



TXU Energy Services

PROJECT NAME ANYTOWN, TX

PROJECT DETAILS

Project Type: XXXXXXXXXXXXXXXX
Capital Investment: XXXXXXXXXXXX

Project Start Date: XXXXXXXXXXXX
Projected Net Savings Over Term
of Contract: XXXXXXXXXXXXXXXX

PROJECT DESCRIPTION

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TXU Energy Services is not the same company as TXU Electric & Gas and is not regulated by the Public Utility Commission of Texas, and you do not have to buy TXU Energy Services products to continue to receive quality regulated services from TXU Electric & Gas.

SCOPE OF WORK

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*Because this project is currently in progress, the Scope of Work is subject to change.

John Doe
Account Representative
Marketing

TXU Energy Services
1601 Bryan Street, Suite 000-000
Dallas, TX 75201
Tel: 214 812 0000
Fax: 214 812 1111
sample@txu.com



TXU Energy Services is an unregulated affiliate of
TXU Electric & Gas. (see back)

TXU Energy Services is not the same company as
TXU Electric & Gas and is not regulated by the
Public Utility Commission of Texas, and you do not have
to buy TXU Energy Services' products to continue to
receive quality regulated services from TXU Electric & Gas.

STATE OF TEXAS §
 §
COUNTY OF DALLAS §

**AFFIDAVIT OF COMMITMENT TO COMPLY WITH INTERIM
INTERNAL STANDARDS OF CONDUCT CONSISTENT
WITH PURA §39.157(d) AND P.U.C. SUBSTANTIVE RULE 25.272**

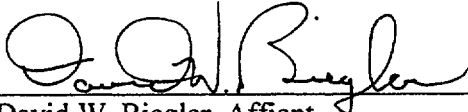
BEFORE ME, the undersigned authority, on this day personally appeared David W. Biegler, who, having been placed under oath by me, did depose as follows:

"My name is David W. Biegler. I am of legal age and a resident of the State of Texas. I am the president of the U.S. Foundation Business Group of Texas Utilities Company (TXU Corp). As such I am responsible for the day-to-day operations of the regulated subsidiaries of TXU Corp.

"I am familiar with the substantive requirements of the Public Utility Commission's Substantive Rule 25.272 as it relates to implementation of Senate Bill 7 Act of May 21, 1999, Chapter 405, 1999 Texas Session Law Service 2543, 2570 (Vernon), codified as an amendment to the Public Utility Code Annotated §39.157. Consistent with those substantive requirements, TXU Corp has adopted internal standards of conduct to govern transactions between the utility functions of the regulated electric utility and its competitive affiliates to avoid potential market power abuses and cross-subsidization between regulated and competitive activities, both during the transition to and after the start of retail competition.

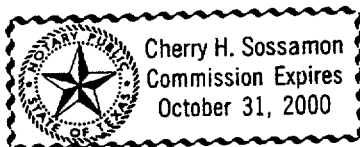
"On behalf of TXU Corp and its regulated subsidiaries, TXU Corp is committed to, and has implemented, its interim internal standards of conduct, as filed with the Business Separation Plan filing package dated January 10, 2000.

Further Affiant Sayeth Not.



David W. Biegler, Affiant

SUBSCRIBED AND SWORN TO BEFORE ME by the said David W. Biegler this 27th day of January, 2000.



Notary Public, State of Texas

STATE OF TEXAS §
 §
COUNTY OF DALLAS §

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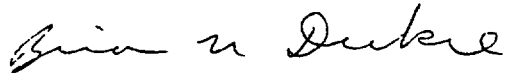
BEFORE ME, the undersigned authority, on this day personally appeared Brian N. Dickie who, having been placed under oath by me, did depose as follows:

"My name is Brian N. Dickie. I am of legal age and a resident of the State of Texas. I am the president of the Emerging Business Group of Texas Utilities Company (TXU Corp). As such I am responsible for the domestic non-regulated subsidiaries of TXU Corp.

"I am familiar with the substantive requirements of the Public Utility Commission's Substantive Rule 25.272 as it relates to implementation of Senate Bill 7 Act of May 21, 1999, Chapter 405, 1999 Texas Session Law Service 2543, 2570 (Vernon), codified as an amendment to the Public Utility Code Annotated §39.157. Consistent with those substantive requirements, TXU Corp has adopted internal standards of conduct to govern transactions between the utility functions of the regulated electric utility and its competitive affiliates to avoid potential market power abuses and cross-subsidization between regulated and competitive activities, both during the transition to and after the start of retail competition.


"On behalf of TXU Corp and its regulated subsidiaries, TXU Corp is committed to, and has implemented, its interim internal standards of conduct, as filed with the Business Separation Plan filing package dated January 10, 2000.

Further Affiant Sayeth Not.



Brian N. Dickie, Affiant

SUBSCRIBED AND SWORN TO BEFORE ME by the said Brian N. Dickie this 6th day of January, 2000.



Notary Public, State of Texas



STATE OF TEXAS §
 §
COUNTY OF DALLAS §

**AFFIDAVIT OF COMMITMENT TO COMPLY WITH INTERIM
INTERNAL STANDARDS OF CONDUCT CONSISTENT
WITH PURA §39.157(d) AND P.U.C. SUBSTANTIVE RULE 25.272**


BEFORE ME, the undersigned authority, on this day personally appeared Peter B. Tinkham who, having been placed under oath by me, did depose as follows:

"My name is Peter B. Tinkham. I am of legal age and a resident of the State of Texas. I am the Compliance Officer for TXU Corp. As such I am responsible for development, implementation, enforcement, and maintenance of TXU Corp's Corporate Compliance Program of which TXU Corp's internal standards of conduct are a part.

"I am familiar with the substantive requirements of the Public Utility Commission's Substantive Rule 25.272 as it relates to implementation of Senate Bill 7 Act of May 21, 1999, Chapter 405, 1999 Texas Session Law Service 2543, 2570 (Vernon), codified as an amendment to the Public Utility Code Annotated §39.157. Consistent with those substantive requirements, TXU Corp has adopted internal standards of conduct to govern transactions between the utility functions of the regulated electric utility and its competitive affiliates to avoid potential market power abuses and cross-subsidization between regulated and competitive activities, both during the transition to and after the start of retail competition.

"On behalf of TXU Corp and its regulated subsidiaries, TXU Corp is committed to, and has implemented, its interim internal standards of conduct, as filed with the Business Separation Plan filing package dated January 10, 2000.

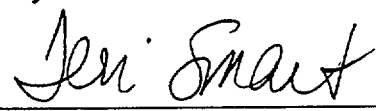
Further Affiant Sayeth Not.



Peter B. Tinkham, Affiant

SUBSCRIBED AND SWORN TO BEFORE ME by the said Peter B. Tinkham this 6th day of January, 2000.





Notary Public, State of Texas

CODE OF CONDUCT
TEXAS UTILITIES COMPANY

EMPLOYEE ACKNOWLEDGMENT
AND
CERTIFICATION OF COMPLIANCE

ANNUAL UPDATE
1999

I have read and understand the Texas Utilities Company *Code of Conduct*. I understand that the *Code of Conduct*, along with the requirements of the law, are a part of the policies and procedures that guide me in my daily work. I agree to abide by and support the standards and policies summarized in the Code of Conduct and to abide by and support all legal and regulatory requirements applicable to my job. I understand that if I have questions concerning the meaning or application of the *Code of Conduct* or relevant legal and regulatory requirements I should discuss these with my manager and/or supervisor and, if necessary, with the Compliance Officer, a member of the Compliance Committee, the Vice President, Internal Audit, or the Vice President, Human Resources.

I am not aware of any aspects of my personal conduct or the operations I direct or perform that are not in accordance with the *Code of Conduct* or relevant legal and regulatory requirements. I have advised my manager and/or supervisor, the Compliance Officer, a member of the Compliance Committee, the Vice President, Internal Audit, or the Corporate Security Manager, or called the Company hotline to report all activities that I suspect may not be in compliance with the *Code of Conduct* or relevant legal and regulatory requirements.

Employee Data

Created: 11/22/99
Status: Reviewed
Signature Type: Manual
Date Signed: _____

Employee Name:

Employee SSN:

Employee Email:

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OF R. KEITH PRUETT, WITNESS FOR
TXU ELECTRIC COMPANY**

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1 appointed Accounting Process Improvements Project Manager. In
2 October 1997, I was appointed to my current position of Corporate
3 Accounting Manager for Electric Utility Services.

4 Q. ARE YOU A MEMBER OF ANY PROFESSIONAL ORGANIZATIONS?

5 A. Yes. In 1988, I was licensed as a Certified Public Accountant in the State
6 of Texas. I am a member of the Texas Society of Certified Public
7 Accountants.

8 Q. HAVE YOU PREVIOUSLY TESTIFIED BEFORE THE PUBLIC UTILITY
9 COMMISSION OF TEXAS ("COMMISSION")?

10 A. Yes. I testified before this Commission in Docket Nos. 15638 and 21527.

11 **II. PURPOSE OF TESTIMONY**

12 Q. PLEASE DESCRIBE THE PURPOSE OF YOUR TESTIMONY IN THIS
13 PROCEEDING.

14 A. The purpose of my testimony is to:

- 15 • Describe the existing accounting system TXU Electric utilizes to record
16 and report costs and its chart of accounts and accounting coding
17 system in order to show that records are sufficient and maintained in a
18 manner to allow for Commission or third-party audits;
- 19 • Discuss TXU Electric's external and internal audit system and
20 frequency of audits;
- 21 • Discuss changes needed to TXU Electric's accounting system to be in
22 compliance with Section 39.051 of the Utilities Code;
- 23 • Discuss accounting for services provided by TXU Electric to its
24 affiliates in accordance with Substantive Rule 25.272(e);
- 25 • Discuss how TXU Electric's costs will be assigned to the appropriate
26 business function;
- 27 • Discuss cost allocation methods for shared facilities and equipment;
28 and;
- 29 • Discuss the method TXU Electric will utilize in valuation of its assets
30 and liabilities during the initial business separation process.

1 **III. DESCRIPTION OF TXU BUSINESS SERVICES'**

2 **EXISTING ACCOUNTING SYSTEM**

3 Q. PLEASE DISCUSS YOUR DUTIES AND RESPONSIBILITIES AS TXU
4 BUSINESS SERVICES CORPORATE ACCOUNTING MANAGER FOR
5 ELECTRIC UTILITY SERVICES.

6 A. I am responsible for maintaining the financial books and records and
7 managing the corporate accounting functions for TXU Electric and TXU
8 SESCO Company ("TXU SESCO"). The corporate accounting activities
9 include compiling, processing, reporting, and analyzing financial
10 information to satisfy the requirements of internal management, external
11 independent auditors, and regulatory agencies. My responsibilities
12 include ensuring that: 1) transactions are recorded in accordance with
13 Generally Accepted Accounting Principles ("GAAP"); 2) economic events
14 are accounted for accurately and in a timely manner; and 3) financial
15 transactions are recorded using consistent accounting policies and
16 procedures and maintained in accordance with the Federal Energy
17 Regulatory Commission's ("FERC") Uniform System of Accounts. In
18 addition, my organization ensures that TXU Electric's assets and liabilities
19 are properly classified, recorded, and reconciled, and that financial
20 information is maintained and reported accurately.

21 Q. PLEASE DESCRIBE HOW THE EXISTING BOOKS AND RECORDS OF
22 TXU ELECTRIC AND ITS AFFILIATES ARE MAINTAINED AND
23 UTILIZED IN THE RECORDING AND TRACKING OF ITS COSTS.

24 A. The TXU Business Services accounting department is a shared support
25 services organization satisfying the requirements of Utilities Code Section
26 39.157(d) and (g). The accounting organization utilizes highly integrated
27 computerized business systems to efficiently maintain organized records
28 of financial transactions. TXU Electric's functionalized (*i.e.*, transmission,
29 distribution, and generation) financial transactions in the regular course of
30 business are processed, recorded, and maintained within the integrated

1 TXU Business Services computerized accounting system. Records of
2 transactions are created and entered into the system at or near the time of
3 the transaction by the responsible employees in various organizations
4 having personal knowledge, or acting in reliance on information
5 transmitted by persons having personal knowledge, of the transactions, as
6 well as of the applicable accounting procedures and requirements.

7 Q. PLEASE DESCRIBE THE BUSINESS PROCESSES AND
8 PROCEDURES THAT TXU ELECTRIC EMPLOYS TO CREATE
9 TRANSACTIONS THAT ARE RECORDED TO THE GENERAL LEDGER.

10 A. Revenues and expenses are recorded on TXU Electric's general ledger
11 through two primary sources. One source is through accounting
12 subsidiary systems and the other source is through a journal entry.
13 Accounting subsidiary systems are utilized to record revenues and
14 expenses managed and approved by the line organizations responsible
15 for the revenue or expense. Examples of these subsidiary systems are
16 the customer information system, the accounts payable system, the
17 accounts receivable system, the construction accounting system, the
18 transportation system, and the employee information system. The
19 accounting subsidiary systems serve as a front-end tool and data
20 warehouse for line organizations to enter accounting information and
21 monetary amounts, which are subsequently formatted into an accounting
22 transaction for posting to the general ledger.

23 Journal entries are prepared by accountants to record transactions
24 directly to the general ledger. Journal transactions include, but are not
25 limited to, accounting accruals, amortizations, inter-company billings,
26 correcting entries, and purchases or sales of assets.

27 Q. PLEASE DESCRIBE THE ACCOUNTING CONTROL MECHANISMS
28 EMBEDDED IN THE BUSINESS PROCESSES.

29 A. Electronic and manual checks and balances are built into the business
30 processes at the various stages of creating an accounting transaction.

1 When a transaction is entered, the accounting system performs electronic
2 checks and balances on the transaction. These electronic validation
3 processes include verification for a valid FERC account and other relevant
4 accounting information. If any of these items are not correct, the
5 transaction will not be recorded. Rejected transactions are corrected by
6 accountants through an inquiry process. Once the data passes electronic
7 verification, an accounting transaction is created and posted to the general
8 ledger.

9 Journal entries prepared by accountants are reviewed and
10 approved by a senior level accountant or accounting manager. The
11 journal approver is responsible for ensuring that documentation exists to
12 support the journal transaction, that the accounting distribution is proper,
13 and that the amounts are accurate.

14 Q. PLEASE DESCRIBE OTHER CONTROLS THAT ARE UTILIZED BY TXU
15 ELECTRIC TO VERIFY THAT PROPER COST ASSIGNMENTS AND
16 ACCOUNT CLASSIFICATIONS ARE MAINTAINED THEREBY
17 ENSURING THE ON-GOING ACCURACY OF RECORDED FINANCIAL
18 INFORMATION.

19 A. TXU Business Services' accounting systems contain electronic edits or
20 validation rules and criteria that will not allow a financial transaction to be
21 recorded to the accounting system unless the transaction has an
22 associated FERC account number, Company/department code (company
23 and organization accountable and responsible for incurring the cost) and
24 other internally established codes that designate the type of expenditure to
25 be recorded. This process prevents any transaction being recorded to the
26 books and records of TXU Electric without this essential information.
27 Because the Public Utility Commission of Texas regulates TXU Electric
28 and requires adherence to the FERC chart of accounts, a FERC account
29 number is required on all financial transactions. The account number

1 serves as the basis for classification of financial information reflected on
2 the books and records of TXU Electric.

3 Within the accounting department is a staff of professional
4 accountants that are highly specialized and experienced in process
5 procedures and departmentalized functions, systems, and responsibilities.
6 The various accounting departments own, operate, and maintain
7 specialized accounting subsidiary ledger systems that serve in some
8 cases as the original means of entry of financial data from which
9 accounting transactions are created and posted to the general ledger in an
10 efficient and timely manner, thereby ensuring the maintenance of proper
11 accounting controls and appropriate segregation of costs between TXU
12 Electric and its affiliates.

13 Q. DOES TXU BUSINESS SERVICES' ACCOUNTING SYSTEM ALLOW
14 FOR THE SEPARATE RECORDING AND TRACKING OF COSTS FOR
15 TXU ELECTRIC AND ITS AFFILIATES IN ACCORDANCE WITH
16 SUBSTANTIVE RULE 25.272(d)?

17 A. Yes. TXU Electric and its affiliates maintain separate books and records
18 in accordance with GAAP, and TXU Electric's books and records are not
19 consolidated with those of its affiliates, which is in accordance with
20 Substantive Rule 25.272 (d)(6)(A) and (d)(6)(B). TXU Electric records all
21 transactions with its affiliates, whether they involve direct or indirect costs,
22 in accordance with Substantive Rule 25.272(d)(6)(A). Therefore, sufficient
23 financial records are maintained by TXU Electric to allow for audits of
24 transactions between the utility and its affiliates in accordance with
25 Substantive Rule 25.272 (d)(6)(C). TXU Electric's financial records and
26 transactions are audited by an independent third party on an annual basis,
27 and TXU Electric currently makes records relating to transactions between
28 TXU Electric and its affiliates available for review by the Commission.
29 These procedures will be adhered to upon the creation of new affiliates as
30 well.

1 Q. HAS TXU ELECTRIC IMPLEMENTED A METHOD TO TRACK AND
2 RECORD ITS COSTS ASSOCIATED WITH BUSINESS SEPARATION?

3 A. Yes. Beginning with the passage of Senate Bill No. 7, TXU Electric
4 established a unique project number to be used to record all incremental
5 costs associated with business separation and other activities relating to
6 compliance with the Utilities Code. These costs are recorded on the
7 books and records of TXU Electric under this unique project number and
8 will be made available for Commission review and audits by third parties.

9 Q. WHAT TYPES OF REGULAR AUDITS ARE CONDUCTED TO
10 AUTHENTICATE TXU ELECTRIC'S BOOKS AND RECORDS?

11 A. TXU Electric's books and records are audited by the independent public
12 accounting firm of Deloitte & Touche L.L.P. Audits are planned and
13 performed to obtain reasonable assurance that the financial statements
14 are free of material misstatement and that costs are correctly recorded
15 and classified. An audit includes examining, on a test basis, evidence
16 supporting the amounts and disclosures in the financial statements. In
17 addition, TXU Business Services' internal audit department regularly
18 performs audits of the control systems, accounting systems, and business
19 processes and procedures, as well as the balances within specified
20 accounts for TXU Electric.

21 Q. PLEASE DISCUSS TXU ELECTRIC'S INTERNAL AUDIT PROGRAM.

22 A. Internal Audit is accountable for the review and audit of financial and
23 operational activities in TXU Electric. Internal Audit is responsible for
24 promptly reporting the results of audits, along with recommendations, to
25 management at the appropriate organizational level. Internal auditors are
26 additionally accountable for conducting suitable follow-up on the
27 disposition of these recommendations as well. Independence and
28 objectivity are critical to the effectiveness of an internal audit program.
29 TXU Business Services' internal audit organization is therefore authorized
30 to conduct reviews and audits in all areas of TXU Electric and to have full,

1 free, and unrestricted access to all of its business activities, records,
2 property, and personnel relevant to the successful performance of audits.
3 Internal auditors are held responsible for treating information obtained with
4 the proper degree of confidentiality.

5 Internal Audit reports its findings regularly to the Audit Committee of
6 the TXU Board of Directors concerning audits, violations of policies and
7 procedures, and other matters relating to internal controls.

8 **IV. MODIFICATIONS TO TXU ELECTRIC'S ACCOUNTING**
9 **SYSTEMS THAT WILL BE REQUIRED FOR COMPLIANCE**
10 **WITH SECTION 39.051 OF THE UTILITIES CODE**

11 Q. WILL TXU ELECTRIC CONTINUE TO UTILIZE ITS EXISTING
12 ACCOUNTING SYSTEM AFTER JANUARY 1, 2002?

13 A. Yes. TXU Business Services existing accounting system has been
14 developed to maintain separate books and records for each TXU System
15 Company in accordance with GAAP. However, some modifications and
16 additions will be required in order to ensure that TXU Electric is in
17 complete compliance with Section 39.051 of the Utilities Code.

