | Description                                       | Reference Schedule | Total Company (1) | Account Transfer (2) | Total (3)    | Total Electric (6) | Allocation to Texas (7) | Percentage to Transmission (8) | Allocation to Transmission (9) |
|------|----------|---|--------------------|-------------------|----------------------|--------------|--------------------|-------------------------|--------------------------------|--------------------------------|
| 79   |          | <b>Subtotal Electric Distribution Plant</b>       |                    | \$5,078,976       |                      | \$5,078,976  | \$5,078,976        | \$5,078,976             |                                | \$0                            |
| 80   |          |   |                    |                   |                      |              |                    |                         |                                |                                |
| 81   |          | <b>Electric General Plant</b>                     |                    |                   |                      |              |                    |                         |                                |                                |
| 82   | 383      | Computer Software                                 | WP Sch II-3 & 7    | \$179,106         |                      | \$179,106    | \$179,106          | \$179,106               | 7.24%                          | \$12,960                       |
| 83   | 384      | Communication Equip- Transmission                 | WP Sch II-3 & 7    | \$0               |                      | 0            | 0                  | 0                       | 7.24%                          | 0                              |
| 84   | 389      | Land and Land Rights                              | WP Sch II-3 & 7    | 0                 |                      | 0            | 0                  | 0                       | 7.24%                          | 0                              |
| 85   | 390      | Structures and Improvements                       | WP Sch II-3 & 7    | 224,948           |                      | 224,948      | 224,948            | 224,948                 | 7.24%                          | 16,277                         |
| 86   | 391      | Office Furniture & Equip.                         | WP Sch II-3 & 7    | 142,786           |                      | 142,786      | 142,786            | 142,786                 | 7.24%                          | 10,332                         |
| 87   | 392      | Transportation Equipment                          | WP Sch II-3 & 7    | 651,201           |                      | 651,201      | 651,201            | 651,201                 | 7.24%                          | 47,121                         |
| 88   | 393      | Stores Equipment                                  | WP Sch II-3 & 7    | 162               |                      | 162          | 162                | 162                     | 44.00%                         | 71                             |
| 89   | 394      | Tools, Shop & Garage Equip.                       | WP Sch II-3 & 7    | 8,871             |                      | 8,871        | 8,871              | 8,871                   | 44.00%                         | 3,903                          |
| 90   | 395      | Laboratory Equipment                              | WP Sch II-3 & 7    | 33,690            |                      | 33,690       | 33,690             | 33,690                  | 44.00%                         | 14,823                         |
| 91   | 396      | Power Operated Equipment                          | WP Sch II-3 & 7    | 1,342             |                      | 1,342        | 1,342              | 1,342                   | 44.00%                         | 590                            |
| 92   | 397      | Communication Equipment                           | WP Sch II-3 & 7    | 1,173,761         |                      | 1,173,761    | 1,173,761          | 1,173,761               | 7.24%                          | 84,934                         |
| 93   | 398      | Misc. Equipment                                   | WP Sch II-3 & 7    | 3,788             |                      | 3,788        | 3,788              | 3,788                   | 44.00%                         | 1,667                          |
| 94   |          | <b>Subtotal Electric General Plant</b>            |                    | \$2,419,655       |                      | \$2,419,655  | \$2,419,655        | \$2,419,655             |                                | \$192,679                      |
| 95   |          |   |                    |                   |                      |              |                    |                         |                                |                                |
| 96   |          |   |                    |                   |                      |              |                    |                         |                                |                                |
| 97   |          | <b>TOTAL DEPRECIATION</b>                         |                    | \$16,440,383      |                      | \$16,440,383 | \$16,440,383       | \$16,440,383            |                                | \$5,620,542                    |
| 98   |          |   |                    |                   |                      |              |                    |                         |                                |                                |
| 99   |          | <b>TOTAL DEPRECIATION &amp; AMORTIZATION</b>      |                    | \$21,615,921      |                      | \$21,615,921 | \$21,615,921       | \$21,615,921            |                                | \$5,620,542                    |
| 100  |          |   |                    |                   |                      |              |                    |                         |                                |                                |
| 101  |          | <b><u>Taxes Other than Income Taxes</u></b>       |                    |                   |                      |              |                    |                         |                                |                                |
| 102  |          | Transfer to City (PILOT)                          | WP Sch II-1        | \$13,350,658      |                      | \$13,350,658 | \$13,350,658       | \$13,350,658            | 50.06%                         | \$6,683,954                    |
| 103  |          | <b>Total Non Revenue Related</b>                  |                    | \$13,350,658      |                      | \$13,350,658 | \$13,350,658       | \$13,350,658            |                                | \$6,683,954                    |
| 104  |          |   |                    |                   |                      |              |                    |                         |                                |                                |
| 105  | (N)      | See SuppSchII                                     |                    |                   |                      |              |                    |                         |                                |                                |
| 106  |          |   |                    |                   |                      |              |                    |                         |                                |                                |
| 107  |          | <b>Revenue Related</b>                            |                    |                   |                      |              |                    |                         |                                |                                |
| 108  |          |   |                    |                   |                      |              |                    |                         |                                |                                |
| 109  |          | <b><u>Taxes</u></b>                               |                    |                   |                      |              |                    |                         |                                |                                |
| 110  |          | Sales   |                    | \$0               |                      | \$0          | \$0                | \$0                     |                                |                                |
| 111  |          | Public Utility Commission                         |                    | 0                 |                      | 0            | 0                  | 0                       |                                |                                |
| 112  |          | Occupational Street Rental                        |                    | 0                 |                      | 0            | 0                  | 0                       |                                |                                |
| 113  |          |   |                    |                   |                      |              |                    |                         |                                |                                |
| 114  |          | <b>Total Revenue Related</b>                      |                    | \$0               |                      | \$0          | \$0                | \$0                     |                                |                                |
| 115  |          |   |                    |                   |                      |              |                    |                         |                                |                                |
| 116  |          | <b><u>Total Taxes Other Than Income Taxes</u></b> |                    |                   |                      |              |                    |                         |                                |                                |
| 117  |          |   |                    |                   |                      |              |                    |                         |                                |                                |

Public Utility Commission of Texas  
 Bryan Texas Utilities  
 Other Expenses  
 Docket No. 50655  
 September 30, 2019

**Other Expenses**

**September 30, 2019**

**Schedule II-C**

| Line | Acct No. | Description | Reference Schedule | Total Company (1) | Account Transfer (2) | Total (3) | Total Electric (6) | Allocation to Texas (7) | Percentage to Transmission (8) | Allocation to Transmission (9) |
|------|----------|-------------|--------------------|-------------------|----------------------|-----------|--------------------|-------------------------|--------------------------------|--------------------------------|
|------|----------|-------------|--------------------|-------------------|----------------------|-----------|--------------------|-------------------------|--------------------------------|--------------------------------|

**118 Federal Income Taxes**

|     |  |                                     |  |     |  |     |     |  |     |  |
|-----|--|-------------------------------------|--|-----|--|-----|-----|--|-----|--|
| 119 |  |                                     |  |     |  |     |     |  |     |  |
| 120 |  | Return on Rate Base                 |  |     |  |     |     |  |     |  |
| 121 |  |                                     |  |     |  |     |     |  |     |  |
| 122 |  | Deduct:                             |  |     |  |     |     |  |     |  |
| 123 |  | Synchronized Interest               |  | \$0 |  | \$0 | \$0 |  | \$0 |  |
| 124 |  | ITC Amortization                    |  | 0   |  | 0   | 0   |  | 0   |  |
| 125 |  | Amort. of Excess(Deficient) Taxes   |  | 0   |  | 0   | 0   |  | 0   |  |
| 126 |  | Other Deduction 1                   |  | 0   |  | 0   | 0   |  | 0   |  |
| 127 |  | Other Deduction 2                   |  | 0   |  | 0   | 0   |  | 0   |  |
| 128 |  | Other Deduction 3                   |  | 0   |  | 0   | 0   |  | 0   |  |
| 129 |  |                                     |  |     |  |     |     |  |     |  |
| 130 |  | Add:                                |  |     |  |     |     |  |     |  |
| 131 |  | Depreciation Addback                |  | 0   |  | 0   | 0   |  | 0   |  |
| 132 |  | Meals and Entertainment             |  | 0   |  | 0   | 0   |  | 0   |  |
| 133 |  | Other Addition 1                    |  | 0   |  | 0   | 0   |  | 0   |  |
| 134 |  | Other Addition 2                    |  | 0   |  | 0   | 0   |  | 0   |  |
| 135 |  | Other Addition 3                    |  | 0   |  | 0   | 0   |  | 0   |  |
| 136 |  |                                     |  |     |  |     |     |  |     |  |
| 137 |  | Taxable Component of Return         |  | 0   |  | 0   | 0   |  | 0   |  |
| 138 |  | Tax Factor                          |  | 0   |  | 0   | 0   |  | 0   |  |
| 139 |  |                                     |  |     |  |     |     |  |     |  |
| 140 |  | Federal Income Taxes Before Adjust. |  | 0   |  | 0   | 0   |  | 0   |  |
| 141 |  |                                     |  |     |  |     |     |  |     |  |
| 142 |  | Deduct                              |  |     |  |     |     |  |     |  |
| 143 |  | ITC Amortization                    |  | 0   |  | 0   | 0   |  | 0   |  |
| 144 |  | Amort. of Excess(Deficient) Taxes   |  | 0   |  | 0   | 0   |  | 0   |  |
| 145 |  |                                     |  |     |  |     |     |  |     |  |
| 146 |  | <b>Federal Income Taxes</b>         |  | \$0 |  | \$0 | \$0 |  | \$0 |  |
| 147 |  |                                     |  |     |  |     |     |  |     |  |
| 148 |  | <b>Other Items</b>                  |  |     |  |     |     |  |     |  |
| 149 |  |                                     |  |     |  |     |     |  |     |  |
| 150 |  | Interest On Customer Deposits       |  | 0   |  | 0   | 0   |  | 0   |  |
| 151 |  | Decommissioning Expense             |  | 0   |  | 0   | 0   |  | 0   |  |
| 152 |  |                                     |  |     |  |     |     |  |     |  |

Public Utility Commission of Texas  
 Bryan Texas Utilities  
 Other Expenses  
 Docket No. 50655  
 September 30, 2019

**Other Expenses**

**September 30, 2019**

**Schedule II-C**

| Line  | Acct No. | Description                           | Reference Schedule | Total Company (1) | Account Transfer (2) | Total (3)   | Total Electric (6) | Allocation to Texas (7) | Percentage to Transmission (8) | Allocation to Transmission (9) |
|---|----------|---------------------------------------|--------------------|-------------------|----------------------|-------------|--------------------|-------------------------|--------------------------------|--------------------------------|
| <b>153 Other Revenues</b>                     |          |                                       |                    |                   |                      |             |                    |                         |                                |                                |
| 154   |          |                                       |                    |                   |                      |             |                    |                         |                                |                                |
| 155      Other Transmission Revenues (detail) |          |                                       |                    |                   |                      |             |                    |                         |                                |                                |
| 156      example Short Term Transmission      |          |                                       |                    |                   |                      |             |                    |                         |                                |                                |
| 157   |          | Regional Transmission Service Revenue |                    | \$0               |                      | \$0         | \$0                | \$0                     | 100.00%                        | \$0                            |
| 158   |          |                                       |                    |                   |                      |             |                    |                         |                                |                                |
| 159   |          | Other Revenues (detail)               |                    |                   |                      |             |                    |                         |                                |                                |
| 160   |          | examples Pole Rental, ROWs, etc.      |                    |                   |                      |             |                    |                         |                                |                                |
| 161   |          | Gains from Disposition-Utility Plant  |                    | \$15,998          |                      | \$15,998    | \$15,998           | \$15,998                | 0.00%                          | \$0                            |
| 162   |          | Revenue from Non-Utility Oper         |                    | 389,787           |                      | 389,787     | 389,787            | 389,787                 | 0.00%                          | 0                              |
| 163   |          | Non-Operating Rental Income           |                    | 24 000            |                      | 24,000      | 24,000             | 24,000                  | 0.00%                          | 0                              |
| 164   |          | Scheduling Fees                       |                    | 1,451,587         |                      | 1,451,587   | 1,451,587          | 1,451,587               | 0.00%                          | 0                              |
| 165   |          |                                       |                    | \$1,881,372       |                      | \$1,881,372 | \$1,881,372        | \$1,881,372             |                                | \$0                            |
| 166   |          |                                       |                    |                   |                      |             |                    |                         |                                |                                |
| 167   |          | Subtotal Other Revenues               |                    | \$1,881,372       |                      | \$1,881,372 | \$1,881,372        | \$1,881,372             |                                | \$0                            |

Public Utility Commission of Texas  
 Approved Transmission Cost of Service  
 Company Name Bryan Texas Utilities Project No 22616  
 Projected Test Year Ending December 31, 2002  
 Rate Base Accounts

Rate Base from Previous Commission Order

Schedule III-A

| Acct No                                 | Description | Functionalization Factor in last TCOS | Reference Schedule | Total Company (1) | Total Texas Electric (2) | \$ Allocation to Generation (3) | \$ Allocation to Transmission (4) | \$ Allocation to Distribution (5) | % Allocation to Generation (6) = (3) / (2) | % Allocation to Transmission (7) = (4) / (2) | % Allocation to Distribution (8) = (5) / (2) | % Total (9) = (6) + (7) + (8) |
|---|-------------|---------------------------------------|--------------------|-------------------|--------------------------|---------------------------------|-----------------------------------|-----------------------------------|--|--|--|-------------------------------|
| <b>ELECTRIC PLANT IN SERVICE:</b>       |             |                                       |                    |                   |                          |                                 |                                   |                                   |  |  |  |                               |
| <b>Intangible Plant</b>                 |             |                                       |                    |                   |                          |                                 |                                   |                                   |  |  |  |                               |
| 301 Organization                        | GEN         | B-1                                   |                    | \$0               | \$0                      | \$0                             | \$0                               | \$0                               | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 302 Franchise and Consents              | GEN         | B-1                                   |                    | 0                 | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 303 Miscellaneous Intangible Plant      | GEN         | B-1                                   |                    | 0                 | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| Total Intangible Plant                  |             |                                       |                    | \$0               | \$0                      | \$0                             | \$0                               | \$0                               | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| <b>Steam Production</b>                 |             |                                       |                    |                   |                          |                                 |                                   |                                   |  |  |  |                               |
| 310 Land & Land Rights                  | GEN         | B-1                                   |                    | \$1,183,486       | \$1,183,486              | \$1,183,486                     | \$0                               | \$0                               | 100.00%                                    | 0.00%  | 0.00%  | 100.00%                       |
| 311 Structures and Improvements         | GEN         | B-1                                   |                    | 14,962,116        | 14,962,116               | 14,962,116                      | 0                                 | 0                                 | 100.00%                                    | 0.00%  | 0.00%  | 100.00%                       |
| 312 Boiler Plant Equipment              | GEN         | B-1                                   |                    | 23,388,473        | 23,388,473               | 23,388,473                      | 0                                 | 0                                 | 100.00%                                    | 0.00%  | 0.00%  | 100.00%                       |
| 313 Engines/Engine Driven Gen           | GEN         | B-1                                   |                    | 0                 | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 314 Turbogenerator Units                | GEN         | B-1                                   |                    | 11,543,278        | 11,543,278               | 11,543,278                      | 0                                 | 0                                 | 100.00%                                    | 0.00%  | 0.00%  | 100.00%                       |
| 315 Accessory Electric Equip.           | GEN         | B-1                                   |                    | 3,621,830         | 3,621,830                | 3,621,830                       | 0                                 | 0                                 | 100.00%                                    | 0.00%  | 0.00%  | 100.00%                       |
| 316 Misc Power Plant Equip.             | GEN         | B-1                                   |                    | 633,933           | 633,933                  | 633,933                         | 0                                 | 0                                 | 100.00%                                    | 0.00%  | 0.00%  | 100.00%                       |
| Total Steam Production                  |             |                                       |                    | \$55,333,116      | \$55,333,116             | \$55,333,116                    | \$0                               | \$0                               | 100.00%                                    | 0.00%  | 0.00%  | 100.00%                       |
| <b>Nuclear Production</b>               |             |                                       |                    |                   |                          |                                 |                                   |                                   |  |  |  |                               |
| 320 Land & Land Rights                  | GEN         | B-1                                   |                    | \$0               | \$0                      | \$0                             | \$0                               | \$0                               | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 321 Structures and Improvements         | GEN         | B-1                                   |                    | 0                 | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 322 Reactor Plant Equipment             | GEN         | B-1                                   |                    | 0                 | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 323 Engines/Engine Driven Gen           | GEN         | B-1                                   |                    | 0                 | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 324 Turbogenerator Units                | GEN         | B-1                                   |                    | 0                 | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 325 Accessory Electric Equip.           | GEN         | B-1                                   |                    | 0                 | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 326 Misc Power Plant Equip.             | GEN         | B-1                                   |                    | 0                 | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| Total Nuclear Production                |             |                                       |                    | \$0               | \$0                      | \$0                             | \$0                               | \$0                               | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| <b>Hydraulic Production</b>             |             |                                       |                    |                   |                          |                                 |                                   |                                   |  |  |  |                               |
| 330 Land & Land Rights                  | GEN         | B-1                                   |                    | \$0               | \$0                      | \$0                             | \$0                               | \$0                               | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 331 Structures and Improvements         | GEN         | B-1                                   |                    | 0                 | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 332 Reservoirs, Dams, and Waterways     | GEN         | B-1                                   |                    | 0                 | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 333 Water Wheels, Turbines, & Generator | GEN         | B-1                                   |                    | 0                 | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 334 Accessory Electric Equipment        | GEN         | B-1                                   |                    | 0                 | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 335 Miscellaneous Power Plant Equip.    | GEN         | B-1                                   |                    | 0                 | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 336 Roads, Railroads, and Bridges       | GEN         | B-1                                   |                    | 0                 | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| Total Hydraulic Production              |             |                                       |                    | \$0               | \$0                      | \$0                             | \$0                               | \$0                               | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| <b>Other Production</b>                 |             |                                       |                    |                   |                          |                                 |                                   |                                   |  |  |  |                               |
| 340 Land & Land Rights                  | GEN         | B-1                                   |                    | \$0               | \$0                      | \$0                             | \$0                               | \$0                               | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 341 Structures and Improvements         | GEN         | B-1                                   |                    | 0                 | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 342 Fuel Holder, Producer & Acc         | GEN         | B-1                                   |                    | 164,597           | 164,597                  | 164,597                         | 0                                 | 0                                 | 100.00%                                    | 0.00%  | 0.00%  | 100.00%                       |
| 343 Prime Movers                        | GEN         | B-1                                   |                    | 4,221,204         | 4,221,204                | 4,221,204                       | 0                                 | 0                                 | 100.00%                                    | 0.00%  | 0.00%  | 100.00%                       |
| 344 Generators                          | GEN         | B-1                                   |                    | 0                 | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 345 Accessory Plant Equipment           | GEN         | B-1                                   |                    | 0                 | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 346 Misc. Power Plant Equipment         | GEN         | B-1                                   |                    | 0                 | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| Total Other Production                  |             |                                       |                    | \$4,385,801       | \$4,385,801              | \$4,385,801                     | \$0                               | \$0                               | 100.00%                                    | 0.00%  | 0.00%  | 100.00%                       |
| Total Production Plant                  |             |                                       |                    | \$59,718,917      | \$59,718,917             | \$59,718,917                    | \$0                               | \$0                               | 100.00%                                    | 0.00%  | 0.00%  | 100.00%                       |

Public Utility Commission of Texas  
 Approved Transmission Cost of Service  
 Company Name Bryan Texas Utilities Project No 22616  
 Projected Test Year Ending December 31, 2002  
 Rate Base Accounts

Rate Base from Previous Commission Order

Schedule III-A

| Acct No   | Description | Functionalization Factor in last TCOS | Reference Schedule | Total Company (1) | Total Texas Electric (2) | \$ Allocation to Generation (3) | \$ Allocation to Transmission (4) | \$ Allocation to Distribution (5) | % Allocation to Generation (6) = (3) / (2) | % Allocation to Transmission (7) = (4) / (2) | % Allocation to Distribution (8) = (5) / (2) | % Total (9) = (6) + (7) + (8) |
|---|-------------|---------------------------------------|--------------------|-------------------|--------------------------|---------------------------------|-----------------------------------|-----------------------------------|--|--|--|-------------------------------|
| <b>Electric Transmission Plant</b>                        |             |                                       |                    |                   |                          |                                 |                                   |                                   |  |  |  |                               |
| 350 Land and Land Rights                                  | TRANS       | B-1                                   | \$260,988          | \$260,988         | \$0                      | \$260,988                       | \$0                               | 0 00%                             | 100 00%                                    | 0 00%  | 100 00%                                      |                               |
| 352 Structures and Improvements                           | TRANS       | B-1                                   | 1,968,951          | 1,968,951         | 0                        | 1,968,951                       | 0                                 | 0 00%                             | 100.00%                                    | 0 00%  | 100.00%                                      |                               |
| 353 Station Equipment                                     | TRANS       | B-1                                   | 14,712,947         | 14,712,947        | 0                        | 14,712,947                      | 0                                 | 0.00%                             | 100.00%                                    | 0.00%  | 100.00%                                      |                               |
| 354 Towers and Fixtures                                   | TRANS       | B-1                                   | 173,074            | 173,074           | 0                        | 173,074                         | 0                                 | 0 00%                             | 100.00%                                    | 0 00%  | 100.00%                                      |                               |
| 355 Poles and Fixtures                                    | TRANS       | B-1                                   | 4,349,871          | 4,349,871         | 0                        | 4,349,871                       | 0                                 | 0 00%                             | 100 00%                                    | 0 00%  | 100 00%                                      |                               |
| 356 O.H. Conductors & Devices                             | TRANS       | B-1                                   | 4,831,957          | 4,831,957         | 0                        | 4,831,957                       | 0                                 | 0 00%                             | 100.00%                                    | 0.00%  | 100.00%                                      |                               |
| 357 Underground Conduit                                   | TRANS       | B-1                                   | 984,791            | 984,791           | 0                        | 984,791                         | 0                                 | 0.00%                             | 100.00%                                    | 0.00%  | 100.00%                                      |                               |
| 358 Underground Conductors                                | TRANS       | B-1                                   | 411,935            | 411,935           | 0                        | 411,935                         | 0                                 | 0 00%                             | 100.00%                                    | 0 00%  | 100 00%                                      |                               |
| 359 Roads and Trails                                      | TRANS       | B-1                                   |                    |                   |                          | 0                               | 0                                 | 0 00%                             | 100.00%                                    | 0 00%  | 100.00%                                      |                               |
| Total Electric Transmission Plant                         |             |                                       |                    | \$27,694,514      | \$27,694,514             | \$0                             | \$27,694,514                      | \$0                               | 0.00%                                      | 100 00%                                      | 0 00%  | 100.00%                       |
| <b>Electric Distribution Plant</b>                        |             |                                       |                    |                   |                          |                                 |                                   |                                   |  |  |  |                               |
| 360 Land and Land Rights                                  | DIST        | B-1                                   | \$110,094          | \$110,094         | \$0                      | \$0                             | \$110,094                         | 0 00%                             | 0.00%                                      | 100 00%                                      | 0.00%  | 100.00%                       |
| 361 Structures and Improvements                           | DIST        | B-1                                   | 58,824             | 58,824            | 0                        | 0                               | 58,824                            | 0 00%                             | 0.00%                                      | 100 00%                                      | 0 00%  | 100.00%                       |
| 362 Station Equipment                                     | DIST        | B-1                                   | 12,268,221         | 12,268,221        | 0                        | 0                               | 12,268,221                        | 0 00%                             | 0.00%                                      | 100 00%                                      | 0 00%  | 100.00%                       |
| 363 Storage Battery Equipment                             | DIST        | B-1                                   | 60                 | 60                | 0                        | 0                               | 60                                | 0.00%                             | 0.00%                                      | 100.00%                                      | 0.00%  | 100.00%                       |
| 364 Poles, Towers & Fixtures                              | DIST        | B-1                                   | 6,919,277          | 6,919,277         | 0                        | 0                               | 6,919,277                         | 0 00%                             | 0.00%                                      | 100 00%                                      | 0 00%  | 100.00%                       |
| 365 O.H. Conductors & Devices                             | DIST        | B-1                                   | 9,226,542          | 9,226,542         | 0                        | 0                               | 9,226,542                         | 0 00%                             | 0.00%                                      | 100.00%                                      | 0.00%  | 100.00%                       |
| 366 Underground Conduits                                  | DIST        | B-1                                   | 1,760,461          | 1,760,461         | 0                        | 0                               | 1,760,461                         | 0 00%                             | 0 00%                                      | 100.00%                                      | 0 00%  | 100.00%                       |
| 367 U.G. Conductors & Devices                             | DIST        | B-1                                   | 2,986,971          | 2,986,971         | 0                        | 0                               | 2,986,971                         | 0 00%                             | 0.00%                                      | 100.00%                                      | 0 00%  | 100.00%                       |
| 368 Line Transformers                                     | DIST        | B-1                                   | 10,783,824         | 10,783,824        | 0                        | 0                               | 10,783,824                        | 0 00%                             | 0.00%                                      | 100.00%                                      | 0 00%  | 100.00%                       |
| 369 Services  | DIST        | B-1                                   | 3,304,680          | 3,304,680         | 0                        | 0                               | 3,304,680                         | 0 00%                             | 0.00%                                      | 100.00%                                      | 0 00%  | 100.00%                       |
| 370 Meters  | DIST        | B-1                                   | 4,588,128          | 4,588,128         | 0                        | 0                               | 4,588,128                         | 0 00%                             | 0.00%                                      | 100.00%                                      | 0 00%  | 100.00%                       |
| 371 Install on Customer Prem.                             | DIST        | B-1                                   | 250,403            | 250,403           | 0                        | 0                               | 250,403                           | 0.00%                             | 0.00%                                      | 100.00%                                      | 0.00%  | 100.00%                       |
| 372 Leased Prop on Cust. Premises                         | DIST        | B-1                                   | 523,909            | 523,909           | 0                        | 0                               | 523,909                           | 0.00%                             | 0.00%                                      | 100.00%                                      | 0.00%  | 100.00%                       |
| 373 Street Lights   | DIST        | B-1                                   | 1,461,699          | 1,461,699         | 0                        | 0                               | 1,461,699                         | 0 00%                             | 0.00%                                      | 100.00%                                      | 0 00%  | 100.00%                       |
| Total Electric Distribution Plant                         |             |                                       |                    | \$54,243,093      | \$54,243,093             | \$0                             | \$0                               | \$54,243,093                      | 0 00%                                      | 0.00%  | 100 00%                                      | 100.00%                       |
| <b>Total Production, Transmission, &amp; Distribution</b> |             |                                       |                    | \$141,656,524     | \$141,656,524            | \$59,718,917                    | \$27,694,514                      | \$54,243,093                      | 42.16%                                     | 19.55%                                       | 38.29%                                       | 100.00%                       |
| <b>Electric General Plant</b>                             |             |                                       |                    |                   |                          |                                 |                                   |                                   |  |  |  |                               |
| 389 Land and Land Rights                                  | PAYROLL     | B-2                                   | \$62,508           | \$62,508          | \$15,911                 | \$16,866                        | \$29,731                          | 25.45%                            | 26.98%                                     | 47.56%                                       | 100.00%                                      |                               |
| 390 Structures and Improvements                           | PAYROLL     | B-2                                   | 2,077,313          | 2,077,313         | 528,764                  | 560,503                         | 988,046                           | 25 45%                            | 26.98%                                     | 47 56%                                       | 100.00%                                      |                               |
| 391 Office Furniture & Equip                              | PAYROLL     | B-2                                   | 1,851,971          | 1,851,971         | 471,405                  | 499,700                         | 880,866                           | 25 45%                            | 26.98%                                     | 47 56%                                       | 100.00%                                      |                               |
| 392 Transportation Equipment                              | PAYROLL     | B-2                                   | 1,467,191          | 1,467,191         | 373,462                  | 395,879                         | 697,850                           | 25.45%                            | 26.98%                                     | 47.56%                                       | 100.00%                                      |                               |
| 393 Stores Equipment                                      | PAYROLL     | B-2                                   | 36                 | 36                | 9                        | 10                              | 17                                | 25 00%                            | 27.78%                                     | 47.22%                                       | 100.00%                                      |                               |
| 394 Tools, Shop & Garage Equip                            | PAYROLL     | B-2                                   | 447,325            | 447,325           | 113,863                  | 120,698                         | 212,764                           | 25 45%                            | 26.98%                                     | 47.56%                                       | 100.00%                                      |                               |
| 395 Laboratory Equipment                                  | PAYROLL     | B-2                                   | 282,090            | 282,090           | 71,804                   | 76,114                          | 134,172                           | 25.45%                            | 26.98%                                     | 47.56%                                       | 100.00%                                      |                               |
| 396 Power Operated Equipment                              | PAYROLL     | B-2                                   | 1,747,530          | 1,747,530         | 444,820                  | 471,520                         | 831,190                           | 25 45%                            | 26.98%                                     | 47.56%                                       | 100.00%                                      |                               |
| 397 Communication Equipment                               | PAYROLL     | B-3                                   | 768,727            | 768,727           | -                        | 384,364                         | 384,364                           | 0 00%                             | 50.00%                                     | 50.00%                                       | 100.00%                                      |                               |
| 398 Misc. Equipment                                       | PAYROLL     | B-2                                   | 38,150             | 38,150            | 9,711                    | 10,294                          | 18,146                            | 25 45%                            | 26.98%                                     | 47.56%                                       | 100.00%                                      |                               |
| Total Electric General Plant                              |             |                                       |                    | \$8,742,841       | \$8,742,841              | \$2,029,749                     | \$2,535,948                       | \$4,177,146                       | 23 22%                                     | 29 01%                                       | 47 78%                                       | 100.00%                       |
| <b>TOTAL ELECTRIC PLANT IN SERVICE</b>                    |             |                                       |                    | \$150,399,365     | \$150,399,365            | \$61,748,666                    | \$30,230,462                      | \$58,420,239                      | 41 06%                                     | 20.10%                                       | 38 84%                                       | 100.00%                       |

Public Utility Commission of Texas  
 Approved Transmission Cost of Service  
 Company Name Bryan Texas Utilities Project No 22616  
 Projected Test Year Ending December 31, 2002  
 Rate Base Accounts

**Rate Base from Previous Commission Order**

**Schedule III-A**

| Acct No | Description | Functionalization Factor in last TCOS | Reference Schedule | Total Company<br>(1) | Total Texas Electric<br>(2) | \$ Allocation to Generation<br>(3) | \$ Allocation to Transmission<br>(4) | \$ Allocation to Distribution<br>(5) | % Allocation to Generation<br>(6) = (3) / (2) | % Allocation to Transmission<br>(7) = (4) / (2) | % Allocation to Distribution<br>(8) = (5) / (2) | % Total<br>(9) = (6) + (7) + (8) |
|---------|-------------|---------------------------------------|--------------------|----------------------|-----------------------------|------------------------------------|--------------------------------------|--------------------------------------|---|---|---|----------------------------------|
|         |             |                                       |                    |                      |                             |                                    |                                      |                                      |   |   |   |                                  |

Public Utility Commission of Texas  
 Approved Transmission Cost of Service  
 Company Name Bryan Texas Utilities Project No 22616  
 Projected Test Year Ending December 31, 2002  
 Rate Base Accounts

Rate Base from Previous Commission Order

Schedule III-A

| Acct No  | Description                         | Functionalization Factor in last TCOS | Reference Schedule | Total Company (1) | Total Texas Electric (2) | \$ Allocation to Generation (3) | \$ Allocation to Transmission (4) | \$ Allocation to Distribution (5) | % Allocation to Generation (6) = (3) / (2) | % Allocation to Transmission (7) = (4) / (2) | % Allocation to Distribution (8) = (5) / (2) | % Total (9) = (6) + (7) + (8) |
|--|-------------------------------------|---------------------------------------|--------------------|-------------------|--------------------------|---------------------------------|-----------------------------------|-----------------------------------|--|--|--|-------------------------------|
| <b>ACCUMULATED DEPRECIATION &amp; AMORTIZATION</b> |                                     |                                       |                    |                   |                          |                                 |                                   |                                   |  |  |  |                               |
| <b>Steam Production</b>                            |                                     |                                       |                    |                   |                          |                                 |                                   |                                   |  |  |  |                               |
| 310  | Land & Land Rights                  | GEN                                   | B-5                | \$0               | \$0                      | \$0                             | \$0                               | \$0                               | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 311  | Structures and Improvements         | GEN                                   | B-5                | 12,370,155        | 12,370,155               | 12,370,155                      | 0                                 | 0                                 | 100.00%                                    | 0.00%  | 0.00%  | 100.00%                       |
| 312  | Boiler Plant Equipment              | GEN                                   | B-5                | 14,619,046        | 14,619,046               | 14,619,046                      | 0                                 | 0                                 | 100.00%                                    | 0.00%  | 0.00%  | 100.00%                       |
| 313  | Engines/Engine Driven Gen.          | GEN                                   | B-5                | 0                 | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 314  | Turbogenerator Units                | GEN                                   | B-5                | 9,027,947         | 9,027,947                | 9,027,947                       | 0                                 | 0                                 | 100.00%                                    | 0.00%  | 0.00%  | 100.00%                       |
| 315  | Accessory Electric Equip.           | GEN                                   | B-5                | 3,116,945         | 3,116,945                | 3,116,945                       | 0                                 | 0                                 | 100.00%                                    | 0.00%  | 0.00%  | 100.00%                       |
| 316  | Misc Power Plant Equip.             | GEN                                   | B-5                | 594,021           | 594,021                  | 594,021                         | 0                                 | 0                                 | 100.00%                                    | 0.00%  | 0.00%  | 100.00%                       |
| Total Steam Production                             |                                     |                                       |                    | \$39,728,114      | \$39,728,114             | \$39,728,114                    | \$0                               | \$0                               | 100.00%                                    | 0.00%  | 0.00%  | 100.00%                       |
| <b>Nuclear Production</b>                          |                                     |                                       |                    |                   |                          |                                 |                                   |                                   |  |  |  |                               |
| 320  | Land & Land Rights                  | GEN                                   | B-5                | \$0               | \$0                      | \$0                             | \$0                               | \$0                               | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 321  | Structures and Improvements         | GEN                                   | B-5                | 0                 | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 322  | Reactor Plant Equipment             | GEN                                   | B-5                | 0                 | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 323  | Engines/Engine Driven Gen.          | GEN                                   | B-5                | 0                 | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 324  | Turbogenerator Units                | GEN                                   | B-5                | 0                 | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 325  | Accessory Electric Equip.           | GEN                                   | B-5                | 0                 | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 326  | Misc. Power Plant Equip.            | GEN                                   | B-5                | 0                 | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| Total Nuclear Production                           |                                     |                                       |                    | \$0               | \$0                      | \$0                             | \$0                               | \$0                               | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| <b>Hydraulic Production</b>                        |                                     |                                       |                    |                   |                          |                                 |                                   |                                   |  |  |  |                               |
| 330  | Land & Land Rights                  | GEN                                   | B-5                | \$0               | \$0                      | \$0                             | \$0                               | \$0                               | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 331  | Structures and Improvements         | GEN                                   | B-5                | 0                 | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 332  | Reservoirs, Dams, and Waterways     | GEN                                   | B-5                | 0                 | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 333  | Water Wheels, Turbines, and Generat | GEN                                   | B-5                | 0                 | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 334  | Accessory Electric Equipment        | GEN                                   | B-5                | 0                 | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 335  | Miscellaneous Power Plant Equip.    | GEN                                   | B-5                | 0                 | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 336  | Roads, Railroads, and Bridges       | GEN                                   | B-5                | 0                 | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| Total Hydraulic Production                         |                                     |                                       |                    | \$0               | \$0                      | \$0                             | \$0                               | \$0                               | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| <b>Other Production</b>                            |                                     |                                       |                    |                   |                          |                                 |                                   |                                   |  |  |  |                               |
| 340  | Land & Land Rights                  | GEN                                   | B-5                | \$0               | \$0                      | \$0                             | \$0                               | \$0                               | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 341  | Structures and Improvements         | GEN                                   | B-5                | 0                 | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 342  | Fuel Holder, Producer & Acc         | GEN                                   | B-5                | 145,560           | 145,560                  | 145,560                         | 0                                 | 0                                 | 100.00%                                    | 0.00%  | 0.00%  | 100.00%                       |
| 343  | Prime Movers                        | GEN                                   | B-5                | 3,181,225         | 3,181,225                | 3,181,225                       | 0                                 | 0                                 | 100.00%                                    | 0.00%  | 0.00%  | 100.00%                       |
| 344  | Generators                          | GEN                                   | B-5                | 0                 | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 345  | Accessory Plant Equipment           | GEN                                   | B-5                | 0                 | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 346  | Misc. Power Plant Equipment         | GEN                                   | B-5                | 0                 | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| Total Other Production                             |                                     |                                       |                    | \$3,326,785       | \$3,326,785              | \$3,326,785                     | \$0                               | \$0                               | 100.00%                                    | 0.00%  | 0.00%  | 100.00%                       |
| Total Production Plant                             |                                     |                                       |                    | \$43,054,899      | \$43,054,899             | \$43,054,899                    | \$0                               | \$0                               | 100.00%                                    | 0.00%  | 0.00%  | 100.00%                       |

Public Utility Commission of Texas  
 Approved Transmission Cost of Service  
 Company Name Bryan Texas Utilities Project No. 22616  
 Projected Test Year Ending December 31, 2002  
 Rate Base Accounts

Rate Base from Previous Commission Order

Schedule III-A

| Acct No  | Description                   | Functionalization Factor in last TCOS | Reference Schedule | Total Company (1) | Total Texas Electric (2) | \$ Allocation to Generation (3) | \$ Allocation to Transmission (4) | \$ Allocation to Distribution (5) | % Allocation to Generation (6) = (3) / (2) | % Allocation to Transmission (7) = (4) / (2) | % Allocation to Distribution (8) = (5) / (2) | % Total (9) = (6) + (7) + (8) |
|--|-------------------------------|---------------------------------------|--------------------|-------------------|--------------------------|---------------------------------|-----------------------------------|-----------------------------------|--|--|--|-------------------------------|
| <b>Electric Transmission Plant</b>             |                               |                                       |                    |                   |                          |                                 |                                   |                                   |  |  |  |                               |
| 350  | Land and Land Rights          | TRANS                                 | B-5                | \$0               | \$0                      | \$0                             | \$0                               | \$0                               | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 352  | Structures and Improvements   | TRANS                                 | B-5                | 502,792           | 502,792                  | 0                               | 502,792                           | 0                                 | 0.00%                                      | 100.00%                                      | 0.00%  | 100.00%                       |
| 353  | Station Equipment             | TRANS                                 | B-5                | 6,608,996         | 6,608,996                | 0                               | 6,608,996                         | 0                                 | 0.00%                                      | 100.00%                                      | 0.00%  | 100.00%                       |
| 354  | Towers and Fixtures           | TRANS                                 | B-5                | 5,181             | 5,181                    | 0                               | 5,181                             | 0                                 | 0.00%                                      | 100.00%                                      | 0.00%  | 100.00%                       |
| 355  | Poles and Fixtures            | TRANS                                 | B-5                | 896,599           | 896,599                  | 0                               | 896,599                           | 0                                 | 0.00%                                      | 100.00%                                      | 0.00%  | 100.00%                       |
| 356  | O H Conductors & Devices      | TRANS                                 | B-5                | 1,910,758         | 1,910,758                | 0                               | 1,910,758                         | 0                                 | 0.00%                                      | 100.00%                                      | 0.00%  | 100.00%                       |
| 357  | Underground Conduit           | TRANS                                 | B-5                | 74,084            | 74,084                   | 0                               | 74,084                            | 0                                 | 0.00%                                      | 100.00%                                      | 0.00%  | 100.00%                       |
| 358  | Underground Conductors        | TRANS                                 | B-5                | 31,833            | 31,833                   | 0                               | 31,833                            | 0                                 | 0.00%                                      | 100.00%                                      | 0.00%  | 100.00%                       |
| 359  | Roads and Trails              | TRANS                                 | B-5                | 0                 | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| Total Electric Transmission Plant              |                               |                                       |                    | \$10,030,243      | \$10,030,243             | \$0                             | \$10,030,243                      | \$0                               | 0.00%                                      | 100.00%                                      | 0.00%  | 100.00%                       |
| <b>Electric Distribution Plant</b>             |                               |                                       |                    |                   |                          |                                 |                                   |                                   |  |  |  |                               |
| 360  | Land and Land Rights          | DIST                                  | B-5                | \$0               | \$0                      | \$0                             | \$0                               | \$0                               | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 361  | Structures and Improvements   | DIST                                  | B-5                | 38,515            | 38,515                   | 0                               | 0                                 | 38,515                            | 0.00%                                      | 0.00%  | 100.00%                                      | 100.00%                       |
| 362  | Station Equipment             | DIST                                  | B-5                | 3,111,595         | 3,111,595                | 0                               | 0                                 | 3,111,595                         | 0.00%                                      | 0.00%  | 100.00%                                      | 100.00%                       |
| 363  | Storage Battery Equipment     | DIST                                  | B-5                | 8                 | 8                        | 0                               | 0                                 | 8                                 | 0.00%                                      | 0.00%  | 100.00%                                      | 100.00%                       |
| 364  | Poles, Towers & Fixtures      | DIST                                  | B-5                | 3,522,784         | 3,522,784                | 0                               | 0                                 | 3,522,784                         | 0.00%                                      | 0.00%  | 100.00%                                      | 100.00%                       |
| 365  | O.H Conductors & Devices      | DIST                                  | B-5                | 5,102,496         | 5,102,496                | 0                               | 0                                 | 5,102,496                         | 0.00%                                      | 0.00%  | 100.00%                                      | 100.00%                       |
| 366  | Underground Conduits          | DIST                                  | B-5                | 513,976           | 513,976                  | 0                               | 0                                 | 513,976                           | 0.00%                                      | 0.00%  | 100.00%                                      | 100.00%                       |
| 367  | U.G. Conductors & Devices     | DIST                                  | B-5                | 709,804           | 709,804                  | 0                               | 0                                 | 709,804                           | 0.00%                                      | 0.00%  | 100.00%                                      | 100.00%                       |
| 368  | Line Transformers             | DIST                                  | B-5                | 4,898,095         | 4,898,095                | 0                               | 0                                 | 4,898,095                         | 0.00%                                      | 0.00%  | 100.00%                                      | 100.00%                       |
| 369  | Services                      | DIST                                  | B-5                | 2,381,259         | 2,381,259                | 0                               | 0                                 | 2,381,259                         | 0.00%                                      | 0.00%  | 100.00%                                      | 100.00%                       |
| 370  | Meters                        | DIST                                  | B-5                | 1,559,690         | 1,559,690                | 0                               | 0                                 | 1,559,690                         | 0.00%                                      | 0.00%  | 100.00%                                      | 100.00%                       |
| 371  | Install on Customer Prem.     | DIST                                  | B-5                | 110,650           | 110,650                  | 0                               | 0                                 | 110,650                           | 0.00%                                      | 0.00%  | 100.00%                                      | 100.00%                       |
| 372  | Leased Prop on Cust. Premises | DIST                                  | B-5                | 206,709           | 206,709                  | 0                               | 0                                 | 206,709                           | 0.00%                                      | 0.00%  | 100.00%                                      | 100.00%                       |
| 373  | Street Lights                 | DIST                                  | B-5                | 949,157           | 949,157                  | 0                               | 0                                 | 949,157                           | 0.00%                                      | 0.00%  | 100.00%                                      | 100.00%                       |
| Total Electric Distribution Plant              |                               |                                       |                    | \$23,104,738      | \$23,104,738             | \$0                             | \$0                               | \$23,104,738                      | 0.00%                                      | 0.00%  | 100.00%                                      | 100.00%                       |
| <b>Electric General Plant</b>                  |                               |                                       |                    |                   |                          |                                 |                                   |                                   |  |  |  |                               |
| 383  | Computer Software             | PAYROLL                               | B-5                | \$0               | \$0                      | \$0                             | \$0                               | \$0                               | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 389  | Land and Land Rights          | PAYROLL                               | B-5                | \$0               | \$0                      | \$0                             | \$0                               | \$0                               | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 390  | Structures and Improvements   | PAYROLL                               | B-5                | 644,792           | 644,792                  | 164,127                         | 173,978                           | 306,687                           | 25.45%                                     | 26.98%                                       | 47.56%                                       | 100.00%                       |
| 391  | Office Furniture & Equip.     | PAYROLL                               | B-5                | 1,928,253         | 1,928,253                | 490,822                         | 520,283                           | 917,149                           | 25.45%                                     | 26.98%                                       | 47.56%                                       | 100.00%                       |
| 392  | Transportation Equipment      | PAYROLL                               | B-5                | 1,669,420         | 1,669,420                | 424,938                         | 450,445                           | 794,038                           | 25.45%                                     | 26.98%                                       | 47.56%                                       | 100.00%                       |
| 393  | Stores Equipment              | PAYROLL                               | B-5                | 0                 | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 394  | Tools, Shop & Garage Equip.   | PAYROLL                               | B-5                | 425,199           | 425,199                  | 108,231                         | 114,728                           | 202,240                           | 25.45%                                     | 26.98%                                       | 47.56%                                       | 100.00%                       |
| 395  | Laboratory Equipment          | PAYROLL                               | B-5                | 260,003           | 260,003                  | 66,182                          | 70,154                            | 123,667                           | 25.45%                                     | 26.98%                                       | 47.56%                                       | 100.00%                       |
| 396  | Power Operated Equipment      | PAYROLL                               | B-5                | 1,881,621         | 1,881,621                | 478,952                         | 507,701                           | 894,968                           | 25.45%                                     | 26.98%                                       | 47.56%                                       | 100.00%                       |
| 397  | Communication Equipment       | PAYROLL                               | B-5                | 516,057           | 516,057                  | -                               | 258,029                           | 258,029                           | 0.00%                                      | 50.00%                                       | 50.00%                                       | 100.00%                       |
| 398  | Misc. Equipment               | PAYROLL                               | B-5                | 17,036            | 17,036                   | 4,336                           | 4,597                             | 8,103                             | 25.45%                                     | 26.98%                                       | 47.56%                                       | 100.00%                       |
| Total Electric General Plant                   |                               |                                       |                    | \$7,342,381       | \$7,342,381              | \$1,737,588                     | \$2,099,915                       | \$3,504,881                       | 23.67%                                     | 28.60%                                       | 47.73%                                       | 100.00%                       |
| <b>TOTAL ELECTRIC ACCUMULATED DEPRECIATION</b> |                               |                                       |                    | \$83,532,261      | \$83,532,261             | \$44,792,487                    | \$12,130,158                      | \$26,609,619                      | 53.62%                                     | 14.52%                                       | 31.86%                                       | 100.00%                       |

Public Utility Commission of Texas  
 Approved Transmission Cost of Service  
 Company Name Bryan Texas Utilities Project No 22616  
 Projected Test Year Ending December 31, 2002  
 Rate Base Accounts

Rate Base from Previous Commission Order

Schedule III-A

| Acct No | Description                             | Functionalization Factor in last TCOS | Reference Schedule | Total Company (1)   | Total Texas Electric (2) | \$ Allocation to Generation (3) | \$ Allocation to Transmission (4) | \$ Allocation to Distribution (5) | % Allocation to Generation (6) = (3) / (2) | % Allocation to Transmission (7) = (4) / (2) | % Allocation to Distribution (8) = (5) / (2) | % Total (9) = (6) + (7) + (8) |
|---------|---|---------------------------------------|--------------------|---------------------|--------------------------|---------------------------------|-----------------------------------|-----------------------------------|--|--|--|-------------------------------|
|         | <b>NET PLANT IN SERVICE</b>             |                                       |                    | \$66,867,104        | \$66,867,104             | \$16,956,179                    | \$18,100,304                      | \$31,810,620                      | 25.36%                                     | 27.07%                                       | 47.57%                                       | 100.00%                       |
|         | <b>Other Rate Base Items</b>            |                                       |                    |                     |                          |                                 |                                   |                                   |  |  |  |                               |
|         | Plant Held for Future Use               | B-6                                   |                    | \$0                 | \$0                      | \$0                             | \$0                               | \$0                               | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
|         | Customer Deposits                       |                                       |                    | 0                   | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
|         | <b>Reserve for Insurance</b>            |                                       |                    |                     |                          |                                 |                                   |                                   |  |  |  |                               |
|         | Payroll Related                         | PAYROLL                               | B-7                | 0                   | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
|         | Property Related                        | NETPLANT                              | B-7                | 0                   | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
|         | Other                                   |                                       |                    | 0                   | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
|         | <b>Reserve for Injuries and Damages</b> | B-7                                   |                    | 0                   | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
|         | <b>CWIP</b>                             | B-4                                   |                    | 0                   | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
|         | <b>ADIT &amp; FAS 109 Accounts</b>      |                                       |                    |                     |                          |                                 |                                   |                                   |  |  |  |                               |
| 281     | ADIT-Accelerated Amortization           |                                       |                    | 0                   | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 282     | ADIT-Other Property                     |                                       |                    | 0                   | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 283     | ADIT-Other                              |                                       |                    | 0                   | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 190     | ADIT                                    |                                       |                    | 0                   | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
|         | FAS 109 Regulatory Assets               |                                       |                    | 0                   | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
|         | FAS 109 Regulatory Liabilities          |                                       |                    | 0                   | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
|         | ADIT-FAS 109 Related Accts              |                                       |                    | 0                   | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
|         | <b>Subtotal</b>                         |                                       |                    | <b>\$0</b>          | <b>\$0</b>               | <b>\$0</b>                      | <b>\$0</b>                        | <b>\$0</b>                        | <b>0.00%</b>                               | <b>0.00%</b>                                 | <b>0.00%</b>                                 | <b>0.00%</b>                  |
|         | <b>Working Capital</b>                  |                                       |                    |                     |                          |                                 |                                   |                                   |  |  |  |                               |
|         | Cash from Operations                    | B-9                                   |                    | \$1,807,202         | \$1,807,202              | \$776,078                       | \$88,335                          | \$942,789                         | 42.94%                                     | 4.89%  | 52.17%                                       | 100.00%                       |
|         | Fuel Inventory                          |                                       |                    | 0                   | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
|         | Material and Supplies                   | B-8                                   |                    | 1,076,765           | 1,076,765                | 274,082                         | 290,534                           | 512,149                           | 25.45%                                     | 26.98%                                       | 47.56%                                       | 100.00%                       |
|         | <b>Subtotal</b>                         |                                       |                    | <b>\$2,883,967</b>  | <b>\$2,883,967</b>       | <b>\$1,050,160</b>              | <b>\$378,869</b>                  | <b>\$1,454,938</b>                | <b>36.41%</b>                              | <b>13.14%</b>                                | <b>50.45%</b>                                | <b>100.00%</b>                |
|         | <b>Prepayments</b>                      |                                       |                    |                     |                          |                                 |                                   |                                   |  |  |  |                               |
|         | Prepaid Insurance                       | B-10                                  |                    | \$502,033           | \$502,033                | \$127,306                       | \$135,896                         | \$238,832                         | 25.36%                                     | 27.07%                                       | 47.57%                                       | 100.00%                       |
|         | Miscellaneous Deferred Debits           | B-10                                  |                    | 0                   | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
|         | Sales Tax                               | B-10                                  |                    | 0                   | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
|         | Other Miscellaneous Prepayments         | B-10                                  |                    | 0                   | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
|         | Clearing Accounts                       | B-10                                  |                    | 0                   | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
|         | <b>Subtotal</b>                         |                                       |                    | <b>\$502,033</b>    | <b>\$502,033</b>         | <b>\$127,306</b>                | <b>\$135,896</b>                  | <b>\$238,832</b>                  | <b>25.36%</b>                              | <b>27.07%</b>                                | <b>47.57%</b>                                | <b>100.00%</b>                |
|         | Insurance                               |                                       |                    | \$0                 | \$0                      | \$0                             | \$0                               | \$0                               | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
|         | Texas Franchise Tax                     |                                       |                    | 0                   | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
|         | Texas Misc City/County Taxes            |                                       |                    | 0                   | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
|         | Computer Software                       |                                       |                    | 0                   | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
|         | <b>Subtotal</b>                         |                                       |                    | <b>\$0</b>          | <b>\$0</b>               | <b>\$0</b>                      | <b>\$0</b>                        | <b>\$0</b>                        | <b>0.00%</b>                               | <b>0.00%</b>                                 | <b>0.00%</b>                                 | <b>0.00%</b>                  |
|         | <b>TOTAL RATE BASE</b>                  |                                       |                    | <b>\$70,253,104</b> | <b>\$70,253,104</b>      | <b>\$18,133,645</b>             | <b>\$18,615,069</b>               | <b>\$33,504,390</b>               | <b>25.81%</b>                              | <b>26.50%</b>                                | <b>47.69%</b>                                | <b>100.00%</b>                |