18 Q. PLEASE DISCUSS THE MODIFICATIONS OR ADDITIONS TO BE
19 MADE TO TXU BUSINESS SERVICES' ACCOUNTING SYSTEM SO
20 THAT COST TRACKING SYSTEMS ARE IN COMPLIANCE WITH THE
21 COMMISSION'S BUSINESS SEPARATION REQUIREMENTS.

22 A. In August 1998, TXU Business Services installed a new computerized
23 accounting system. TXU Business Services' Financial Information
24 Management System ("FIM") was designed with the flexibility to efficiently
25 enable the integration of new companies or affiliates into the accounting
26 system without the need for major program or system modifications.
27 However, some of TXU Electric's existing legacy subsidiary systems
28 require significant program modifications to enable establishment of new
29 companies.

1 The FIM system was designed with user access restrictions in all of
2 its financial modules for each of the TXU System Companies ("business
3 units"). These user access restrictions ("business unit security") prevent
4 the viewing of financial information unless access to the business unit's
5 data is specifically granted to an employee. By default, FIM system
6 access is available only to the employees of a TXU System company
7 when approval is granted by line organization management and the
8 accounting organization. If access is authorized and granted to an
9 employee of the utility or an affiliate, the employee is only allowed access
10 to the financial information of the company by which he or she is
11 employed. Therefore, the FIM system's existing business unit security
12 structure is sufficient to be in compliance with the provisions of
13 Substantive Rule 25.272(d)(3) relative to financial information safeguards.
14 However, certain situations currently exist that will require modifications so
15 that no employee of a competitive affiliate can gain access to information
16 in a manner inconsistent with Section 39.157(g) and (l) as follows:

- 17 • The FIM system contains reporting applications that allow users to
18 consolidate financial information from multiple business units. These
19 reporting capabilities will be modified to ensure that only authorized
20 accounting personnel have access to this capability.
- 21 • Business unit financial and statistical reports are programmatically
22 prepared at the completion of the accounting cycle and stored in local
23 area network (LAN) directories that are not controlled by business unit
24 security. These directories allow a system user to read or copy
25 reports. LAN security will be enhanced to restrict and enforce the
26 business unit level security over these reports.
- 27 • The FIM system allows employees to electronically obtain and view
28 journal entry supporting documentation. Employees that are granted
29 access to this system capability may, however, view journal entries
30 and supporting documentation for all TXU System companies. TXU

1 Business Services will restructure LAN security to ensure appropriate
2 data separation safeguards exist relative to regulated and non-
3 regulated affiliates financial information.

4 In addition, some modifications will be required to TXU Electric's
5 accounting subsidiary systems to ensure that appropriate security controls
6 exist. TXU Electric will address these situations and make the necessary
7 modifications to its systems to ensure compliance with Substantive Rule
8 25.272(d)(3) on or before January 1, 2002.

9 Q. OTHER THAN THESE MODIFICATIONS TO THE SECURITY SYSTEM,
10 WILL ANY OTHER CHANGES TO THE ACCOUNTING SYSTEM BE
11 REQUIRED TO ENSURE THAT PROPER REPORTING, COST
12 TRACKING, COST ASSIGNMENT, AND COST ALLOCATION
13 PROCEDURES EXIST TO SEPARATE COSTS BETWEEN UTILITY AND
14 COMPETITIVE BUSINESS FUNCTIONS?

15 A. Yes. The accounting organization has identified several accounting
16 system-related projects that must be completed to assure that the
17 accounting systems utilized by TXU Electric are in compliance with
18 Substantive Rule 25.272(d)(6)(A). These projects encompass various
19 changes needed for allocations of indirect overheads, asset transfers, new
20 billing system requirements for a transmission and distribution utility
21 company, and ad valorem tax reporting.

22 Q. WHAT IS THE APPROXIMATE COST TO TXU ELECTRIC TO MODIFY
23 THE EXISTING ACCOUNTING SYSTEM IN ORDER TO ENSURE
24 COMPLIANCE WITH SUBSTANTIVE RULE 25.272(d)(3) and (d)(6)(A)?

25 A. The cost of these modifications has not been determined. An estimate of
26 costs to modify all of TXU Electric's computerized business system
27 applications in order to ensure compliance with Substantive Rule
28 25.272(d)(3) and (d)(6)(A) will be provided in the April 2000 cost
29 separation proceeding.

1 Q. WILL TXU ELECTRIC MODIFY ITS EXISTING CHART OF ACCOUNTS
2 UPON SEPARATION OF ITS REGULATED AND COMPETITIVE
3 BUSINESS FUNCTIONS?

4 A. TXU Electric will continue to adhere to the FERC Uniform System of
5 Accounts for its transmission and distribution company. At this time, TXU
6 Electric anticipates that the FERC system of accounts will continue to be
7 utilized by its power generation company. The power generation company
8 will appropriately remove rate-regulated accounts such as regulatory
9 assets, regulatory expenses, reserve for self insurance, etc., that no
10 longer apply to a competitive power generation company. The accounting
11 organization will evaluate a system of accounts in accordance with GAAP
12 for its retail electric provider. The proposed chart of accounts for the retail
13 electric provider will be included in the April 2000 cost separation
14 proceeding. See my Exhibits RKP-1 through RKP-3 for the proposed
15 system of accounts for TXU Electric's transmission, distribution, and
16 power generation entities.

17 **V. ASSIGNMENT OF COSTS TO TXU ELECTRIC'S**

18 **BUSINESS FUNCTIONS**

19 Q. PLEASE EXPLAIN THE PROCESS TXU ELECTRIC WILL USE TO
20 ASSIGN ITS COSTS TO THE UTILITY AND COMPETITIVE BUSINESS
21 FUNCTIONS.

22 A. TXU Electric will use a three-step process to functionalize its costs
23 between generation, distribution, transmission, and retail electric provider
24 activities as follows:

- 25 • For each of TXU Electric's functionalized FERC accounts, a direct
26 assignment of the corresponding costs shall be made based upon the
27 FERC account description and corresponding account instructions to
28 the fullest extent possible.
- 29 • For each of TXU Electric's FERC accounts that contain costs for
30 regulated and competitive business functions or activities, such as

1 FERC account number 920 (Administrative and General Labor
2 Expense), TXU Electric's department identification codes or other
3 actual account specific documentation will be utilized to directly assign
4 the costs to the fullest extent possible.

- 5 • For TXU Electric's FERC account and department identification code
6 combinations that cannot be directly assigned to a business function,
7 the appropriate functionalization factors prescribed in the
8 Commission's Unbundled Cost of Service Rate Filing Package
9 ("UCOSFP") instructions shall be applied to the costs in the account.

10 Q. PLEASE DESCRIBE TXU ELECTRIC'S SYSTEM OF ACCOUNTS THAT
11 WILL BE RELIED UPON AS A BASIS TO SEPARATE COSTS
12 BETWEEN REGULATED AND COMPETITIVE BUSINESS FUNCTIONS.

13 A. TXU Electric maintains its books and records in accordance with the
14 FERC Uniform System of Accounts. As mentioned previously, all
15 transactions posted to the accounting system must contain a FERC
16 account, a department identification code, and an additional code
17 ("expenditure code") that further describes the cost. The combination of
18 the FERC account and department identification code provides essential
19 information needed to determine the company and business function with
20 which the costs are either directly or indirectly associated. For some of
21 TXU Electric's costs, the FERC account provides the necessary
22 information to directly assign the balance in the account to a utility or
23 competitive business function. As an example, TXU Electric's investment
24 in Electric Plant in Service, distribution overhead conductors (FERC
25 account number 365), can be directly assigned to the utility's distribution
26 company based solely on the FERC account number and the FERC
27 definition of these costs. No further analysis of account 365 is therefore
28 necessary to the assignment of these costs as the FERC account number
29 and description fully describe the business function with which this
30 investment is associated.

1 Q. CAN THE FERC ACCOUNT CLASSIFICATIONS BE SOLELY RELIED
2 UPON FOR THE ASSIGNMENT OF TXU ELECTRIC'S COSTS TO A
3 BUSINESS FUNCTION?

4 A. No. The FERC Chart of Accounts requires only that the utility's operating
5 and maintenance expenses and its electric plant in service investment be
6 functionalized into generation, transmission, and distribution. Non-
7 functionalized administrative and general series of accounts are charged
8 for costs of both utility and competitive business activities. For these and
9 all other series of non-functional FERC accounts, a further analysis must
10 be performed to accurately direct assign the costs to the proper utility or
11 competitive business function.

12 Q. HOW WILL TXU ELECTRIC ASSIGN THESE NON-FUNCTIONALIZED
13 COSTS BETWEEN THE UTILITY AND ITS COMPETITIVE AFFILIATES?

14 A. For each accounting transaction that is posted to TXU Electric's general
15 ledger, a department identification code ("Dept. I.D.") is required that
16 designates the organization that is responsible for incurring the costs. The
17 Dept. I.D. is a unique numerical code assigned to each and every
18 functionalized business organization within TXU Electric. Therefore, the
19 functional business activity that is responsible for incurring the costs can in
20 many cases be identified through the use of the Dept. I.D. As an example,
21 the Vice-President of the Transmission Business Unit charges labor costs
22 to administrative account 920 (Administrative Labor) and to a transmission
23 organization's Dept. I.D. Therefore, in order to separate TXU Electric's
24 transmission administrative labor costs from the total labor charged to
25 Account 920, the combination of the FERC account and the Dept. I.D. can
26 be used to make this determination. A listing of TXU Electric's
27 functionalized Dept. I.D. codes and their corresponding descriptions is
28 contained in my Exhibit RKP-4.

29 Finally, some costs are recorded on the books and records of TXU
30 Electric that are incurred on behalf of all business functions at a

1 "corporate" level. As an example, TXU Electric's rate case expenses are
2 charged to FERC Account 928, Regulatory Expense, under the
3 responsibility of a corporate Dept. I.D. These costs cannot be directly
4 assigned to a specific business function. TXU Electric will therefore rely
5 upon the Commission's UCOSFP instructions for the functionalization of
6 these and other similar "corporate" costs that cannot be directly assigned.
7 Costs that cannot be directly assigned through the use of the FERC
8 account or a combination of the FERC account and Dept. I.D. code should
9 be minimal. As a last resort, the UCOSFP allocation factors will be used
10 to assign costs to TXU Electric's regulated and competitive business
11 functions.

12 **VI. ACCOUNTING FOR TRANSACTIONS BETWEEN**

13 **TXU ELECTRIC AND ITS AFFILIATES**

14 Q. DOES TXU ELECTRIC CURRENTLY PROVIDE ANY SERVICES TO ITS
15 AFFILIATES?

16 A. Yes. As an example, TXU Electric regularly provides various services to
17 its regulated gas affiliate. These services include, but are not limited to,
18 service planning, processing of customer requests for services, meter
19 reading, billing and collections, engineering and design services, and
20 facilities mapping, and project cost estimating.

21 Q. HOW ARE THESE COSTS RECORDED AND CHARGED FROM TXU
22 ELECTRIC TO ITS AFFILIATES?

23 A. TXU Electric uses specific project cost recording and tracking numbers
24 ("project codes") for all services it provides to an affiliate. All costs of
25 materials, labor, transportation and equipment, services, and fully
26 allocated indirect costs are charged to the project associated with the
27 services provided to the affiliate. Upon completion of the project or at the
28 end of a pre-determined billing schedule, the accumulated expenses are
29 billed to the affiliate at cost.

1 **VII. COST ASSIGNMENT METHODOLOGY FOR**

2 **SHARED FACILITIES AND EQUIPMENT**

3 Q. DOES TXU ELECTRIC SHARE ANY OF ITS FACILITIES AND
4 EQUIPMENT BETWEEN ITS UTILITY AND COMPETITIVE
5 FUNCTIONS?

6 A. Yes. As of September 30, 1999, there were 19 TXU Electric owned and
7 leased facilities that were shared by the utility with other business
8 functions. My Exhibit RKP-5 lists the facilities occupied by TXU Electric
9 organizations and the corresponding business functions and functional
10 occupancy percentages for each location.

11 Q. HOW HAS TXU ELECTRIC DETERMINED THE FUNCTIONAL
12 UTILIZATION OF EACH OF ITS FACILITIES?

13 A. In accordance with instructions specified in the Commission's UCOSFP
14 Schedule F - - Functionalization Factors - - TXU Electric conducted a
15 square footage utilization study for each of its facilities. As indicated in my
16 Exhibit RKP-5, the majority of TXU Electric's facilities are utilized by a
17 single business function.

18 Q. PLEASE DESCRIBE IN DETAIL THE ASSIGNMENT METHODOLOGY
19 THAT WILL BE UTILIZED BY TXU ELECTRIC TO ALLOCATE COSTS
20 ASSOCIATED WITH SHARED FACILITIES AND EQUIPMENT.

21 A. Costs that must be equitably shared by the utility and an affiliate relating to
22 joint occupancy can be grouped into three classifications:

- 23 • Direct operating and maintenance expenses;
24 • Indirect costs; and
25 • Return on invested capital.

26 Direct operating and maintenance expenses are those costs incurred for
27 the on-going operations of a facility, such as building repairs, lawn
28 maintenance, utilities, supplies, and rent on office equipment. The utility
29 shall charge its affiliates for an equitable portion of these costs based on
30 square footage utilization. Indirect costs represent overheads associated

1 with the ownership of a facility and the associated equipment, such as ad
2 valorem taxes, property and liability insurance, and depreciation. An
3 equitable portion of indirect costs shall be charged by the utility to an
4 affiliate based on square footage utilization. Finally, the utility will charge
5 an affiliate for an equitable amount of its costs of capital, based upon
6 square footage utilization and its regulated return on invested capital. The
7 transmission and distribution company owning the facility shall record the
8 recovery of these allocated costs as income on rental of electric utility
9 property.

10 **VIII. ASSET VALUATION METHODOLOGY**

11 Q. PLEASE DISCUSS THE ASSET VALUATION METHOD TXU ELECTRIC
12 WILL UTILIZE TO SEPARATE ITS ASSETS AND LIABILITIES TO THE
13 POWER GENERATION COMPANY, RETAIL ELECTRIC PROVIDER
14 AND TRANSMISSION AND DISTRIBUTION COMPANIES.

15 A. During the initial business separation process, TXU Electric will identify all
16 assets and liabilities associated with its electric utility functions and its
17 competitive power generation and retail electric provider functions. The
18 basis for this information will be from the audited books and records of
19 TXU Electric. On or before January 1, 2002, TXU Electric will transfer its
20 assets and liabilities to the appropriate business function at book value in
21 accordance with Substantive Rule 25.342(d)(4).

22 Q. HAS TXU ELECTRIC IDENTIFIED THE ASSETS AND LIABILITIES
23 ASSOCIATED WITH ITS COMPETITIVE BUSINESS FUNCTIONS?

24 A. No. This information is unavailable at this time and will be provided in the
25 April 2000 cost separation proceeding.

26 **IX. CONCLUSION**

27 Q. WOULD YOU PLEASE SUMMARIZE YOUR TESTIMONY?

28 A. The TXU Business Services' accounting organization is a shared
29 corporate support services provider responsible for the maintenance of
30 TXU Electric and its affiliates' financial books and records in accordance

1 with GAAP. The accounting organization manages and maintains the
2 various specialized accounting activities and services that are provided to
3 TXU Electric and its regulated and unregulated affiliates. The books and
4 records of TXU Electric are maintained separately from those of its
5 affiliates and are audited on a regular basis by TXU Business Services
6 Internal Audit organization and by an independent audit firm, Deloitte &
7 Touche, on a regular basis.

8 The TXU Business Services' accounting organization utilizes a
9 recently developed computerized accounting system -- FIM -- to record
10 and report TXU Electric's financial transactions, including all transactions
11 with its affiliates. Separate financial statements are prepared on a
12 monthly basis for TXU Electric and each of its affiliates in accordance with
13 GAAP.

14 The FIM system has been developed with an internal business unit
15 security system that restricts access to financial information. The security
16 system will only grant access to financial information of the business unit
17 by which the authorized system user is employed. However, in the
18 absence of planned modifications, certain other system and computer
19 network applications potentially enable employees to obtain financial data
20 of TXU Electric or an affiliate, therefore creating situations that may result
21 in violations of the Code of Conduct. TXU Electric, in order to ensure that
22 Substantive Rule 25.272 is not circumvented as a result of using a shared
23 accounting system, will make certain modifications and enhancements to
24 its business unit security system and other changes to cost tracking and
25 recording programs to ensure that proper safeguards exist to prevent the
26 potential of sharing of financial information and that costs are recorded
27 and tracked appropriately between the utility and its affiliates on or before
28 January 1, 2002.

29 TXU Electric's financial information is maintained within the
30 accounting systems in a manner that allows for the direct assignment of

1 most of its costs between utility and competitive business functions. TXU
2 Electric will directly assign its costs to its business functions to the fullest
3 extent possible. For those costs that cannot be directly assigned, TXU
4 Electric will rely upon cost allocation factors contained within the
5 Commission's UCOSFP instructions. The use of the factors, as a means
6 to assign costs, will be relied upon as a last resort.

7 TXU Electric will identify and transfer its assets and liabilities to the
8 appropriate business function at book value on or before January 1, 2002.

9 Q. DOES THIS CONCLUDE YOUR TESTIMONY?

10 A. Yes.
11
12
13


STATE OF TEXAS

§
§
§

COUNTY OF DALLAS

BEFORE ME, the undersigned authority, on this day personally appeared R. Keith Pruett, who, having been placed under oath by me, did depose as follows:

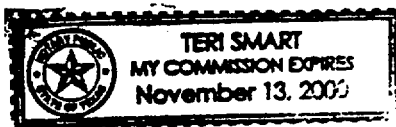
My name is R. Keith Pruett. I am of legal age and a resident of the State of Texas. The foregoing direct testimony and the attached exhibits offered by me are true and correct, and the opinions stated therein are, to the best of my knowledge and belief, accurate, true and correct.


R. Keith Pruett

SUBSCRIBED AND SWORN TO BEFORE ME by the said R. Keith Pruett
this 7th day of January, 2000.