## O&amp;M Expenses from Previous Commission Order

## Schedule III-B

| Acct No                          | Description                   | Functionalization Factor in last TCOS | Refer Schedule | Total Company (1) | Total Texas Electnc (2) | \$ Allocation to Generation (3) | \$ Allocation to Transmission (4) | \$ Allocation to Distribution (5) | % Allocation to Generation (6) = (3) / (2) | % Allocation to Transmission (7) = (4) / (2) | % Allocation to Distribution (8) = (5) / (2) | % Total (9) = (6) + (7) + (8) |
|----------------------------------|-------------------------------|---------------------------------------|----------------|-------------------|-------------------------|---------------------------------|-----------------------------------|-----------------------------------|--|--|--|-------------------------------|
| <b>Power Production Expenses</b> |                               |                                       |                |                   |                         |                                 |                                   |                                   |  |  |  |                               |
| <b>Steam Power Generation</b>    |                               |                                       |                |                   |                         |                                 |                                   |                                   |  |  |  |                               |
| <u>Operation</u>                 |                               |                                       |                |                   |                         |                                 |                                   |                                   |  |  |  |                               |
| 500                              | Operation Super. & Eng.       | GEN                                   |                | \$172,868         | \$172,868               | \$172,868                       | \$0                               | \$0                               | 100.00%                                    | 0.00%  | 0.00%  | 100.00%                       |
| 501                              | Eligible Fuel                 | GEN                                   |                | 42,766,160        | 42,766,160              | 42,766,160                      | 0                                 | 0                                 | 100.00%                                    | 0.00%  | 0.00%  | 100.00%                       |
| 502                              | Steam Expenses                | GEN                                   |                | 827,245           | 827,245                 | 827,245                         | 0                                 | 0                                 | 100.00%                                    | 0.00%  | 0.00%  | 100.00%                       |
| 503                              | Lake & Pumping Equipment      | GEN                                   |                | 0                 | 0                       | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 505                              | Electric Expenses             | GEN                                   |                | 1,050,479         | 1,050,479               | 1,050,479                       | 0                                 | 0                                 | 100.00%                                    | 0.00%  | 0.00%  | 100.00%                       |
| 506                              | Misc. Steam power Expenses    | GEN                                   |                | 363,546           | 363,546                 | 363,546                         | 0                                 | 0                                 | 100.00%                                    | 0.00%  | 0.00%  | 100.00%                       |
| 507                              | Rents                         | GEN                                   |                | 24,766            | 24,766                  | 24,766                          | 0                                 | 0                                 | 100.00%                                    | 0.00%  | 0.00%  | 100.00%                       |
| Subtotal                         |                               |                                       |                | \$45,205,064      | \$45,205,064            | \$45,205,064                    | \$0                               | \$0                               | 100.00%                                    | 0.00%  | 0.00%  | 100.00%                       |
| <u>Maintenance</u>               |                               |                                       |                |                   |                         |                                 |                                   |                                   |  |  |  |                               |
| 510                              | Maint. Super. & Eng.          | GEN                                   |                | \$139,265         | \$139,265               | \$139,265                       | \$0                               | \$0                               | 100.00%                                    | 0.00%  | 0.00%  | 100.00%                       |
| 511                              | Maint. of Structures          | GEN                                   |                | 57,741            | 57,741                  | 57,741                          | 0                                 | 0                                 | 100.00%                                    | 0.00%  | 0.00%  | 100.00%                       |
| 512                              | Maint. of Boiler Plant        | GEN                                   |                | 1,014,745         | 1,014,745               | 1,014,745                       | 0                                 | 0                                 | 100.00%                                    | 0.00%  | 0.00%  | 100.00%                       |
| 513                              | Maint. of Electric Plant      | GEN                                   |                | 269,248           | 269,248                 | 269,248                         | 0                                 | 0                                 | 100.00%                                    | 0.00%  | 0.00%  | 100.00%                       |
| 514                              | Maint. of Misc. Steam Plant   | GEN                                   |                | 94,076            | 94,076                  | 94,076                          | 0                                 | 0                                 | 100.00%                                    | 0.00%  | 0.00%  | 100.00%                       |
| Subtotal                         |                               |                                       |                | \$1,575,075       | \$1,575,075             | \$1,575,075                     | \$0                               | \$0                               | 100.00%                                    | 0.00%  | 0.00%  | 100.00%                       |
| 515                              | Electricity Used by Gas Dept. |                                       |                |                   |                         |                                 |                                   |                                   |  |  |  |                               |
| <b>Nuclear Power Generation</b>  |                               |                                       |                |                   |                         |                                 |                                   |                                   |  |  |  |                               |
| <u>Operation</u>                 |                               |                                       |                |                   |                         |                                 |                                   |                                   |  |  |  |                               |
| 517                              | Operation Supervision         | GEN                                   |                | \$0               | \$0                     | \$0                             | \$0                               | \$0                               | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 518                              | Nuclear Fuel-Direct           | GEN                                   |                | 0                 | 0                       | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 519                              | Coolants and Water            | GEN                                   |                | 0                 | 0                       | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 520                              | Steam Expenses                | GEN                                   |                | 0                 | 0                       | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 523                              | Electric expenses             | GEN                                   |                | 0                 | 0                       | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 524                              | Misc Nuclear Power Expenses   | GEN                                   |                | 0                 | 0                       | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 525                              | Rents-Allocable               | GEN                                   |                | 0                 | 0                       | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| Subtotal                         |                               |                                       |                | \$0               | \$0                     | \$0                             | \$0                               | \$0                               |  |  |  | 0.00%                         |
| <u>Maintenance</u>               |                               |                                       |                |                   |                         |                                 |                                   |                                   |  |  |  |                               |
| 528                              | Maint. Supervision            | GEN                                   |                | \$0               | \$0                     | \$0                             | \$0                               | \$0                               | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 529                              | Maint. of Structures          | GEN                                   |                | 0                 | 0                       | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 530                              | Maint. of Reactor Plant       | GEN                                   |                | 0                 | 0                       | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 531                              | Maint. of Electric Plant      | GEN                                   |                | 0                 | 0                       | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 532                              | Maint. of Misc. Nuclear Plant | GEN                                   |                | 0                 | 0                       | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| Subtotal                         |                               |                                       |                | \$0               | \$0                     | \$0                             | \$0                               | \$0                               |  |  |  | 0.00%                         |
| <b>Hydraulic Generation</b>      |                               |                                       |                |                   |                         |                                 |                                   |                                   |  |  |  |                               |
| <u>Operation</u>                 |                               |                                       |                |                   |                         |                                 |                                   |                                   |  |  |  |                               |
| 535                              | Operation Supervision         | GEN                                   |                | \$0               | \$0                     | \$0                             | \$0                               | \$0                               | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 536                              | Water for Power               | GEN                                   |                | 0                 | 0                       | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 537                              | Hydraulic Expenses            | GEN                                   |                | 0                 | 0                       | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 538                              | Electric Expenses             | GEN                                   |                | 0                 | 0                       | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 539                              | Misc. Hydraulic Gen. Exp.     | GEN                                   |                | 0                 | 0                       | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 540                              | Rents                         | GEN                                   |                | 0                 | 0                       | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| Subtotal                         |                               |                                       |                | \$0               | \$0                     | \$0                             | \$0                               | \$0                               |  |  |  | 0.00%                         |

## O&amp;M Expenses from Previous Commission Order

## Schedule III-B

| Acct No                               | Description                         | Functionalization Factor in last TCOS | Refer Schedule | Total Company (1) | Total Texas Electric (2) | \$ Allocation to Generation (3) | \$ Allocation to Transmission (4) | \$ Allocation to Distribution (5) | % Allocation to Generation (6) = (3) / (2) | % Allocation to Transmission (7) = (4) / (2) | % Allocation to Distribution (8) = (5) / (2) | % Total (9) = (6) + (7) + (8) |
|---------------------------------------|-------------------------------------|---------------------------------------|----------------|-------------------|--------------------------|---------------------------------|-----------------------------------|-----------------------------------|--|--|--|-------------------------------|
| <b>Power Production Expenses</b>      |                                     |                                       |                |                   |                          |                                 |                                   |                                   |  |  |  |                               |
| 541                                   | Maint. Supervision                  | GEN                                   |                | \$0               | \$0                      | \$0                             | \$0                               | \$0                               | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 542                                   | Maint. of Structures                | GEN                                   |                | 0                 | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 543                                   | Maint. of Reservoirs, Dams, & Water | GEN                                   |                | 0                 | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 544                                   | Maint. of Electric Plant            | GEN                                   |                | 0                 | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 545                                   | Maint. of Misc. Hydraulic Gen. Exp. | GEN                                   |                | 0                 | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| Subtotal                              |                                     |                                       |                | \$0               | \$0                      | \$0                             | \$0                               | \$0                               |  |  |  |                               |
| <b>Other Power Generation</b>         |                                     |                                       |                |                   |                          |                                 |                                   |                                   |  |  |  |                               |
| <b>Operation</b>                      |                                     |                                       |                |                   |                          |                                 |                                   |                                   |  |  |  |                               |
| 546                                   | Operation Super. & Engin.           | GEN                                   |                | \$4,061           | \$4,061                  | \$4,061                         | \$0                               | \$0                               | 100.00%                                    | 0.00%  | 0.00%  | 100.00%                       |
| 547                                   | Fuel                                | GEN                                   |                | 0                 | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 548                                   | Generation Expense                  | GEN                                   |                | 15,677            | 15,677                   | 15,677                          | 0                                 | 0                                 | 100.00%                                    | 0.00%  | 0.00%  | 100.00%                       |
| 550                                   | Rents                               | GEN                                   |                | 0                 | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| Subtotal                              |                                     |                                       |                | \$19,738          | \$19,738                 | \$19,738                        | \$0                               | \$0                               | 100.00%                                    | 0.00%  | 0.00%  | 100.00%                       |
| <b>Maintenance</b>                    |                                     |                                       |                |                   |                          |                                 |                                   |                                   |  |  |  |                               |
| 551                                   | Maintenance Super. & Engin.         | GEN                                   |                | \$0               | \$0                      | \$0                             | \$0                               | \$0                               | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 552                                   | Maintenance of Structures           | GEN                                   |                | 0                 | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 553                                   | Maint. Gener. & Elect. Plt.         | GEN                                   |                | 57,689            | 57,689                   | 57,689                          | 0                                 | 0                                 | 100.00%                                    | 0.00%  | 0.00%  | 100.00%                       |
| 554                                   | Maint. Misc. Other power            | GEN                                   |                | 0                 | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| Subtotal                              |                                     |                                       |                | \$57,689          | \$57,689                 | \$57,689                        | \$0                               | \$0                               | 100.00%                                    | 0.00%  | 0.00%  | 100.00%                       |
| <b>Other Power Supply</b>             |                                     |                                       |                |                   |                          |                                 |                                   |                                   |  |  |  |                               |
| 555                                   | Purchased Power Demand              | GEN                                   |                | \$12,538,353      | \$12,538,353             | \$12,538,353                    | \$0                               | \$0                               | 100.00%                                    | 0.00%  | 0.00%  | 100.00%                       |
| 556                                   | System Control & Load Dispatch      | GEN                                   |                | 750,000           | 750,000                  | 750,000                         | 0                                 | 0                                 | 100.00%                                    | 0.00%  | 0.00%  | 100.00%                       |
| 557                                   | Other                               | GEN                                   |                | (104,504)         | (104,504)                | (104,504)                       | 0                                 | 0                                 | 100.00%                                    | 0.00%  | 0.00%  | 100.00%                       |
| Subtotal(Other Power Supply)          |                                     |                                       |                | \$645,496         | \$645,496                | \$645,496                       | \$0                               | \$0                               | 100.00%                                    | 0.00%  | 0.00%  | 100.00%                       |
| <b>Total Power Production Expense</b> |                                     |                                       |                | \$47,503,062      | \$47,503,062             | \$47,503,062                    | \$0                               | \$0                               | 100.00%                                    | 0.00%  | 0.00%  | 100.00%                       |
| <b>Transmission Expense</b>           |                                     |                                       |                |                   |                          |                                 |                                   |                                   |  |  |  |                               |
| <b>Operation</b>                      |                                     |                                       |                |                   |                          |                                 |                                   |                                   |  |  |  |                               |
| 560                                   | Operation Super. & Engin            | TRANS                                 |                | \$120,985         | \$120,985                | \$0                             | \$120,985                         | \$0                               | 0.00%                                      | 100.00%                                      | 0.00%  | 100.00%                       |
| 561                                   | Load Dispatching                    | TRANS                                 |                | 121,666           | 121,666                  | 0                               | 121,666                           | 0                                 | 0.00%                                      | 100.00%                                      | 0.00%  | 100.00%                       |
| 562                                   | Station Equipment                   | TRANS                                 |                | 37,202            | 37,202                   | 0                               | 37,202                            | 0                                 | 0.00%                                      | 100.00%                                      | 0.00%  | 100.00%                       |
| 563                                   | Overhead Line Expense               | TRANS                                 |                | 7,749             | 7,749                    | 0                               | 7,749                             | 0                                 | 0.00%                                      | 100.00%                                      | 0.00%  | 100.00%                       |
| 564                                   | Underground Line Expense            | TRANS                                 |                | 0                 | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 100.00%                                      | 0.00%  | 100.00%                       |
| 565                                   | Wheeling Expense                    | DIST                                  |                | 1,344,084         | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 566                                   | Misc. Transmission Expense          | TRANS                                 |                | 13,153            | 13,153                   | 0                               | 13,153                            | 0                                 | 0.00%                                      | 100.00%                                      | 0.00%  | 100.00%                       |
| 567                                   | Rents                               | TRANS                                 |                | 0                 | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 100.00%                                      | 0.00%  | 100.00%                       |
| Subtotal                              |                                     |                                       |                | \$1,644,839       | \$300,755                | \$0                             | \$300,755                         | \$0                               | 0.00%                                      | 100.00%                                      | 0.00%  | 100.00%                       |
| <b>Maintenance</b>                    |                                     |                                       |                |                   |                          |                                 |                                   |                                   |  |  |  |                               |
| 568                                   | Maintenance Super & Engin           | TRANS                                 |                | \$43,906          | \$43,906                 | \$0                             | \$43,906                          | \$0                               | 0.00%                                      | 100.00%                                      | 0.00%  | 100.00%                       |
| 569                                   | Maint. of Structures                | TRANS                                 |                | 1,041             | 1,041                    | 0                               | 1,041                             | 0                                 | 0.00%                                      | 100.00%                                      | 0.00%  | 100.00%                       |
| 570                                   | Maint. of Station Equipment         | TRANS                                 |                | 125,278           | 125,278                  | 0                               | 125,278                           | 0                                 | 0.00%                                      | 100.00%                                      | 0.00%  | 100.00%                       |
| 571                                   | Maint. of Overhead Lines            | TRANS                                 |                | 18,651            | 18,651                   | 0                               | 18,651                            | 0                                 | 0.00%                                      | 100.00%                                      | 0.00%  | 100.00%                       |
| 572                                   | Maint. of Underground Lines         | TRANS                                 |                | -                 | -                        | 0                               | -                                 | 0                                 | 0.00%                                      | 100.00%                                      | 0.00%  | 100.00%                       |
| 573                                   | Maint. of Misc Trans. Plant         | TRANS                                 |                | 7,207             | 7,207                    | 0                               | 7,207                             | 0                                 | 0.00%                                      | 100.00%                                      | 0.00%  | 100.00%                       |
| Subtotal                              |                                     |                                       |                | \$196,083         | \$196,083                | \$0                             | \$196,083                         | \$0                               | 0.00%                                      | 100.00%                                      | 0.00%  | 100.00%                       |
| <b>Total Transmission Expenses</b>    |                                     |                                       |                | \$1,840,922       | \$496,838                | \$0                             | \$496,838                         | \$0                               | 0.00%                                      | 100.00%                                      | 0.00%  | 100.00%                       |

Public Utility Commission of Texas  
 Approved Transmission Cost of Service  
 Company Name Bryan Texas Utilities Project No 22616  
 Projected Test Year Ending December 31, 2002  
 Operations and Maintenance Expenses

**O&M Expenses from Previous Commission Order**

**Schedule III-B**

| Acct No                                  | Description                                      | Functionalization Factor in last TCOS          | Refer Schedule | Total Company (1)   | Total Texas Electric (2) | \$ Allocation to Generation (3) | \$ Allocation to Transmission (4) | \$ Allocation to Distribution (5) | % Allocation to Generation (6) = (3) / (2) | % Allocation to Transmission (7) = (4) / (2) | % Allocation to Distribution (8) = (5) / (2) | % Total (9) = (6) + (7) + (8) |
|--|--|--|----------------|---------------------|--------------------------|---------------------------------|-----------------------------------|-----------------------------------|--|--|--|-------------------------------|
| <b>Power Production Expenses</b>         |  |  |                |                     |                          |                                 |                                   |                                   |  |  |  |                               |
| <b>Distribution</b>                      |  |  |                |                     |                          |                                 |                                   |                                   |  |  |  |                               |
|  |  | <u>Operation</u>                               |                |                     |                          |                                 |                                   |                                   |  |  |  |                               |
| 580                                      | Operation Super & Engin.                         | DIST   |                | \$146,692           | \$146,692                | \$0                             | \$0                               | \$146,692                         | 0.00%                                      | 0.00%  | 100.00%                                      | 100.00%                       |
| 581                                      | Load Dispatching                                 | DIST   |                | 361,372             | 361,372                  | 0                               | 0                                 | 361,372                           | 0.00%                                      | 0.00%  | 100.00%                                      | 100.00%                       |
| 582                                      | Station Expense                                  | DIST   |                | 29,768              | 29,768                   | 0                               | 0                                 | 29,768                            | 0.00%                                      | 0.00%  | 100.00%                                      | 100.00%                       |
| 583                                      | Overhead Line Expense                            | DIST   |                | 490,946             | 490,946                  | 0                               | 0                                 | 490,946                           | 0.00%                                      | 0.00%  | 100.00%                                      | 100.00%                       |
| 584                                      | Underground Line Expense                         | DIST   |                | 182,349             | 182,349                  | 0                               | 0                                 | 182,349                           | 0.00%                                      | 0.00%  | 100.00%                                      | 100.00%                       |
| 585                                      | Street Light & Signal Systems                    | DIST   |                | 0                   | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 586                                      | Meter Expenses                                   | DIST   |                | 179,156             | 179,156                  | 0                               | 0                                 | 179,156                           | 0.00%                                      | 0.00%  | 100.00%                                      | 100.00%                       |
| 587                                      | Customer Installation Expense                    | DIST   |                | 29,033              | 29,033                   | 0                               | 0                                 | 29,033                            | 0.00%                                      | 0.00%  | 100.00%                                      | 100.00%                       |
| 588                                      | Misc Distribution Expenses                       | DIST   |                | 125,306             | 125,306                  | 0                               | 0                                 | 125,306                           | 0.00%                                      | 0.00%  | 100.00%                                      | 100.00%                       |
| 589                                      | Rents  |  |                | 4,099               | 4,099                    | 0                               | 0                                 | 4,099                             | 0.00%                                      | 0.00%  | 100.00%                                      | 100.00%                       |
|  | <b>Subtotal</b>                                  |  |                | <b>\$1,548,721</b>  | <b>\$1,548,721</b>       | <b>\$0</b>                      | <b>\$0</b>                        | <b>\$1,548,721</b>                | <b>0.00%</b>                               | <b>0.00%</b>                                 | <b>100.00%</b>                               | <b>100.00%</b>                |
|  |  | <u>Maintenance</u>                             |                |                     |                          |                                 |                                   |                                   |  |  |  |                               |
| 590                                      | Maintenance Super & Engin.                       | DIST   |                | \$29,435            | \$29,435                 | \$0                             | \$0                               | \$29,435                          | 0.00%                                      | 0.00%  | 100.00%                                      | 100.00%                       |
| 591                                      | Maint of Structures                              | DIST   |                | 3,375               | 3,375                    | 0                               | 0                                 | 3,375                             | 0.00%                                      | 0.00%  | 100.00%                                      | 100.00%                       |
| 592                                      | Maint. of Station Equipment                      | DIST   |                | 129,338             | 129,338                  | 0                               | 0                                 | 129,338                           | 0.00%                                      | 0.00%  | 100.00%                                      | 100.00%                       |
| 593                                      | Maint of Overhead Lines                          | DIST   |                | 450,000             | 450,000                  | 0                               | 0                                 | 450,000                           | 0.00%                                      | 0.00%  | 100.00%                                      | 100.00%                       |
| 594                                      | Maint of Underground Lines                       | DIST   |                | 56,000              | 56,000                   | 0                               | 0                                 | 56,000                            | 0.00%                                      | 0.00%  | 100.00%                                      | 100.00%                       |
| 595                                      | Maint. of Line Transformers                      | DIST   |                | 32,171              | 32,171                   | 0                               | 0                                 | 32,171                            | 0.00%                                      | 0.00%  | 100.00%                                      | 100.00%                       |
| 596                                      | Maint. of Street Lights                          | DIST   |                | 24,751              | 24,751                   | 0                               | 0                                 | 24,751                            | 0.00%                                      | 0.00%  | 100.00%                                      | 100.00%                       |
| 597                                      | Maint. of Meters                                 | DIST   |                | 56,000              | 56,000                   | 0                               | 0                                 | 56,000                            | 0.00%                                      | 0.00%  | 100.00%                                      | 100.00%                       |
| 598                                      | Maint. of Misc Dist. Plant.                      | DIST   |                | 148,652             | 148,652                  | 0                               | 0                                 | 148,652                           | 0.00%                                      | 0.00%  | 100.00%                                      | 100.00%                       |
|  | <b>Subtotal</b>                                  |  |                | <b>\$929,722</b>    | <b>\$929,722</b>         | <b>\$0</b>                      | <b>\$0</b>                        | <b>\$929,722</b>                  | <b>0.00%</b>                               | <b>0.00%</b>                                 | <b>100.00%</b>                               | <b>100.00%</b>                |
|  | <b>Total Distribution Expenses</b>               |  |                | <b>\$2,478,443</b>  | <b>\$2,478,443</b>       | <b>\$0</b>                      | <b>\$0</b>                        | <b>\$2,478,443</b>                | <b>0.00%</b>                               | <b>0.00%</b>                                 | <b>100.00%</b>                               | <b>100.00%</b>                |
|  | <b>Total Prod., Trans., &amp; Dist. Expenses</b> |  |                | <b>\$51,822,427</b> | <b>\$50,478,343</b>      | <b>\$47,503,062</b>             | <b>\$496,838</b>                  | <b>\$2,478,443</b>                | <b>94.11%</b>                              | <b>0.98%</b>                                 | <b>4.91%</b>                                 | <b>100.00%</b>                |
| <b>Customer and Information Expenses</b> |  |  |                |                     |                          |                                 |                                   |                                   |  |  |  |                               |
|  |  | <u>Customer Accounts Expenses</u>              |                |                     |                          |                                 |                                   |                                   |  |  |  |                               |
| 901                                      | Supervision                                      | DIST   |                | \$78,010            | \$78,010                 | \$0                             | \$0                               | \$78,010                          | 0.00%                                      | 0.00%  | 100.00%                                      | 100.00%                       |
| 902                                      | Meter Reading Expense                            | DIST   |                | 423,007             | 423,007                  | 0                               | 0                                 | 423,007                           | 0.00%                                      | 0.00%  | 100.00%                                      | 100.00%                       |
| 903                                      | Customer Records & Collect.                      | DIST   |                | 908,823             | 908,823                  | 0                               | 0                                 | 908,823                           | 0.00%                                      | 0.00%  | 100.00%                                      | 100.00%                       |
| 904                                      | Uncollectible Accounts                           | DIST   |                | 265,397             | 265,397                  | 0                               | 0                                 | 265,397                           | 0.00%                                      | 0.00%  | 100.00%                                      | 100.00%                       |
| 905                                      | Misc. Customer Account Exp                       | DIST   |                | 20,873              | 20,873                   | 0                               | 0                                 | 20,873                            | 0.00%                                      | 0.00%  | 100.00%                                      | 100.00%                       |
|  | <b>Subtotal</b>                                  |  |                | <b>\$1,696,110</b>  | <b>\$1,696,110</b>       | <b>\$0</b>                      | <b>\$0</b>                        | <b>\$1,696,110</b>                | <b>0.00%</b>                               | <b>0.00%</b>                                 | <b>100.00%</b>                               | <b>100.00%</b>                |
|  |  | <u>Cust. Service &amp; Information Expense</u> |                |                     |                          |                                 |                                   |                                   |  |  |  |                               |
| 906                                      | Customer Svc & Infor.                            | DIST   |                | \$0                 | \$0                      | \$0                             | \$0                               | \$0                               | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 907                                      | Supervision                                      | DIST   |                | 0                   | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 908                                      | Customer Assistance                              | DIST   |                | 376,823             | 376,823                  | 0                               | 0                                 | 376,823                           | 0.00%                                      | 0.00%  | 100.00%                                      | 100.00%                       |
| 909                                      | Inform. & Instruct Adv. Exp                      | DIST   |                | 21,168              | 21,168                   | 0                               | 0                                 | 21,168                            | 0.00%                                      | 0.00%  | 100.00%                                      | 100.00%                       |
| 910                                      | Misc Cust Service & Inform.                      | DIST   |                | 0                   | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
|  | <b>Subtotal</b>                                  |  |                | <b>\$397,991</b>    | <b>\$397,991</b>         | <b>\$0</b>                      | <b>\$0</b>                        | <b>\$397,991</b>                  | <b>0.00%</b>                               | <b>0.00%</b>                                 | <b>100.00%</b>                               | <b>100.00%</b>                |
|  | <u>Sales Expense</u>                             |  |                |                     |                          |                                 |                                   |                                   |  |  |  |                               |

Public Utility Commission of Texas  
 Approved Transmission Cost of Service  
 Company Name Bryan Texas Utilities Project No. 22616  
 Projected Test Year Ending December 31, 2002  
 Operations and Maintenance Expenses

**O&M Expenses from Previous Commission Order**

**Schedule III-B**

| Acct No   | Description | Functionalization Factor in last TCOS | Refer Schedule     | Total Company (1) | Total Texas Electric (2) | \$ Allocation to Generation (3) | \$ Allocation to Transmission (4) | \$ Allocation to Distribution (5) | % Allocation to Generation (6) = (3) / (2) | % Allocation to Transmission (7) = (4) / (2) | % Allocation to Distribution (8) = (5) / (2) | % Total (9) = (6) + (7) + (8) |
|---|-------------|---------------------------------------|--------------------|-------------------|--------------------------|---------------------------------|-----------------------------------|-----------------------------------|--|--|--|-------------------------------|
| <b>Power Production Expenses</b>                  |             |                                       |                    |                   |                          |                                 |                                   |                                   |  |  |  |                               |
| 911 Supervision                                   | DIST        | \$95,000                              | \$95,000           | \$0               | \$0                      | \$95,000                        | 0.00%                             | 0.00%                             | 100.00%                                    | 100.00%                                      |  |                               |
| 912 Demonstrating & Selling Exp.                  | DIST        | 250,000                               | 250,000            | 0                 | 0                        | 250,000                         | 0.00%                             | 0.00%                             | 100.00%                                    | 100.00%                                      |  |                               |
| 913 Advertising Exp                               | DIST        | 700,000                               | 700,000            | 0                 | 0                        | 700,000                         | 0.00%                             | 0.00%                             | 100.00%                                    | 100.00%                                      |  |                               |
| 916 Misc. Sales Exp.                              | DIST        | 60,000                                | 60,000             | 0                 | 0                        | 60,000                          | 0.00%                             | 0.00%                             | 100.00%                                    | 100.00%                                      |  |                               |
| 917 Sales Expense                                 | DIST        | 0                                     | 0                  | 0                 | 0                        | 0                               | 0.00%                             | 0.00%                             | 0.00%                                      | 0.00%  |  | 0.00%                         |
| Subtotal  |             | \$1,105,000                           | \$1,105,000        | \$0               | \$0                      | \$1,105,000                     | 0.00%                             | 0.00%                             | 100.00%                                    | 100.00%                                      |  | 100.00%                       |
| <b>Total Cust. Serv., Inform. &amp; Sale Exp.</b> |             | <b>\$3,199,101</b>                    | <b>\$3,199,101</b> | <b>\$0</b>        | <b>\$0</b>               | <b>\$3,199,101</b>              | <b>0.00%</b>                      | <b>0.00%</b>                      | <b>100.00%</b>                             | <b>100.00%</b>                               |  | <b>100.00%</b>                |

Public Utility Commission of Texas  
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 Company Name Bryan Texas Utilities Project No. 22616  
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**O&M Expenses from Previous Commission Order**

**Schedule III-B**

| Acct No  | Description | Functionalization Factor in last TCOS | Refer Schedule | Total Company (1)   | Total Texas Electric (2) | \$ Allocation to Generation (3) | \$ Allocation to Transmission (4) | \$ Allocation to Distribution (5) | % Allocation to Generation (6) = (3) / (2) | % Allocation to Transmission (7) = (4) / (2) | % Allocation to Distribution (8) = (5) / (2) | % Total (9) = (6) + (7) + (8) |
|--|-------------|---------------------------------------|----------------|---------------------|--------------------------|---------------------------------|-----------------------------------|-----------------------------------|--|--|--|-------------------------------|
| <b>Power Production Expenses</b>                 |             |                                       |                |                     |                          |                                 |                                   |                                   |  |  |  |                               |
| <b>Administrative &amp; General Expenses</b>     |             |                                       |                |                     |                          |                                 |                                   |                                   |  |  |  |                               |
| 920 Admin. & General Salaries                    |             | \$355,860                             |                | \$355,860           | \$150,456                | \$17,356                        | \$188,048                         | 42.28%                            | 4.88%                                      | 52.84%                                       | 100.00%                                      |                               |
| 921 Office Supplies                              |             | 48,249                                |                | 48,249              | 20,400                   | 2,353                           | 25,496                            | 42.28%                            | 4.88%                                      | 52.84%                                       | 100.00%                                      |                               |
| 922 Admin. Exp Transferred                       |             | 0                                     |                | 0                   | 0                        | 0                               | 0                                 | 0.00%                             | 0.00%                                      | 0.00%  | 0.00%  |                               |
| 923 Outside Services                             |             | 1,800,000                             |                | 1,800,000           | 761,034                  | 87,788                          | 951,178                           | 42.28%                            | 4.88%                                      | 52.84%                                       | 100.00%                                      |                               |
| 924 Property Insurance Exp                       |             | 0                                     |                | 0                   | 0                        | 0                               | 0                                 | 25.36%                            | 27.07%                                     | 47.57%                                       | 100.00%                                      |                               |
| 925 Injuries & Damages                           |             | 304,600                               |                | 304,600             | 128,784                  | 14,856                          | 160,960                           | 42.28%                            | 4.88%                                      | 52.84%                                       | 100.00%                                      |                               |
| 926 Pensions & Benefits                          |             | 0                                     |                | 0                   | 0                        | 0                               | 0                                 | 42.28%                            | 4.88%                                      | 52.84%                                       | 100.00%                                      |                               |
| 927 Franchise Requirements                       |             | 0                                     |                | 0                   | 0                        | 0                               | 0                                 | 0.00%                             | 0.00%                                      | 0.00%  | 0.00%  |                               |
| 928 Regulatory Commission                        |             | 165,129                               |                | 165,129             | 41,873                   | 44,699                          | 78,557                            | 25.36%                            | 27.07%                                     | 47.57%                                       | 100.00%                                      |                               |
| 930 Misc. General Expense                        |             | 865,244                               |                | 865,244             | 365,823                  | 42,199                          | 457,222                           | 42.28%                            | 4.88%                                      | 52.84%                                       | 100.00%                                      |                               |
| 931 Rents  |             | 0                                     |                | 0                   | 0                        | -                               | 0                                 | 0.00%                             | 0.00%                                      | 0.00%  | 0.00%  |                               |
| 932 Maint. of General Plant                      |             | 7,253                                 |                | 7,253               | 3,354                    | 593                             | 3,305                             | 46.25%                            | 8.18%                                      | 45.57%                                       | 100.00%                                      |                               |
| <b>Total Admin. &amp; General Expense</b>        |             | <b>\$3,546,335</b>                    |                | <b>\$3,546,335</b>  | <b>\$1,471,724</b>       | <b>\$209,844</b>                | <b>\$1,864,766</b>                | <b>41.50%</b>                     | <b>5.92%</b>                               | <b>52.58%</b>                                | <b>100.00%</b>                               |                               |
| <b>Total Operation &amp; Maintenance Expense</b> |             | <b>\$58,567,863</b>                   |                | <b>\$57,223,779</b> | <b>\$48,974,786</b>      | <b>\$706,682</b>                | <b>\$7,542,310</b>                | <b>85.58%</b>                     | <b>1.23%</b>                               | <b>13.18%</b>                                | <b>100.00%</b>                               |                               |

Public Utility Commission of Texas  
 Approved Transmission Cost of Service  
 Company Name Bryan Texas Utilities Project No. 22616  
 Projected Test Year Ending December 31, 2002  
 Other Expenses

**Other Expenses from Previous Commission Order**

**Schedule III-C**

| Acct #                                       | Description                            | Functionalization Factor in last TCOS | Reference Schedule | Total Company (1)  | Total Texas Electric (2) | \$ Allocation to Generation (3) | \$ Allocation to Transmission (4) | \$ Allocation to Distribution (5) | % Allocation to Generation (6) = (3) / (2) | % Allocation to Transmission (7) = (4) / (2) | % Allocation to Distribution (8) = (5) / (2) | % Total (9) = (6) + (7) + (8) |
|--|--|---------------------------------------|--------------------|--------------------|--------------------------|---------------------------------|-----------------------------------|-----------------------------------|--|--|--|-------------------------------|
| <b>Depreciation and Amortization Expense</b> |  |                                       |                    |                    |                          |                                 |                                   |                                   |  |  |  |                               |
| <b>Depreciation</b>                          |  |                                       |                    |                    |                          |                                 |                                   |                                   |  |  |  |                               |
| <b>Steam Production</b>                      |  |                                       |                    |                    |                          |                                 |                                   |                                   |  |  |  |                               |
| 310  | Land & Land Rights                     | GEN                                   | E-1                | \$0                | \$0                      | \$0                             | \$0                               | \$0                               | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 311  | Structures and Improvements            | GEN                                   | E-1                | 448,863            | 448,863                  | 448,863                         | 0                                 | 0                                 | 100.00%                                    | 0.00%  | 0.00%  | 100.00%                       |
| 312  | Boiler Plant Equipment                 | GEN                                   | E-1                | 694,154            | 694,154                  | 694,154                         | 0                                 | 0                                 | 100.00%                                    | 0.00%  | 0.00%  | 100.00%                       |
| 313  | Engines/Engine Driven Gen.             | GEN                                   | E-1                | 0                  | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 314  | Turbogenerator Units                   | GEN                                   | E-1                | 346,298            | 346,298                  | 346,298                         | 0                                 | 0                                 | 100.00%                                    | 0.00%  | 0.00%  | 100.00%                       |
| 315  | Accessory Electric Equip.              | GEN                                   | E-1                | 108,655            | 108,655                  | 108,655                         | 0                                 | 0                                 | 100.00%                                    | 0.00%  | 0.00%  | 100.00%                       |
| 316  | Misc Power Plant Equip                 | GEN                                   | E-1                | 19,018             | 19,018                   | 19,018                          | 0                                 | 0                                 | 100.00%                                    | 0.00%  | 0.00%  | 100.00%                       |
| <b>Total Steam Production</b>                |  |                                       |                    | <b>\$1,616,988</b> | <b>\$1,616,988</b>       | <b>\$1,616,988</b>              | <b>\$0</b>                        | <b>\$0</b>                        | <b>100.00%</b>                             | <b>0.00%</b>                                 | <b>0.00%</b>                                 | <b>100.00%</b>                |
| <b>Nuclear Production</b>                    |  |                                       |                    |                    |                          |                                 |                                   |                                   |  |  |  |                               |
| 320  | Land & Land Rights                     | GEN                                   | E-1                | \$0                | \$0                      | \$0                             | \$0                               | \$0                               | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 321  | Structures and Improvements            | GEN                                   | E-1                | 0                  | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 322  | Reactor Plant Equipment                | GEN                                   | E-1                | 0                  | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 323  | Engines/Engine Driven Gen              | GEN                                   | E-1                | 0                  | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 324  | Turbogenerator Units                   | GEN                                   | E-1                | 0                  | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 325  | Accessory Electric Equip.              | GEN                                   | E-1                | 0                  | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 326  | Misc. Power Plant Equip.               | GEN                                   | E-1                | 0                  | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| <b>Total Nuclear Production</b>              |  |                                       |                    | <b>\$0</b>         | <b>\$0</b>               | <b>\$0</b>                      | <b>\$0</b>                        | <b>\$0</b>                        | <b>0.00%</b>                               | <b>0.00%</b>                                 | <b>0.00%</b>                                 | <b>0.00%</b>                  |
| <b>Hydraulic Production</b>                  |  |                                       |                    |                    |                          |                                 |                                   |                                   |  |  |  |                               |
| 330  | Land & Land Rights                     | GEN                                   | E-1                | \$0                | \$0                      | \$0                             | \$0                               | \$0                               | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 331  | Structures and Improvements            | GEN                                   | E-1                | 0                  | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 332  | Reservoirs, Dams, and Waterways        | GEN                                   | E-1                | 0                  | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 333  | Water Wheels, Turbines, and Generators | GEN                                   | E-1                | 0                  | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 334  | Accessory Electric Equipment           | GEN                                   | E-1                | 0                  | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 335  | Miscellaneous Power Plant Equip.       | GEN                                   | E-1                | 0                  | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 336  | Roads, Railroads, and Bridges          | GEN                                   | E-1                | 0                  | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| <b>Total Hydraulic Production</b>            |  |                                       |                    | <b>\$0</b>         | <b>\$0</b>               | <b>\$0</b>                      | <b>\$0</b>                        | <b>\$0</b>                        | <b>0.00%</b>                               | <b>0.00%</b>                                 | <b>0.00%</b>                                 | <b>0.00%</b>                  |
| <b>Other Production</b>                      |  |                                       |                    |                    |                          |                                 |                                   |                                   |  |  |  |                               |
| 340  | Land & Land Rights                     | GEN                                   | E-1                | \$0                | \$0                      | \$0                             | \$0                               | \$0                               | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 341  | Structures and Improvements            | GEN                                   | E-1                | 0                  | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 342  | Fuel Holder, Producer & Acc            | GEN                                   | E-1                | 4,938              | 4,938                    | 4,938                           | 0                                 | 0                                 | 100.00%                                    | 0.00%  | 0.00%  | 100.00%                       |
| 343  | Prime Movers                           | GEN                                   | E-1                | 126,636            | 126,636                  | 126,636                         | 0                                 | 0                                 | 100.00%                                    | 0.00%  | 0.00%  | 100.00%                       |
| 344  | Generators                             | GEN                                   | E-1                | 0                  | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 345  | Accessory Plant Equipment              | GEN                                   | E-1                | 0                  | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 346  | Misc. Power Plant Equipment            | GEN                                   | E-1                | 0                  | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| <b>Total Other Production</b>                |  |                                       |                    | <b>\$131,574</b>   | <b>\$131,574</b>         | <b>\$131,574</b>                | <b>\$0</b>                        | <b>\$0</b>                        | <b>100.00%</b>                             | <b>0.00%</b>                                 | <b>0.00%</b>                                 | <b>100.00%</b>                |
| <b>Total Electric Production Plant</b>       |  |                                       |                    | <b>\$1,748,562</b> | <b>\$1,748,562</b>       | <b>\$1,748,562</b>              | <b>\$0</b>                        | <b>\$0</b>                        | <b>100.00%</b>                             | <b>0.00%</b>                                 | <b>0.00%</b>                                 | <b>100.00%</b>                |

Public Utility Commission of Texas  
 Approved Transmission Cost of Service  
 Company Name Bryan Texas Utilities Project No. 22616  
 Projected Test Year Ending December 31, 2002  
 Other Expenses

**Other Expenses from Previous Commission Order**

**Schedule III-C**

| Acct #                                       | Description                    | Functionalization Factor in last TCOS | Reference Schedule | Total Company (1)  | Total Texas Electric (2) | \$ Allocation to Generation (3) | \$ Allocation to Transmission (4) | \$ Allocation to Distribution (5) | % Allocation to Generation (6) = (3) / (2) | % Allocation to Transmission (7) = (4) / (2) | % Allocation to Distribution (8) = (5) / (2) | % Total (9) = (6) + (7) + (8) |
|--|--------------------------------|---------------------------------------|--------------------|--------------------|--------------------------|---------------------------------|-----------------------------------|-----------------------------------|--|--|--|-------------------------------|
| <b>Electric Transmission Plant</b>           |                                |                                       |                    |                    |                          |                                 |                                   |                                   |  |  |  |                               |
| 350  | Land and Land Rights           | TRANS                                 | E-1                | \$0                | \$0                      | \$0                             | \$0                               | \$0                               | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 352  | Structures and Improvements    | TRANS                                 | E-1                | 58,949             | 58,949                   | 0                               | 58,949                            | 0                                 | 0.00%                                      | 100.00%                                      | 0.00%  | 100.00%                       |
| 353  | Station Equipment              | TRANS                                 | E-1                | 431,758            | 431,758                  | 0                               | 431,758                           | 0                                 | 0.00%                                      | 100.00%                                      | 0.00%  | 100.00%                       |
| 354  | Towers and Fixtures            | TRANS                                 | E-1                | 3,242              | 3,242                    | 0                               | 3,242                             | 0                                 | 0.00%                                      | 100.00%                                      | 0.00%  | 100.00%                       |
| 355  | Poles and Fixtures             | TRANS                                 | E-1                | 112,165            | 112,165                  | 0                               | 112,165                           | 0                                 | 0.00%                                      | 100.00%                                      | 0.00%  | 100.00%                       |
| 356  | O H Conductors & Devices       | TRANS                                 | E-1                | 132,855            | 132,855                  | 0                               | 132,855                           | 0                                 | 0.00%                                      | 100.00%                                      | 0.00%  | 100.00%                       |
| 357  | Underground Conduit            | TRANS                                 | E-1                | 29,544             | 29,544                   | 0                               | 29,544                            | 0                                 | 0.00%                                      | 100.00%                                      | 0.00%  | 100.00%                       |
| 358  | Underground Conductors         | TRANS                                 | E-1                | 12,358             | 12,358                   | 0                               | 12,358                            | 0                                 | 0.00%                                      | 100.00%                                      | 0.00%  | 100.00%                       |
| 359  | Roads and Trails               | TRANS                                 | E-1                | 0                  | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| <b>Total Electric Transmission Plant</b>     |                                |                                       |                    | <b>\$780,871</b>   | <b>\$780,871</b>         | <b>\$0</b>                      | <b>\$780,871</b>                  | <b>\$0</b>                        | <b>0.00%</b>                               | <b>100.00%</b>                               | <b>0.00%</b>                                 | <b>100.00%</b>                |
| <b>Electric Distribution Plant</b>           |                                |                                       |                    |                    |                          |                                 |                                   |                                   |  |  |  |                               |
| 360  | Land and Land Rights           | DIST                                  | E-1                | \$0                | \$0                      | \$0                             | \$0                               | \$0                               | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 361  | Structures and Improvements    | DIST                                  | E-1                | 1,765              | 1,765                    | 0                               | 0                                 | 1,765                             | 0.00%                                      | 0.00%  | 100.00%                                      | 100.00%                       |
| 362  | Station Equipment              | DIST                                  | E-1                | 345,587            | 345,587                  | 0                               | 0                                 | 345,587                           | 0.00%                                      | 0.00%  | 100.00%                                      | 100.00%                       |
| 363  | Storage Battery Equipment      | DIST                                  | E-1                | 2                  | 2                        | 0                               | 0                                 | 2                                 | 0.00%                                      | 0.00%  | 100.00%                                      | 100.00%                       |
| 364  | Poles, Towers & Fixtures       | DIST                                  | E-1                | 203,175            | 203,175                  | 0                               | 0                                 | 203,175                           | 0.00%                                      | 0.00%  | 100.00%                                      | 100.00%                       |
| 365  | O.H. Conductors & Devices      | DIST                                  | E-1                | 270,924            | 270,924                  | 0                               | 0                                 | 270,924                           | 0.00%                                      | 0.00%  | 100.00%                                      | 100.00%                       |
| 366  | Underground Conduits           | DIST                                  | E-1                | 51,693             | 51,693                   | 0                               | 0                                 | 51,693                            | 0.00%                                      | 0.00%  | 100.00%                                      | 100.00%                       |
| 367  | U.G Conductors & Devices       | DIST                                  | E-1                | 87,708             | 87,708                   | 0                               | 0                                 | 87,708                            | 0.00%                                      | 0.00%  | 100.00%                                      | 100.00%                       |
| 368  | Line Transformers              | DIST                                  | E-1                | 316,651            | 316,651                  | 0                               | 0                                 | 316,651                           | 0.00%                                      | 0.00%  | 100.00%                                      | 100.00%                       |
| 369  | Services                       | DIST                                  | E-1                | 97,037             | 97,037                   | 0                               | 0                                 | 97,037                            | 0.00%                                      | 0.00%  | 100.00%                                      | 100.00%                       |
| 370  | Meters                         | DIST                                  | E-1                | 134,724            | 134,724                  | 0                               | 0                                 | 134,724                           | 0.00%                                      | 0.00%  | 100.00%                                      | 100.00%                       |
| 371  | Install. on Customer Prem.     | DIST                                  | E-1                | 7,353              | 7,353                    | 0                               | 0                                 | 7,353                             | 0.00%                                      | 0.00%  | 100.00%                                      | 100.00%                       |
| 372  | Leased Prop. on Cust. Premises | DIST                                  | E-1                | 15,384             | 15,384                   | 0                               | 0                                 | 15,384                            | 0.00%                                      | 0.00%  | 100.00%                                      | 100.00%                       |
| 373  | Street Lights                  | DIST                                  | E-1                | 42,921             | 42,921                   | 0                               | 0                                 | 42,921                            | 0.00%                                      | 0.00%  | 100.00%                                      | 100.00%                       |
| <b>Total Electric Distribution Plant</b>     |                                |                                       |                    | <b>\$1,574,924</b> | <b>\$1,574,924</b>       | <b>\$0</b>                      | <b>\$0</b>                        | <b>\$1,574,924</b>                | <b>0.00%</b>                               | <b>0.00%</b>                                 | <b>100.00%</b>                               | <b>100.00%</b>                |
| <b>Electric General Plant</b>                |                                |                                       |                    |                    |                          |                                 |                                   |                                   |  |  |  |                               |
| 389  | Land and Land Rights           | PAYROLL                               | E-1                | \$0                | \$0                      | \$0                             | \$0                               | \$0                               | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 390  | Structures and Improvements    | PAYROLL                               | E-1                | 59,844             | 59,844                   | 15,233                          | 16,147                            | 28,464                            | 25.45%                                     | 26.98%                                       | 47.56%                                       | 100.00%                       |
| 391  | Office Furniture & Equip       | PAYROLL                               | E-1                | 332,894            | 332,894                  | 84,736                          | 89,822                            | 158,337                           | 25.45%                                     | 26.98%                                       | 47.56%                                       | 100.00%                       |
| 392  | Transportation Equipment       | PAYROLL                               | E-1                | 143,607            | 143,607                  | 36,554                          | 38,748                            | 68,305                            | 25.45%                                     | 26.98%                                       | 47.56%                                       | 100.00%                       |
| 393  | Stores Equipment               | PAYROLL                               | E-1                | 0                  | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| 394  | Tools, Shop & Garage Equip     | PAYROLL                               | E-1                | 30,648             | 30,648                   | 7,801                           | 8,270                             | 14,578                            | 25.45%                                     | 26.98%                                       | 47.57%                                       | 100.00%                       |
| 395  | Laboratory Equipment           | PAYROLL                               | E-1                | 19,327             | 19,327                   | 4,920                           | 5,215                             | 9,193                             | 25.46%                                     | 26.98%                                       | 47.57%                                       | 100.01%                       |
| 396  | Power Operated Equipment       | PAYROLL                               | E-1                | 171,046            | 171,046                  | 43,538                          | 46,152                            | 81,356                            | 25.45%                                     | 26.98%                                       | 47.56%                                       | 100.00%                       |
| 397  | Communication Equipment        | PAYROLL                               | E-1                | 52,669             | 52,669                   | 0                               | 26,335                            | 26,335                            | 0.00%                                      | 50.00%                                       | 50.00%                                       | 100.00%                       |
| 398  | Misc. Equipment                | PAYROLL                               | E-1                | 747                | 747                      | 190                             | 202                               | 355                               | 25.44%                                     | 27.04%                                       | 47.52%                                       | 100.00%                       |
| <b>Total Electric General Plant</b>          |                                |                                       |                    | <b>\$810,782</b>   | <b>\$810,782</b>         | <b>\$192,972</b>                | <b>\$230,891</b>                  | <b>\$386,923</b>                  | <b>23.80%</b>                              | <b>28.48%</b>                                | <b>47.72%</b>                                | <b>100.00%</b>                |
| <b>TOTAL DEPRECIATION &amp; AMORTIZATION</b> |                                |                                       |                    | <b>\$4,915,139</b> | <b>\$4,915,139</b>       | <b>\$1,941,534</b>              | <b>\$1,011,762</b>                | <b>\$1,961,847</b>                | <b>39.50%</b>                              | <b>20.58%</b>                                | <b>39.91%</b>                                | <b>100.00%</b>                |

Public Utility Commission of Texas  
 Approved Transmission Cost of Service  
 Company Name Bryan Texas Utilities Project No. 22616  
 Projected Test Year Ending December 31, 2002  
 Other Expenses

**Other Expenses from Previous Commission Order**

**Schedule III-C**

| Acct #                                     | Description | Functionalization Factor in last TCOS | Reference Schedule | Total Company (1)  | Total Texas Electric (2) | \$ Allocation to Generation (3) | \$ Allocation to Transmission (4) | \$ Allocation to Distribution (5) | % Allocation to Generation (6) = (3) / (2) | % Allocation to Transmission (7) = (4) / (2) | % Allocation to Distribution (8) = (5) / (2) | % Total (9) = (6) + (7) + (8) |
|--|-------------|---------------------------------------|--------------------|--------------------|--------------------------|---------------------------------|-----------------------------------|-----------------------------------|--|--|--|-------------------------------|
| <b>Taxes Other than Income Taxes</b>       |             |                                       |                    |                    |                          |                                 |                                   |                                   |  |  |  |                               |
| <b>Non Revenue Related</b>                 |             |                                       |                    |                    |                          |                                 |                                   |                                   |  |  |  |                               |
|  |             |                                       |                    |                    |                          |                                 |                                   |                                   |  |  |  |                               |
| FICA                                       |             |                                       |                    | \$0                | \$0                      | \$0                             | \$0                               | \$0                               | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| FUTA                                       |             |                                       |                    | 0                  | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| <b>Total Federal</b>                       |             |                                       |                    | <b>\$0</b>         | <b>\$0</b>               | <b>\$0</b>                      | <b>\$0</b>                        | <b>\$0</b>                        | <b>0.00%</b>                               | <b>0.00%</b>                                 | <b>0.00%</b>                                 | <b>0.00%</b>                  |
| <b>Property</b>                            |             |                                       |                    |                    |                          |                                 |                                   |                                   |  |  |  |                               |
| Production                                 |             |                                       |                    | \$0                | \$0                      | \$0                             | \$0                               | \$0                               | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| Transmission                               |             |                                       |                    | 0                  | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| Distribution                               |             |                                       |                    | 0                  | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| General                                    |             |                                       |                    | 0                  | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| <b>Total Property</b>                      |             |                                       |                    | <b>\$0</b>         | <b>\$0</b>               | <b>\$0</b>                      | <b>\$0</b>                        | <b>\$0</b>                        | <b>0.00%</b>                               | <b>0.00%</b>                                 | <b>0.00%</b>                                 | <b>0.00%</b>                  |
| Unemployment                               |             |                                       |                    | \$0                | \$0                      | \$0                             | \$0                               | \$0                               | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| Franchise                                  |             |                                       |                    | 0                  | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| Use Tax                                    |             |                                       |                    | 0                  | 0                        | 0                               | 0                                 | 0                                 | 0.00%                                      | 0.00%  | 0.00%  | 0.00%                         |
| Payment in lieu of taxes                   | E-2         |                                       |                    | 4,178,561          | 4,178,561                | 1,059,601                       | 1,131,098                         | 1,987,863                         | 25.36%                                     | 27.07%                                       | 47.57%                                       | 100.00%                       |
| <b>Other Non Revenue</b>                   |             |                                       |                    | <b>\$4,178,561</b> | <b>\$4,178,561</b>       | <b>\$1,059,601</b>              | <b>\$1,131,098</b>                | <b>\$1,987,863</b>                |  |  |  |                               |
| <b>Payroll</b>                             |             |                                       |                    | <b>\$0</b>         | <b>\$0</b>               | <b>\$0</b>                      | <b>\$0</b>                        | <b>\$0</b>                        | <b>0.00%</b>                               | <b>0.00%</b>                                 | <b>0.00%</b>                                 | <b>0.00%</b>                  |
| <b>Total Other Non Revenue</b>             |             |                                       |                    | <b>\$4,178,561</b> | <b>\$4,178,561</b>       | <b>\$1,059,601</b>              | <b>\$1,131,098</b>                | <b>\$1,987,863</b>                |  |  |  |                               |
| <b>Total Non Revenue Related</b>           |             |                                       |                    | <b>\$4,178,561</b> | <b>\$4,178,561</b>       | <b>\$1,059,601</b>              | <b>\$1,131,098</b>                | <b>\$1,987,863</b>                |  |  |  |                               |
| <b>Revenue Related</b>                     |             |                                       |                    |                    |                          |                                 |                                   |                                   |  |  |  |                               |
|  |             |                                       |                    |                    |                          |                                 |                                   |                                   |  |  |  |                               |
| <b>Taxes</b>                               |             |                                       |                    |                    |                          |                                 |                                   |                                   |  |  |  |                               |
| Sales                                      |             |                                       |                    | 0                  | 0                        | 0                               | 0                                 | 0                                 |  |  |  |                               |
| Public Utility Commission                  |             |                                       |                    | 0                  | 0                        | 0                               | 0                                 | 0                                 |  |  |  |                               |
| Occupational Street Rental                 |             |                                       |                    | 0                  | 0                        | 0                               | 0                                 | 0                                 |  |  |  |                               |
| <b>Total Revenue Related</b>               |             |                                       |                    | <b>\$0</b>         | <b>\$0</b>               | <b>\$0</b>                      | <b>\$0</b>                        | <b>\$0</b>                        | <b>0.00%</b>                               | <b>0.00%</b>                                 | <b>0.00%</b>                                 | <b>0.00%</b>                  |
| <b>Total Taxes Other Than Income Taxes</b> |             |                                       |                    | <b>\$4,178,561</b> | <b>\$4,178,561</b>       | <b>\$1,059,601</b>              | <b>\$1,131,098</b>                | <b>\$1,987,863</b>                |  |  |  |                               |

Public Utility Commission of Texas  
 Approved Transmission Cost of Service  
 Company Name Bryan Texas Utilities Project No. 22616  
 Projected Test Year Ending December 31, 2002  
 Other Expenses