Notary Public, State of Texas



**TXU ELECTRIC COMPANY
PROPOSED CHART OF ACCOUNTS

TRANSMISSION DIVISION**

**TXU ELECTRIC COMPANY
PROPOSED CHART OF ACCOUNTS
TRANSMISSION DIVISION**

<u>Account Number</u>	<u>Account Description</u>
1010200	IS-Transmission
1010201	IS-Transmission Fee Land
1010202	IS-Transmission-Sandow
1010211	IS - Transmission Substation
1010212	IS-Transmission Substation Lan
1010300	IS-Distribution System
1010310	IS-Distribution-Substation
1010311	IS-Land in Fee Distb Substat
1010700	IS-Gen Plant-Fee Land
1010730	IS-Transportation Equipment
1010798	IS-General Plant
1010900	IS-Intangible Plant
1051000	Property Held For Future Use
1060200	CCNC-Transmission
1060201	CCNC-Trans Fee Land
1060211	CCNC - Transmission Substation
1060212	CCNC-Transmn Substation Land
1060301	CCNC-Dist Fee Land
1060310	CCNC-Dist-Substation
1060311	CCNC-Land in Fee Distb Substat
1060730	CCNC-Transportation Equipment
1060798	CCNC-General Plant
1070000	Construction Work In Progress
1079000	Construction-Credit to Plant
1080000	APFD-Labor
1080123	RWIP-Trans Related-Nuclear
1080125	RWIP-Distrib Related-Nuclear
1080200	RWIP-Transmission
1080201	Non Depr - Transmission
1080202	RWIP-Transmission-Sandow
1080211	Removal Cost
1080212	Removal Cost
1080300	RWIP-Distribution System
1080310	RWIP-Distribution Substations
1080700	Non Depr - General Plant
1080730	RWIP-Transportation Equipment
1080798	RWIP-General Plant
1081200	APFD-Transmission
1081201	Non Depr - Transmission
1081202	APFD-Transmission-Sandow

<u>Account Number</u>	<u>Account Description</u>
1081211	APFD-Transmission Substation
1081212	APFD-Transmn Substation Land
1081250	Depr Res - trans of redir amt
1081310	APFD-Distribution Substations
1081700	Non Depr - General Plant
1081730	APFD-Transportation Equipment
1081798	APFD-General Plant
1082200	Retir - Transmission
1082201	Retir- Non Depr - Transmission
1082202	Retir - Transmission - Sandow
1082211	Retirements
1082212	Retirements
1082310	Retir-Distribution Substations
1082311	Retir-Distrib Substation Land
1082700	Retir-Non Depr - General Plant
1082730	Retir-Transportation Equipment
1082798	Retir - General Plant
1083200	Salv - Transmission
1083201	Salv - Non Depr - Transmission
1083202	Salv-Transmission-Sandow
1083211	Salvage
1083212	Salvage
1083310	Salv-Distribution Substations
1083700	Salv- Non Depr - General Plant
1083730	Salv- Transportation Equipment
1083798	Salv - General Plant
1084200	Oth Rec - Transmission
1084201	Oth Rec- Non Depr-Transmission
1084202	Oth Rec - Transmission Sandow
1084211	Other Recoveries
1084212	Other Recoveries
1084310	Oth Rec-Distribution Substatio
1084700	Oth Rec-Non Depr-General Plant
1084730	Oth Rec-Transportation Equipme
1084798	Oth Rec - General Plant
1111000	Amortization - Plant
1113000	Amortization - Other
1210000	Nonutility Property
1243010	Deferred Compensation Plan
1243020	D&I Company Matching
1243030	D&I Company Incentive Award
1243200	Split \$ Life Ins
1243300	Supplemental Retirement Plan
1245100	Salary Deferral-7 Year Option
1245200	Salary Deferral - Retirement

<u>Account Number</u>	<u>Account Description</u>
1245500	Salary Deferral-7Yr Foundation
1245600	Salary Defer-Retire Foundation
1310000	Cash-Chase Bank of Texas
1317411	Cash-First Texas Bank-1060155
1317412	Cash-1stNat Bk Killeen-1168061
1317415	Cash-Union State Bank-27000710
1317416	Cash-Heights State Bk-1168004
1317501	Cash-Citibank New York 7501
1317502	Cash-Chase-4500 COF Depository
1317503	Cash-NationsBank-4375-3rdParty
1317504	Cash-Nations4525-Concentration
1317505	Cash-NationsBank Dallas 7505
1317506	Cash-Nations-3311-COF Deposit
1317508	Cash-Chase Manhattan-0158-EDI
1317509	Cash-NationsBank of Texas 7509
1317510	Cash-Chase-9791-Misc AR
1317511	Cash - Nations CIS_511
1317512	Cash - Chase CIS_512
1317520	Cash-Chase Manhattan-0867
1317521	Cash-NationsBank Wichita Falls
1317524	Cash-Team Bank 7524
1319000	Cash-Transfer Of Funds
1350300	Relocation Advances
1350700	Travel Advances
1354000	Working Funds-Petty Cash
1359900	Working Funds-Other
1419000	Notes Rec AR Module Only
1420000	Customer Accounts Receivable
1421000	Electric-CIS
1429000	Customer Rec AR Module Only
1430100	Other Misc Accounts Receivable
1430300	Claims
1431000	Payroll Deduction - Other
1431060	Energy Conservation
1431097	A_R - Retirees
1431099	Employees
1431110	Appliances
1431600	Payroll Advances
1432300	Returns & Shipping Orders
1432600	Wheeling
1439000	Misc Rec AR Module Only
1440100	Uncollectible Account-Misc
1460000	A_R - Associated Companies
1545000	Materials & Supp-PMMS Normal
1545100	Materials & Supp-PMMS Pseudo

<u>Account Number</u>	<u>Account Description</u>
1631100	Purchasing & Stores
1634000	Stores Sales & Use Tax
1638100	Purchasing & Stores>Returns
1638200	Purchase & Store-Freight Claim
1652100	Insurance
1659000	Other Prepayments
1719000	Notes Receivable-A_R Module
1720000	Rents Receivable
1729000	Rent Rec - A_R Module
1746000	Home Purchase Plan
1821500	Federal - State - FAS 109
1821600	Federal - State - APB 11
1823001	FAS 109-EPIS-Basis Differences
1823002	FAS 109-CWIP-Flow Through
1823004	FAS 109-Software Development
1825100	State - FAS 109
1825200	State - APB 11
1840800	Purch & Stores Clg - Purch Exp
1841200	Transportation-Maintenance
1841240	Time-Nonprod-Distrib-Cr
1841260	Time-Nonprod-Trn-Cr
1841700	Transportation - Hydraul Maint
1841800	Transportation-Credit
1842100	Time-Variable DBU
1842400	Time - Non Productive
1860100	Misc Deferred Debit - Other
1861101	Job Order-Rate Case-Gen Exp
1861120	Job Order-Fed Tax Payment
1861130	IBNR - Medical Claims
1861140	IBNR - Dental Claims
1861150	IBNR - Pers Injury Prop Damage
1862200	Job Order-Billed-Damages-Curr
1862400	Job Order-Cross Chgs-Labor
1862600	Job Order-Misc-Corp-Curr Chrg
1862700	Job Orders
1863100	Suspense-Construction
1866100	Subj To Amort-Rate Case Exp
1866300	1999 Severance Costs
1866400	Self-Insurance
1866500	Competitive Action Plan Costs
1866600	Merger Transition Costs
1868200	DICP-Unamort-Employee Deferral
1868300	DICP-Unamort-Company Match
1868400	DICP-Unamort-Incentive Award
1868510	SDP-Company Match 7 Yr Option

<u>Account Number</u>	<u>Account Description</u>
1868520	SDP-Unamort Comatch Retirement
1868550	SDP Unamort Co Match-7Yr Found
1868560	SDP Unamort Co Match Retiree
1868900	Money Pool-Contrib To_From
1869000	Miscellaneous Deferred Debits
1869900	Validation Fatals
1881000	Res,Dev&Demo-Intern-Curr
1882000	Res,Dev&Demo-Extern-Curr
1900000	Accum Def Federal Income Tax
1900001	ADFIT-PEP
1900002	ADFIT-Bad Debt Reserve
1900003	ADFIT-Cycle Billing Revenue
1900006	DFIT State - ATL
1900007	ADSIT-FAS 109
1900008	ADFIT-West Texas_CPL Revenues
1900010	ADIT - State APB 11
1900011	ADFIT-Other-Int. Unbill Fuel
1900012	ADFIT-Unbilled Fuel Revenue
1900013	ADFIT-Int on Unbilled Fuel Rev
1901001	ADSIT-Sandow Non Operating
1901002	ADFIT- Non-operating
1901030	ADFIT-PIPD Claims
1902001	ADFIT-Property Insuranc Reserv
1902002	ADFIT-DCIP Amortization
1902003	ADFIT-Stock Incentiv Comp Plan
1902004	ADFIT-LESOP
1902011	ADFIT-Impairment-Utility
1902012	ADFIT-Supplemental Retirement
1902013	ADFIT-Pension Plan
1902014	ADFIT-Deferred Incentive Comp
1902015	ADFIT-Long Term Incentive Plan
1902019	ADFIT-Thrift Accr_Fund Dif
1902020	ADFIT-Salary Def Plan 7 Yr Opt
1902021	ADFIT-Salary Def Plan Ret Opt
1902023	ADFIT-OPEB and FAS 112
1902025	ADFIT-Provided For Misc Recv
1902031	ADFIT-Non Owner Contributions
1902032	ADFIT-Excess Rev Req Level
1902033	ADFIT-Unamortized ITC
1902034	ADFIT-Net Operating Loss
1902035	ADFIT-ALT Minimum Tax
1902036	ADFIT-S02 Emmissions Allowance
1902040	ADFIT-Ins Claims IBNR Accrual
1902052	ADFIT-Federal_State_FAS 109
1902053	ADFIT-Federal_State_APB 11

<u>Account Number</u>	<u>Account Description</u>
1902054	ADFIT - PIPD Claims
1902055	ADFIT - Pension
1902059	ADFIT-Mitig and Redirctd Depr
1904000	ADFIT-Impairment
1904011	ADFIT - Sandow Non-operating
1904012	ADFIT - Bus. Interruption
1907000	ADSIT-FAS 109
1907001	ADSIT-APB 11
1908000	ADSIT-Non Operating
2011000	Common Stock Issued-Affiliated
2019110	Trust Fund Contra - DCIP
2160000	Unappropriated Ret Earnings
2230000	Advances-Associate Cos
2281000	Accum Prov-Property Ins
2281011	Reserve-Charges-Liability
2281020	Reserve-Charges-Accum Prov
2283000	Supplemental Retirement Plan
2320300	Other Accounts Payable
2321097	A_P - Retirees
2321099	A_P - Employees
2321320	Div Pay-Pref-Direct Deposit
2321900	PED - Loans
2321901	ENSAVE Loans
2321902	PED - Bankruptcy
2321903	PED - Child Support
2321904	PED - Parking
2321905	PED - Dependent Care Plan
2321906	PED - Health Care Plan
2321909	PED - Dependent Life Insurance
2321911	PED - Medical Insurance
2321914	PED - IRS Levy
2321915	PED - Other
2321916	PED - TU PAC
2321919	PED - Student Loans
2321920	PED - Thrift Plan Collections
2321921	PED - U.S. Savings Bonds
2321922	ENSAVE Plan Collections
2321924	PED - United Way
2321925	Enserch Parking Deductions
2321926	Uniforms
2322401	Employee Group Life Insurance
2322402	Retiree Dental Insurance
2322403	Retiree Medical Insurance
2323000	Retentions
2324000	Trade Payables & Vouchers

<u>Account Number</u>	<u>Account Description</u>
2324700	Payroll Fund
2328900	O_S Checks-Money Pool
2328950	EDI Payments Outstanding
2340000	A_P - Associated Companies
2361000	FICA - Employer
2361100	Accrd Federal Unemployment Tax
2362100	Accrued State Unemployment Tax
2362500	State - Franchise
2362600	State-Ad Valorem-Current Year
2362610	State-Ad Valorem-Prior Year
2362700	State - Other - Full Accrual
2362710	State - Other - State Accrual
2362720	Local - Other - City Accrual
2362740	Local - Other - County Accrual
2363800	FIT - Accrual
2411000	FICA Withheld
2411200	FIT - Withheld - Income Tax
2412000	State-Disability
2412200	SIT Withheld - Income Tax
2412300	IT Withheld - City Income Tax
2412700	State - Other - Accrual
2412710	State - Other - Accrual -State
2414000	Other Taxes Withheld
2421100	Escheat - Wages
2423900	Other Accrued Payables
2424000	Payroll Accrual
2424100	Accrued Incentive Plans
2426000	Energy Aid Program
2428200	General Contractor - Other
2428210	Contractor Accruals-Other
2429300	Corporate Accruals
2531000	IBNR - Medical & Dental Claims
2531010	IBNR - Pers Injury Prop Damage
2531021	Reg Liab Prot Excs DFIT
2533000	Deferred & Incentive Comp
2533060	Restictive Stock Award
2533100	OPEB-Group Life Insurance
2533200	OPEB-Group Health Insurance
2533220	OPEB-Group Health Ins Accrual
2533300	Retirement Plan
2533400	Supplemental Retirement Plan
2533500	Obeps - Fas 112
2534000	Leveraged ESOP
2535100	Salary Deferral-7 Year Option
2535200	Salary Deferral-Retirement

<u>Account Number</u>	<u>Account Description</u>
2535300	Salary Deferral-Retire Annuity
2535400	Salary Deferral-Enserch Plan
2535500	Salary Deferral-7Yr Foundation
2535600	Salary Def-Retire Foundation
2535650	Salary Def Reitree Annuity Fou
2535700	Salary Deferral-7 Yr Emerg Bus
2535800	Salary Def-Retir Opt Emerg Bus
2536000	Energy Reserve Account - ALCOA
2539000	Other Deferred Credits
2540001	FAS 109 - Unamortized ITC
2540003	Nonstat Excess DFIT
2541001	Excess DFIT
2541002	Excess Rev Req Level
2541003	FAS 109 - Unamortized ITC
2541520	FAS 109 - Federal - State
2541530	APB 11 - Federal - State
2543000	FAS 109 - Unamortized ITC
2543003	FAS 109 - Unamortized ITC
2545100	FAS 109 - State
2545200	APB 11 - State
2546600	1997 Merger Transition Costs
2551000	Accumulated Deferred ITC
2553000	Rate Base Amortization
2821030	ADFIT-PIPD-Regulatory Asset
2822000	ADFIT-Other Property
2822001	ADFIT-Liberalized Depreciation
2822002	ADFIT-CWIP-Basis Difference
2822005	ADFIT-Nuclear Fuel Basis Diff
2822011	ADFIT-Oth Software DevelopCost
2822012	ADFIT-Misc Intangible Plant
2822015	ADFIT-F109-EPIS-Flow Through
2822016	ADFIT-F109-CWIP-Flow Through
2822018	ADFIT-F109-Software Developmnt
2822021	ADFIT-FAS 109-Federal & State
2822022	ADFIT-APB 11-Federal & State
2822023	ADFIT-InterCo Transf Gain_Loss
2824000	ADFIT- Non-operating
2827000	ADSIT-FAS 109-State
2827001	ADSIT-APB 11-State
2828000	ADSIT-Sandow
2830010	ADFIT - Property Tax Accrual
2832000	ADFIT-Other
2832001	ADFIT-Section 263A Items
2832002	ADFIT-Other Regulatory Expense
2832006	ADFIT-Early Retire_Severance

<u>Account Number</u>	<u>Account Description</u>
2832007	ADFIT-Debt Recal Premium & Exp
2832013	ADFIT-CAP Costs
2832029	ADFIT - Other
2832031	ADFIT-1999 Enh Emp Separ Prog
2832032	ADFIT-Redirected Depreciation
2834006	ADSIT-Non Operating
2835500	ADFIT-IBNR - Regulatory Asset
2837100	ADFIT-Merger ERP_VSP
3003000	Labor Accruals-Rwip
3007000	Labor Accruals-Cwip
3030000	Intangible
3032000	Intangible-Retire
3037000	Intangible-Additions
3040000	Land & Land Rights
3050000	Structures
3480000	Construction Overhead
3487000	Construction Overhead
3490000	Land Owned In Fee
3492000	Land Owned In Fee-Retirements
3493000	Land Owned In Fee-Removal
3496000	Land Owned-Other Recoveries
3497000	Land Owned In Fee-Additions
3500000	Land Rights
3502000	Land Rights-Retirements
3503000	Land Rights-Removal
3504000	Land Rights-Salvage
3506000	Land Rights-Oth Recov
3507000	Land Rights-Additions
3520000	Struc & Impro
3522000	Struct And Impro-Retirements
3523000	Struct And Impro-Removal
3524000	Struct And Impro-Salvage
3526000	Struct And Impro-Oth Recov
3527000	Struc & Impro-Additions
3530000	Station Equip
3532000	Station Equip-Retirements
3533000	Station Equip-Removal
3534000	Station Equip-Salvage
3536000	Station Equip-Oth Recov
3537000	Station Equip-Additions
3540000	Towers & Fix
3542000	Towers & Fix-Retirements
3543000	Towers & Fix-Removal
3544000	Towers & Fix-Salvage
3546000	Towers & Fix-Oth Recov

<u>Account Number</u>	<u>Account Description</u>
3547000	Towers & Fix-Additions
3550000	Poles & Fix
3552000	Poles & Fix-Retirements
3553000	Poles & Fix-Removal
3554000	Poles & Fix-Salvage
3556000	Poles & Fix-Oth Recov
3557000	Poles & Fix-Additions
3560000	Ovhead Con_Dev
3562000	Ovhead Cond_Dev-Retirements
3563000	Ovhead Cond_Dev-Removal
3564000	Ovrhead Con_Dev-Salvage
3564001	Strg-Purif Eqp-Salv
3566000	Ovhead Cond_Dev-Oth Recov
3567000	Ovhead Con_Dev-Additions
3570000	Undg Conduit
3572000	Undg Conduit-Retirements
3573000	Undg Conduit-Removal
3574000	Undg Conduit-Salvage
3576000	Undg Conduit-Oth Recov
3577000	Undg Conduit-Additions
3580000	Undg Conduct & Dev
3582000	Undg Conduct & Dev-Retirements
3583000	Undg Conduct & Dev-Removal
3584000	Undg Conduct & Dev-Salvage
3586000	Undg Conduct & Dev-Oth Recov
3587000	Undg Conduct & Dev-Additions
3600000	Dist Land Rights
3610000	Struct And Impro
3612000	Struct And Impro-Retirements
3613000	Struct And Impro-Removal
3614000	Struct And Impro-Salvage
3616000	Struct And Impro-Oth Recov
3617000	Struct And Impro-Additions
3620000	Station Equipment
3622000	Station Equipment-Retirements
3623000	Station Equipment-Removal
3624000	Station Equipment-Salvage
3626000	Station Equipment-Oth Recov
3627000	Station Equipment-Additions
3740000	Land In Fee
3742000	Land In Fee-Retire
3743000	Land In Fee-Removal
3746000	Land In Fee-Oth Rec
3747000	Land In Fee-Additions
3857000	Afudc

<u>Account Number</u>	<u>Account Description</u>
3867010	Ciac-Difference In Cost
3867040	Ciac-Non Standard Service
3867050	Ciac-Other
3867200	Ciac-Damages To Company Prop.
3867301	Ciac-Non Gvrmtl-Removal_Reloc
3867302	Ciac-Gvrmtl-Removal_Relocation
3867402	Ciac-Sale Of Facilities (Oth)
3867500	Ciac-Other
3867601	Ciac-Contributed Materials
3867701	Ciac-Contributed Materials
3870000	Other Equip
3880000	Land Owned In Fee
3882000	Land Owned In Fee-Retire
3883000	Land Owned In Fee-Removal
3886000	Land Owned In Fee-Oth Rec
3887000	Land Owned In Fee-Additions
3890000	Land Rights
3892000	Land Rights-Retirements
3893000	Land Rights-Removal Cost
3894000	Land Rights-Salvage
3896000	Land Rights Other Recoveries
3897000	Land Rights-Additions
3900000	Struc & Improv
3902000	Struc & Improv-Retire
3903000	Struc & Improv-Removal
3904000	Struc & Improv-Salv
3906000	Struct & Improv-Oth Rec
3907000	Struc & Improv-Additions
3910000	Furn & Equip
3912000	Furn & Equip-Retire
3913000	Furn & Equip-Removal
3914000	Furn & Equip-Salv
3916000	Furn & Equip-Oth Rec
3917000	Furn & Equip-Additions
3920000	Transp Equip
3922000	Transp Equip-Retire
3923000	Transp Equip-Removal
3924000	Transp Equip-Salvage
3926000	Transp Equip-Oth Rec
3927000	Transp Equip-Additions
3930000	Stores Equip
3932000	Stores Equip-Retire
3933000	Stores Equip-Removal
3934000	Stores Equip-Salv
3936000	Stores Equip-Oth Rec