**Other Expenses from Previous Commission Order**

**Schedule III-C**

| Acct #                      | Description   | Functionalization Factor in last TCOS | Reference Schedule | Total Company (1) | Total Texas Electric (2) | \$ Allocation to Generation (3) | \$ Allocation to Transmission (4) | \$ Allocation to Distribution (5) | % Allocation to Generation (6) = (3) / (2) | % Allocation to Transmission (7) = (4) / (2) | % Allocation to Distribution (8) = (5) / (2) | % Total (9) = (6) + (7) + (8) |
|-----------------------------|---|---------------------------------------|--------------------|-------------------|--------------------------|---------------------------------|-----------------------------------|-----------------------------------|--|--|--|-------------------------------|
| <b>Federal Income Taxes</b> |   |                                       |                    |                   |                          |                                 |                                   |                                   |  |  |  |                               |
|                             | Return on Rate Base   |                                       |                    | \$0               | \$0                      | \$0                             | \$0                               | \$0                               |  |  |  |                               |
|                             | Deduct  |                                       |                    |                   |                          |                                 |                                   |                                   |  |  |  |                               |
|                             | Synchronized Interest   |                                       |                    | 0                 | 0                        | 0                               | 0                                 | 0                                 |  |  |  |                               |
|                             | ITC Amortization  |                                       |                    | 0                 | 0                        | 0                               | 0                                 | 0                                 |  |  |  |                               |
|                             | Amort. of Excess(Deficient) Taxes                                       |                                       |                    | 0                 | 0                        | 0                               | 0                                 | 0                                 |  |  |  |                               |
|                             | Other Deduction 1   |                                       |                    | 0                 | 0                        | 0                               | 0                                 | 0                                 |  |  |  |                               |
|                             | Other Deduction 2   |                                       |                    | 0                 | 0                        | 0                               | 0                                 | 0                                 |  |  |  |                               |
|                             | Other Deduction 3   |                                       |                    | 0                 | 0                        | 0                               | 0                                 | 0                                 |  |  |  |                               |
|                             | Add   |                                       |                    |                   |                          |                                 |                                   |                                   |  |  |  |                               |
|                             | Depreciation Addback  |                                       |                    | 0                 | 0                        | 0                               | 0                                 | 0                                 |  |  |  |                               |
|                             | Meals and Entertainment   |                                       |                    | 0                 | 0                        | 0                               | 0                                 | 0                                 |  |  |  |                               |
|                             | Other Addition 1  |                                       |                    | 0                 | 0                        | 0                               | 0                                 | 0                                 |  |  |  |                               |
|                             | Other Addition 2  |                                       |                    | 0                 | 0                        | 0                               | 0                                 | 0                                 |  |  |  |                               |
|                             | Other Addition 3  |                                       |                    | 0                 | 0                        | 0                               | 0                                 | 0                                 |  |  |  |                               |
|                             | Taxable Component of Return   |                                       |                    | 0                 | 0                        | 0                               | 0                                 | 0                                 |  |  |  |                               |
|                             | Tax Factor  |                                       |                    | 0                 | 0                        | 0                               | 0                                 | 0                                 |  |  |  |                               |
|                             | Federal Income Taxes Before Adjust.                                     |                                       |                    | 0                 | 0                        | 0                               | 0                                 | 0                                 |  |  |  |                               |
|                             | Deduct  |                                       |                    |                   |                          |                                 |                                   |                                   |  |  |  |                               |
|                             | ITC Amortization  |                                       |                    | 0                 | 0                        | 0                               | 0                                 | 0                                 |  |  |  |                               |
|                             | Amort of Excess(Deficient) Taxes  |                                       |                    | 0                 | 0                        | 0                               | 0                                 | 0                                 |  |  |  |                               |
|                             | <b>Federal Income Taxes</b>   |                                       |                    | <b>\$0</b>        | <b>\$0</b>               | <b>\$0</b>                      | <b>\$0</b>                        | <b>\$0</b>                        |  |  |  |                               |
| <b>Other Items</b>          |   |                                       |                    |                   |                          |                                 |                                   |                                   |  |  |  |                               |
|                             | Interest On Customer Deposits   |                                       |                    | \$0               | \$0                      | \$0                             | \$0                               | \$0                               |  |  |  |                               |
|                             | Decommissioning Expense   | GEN                                   |                    | 0                 | 0                        | 0                               | 0                                 | 0                                 |  |  |  |                               |
| <b>Other Revenues</b>       |   |                                       |                    |                   |                          |                                 |                                   |                                   |  |  |  |                               |
|                             | Other Transmission Revenues (detail)<br>example Short Term Transmission | TRANS                                 |                    | 0                 | 0                        | 0                               | 0                                 | 0                                 |  |  |  |                               |
|                             | Other Revenues (detail)<br>examples Pole Rental, ROWs, etc.             |                                       |                    | 0                 | 0                        | 0                               | 0                                 | 0                                 |  |  |  |                               |
|                             | <b>Subtotal Other Revenues</b>  |                                       |                    | <b>\$0</b>        | <b>\$0</b>               | <b>\$0</b>                      | <b>\$0</b>                        | <b>\$0</b>                        |  |  |  |                               |

**Rate of Return on Ending Invested Capital**

| <u>Line</u> |  | <u>Wholesale<br/>Transmission</u> |
|-------------|--|-----------------------------------|
| 1           | Return (from Sched. I)                 | \$14,749,028                      |
| 2           |  |                                   |
| 3           | Total Invested Capital (from Sch II-A) | \$178,254,806                     |
| 4           |  |                                   |
| 5           | Rate of Return (Line 1/Line 3)         | 8.27%                             |

Please answer the following questions:

1. The Company's transmission cost-of-service rate of return (ROR) most recently authorized by the Commission is: 11.71%  
This ROR was authorized in Docket Number: 22616  
The final order for this docket was issued on: 5/9/2001
2. What methodology was used in developing the return \$ component on which the authorized rate of return was based? (Place an X in the column to the right of the method used.)

|                                      |   |
|--------------------------------------|---|
| <i>DSC method</i>                    |   |
| <i>Net TIER method</i>               |   |
| <i>Modified TIER method</i>          |   |
| <i>Weighted Avg Cost of Capital</i>  |   |
| <i>Cash Flow (Cash Needs) method</i> | X |
| <i>Other method</i>                  |   |
3. If the ROR was based on a DSC or TIER method, please provide the coverage level (value) used in developing the return dollars: N/A
4. Please provide a copy of the schedule from the docket in which the ROR was authorized that illustrates the methodology used in deriving the return dollars and the resulting authorized ROR. Please include the copy as an attachment to this report. Also, please include on the attachment any other information useful in understanding the derivation of the Company's authorized ROR. See Exhibit A.

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### HISTORICAL FINANCIAL STATISTICS

| Line | Fiscal Year:                            | 2015          | 2016          | 2017          | 2018          | 2019          |
|------|---|---------------|---------------|---------------|---------------|---------------|
| 1    | Operating Revenues (1)                  | \$187,753,303 | \$189,140,403 | \$191,826,489 | \$200,723,714 | \$206,521,172 |
| 2    | Purchased Power & Production Expense    | 101,818,206   | 101,331,607   | 99,706,221    | 94,071,343    | 80,730,661    |
| 3    | Operation & Maintenance Expense         | 40,575,682    | 43,805,354    | 43,778,563    | 45,483,795    | 48,234,065    |
| 4    | Depreciation & Amortization Expense (2) | 20,304,460    | 20,801,760    | 22,726,595    | 22,967,385    | 21,629,268    |
| 5    | Tax Expense                             | 0             | 0             | 0             | 0             | 0             |
| 6    |   |               |               |               |               |               |
| 7    | Operating Return                        | \$25,054,955  | \$23,201,682  | \$25,615,110  | \$38,201,191  | \$55,927,178  |
| 8    |   |               |               |               |               |               |
| 9    | Interest on Long-Term Debt              | \$8,761,732   | \$9,351,573   | \$10,241,143  | \$8,200,308   | \$9,724,116   |
| 10   | Interest Expense-Other                  | 0             | 0             | 0             | 0             | 0             |
| 11   | Other Deductions                        | 0             | 0             | 0             | 0             | 0             |
| 12   |   |               |               |               |               |               |
| 13   | Operating Margins                       | \$16,293,223  | \$13,850,109  | \$15,373,967  | \$30,000,883  | \$46,203,062  |
| 14   |   |               |               |               |               |               |
| 15   | Non-Operating Margins - Interest Inc.   | 770,945       | 652,368       | 784,398       | 776,947       | 4,909,309     |
| 16   | PILOT                                   | (11,411,380)  | (11,908,617)  | (11,918,376)  | (12,379,099)  | (13,350,658)  |
| 17   | Capital Credits Earned                  | 0             | 0             | 0             | 0             | 0             |
| 18   | Special Items (3)                       | 505,000       | 0             | 0             | 0             | 0             |
| 19   |   |               |               |               |               |               |
| 20   | Net Income or Margins                   | \$6,157,788   | \$2,593,860   | \$4,239,989   | \$18,398,731  | \$37,761,713  |
| 21   |   |               |               |               |               |               |
| 22   | TIER                                    | 1.70          | 1.28          | 1.41          | 3.24          | 4.88          |
| 23   | Modified TIER                           | 1.65          | 1.28          | 1.41          | 3.24          | 4.88          |
| 24   | Operating TIER                          | 2.86          | 2.48          | 2.50          | 4.66          | 5.75          |
| 25   |   |               |               |               |               |               |
| 26   | Principal & Interest Payments           | \$22,364,526  | \$22,174,302  | \$23,297,710  | \$17,273,173  | \$40,399,968  |
| 27   |   |               |               |               |               |               |
| 28   | DSC (4)                                 | 2.09          | 2.01          | 2.11          | 3.59          | 2.04          |
| 29   | Modified DSC (4)                        | N/A           | N/A           | N/A           | N/A           | N/A           |
| 30   | Operating DSC (4)                       | N/A           | N/A           | N/A           | N/A           | N/A           |

31

32     Notes

33         (1) Included in miscellaneous revenue are expense reimbursements from the City of Bryan.

34         (2) Depreciation & Amortization includes amortization of prepaid energy costs.

35         (3) Special Items include gains on the sale of land, fuel oil, and power plant equipment, for the years 2013, 2014, & 2015, respectively.

36         (4) Debt Service Coverage as defined by City of Bryan bond ordinances. Such ordinances do not require Modified or Operating coverage ratios.

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#### HISTORICAL FINANCIAL STATISTICS

| Line | Fiscal Year:                              | 2015          | 2016          | 2017          | 2018          | 2019          |
|------|---|---------------|---------------|---------------|---------------|---------------|
| 1    | Equity or Patronage Capital               | \$180,573,892 | \$183,167,752 | \$187,407,741 | \$203,171,330 | \$240,933,043 |
| 2    | Long-Term Debt (incl. current maturities) | 203,530,000   | 252,845,000   | 229,450,000   | 221,950,000   | 232,730,000   |
| 3    |   |               |               |               |               |               |
| 4    | Capitalization                            | \$384,103,892 | \$436,012,752 | \$416,857,741 | \$425,121,330 | \$473,663,043 |
| 5    |   |               |               |               |               |               |
| 6    | Total Assets                              | \$422,102,346 | \$486,350,754 | \$468,403,862 | \$486,561,950 | \$575,053,219 |
| 7    |   |               |               |               |               |               |
| 8    | Equity/Capitalization                     | 47.01%        | 42.01%        | 44.96%        | 47.79%        | 50.87%        |
| 9    | Equity/Assets                             | 42.78%        | 37.66%        | 40.01%        | 41.76%        | 41.90%        |
| 10   |   |               |               |               |               |               |
| 11   | General Funds                             | \$83,807,853  | \$141,402,331 | \$113,745,698 | \$121,528,550 | \$168,563,499 |
| 12   |   |               |               |               |               |               |
| 13   | Total Utility Plant                       | \$282,513,849 | \$297,224,234 | \$325,181,342 | \$328,697,287 | \$351,541,781 |
| 14   |   |               |               |               |               |               |
| 15   | General Funds/Total Utility Plant         | 29.67%        | 47.57%        | 34.98%        | 36.97%        | 47.95%        |
| 16   |   |               |               |               |               |               |
| 17   | Capital Credits Retired                   | \$0           | \$0           | \$0           | \$0           | \$0           |
| 18   |   |               |               |               |               |               |
| 19   | Retirements/Total Patronage Capital       | 0.00%         | 0.00%         | 0.00%         | 0.00%         | 0.00%         |
| 20   |   |               |               |               |               |               |
| 21   | Cumulative Capital Credits Retired        | \$0           | \$0           | \$0           | \$0           | \$0           |
| 22   |   |               |               |               |               |               |
| 23   | Plant Additions                           | \$6,197,257   | \$14,710,385  | \$27,957,108  | \$3,515,945   | \$22,844,494  |
| 24   |   |               |               |               |               |               |
| 25   | Additions/Total Utility Plant             | 2.19%         | 4.95%         | 8.60%         | 1.07%         | 6.50%         |
| 26   |   |               |               |               |               |               |
| 27   | Unapplied Advance Payments                | \$0           | \$0           | \$0           | \$0           | \$0           |
| 28   |   |               |               |               |               |               |

|    |  |         |         |        |          |         |
|----|--|---------|---------|--------|----------|---------|
| 29 | Capital Credit Retirements Received<br>from Other Cooperatives | \$0     | \$0     | \$0    | \$0      | \$0     |
| 30 |  |         |         |        |          |         |
| 31 |  |         |         |        |          |         |
| 32 | Internally Generated Funds / Construction                      | 427.00% | 159.04% | 96.46% | 1176.53% | 259.98% |

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Schedule VII

**Summary of Long-Term Financial Obligations**

| Line | Issuer/<br>Note Number/<br>Description | Issuance<br>Date | Term<br>(Years) | Interest<br>Rate | Fixed or<br>Variable<br>Rate | Original<br>Principal<br>Amount | Cumulative<br>Principal<br>Repayments | Current<br>Net<br>Obligation | % of Total<br>Long-Term<br>Debt | Cost of<br>Debt | Weighted<br>Average<br>Cost |
|------|--|------------------|-----------------|------------------|------------------------------|---------------------------------|---------------------------------------|------------------------------|---------------------------------|-----------------|-----------------------------|
| 1    | Revenue Bonds Series 2012              | 4/4/2012         | 25              | 4.348%           |                              | 65,675,000                      | 29,050,000                            | 36,625,000                   | 15.74%                          | 3.586%          | 0.564%                      |
| 2    | Certificates of Obligation 2014        | 5/15/2014        | 25              | 3.426%           |                              | 34,855,000                      | 4,975,000                             | 29,880,000                   | 12.84%                          | 3.378%          | 0.434%                      |
| 3    | General Obligation Bonds 2015          | 8/25/2015        | 10              | 2.986%           |                              | 7,735,000                       | 2,935,000                             | 4,800,000                    | 2.06%                           | 2.045%          | 0.042%                      |
| 4    | Revenue Bonds Series 2016              | 7/12/2016        | 25              | 4.150%           |                              | 71,435,000                      | 2,715,000                             | 68,720,000                   | 29.53%                          | 2.914%          | 0.860%                      |
| 5    | Revenue Bonds Series 2017              | 6/8/2017         | 17              | 4.349%           |                              | 57,225,000                      | 5,110,000                             | 52,115,000                   | 22.39%                          | 2.673%          | 0.599%                      |
| 6    | Revenue Bonds Series 2018              | 11/29/2018       | 25              | 4.542%           |                              | 40,590,000                      | -                                     | 40,590,000                   | 17.44%                          | 3.904%          | 0.681%                      |
| 7    |  |                  |                 |                  |                              | \$277,515,000                   | 44,785,000                            | \$232,730,000                |                                 |                 | 3.180%                      |

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Schedule VIII

**EXTRAORDINARY AND NONRECURRING ITEMS**

**A. Reporting Period**

| Ref.<br>Schedule | Column | Line<br>Number | Description | Wholesale<br>Transmission<br>Amount |
|------------------|--------|----------------|-------------|-------------------------------------|
|                  |        |                | N/A         |                                     |

**B. Prospective Period**

| Ref.<br>Schedule | Column | Line<br>Number | Description | Wholesale<br>Transmission<br>Amount |
|------------------|--------|----------------|-------------|-------------------------------------|
|                  |        |                |             |                                     |

Schedule IX

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**Normalization Adjustments to Revenue**

N/A

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Supplemental Schedule I

**Summary of Substantive Rule 25.77 Expenditures**

| <u>Line</u> | <u>Description</u>                          | <u>Total Electric</u> | <u>Wholesale Transmission</u> | <u>FERC Account No.</u> |
|-------------|---|-----------------------|-------------------------------|-------------------------|
| 1           | Business gifts and Entertainment            | \$902                 | \$0                           | 912                     |
| 2           | Institutional Advertising                   | 206,071               | 0                             | 909                     |
| 3           | Consumption-Inducing Advertising            | 75,144                | 0                             | 913                     |
| 4           | Other Advertising                           | 31,852                | 2,305                         | 930                     |
| 5           | Public Relations Expense                    | 272                   | 29                            | 923                     |
| 6           | Legislative Advocacy                        | 13,333                | 0                             | 921                     |
| 7           | Representation Before a Gov't Body (Note B) | 30,288                | 2,496                         | 928                     |
| 8           | Legal Expenses                              | 78,865                | 8,505                         | 923                     |
| 9           | Charitable, Civic, and Religious            | 65,300                | 0                             | 426                     |
| 10          | Political Contributions and Donations       | 0                     | 0                             | -                       |
| 11          | Dues and Membership Fees                    | <u>155,157</u>        | <u>11,227</u>                 | 921                     |
| 12          |   |                       |                               |                         |
| 13          | Total                                       | \$657,183             | \$24,563                      |                         |

**COMMENTS/FOOTNOTES**

| Ref.<br>Schedule | Column<br>Number                | Line<br>Number | Comments/Footnotes  |
|------------------|---------------------------------|----------------|---|
| SchIII-B         | 11                              | 76             | This excludes the amortization expense                          |
| SchIII-C         | 11                              | 100            | This is the actual PILOT paid to the City of Bryan              |
| SchII            | Transmission                    | 1-2            | ERCOT Matrix revenues are based on a fiscal year, not calendar. |
| SchV             | 2015, 2016, 2017, 2018 and 2019 | 2              | This includes the amortization expense                          |

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**Signature Page**

I certify that I am the responsible official of Bryan Texas Utilities ;  
that I have examined the foregoing report; that to the best of my knowledge, information, and belief, all  
statements of fact contained in the said report are true and the said report is a correct statement of the  
business and affairs of the above-named respondent in respect to each and every matter set forth therein  
during the period from October 1, 2018, to September 30, 2019, inclusive.

5-13-2020

Date



Signature

General Manager  
Title

Address: 205 E. 28th Street  
Bryan, Texas 77803

Phone: (979) 821-5750

Alternative contact regarding this report:

Name: Doug Lyles  
Title: Chief Risk Officer

Address: 205 E. 28th Street  
Bryan, Texas 77803

Phone: (979) 821-5825

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WP Sch I-1 Recorded Revenue Adjustment

Supplemental Schedule III

| Line | Description                                      | Transmission Revenue |
|------|--|----------------------|
| 1    | <u>BTU Accounts</u>                              |                      |
| 2    | TCOS   | \$30,414,274         |
| 3    | Expense Account 565 related to BTU Matrix        | <u>\$30,414,274</u>  |
| 4    |  |                      |
| 5    |  |                      |
| 6    |  |                      |
| 7    |  |                      |
| 8    | <u>ERCOT Matrix:</u>                             |                      |
| 9    | Total for 2018 (1)                               | \$28,395,983         |
| 10   | Total for 2019 (2)                               | <u>30,645,751</u>    |
| 11   | Fiscal Year (3 months of 2018; 9 months of 2019) | \$30,083,309         |
| 12   |  |                      |
| 13   |  |                      |
| 14   | Recorded Revenue Adjustment                      | \$330,965            |
| 15   |  |                      |
| 16   | <u>Notes</u>                                     |                      |
| 17   | (1) Amounts from PUCT Docket No. 47777 for 2018  |                      |
| 18   | (2) Amounts from PUCT Docket No. 48928 for 2019  |                      |

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WP Sch II-1 Expenses

| Line | Description                         | Expenses   |
|------|-------------------------------------|------------|
| 1    | <b>Steam Power Generation</b>       |            |
| 2    | <u>Operation</u>                    |            |
| 3    | 500   Operation Super. & Eng.       | [REDACTED] |
| 4    | 501   Eligible Fuel                 | [REDACTED] |
| 5    | 502   Steam Expenses                | [REDACTED] |
| 6    | 503   Lake & Pumping Equipment      | [REDACTED] |
| 7    | 505   Electric Expenses             | [REDACTED] |
| 8    | 506   Misc. Steam power Expenses    | [REDACTED] |
| 9    | 507   Rents                         | [REDACTED] |
| 10   | Subtotal                            | [REDACTED] |
| 11   |                                     |            |
| 12   | <u>Maintenance</u>                  |            |
| 13   | 510   Maint. Super. & Eng.          | [REDACTED] |
| 14   | 511   Maint. of Structures          | [REDACTED] |
| 15   | 512   Maint. of Boiler Plant        | [REDACTED] |
| 16   | 513   Maint. of Electric Plant      | [REDACTED] |
| 17   | 514   Maint. of Misc. Steam Plant   | [REDACTED] |
| 18   | Subtotal                            | [REDACTED] |
| 19   |                                     |            |
| 20   | <b>Nuclear Power Generation</b>     |            |
| 21   | <u>Operation</u>                    |            |
| 22   | 517   Operation Supervision         | [REDACTED] |
| 23   | 518   Nuclear Fuel-Direct           | [REDACTED] |
| 24   | 519   Coolants and Water            | [REDACTED] |
| 25   | 520   Steam Expenses                | [REDACTED] |
| 26   | 523   Electric expenses             | [REDACTED] |
| 27   | 524   Misc. Nuclear Power Expenses  | [REDACTED] |
| 28   | 525   Rents-Allocable               | [REDACTED] |
| 29   | Subtotal                            | [REDACTED] |
| 30   |                                     |            |
| 31   | <u>Maintenance</u>                  |            |
| 32   | 528   Maint. Supervision            | [REDACTED] |
| 33   | 529   Maint. of Structures          | [REDACTED] |
| 34   | 530   Maint. of Reactor Plant       | [REDACTED] |
| 35   | 531   Maint. of Electric Plant      | [REDACTED] |
| 36   | 532   Maint. of Misc. Nuclear Plant | [REDACTED] |
| 37   | Subtotal                            | [REDACTED] |
| 38   |                                     |            |
| 39   | <b>Hydraulic Generation</b>         |            |
| 40   | <u>Operation</u>                    |            |
| 41   | 535   Operation Supervision         | [REDACTED] |
| 42   | 536   Water for Power               | [REDACTED] |
| 43   | 537   Hydraulic Expenses            | [REDACTED] |
| 44   | 538   Electric Expenses             | [REDACTED] |
| 45   | 539   Misc. Hydraulic Gen. Exp.     | [REDACTED] |
| 46   | 540   Rents                         | [REDACTED] |
| 47   | Subtotal                            | [REDACTED] |

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WP Sch II-1 Expenses

| Line | Description                                 | Expenses |
|------|---|----------|
| 48   |   |          |
| 49   | <u>Maintenance</u>                          |          |
| 50   | 541 Maint. Supervision                      |          |
| 51   | 542 Maint. of Structures                    |          |
| 52   | 543 Maint. of Reservoirs, Dams, & Waterways |          |
| 53   | 544 Maint. of Electric Plant                |          |
| 54   | 545 Maint. of Misc. Hydraulic Gen. Exp.     |          |
| 55   | Subtotal                                    |          |

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WP Sch II-1 Expenses

| Line | Description                             | Expenses     |
|------|---|--------------|
| 56   |   |              |
| 57   | <b>Other Power Generation</b>           |              |
| 58   | <u>Operation</u>                        |              |
| 59   | 546 Operation Super. & Engin.           |              |
| 60   | 547 Fuel                                |              |
| 61   | 549 Misc. Other Power Generation        |              |
| 62   | 548 Generation expense                  |              |
| 63   | 550 Rents                               |              |
| 64   | Subtotal                                |              |
| 65   |   |              |
| 66   | <u>Maintenance</u>                      |              |
| 67   | 551 Maintenance Super. & Engin.         |              |
| 68   | 552 Maintenance of Structures           |              |
| 69   | 553 Maint. Gener. & Elect. Plt.         |              |
| 70   | 554 Maint. Misc. Other power            |              |
| 71   | Subtotal                                |              |
| 72   |   |              |
| 73   | <b>Other Power Supply</b>               |              |
| 74   | 555 Purchased Power                     |              |
| 75   | 556 System Control & Load Dispatch      |              |
| 76   | 557 Other                               |              |
| 77   | Subtotal(Other Power Supply)            |              |
| 78   |   |              |
| 79   | <b>Total Power Production Expense</b>   | \$88,430,621 |
| 80   |   |              |
| 81   | <b>Transmission Expense</b>             |              |
| 82   | <u>Operation</u>                        |              |
| 83   | 560 Operation Super. & Engin. \$192,225 |              |
| 84   | 561 Load Dispatching 976,347            |              |
| 85   | 562 Station Equipment 330,069           |              |
| 86   | 563 Overhead Line Expense 151,798       |              |
| 87   | 564 Underground Line Expense 0          |              |
| 88   | 565 Wheeling Expense 19,414,434         |              |
| 89   | 566 Misc. Transmission Expense 331,784  |              |
| 90   | 567 Rents 0                             |              |
| 91   | Subtotal \$21,396,657                   |              |
| 92   |   |              |
| 93   | <u>Maintenance</u>                      |              |
| 94   | 568 Maintenance Super. & Engin. \$7,913 |              |
| 95   | 569 Maint. of Structures 0              |              |
| 96   | 570 Maint. of Station Equipment 170,106 |              |
| 97   | 571 Maint. of Overhead Lines 9,411      |              |
| 98   | 572 Maint. of Underground Lines 0       |              |
| 99   | 573 Maint. of Misc. Trans.Plan 0        |              |
| 100  | Subtotal \$187,431                      |              |
| 101  |   |              |

Bryan Texas Utilities  
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| <u>Line</u> | <u>Description</u>                 | <u>Expenses</u> |
|-------------|------------------------------------|-----------------|
| 102         | <b>Total Transmission Expenses</b> | \$21,584,088    |
| 103         |                                    |                 |

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| Line | Description                                      | Expenses      |
|------|--|---------------|
| 104  | <b>Distribution</b>                              |               |
| 105  | <u>Operation</u>                                 |               |
| 106  | 580 Operation Super. & Engin.                    | \$139,354     |
| 107  | 581 Load Dispatching                             | 216,351       |
| 108  | 582 Station Expense                              | 22,690        |
| 109  | 583 Overhead Line Expense                        | 242,510       |
| 110  | 584 Underground Line Expense                     | 142,004       |
| 111  | 585 Street Light & Signal Systems                | (36)          |
| 112  | 586 Meter Expenses                               | 148,738       |
| 113  | 587 Customer Installation Expense                | 0             |
| 114  | 588 Misc. Distribution Expenses                  | 1,087,259     |
| 115  | 589 Rents  | 0             |
| 116  | Subtotal   | \$1,998,870   |
| 117  |  |               |
| 118  | <u>Maintenance</u>                               |               |
| 119  | 590 Maintenance Super.& Engin.                   | \$24,431      |
| 120  | 591 Maint. of Structures                         | 0             |
| 121  | 592 Maint. of Station Equipment                  | 135,928       |
| 122  | 593 Maint. of Overhead Lines                     | 1,465,808     |
| 123  | 594 Maint. of Underground Lines                  | 48,147        |
| 124  | 595 Maint. of Line Transformers                  | 2,818         |
| 125  | 596 Maint. of Street Lights                      | 58,581        |
| 126  | 597 Maint. of Meters                             | 17,551        |
| 127  | 598 Maint. of Misc. Dist. Plant.                 | 25            |
| 128  | Subtotal   | \$1,753,290   |
| 129  |  |               |
| 130  | <b>Total Distribution Expenses</b>               | \$3,752,160   |
| 131  |  |               |
| 132  | <b>Total Prod., Trans., &amp; Dist. Expenses</b> | \$113,766,869 |
| 133  |  |               |
| 134  | <b>Customer and Information Expenses</b>         |               |
| 135  |  |               |
| 136  | <u>Customer Accounts Expenses</u>                |               |
| 137  | 901 Supervision                                  | \$152,903     |
| 138  | 902 Meter Reading Expense                        | 932           |
| 139  | 903 Customer Records & Collect.                  | 2,682,497     |
| 140  | 904 Uncollectible Accounts                       | 120,896       |
| 141  | 905 Misc. Customer Account Exp.                  | 4,422         |
| 142  | Subtotal   | \$2,961,650   |
| 143  |  |               |
| 144  | <u>Cust. Service &amp; Information Expense</u>   |               |
| 145  | 906 Customer Svc. & Infor.                       | \$0           |
| 146  | 907 Supervision                                  | 0             |
| 147  | 908 Customer Assistance                          | 244,118       |
| 148  | 909 Inform. & Instruct. Adv. Exp.                | 209,871       |
| 149  | 910 Misc. Cust. Service & Inform.                | 0             |

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| Line | Description                                       | Expenses           |
|------|---|--------------------|
| 150  | Subtotal  | \$453,989          |
| 151  |   |                    |
| 152  | <u>Sales Expense</u>                              |                    |
| 153  | 911     Supervision                               | \$205,819          |
| 154  | 912     Demonstrating & Selling Exp.              | 292,422            |
| 155  | 913     Advertising Exp.                          | 75,144             |
| 156  | 916     Misc. Sales Exp.                          | 5,656              |
| 157  | 917     Sales Expense                             | 0                  |
| 158  | Subtotal  | \$579,041          |
| 159  |   |                    |
| 160  | <b>Total Cust. Serv., Inform. &amp; Sale Exp.</b> | <b>\$3,994,680</b> |
| 161  |   |                    |