<u>Account Number</u>	<u>Account Description</u>
3937000	Stores Equip-Additions
3940000	Tool_Shop_Gar Eqpt
3942000	Tool_Shop_Gar Eqpt-Retirements
3943000	Tool_Shop_Gar Eqpt-Removal
3944000	Tool_Shop_Gar Eqpt-Salvage
3946000	Tool_Shop_Gar Eqpt-Oth Recov
3947000	Tool_Shop_Gar Eqpt-Additions
3950000	Lab Equip
3952000	Lab Equip Retire
3953000	Lab Equip-Removal
3954000	Lab Equip-Salvage
3956000	Lab Equip-Other Recover
3957000	Lab Equip-Additions
3960000	Power Oper Equip
3962000	Power Oper Equip-Retire
3963000	Power Oper Equip Removal
3964000	Power Oper Equip-Salvage
3966000	Power Oper Equip-Oth Recov
3967000	Power Oper Equip Additions
3970000	Commun Eqpt
3972000	Commun Eqpt-Retirements
3973000	Commun Eqpt-Removal
3974000	Commun Eqpt-Salv
3976000	Commun Eqpt-Oth Rec
3977000	Commun Eqpt-Additions
3980000	Misc Equipment
3982000	Misc Equipment-Retire
3983000	Misc Equipment-Removal
3984000	Misc Equipment-Salv
3986000	Misc Equipment-Oth Rec
3987000	Misc Equipment-Additions
3990000	Misc General Plant
3990002	Other Tangible
3992000	Misc General Plant-Retirements
3992002	Other Tangible-Retirement
3993000	Misc General Plant-Removal
3993002	Other Tangible-Removal
3994000	Misc General Plant-Salvage
3994002	Other Tangible-Salv
3996000	Misc General Plant-Oth Rec
3996002	Other Tangible-Oth Rec
3997000	Misc General Plant-Additions
3997002	Other Tangible-Additions
4030000	Depreciation Expense
4030200	Depr-Transmission Plant

<u>Account Number</u>	<u>Account Description</u>
4030202	Depr-Transmission-Sandow
4030300	Depr-Distribution System
4030798	Depr-General Plant
4031200	Depr-Transmission Plant
4031202	Depr-Transmission-Sandow
4031211	Depr Exp - Transm Substation
4031310	Depr-Dist Substation
4031730	Depn Exp-Transportation Equipm
4031798	Depr-General Plant
4041000	Electric Plant
4081000	FICA
4081100	Federal - Unemployment
4081200	Federal - Superfund
4081300	Federal - Motor Vehicle
4081310	Federal - Motor Vehicle-Credit
4081970	Allocated Taxes FICA - Credit
4081980	Allocated Taxes FUTA - Credit
4081990	Payroll Taxes Allocated
4082100	State - Unemployment
4082200	State Regulat Assessment & Fees
4082400	State - Gross Receipts
4082410	State - Local Gross Receipts
4082500	State - Franchise
4082600	State-Ad Valorem-Current Year
4082650	State-Ad Valorem-Prior Year
4082690	State-Ad Valorem-Non Utility
4082700	State - Use Tax
4082710	State - Use Tax - Misc
4082980	Allocated Taxes SUTA - Credit
4089100	Payroll Taxes Allocated
4091000	Current FIT - Util Oper Income
4091100	State Income Taxes-Oper Income
4092000	Current FIT - Other Income
4092100	State - Income Taxes-Non Oper
4093000	Income Tax Extraordinary Item
4101000	Def FIT - Utility Oper Income
4102000	Def FIT - Other Income
4102100	State - Def Income Tax-NonOper
4103000	Deferred Extraordinary NonOper
4111000	Def FIT - Utility Oper Income
4112000	Def FIT - Non Operating Income
4112100	State - Def Income Tax-NonOper
4114000	Investment Tax Credit
4114100	ITC Adjustments - Utility
4190100	Interest & Dividend Inc-Misc

<u>Account Number</u>	<u>Account Description</u>
4190200	Interest Income-Associated Cos
4191000	AFUDC Equity
4210100	Disposition Of Property-Gain
4210200	Disposition Of Property-Loss
4210700	Deferred Incentive Comp
4264500	Lobbying - Other-Non Operating
4264600	Lobbying - PAC - Non Operating
4265700	Salary Deferral Plan
4270000	Interest On Long Term Debt
4271000	Interest On LTD - Other
4272000	First Mortgage Bonds
4272500	Interest on PCRB
4280000	Amort-Debt Discount & Expense
4281000	Amort-Loss On Reacquired Debt
4290500	Capital Securities - Credit
4291000	Amort-Gain Reacq Debt-Credit
4300000	Interest On Debt To Assoc Cos
4310100	Other Interest Expense
4310800	Internal Revenue Service
4321000	AFUDC
4374000	Redemption - Non Mandatory
4378000	Redemption - Mandatory
4378100	Accretions-Mandatory Redemptn
4378500	Amort-Pref Stock-Redemption
4379000	Distributions - Preferred
4379100	Accretions-Preferred Security
4379500	Amort-Pref Security-Redemption
4380200	Distributions - Common
4470000	Transmission Service
4530000	Sales Of Water And Water Power
4542000	Rent_Elec Proprty-Fiber Optics
4549000	Rent_Elec Proprty-Other
4563100	Oth-Transm Fclty Chrg-Tariff
4564000	Oth Rev - Wheeling Charges
4569000	Oth Rev - Other
5170000	Oper-Supervision&Engineering
5510000	Maint-Supervision&Engineering
5560000	System Control & Load Dispatch
5570000	Other Expenses
5600000	Supervision & Engineering
5610000	Load Dispatching
5620000	Station Expenses
5630000	Overhead Lines Expenses
5640000	Underground Lines Expenses
5650000	Trans-Electricity By Others

<u>Account Number</u>	<u>Account Description</u>
5660000	Misc Transmission Expenses
5670000	Rents
5680000	Maint-Supervision&Engineering
5690000	Maint-Structures
5700000	Maint-Station Equipment
5710000	Maint-Overhead Lines
5720000	Maint-Underground Lines
5730000	Maint-Misc Transmission Plant
5800000	Oper-Supervision&Engineering
5810000	Load Dispatching
5820000	Station Expenses
5830000	Overhead Lines Expenses
5880000	Misc Distribution Expenses
5890000	Rents
5900000	Maint-Supervision&Engineering
5910000	Maint-Structures
5920000	Maint-Station Equipment
5930000	Maint-Overhead Lines
5940000	Maint-Underground Lines
5970000	Maint-Meters
5980000	Maint-Misc Distribution Plant
9030000	Customer Records & Collections
9040000	Uncollectible Accounts
9080000	Customer Assistance Expense
9090000	Inform_Instruct Adver Exp
9100000	Misc Cust Serv & Info Exp
9200000	Administrative & Gen Salaries
9210000	Office Supplies & Expenses
9220000	Administrative Exp-Transferred
9230000	Outside Services Employed
9240000	Property Insurance
9250000	Injuries & Damages - Insurance
9260000	Employee Pensions & Benefits
9280000	Regulatory Commission Expense
9301000	General Advertising Expenses
9302000	Misc General Expenses
9310000	Rents-Administrative & General
9350000	Maint-General Plant-Elec

**TXU ELECTRIC COMPANY
PROPOSED CHART OF ACCOUNTS

DISTRIBUTION DIVISION**

**TXU ELECTRIC COMPANY
PROPOSED CHART OF ACCOUNTS
DISTRIBUTION DIVISION**

<u>Account Number</u>	<u>Account Description</u>
1010300	IS-Distribution System
1010301	Distribution Fee Land
1010310	IS-Distribution-Substation
1010700	IS-Gen Plant-Fee Land
1010730	IS-Transportation Equipment
1010798	IS-General Plant
1010900	IS-Intangible Plant
1051000	Property Held For Future Use
1060300	CCNC-Distribution System
1060700	CCNC-Gen Plant-Land
1060730	CCNC-Transportation Equipment
1060798	CCNC-General Plant
1070000	Construction Work In Progress
1079000	Construction-Credit to Plant
1080000	APFD-Labor
1080300	RWIP-Distribution System
1080301	Non Depr-Distribution
1080700	Non Depr - General Plant
1080730	RWIP-Transportation Equipment
1080790	RWIP-Miscellaneous Equipment
1080798	RWIP-General Plant
1081300	APFD-Distribution System
1081301	Non Depr-Distribution
1081700	Non Depr - General Plant
1081730	APFD-Transportation Equipment
1081790	APFD-Miscellaneous Equipment
1081798	APFD-General Plant
1082300	Retir - Distribution System
1082301	Retir - Non Depr-Distribution
1082700	Retir-Non Depr - General Plant
1082730	Retir-Transportation Equipment
1082798	Retir - General Plant
1083300	Salv - Distribution System
1083301	Salv - Non Depr - Distribution
1083700	Salv- Non Depr - General Plant
1083730	Salv- Transportation Equipment
1083798	Salv - General Plant
1084300	Oth Rec - Distribution System
1084301	Oth Rec- Non Depr-Distribution
1084700	Oth Rec-Non Depr-General Plant

<u>Account Number</u>	<u>Account Description</u>
1084730	Oth Rec-Transportation Equipme
1084798	Oth Rec - General Plant
1111000	Amortization - Plant
1113000	Amortization - Other
1210000	Nonutility Property
1241100	Stocks
1241200	Other - Misc Investments
1241300	Note Receivable - Non Current
1243010	Deferred Compensation Plan
1243020	D&I Company Matching
1243030	D&I Company Incentive Award
1243200	Split \$ Life Ins
1243300	Supplemental Retirement Plan
1245100	Salary Deferral-7 Year Option
1245200	Salary Deferral - Retirement
1245500	Salary Deferral-7Yr Foundation
1245600	Salary Defer-Retire Foundation
1282000	OSF-Certificate Of Deposit
1310000	Cash-Chase Bank of TX-Pre FIM
1317411	Cash-First Texas Bank-1060155
1317412	Cash-1stNat Bk Killeen-1168061
1317415	Cash-Union State Bank-27000710
1317416	Cash-Heights State Bk-1168004
1317501	Cash-Citibank New York 7501
1317502	Cash-Chase-4500 COF Depository
1317503	Cash-NationsBank-4375-3rdParty
1317504	Cash-Nations4525-Concentration
1317505	Cash-NationsBank Dallas 7505
1317506	Cash-Nations-3311-COF Deposit
1317508	Cash-Chase Manhattan-0158-EDI
1317509	Cash-NationsBank of Texas 7509
1317510	Cash-Chase-9791-Misc AR
1317511	Cash - Nations CIS_511
1317512	Cash - Chase CIS_512
1317520	Cash-Chase Manhattan-0867
1317521	Cash-NationsBank Wichita Falls
1317524	Cash-Team Bank 7524
1340000	Other Special Deposits
1350300	Relocation Advances
1350700	Travel Advances
1354000	Working Funds-Petty Cash
1359900	Working Funds-Other
1362000	TCI-Prime Commercial Paper
1410000	Notes Receivable-Current
1419000	Notes Rec AR Module Only

<u>Account Number</u>	<u>Account Description</u>
1420000	Customer Accounts Receivable
1421000	Electric-CIS
1423000	Sale of Electric Receivables
1428000	Customer AR Split To RP
1429000	Customer Rec AR Module Only
1430100	Other Misc Accounts Receivable
1430300	Claims
1431000	Payroll Deduction - Other
1431060	Energy Conservation
1431097	A_R - Retirees
1431098	Employees-Former
1431099	Employees
1431110	Appliances
1431600	Payroll Advances
1432100	Alcoa-Sandow
1432200	AmericanExpress-Customer Accts
1432300	Returns & Shipping Orders
1432400	Returned Bank Items
1432500	Customer Refund Forgery
1432600	Wheeling
1438000	Customer AR Split To C&C
1439000	Misc Rec AR Module Only
1440000	Uncollectible Accounts-Credit
1440100	Uncollectible Accounts-Misc
1440200	Sale Of Car-Credit
1460000	A_R - Associated Companies
1545000	Materials & Supp-PMMS Normal
1545100	Materials & Supp-PMMS Pseudo
1631100	Purchasing & Stores
1632000	Purchasing & Stores-Kitting
1634000	Stores Sales & Use Tax
1638100	Purchasing & Stores>Returns
1638200	Purchase & Store-Freight Claim
1652100	Insurance
1659000	Other Prepayments
1710000	Other Interest & Div Receivable
1719000	Notes Receivable-A_R Module
1720000	Rents Receivable
1729000	Rent Rec - A_R Module
1730000	Accrued Utility Revenues
1745000	Deposits
1746000	Home Purchase Plan
1821500	Federal - State - FAS 109
1821600	Federal - State - APB 11
1823001	FAS 109-EPIS-Basis Differences

<u>Account Number</u>	<u>Account Description</u>
1823002	FAS 109-CWIP-Flow Through
1823004	FAS 109-Software Development
1825100	State - FAS 109
1825200	State - APB 11
1840800	Purch & Stores Clg - Purch Exp
1841200	Transportation-Maintenance
1841210	Special Financing-Outside Svc
1841220	Special Financing-Contra Cr
1841230	Time-Nonprod-Distrb
1841240	Time-Nonprod-Distrb-Cr
1841250	Time-Nonprod-Trn
1841260	Time-Nonprod-Trn-Cr
1841700	Transportation - Hydraul Maint
1841800	Transportation-Credit
1842100	Time-Variable DBU
1842190	Time-Variable DBU_Clearing
1842400	Time - Non Productive
1842409	Time - Non Productive (Credit)
1851000	Temporary Facilities-Curr Chrg
1860100	Misc Deferred Debit - Other
1861101	Job Order-Rate Case-Gen Exp
1861120	Job Order-Fed Tax Payment
1861130	IBNR - Medical Claims
1861140	IBNR - Dental Claims
1861150	IBNR - Pers Injury Prop Damage
1861350	Reg A - Pre SB & Trans Redir
1861351	Reg A - Stranded Cost Rec-Dist
1861352	Reg A-Str Cost Rec-Distr Sibs
1861353	Reg A-Stran Cost Rec-Trans
1862200	Job Order-Billed-Damages-Curr
1862400	Job Order-Cross Chgs-Labor
1862600	Job Order-Misc-Corp-Curr Chrg
1862700	Job Orders
1862701	Misc-Enserch
1862702	Misc-Corporate Charges
1863100	Suspense-Construction
1864200	Purchase Power - Interchange
1865100	Fuel Rev-Over_Under Coll Fuel
1865200	Fuel Rev-Over_Undr Col PCR Rev
1865310	Fuel Rev-Int Exp Ovr_Undr Coll
1866100	Subj To Amort-Rate Case Exp
1866200	Subj To Amort-Prudence
1866300	1999 Severance Costs
1866400	Self-Insurance
1866500	Competitive Action Plan Costs

<u>Account Number</u>	<u>Account Description</u>
1866600	Merger Transition Costs
1868200	DICP-Unamort-Employee Deferral
1868300	DICP-Unamort-Company Match
1868400	DICP-Unamort-Incentive Award
1868510	SDP-Company Match 7 Yr Option
1868520	SDP-Unamort Comatch Retirement
1868550	SDP Unamort Co Match-7Yr Found
1868560	SDP Unamort Co Match Retiree
1868900	Money Pool-Contrib To_From
1869000	Miscellaneous Deferred Debits
1869900	Validation Fatals
1881000	Res,Dev&Demo-Intern-Curr
1882000	Res,Dev&Demo-Extern-Curr
1900000	Accum Def Federal Income Tax
1900001	ADFIT-PEP
1900002	ADFIT-Bad Debt Reserve
1900003	ADFIT-Cycle Billing Revenue
1900004	ADFIT-Vacations
1900006	DFIT State - ATL
1900007	ADSIT-FAS 109
1900008	ADFIT-West Texas_CPL Revenues
1900010	ADIT - State APB 11
1900011	ADFIT-Other-Int. Unbill Fuel
1900012	ADFIT-Unbilled Fuel Revenue
1900013	ADFIT-Int on Unbilled Fuel Rev
1901001	ADSIT-Sandow Non Operating
1901002	ADFIT- Non-operating
1901030	ADFIT-PIPD Claims
1902001	ADFIT-Property Insuranc Reserv
1902002	ADFIT-DCIP Amortization
1902003	ADFIT-Stock Incentiv Comp Plan
1902004	ADFIT-LESOP
1902011	ADFIT-Impairment-Utility
1902012	ADFIT-Supplemental Retirement
1902013	ADFIT-Pension Plan
1902014	ADFIT-Deferred Incentive Comp
1902015	ADFIT-Long Term Incentive Plan
1902019	ADFIT-Thrift Accr_Fund Dif
1902020	ADFIT-Salary Def Plan 7 Yr Opt
1902021	ADFIT-Salary Def Plan Ret Opt
1902023	ADFIT-OPEB and FAS 112
1902025	ADFIT-Provided For Misc Recv
1902031	ADFIT-Non Owner Contributions
1902032	ADFIT-Excess Rev Req Level
1902033	ADFIT-Unamortized ITC

<u>Account Number</u>	<u>Account Description</u>
1902034	ADFIT-Net Operating Loss
1902035	ADFIT-ALT Minimum Tax
1902038	ADFIT-Business Interruption
1902040	ADFIT-Ins Claims IBNR Accrual
1902052	ADFIT-Federal_State_FAS 109
1902053	ADFIT-Federal_State_APB 11
1902054	ADFIT - PIPD Claims
1902055	ADFIT - Pension
1902059	ADFIT-Mitig and Redirctd Depr
1904000	ADFIT-Impairment
1904011	ADFIT - Sandow Non-operating
1904012	ADFIT - Bus. Interruption
1907000	ADSIT-FAS 109
1907001	ADSIT-APB 11
1908000	ADSIT-Non Operating
2011000	Common Stock Issued-Affiliated
2019000	Common Securities Issued
2019110	Trust Fund Contra - DCIP
2019150	Trust Fund Contra - DCAB
2160000	Unappropriated Ret Earnings
2230000	Advances-Associate Cos
2281000	Accum Prov-Property Ins
2281010	Reserve-Charges-Property
2281011	Reserve-Charges-Liability
2281020	Reserve-Charges-Accum Prov
2283000	Supplemental Retirement Plan
2320300	Other Accounts Payable
2321095	A_P - Debit Card Relocations
2321097	A_P - Retirees
2321099	A_P - Employees
2321300	Dividends Payable
2321320	Div Pay-Pref-Direct Deposit
2321900	PED - Loans
2321901	ENSAVE Loans
2321902	PED - Bankruptcy
2321903	PED - Child Support
2321904	PED - Parking
2321905	PED - Dependent Care Plan
2321906	PED - Health Care Plan
2321909	PED - Dependent Life Insurance
2321914	PED - IRS Levy
2321915	PED - Other
2321916	PED - TU PAC
2321917	PED - Union PAC
2321919	PED - Student Loans

<u>Account Number</u>	<u>Account Description</u>
2321920	PED - Thrift Plan Collections
2321921	PED - U.S. Savings Bonds
2321922	ENSAVE Plan Collections
2321923	PED - Union Dues
2321924	PED - United Way
2321925	Enserch Parking Deductions
2321926	Uniforms
2322401	Employee Group Life Insurance
2322402	Retiree Dental Insurance
2322403	Retiree Medical Insurance
2323000	Retentions
2324000	Trade Payables & Vouchers
2324100	CIS - Customer Refunds
2324300	Managers Fund - TP&L
2324400	Managers Fund - General
2324600	Managers Fund - Refunds
2324700	Payroll Fund
2325000	Construction Payables
2328900	O_S Checks-Money Pool
2328950	EDI Payments Outstanding
2340000	A_P - Associated Companies
2351000	Customer Deposits - Active
2352000	Unclaimed
2361000	FICA - Employer
2361100	Accrd Federal Unemployment Tax
2361200	Superfund
2362100	Accrued State Unemployment Tax
2362200	State Regulat Assessment & Fees
2362400	State - Gross Receipts
2362410	Local - Gross Receipts
2362500	State - Franchise
2362600	State-Ad Valorem-Current Year
2362610	State-Ad Valorem-Prior Year
2362700	State - Other - Full Accrual
2362710	State - Other - State Accrual
2362720	Local - Other - City Accrual
2362730	Local - Other - MTA Accrual
2362740	Local - Other - County Accrual
2362750	Local - Other - SPD Accrual
2363800	FIT - Accrual
2370000	Interest Accrued
2411000	FICA Withheld
2411200	FIT - Withheld - Income Tax
2412000	State-Disability
2412200	SIT Withheld - Income Tax