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| Line | Description                                      | Expenses      |
|------|--|---------------|
| 162  | <b>Administrative &amp; General Expenses</b>     |               |
| 163  | 920 Admin. & General Salaries                    | \$1,295,983   |
| 164  | 921 Office Supplies                              | 588,755       |
| 165  | 922 Admin. Exp. Transferred                      | 0             |
| 166  | 923 Outside Services                             | 4,085,223     |
| 167  | 924 Property Insurance Exp.                      | 659,789       |
| 168  | Property Ins.-Prod. Plant                        | 0             |
| 169  | Property Ins.-Transmission Plant                 | 0             |
| 170  | Property Ins.-Distribution                       | 0             |
| 171  | Property Ins.-Common                             | 0             |
| 172  | Property Ins.-Other                              | 0             |
| 173  | Subtotal (A924)                                  | 0             |
| 174  | 925 Injuries & Damages                           | 0             |
| 175  | 926 Pensions & Benefits                          | 4,326,727     |
| 176  | 927 Franchise Requirements                       | 0             |
| 177  | 928 Regulatory Commission                        | 29,961        |
| 178  | 929 Duplicate Charges                            | 0             |
| 179  | 930 Misc. General Expense                        | 51,397        |
| 180  | 931 Rents  | 0             |
| 181  | 935 Maintenance of general plant                 |               |
| 182  | <b>Total Admin. &amp; General Expense</b>        | <u>97,395</u> |
| 183  |  | \$11,135,231  |
| 184  | <b>Total Operation &amp; Maintenance Expense</b> | \$128,896,780 |
| 185  |  |               |
| 186  | <b>Transfer to the City of Bryan</b>             | \$13,350,658  |

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 WP Sch II-2 Gross Plant & Accumulated Depreciation

| Line | Description                                | Gross Plant   | Accumulated Depreciation | Net Plant    |
|------|--|---------------|--------------------------|--------------|
| 1    | <b>Steam Production</b>                    |               |                          |              |
| 2    | 310 Land & Land Rights                     | \$1,620,924   | \$0                      | \$1,620,924  |
| 3    | 311 Structures and Improvements            | 11,414,606    | 11,093,151               | 321,455      |
| 4    | 312 Boiler Plant Equipment                 | 14,872,592    | 13,244,219               | 1,628,373    |
| 5    | 313 Engines/Engine Driven Gen.             | 0             | 0                        | 0            |
| 6    | 314 Turbogenerator Units                   | 7,165,422     | 6,677,223                | 488,199      |
| 7    | 315 Accessory Electric Equip.              | 3,501,346     | 3,364,605                | 136,741      |
| 8    | 316 Misc. Power Plant Equip.               | 560,858       | 542,395                  | 18,463       |
| 9    |  |               |                          |              |
| 10   | Total Steam Production                     | \$39,135,748  | \$34,921,592             | \$4,214,156  |
| 11   |  |               |                          |              |
| 12   | <b>Nuclear Production</b>                  |               |                          |              |
| 13   | 320 Land & Land Rights                     | \$0           | \$0                      | \$0          |
| 14   | 321 Structures and Improvements            | 0             | 0                        | 0            |
| 15   | 322 Reactor Plant Equipment                | 0             | 0                        | 0            |
| 16   | 323 Engines/Engine Driven Gen.             | 0             | 0                        | 0            |
| 17   | 324 Turbogenerator Units                   | 0             | 0                        | 0            |
| 18   | 325 Accessory Electric Equip.              | 0             | 0                        | 0            |
| 19   | 326 Misc. Power Plant Equip.               | 0             | 0                        | 0            |
| 20   |  |               |                          |              |
| 21   | Total Nuclear Production                   | \$0           | \$0                      | \$0          |
| 22   |  |               |                          |              |
| 23   | <b>Hydraulic Production</b>                |               |                          |              |
| 24   | 330 Land & Land Rights                     | \$0           | \$0                      | \$0          |
| 25   | 331 Structures and Improvements            | 0             | 0                        | 0            |
| 26   | 332 Reservoirs, Dams, and Waterways        | 82,768        | 31,157                   | 51,611       |
| 27   | 333 Water Wheels, Turbines, and Generators | 0             | 0                        | 0            |
| 28   | 334 Accessory Electric Equipment           | 0             | 0                        | 0            |
| 29   | 335 Miscellaneous Power Plant Equip.       | 0             | 0                        | 0            |
| 30   | 336 Roads, Railroads, and Bridges          | 0             | 0                        | 0            |
| 31   |  |               |                          |              |
| 32   | Total Hydraulic Production                 | \$82,768      | \$31,157                 | \$51,611     |
| 33   |  |               |                          |              |
| 34   | <b>Other Production</b>                    |               |                          |              |
| 35   | 340 Land & Land Rights                     | \$0           | \$0                      | \$0          |
| 36   | 341 Structures and Improvements            | 14,278,182    | 3,390,281                | 10,887,901   |
| 37   | 342 Fuel Holder, Producer & Acc            | 1,691,825     | 217,094                  | 1,474,731    |
| 38   | 343 Prime Movers                           | 5,302,760     | 3,441,288                | 1,861,472    |
| 39   | 344 Generators                             | 46,577,496    | 14,206,062               | 32,371,434   |
| 40   | 345 Accessory Plant Equipment              | 914,606       | 216,871                  | 697,735      |
| 41   | 346 Misc. Power Plant Equipment            | 1,363,390     | 134,715                  | 1,228,675    |
| 42   |  |               |                          |              |
| 43   | Total Other Production                     | \$70,128,259  | \$21,606,311             | \$48,521,948 |
| 44   |  |               |                          |              |
| 45   | Total Production Plant                     | \$109,346,775 | \$56,559,061             | \$52,787,714 |
| 46   |  |               |                          |              |

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 WP Sch II-2 Gross Plant & Accumulated Depreciation

| Line | Description                        | Gross Plant   | Accumulated Depreciation | Net Plant     |
|------|------------------------------------|---------------|--------------------------|---------------|
| 47   | <b>Electric Transmission Plant</b> |               |                          |               |
| 48   | 350 Land and Land Rights           | \$3,758,386   | \$0                      | \$3,758,386   |
| 49   | 352 Structures and Improvements    | 6,681,832     | 2,028,396                | 4,653,436     |
| 50   | 353 Station Equipment              | 85,184,113    | 26,686,077               | 58,498,036    |
| 51   | 354 Towers and Fixtures            | 0             | 0                        | 0             |
| 52   | 355 Poles and Fixtures             | 57,292,682    | 11,565,857               | 45,726,825    |
| 53   | 356 O.H. Conductors & Devices      | 26,137,998    | 5,751,696                | 20,386,302    |
| 54   | 357 Underground Conduit            | 1,866,777     | 870,091                  | 996,686       |
| 55   | 358 Underground Conductors         | 3,458,453     | 251,320                  | 3,207,133     |
| 56   | 359 Roads and Trails               | 641,286       | 64,958                   | 576,328       |
| 57   | 384 Communication Equipment        | 90,534        | 14,006                   | 76,528        |
| 58   |                                    |               |                          |               |
| 59   | Total Electric Transmission Plant  | \$185,112,061 | \$47,232,399             | \$137,879,662 |
| 60   |                                    |               |                          |               |
| 61   | <b>Electric Distribution Plant</b> |               |                          |               |
| 62   | 360 Land and Land Rights           | \$309,987     | \$0                      | \$309,987     |
| 63   | 361 Structures and Improvements    | 1,075,553     | 299,102                  | 776,451       |
| 64   | 362 Station Equipment              | 20,104,863    | 12,629,560               | 7,475,303     |
| 65   | 363 Storage Battery Equipment      | 123,967       | 112,430                  | 11,537        |
| 66   | 364 Poles, Towers & Fixtures       | 24,229,338    | 8,913,873                | 15,315,465    |
| 67   | 365 O.H. Conductors & Devices      | 23,499,039    | 11,177,555               | 12,321,484    |
| 68   | 366 Underground Conduits           | 7,598,893     | 3,731,833                | 3,867,060     |
| 69   | 367 U.G. Conductors & Devices      | 17,502,003    | 5,801,330                | 11,700,673    |
| 70   | 368 Line Transformers              | 40,772,615    | 14,088,052               | 26,684,563    |
| 71   | 369 Services                       | 11,292,244    | 4,571,057                | 6,721,187     |
| 72   | 370 Meters                         | 11,963,061    | 3,806,472                | 8,156,589     |
| 73   | 371 Install. on Customer Prem.     | 329,196       | 267,841                  | 61,355        |
| 74   | 372 Leased Prop. on Cust. Premises | 486,682       | 444,520                  | 42,162        |
| 75   | 373 Street Lights                  | 5,696,526     | 1,765,786                | 3,930,740     |
| 76   |                                    |               |                          |               |
| 77   | Total Electric Distribution Plant  | \$164,983,967 | \$67,609,411             | \$97,374,557  |
| 78   |                                    |               |                          |               |
| 79   |                                    | \$459,442,802 | \$171,400,870            | \$288,041,932 |
| 80   | <b>Electric General Plant</b>      |               |                          |               |
| 81   | 383 Computer Software              | \$1,020,329   | \$357,968                | \$662,361     |
| 82   | 384 Communication Equipment        | 0             | 0                        | 0             |
| 83   | 389 Land and Land Rights           | 346,739       | 0                        | 346,739       |
| 84   | 390 Structures and Improvements    | 7,649,711     | 2,848,545                | 4,801,166     |
| 85   | 391 Office Furniture & Equip.      | 1,197,558     | 1,197,558                | (0)           |
| 86   | 392 Transportation Equipment       | 7,232,307     | 3,987,713                | 3,244,594     |
| 87   | 393 Stores Equipment               | 19,414        | 198                      | 19,216        |
| 88   | 394 Tools, Shop & Garage Equip.    | 44,344        | 32,448                   | 11,896        |
| 89   | 395 Laboratory Equipment           | 610,043       | 610,043                  | 0             |
| 90   | 396 Power Operated Equipment       | 13,425        | 10,848                   | 2,578         |
| 91   | 397 Communication Equipment        | 10,582,020    | 9,023,631                | 1,558,389     |
| 92   | 398 Misc. Equipment                | 227,233       | 150,238                  | 76,995        |

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WP Sch II-2 Gross Plant & Accumulated Depreciation

| Line | Description                  | Gross<br>Plant   | Accumulated<br>Depreciation | Net<br>Plant     |
|------|------------------------------|------------------|-----------------------------|------------------|
| 93   | 399 Distribution-AIC         | <u>3,142,662</u> | 347,963                     | <u>2,794,699</u> |
| 94   |                              |                  |                             |                  |
| 95   | Total Electric General Plant | \$32,085,785     | \$18,567,153                | \$13,518,633     |
| 96   |                              |                  |                             |                  |

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 WP Sch II-2 Gross Plant & Accumulated Depreciation

| <u>Line</u> | <u>Description</u>                   | <u>Gross<br/>Plant</u> | <u>Accumulated<br/>Depreciation</u> | <u>Net<br/>Plant</u> |
|-------------|--------------------------------------|------------------------|-------------------------------------|----------------------|
| 97          | <b>Total Plant</b>                   | \$491,528,588          | \$189,968,023                       | \$301,560,565        |
| 98          |                                      |                        |                                     |                      |
| 99          | <b>Construction Work In Progress</b> | \$49,554,132           | NA                                  | NA                   |
| 100         |                                      |                        |                                     |                      |
| 101         | <b>Customer Deposits</b>             | \$4,709,623            | NA                                  | NA                   |
| 102         |                                      |                        |                                     |                      |
| 103         | <b>Fuel Inventory</b>                | \$0                    | NA                                  | NA                   |
| 104         |                                      |                        |                                     |                      |
| 105         | <b>Material and Supplies</b>         | \$1,238,721            | NA                                  | NA                   |

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 WP Sch II-3 Depreciation Expense

| Line | Description                                | Depreciation<br>Expense |
|------|--|-------------------------|
| 1    | <b>Steam Production</b>                    |                         |
| 2    | 310 Land & Land Rights                     | \$0                     |
| 3    | 311 Structures and Improvements            | 50,061                  |
| 4    | 312 Boiler Plant Equipment                 | 1,480,937               |
| 5    | 313 Engines/Engine Driven Gen.             | 0                       |
| 6    | 314 Turbogenerator Units                   | 3,552                   |
| 7    | 315 Accessory Electric Equip.              | 34,833                  |
| 8    | 316 Misc. Power Plant Equip.               | 48,959                  |
| 9    | <b>Total Steam Production</b>              | <b>\$1,618,342</b>      |
| 10   |  |                         |
| 11   | <b>Nuclear Production</b>                  |                         |
| 12   | 320 Land & Land Rights                     | \$0                     |
| 13   | 321 Structures and Improvements            | 0                       |
| 14   | 322 Reactor Plant Equipment                | 0                       |
| 15   | 323 Engines/Engine Driven Gen.             | 0                       |
| 16   | 324 Turbogenerator Units                   | 0                       |
| 17   | 325 Accessory Electric Equip.              | 0                       |
| 18   | 326 Misc. Power Plant Equip.               | 0                       |
| 19   | <b>Total Nuclear Production</b>            | <b>\$0</b>              |
| 20   |  |                         |
| 21   | <b>Hydraulic Production</b>                |                         |
| 22   | 330 Land & Land Rights                     | \$0                     |
| 23   | 331 Structures and Improvements            | 0                       |
| 24   | 332 Reservoirs, Dams, and Waterways        | 8,274                   |
| 25   | 333 Water Wheels, Turbines, and Generators | 0                       |
| 26   | 334 Accessory Electric Equipment           | 0                       |
| 27   | 335 Miscellaneous Power Plant Equip.       | 0                       |
| 28   | 336 Roads, Railroads, and Bridges          | 0                       |
| 29   | <b>Total Hydraulic Production</b>          | <b>\$8,274</b>          |
| 30   |  |                         |
| 31   | <b>Other Production</b>                    |                         |
| 32   | 340 Land & Land Rights                     | \$0                     |
| 33   | 341 Structures and Improvements            | 362,409                 |
| 34   | 342 Fuel Holder, Producer & Acc            | 42,228                  |
| 35   | 343 Prime Movers                           | 65,055                  |
| 36   | 344 Generators                             | 1,360,723               |
| 37   | 345 Accessory Plant Equipment              | 22,829                  |

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| Line | Description                               | Depreciation<br>Expense |
|------|---|-------------------------|
| 38   | 346 Misc. Power Plant Equipment           | 34,030                  |
| 39   | <b>Total Other Production</b>             | <b>\$1,887,274</b>      |
| 40   |   |                         |
| 41   | <b>Subtotal Electric Production Plant</b> | <b>\$3,513,889</b>      |
| 42   |   |                         |

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 WP Sch II-3 Depreciation Expense

| Line | Description                                 | Depreciation<br>Expense |
|------|---|-------------------------|
| 43   | <b>Electric Transmission Plant</b>          |                         |
| 44   | 350 Land and Land Rights                    | \$0                     |
| 45   | 352 Structures and Improvements             | 186,214                 |
| 46   | 353 Station Equipment                       | 2,552,590               |
| 47   | 354 Towers and Fixtures                     | 0                       |
| 48   | 355 Poles and Fixtures                      | 1,718,244               |
| 49   | 356 O.H. Conductors & Devices               | 784,134                 |
| 50   | 357 Underground Conduit                     | 56,003                  |
| 51   | 358 Underground Conductors                  | 103,754                 |
| 52   | 359 Roads and Trails                        | 13,995                  |
| 53   | 384 Communication Equipment- Transmission   | 12,928                  |
| 54   | <b>Subtotal Electric Transmission Plant</b> | <b>\$5,427,862</b>      |
| 55   |   |                         |
| 56   | <b>Electric Distribution Plant</b>          |                         |
| 57   | 360 Land and Land Rights                    | \$0                     |
| 58   | 361 Structures and Improvements             | 24,598                  |
| 59   | 362 Station Equipment                       | 602,247                 |
| 60   | 363 Storage Battery Equipment               | 3,719                   |
| 61   | 364 Poles, Towers & Fixtures                | 719,317                 |
| 62   | 365 O.H. Conductors & Devices               | 696,459                 |
| 63   | 366 Underground Conduits                    | 226,899                 |
| 64   | 367 U.G. Conductors & Devices               | 516,211                 |
| 65   | 368 Line Transformers                       | 1,187,719               |
| 66   | 369 Services                                | 331,388                 |
| 67   | 370 Meters                                  | 583,871                 |
| 68   | 371 Install. on Customer Prem.              | 9,876                   |
| 69   | 372 Leased Prop. on Cust. Premises          | 14,601                  |
| 70   | 373 Street Lights                           | 162,074                 |
| 71   | <b>Subtotal Electric Distribution Plant</b> | <b>\$5,078,976</b>      |
| 72   |   |                         |
| 73   | <b>Electric General Plant</b>               |                         |
| 74   | 383 Computer Software                       | \$179,106               |
| 75   | 384 Communication Equipment- Transmission   | 0                       |
| 76   | 389 Land and Land Rights                    | 0                       |
| 77   | 390 Structures and Improvements             | 224,948                 |
| 78   | 391 Office Furniture & Equip.               | 142,786                 |
| 79   | 392 Transportation Equipment                | 651,201                 |

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WP Sch II-3 Depreciation Expense

| Line | Description                            | Depreciation<br>Expense  |
|------|--|--------------------------|
| 80   | 393 Stores Equipment                   | 162                      |
| 81   | 394 Tools, Shop & Garage Equip.        | 8,871                    |
| 82   | 395 Laboratory Equipment               | 33,690                   |
| 83   | 396 Power Operated Equipment           | 1,342                    |
| 84   | 397 Communication Equipment            | 1,173,761                |
| 85   | 398 Misc. Equipment                    | 3,788                    |
| 86   | <b>Subtotal Electric General Plant</b> | <hr/> <b>\$2,419,655</b> |
| 87   |  |                          |
| 88   | <b>TOTAL DEPRECIATION</b>              | <b>\$16,440,383</b>      |

Bryan Texas Utilities  
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 Docket No. 50655  
 WP Sch II-4 Reconcile Schedules to Audited F/S

| Line | Description                            | Docket No. | 50655         | Total          | Audited F/S    | Notes  |
|------|--|------------|---------------|----------------|----------------|--|
| 1    | Gross Plant                            | Sch II-A   | \$491,528,588 | \$491,528,588  |                |  |
| 2    | CWIP + RWIP + 184XX (1)                | Sch II-A   | \$49,554,132  | \$49,554,132   |                |  |
| 3    | Non Utility Plant (12100) (2)          |            | \$440,420     | \$440,429      |                |  |
| 4    |  |            |               | \$541,523,150  | \$541,523,150  | GL 121. Audited FS page 32<br>Audited FS page 13       |
| 5    |  |            |               |                |                |  |
| 6    |  |            |               |                |                |  |
| 7    | Accu. Deprecation                      | Sch II-A   | \$189,968,023 | \$189,968,023  |                |  |
| 8    | Accu. Deprecation- Non Utility Plant   |            | \$13,346      | \$13,346       |                | GL 122+108.4. Audited FS page 32<br>Audited FS page 13 |
| 9    |  |            |               | \$189,981,369  | \$189,981,369  |  |
| 10   |  |            |               |                |                |  |
| 11   | Depreciation & Amortization Expense    | Sch II-C   | \$21,615,921  | \$21,615,921   |                |  |
| 12   | Depr & Amort Expense-Non Utility Plant |            | \$13,346      | \$13,346       |                | GL 403.04. Audited FS page 32<br>Audited FS page 15    |
| 13   |  |            |               | \$21,629,268   | \$21,629,268   |  |
| 14   |  |            |               |                |                |  |
| 15   | O&M Expense                            |            |               | \$150,593,094  | \$150,593,094  | Operations & Maintenance Expense, page 15              |
| 16   |  |            |               | (\$21,629,268) | (\$21,629,268) | Depreciation and Amortization, page 17                 |
| 17   |  |            |               | (\$2,686)      | (\$2,686)      | Advertising - Other. G/L 41710                         |
| 18   |  |            |               | (\$65,260)     | (\$65,260)     | Donations (BTU). G/L 42610                             |
| 19   |  | Sch II-B   | \$128,896,780 | \$128,896,780  | \$128,896,780  |  |
| 20   |  |            |               |                |                |  |

(1) Construction Work In Progress (CWIP), Retirement Work In Progress (RWIP), 184XX (Overhead Spread Accounts)

(2) Reclassified Job# 35670 from 10720 to 12100- BTU Gas Pipeline Relocation Hwy 2818 in Sep 2018

Bryan Texas Utilities  
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 WP Sch II-5 Construction Work In Progress Functionalization Factor

| Line | Description   | Reference Schedule | Total        | Transmission |              |                         |
|------|---|--------------------|--------------|--------------|--------------|-------------------------|
| 1    |   |                    |              |              | 77.8%        |                         |
| 2    | CWIP + RWIP + 184XX (1)   | Schedule II-A      | \$49,554,132 |              | \$38,528,389 |                         |
| 3    |   |                    |              |              |              |                         |
| 4    |   |                    |              |              |              |                         |
| 5    |   |                    |              |              |              |                         |
| 6    | Functionalization Factor (2)  |                    | Total        | Generation   | Transmission | Distribution & Customer |
| 7    |   |                    |              |              |              |                         |
| 8    | Open Jobs   |                    | 100.0%       | 3.1%         | 77.8%        | 19.1%                   |
| 9    |   |                    | \$49,554,132 | \$1,552,163  | \$38,528,389 | \$9,473,580             |
| 10   |   |                    |              |              |              |                         |
| 11   |   |                    |              |              |              |                         |
| 12   |   |                    |              |              |              |                         |
| 13   | (1) Construction In Progress (CWIP) + Retirement Work In Progress (RWIP) + Overhead Spread Accounts (184XX) |                    |              |              |              |                         |
| 14   | (2) Source: BTU Open Jobs Report  |                    |              |              |              |                         |

Bryan Texas Utilities  
September 30, 2019  
Docket No. 50655  
WP Sch II-6 Cash Working Capital Calculation

| Line | Description   | Reference Schedule | Total        | Transmission |
|------|---|--------------------|--------------|--------------|
| 1    | Cash Working Capital Calculated Using 1/8th Rule:               |                    |              |              |
| 2    |   |                    |              |              |
| 3    | Total Operation And Maintenance Expense less Fuel & Purch Power | Sch II-B           | \$48,879,952 | \$3,360,751  |
| 4    | Cash Working Capital (equals 0.125 times Line 3)                |                    | \$6,109,994  | \$420,094    |

Bryan Texas Utilities  
 September 30, 2019  
 Docket No. 50655  
 WP Sch II-7 General Plant Functionalization Factors

| Line | Description   | Commission Recommended Functionalization Factor (1)               | BTU Functionalization Factor | Transmission Functionalization Factor (2) |                         |
|------|---|---|------------------------------|---|-------------------------|
| 1    | <b>Electric General Plant</b>   |   |                              |   |                         |
| 2    | 383.0 Computer Software   | SQFT  | PAYXAG                       | 7.2%                                      |                         |
| 3    | 389.0 Land and Land Rights  | SQFT  | PAYXAG                       | 7.2%                                      |                         |
| 4    | 390.0 Structures and Improvements   | SQFT  | PAYXAG                       | 7.2%                                      |                         |
| 5    | 391.0 Office Furniture & Equip.   | SQFT  | PAYXAG                       | 7.2%                                      |                         |
| 6    | 392.0 Transportation Equipment  | MILE  | PAYXAG                       | 7.2%                                      |                         |
| 7    | 393.0 Stores Equipment  | PLTXGNL-N   | PLTXGNL-N                    | 44.0%                                     |                         |
| 8    | 394.0 Tools, Shop & Garage Equip.   | PLTXGNL-N   | PLTXGNL-N                    | 44.0%                                     |                         |
| 9    | 395.0 Laboratory Equipment  | PLTXGNL-N   | PLTXGNL-N                    | 44.0%                                     |                         |
| 10   | 396.0 Power Operated Equipment  | PLTXGNL-N   | PLTXGNL-N                    | 44.0%                                     |                         |
| 11   | 397.0 Communication Equipment   | Sched B-5   | PAYXAG                       | 7.2%                                      |                         |
| 12   | 398.0 Misc. Equipment   | PLTXGNL-N   | PLTXGNL-N                    | 44.0%                                     |                         |
| 13   |   |   |                              |   |                         |
| 14   |   |   |                              |   |                         |
| 15   | SQFT  | Building Square Footage Allocator                                 |                              |   |                         |
| 16   | MILE  | Miles driven on the Transportation Equipment                      |                              |   |                         |
| 17   | PLTXGNL-N   | Net Plant, Excluding General Plant                                |                              |   |                         |
| 18   | Sched B-5   | Schedule B-5  |                              |   |                         |
| 19   | PAYXAG  | Total Labor Excluding Administrative & General and Contract Labor |                              |   |                         |
| 20   |   |   |                              |   |                         |
| 21   |   |   |                              |   |                         |
| 22   | (1) The Public Utility Commission of Texas published recommended functionalization factors (Project No. 21276) in the |   |                              |   |                         |
| 23   | "Transmission Cost of Service Rate Filing Package for Non Investor Owned Transmission Service Providers in the ERCOT" |   |                              |   |                         |
| 24   | As adopted in December 16, 1999 Open Meeting  |   | Pages 22-23                  |   |                         |
| 25   |   |   |                              |   |                         |
| 26   | (2) Source: BTU Cost of Service Study for years 2015-2019   |   |                              |   |                         |
| 27   |   |   |                              |   |                         |
| 28   |   |   |                              |   |                         |
| 29   | <b>Functionalization Factor (2)</b>   | Total   | Generation                   | Transmission                              | Distribution & Customer |
| 30   |   |   |                              |   |                         |
| 31   | PAYXAG  | 100.0%  | 40.3%                        | 7.2%                                      | 52.5%                   |
| 32   |   | \$7,016,756   | \$2,825,525                  | \$507,736                                 | \$3,683,495             |
| 33   |   |   |                              |   |                         |
| 34   |   |   |                              |   |                         |
| 35   | PLTXGNL-N   | 100.0%  | 25.9%                        | 44.0%                                     | 30.1%                   |
| 36   |   | \$235,379,729   | \$60,862,044                 | \$103,564,537                             | \$70,953,148            |
| 37   |   |   |                              |   |                         |
| 38   | PLTSVC-N  |   | \$63,166,097                 | \$104,282,481                             | \$74,555,507            |
| 39   | GNLPLT-N  |   | 2,304,053                    | 717,944                                   | 3,602,359               |
| 40   | PLTXGNL-N   |   | \$60,862,044                 | \$103,564,537                             | \$70,953,148            |

| Functionalization Factor (2) | Total         | Generation   | Transmission  | Distribution & Customer |
|------------------------------|---------------|--------------|---------------|-------------------------|
| PAYXAG                       | 100.0%        | 40.3%        | 7.2%          | 52.5%                   |
|                              | \$7,016,756   | \$2,825,525  | \$507,736     | \$3,683,495             |
|                              |               |              |               |                         |
| PLTXGNL-N                    | 100.0%        | 25.9%        | 44.0%         | 30.1%                   |
|                              | \$235,379,729 | \$60,862,044 | \$103,564,537 | \$70,953,148            |
|                              |               |              |               |                         |
| PLTSVC-N                     |               | \$63,166,097 | \$104,282,481 | \$74,555,507            |
| GNLPLT-N                     |               | 2,304,053    | 717,944       | 3,602,359               |
| PLTXGNL-N                    |               | \$60,862,044 | \$103,564,537 | \$70,953,148            |