<u>Account Number</u>	<u>Account Description</u>
2412300	IT Withheld - City Income Tax
2412700	State - Other - Accrual
2412710	State - Other - Accrual -State
2412720	State - Other - Accrual - City
2412740	State - Other - Accrual-County
2412800	Sales Tax Collected - CIS Only
2414000	Other Taxes Withheld
2421100	Escheat - Wages
2421160	Escheat - Customer Overpay
2421170	Escheat - Other
2423900	Other Accrued Payables
2424000	Payroll Accrual
2424100	Accrued Incentive Plans
2426000	Energy Aid Program
2428200	General Contractor - Other
2428210	Contractor Accruals-Other
2429300	Corporate Accruals
2429500	Transmission Services
2429900	Other Accrued Liabilities
2531000	IBNR - Medical & Dental Claims
2531010	IBNR - Pers Injury Prop Damage
2531021	Reg Liab Prot Excs DFIT
2532000	Standard Costs Credit - ESD
2533000	Deferred & Incentive Comp
2533060	Restrictive Stock Award
2533100	OPEB-Group Life Insurance
2533110	OPEB-Group Life-Pmt to Trust
2533111	OPEB-Group Life-Pmt to Key Emp
2533120	OPEB-Group Life Ins Accrual
2533200	OPEB-Group Health Insurance
2533210	OPEB-Group Hlth-Pmt to Trust
2533211	OPEB-Group Hlth-Pmt to Key Emp
2533220	OPEB-Group Health Ins Accrual
2533300	Retirement Plan
2533400	Supplemental Retirement Plan
2533500	Obeys - Fas 112
2534000	Leveraged ESOP
2535100	Salary Deferral-7 Year Option
2535200	Salary Deferral-Retirement
2535300	Salary Deferral-Retire Annuity
2535400	Salary Deferral-Enserch Plan
2535500	Salary Deferral-7Yr Foundation
2535600	Salary Def-Retire Foundation
2535650	Salary Def Reitree Annuity Fou
2535700	Salary Deferral-7 Yr Emerg Bus

<u>Account Number</u>	<u>Account Description</u>
2535800	Salary Def-Retir Opt Emerg Bus
2536000	Energy Reserve Account - ALCOA
2538000	CIS - Customer Deposits Billed
2538200	Pole Contact Rentals
2539000	Other Deferred Credits
2539010	Deferred Liability
2539020	Deferred Liability-Unamortized
2539200	Oth Def CR-Fuel Refund-Princip
2540001	FAS 109 - Unamortized ITC
2540003	Nonstat Excess DFIT
2541001	Excess DFIT
2541002	Excess Rev Req Level
2541003	FAS 109 - Unamortized ITC
2541350	Reg Liab - Mitigation
2541351	Reg L-Stranded Cost Rec-Distr
2541352	Reg L-Strand Cost Rec-D Subs
2541353	Reg L-Stran Cost Rec-Tr
2541520	FAS 109 - Federal - State
2541530	APB 11 - Federal - State
2543000	FAS 109 - Unamortized ITC
2543003	FAS 109 - Unamortized ITC
2545100	FAS 109 - State
2545200	APB 11 - State
2546600	1997 Merger Transition Costs
2551000	Accumulated Deferred ITC
2553000	Rate Base Amortization
2821030	ADFIT-PIPD-Regulatory Asset
2822000	ADFIT-Other Property
2822001	ADFIT-Liberalized Depreciation
2822002	ADFIT-CWIP-Basis Difference
2822005	ADFIT-Nuclear Fuel Basis Diff
2822007	ADFIT-Connection Fees
2822011	ADFIT-Oth Software DevelopCost
2822012	ADFIT-Misc Intangible Plant
2822015	ADFIT-F109-EPIS-Flow Through
2822016	ADFIT-F109-CWIP-Flow Through
2822018	ADFIT-F109-Software Developmnt
2822021	ADFIT-FAS 109-Federal & State
2822022	ADFIT-APB 11-Federal & State
2822023	ADFIT-InterCo Transf Gain_Loss
2822024	ADFIT-Dases Busi Interptn Note
2824000	ADFIT- Non-operating
2824001	ADFIT-DASES Installment Sale
2827000	ADSIT-FAS 109-State
2827001	ADSIT-APB 11-State

<u>Account Number</u>	<u>Account Description</u>
2828000	ADSIT-Sandow
2830000	Accum Defd Federal Income Tax
2830010	ADFIT - Property Tax Accrual
2831000	ADFIT-Other-Int Unbill Fuel
2832000	ADFIT-Other
2832001	ADFIT-Section 263A Items
2832002	ADFIT-Other Regulatory Expense
2832004	ADFIT-Oth Unbilled PCR Revenue
2832005	Interest on Unbilled Fuel Rev
2832006	ADFIT-Early Retire_Severance
2832007	ADFIT-Debt Recal Premium & Exp
2832013	ADFIT-CAP Costs
2832029	ADFIT - Other
2832031	ADFIT-1999 Enh Emp Separ Prog
2832032	ADFIT-Redirected Depreciation
2834006	ADSIT-Non Operating
2835500	ADFIT-IBNR - Regulatory Asset
2837100	ADFIT-Merger ERP_VSP
3003000	Labor Accruals-Rwip
3007000	Labor Accruals-Cwip
3030000	Intangible
3032000	Intangible-Retire
3037000	Intangible-Additions
3040000	Land & Land Rights
3050000	Structures
3480000	Construction Overhead
3487000	Construction Overhead
3600000	Dist Land Rights
3602000	Dist Land Rights-Retirements
3607000	Dist Land Rights-Additions
3620000	Station Equipment
3640000	Poles,Towers & Fix
3642000	Poles,Towers & Fix-Retirements
3643000	Poles,Towers & Fix-Removal
3644000	Poles,Towers & Fix-Salvage
3646000	Poles,Towers & Fix-Oth Recov
3647000	Poles,Towers & Fix-Additions
3650000	Ovhead Cond_Dev
3652000	Ovhead Cond_Dev-Retirements
3653000	Ovhead Cond_Dev-Removal
3654000	Ovhead Cond_Dev-Salvage
3656000	Ovhead Cond_Dev-Oth Recov
3657000	Ovhead Cond_Dev-Additions
3660000	Undg Conduit
3662000	Undg Conduit-Retirements

<u>Account Number</u>	<u>Account Description</u>
3663000	Undg Conduit-Removal
3664000	Undg Conduit-Salvage
3666000	Undg Conduit-Oth Recov
3667000	Undg Conduit-Additions
3670000	Undg Conduct & Dev
3672000	Undg Conduct & Dev-Retirements
3673000	Undg Conduct & Dev-Removal
3674000	Undg Conduct & Dev-Salvage
3676000	Undg Conduct & Dev-Oth Recov
3677000	Undg Conduct & Dev-Additions
3680000	Line Trnsfrmr
3682000	Line Trnsfrmr-Retirements
3683000	Line Trnsfrmr-Removal
3684000	Line Trnsfrmr-Salvage
3686000	Line Trnsfrmr-Oth Recov
3687000	Line Trnsfrmr-Additions
3690000	Services
3692000	Services-Retirements
3693000	Services-Removal
3694000	Services-Salvage
3696000	Services-Oth Recov
3697000	Services-Additions
3700000	Meters
3702000	Meters-Retirements
3703000	Meters-Removal
3704000	Meters-Salvage
3706000	Meters-Oth Recov
3707000	Meters-Additions
3710000	Instl On Cust Prem
3712000	Instl On Cust Prem-Retirements
3713000	Instl On Cust Prem-Removal
3714000	Instl On Cust Prem-Salvage
3716000	Instl On Cust Prem-Oth Recov
3717000	Instl On Cust Prem-Additions
3730000	St Light_Signal Sys
3732000	St Light_Signal Sys-Retirement
3733000	St Light_Signal Sys-Removal
3734000	St Light_Signal Sys-Salvage
3736000	St Light_Signal Sys-Oth Recov
3737000	St Light_Signal Sys-Additions
3740000	Land In Fee
3742000	Land In Fee-Retire
3743000	Land In Fee-Removal
3746000	Land In Fee-Oth Rec
3747000	Land In Fee-Additions

<u>Account Number</u>	<u>Account Description</u>
3857000	Afudc
3867010	CIAC-Difference In Cost
3867020	CIAC-Revenue Deficiency
3867030	CIAC-Revenue Deficiency
3867040	Ciac-Non Standard Service
3867041	CIAC-Steel Street Light Poles
3867050	Ciac-Other
3867100	CIAC-Temp Serv(12 Mths_Longer)
3867200	Ciac-Damages To Company Prop.
3867301	Ciac-Non Gvrmtl-Removal_Reloc
3867302	Ciac-Gvrmtl-Removal_Relocation
3867401	CIAC-Sale Of Facil.-SWBT Co.
3867402	Ciac-Sale Of Facilities (Oth)
3867500	Ciac-Other
3867601	Ciac-Contributed Materials
3867602	CIAC-Contributed Labor
3867603	CIAC-Donated Facilities
3867701	Ciac-Contributed Materials
3867702	CIAC-Contributed Labor
3870000	Other Equip
3880000	Land Owned In Fee
3882000	Land Owned In Fee-Retire
3883000	Land Owned In Fee-Removal
3886000	Land Owned In Fee-Oth Rec
3887000	Land Owned In Fee-Additions
3890000	Land Rights
3892000	Land Rights-Retirements
3893000	Land Rights-Removal Cost
3894000	Land Rights-Salvage
3896000	Land Rights Other Recoveries
3897000	Land Rights-Additions
3900000	Struc & Improv
3902000	Struc & Improv-Retire
3903000	Struc & Improv-Removal
3904000	Struc & Improv-Salv
3906000	Struct & Improv-Oth Rec
3907000	Struc & Improv-Additions
3910000	Furn & Equip
3912000	Furn & Equip-Retire
3913000	Furn & Equip-Removal
3914000	Furn & Equip-Salv
3916000	Furn & Equip-Oth Rec
3917000	Furn & Equip-Additions
3920000	Transp Equip
3922000	Transp Equip-Retire

<u>Account Number</u>	<u>Account Description</u>
3923000	Transp Equip-Removal
3924000	Transp Equip-Salvage
3926000	Transp Equip-Oth Rec
3927000	Transp Equip-Additions
3930000	Stores Equip
3932000	Stores Equip-Retire
3933000	Stores Equip-Removal
3934000	Stores Equip-Salv
3936000	Stores Equip-Oth Rec
3937000	Stores Equip-Additions
3940000	Tool_Shop_Gar Eqpt
3942000	Tool_Shop_Gar Eqpt-Retirements
3943000	Tool_Shop_Gar Eqpt-Removal
3944000	Tool_Shop_Gar Eqpt-Salvage
3946000	Tool_Shop_Gar Eqpt-Oth Recov
3947000	Tool_Shop_Gar Eqpt-Additions
3950000	Lab Equip
3952000	Lab Equip Retire
3953000	Lab Equip-Removal
3954000	Lab Equip-Salvage
3956000	Lab Equip-Other Recover
3957000	Lab Equip-Additions
3960000	Power Oper Equip
3962000	Power Oper Equip-Retire
3963000	Power Oper Equip Removal
3964000	Power Oper Equip-Salvage
3966000	Power Oper Equip-Oth Recov
3967000	Power Oper Equip Additions
3970000	Commun Eqpt
3972000	Commun Eqpt-Retirements
3973000	Commun Eqpt-Removal
3974000	Commun Eqpt-Salv
3976000	Commun Eqpt-Oth Rec
3977000	Commun Eqpt-Additions
3980000	Misc Equipment
3982000	Misc Equipment-Retire
3983000	Misc Equipment-Removal
3984000	Misc Equipment-Salv
3986000	Misc Equipment-Oth Rec
3987000	Misc Equipment-Additions
3990000	Misc General Plant
3990002	Other Tangible
3992000	Misc General Plant-Retirements
3992002	Other Tangible-Retirement
3993000	Misc General Plant-Removal

<u>Account Number</u>	<u>Account Description</u>
3993002	Other Tangible-Removal
3994000	Misc General Plant-Salvage
3994002	Other Tangible-Salv
3996000	Misc General Plant-Oth Rec
3996002	Other Tangible-Oth Rec
3997000	Misc General Plant-Additions
3997002	Other Tangible-Additions
4030300	Depr-Distribution System
4030310	Depr-Dist Substation
4030798	Depr-General Plant
4031300	Depr-Distribution System
4031730	Deprn Exp-Transportation Equipm
4031798	Depr-General Plant
4041000	Electric Plant
4081000	FICA
4081100	Federal - Unemployment
4081200	Federal - Superfund
4081300	Federal - Motor Vehicle
4081310	Federal - Motor Vehicle-Credit
4081970	Allocated Taxes FICA - Credit
4081980	Allocated Taxes FUTA - Credit
4081990	Payroll Taxes Allocated
4082100	State - Unemployment
4082200	State Regulat Assessment & Fees
4082400	State - Gross Receipts
4082410	State - Local Gross Receipts
4082500	State - Franchise
4082600	State-Ad Valorem-Current Year
4082650	State-Ad Valorem-Prior Year
4082690	State-Ad Valorem-Non Utility
4082700	State - Use Tax
4082710	State - Use Tax - Misc
4082980	Allocated Taxes SUTA - Credit
4089100	Payroll Taxes Allocated
409T000	Provision for Contingency
409T001	Dividend Paid Credit
4091000	Current FIT - Util Oper Income
4091100	State Income Taxes-Oper Income
4092000	Current FIT - Other Income
4092100	State - Income Taxes-Non Oper
4093000	Income Tax Extraordinary Item
4101000	Def FIT - Utility Oper Income
4102000	Def FIT - Other Income
4102100	State - Def Income Tax-NonOper
4103000	Deferred Extraordinary NonOper

<u>Account Number</u>	<u>Account Description</u>
4111000	Def FIT - Utility Oper Income
4112000	Def FIT - Non Operating Income
4112100	State - Def Income Tax-NonOper
4114000	Investment Tax Credit
4114100	ITC Adjustments - Utility
4150100	Merchandising
4160000	Costs - Merch_Jobbing_Contract
4190100	Interest & Dividend Inc-Misc
4190200	Interest Income-Associated Cos
4191000	AFUDC Equity
4210100	Disposition Of Property-Gain
4210200	Disposition Of Property-Loss
4210300	Other Misc Nonoperating Income
4210700	Deferred Incentive Comp
4263000	Penalties
4264000	Expenditures-Other Activities
4264100	Pac
4264500	Lobbying - Other-Non Operating
4264600	Lobbying - PAC - Non Operating
4265000	Other Deductions - Dues
4265500	Other Deductions-Non Operating
4265700	Salary Deferral Plan
4270000	Interest On Long Term Debt
4271000	Interest On LTD - Other
4272000	First Mortgage Bonds
4272500	Interest on PCRB
4280000	Amort-Debt Discount & Expense
4281000	Amort-Loss On Reacquired Debt
4290500	Capital Securities - Credit
4291000	Amort-Gain Reacq Debt-Credit
4300000	Interest On Debt To Assoc Cos
4310100	Other Interest Expense
4310300	Customer Deposits
4310500	Customer Overbillings
4310800	Internal Revenue Service
4310900	Over_Under Coll Fuel Revenue
4321000	AFUDC
4374000	Redemption - Non Mandatory
4378000	Redemption - Mandatory
4378100	Accretions-Mandatory Redemptn
4378500	Amort-Pref Stock-Redemption
4379000	Distributions - Preferred
4379100	Accretions-Preferred Security
4379500	Amort-Pref Security-Redemption
4380200	Distributions - Common

<u>Account Number</u>	<u>Account Description</u>
4401000	Residential Sales - Base Rate
4402000	Residential Sales - Fuel
4403000	Residential Sales - PCR
4409000	Green Pwr Sales-Fuel-memo acct
4409001	Grn Pwr Sal Contra-Fuel-mem ac
4421100	Commercial Sales - Base Rate
4421200	Commercial Sales - Fuel
4421300	Commercial Sales - PCR
4422100	Industrial Sales - Base Rate
4422110	Industrial Sales - Sandow-Base
4422200	Industrial Sales - Fuel
4422210	Industrial Sales - Sandow-Fuel
4422300	Industrial Sales - PCR
4441000	Public St & Hwy Light - Base
4442000	Public St & Hwy Light - Fuel
4443000	Public St & Hwy Light - PCR
4451000	Other Sales - Base Rate
4452000	Other Sales - Fuel
4453000	Other Sales - PCR
4470000	Transmission Service
4471000	Resale - Base Rate
4472000	Resale - Fuel
4473000	Resale - PCR
4474100	Resale - Off Sys-Invest Own
4474200	Resale - Off Sys-Cooperatives
4474300	Resale - Off Sys-Municipality
4474400	Resale - Off Sys-Other
4474900	Resale - 10% Revenue Retention
4500000	Forfeited Discounts
4510000	Miscellaneous Service Revenues
4530000	Sales Of Water And Water Power
4541000	Rent_Elec Proprty-Pole Contact
4542000	Rent_Elec Proprty-Fiber Optics
4549000	Rent_Elec Proprty-Other
4561000	Oth Rev - Over_Under Coll
4561350	Mitigated Base Rate Revenue
4561351	Rev Contra-Stran Cost Rec-Dist
4561352	Rev-Stranded Cost Recovery-Dis
4561353	Rev Contra-Str Cost Rec-D Subs
4561354	Rev-Stranded Cost Rec-D Subs
4561355	Rev Contra-Str Cost Rec-Trans
4561356	Rev-Stran Cost Rec-Trans
4561700	Oth Rev - Unbill Fuel Refunded
4561800	Oth Rev - Unbill Fuel - PCR
4564000	Oth Rev - Wheeling Charges

<u>Account Number</u>	<u>Account Description</u>
4564100	Other Rev-Unplanned Losses
4564200	Other Revenue - Planned Losses
4566000	Oth Rev - Unbilled Revenue
4569000	Oth Rev - Other
5011100	Oper-Fuel-Lignite-Boiler Fuel
5011121	Oper-Fuel-Coal-Boiler Fuel
5011200	Fuel Handling Expense
5011400	Ash_Residual Disposal
5011500	Fuel Treatment Expense
5011600	Ignition_Gas-Fuel
5011700	Ignition_Oil-Fuel
5011800	Ignition_Oil-Fuel
5012100	Oper-Fuel-Gas-Boiler Fuel
5012200	Oper-Fuel-Gas-Other
5013100	Oper-Fuel-Oil-Boiler Fuel
5013200	Oper-Fuel-Oil-Other
5100000	Maint-Supervision&Engineering
5180000	Oper-Nuclear Fuel Expense
5471100	Gas Purchase-Nonassociated
5472100	Oper-Fuel-Oil-Engine Fuel
5472200	Oper-Fuel-Oil-Other
5500000	Rents
5510000	Maint-Supervision&Engineering
5520000	Maint-Structures
5530000	Maint-Generating & Elect Plant
5540000	Maint-Misc Oth Power Gener Plt
5550000	Purchased Power
5560000	System Control & Load Dispatch
5570000	Other Expenses
5600000	Supervision & Engineering
5650000	Trans-Electricity By Others
5651000	Trans - Planned Losses
5660000	Misc Transmission Expenses
5680000	Maint-Supervision&Engineering
5700000	Maint-Station Equipment
5710000	Maint-Overhead Lines
5730000	Maint-Misc Transmission Plant
5800000	Oper-Supervision&Engineering
5810000	Load Dispatching
5820000	Station Expenses
5830000	Overhead Lines Expenses
5840000	Underground Lines Expenses
5850000	Street Light & Signal System
5860000	Meter Expenses
5870000	Customer Installation Expenses