Bryan Texas Utilities  
 September 30, 2019  
 Docket No. 50655  
 WP Sch II-8 Administrative & General Expense Functionalization Factors

| Line | Description   | Commission Recommended Functionalization Factor (1)               | BTU Functionalization Factor | Transmission Functionalization Factor (2) |              |
|------|---|---|------------------------------|---|--------------|
| 1    |   |   |                              |   |              |
| 2    | <b>Administrative &amp; General Expenses</b>  |   |                              |   |              |
| 3    | 920 Admin. & General Salaries   | PAYXAG  | PAYXAG                       | 7.2%                                      |              |
| 4    | 921 Office Supplies   | PAYXAG  | PAYXAG                       | 7.2%                                      |              |
| 5    | 922 Admin. Exp. Transferred   | PAYXAG  | PAYXAG                       | 7.2%                                      |              |
| 6    | 923 Outside Services  | TOMXFP  | TOMXFP                       | 10.8%                                     |              |
| 7    | 924 Property Insurance Exp.   | PLTSVC-N  | PLTSVC-N                     | 43.1%                                     |              |
| 8    | Property Ins.-Prod. Plant   | PLTSVC-N  | PLTSVC-N                     | 43.1%                                     |              |
| 9    | Property Ins.-Transmission Plant  | PLTSVC-N  | PLTSVC-N                     | 43.1%                                     |              |
| 10   | Property Ins.-Distribution  | PLTSVC-N  | PLTSVC-N                     | 43.1%                                     |              |
| 11   | Property Ins.-Common  | PLTSVC-N  | PLTSVC-N                     | 43.1%                                     |              |
| 12   | Property Ins.-Other   | PLTSVC-N  | PLTSVC-N                     | 43.1%                                     |              |
| 13   | Subtotal (A924)   | PLTSVC-N  | PLTSVC-N                     | 43.1%                                     |              |
| 14   | 925 Injuries & Damages  | PAYXAG  | PAYXAG                       | 7.2%                                      |              |
| 15   | 926 Pensions & Benefits   | PAYXAG  | PAYXAG                       | 7.2%                                      |              |
| 16   | 927 Franchise Requirements  | DIST  | DIST                         | 0.0%                                      |              |
| 17   | 928 Regulatory Commission   | TOTREV  | TOTREV                       | 8.2%                                      |              |
| 18   | 929 Duplicate Charges   | NA  | NA                           | 0.0%                                      |              |
| 19   | 930 Misc. General Expense   | PLTSVC-N / PAYXAG   | PAYXAG                       | 7.2%                                      |              |
| 20   | 931 Rents   | PAYXAG  | PAYXAG                       | 7.2%                                      |              |
| 21   | 935 Maintenance of general plant  | GNLPLT-N  | GNLPLT-N                     | 10.8%                                     |              |
| 22   |   |   |                              |   |              |
| 23   |   |   |                              |   |              |
| 24   |   |   |                              |   |              |
| 25   | PAYXAG  | Total Labor Excluding Administrative & General and Contract Labor |                              |   |              |
| 26   | TOMXFP  | Total O&M Less Fuel Less Purchased Power Less Wheeling Expenses   |                              |   |              |
| 27   | PLTSVC-N  | Plant In Service - Net  |                              |   |              |
| 28   | DIST  | Distribution  |                              |   |              |
| 29   | TOTREV  | Total Revenue   |                              |   |              |
| 30   | GNLPLT-N  | General Plant in Service - Net                                    |                              |   |              |
| 31   |   |   |                              |   |              |
| 32   |   |   |                              |   |              |
| 33   | (1) The Public Utility Commission of Texas published recommended functionalization factors (Project No. 21276) in the |   |                              |   |              |
| 34   | "Transmission Cost of Service Rate Filing Package for Non Investor Owned Transmission Service Providers in the ERCOT" |   |                              |   |              |
| 35   | As adopted in December 16, 1999 Open Meeting  |   | Pages 22-23                  |   |              |
| 36   | (2) Source: BTU Cost of Service Study for years 2015-2019   |   |                              |   |              |
| 37   |   |   |                              |   |              |
| 38   | <b>Functionalization Factor (2)</b>   | Total   | Generation                   | Transmission                              | Customer     |
| 39   |   |   |                              |   |              |
| 40   | PAYXAG  | 100.0%  | 40.3%                        | 7.2%                                      | 52.5%        |
| 41   |   | \$7,016,756   | \$2,825,525                  | \$507,736                                 | \$3,683,495  |
| 42   |   |   |                              |   |              |
| 43   | TOMXFP  | 100.0%  | 37.6%                        | 10.8%                                     | 51.6%        |
| 44   |   | \$23,242,429  | \$8,741,638                  | \$2,506,616                               | \$11,994,175 |
| 45   |   |   |                              |   |              |
| 46   | PLTSVC-N  | 100.0%  | 26.1%                        | 43.1%                                     | 30.8%        |
| 47   |   | \$242,004,085   | \$63,166,097                 | \$104,282,481                             | \$74,555,507 |
| 48   |   |   |                              |   |              |
| 49   | TOTREV  | 100.0%  | 77.3%                        | 8.2%                                      | 14.4%        |
| 50   |   | \$123,244,220   | \$95,310,543                 | \$10,156,981                              | \$17,776,696 |
| 51   |   |   |                              |   |              |
| 52   | GNLPLT-N  | 100.0%  | 34.8%                        | 10.8%                                     | 54.4%        |
| 53   |   | \$6,624,356   | \$2,304,053                  | \$717,944                                 | \$3,602,359  |

Bryan Texas Utilities  
 September 30, 2019  
 Docket No. 50655  
 WP Sch II-9 Materials & Supplies Functionalization Factor

| Line | Description   | Reference Schedule | Total         | Transmission |               |                         |
|------|---|--------------------|---------------|--------------|---------------|-------------------------|
| 1    | Materials & Supplies                                      | Schedule II-A      | \$1,238,721   |              | 44.0%         |                         |
| 2    |   |                    |               |              | \$545,024     |                         |
| 3    |   |                    |               |              |               |                         |
| 4    |   |                    |               |              |               |                         |
| 5    |   |                    |               |              |               |                         |
| 6    | Functionalization Factor (1)                              |                    | Total         | Generation   | Transmission  | Distribution & Customer |
| 7    |   |                    |               |              |               |                         |
| 8    | PLTXGNL-N   |                    | 100.0%        | 25.9%        | 44.0%         | 30.1%                   |
| 9    |   |                    | \$235,379,729 | \$60,862,044 | \$103,564,537 | \$70,953,148            |
| 10   |   |                    |               |              |               |                         |
| 11   |   |                    |               |              |               |                         |
| 12   | (1) Source: BTU Cost of Service Study for years 2015-2019 |                    |               |              |               |                         |

## ATTORNEY STATEMENT

I, Carl R. Galant, attorney for Bryan Texas Utilities (“BTU”), do hereby state:

1. I have reviewed the schedules or portions of schedules for which BTU is asserting a claim of confidentiality, specifically information contained in Schedule II-B, O&M Expenses, and WP Schedule II-1, Expenses. I have reviewed this information sufficiently to state in good faith that the information is exempt from public disclosure under the Public Information Act, Texas Gov’t Code §§ 552.104, 552.110, and 552.133, and thus merits the confidential protected materials designation asserted.

2. The schedules or portions of schedules for which a claim of confidentiality is made by BTU contain information about BTU’s cost of generation and purchased power, which is sensitive competitive information that would provide, if disclosed, advantages to existing and future competitors. The information withheld reasonably relates to items classified competitive matters not subject to public disclosure as described in Tex. Gov’t Code §§ 552.104, 552.110, and 552.133.

MCGINNIS LOCHRIDGE LLP  
600 Congress Avenue, Suite 2100  
Austin, Texas 78701  
(512) 495-6083  
(512) 505-6383 (facsimile)



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Carl R. Galant (SBN 24050633)

*Attorneys for Bryan Texas Utilities*

PUC DOCKET NO. 50655

|  |        |  |
|--|--------|--|
| YEAR-END 2019 ELECTRIC<br>UTILITY EARNINGS REPORTS<br>PURSUANT TO SUBST. R. §25.73 | §<br>§ | BEFORE THE PUBLIC UTILITY<br>COMMISSION OF TEXAS |
|--|--------|--|

**PROTECTIVE ORDER**

This Protective Order shall govern the use of all information deemed confidential (Protected Materials) or highly confidential (Highly Sensitive Protected Materials) by a party providing information to the Public Utility Commission of Texas (Commission), including information whose confidentiality is currently under dispute.

It is ORDERED that:

1. Designation of Protected Materials. Upon producing or filing a document, including, but not limited to, records stored or encoded on a computer disk or other similar electronic storage medium in this proceeding, the producing party may designate that document, or any portion of it, as confidential pursuant to this Protective Order by typing or stamping on its face “PROTECTED PURSUANT TO PROTECTIVE ORDER ISSUED IN DOCKET NO. 50655” or words to this effect and consecutively Bates Stamping each page. Protected Materials and Highly Sensitive Protected Materials include not only the documents so designated, but also the substance of the information contained in the documents and any description, report, summary, or statement about the substance of the information contained in the documents.
2. Materials Excluded from Protected Materials Designation. Protected Materials shall not include any information or document contained in the public files of the Commission or any other federal or state agency, court, or local governmental authority subject to the Texas Public Information Act. Protected Materials also shall not include documents or information which at the time of, or prior to disclosure in a proceeding, is or was public knowledge, or which becomes public knowledge other than through disclosure in violation of this Protective Order.
3. Reviewing Party. For the purposes of this Protective Order, a Reviewing Party is a party to this docket.
4. Procedures for Designation of Protected Materials. On or before the date the Protected Materials or Highly Sensitive Protected Materials are provided to the Commission, producing party shall file with the Commission and deliver to each party to the proceeding a written statement, which may be in the form of an objection, indicating: (1) any and all exemptions to the Public Information Act, TEX. GOV’T CODE ANN., Chapter 552, claimed to be applicable to the alleged Protected Materials; (2) the reasons supporting the providing party’s claim that the responsive information is exempt from public disclosure

under the Public Information Act and subject to treatment as protected materials; and (3) that counsel for the providing party has reviewed the information sufficiently to state in good faith that the information is exempt from public disclosure under the Public Information Act and merits the Protected Materials designation.

5. Persons Permitted Access to Protected Materials. Except as otherwise provided in this Protective Order, a Reviewing Party shall be permitted access to Protected Materials only through its Reviewing Representatives who have signed the Protective Order Certification Form. Reviewing Representatives of a Reviewing Party include its counsel of record in this proceeding and associated attorneys, paralegals, economists, statisticians, accountants, consultants, or other persons employed or retained by the Reviewing Party and directly engaged in these proceedings. At the request of the Commissioners, or their staff, copies of Protected Materials may be produced by Commission Staff or the Commission Advising and Docket Management division of the Commission. The Commissioners and their staff shall be informed of the existence and coverage of this Protective Order and shall observe the restrictions of the Protective Order.
6. Highly Sensitive Protected Material Described. The term Highly Sensitive Protected Materials is a subset of Protected Materials and refers to documents or information which a producing party claims is of such a highly sensitive nature that making copies of such documents or information or providing access to such documents to employees of the Reviewing Party (except as set forth herein) would expose a producing party to unreasonable risk of harm, including but not limited to: (1) customer-specific information protected by § 32.101(c) of the Public Utility Regulatory Act; (2) contractual information pertaining to contracts that specify that their terms are confidential or which are confidential pursuant to an order entered in litigation to which the producing party is a party; (3) market-sensitive fuel price forecasts, wholesale transactions information and/or market-sensitive marketing plans; and (4) business operations or financial information that is commercially sensitive. Documents or information so classified by a producing party shall bear the designation "HIGHLY SENSITIVE PROTECTED MATERIALS PROVIDED PURSUANT TO PROTECTIVE ORDER ISSUED IN DOCKET NO. 50655" or words to this effect and shall be consecutively Bates Stamped in accordance with the provisions of this Protective Order. The provisions of this Protective Order pertaining to Protected Materials also apply to Highly Sensitive Protected Materials, except where this Protective Order provides for additional protections for Highly Sensitive Protected Materials. In particular, the procedures herein for challenging the producing party's designation of information as Protected Materials also apply to information that a producing party designates as Highly Sensitive Protected Materials.

7. Restrictions on Copying and Inspection of Highly Sensitive Protected Material. Except as expressly provided herein, only one copy may be made of any Highly Sensitive Protected Materials except that additional copies may be made in order to have sufficient copies for introduction of the material into the evidentiary record if the material is to be offered for admission into the record. A record of any copies that are made of Highly Sensitive Protected Material shall be kept and a copy of the record shall be sent to the producing party at the time the copy or copies are made. The record shall include information on the location and the person in possession of the copy. Highly Sensitive Protected Material shall be made available for inspection only at the location or locations provided by the producing party, except as provided by Paragraph 9. Limited notes may be made of Highly Sensitive Protected Materials unless such notes are limited to a description of the document and a general characterization of its subject matter in a manner that does not state any substantive information contained in the document.
8. Restricting Persons Who May Have Access to Highly Sensitive Protected Material. With the exception of Commission Staff and the Office of Public Utility Counsel (OPC), and except as provided herein, the Reviewing Representatives for the purpose of access to Highly Sensitive Protected Materials may be persons who are: (1) outside counsel for the Reviewing Party; (2) outside consultants for the Reviewing Party working under the direction of Reviewing Party's counsel; or (3) employees of the Reviewing Party working with and under the direction of Reviewing Party's counsel who have been authorized by the presiding officer to review Highly Sensitive Protected Materials. The Reviewing Party shall limit the number of Reviewing Representatives that review each Highly Sensitive Protected document to the minimum number of persons necessary. The Reviewing Party is under a good faith obligation to limit access to each portion of any Highly Sensitive Protected Materials to two Reviewing Representatives whenever possible. Reviewing Representatives for Commission Staff and OPC, for the purpose of access to Highly Sensitive Protected Materials, shall consist of their respective counsel of record in this proceeding and associated attorneys, paralegals, economists, statisticians, accountants, consultants, or other persons employed or retained by them and directly engaged in these proceedings.
9. Copies Provided of Highly Sensitive Protected Materials. A producing party shall provide one copy of Highly Sensitive Protected Materials specifically requested by the Reviewing Party to the person designated by the Reviewing Party who must be a person authorized to review Highly Sensitive Protected Material under Paragraph 8, and be either outside counsel or an outside consultant. Other representatives of the reviewing party who are authorized to view Highly Sensitive Protected Material may review the copy of Highly Sensitive Protected Materials at the office of the Reviewing Party's representative designated to receive the information. Any Highly Sensitive Protected documents provided to a Reviewing Party may not be copied except as provided in Paragraph 7 to the producing

party within two weeks after the close of the evidence in this proceeding. The restrictions contained herein do not apply to Commission Staff, OPC, and the Office of the Attorney General (OAG) when the OAG is a representing party to the proceeding.

10. Procedures in Paragraphs 10-14 Apply to Commission Staff, OPC, and the OAG and Control in the Event of Conflict. The procedures set forth in Paragraphs 10 through 14 apply to responses to requests for documents or information that the producing party designates as Highly Sensitive Protected Materials and provides to Commission Staff, OPC, and the OAG in recognition of their purely public functions. To the extent the requirements of Paragraph 10 through 14 conflict with any requirements contained in other paragraphs of this Protective Order, the requirements of these Paragraphs shall control.
11. Copy of Highly Sensitive Protected Material to be Provided to Commission Staff, OPC, and the OAG. When, in response to a request for information by a Reviewing Party, the producing party makes available for review documents or information claimed to be Highly Sensitive Protected Materials, the producing party shall also deliver one copy of the Highly Sensitive Protected Materials to the Commission Staff, OPC (if OPC is a party), and the OAG (if the OAG is representing a party) in Austin, Texas. Provided however, that in the event such Highly Sensitive Protected Materials are voluminous, the materials will be made available for review by Commission Staff, OPC (if OPC is a party), and the OAG (if the OAG is representing a party) at the designated office in Austin, Texas. Commission Staff, OPC (if OPC is a party), and the OAG (if the OAG is representing a party) may request such copies as are necessary of such voluminous material under the copying procedures set forth herein.
12. Delivery of the Copy of Highly Sensitive Protected Material to Staff and Outside Consultants. Commission Staff, OPC (if OPC is a party), and the OAG (if the OAG is representing a party) may deliver the copy of Highly Sensitive Protected Materials received by them to the appropriate members of their staff for review, provided such staff members first sign the certification provided in Paragraph 15. After obtaining the agreement of the producing party, Commission Staff, OPC, and the OAG (if the OAG is representing a party) may deliver the copy of Highly Sensitive Protected Materials received by it to the agreed, appropriate members of their outside consultants for review, provided such outside consultants first sign the certification attached hereto.
13. Restriction on Copying by Commission Staff, OPC, and the OAG. Except as allowed by Paragraphs 7, Commission Staff, OPC, and the OAG may not make additional copies of the Highly Sensitive Protected Materials furnished to them unless the producing party agrees in writing otherwise, or, upon a showing of good cause, the Presiding Officer directs otherwise. Limited notes may be made by Commission Staff, OPC (if OPC is a party), and the OAG (if the OAG is representing a party) of Highly

Sensitive Protected Materials furnished to them and all such handwritten notes will be treated as Highly Sensitive Protected Materials as are the materials from which the notes are taken.

14. Public Information Requests. In the event of a request for any of the Highly Sensitive Protected Materials under the Public Information Act, an authorized representative of the Commission OPC, or the OAG may furnish a copy of the requested Highly Sensitive Protected Materials to the Open Records Division at the OAG together with a copy of this Protective Order after notifying the producing party that such documents are being furnished to the OAG. Such notification may be provided simultaneously with the delivery of the Highly Sensitive Protected Materials to the OAG.
15. Required Certification. Each person who inspects the Protected Materials shall, before such inspection, agree in writing to the following certification set forth in the attachment to this Protective Order:

I certify my understanding that the Protected Materials are provided to me pursuant to the terms and restrictions of the Protective Order in this docket, and that I have been given a copy of it and have read the Protective Order and agree to be bound by it. I understand that the contents of the Protected Materials, any notes, memoranda, or any other form of information regarding or derived from the Protected Materials shall not be disclosed to anyone other than in accordance with the Protective Order and unless I am an employee of the Commission or OPC shall be used only for the purpose of the proceeding in Docket No. 46910. I acknowledge that the obligations imposed by this certification are pursuant to such Protective Order. Provided, however, if the information contained in the Protected Materials is obtained from independent public sources, the understanding stated herein shall not apply.

In addition, Reviewing Representatives who are permitted access to Highly Sensitive Protected Material under the terms of this Protective Order shall, before inspection of such material, agree in writing to the following certification set forth in the Attachment to this Protective Order.

I certify that I am eligible to have access to Highly Sensitive Protected Material under the terms of the Protective Order in this docket.

A copy of each signed certification shall be provided by the reviewing party to counsel for the producing party and served upon all parties of record.

16. Disclosures Between Reviewing Representatives and Continuation of Disclosure Restrictions After a Person is no Longer Engaged in the Proceeding. Any Reviewing Representative may disclose Protected Materials, other than Highly Sensitive Protected Materials, to any other person who is a Reviewing Representative provided that, if the person to whom disclosure is to be made has not executed and provided for delivery of a signed certification to the party asserting confidentiality, that certification shall be executed prior to any disclosure. A Reviewing Representative may disclose Highly Sensitive Protected Materials to other Reviewing Representatives who are permitted access to such material and have executed the additional certification required for persons who receive access to Highly Sensitive

Protected Material. In the event that any Reviewing Representative to whom Protected Materials are disclosed ceases to be engaged in these proceedings, access to Protected Materials by that person shall be terminated and all notes, memoranda, or other information derived from the protected material shall either be destroyed or given to another Reviewing Representative of that party who is authorized pursuant to this Protective Order to receive the protected materials. Any person who has agreed to the foregoing certification shall continue to be bound by the provisions for this Protective Order so long as it is in effect, even if no longer engaged in these proceedings.

17. Producing Party to Provide One Copy of Certain Protected Material and Procedures for Making Additional Copies of Such Materials. Except for Highly Sensitive Protected Materials which shall be provided to the Reviewing Parties pursuant to Paragraph 9, and voluminous Protected Materials, the producing party shall provide a Reviewing Party one copy of the Protected Materials upon receipt of the signed certification described in Paragraph 15. Except for Highly Sensitive Protected Materials, a Reviewing Party may make further copies of Protected Materials for use in this proceeding pursuant to this Protective Order, but a record shall be maintained as to the documents reproduced and the number of copies made, and upon request the Reviewing Party shall provide the party asserting confidentiality with a copy of that record.
18. Procedures Regarding Voluminous Protected Materials. Production of voluminous Protected Materials will be governed by P.U.C. Proc. R. 22.144(h). Voluminous Protected Materials will be made available in the producing party's voluminous room, in Austin, Texas, or at a mutually agreed upon location, Monday through Friday, 9:00 a.m. to 5:00 p.m. (except on state or Federal holidays), and at other mutually convenient times upon reasonable request.
19. Reviewing Period Defined. The Protected Materials may be reviewed only during the Reviewing Period, which shall commence upon entry of this Protective Order and continue until the expiration of the Commission's plenary jurisdiction. The Reviewing Period shall reopen if the Commission regains jurisdiction due to a remand as provided by law. Protected materials that are admitted into the evidentiary record or accompanying the evidentiary record as offers of proof may be reviewed throughout the pendency of this proceeding and any appeals.
20. Procedures for Making Copies of Voluminous Protected Materials. Other than Highly Sensitive Protected Materials, Reviewing Parties may take notes regarding the information contained in voluminous Protected Materials made available for inspection or they may make photographic, mechanical, or electronic copies of the Protected Materials, subject to the conditions hereof; provided, however, that before photographic, mechanical or electronic copies can be made, the Reviewing Party seeking photographic, mechanical, or electronic copies must complete a written receipt for copies on

the attached form identifying each piece of Protected Materials or portions thereof the Reviewing Party will need.

21. Protected Materials to be Used Solely for the Purposes of These Proceedings. All Protected Materials shall be made available to the Reviewing Parties and their Reviewing Representatives solely for the purposes of these proceedings. Access to the Protected Materials may not be used in the furtherance of any other purpose, including, without limitation: (1) any other pending or potential proceeding involving any claim, complaint, or other grievance of whatever nature, except appellate review proceedings that may arise from or be subject to these proceedings; or (2) any business or competitive endeavor of whatever nature. Because of their statutory regulatory obligations, these restrictions do not apply to Commission Staff or OPC.
22. Procedures for Confidential Treatment of Protected Materials and Information Derived from those Materials. Protected Materials, as well as a Reviewing Party's notes, memoranda, or other information regarding or derived from the Protected Materials are to be treated confidentially by the Reviewing Party and shall not be disclosed or used by the Reviewing Party except as permitted and provided in this Protective Order. Information derived from or describing the Protected Materials shall be maintained in a secure place and shall not be placed in the public or general files of the Reviewing Party except in accordance with the provisions of this Protective Order. A Reviewing Party must take all reasonable precautions to insure that the Protected Materials including notes and analyses made from Protected Materials that disclose Protected Materials are not viewed or taken by any person other than a Reviewing Representative of a Reviewing Party.
23. Procedures for Submission of Protected Materials. If a Reviewing Party tenders for filing any Protected Materials, including Highly Sensitive Protected Materials, or any written testimony, exhibit, brief, motion, or other type of pleading or other submission at the Commission or before any other judicial body that quotes from Protected Materials or discloses the content of Protected Materials, the confidential portion of such submission shall be filed and served in sealed envelopes or other appropriate containers endorsed to the effect that they contain Protected Material or Highly Sensitive Protected Material and are sealed pursuant to this Protective Order. If filed at the Commission, such documents shall be marked "PROTECTED MATERIAL" and shall be filed under seal with the Presiding Officer and served under seal to the counsel of record for the Reviewing Parties. The Presiding Officer may subsequently, on his/her own motion or on motion of a party, issue a ruling respecting whether or not the inclusion, incorporation or reference to Protected Materials is such that such submission should remain under seal. If filing before a judicial body, the filing party: (1) shall notify the party which provided the information within sufficient time so that the providing party may

seek a temporary sealing order; and (2) shall otherwise follow the procedures set forth in Rule 76a, Texas Rules of Civil Procedure.

24. Maintenance of Protected Status of Materials During Pendency of Appeal of Order Holding Materials are not Protected Materials. In the event that the Presiding Officer at any time in the course of this proceeding finds that all or part of the Protected Materials are not confidential or proprietary, by finding, for example, that such materials have entered the public domain or materials claimed to be Highly Sensitive Protected Materials are only Protected Materials, those materials shall nevertheless be subject to the protection afforded by this Protective Order for three (3) full working days, unless otherwise ordered, from the date the party asserting confidentiality receives the notice of the Presiding Officer's order. Such notification will be by written communication. This provision establishes a deadline for appeal of a Presiding Officer's order to the Commission. In the event an appeal to the Commissioners is filed within those three (3) working days from notice, the Protected Materials should be afforded the confidential treatment and status provided in this Protective Order during the pendency of such appeal. Neither the party asserting confidentiality nor any Reviewing Party waives its right to seek additional administrative or judicial remedies after the Commission's denial of any appeal.
25. Notice of Intent to Use Protected Materials or Change Materials Designation. Parties intending to use Protected Materials shall notify the other parties prior to offering them into evidence or otherwise disclosing such information into the record of the proceeding. During the pendency of Docket No. 46910 at the Commission, in the event that a Reviewing Party wishes to disclose Protected Materials to any person to whom disclosure is not authorized by this Protective order, or wishes to have changed the designation of certain information or material as Protected Materials by alleging, for example, that such information or material has entered the public domain, such Reviewing Party shall first file and serve on all parties written notice of such proposed disclosure or request for change in designation, identifying with particularity each of such Protected Materials. A Reviewing Party shall at any time be able to file a written motion to challenge the designation of information as Protected Materials.
26. Procedures to Contest Disclosure or Change in Designation. In the event that the party asserting confidentiality wishes to contest a proposed disclosure or request for change in designation, the party asserting confidentiality shall file with the appropriate Presiding Officer its objection to a proposal, with supporting affidavits, if any, within five (5) working days after receiving such notice of proposed disclosure or change in designation. Failure of the party asserting confidentiality to file such an objection within this period shall be deemed a waiver of objection to the proposed disclosure or request for change in designation. Within five (5) working days after the party asserting confidentiality files its objection and supporting materials, the party challenging confidentiality may respond. Any such response shall include a statement by counsel for the party challenging such confidentiality that he or

she has reviewed all portions of the materials in dispute and without disclosing the Protected Materials, a statement as to why the Protected Materials should not be held to be confidential under current legal standards, or alternatively that the party asserting confidentiality for some reason did not allow such counsel to review such materials. If either party wishes to submit the material in question for in camera inspection, it shall do so no later than five (5) working days after the party challenging confidentiality has made its written filing.