<u>Account Number</u>	<u>Account Description</u>
5880000	Misc Distribution Expenses
5890000	Rents
5900000	Maint-Supervision&Engineering
5910000	Maint-Structures
5920000	Maint-Station Equipment
5930000	Maint-Overhead Lines
5940000	Maint-Underground Lines
5950000	Maint-Line Transformers
5960000	Maint-Street Light & Signal
5970000	Maint-Meters
5980000	Maint-Misc Distribution Plant
9010000	Supervision-Customer Accounts
9020000	Meter Reading Expenses
9030000	Customer Records & Collections
9040000	Uncollectible Accounts
9070000	Supervision
9080000	Customer Assistance Expense
9090000	Inform_Instruct Adver Exp
9100000	Misc Cust Serv & Info Exp
9110000	Supervision-Sales Activities
9120000	Demonstrating & Selling Exp
9130000	Advertising Expense
9160000	Miscellaneous Sales Expense
9170000	Sales Expenses (Nonmajor Only)
9200000	Administrative & Gen Salaries
9210000	Office Supplies & Expenses
9220000	Administrative Exp-Transferred
9230000	Outside Services Employed
9240000	Property Insurance
9250000	Injuries & Damages - Insurance
9260000	Employee Pensions & Benefits
9280000	Regulatory Commission Expense
9301000	General Advertising Expenses
9302000	Misc General Expenses
9310000	Rents-Administrative & General
9350000	Maint-General Plant-Elec

PROPOSED CHART OF ACCOUNTS

POWER GENERATION COMPANY

**TXU ELECTRIC COMPANY
PROPOSED CHART OF ACCOUNTS
POWER GENERATION DIVISION**

<u>Account Number</u>	<u>Account Description</u>
1010100	IS-Gas &Oil-Electric Plants
1010101	IS-Land in Fee Gas/Oil Prod
1010110	IS-Lignite-Electric Plants
1010111	IS-Land in Fee Lig Prod
1010112	In Service - Lignite - Sandow
1010113	IS - Sandow Land
1010120	IS-Nuclear-Electric Plants
1010121	Reserve Reg Disallowance
1010122	IS-Nuclear-Elec Plnts-Land
1010130	IS-Other-Electric Plants
1010700	IS-Gen Plant-Fee Land
1010730	IS-Transportation Equipment
1010798	IS-General Plant
1010800	Inservice Lignite Reserves
1010900	IS-Intangible Plant
1060100	CCNC-Gas & Oil-Electric Plants
1060101	CCNC-Fee Land Gas/Oil Prod
1060110	CCNC-Lignite-Electric Plants
1060111	CCNC-Lignite-Elect Plants-Land
1060112	CCNC-Lignite - Sandow
1060113	CCNC - Sandow Land
1060120	CCNC-Nuclear
1060130	CCNC-Other-Electric Plants
1060730	CCNC-Transportation Equipment
1060798	CCNC-General Plant
1060800	CCNC-Lignite Reserves
1070000	Construction Work In Progress
1079000	Construction-Credit to Plant
1080100	RWIP-Gas & Oil
1080101	Non Depr - Gas & Oil
1080110	RWIP-Lignite
1080111	Non Depr - Lignite
1080112	RWIP-Lignite-Sandow
1080113	Removal Cost Sandow Land
1080120	RWIP-Nuclear
1080122	Non Depr-Nuclear
1080123	RWIP-Trans Related-Nuclear
1080124	RWIP-Dist Substa Related-Nuclr
1080125	RWIP-Distrib Related-Nuclear
1080126	Depr-Mitigated Accrual

<u>Account Number</u>	<u>Account Description</u>
1080130	RWIP-Other
1080700	Non Depr - General Plant
1080730	RWIP-Transportation Equipment
1080798	RWIP-General Plant
1080810	Depletion-Lignite Resources
1080820	Depletion-Lignite Fee Resource
1080830	Depletion-Lignite AdvRoyalties
1080900	RWIP-Intangible
1080901	Decommission _ Mine Closing
1081100	APFD-Gas & Oil
1081101	Non Depr - Gas & Oil
1081110	APFD-Lignite
1081112	APFD-Lignite-Sandow
1081120	APFD-Nuclear
1081123	APFD-Trans Related-Nuclear
1081124	APFD-Dist Substa Related-Nuclr
1081125	APFD-Distrib Related-Nuclear
1081126	Depr-Mitigated Accrual
1081130	APFD-Other
1081700	Non Depr - General Plant
1081730	APFD-Transportation Equipment
1081798	APFD-General Plant
1081800	Lignite Reserves Retirement
1081900	APFD-Intangible
1082100	Retir - Gas & Oil
1082101	Retir - Non Depr - Gas & Oil
1082110	Retir - Lignite
1082111	Retir - Non Depr - Lignite
1082112	Retir - Lignite - Sandow
1082113	Retirements Sandow Land
1082120	Retir - Nuclear
1082122	Retir - Non Depr- Nuclear
1082130	Retir - Other
1082700	Retir-Non Depr - General Plant
1082730	Retir-Transportation Equipment
1082798	Retir - General Plant
1082800	Retir - Lignite Reserves
1082900	Retir - Intangible
1083100	Salv - Gas & Oil
1083101	Salv - Non Depr - Gas & Oil
1083110	Salv - Lignite
1083111	Salv - Non Depr - Lignite
1083112	Salv - Lignite - Sandow
1083113	Salvage Sandow Land
1083120	Salv - Nuclear

<u>Account Number</u>	<u>Account Description</u>
1083122	Salv - Non Depr - Nuclear
1083130	Salv - Other
1083700	Salv- Non Depr - General Plant
1083730	Salv- Transportation Equipment
1083798	Salv - General Plant
1084100	Oth Rec - Gas & Oil
1084101	Oth Rec - Non Depr - Gas & Oil
1084110	Oth Rec - Lignite
1084111	Oth Rec - Non Depr - Lignite
1084112	Oth Rec - Lignite - Sandow
1084113	Other Recoveries Sandow Land
1084120	Oth Rec - Nuclear
1084122	Oth Rec - Non Depr - Nuclear
1084130	Oth Rec - Other
1084700	Oth Rec-Non Depr-General Plant
1084730	Oth Rec-Transportation Equipme
1084798	Oth Rec - General Plant
1111000	Amortization - Plant
1113000	Amortization - Other
1201000	NF-IP-Refine,Conv,Enrich,Fab
1202000	NF-IP-Mat & Assem-Stk
1203000	NF-IP-Assembly In Reactor
1203100	NF-IP-Assem-Rsv Reg Disallow
1204000	NF-IP-Spent Nuclear Fuel
1204100	NF-IP-Spent NF-Rsv Reg Disallw
1205000	NF-IP-APFA Nuclear Fuel
1205100	NF-IP-APFA-Assem Rsv Reg Disal
1210000	Nonutility Property
1241300	Note Receivable - Non Current
1243010	Deferred Compensation Plan
1243020	D&I Company Matching
1243030	D&I Company Incentive Award
1243200	Split \$ Life Ins
1243300	Supplemental Retirement Plan
1245100	Salary Deferral-7 Year Option
1245200	Salary Deferral - Retirement
1245500	Salary Deferral-7Yr Foundation
1245600	Salary Defer-Retire Foundation
1281000	OSF-Brazos River Authority
1281100	OSF-BRA Construction
1281200	OSF-SRA Construction
1284000	OSF-Decommissioning CPSES
1310000	Cash-Chase Bank of Texas
1317411	Cash-First Texas Bank-1060155
1317412	Cash-1stNat Bk Killeen-1168061

<u>Account Number</u>	<u>Account Description</u>
1317415	Cash-Union State Bank-27000710
1317416	Cash-Heights State Bk-1168004
1317501	Cash-Citibank New York 7501
1317502	Cash-Chase-4500 COF Depository
1317503	Cash-NationsBank-4375-3rdParty
1317504	Cash-Nations4525-Concentration
1317505	Cash-NationsBank Dallas 7505
1317506	Cash-Nations-3311-COF Deposit
1317508	Cash-Chase Manhattan-0158-EDI
1317509	Cash-NationsBank of Texas 7509
1317510	Cash-Chase-9791-Misc AR
1317511	Cash - Nations CIS _511
1317512	Cash - Chase CIS _512
1317520	Cash-Chase Manhattan-0867
1317521	Cash-NationsBank Wichita Falls
1317524	Cash-Team Bank 7524
1350100	Agents & Managers
1350300	Relocation Advances
1350700	Travel Advances
1354000	Working Funds-Petty Cash
1410000	Notes Receivable-Current
1419000	Notes Rec AR Module Only
1420000	Customer Accounts Receivable
1429000	Customer Rec AR Module Only
1430100	Other Misc Accounts Receivable
1430300	Claims
1431000	Payroll Deduction - Other
1431060	Energy Conservation
1431097	A_R - Retirees
1431098	Employees-Former
1431099	Employees
1431110	Appliances
1431600	Payroll Advances
1432100	Alcoa-Sandow
1432300	Returns & Shipping Orders
1439000	Misc Rec AR Module Only
1460000	A_R - Associated Companies
1511000	Lignite Excluding Sandow
1512000	Western Coal
1513000	Fuel Oil
1542000	Materials & Supplies-Non PMMS
1545000	Materials & Supp-PMMS Normal
1545100	Materials & Supp-PMMS Pseudo
1631100	Purchasing & Stores
1634000	Stores Sales & Use Tax

<u>Account Number</u>	<u>Account Description</u>
1638100	Purchasing & Stores>Returns
1638200	Purchase & Store-Freight Claim
1652100	Insurance
1659000	Other Prepayments
1719000	Notes Receivable-A_R Module
1720000	Rents Receivable
1729000	Rent Rec - A_R Module
1746000	Home Purchase Plan
1821500	Federal - State - FAS 109
1821600	Federal - State - APB 11
1822010	Martin Lake 4 - Recoverable
1822020	Martin Lake 4 - Write-Off
1823001	FAS 109-EPIS-Basis Differences
1823002	FAS 109-CWIP-Flow Through
1823003	FAS 109-MLSES#4
1823004	FAS 109-Software Development
1823005	FAS 109-Lignite Reserves
1823006	FAS 109-Nuclear Fuel - Reactor
1823100	DOE Decommissioning Fund
1825100	State - FAS 109
1825200	State - APB 11
1840800	Purch & Stores Clg - Purch Exp
1841100	Transportation-Fuel
1841200	Transportation-Maintenance
1841240	Time-Nonprod-Distrb-Cr
1841260	Time-Nonprod-Trn-Cr
1841400	Transportation-Lease & Rental
1841800	Transportation-Credit
1842100	Time-Variable DBU
1842200	Time-Variable - Direct-Labor
1842300	Time-Variable - Indirect-Labor
1860100	Misc Deferred Debit - Other
1861101	Job Order-Rate Case-Gen Exp
1861102	Job Order-Rate Case-Prud Exp
1861120	Job Order-Fed Tax Payment
1861130	IBNR - Medical Claims
1861140	IBNR - Dental Claims
1861150	IBNR - Pers Injury Prop Damage
1862200	Job Order-Billed-Damages-Curr
1862400	Job Order-Cross Chgs-Labor
1862600	Job Order-Misc-Corp-Curr Chrg
1862700	Job Orders
1866100	Subj To Amort-Rate Case Exp
1866200	Subj To Amort-Prudence
1866300	1999 Severance Costs

<u>Account Number</u>	<u>Account Description</u>
1866400	Self-Insurance
1866500	Competitive Action Plan Costs
1866600	Merger Transition Costs
1866800	Advance Notice
1866900	Subj To Amort-Other
1866901	Subj To Amort-Resv Reg Disall
1868200	DICP-Unamort-Employee Deferral
1868300	DICP-Unamort-Company Match
1868400	DICP-Unamort-Incentive Award
1868510	SDP-Company Match 7 Yr Option
1868520	SDP-Unamort Comatch Retirement
1868550	SDP Unamort Co Match-7Yr Found
1868560	SDP Unamort Co Match Retiree
1868900	Money Pool-Contrib To_From
1869000	Miscellaneous Deferred Debits
1869900	Validation Fatals
1881000	Res,Dev&Demo-Intern-Curr
1882000	Res,Dev&Demo-Extern-Curr
1900000	Accum Def Federal Income Tax
1900001	ADFIT-PEP
1900002	ADFIT-Bad Debt Reserve
1900003	ADFIT-Cycle Billing Revenue
1900005	ADFIT-Nuclear Outage Expense
1900006	DFIT State - ATL
1900007	ADSIT-FAS 109
1900008	ADFIT-West Texas_CPL Revenues
1900010	ADIT - State APB 11
1900011	ADFIT-Other-Int. Unbill Fuel
1900012	ADFIT-Unbilled Fuel Revenue
1900013	ADFIT-Int on Unbilled Fuel Rev
1901000	ADFIT-Impairment-Cancel Fee-FG
1901001	ADSIT-Sandow Non Operating
1901002	ADFIT- Non-operating
1901030	ADFIT-PIPD Claims
1902000	ADFIT-CPSES Severance
1902001	ADFIT-Property Insuranc Reserv
1902002	ADFIT-DCIP Amortization
1902003	ADFIT-Stock Incentiv Comp Plan
1902004	ADFIT-LESOP
1902011	ADFIT-Impairment-Utility
1902012	ADFIT-Supplemental Retirement
1902013	ADFIT-Pension Plan
1902014	ADFIT-Deferred Incentive Comp
1902015	ADFIT-Long Term Incentive Plan
1902018	ADFIT-Combustion Turbine Lease

<u>Account Number</u>	<u>Account Description</u>
1902019	ADFIT-Thrift Accr_Fund Dif
1902020	ADFIT-Salary Def Plan 7 Yr Opt
1902021	ADFIT-Salary Def Plan Ret Opt
1902023	ADFIT-OPEB and FAS 112
1902025	ADFIT-Provided For Misc Recv
1902026	ADFIT-Percent Depl Carry Forwd
1902031	ADFIT-Non Owner Contributions
1902032	ADFIT-Excess Rev Req Level
1902033	ADFIT-Unamortized ITC
1902034	ADFIT-Net Operating Loss
1902035	ADFIT-ALT Minimum Tax
1902036	ADFIT-S02 Emmissions Allowance
1902038	ADFIT-Business Interruption
1902040	ADFIT-Ins Claims IBNR Accrual
1902052	ADFIT-Federal_State_FAS 109
1902053	ADFIT-Federal_State_APB 11
1902054	ADFIT - PIPD Claims
1902055	ADFIT - Pension
1902057	ADFIT - Operating State
1902059	ADFIT-Mitig and Redirctd Depr
1904000	ADFIT-Impairment
1904001	ADFIT-Impair-Prod Plnt Storage
1904002	ADFIT-Impairment-Land
1904008	ADFIT-Disallow-CPSES Unit 1
1904009	ADFIT-Disallow-CPSES Unit 2
1904010	ADFIT-Disallow-Nuclear Fuel
1904011	ADFIT - Sandow Non-operating
1904012	ADFIT - Bus. Interruption
1907000	ADSIT-FAS 109
1907001	ADSIT-APB 11
1908000	ADSIT-Non Operating
2011000	Common Stock Issued-Affiliated
2019110	Trust Fund Contra - DCIP
2160000	Unappropriated Ret Earnings
2230000	Advances-Associate Cos
2240000	Other Long Term Debt
2281000	Accum Prov-Property Ins
2281010	Reserve-Charges-Property
2281011	Reserve-Charges-Liability
2281020	Reserve-Charges-Accum Prov
2283000	Supplemental Retirement Plan
2284100	Doe Decommissioning Assessment
2320300	Other Accounts Payable
2321095	A_P - Debit Card Relocations
2321097	A_P - Retirees

<u>Account Number</u>	<u>Account Description</u>
2321099	A_P - Employees
2321320	Div Pay-Pref-Direct Deposit
2321900	PED - Loans
2321901	ENSAVE Loans
2321902	PED - Bankruptcy
2321903	PED - Child Support
2321904	PED - Parking
2321905	PED - Dependent Care Plan
2321906	PED - Health Care Plan
2321909	PED - Dependent Life Insurance
2321914	PED - IRS Levy
2321915	PED - Other
2321916	PED - TU PAC
2321917	PED - Union PAC
2321919	PED - Student Loans
2321920	PED - Thrift Plan Collections
2321921	PED - U.S. Savings Bonds
2321922	ENSAVE Plan Collections
2321923	PED - Union Dues
2321924	PED - United Way
2321925	Enserch Parking Deductions
2321926	Uniforms
2322401	Employee Group Life Insurance
2322402	Retiree Dental Insurance
2322403	Retiree Medical Insurance
2323000	Retentions
2324000	Trade Payables & Vouchers
2324700	Payroll Fund
2325000	Construction Payables
2328900	O_S Checks-Money Pool
2328950	EDI Payments Outstanding
2340000	A_P - Associated Companies
2361000	FICA - Employer
2361100	Accrd Federal Unemployment Tax
2361200	Superfund
2362100	Accrued State Unemployment Tax
2362200	State Regulat Assessment & Fees
2362500	State - Franchise
2362600	State-Ad Valorem-Current Year
2362610	State-Ad Valorem-Prior Year
2362700	State - Other - Full Accrual
2362710	State - Other - State Accrual
2363800	FIT - Accrual
2370000	Interest Accrued
2390000	Matured Long Term Debt

<u>Account Number</u>	<u>Account Description</u>
2411000	FICA Withheld
2411200	FIT - Withheld - Income Tax
2412000	State-Disability
2412200	SIT Withheld - Income Tax
2412300	IT Withheld - City Income Tax
2412700	State - Other - Accrual
2412710	State - Other - Accrual -State
2414000	Other Taxes Withheld
2421100	Escheat - Wages
2422000	Accrued Water Supply Expense
2423900	Other Accrued Payables
2424000	Payroll Accrual
2424100	Accrued Incentive Plans
2426000	Energy Aid Program
2427200	Finance - FMB_Collections
2427250	Finance - Collections PCRB's
2428100	Contractor Accruals
2428200	General Contractor - Other
2428210	Contractor Accruals-Other
2428300	Site Maintenance Contractor
2429300	Corporate Accruals
2429900	Other Accrued Liabilities
2531000	IBNR - Medical & Dental Claims
2531010	IBNR - Pers Injury Prop Damage
2531021	Reg Liab Prot Excs DFIT
2533000	Deferred & Incentive Comp
2533060	Restrictive Stock Award
2533100	OPEB-Group Life Insurance
2533120	OPEB-Group Life Ins Accrual
2533200	OPEB-Group Health Insurance
2533220	OPEB-Group Health Ins Accrual
2533300	Retirement Plan
2533400	Supplemental Retirement Plan
2533500	Obeps - Fas 112
2534000	Leveraged ESOP
2535100	Salary Deferral-7 Year Option
2535200	Salary Deferral-Retirement
2535300	Salary Deferral-Retire Annuity
2535400	Salary Deferral-Enserch Plan
2535500	Salary Deferral-7Yr Foundation
2535600	Salary Def-Retire Foundation
2535650	Salary Def Reitree Annuity Fou
2535700	Salary Deferral-7 Yr Emerg Bus
2535800	Salary Def-Retir Opt Emerg Bus
2539000	Other Deferred Credits

<u>Account Number</u>	<u>Account Description</u>
2540001	FAS 109 - Unamortized ITC
2540003	Nonstat Excess DFIT
2541000	Oth Def Cr-SO2 Emission Allowa
2541001	Excess DFIT
2541002	Excess Rev Req Level
2541003	FAS 109 - Unamortized ITC
2541520	FAS 109 - Federal - State
2541530	APB 11 - Federal - State
2543000	FAS 109 - Unamortized ITC
2543003	FAS 109 - Unamortized ITC
2545000	FAS 115 - Unrealized Gains DCT
2545100	FAS 109 - State
2545200	APB 11 - State
2546600	1997 Merger Transition Costs
2551000	Accumulated Deferred ITC
2553000	Rate Base Amortization
2554011	Minority Owner - Utilized
2821030	ADFIT-PIPD-Regulatory Asset
2822000	ADFIT-Other Property
2822001	ADFIT-Liberalized Depreciation
2822002	ADFIT-CWIP-Basis Difference
2822003	ADFIT-Uranium Exchange
2822004	ADFIT-DOE-D&D Amortization
2822005	ADFIT-Nuclear Fuel Basis Diff
2822006	ADFIT-Martin Lake Unit 4
2822011	ADFIT-Oth Software DevelopCost
2822012	ADFIT-Misc Intangible Plant
2822015	ADFIT-F109-EPIS-Flow Through
2822016	ADFIT-F109-CWIP-Flow Through
2822017	ADFIT-F109-MLSES #4
2822018	ADFIT-F109-Software Developmnt
2822019	ADFIT-F109-Lign Reserv-N-Serv
2822020	ADFIT-F109-Nuc Fuel In Reactor
2822021	ADFIT-FAS 109-Federal & State
2822022	ADFIT-APB 11-Federal & State
2822023	ADFIT-InterCo Transf Gain_Loss
2822024	ADFIT-Dases Busi Interptn Note
2822056	ADFIT - Operating State
2824000	ADFIT- Non-operating
2824001	ADFIT-DASES Installment Sale
2827000	ADSIT-FAS 109-State
2827001	ADSIT-APB 11-State
2828000	ADSIT-Sandow
2830000	Accum Defd Federal Income Tax
2830010	ADFIT - Property Tax Accrual

<u>Account Number</u>	<u>Account Description</u>
2832000	ADFIT-Other
2832001	ADFIT-Section 263A Items
2832002	ADFIT-Other Regulatory Expense
2832006	ADFIT-Early Retire_Severance
2832007	ADFIT-Debt Recal Premium & Exp
2832013	ADFIT-CAP Costs
2832016	ADFIT-Depletion
2832029	ADFIT - Other
2832031	ADFIT-1999 Enh Emp Separ Prog
2832032	ADFIT-Redirected Depreciation
2834000	ADFIT-Gain Lignite
2834001	ADFIT-Other Martin Lake Unit 4
2834006	ADSIT-Non Operating
2835500	ADFIT-IBNR - Regulatory Asset
2837100	ADFIT-Merger ERP_VSP
2837300	ADFIT-Amor Advance Notice Unit
3030000	Intangible
3032000	Intangible-Retire
3037000	Intangible-Additions
3090000	Land Owned In Fee
3092000	Land Owned In Fee-Retirements
3093000	Land Owned In Fee-Removal
3094000	Land Owned In Fee Salvage
3096000	Land Owned In Fee-Oth Recov
3097000	Land Owned In Fee-Additions
3100000	Land Rights
3102000	Land Rights-Retirements
3103000	Land Rights-Removal
3104000	Land Rights-Salvage
3106000	Land Rights-Oth Recov
3107000	Land Rights-Additions
3110000	Struct And Impro
3112000	Struct And Impro-Retirements
3113000	Struct & Imprvmnts-Removal
3114000	Struct And Impro-Salvage
3116000	Struct & Imprvmnts-Oth Recov
3117000	Struct And Impro-Additions
3120000	Boiler Plant Equip
3122000	Boiler Plant Equip-Retirements
3123000	Boiler Plant Equip-Removal
3124000	Boiler Plant Equip-Salvage
3126000	Boiler Plant Equip-Oth Rec
3127000	Boiler Plant Equip-Additions
3130000	Eng Driven Turb
3132000	Eng Driven Turb-Retirements

<u>Account Number</u>	<u>Account Description</u>
3133000	Eng Driven Turb-Removal
3134000	Eng Driven Turb-Salvage
3136000	Eng Driven Turb-Oth Recov
3137000	Eng Driven Turb-Additions
3140000	Turbogenerator
3142000	Turbogenerator-Retirements
3143000	Turbogenerator-Removal
3144000	Turbogenerator-Salvage
3146000	Turbogenerator-Other Recov
3147000	Turbogenerator-Additions
3150000	Acc Elect Equipt
3152000	Acc Elect Equipt-Retirements
3153000	Acc Elect Equipt-Removal
3154000	Acc Elect Equipt-Salvage
3156000	Acc Elect Equipt-Oth Recov
3157000	Acc Elect Equipt-Additions
3160000	Misc Pow Plt Equip
3162000	Misc Pow Plt Equip-Retirements
3163000	Misc Power Equipt-Removal
3164000	Misc Pow Plt Equip-Salvage
3166000	Misc Power Equipt-Oth Recov
3167000	Misc Pow Plt Equip-Additions
3190000	Land Owned In Fee
3192000	Land Owned In Fee-Retirements
3193000	Land Owned In Fee-Removal
3197000	Land Owned In Fee-Additions
3200000	Land Rights
3202000	Land Rights-Retirements
3207000	Land Rights-Additions
3210000	Struct And Impro
3212000	Struct And Impro-Retirements
3213000	Struct And Impro-Removal
3214000	Struct And Impro-Salvage
3216000	Struct And Impro-Oth Recov
3217000	Struct And Impro-Additions
3220000	Reactor Plt Equipt
3222000	Reactor Plt Equipt-Retirements
3223000	Reactor Plt Equipt-Removal
3224000	Reactor Plt Equipt-Salvage
3226000	Reactor Plt Equipt-Oth Recov
3227000	Reactor Plt Equipt-Additions
3230000	Turbogenerator
3232000	Turbogenerator-Retirements
3233000	Turbogenerator-Removal
3234000	Turbogenerator-Salvage

<u>Account Number</u>	<u>Account Description</u>
3236000	Turbogenerator-Oth Recov
3237000	Turbogenerator-Additions
3240000	Acc Elec Equip
3242000	Acc Elec Equip-Retirements
3243000	Acc Elec Equip-Removal
3244000	Acc Elec Equip-Salvage
3246000	Acc Elec Equip-Oth Recov
3247000	Acc Elec Equip-Additions
3250000	Misc Pow Plt Equip
3252000	Misc Pow Plt Equip-Retirements
3253000	Misc Pow Plt Equip-Removal
3254000	Misc Pow Plt Equip-Salvage
3256000	Misc Pow Plt Equip-Oth Recov
3257000	Misc Pow Plt Equip-Additions
3410000	Struct And Impro
3412000	Struct And Impro-Retirements
3413000	Struct And Impro-Removal
3414000	Struct And Impro-Salvage
3416000	Struct And Impr0-Oth Recov
3417000	Struct And Impro-Additions
3420000	Fuel Hlds,Prod,Acc
3422000	Fuel Hlds,Prod,Acc-Retirements
3423000	Fuel Hlds,Prod,Acc-Removal
3424000	Fuel Hlds,Prod,Acc-Salvage
3426000	Fuel Hlds,Prod,Acc-Oth Recov
3427000	Fuel Hlds,Prod,Acc-Additions
3430000	Prime Movers
3432000	Prime Movers-Retirements
3433000	Prime Movers-Removal
3434000	Prime Movers-Salvage
3436000	Prime Movers-Oth Recov
3437000	Prime Movers-Additions
3440000	Generators
3442000	Generators-Retirements
3443000	Generators-Removal
3444000	Generators-Salvage
3446000	Generators-Oth Recov
3447000	Generators-Additions
3450000	Acc Elect Equip
3452000	Acc Elect Equip-Retirements
3453000	Acc Elect Equip-Removal
3454000	Acc Elect Equip-Salvage
3456000	Acc Elect Equip-Other Recovers
3457000	Acc Elect Equip-Additions
3460000	Misc Pwr Plt Equip

<u>Account Number</u>	<u>Account Description</u>
3462000	Misc Pwr Plt Equip-Retirements
3463000	Misc Pwr Plt Equip-Removal
3464000	Misc Pwr Plt Equip-Salvage
3466000	Misc Pwr Plt Equip
3467000	Misc Pwr Plt Equip-Additions
3480000	Construction Overhead
3487000	Construction Overhead
3857000	Afudc
3880000	Land Owned In Fee
3882000	Land Owned In Fee-Retire
3883000	Land Owned In Fee-Removal
3886000	Land Owned In Fee-Oth Rec
3887000	Land Owned In Fee-Additions
3890000	Land Rights
3892000	Land Rights-Retirements
3893000	Land Rights-Removal Cost
3894000	Land Rights-Salvage
3896000	Land Rights Other Recoveries
3897000	Land Rights-Additions
3900000	Struc & Improv
3902000	Struc & Improv-Retire
3903000	Struc & Improv-Removal
3904000	Struc & Improv-Salv
3906000	Struct & Improv-Oth Rec
3907000	Struc & Improv-Additions
3910000	Furn & Equip
3912000	Furn & Equip-Retire
3913000	Furn & Equip-Removal
3914000	Furn & Equip-Salv
3916000	Furn & Equip-Oth Rec
3917000	Furn & Equip-Additions
3920000	Transp Equip
3922000	Transp Equip-Retire
3923000	Transp Equip-Removal
3924000	Transp Equip-Salvage
3926000	Transp Equip-Oth Rec
3927000	Transp Equip-Additions
3930000	Stores Equip
3932000	Stores Equip-Retire
3933000	Stores Equip-Removal
3934000	Stores Equip-Salv
3936000	Stores Equip-Oth Rec
3937000	Stores Equip-Additions
3940000	Tool_Shop_Gar Eqpt
3942000	Tool_Shop_Gar Eqpt-Retirements

<u>Account Number</u>	<u>Account Description</u>
3943000	Tool_Shop_Gar Eqpt-Removal
3944000	Tool_Shop_Gar Eqpt-Salvage
3946000	Tool_Shop_Gar Eqpt-Oth Recov
3947000	Tool_Shop_Gar Eqpt-Additions
3950000	Lab Equip
3952000	Lab Equip Retire
3953000	Lab Equip-Removal
3954000	Lab Equip-Salvage
3956000	Lab Equip-Other Recover
3957000	Lab Equip-Additions
3960000	Power Oper Equip
3962000	Power Oper Equip-Retire
3963000	Power Oper Equip Removal
3964000	Power Oper Equip-Salvage
3966000	Power Oper Equip-Oth Recov
3967000	Power Oper Equip Additions
3970000	Commun Eqpt
3972000	Commun Eqpt-Retirements
3973000	Commun Eqpt-Removal
3974000	Commun Eqpt-Salv
3976000	Commun Eqpt-Oth Rec
3977000	Commun Eqpt-Additions
3980000	Misc Equipment
3982000	Misc Equipment-Retire
3983000	Misc Equipment-Removal
3984000	Misc Equipment-Salv
3986000	Misc Equipment-Oth Rec
3987000	Misc Equipment-Additions
3990000	Lignite Reserves General Plant
3990001	Lignite Reserves
3990002	Other Tangible
3992000	Lignite Res Gen Plt-Retirements
3992001	Lignite Reserves-Retirements
3992002	Other Tangible-Retirement
3993000	Lignite Reserv Gen Plt-Removal
3993001	Lignite Reserves-Removal
3993002	Other Tangible-Removal
3994000	Lignite Reserv Gen Plt-Salvage
3994001	Lignite Reserves-Salvage
3994002	Other Tangible-Salv
3996000	Lignite Reserv Gen Plt-Oth Rec
3996001	Lignite Reserves-Oth Rec
3996002	Other Tangible-Oth Rec
3997000	Lignite Resv Gen Plt-Additions
3997001	Lignite Reserves-Additions

<u>Account Number</u>	<u>Account Description</u>
3997002	Other Tangible-Additions
4030000	Depreciation Expense
4030100	Electric Production - Gas_Oil
4030110	Electric Production - Lignite
4030112	Electric Prod - Lignite-Sandow
4030120	Electric Production - Nuclear
4030122	Depr-Distrib Related-Nuclear
4030123	Depr-Transm Related-Nuclear
4030124	Depr-Distrib Substatn-Nuclear
4030126	Depr-Mitigation Accr-Nuclear
4030130	Electric Production - Other
4030798	Depr-General Plant
4030900	Depr-Decommision Cost
4031100	Electric Production - Gas_Oil
4031110	Electric Production - Lignite
4031112	Electric Prod - Lignite-Sandow
4031120	Electric Production - Nuclear
4031123	Depr-Transm Related-Nuclear
4031124	Depr-Distrib Substatn-Nuclear
4031125	Depr-Distrib Related-Nuclear
4031126	Depr-Mitigation Accr-Nuclear
4031130	Electric Production - Other
4031730	Depn Exp-Transportation Equipm
4031798	Depr-General Plant
4070000	Amort-Prop Losses_Unrcvd Plant
4081000	FICA
4081100	Federal - Unemployment
4081200	Federal - Superfund
4081300	Federal - Motor Vehicle
4081310	Federal - Motor Vehicle-Credit
4081970	Allocated Taxes FICA - Credit
4081980	Allocated Taxes FUTA - Credit
4081990	Payroll Taxes Allocated
4082100	State - Unemployment
4082200	State Regulat Assessment & Fees
4082400	State - Gross Receipts
4082410	State - Local Gross Receipts
4082500	State - Franchise
4082600	State-Ad Valorem-Current Year
4082650	State-Ad Valorem-Prior Year
4082690	State-Ad Valorem-Non Utility
4082700	State - Use Tax
4082710	State - Use Tax - Misc
4082980	Allocated Taxes SUTA - Credit
4089100	Payroll Taxes Allocated

<u>Account Number</u>	<u>Account Description</u>
4091000	Current FIT - Util Oper Income
4091100	State Income Taxes-Oper Income
4092000	Current FIT - Other Income
4092100	State - Income Taxes-Non Oper
4093000	Income Tax Extraordinary Item
4101000	Def FIT - Utility Oper Income
4101100	Deferred State Income taxes
4102000	Def FIT - Other Income
4102100	State - Def Income Tax-NonOper
4103000	Deferred Extraordinary NonOper
4111000	Def FIT - Utility Oper Income
4112000	Def FIT - Non Operating Income
4112100	State - Def Income Tax-NonOper
4114000	Investment Tax Credit
4114100	ITC Adjustments - Utility
4190100	Interest & Dividend Inc-Misc
4190200	Interest Income-Associated Cos
4191000	AFUDC Equity
4210100	Disposition Of Property-Gain
4210200	Disposition Of Property-Loss
4210300	Other Misc Nonoperating Income
4210400	MI4 Aband Carrying Charges
4210600	Lignite Advance Royalty
4210700	Deferred Incentive Comp
4263500	Penalties - Non Operating
4264500	Lobbying - Other-Non Operating
4264600	Lobbying - PAC - Non Operating
4265500	Other Deductions-Non Operating
4265700	Salary Deferral Plan
4265800	Expense of Nonutility Plant
4270000	Interest On Long Term Debt
4271000	Interest On LTD - Other
4272000	First Mortgage Bonds
4272500	Interest on PCRB
4280000	Amort-Debt Discount & Expense
4281000	Amort-Loss On Reacquired Debt
4290500	Capital Securities - Credit
4291000	Amort-Gain Reacq Debt-Credit
4300000	Interest On Debt To Assoc Cos
4310100	Other Interest Expense
4310800	Internal Revenue Service
4321000	AFUDC
4322000	Capitalized Interest
4374000	Redemption - Non Mandatory
4378000	Redemption - Mandatory

<u>Account Number</u>	<u>Account Description</u>
4378100	Accretions-Mandatory Redemptn
4378500	Amort-Pref Stock-Redemption
4379000	Distributions - Preferred
4379100	Accretions-Preferred Security
4379500	Amort-Pref Security-Redemption
4380200	Distributions - Common
4422110	Industrial Sales - Sandow-Base
4470000	Transmission Service
4480000	Interdepartmental Sales
4530000	Sales Of Water And Water Power
4562000	Oth Rev - Gain On Sale Of Fuel
4565000	Oth Rev - Management Fees
4569000	Oth Rev - Other
5000000	Oper-Supervision & Engineering
5010000	Fuel Trade
5011100	Oper-Fuel-Lignite-Boiler Fuel
5011121	Oper-Fuel-Coal-Boiler Fuel
5011200	Fuel Handling Expense
5011300	Mine Closing Cost
5011400	Ash_Residual Disposal
5011500	Fuel Treatment Expense
5011600	Ignition_Gas-Fuel
5011700	Ignition_Oil-Fuel
5011800	Ignition_Oil-Fuel
5012100	Oper-Fuel-Gas-Boiler Fuel
5012200	Oper-Fuel-Gas-Other
5013100	Oper-Fuel-Oil-Boiler Fuel
5013200	Oper-Fuel-Oil-Other
5020000	Steam Expenses
5050000	Electric Expenses
5060000	Misc Steam Power Expenses
5070000	Rents
5100000	Maint-Supervision&Engineering
5110000	Maint-Structures
5120000	Maint-Boiler Plant
5130000	Maint-Electric Plant
5140000	Maint-Misc Steam Plant
5150000	Maint-Clearing Accounts
5151000	Maint-Clearing Accounts
5152000	Variable - Time - Fossil
5170000	Oper-Supervision&Engineering
5180000	Oper-Nuclear Fuel Expense
5190000	Oper-Coolants And Water
5200000	Oper-Steam Expenses
5230000	Oper-Electric Expenses

<u>Account Number</u>	<u>Account Description</u>
5240000	Misc Nuclear Power Expenses
5250000	Rents
5280000	Maint-Supervision&Engineering
5290000	Maint-Structures
5300000	Maint-Reactor Plant Equipment
5310000	Maint-Electric Plant
5320000	Maint-Misc Nuclear Plant
5460000	Oper-Supervision&Engineering
5471100	Gas Purchase-Nonassociated
5472100	Oper-Fuel-Oil-Engine Fuel
5472200	Oper-Fuel-Oil-Other
5480000	Generation Expenses
5490000	Misc Othr Power Generation Exp
5500000	Rents
5510000	Maint-Supervision&Engineering
5520000	Maint-Structures
5530000	Maint-Generating & Elect Plant
5540000	Maint-Misc Oth Power Gener Plt
5570000	Other Expenses
5650000	Trans-Electricity By Others
5900000	Maint-Supervision&Engineering
5910000	Maint-Structures
5980000	Maint-Misc Distribution Plant
9030000	Customer Records & Collections
9040000	Uncollectible Accounts
9090000	Inform_Instruct Adver Exp
9200000	Administrative & Gen Salaries
9210000	Office Supplies & Expenses
9220000	Administrative Exp-Transferred
9230000	Outside Services Employed
9240000	Property Insurance
9250000	Injuries & Damages - Insurance
9260000	Employee Pensions & Benefits
9280000	Regulatory Commission Expense
9301000	General Advertising Expenses
9302000	Misc General Expenses
9310000	Rents-Administrative & General
9350000	Maint-General Plant-Elec