27. Procedures for Presiding Officer Determination Regarding Proposed Disclosure or Change in Designation. If the party asserting confidentiality files an objection, the appropriate Presiding Officer will determine whether the proposed disclosure or change in designation is appropriate. Upon the request of either the producing or reviewing party or upon the presiding officer's own initiative, the presiding officer may conduct a prehearing conference. The burden is on the party asserting confidentiality to show that such proposed disclosure or change in designation should not be made. If the Presiding Officer determines that such proposed disclosure or change in designation should be made, disclosure shall not take place earlier than three (3) full working days after such determination unless otherwise ordered. No party waives any right to seek additional administrative or judicial remedies concerning such Presiding Officer's ruling.
28. Maintenance of Protected Status During Periods Specified for Challenging Various Orders. Any party electing to challenge, in the courts of this state, a Commission or Presiding Officer determination allowing disclosure or a change in designation shall have a period of ten (10) days from: (1) the date of an unfavorable Commission order; or (2) if the Commission does not rule on an appeal of an interim order, the date an appeal of an interim order to the Commission is overruled by operation of law, to obtain a favorable ruling in state district court. Any party challenging a state district court determination allowing disclosure or a change in designation shall have an additional period of ten (10) days from the date of the order to obtain a favorable ruling from a state appeals court. Finally, any party challenging a determination of state appeals court allowing disclosure or a change in designation shall have an additional period of ten (10) days from the date of the order to obtain a favorable ruling from the state supreme court, or other appellate court. All Protected Materials shall be afforded the confidential treatment and status provided for in this Protective Order during the periods for challenging the various orders referenced in this Paragraph. For purposes of this Paragraph, a favorable ruling of a state district court, state appeals court, supreme court or other appellate court includes any order extending the deadlines set forth in this Paragraph.
29. Other Grounds for Objection to Use of Protected Materials Remain Applicable. Nothing in this Protective Order shall be construed as precluding any party from objecting to the use of Protected Materials on grounds other than confidentiality, including the lack of required relevance. Nothing in

this Protective Order constitutes a waiver of the right to argue for more disclosure, provided, however, that unless and until such additional disclosure is order by the Commission or a court, all parties will abide by the restrictions imposed by the Protective Order.

30. Protection of Materials from Unauthorized Disclosure. All notices, applications, responses, or other correspondence shall be made in a manner which protects Protected Materials from unauthorized disclosure.
31. Return of copies of Protected Materials and Destruction of Information Derived from Protected Materials. Following the conclusion of these proceedings, each Reviewing Party must, no later than thirty (30) days following receipt of the notice described below, return to the party asserting confidentiality all copies of the Protected Materials provided by that party pursuant to this Protective Order and all copies reproduced by a Reviewing Party, and counsel for each Reviewing Party must provide to the party asserting confidentiality a letter by counsel that, to the best of his or her knowledge, information, and belief, all copies of notes, memoranda, and other documents regarding or derived from the Protected Materials (including copies of Protected Materials) that have not been so returned, if any, have been destroyed, other than notes, memoranda, or other documents which contain information in a form which, if made public, would not cause disclosure of the substance of Protected Materials. As used in this Protective Order, "conclusion of these proceedings" refers to the exhaustion of available appeals, or the running of the time for the making of such appeals, as provided by applicable law. If, following any appeal, the Commission conducts a remand proceeding, then the "conclusion of these proceedings" is extended by the remand to the exhaustion of available appeals of the remand, or the running of time for making such appeals of the remand, as provided by applicable law. Promptly following the conclusion of these proceedings, counsel for the party asserting confidentiality will send a written notice to all other parties, reminding them of their obligations under this Paragraph. Nothing in this Paragraph shall prohibit counsel for each Reviewing Party from retaining two (2) copies of any filed testimony, brief, application for rehearing, hearing exhibit, or other pleading which refers to Protected Materials provided that any such Protected Materials retained by counsel shall remain subject to the provisions of this Protective Order.
32. Applicability of Other Law. This Protective Order is subject to the requirements of the Public Information Act, the Open Meetings Act, and any other applicable law, provided that parties subject to those acts will give the party asserting confidentiality notice, if possible under those acts, prior to disclosure pursuant to those acts.
33. Procedures for Release of Information Under Order. If required by order of a governmental or judicial body, the Reviewing Party may release to such body the confidential information required by such order; provided, however, that: (1) the Reviewing Party shall notify the party asserting confidentiality

of such order at least five (5) calendar days in advance of the release of the information in order for the party asserting confidentiality to contest any release of the confidential information; (2) the Reviewing Party shall notify the producing party that there is a request for such information within five (5) calendar days of the date the Reviewing Party is notified of the request for information; and (3) the Reviewing Party shall use its best efforts to prevent such materials from being disclosed to the public. The terms of this Protective Order do not preclude the Reviewing Party from complying with any valid and enforceable order of a state or federal court with competent jurisdiction specifically requiring disclosure of Protected Materials earlier than contemplated herein.

34. Best Efforts Defined. The term “best efforts” as used in the preceding paragraph requires that the Reviewing Party attempt to ensure that disclosure is not made unless such disclosure is pursuant to a final order of a Texas governmental or Texas judicial body or written opinion of the Texas Attorney General which was sought in compliance with the Public Information Act. The Reviewing Party is not required to delay compliance with a lawful order to disclose such information but is simply required to timely notify the party asserting confidentiality, or its counsel, that it has received a challenge to the confidentiality of the information and that the Reviewing Party will either proceed under the provisions of § 552.301 of the Public Information Act, or intends to comply with the final governmental or court order.
35. Notify Defined. Notify, for purposes of Paragraphs 33 and 34, shall mean written notice to the party asserting confidentiality at least five (5) calendar days prior to release; including when a Reviewing Party receives a request under the Public Information Act. However, the Commission or OPC may provide a copy of Protected Materials to the Open Records Division of the OAG as provided herein.
36. Requests for Non-Disclosure. If the producing party asserts that the requested information should not be disclosed at all, or should not be disclosed to certain parties under the protection afforded by this Order, the producing party shall tender the information for in camera review to the presiding officers within 10 calendar days of the request. At the same time, the producing party shall file and serve on all parties its argument, including any supporting affidavits, in support of its position of non-disclosure. The burden is on the producing party to establish that the material should not be disclosed. The producing party shall serve a copy of the information under the classification of Highly Sensitive Protected Material to all parties requesting the information that the producing party has not alleged should be prohibited from reviewing the information. Parties wishing to respond to the producing party’s argument for non-disclosure shall do so within five working days. Responding parties should explain why the information should be disclosed to them, including why disclosure is necessary for a fair adjudication of the case if the material is determined to constitute a trade secret. If the presiding officer finds that the information should be disclosed as Protected Material under the terms of this

Protective Order, the presiding officer shall stay the order of disclosure for such period of time as the presiding officer deems necessary to allow the producing party to appeal the ruling to the Commission.

37. Sanctions Available for Abuse of Designation. If the presiding officer finds that a producing party unreasonably designated material as Protected Material or as Highly Sensitive Protected Material, or unreasonably attempted to prevent disclosure pursuant to Paragraph 36, the presiding officer may sanction the producing party pursuant to P.U.C. PROC. R. 22.161.
38. Modification of Protective Order. Each party shall have the right to seek changes in this Protective Order as appropriate from the presiding officer.
39. Breach of Protective Order. In the event of a breach of the provisions of this Protective Order, the producing party, if it sustains its burden of proof required to establish the right to injunctive relief, shall be entitled to an injunction against such breach without any requirements to post bond as a condition of such relief. The producing party shall not be relieved of proof of any element required to establish the right to injunctive relief. In addition to injunctive relief, the producing party shall be entitled to pursue any other form of relief to which it is entitled.

SIGNED AT AUSTIN, TEXAS as of the \_\_\_\_\_ day of \_\_\_\_\_, 2020.

Public Utility Commission of Texas

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DeAnn T. Walker, Chairman

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Arthur C. D'Andrea, Commissioner

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Shelly Botkin, Commissioner

### Protective Order Certification

I certify my understanding that the Protected Materials are provided to me pursuant to the terms and restrictions of the Protective Order in this docket, and that I have been given a copy of it and have read the Protective Order and agree to be bound by it. I understand that the contents of the Protected Materials, any notes, memoranda, or any other form of information regarding or derived from the Protected Materials shall not be disclosed to anyone other than in accordance with the Protective Order and unless I am an employee of the Commission or OPC shall be used only for the purpose of the proceeding in Docket No. 50655. I acknowledge that the obligations imposed by this certification are pursuant to such Protective Order. Provided, however, if the information contained in the Protected Materials is obtained from independent public sources, the understanding stated here shall not apply.

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Signature

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Party Represented

---

Printed Name

---

Date

I certify that I am eligible to have access to Highly Sensitive Protected Material under the terms of the Protective Order in this docket.

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Signature

---

Party Represented

---

Printed Name

---

Date

DOCKET NO. 50655

I request to view/copy the following documents:

---

**Signature**

---

**Party Represented**

---

**Printed Name**

---

Date

BEFORE THE PUBLIC UTILITY COMMISSION OF TEXAS

Rate of Return on Rate Base: Bryan Texas Utilities

CASH FLOW REQUIREMENTS:

|                              |                  |
|------------------------------|------------------|
| Debt Service                 | \$ 179,050       |
| Plant Additions Expenditures | <u>3,016,595</u> |
| Total Requirements           | \$3,195,925      |

FUNDS SOURCES:

|                                |                  |
|--------------------------------|------------------|
| Depreciation                   | \$ 1,011,067     |
| Interest Income                | <u>4,858</u>     |
| Total Sources Before Return    | \$ 1,015,925     |
| Required Return - Transmission | <u>2,179,720</u> |
| Total Sources                  | \$3,195,925      |

CALCULATION OF RETURN ON RATE BASE:

|  |                |
|--|----------------|
| Required Return – Transmission Service | \$ 2,179,720   |
| Rate Base – Transmission Service       | \$ 18,615,068  |
| Electric Utility Return on Rate Base   | <u>11.71 %</u> |

Source: Bryan Texas Utilities and TCOSRFP, Schedule B

BRYAN TEXAS UTILITIES



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*Bryan Texas Utilities*

City Electric System

**Annual Financial Report**

For the Fiscal Years Ended September 30, 2019 and 2018

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**Bryan Texas Utilities  
City Electric System  
An Enterprise Fund of the City of Bryan**

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For the Fiscal Years Ended September 30, 2019 and 2018

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**Bryan Texas Utilities**  
**City Electric System**  
**An Enterprise Fund of the City of Bryan**

**Introduction**

Bryan Texas Utilities (BTU) is pleased to present its Annual Financial Report for the fiscal years ended September 30, 2019 and 2018. This report is published to provide the BTU Board of Directors (Board), the City of Bryan, the Bondholders, representatives of financial institutions, and other interested parties detailed information concerning the financial condition of BTU.

BTU is an enterprise activity of the City of Bryan, Texas. BTU operates a “City” and “Rural” electric system, (the “City Electric System” and the “Rural Electric System,” respectively). Each system, while operated by a common staff, is maintained separately for internal and external accounting and reporting purposes. The accompanying financial statements present only the City Electric System and its blended component unit, BTU QSE Services, Inc. (QSE), a separate legal entity. These financial statements are not intended to present the financial position or results of operations of the Rural Electric System or the City of Bryan, Texas.

The City Electric System is managed by the General Manager with oversight by the BTU Board of Directors. The BTU Board, established on June 12, 2001, is appointed by the Bryan City Council and is empowered with oversight of BTU. The Bryan City Council retains authority for approval of the annual budget, including fund transfers to the City, rates for electric service, condemnations, debt financing and the purchase of real property.

BTU management has prepared and is responsible for the financial statements and related information included in this report. Management believes that the policies and procedures in place provide guidance and reasonable assurance that BTU operations are conducted according to management’s intentions and to a high standard of business ethics. In management’s opinion the financial statements present fairly, in all material respects, the net position, changes in net position and cash flows of the City Electric System in conformity with accounting principles generally accepted in the United States of America.

## Independent Auditor's Report

To the City Council of City of Bryan, Texas  
and Board of Directors of Bryan Texas Utilities  
Bryan, Texas

We have audited the accompanying financial statements of the City Electric System of Bryan Texas Utilities (BTU), an enterprise fund of the City of Bryan, Texas, as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the City Electric System of BTU's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### ***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the City Electric System of Bryan Texas Utilities as of September 30, 2019, and the changes in financial position and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

To the City Council of City of Bryan, Texas  
and Board of Directors of Bryan Texas Utilities  
Page 3

*Prior Year Audited by Other Auditors*

The 2018 financial statements were audited by other auditors, and their report thereon, dated January 24, 2019, expressed an unmodified opinion.

*Emphasis of Matter*

As discussed in Note 1, the financial statements present only the City Electric System of BTU, and do not purport to, and do not, present fairly the financial position of the Rural Electric System of BTU or City of Bryan, Texas, as of September 30, 2019 and 2018, the changes in its financial position or, where applicable its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion, and the 2018 opinion issued by other auditors, is not modified with respect to this matter.

*Other Matters*

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, pension and other postemployment information as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

*Other Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the City Electric System of BTU's basic financial statements. The introduction section is presented for purposes of additional analysis and is not a required part of the basic financial statements. The introduction section has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

*BKD, LLP*

Houston, Texas  
January 24, 2020

**Bryan Texas Utilities  
City Electric System  
An Enterprise Fund of the City of Bryan**

**Management's Discussion and Analysis**

This discussion and analysis of the City Electric System financial performance provides an overview of financial activities for the fiscal years ended September 30, 2019 and 2018. Please read this information in conjunction with the accompanying financial analysis, the financial report, and the accompanying notes to financial statements.

**Overview of Annual Financial Report**

The financial statements report information about the City Electric System and its blended component unit, BTU QSE Services, Inc. The QSE exists to perform qualified scheduling services of electrical generation, load and energy transactions for BTU according to the Electric Reliability Council of Texas (ERCOT) protocols. Although the QSE is a separate legal entity, it is considered a blended component unit and is reported as if it were a part of the City Electric System.

The financial statements are prepared using accrual accounting methods as utilized by similar business activities in the private sector. The City Electric System annual reporting period (fiscal year) ends September 30 of each year.

The Statements of Net Position include the City Electric System assets, deferred outflows of resources, liabilities, and deferred inflows of resources and provides information about the nature and amounts of investments in resources (assets) and the obligations to creditors (liabilities). They also provide the basis for the evaluation of capital structure, liquidity, and flexibility of the City Electric System.

The Statements of Revenues, Expenses and Changes in Net Position present the results of the business activities (revenues and expenses) over the course of the fiscal year and can provide information about the City Electric System's recovery of costs.

The Statements of Cash Flows present cash receipts, cash disbursements and net changes in cash resulting from operating, financing and investing activities. This statement provides information such as where cash came from, what cash was used for and what the changes in cash balances were during the reporting period.

The notes to the financial statements provide required disclosures and other information that are essential to a full understanding of material data provided in the statements. The notes present information about the City Electric System accounting policies, significant account balances and activities, material risks, obligations, commitments, contingencies and subsequent events, if any.

The Required Supplementary Information contains important information about the changes in the Net Pension Liability for the City of Bryan and the City Electric System's associated portion of that liability. Also presented in this section are the changes to the City's Other Post Employment Benefits (OPEB) liability including the City Electric System's associated liability.

**Bryan Texas Utilities**  
**City Electric System**  
**An Enterprise Fund of the City of Bryan**  
Management's Discussion and Analysis – continued  
For the Fiscal Years Ended September 30, 2019 and 2018

**Condensed Statements of Net Position**

|  | September 30,         |                       |                       |
|--|-----------------------|-----------------------|-----------------------|
|  | 2019                  | 2018                  | 2017                  |
| Current assets                                     | \$ 110,254,925        | \$ 103,868,643        | \$ 89,598,119         |
| Capital assets, net                                | 351,541,781           | 328,697,287           | 325,181,342           |
| Restricted assets                                  | 86,399,825            | 48,820,482            | 53,624,401            |
| Other  | 26,856,688            | 5,175,538             | 9,459,686             |
| <b>Total assets</b>                                | <b>575,053,219</b>    | <b>486,561,950</b>    | <b>477,863,548</b>    |
| Deferred outflows of resources                     | 7,184,738             | 3,375,028             | 11,361,776            |
| Current liabilities                                | 20,429,264            | 12,574,453            | 19,245,462            |
| Current liabilities payable from restricted assets | 24,828,272            | 40,888,367            | 18,198,088            |
| Non-current liabilities                            | 293,188,538           | 228,717,749           | 261,903,294           |
| <b>Total liabilities</b>                           | <b>338,446,074</b>    | <b>282,180,569</b>    | <b>299,346,844</b>    |
| Deferred inflows of resources                      | 2,858,840             | 4,585,079             | 2,470,739             |
| <b>Net position:</b>                               |                       |                       |                       |
| Net investment in capital assets                   | 126,152,078           | 125,967,009           | 125,683,387           |
| Restricted   | 12,492,834            | 15,017,045            | 9,279,540             |
| Unrestricted                                       | 102,288,131           | 62,187,276            | 52,444,814            |
| <b>Total net position</b>                          | <b>\$ 240,933,043</b> | <b>\$ 203,171,330</b> | <b>\$ 187,407,741</b> |

**Bryan Texas Utilities**  
**City Electric System**  
**An Enterprise Fund of the City of Bryan**  
Management's Discussion and Analysis – continued  
For the Fiscal Years Ended September 30, 2019 and 2018

**Condensed Statements of Revenues, Expenses, and Changes in Net Position**

|                                     | <b>Fiscal Year Ended September 30,</b> |                       |                       |
|-------------------------------------|--|-----------------------|-----------------------|
|                                     | <b>2019</b>                            | <b>2018</b>           | <b>2017</b>           |
| Operating revenues                  | \$ 204,747,110                         | \$ 199,082,844        | \$ 190,064,226        |
| Operating expenses                  | <u>150,593,994</u>                     | <u>162,522,523</u>    | <u>166,211,379</u>    |
| Operating income                    | 54,153,116                             | 36,560,321            | 23,852,847            |
| Investment income                   | 4,909,309                              | 776,947               | 784,398               |
| Interest expense                    | <u>(9,724,116)</u>                     | <u>(8,200,308)</u>    | <u>(10,241,143)</u>   |
| Income before operating transfers   | 49,338,309                             | 29,136,960            | 14,396,102            |
| Transfers, net                      | <u>(11,576,596)</u>                    | <u>(10,738,229)</u>   | <u>(10,156,113)</u>   |
| Changes in net position             | 37,761,713                             | 18,398,731            | 4,239,989             |
| Net position, beginning of period * | <u>203,171,330</u>                     | <u>184,772,599</u>    | <u>183,167,752</u>    |
| Net position, end of period         | <u>\$ 240,933,043</u>                  | <u>\$ 203,171,330</u> | <u>\$ 187,407,741</u> |

\* Beginning net position for the 2018 fiscal year does not agree to the ending net position for the 2017 fiscal year due to the implementation of GASB Statement No. 75 during the 2018 fiscal year.

**Bryan Texas Utilities**  
**City Electric System**  
**An Enterprise Fund of the City of Bryan**  
 Management's Discussion and Analysis – continued  
 For the Fiscal Years Ended September 30, 2019 and 2018

### Customer Count

**FY2019** - The City Electric System's retail customer base of 38,758 increased by 1,098 customers, or 2.9%, compared to FY2018.

**FY2018** - The City Electric System's retail customer base of 37,660 increased by 841 customers, or 2.3%, compared to FY2017.

### Operating Revenue

**FY2019** - Operating revenues of \$204,747,110 were \$5,664,266, or 2.8%, above the FY2018 total of \$199,082,844. Year over year variances in operating revenue were primarily attributable to the following activity:

|  | <b>Impact</b><br><b>(<u>\$ millions</u>)</b> |
|--|--|
| Base retail revenue (customer growth)                        | \$ 1.2                                       |
| Rural System Wholesale revenues (reduced base & fuel rates)  | (10.4)                                       |
| Off-system revenue (reduced base rate & contract expiration) | (1.5)  |
| Fuel revenue (increased market & ancillary sales)            | 4.0  |
| Higher transmission cost of service revenue                  | 1.4  |
| Net TMPA revenue   | 9.6  |
| All other  | 1.4  |
| Total  | <u><u>\$ 5.7</u></u>                         |

**FY2018** - Operating revenues of \$199,082,844 were \$9,018,618, or 4.7%, above the FY2017 total of \$190,064,226. Year over year variances in operating revenue were primarily attributable to the following activity:

|  | <b>Impact</b><br><b>(<u>\$ millions</u>)</b> |
|--|--|
| Base retail revenue (customer growth & positive weather impacts) | \$ 3.7                                       |
| Wholesale revenues (expiration of customer contract)             | (1.5)  |
| Fuel revenue (higher fuel and purchased power costs)             | 5.2  |
| Regulatory revenue (customer growth and weather impacts)         | 1.0  |
| Higher transmission cost of service revenue                      | 0.6  |
| Total  | <u><u>\$ 9.0</u></u>                         |

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### Operating Expenses

**FY2019** - Operating expenses of \$150,593,994 were \$11,928,529, or 7.3%, below the FY2018 total of \$162,522,523. Year over year variances in operating expenses were primarily attributable to the following activity:

|   | <b>Impact</b><br><b>(<u>\$ millions</u>)</b> |
|---|--|
| Higher fuel and purchased power costs               | \$ 4.0                                       |
| Decreased TMPA demand charges                       | (17.1)                                       |
| Lower transmission cost of service expense          | (0.6)  |
| Higher departmental operating & maintenance expense | 3.4  |
| Lower depreciation expense                          | (1.3)  |
| All other   | (0.3)  |
| Total   | <b><u>\$ (11.9)</u></b>                      |

**FY2018** - Operating expenses of \$162,522,523 were \$3,688,856, or 2.2%, below the FY2017 total of \$166,211,379. Year over year variances in operating expenses were primarily attributable to the following activity:

|  | <b>Impact</b><br><b>(<u>\$ millions</u>)</b> |
|--|--|
| Higher fuel and purchased power costs                | \$ 5.2                                       |
| Decreased TMPA demand charges                        | (9.3)  |
| Lower capacity costs                                 | (1.5)  |
| Transmission cost of service increases               | 0.2  |
| Higher departmental operating & maintenance expenses | 1.5  |
| Higher depreciation                                  | 0.2  |
| Total  | <b><u>\$ (3.7)</u></b>                       |

### Capital Assets

**FY2019** - Net utility plant at September 30, 2019, of \$351,541,781 was \$22,844,494, or 7.0%, higher than the balance of \$328,697,287 at September 30, 2018. The increase in capital assets was primarily the result of transmission and distribution expenditures to support customer growth and reliability. Transmission projects are addressed under Significant Events.

**FY2018** - Net utility plant at September 30, 2018, of \$328,697,287 was \$3,515,945, or 1.1%, higher than the balance of \$325,181,342 at September 30, 2017. The increase in capital assets was primarily the result of transmission and distribution construction expenditures supporting continued customer growth and reliability.

### Net Position

**FY2019** - Net position at September 30, 2019, was \$240,933,043, of which \$102,288,131 was available to meet the City Electric System's ongoing obligations. The change in net position for the fiscal year ended September 30, 2019, was \$37,761,713.

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**FY2018** - Net position at September 30, 2018, was \$203,171,330, of which \$62,187,276 was available to meet the City Electric System's ongoing obligations. The change in net position for the fiscal year ended September 30, 2018, was \$18,398,731.

## **Significant Events**

### Long-Term Debt –

On November 29, 2018, the City of Bryan issued revenue bonds ("2018 Revenue Bonds") totaling \$40,590,000 for the City Electric System. The 2018 Revenue Bonds mature serially beginning July 1, 2020, through July 1, 2043, with coupon rates of 4.0% and 5.0%. The proceeds from the sale of the 2018 Revenue Bonds are restricted to financing costs or expenses incurred in relation to the acquisition or construction of improvements, additions, or extensions to the City Electric System and capital assets, facilities, and equipment incident and related to the operation, maintenance, or administration of the City Electric System.

At September 30, 2019, there was \$198,050,000, \$29,880,00, and \$4,800,000 of City Electric System revenue bonds, certificates of obligation, and general obligation refunding bonds, respectively, outstanding payable from revenues of the City Electric System.

At September 30, 2018, there was \$185,475,000, \$30,950,000, and \$5,525,000 of City Electric System revenue bonds, certificates of obligation, and general obligation refunding bonds, respectively, outstanding payable from revenues of the City Electric System.

### Rates –

During fiscal year 2018, BTU completed a cost-of-service and rate study. As a result of the study, there were no changes to retail customers' base rates, but on October 1, 2018 the Rural Electric System wholesale rate decreased by 38% to reflect capacity cost reductions from TMPA. BTU also implemented minor changes to regulatory charges and fuel rates at that time which were revenue neutral to the City System.

### Power Supply – Texas Municipal Power Agency (TMPA)

Effective October 17, 2017, TMPA's Gibbons Creek power plant entered into a seasonal operations mode, operating during the summer months only (June-September). Due to the significant decline in the service utility of the generation assets, such assets were deemed impaired and the TMPA recognized \$227,278,000 in impairment losses in its Statement of Revenues, Expenses and Changes in Net Position through September 30, 2018. On June 6, 2019, the TMPA Board of Directors voted to permanently retire the power plant. TMPA is now engaged in the decommissioning of the power plant.

In 2016 and 2017, TMPA issued requests for proposals ("RFPs") regarding the proposed sale of Gibbons Creek power plant and certain transmission assets. Proposals received in connection with the 2016 and 2017 RFP's were pursued, but negotiations were ultimately discontinued. In 2019, TMPA issued an RFP involving only the sale of generation assets. Proposals were received in August 2019 and are currently undergoing evaluation by TMPA.

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**Power Supply – Other**

On November 15, 2018, BTU executed forward market power purchases for the years 2023 through 2027, to support BTU's projected baseload energy requirements over those respective years. BTU transacted with one counterparty for the total purchase of approximately 440,785 MWh.

On October 8, 2018, BTU entered into a 15 year power purchase agreement with an energy developer that will construct a photovoltaic solar power plant in northeast Texas. Under the agreement, which has an expected commercial operation date of June 2022, BTU will purchase the output from 100MW of generating capacity.

On April 9, 2018, BTU executed forward market power purchases for the years 2023 through 2027, to support BTU's projected baseload energy requirements over those respective years. BTU transacted with one counterparty for the total purchase of approximately 4,666,000 MWh.

In August 2015, during a routine inspection, BTU staff discovered a small surface crack in the Lake Bryan dam and immediately began remedial repair work. Water from Lake Bryan is used to cool BTU's Dansby 1 generating unit. Over time, the crack worsened and eventually spanned approximately 600 horizontal feet of the 17,500 feet long earthen structure. During fiscal years 2019 and 2018, the City System incurred approximately \$0 and \$935,000 respectively, in expenses to reinforce and stabilize the dam, which are reported as maintenance expenses in the Statement of Revenues, Expenses, and Changes in Net Position. Initial stabilization work was completed in February 2016 and completed during 2018. No subsequent degradation has been noted. BTU staff will continue to regularly monitor the status of the dam.

**Materials Management –**

On November 14, 2018, the materials management and inventory procurement contract between BTU and KBS Electric Distributors ceased and on November 15, 2018 a new contract for materials management and inventory procurement between BTU and Texas Electric Cooperatives (TEC) went into effect. Under the contract, TEC purchased \$3.6 million of the existing BTU distribution inventory during January of 2019. BTU will purchase materials from TEC when issued for use in construction and system maintenance. Some minimal inventory will be carried on the BTU financials, representing mostly critical spare material and refurbished material that is available to be placed back into service.

**Transmission Construction –**

During 2019, BTU completed construction of additional transmission projects, including line rebuilds, pole replacements, transformer additions, relay upgrades, breaker replacements, and improvements to warehouses and storage yards. All system improvements contributed to increasing system reliability and allowing BTU to better serve system growth. Transmission projects in 2019 added \$0.9 million to Plant in Service.

During 2018, BTU completed construction of additional transmission projects, including line rebuilds, pole replacements, transformer additions, relay upgrades, breaker replacements, and improvements to warehouses and storage yards. All system improvements contributed to increasing system reliability and allowing BTU to better serve system growth. Transmission projects in 2018 added \$4.5 million to Plant in Service in 2018. A portion of these transmission expenditures, along