**TXU ELECTRIC COMPANY
DEPARTMENT ID NUMBERS

TRANSMISSION DIVISION**

**TXU ELECTRIC COMPANY
DEPARTMENT ID NUMBERS
TRANSMISSION DIVISION**

Department ID Number	Department ID Description
515000	Engineering & Operations
515100	Admin.Engineering & Operations
515200	Ft Worth Region Transmission
515210	Admin. Ft Worth Region Trans.
515220	Fort Worth Transmission
515221	Admin. Fort Worth Transmission
515222	Support
515223	Protection & Control
515224	Patrolman
515225	Electricians
515226	Line/Construction
515230	Comanche Transmission
515240	Glen Rose Transmission
515250	Graham Transmission
515260	Wichita Falls Transmission
515300	Western Region Transmission
515310	Admin.- Western Region Trans.
515320	Odessa Transmission
515330	Big Spring Transmission
515340	Sweetwater Transmission
515400	Southeast Region Transmission
515410	Southeast Reg. Trans. Support
515420	Waco Transmission
515430	Corsicana Transmission
515440	Lufkin Transmission
515450	Palestine Transmission
515460	Temple Transmission
515470	Tyler Transmission
515500	Dallas Region Transmission
515510	Admin. - Dallas Region Trans.
515520	Dallas Transmission
515521	Administrative - Dallas Trans.
515522	Protection & Control
515523	Maintenance & Construction
515524	Patrol
515525	Test
515530	Forney Transmission
515540	Sulphur Springs Transmission
515550	Texoma Transmission

Department ID Number	Department ID Description
515600	Transmission Engineering
515610	Admin. Transmission Engineering
515620	Transmission Drafting
515630	Liggett Stores
515700	Transmission Operations Supp
515710	Admin.-Transmission Oper. Supp
515720	Ft Worth Transm Operations
515740	Southeast Transm Operations
515750	Dallas Transmission Operations
515760	Performance Analysis
515770	Equipment Support
515780	SCADA Telecom Operations Supp
522400	Transmission Planning
522410	Transmission Planning Admin.
522420	Metroplex Trans Planning
522430	Regional Transmission Planning
522440	Special Studies
522500	System Protection
522510	Admin. - System Protection
522520	Conceptual Design & Plt Protect
522530	Relay Set & Eng Field Support
522540	Relay Set & Tech Field Support
522601	Energy Management System (EMS)
522610	EMS Administrative
522620	EMS Network Management
522630	EMS Data Management
522640	EMS SCADA Management
522650	Ems Ots
522660	EMS Distribution Apps
524000	Transmission Grid Management
524100	Transmission Grid Mgt. Admin.
524200	Grid Operations
524300	Security Center
570000	EVP - Transmission Division
571000	Transmission Administrative
571900	Corporate Department - TRN
572000	Rates & Regulatory
573000	Marketing Services

**TXU ELECTRIC COMPANY
DEPARTMENT ID NUMBERS

DISTRIBUTION DIVISION**

**TXU ELECTRIC COMPANY
DEPARTMENT ID NUMBERS
DISTRIBUTION DIVISION**

Department ID Number	Department ID Description
510000	Operations
511000	Administrative - Operations
511001	Operations Admin
511100	System Asset Management
511101	System Asset Mgmt Admin
511120	Distribution Standards
511130	Distribution Planning
511140	Network Design
511150	Distribution Information System
511151	DIS Admin
511152	DIS Client Support
511153	Gas DIS Development
511154	SESCO GIS Development
511155	Pipeline GIS Development
511156	System Asset Liaison
511200	Metro Design
511201	Metro Design Admin
511220	East Metro Design
511230	South Metro Design
511240	Central Metro Design
511250	North Metro Design
511260	West Metro Design
511270	Major Metro Design
511280	Metro Records
511300	Non Metro Design
511301	Non Metro Design Admin
511310	West Region Design
511311	Region Design Midland/Odessa
511312	Field Design Abilene/Brownwood
511313	Field Design Wichita Falls/Min
511320	South Region Design
511321	Region Design Waco/Waxahachie
511322	Field Design Temple/Killeen
511323	Field Design Round Rock/Bryan
511330	East Region Design
511331	Region Design Tyler/Terrell/At
511332	Field Design Texoma/Paris
511333	Field Design Lufkin/Palestine/
511400	Meter Services

Department ID Number	Department ID Description
511401	Meter Services Admin
511410	Metro Meter Reading
511411	Metro MR Admin
511412	Metro MR Ft Worth North
511413	Metro MR Ft Worth South
511414	Metro MR Arlington
511415	Metro MR Dallas South
511416	Metro MR Garland
511417	Metro MR Plano
511418	Metro MR Farmers Branch
511419	Metro MR Irving
511420	Metro MR Central Dallas
511421	Metro MR Mid Cities
511430	MS Meter Technician
511440	MS Electric Meter Shop
511450	MS Metering Support
511460	MS Meter Technology
511470	MS Re-Route
511480	MS Non Metro
511500	Resource Management
511501	Resource Management Admin
511510	RM Logistics
512000	Customer Operations
512100	Customer Operations - Admin
512110	Gas Billing - Admin
512200	Customer Information Centers
512210	Customer Info Centers - Admin
512220	COF
512230	Waco
512240	Training & Technology
512250	Waco II
512260	Harwood
512270	Quality Assurance
512280	Systems
512300	Business & Technology
512400	Revenue Processing
512500	Customer Billing & Collection
512510	Cust Billing & Collect - Admin
512520	Collections - COF
512530	Legal Collections - COF
512540	Billing Exceptions - COF
512550	Special Billing & Revenue - EP
512560	Active Collections Support

Department ID Number	Department ID Description
512570	Credit Collections - Harwood
512580	Billing - Harwood
512701	Meter Read-Collect - Metro
512800	Measurement & Field Services
512810	Mesuremnt & Fld Servcs - Admin
512811	MDT Support
512812	Dispatch
512820	Metro - Measurement
512821	Metro - Measurement - Admin
512822	Fort Worth North
512823	Fort Worth South
512824	Arlington
512825	Southeast Dallas
512826	Garland
512827	Plano
512828	Farmers Branch
512829	Irving
512830	Metro East - Field Service
512831	Metro East-Fld Service - Admin
512832	Dallas
512833	Desoto
512834	Garland
512835	Irving Farmers Branch
512836	Plano
512840	Metro West - Field Service
512841	Metro West-Fld Service - Admin
512842	Arlington
512843	Fort Worth North
512844	Fort Worth South
512845	Hurst Euless Bedford District
512850	Non Metro E-Field Svc & Meas
512851	Non Met E-Fld Svc&Mes - Admin
512852	Terrell - Athens
512853	Waco A
512854	Waco B
512855	Corsicana - Palestine
512856	Tyler - Lufkin
512860	Non Metro W-Field Svc & Meas
512861	Non Met W-Fld Svc&Meas - Admin
512862	Abilene
512863	Midland - Odessa
512864	Sweetwater
512865	Wichita Falls A
512866	Wichita Falls B

Department ID Number	Department ID Description
512870	Non Metro N-Field Svc & Meas
512871	Non Met N-Fld Svc&Meas - Admin
512872	Denton
512873	Mineral Wells
512874	Paris - Sulphur Springs
512875	Sherman
512880	Non Metro S-Field Svc & Meas
512881	Non Met S-Fld Svc&Meas - Admin
512882	Brownwood - San Angelo
512883	Bryan
512884	Killeen
512885	Round Rock A
512886	Round Rock B
512887	Temple
512892	Central Dallas
512893	Reroute Team
512894	Mid Cities
513000	Customer Service
513100	Customer Service - Admin
513120	Customer Service
513121	Customer Service - Admin
513130	Executive Referrals
513200	Fort Worth Region
513210	Fort Worth Region - Admin
513220	Arlington District
513230	Hurst Euless Bedford District
513240	Wichita Falls District
513250	Brownwood District
513260	Ft Worth Cust Serv
513262	Fort Worth Customer Service
513263	Facilities
513270	Denton District
513280	Mineral Wells District
513300	Western Region
513310	Western Region - Admin
513320	Midland District
513330	Odessa District
513340	Big Spring District
513350	Abilene District
513360	Wichita Falls District
513370	Brownwood District
513400	Southern Region
513410	Southern Region - Admin
513420	Waco District

Department ID Number	Department ID Description
513430	Temple District
513440	Round Rock District
513450	Tyler District
513460	Lufkin District
513470	Palestine District
513480	Bryan-College Station District
513490	Waxahachie District
513500	Northern Region
513501	Northern Region - Admin
513502	Irving District
513503	Farmers Branch District
513504	Plano District
513505	Mesquite District
513506	Grand Prairie District
513507	Waxahachie District
513508	Sherman District
513509	Paris District
513510	Dallas Cust Service
513511	Dallas Cust Service
513512	Dallas Cust Service
513513	Cust Service - COD
513514	Dallas Claims
513515	Dallas Cust Serv-NE Area
513516	Dallas Cust Serv-SW Area
513520	McKinney District
513600	Conservation & Load Mgmt
513690	DSM Incentives
513692	DSM Incent - Fort Worth Region
513694	DSM Incent - Southeast Region
513695	DSM Incent - Dallas Region
513700	Customer Service Support
513730	Technical Services
513750	Consumer & Education Service
513800	Economic & Business Develop
513810	Economic & Business Develop
513830	Economic Development
513840	Community Development
513910	Community Relations Supt - Admin
513920	Dallas Community Affairs
513921	Volunteer & Education Svcs
513930	Fort Worth Community Affairs
513940	Municipal Relations
514000	Distribution
514100	Administrative - Distribution

Department ID Number	Department ID Description
514110	Distribution Systems Operation
514120	Support Serv. Admin
514121	Support Services
514200	Ft Worth Region Distribution
514201	Denton District
514202	Denton District Admin
514203	Denton Service Center
514204	Lewisville Gas
514210	Ft Worth Region Admin
514220	Ft Worth Region Engineering
514230	Ft Worth Distrib Operating Ctr
514240	Wichita Falls Dist Sys Oper
514242	Wichita Falls Service Center
514243	Graham Service Center
514250	Brownwood Dist Sys Oper
514252	Brownwood Service Center
514253	Eastland Service Center
514254	Stephenville Service Center
514260	Mineral Wells District
514262	Ft Worth South District
514263	Mineral Wells Service Center
514270	Arlington District
514272	Arlington Service Center
514273	Cleburne Service Center
514280	Ft Worth North Serv Centers
514282	Ft Worth North District
514283	Decatur Service Center
514290	Ft Worth Northeast Serv Cntr
514292	Ft Worth HEB District
514293	Lake Dallas Service Center
514300	Western Region Sys Operations
514310	Western Reg Sys Oper - Admin
514320	Western Region Engineering
514330	Odessa Dist Sys Operations
514332	Odessa Service Center
514333	Monahans Service Center
514334	Andrews Service Center
514340	Midland Dist Sys Oper
514341	Midland Service Center
514342	Big Spring Service Center
514343	Lamesa Service Center
514350	Abilene Dist Sys Oper
514351	Abilene Service Center
514352	Sweetwater Service Center

Department ID Number	Department ID Description
514353	Snyder Service Center
514354	San Angelo Service Center
514360	Western Distribution Control
514400	Southeast Region Distribution
514410	Southeast Region Admin
514420	Southeast Region Engineering
514422	Southern - Tyler
514423	Southern - Waco
514430	Waco Service Centers
514432	Waco Service Center
514433	Corsicana Service Center
514434	Hillsboro Service Center
514440	Temple-Killeen Service Center
514450	Roundrock-Taylor Service Cntr
514460	Palestine District
514462	Tyler District
514463	Athens Service Center
514464	Palestine Service Center
514470	Lufkin District
514480	SE Region Distribution Control
514490	Bryan Service Center
514500	Northern Distribution
514510	Northern Distribution Admin
514520	Dallas Region Engineering
514530	Irving District
514532	Distribution Operating Center
514533	DFW Airport
514540	Paris Service Centers
514542	Paris Service Center
514543	Sulphur Springs Service Center
514544	Greenville Service Center
514550	Irving Service Center
514560	Plano-Mckinney Service Ctrs
514562	Plano District
514563	Mckinney Service Center
514570	Mesquite District
514572	Mesquite Service Center
514573	Terrell Service Center
514580	Waxahachie District
514582	Grand Prairie District
514583	Waxahachie Service Center
514590	Texoma Service Center
514600	Dallas Region Distribution
514610	Dallas Region Distrib Admin

Department ID Number	Department ID Description
514611	Electric Administrative
514612	Gas Administrative
514630	Central Reg Distr Oper Center
514640	Central Service Center
514650	Dallas Northeast Service Cntr
514660	Dallas North Service Center
514670	Dallas Southwest Service Cntr
514680	Transportation - Canton Street
514700	Distribution Engineering
514710	Administrative
514720	Distribution Standards
514730	Distribution Planning
514740	Network Design
514750	Major Distribution Design
514760	Distribution Info Systems
514800	Distribution Field Services
514810	Administrative
514820	Distribution Technical Service
514830	Construction Support Services
514840	Equipment Services
514860	Equipment Transport
514871	Administrative
514872	Metering Services
514873	Meter Shop - Electric
514874	Meter Shop - Gas
514900	Distribution Operations Srvcs
514910	Administrative
514920	Distrib Operations Engineering
516001	Electric Operations Admin
516100	Power Delivery
516101	PD Administrative
516110	PD Metro East Operations Cente
516120	PD Metro West Operations Cente
516130	PD Western Operations Center
516140	PD Southern Operations Center
516150	PD Technical Operations
516151	Technical Operations Admin
516152	Technical Operations - Trouble
516153	Technical Operations - Operati
516160	PD Servicework
516170	PD Vegetation Mgmt
516200	Dallas Electric Operations
516201	DEO Administrative
516210	DEO Admin Support

Department ID Number	Department ID Description
516220	Deo Doc
516230	Deo M&C
516240	DEO Operations
516300	Construction Services
516301	Construction Services Admin
516310	Construction Coordination
516320	Civil Construction
516330	Electric Construction
516340	Maintenance & Construction
516350	Fort Worth Network
516360	Special Projects
516370	Inspection Services
516380	Non Metro Liaison
516400	Distribution Services
516401	Distribution Services Admin
516410	DS Fort Worth
516420	DS Fort Worth North
516430	DS Dallas
516440	DS Dallas East
516450	DS Dallas West
516500	Reliability Engineering
516501	Reliability Engineering Admin
516510	Operations Engineering
516520	Performance Monitoring
516530	Equipment Management
516531	Eng & Technical Support
516532	Equipment Repair & Transport
516533	Protective Equip & Tools
516600	West Electric Operations
516601	WEO Administrative
516605	WEO Abilene District
516606	Abilene DS Manager
516607	San Angelo DS Manager
516610	WEO Brownwood District
516611	Brownwood Admin
516612	Brownwood Operations
516613	Brownwood Meter Services
516615	Brownwood Distr Services
516616	Brownwood DS Manager
516617	Stephenville DS Manager
516618	Comanche DS Manager
516619	Eastland DS Manager
516621	Stephenville/Eastland Operatio
516630	WEO Midland District

Department ID Number	Department ID Description
516631	Midland Admin
516632	Midland M&C
516633	Midland Operations
516634	Midland Meter Services
516635	Midland Distr Services
516636	Midland DS Manager
516637	Big Spring DS Manager
516638	Lamesa DS Manager
516639	Snyder DS Manager
516640	Sweetwater DS Manager
516642	Sweetwater/Snyder Operations
516643	Big Spring Operations
516650	WEO Mineral Wells District
516651	Mineral Wells Admin
516652	Mineral Wells M&C
516653	Mineral Wells Meter Services
516655	Mineral Wells Distr Services
516656	Mineral Wells DS Manager
516657	Decatur DS Manager
516658	Breckenridge DS Manager
516659	Graham DS Manager
516661	Graham Operations
516662	Decatur Operations
516670	WEO Odessa District
516671	Odessa Admin
516672	Odessa M&C
516673	Odessa Operations
516674	Odessa Meter Services
516675	Odessa Distr Services
516676	Odessa DS Manager
516677	Crane DS Manager
516678	Monahans DS Manager
516679	Andrews DS Manager
516680	WEO Wichita Falls District
516681	Wichita Falls Admin
516682	Wichita Falls M&C
516683	Wichita Falls Operations
516684	Wichita Falls Meter Services
516685	Wichita Falls Distr Services
516686	Wichita Falls DS Manager
516687	Burkburnett DS Manager
516688	Bowie DS Manager
516689	Vernon DS Manager
516700	South Electric Operations

Department ID Number	Department ID Description
516701	SEO Administrative
516705	SEO Waco District
516706	Waco Admin
516707	Waco M&C
516708	Waco Operations
516709	Waco Meter Services
516710	Waco Distr Services
516711	Waco DS Manager
516712	McGregor DS Manager
516713	Hillsboro DS Manager
516715	Hillsboro Ops Manager
516716	Hillsboro Operations
516717	Hillsboro Meter Services
516720	SEO Temple District
516721	Temple Admin
516722	Temple M&C
516723	Temple Operations
516724	Temple Meter Services
516725	Temple Distr Services
516726	Temple DS Manager
516727	Belton DS Manager
516728	Cameron DS Manager
516730	SEO Killeen District
516731	Killeen Admin
516732	Killeen M&C
516733	Killeen Operations
516734	Killeen Meter Services
516735	Killeen Distr Services
516736	Killeen DS Manager
516737	Copperas Cove DS Manager
516740	SEO Round Rock District
516741	Round Rock Admin
516742	Round Rock M&C
516743	Round Rock Operations
516744	Round Rock Meter Services
516745	Round Rock Distr Services
516746	Round Rock DS Manager
516747	Taylor DS Manager
516748	Elgin DS Manager
516749	Kerrville DS Manager
516750	Fredricksburg DS Manager
516760	SEO Waxahachie District
516761	Waxahachie Admin
516762	Waxahachie Ops Manager

Department ID Number	Department ID Description
516763	Waxahachie Operations
516764	Waxahachie Meter Services
516765	Waxahachie Distr Services
516766	Waxahachie DS Manager
516767	Corsicana DS Manager
516768	Ennis DS Manager
516769	Cleburne DS Manager
516770	Corsicana Ops Manager
516771	Corsicana Operations
516772	Corsicana Meter Services
516775	Cleburne Operations
516776	Cleburne Operations
516777	Cleburne Meter Services
516780	SEO Bryan Distr Services
516800	East Electric Operations
516801	EEO Administrative
516810	EEO Lufkin District
516811	Lufkin Admin
516812	Lufkin M&C
516813	Lufkin Operations
516814	Lufkin Meter Services
516815	Lufkin Distr Services
516816	Lufkin DS Manager
516817	Nacogdoches DS Manager
516820	EEO Palestine District
516821	Palestine Admin
516822	Palestine Operations
516823	Palestine Meter Services
516825	Palestine Distr Services
516826	Palestine DS Manager
516827	Crockett DS Manager
516828	Athens DS Manager
516829	Athens Operations
516830	EEO Paris District
516831	Paris Admin
516832	Paris M&C
516833	Paris Operations
516834	Paris Meter Services
516835	Paris Distr Services
516836	Paris DS Manager
516837	Sulphur Springs DS Manager
516838	Commerce DS Manager
516839	Sulphur Springs Operations
516840	EEO Texoma District

Department ID Number	Department ID Description
516841	Texoma Admin
516842	Texoma M&C
516843	Texoma Operations
516844	Texoma Meter Services
516845	Texoma Distr Services
516846	Sherman DS Manager
516847	Denison DS Manager
516848	Gainesville DS Manager
516849	Bonham DS Manager
516860	EEO Tyler District
516861	Tyler Admin
516862	Tyler M&C
516863	Tyler Operations
516864	Tyler Meter Services
516865	Tyler Distr Services
516866	Tyler DS Manager
516867	Longview DS Manager
516868	Terrell DS Manager
516870	Terrell Ops Manager
516871	Terrell Operations
516872	Terrell Meter Services
516880	EEO SESCO District
516881	SESCO Admin
516882	SESCO Operations
516883	SESCO Distribution Services
517000	Marketing & Sales
517100	Marketing & Sales - Admin
517200	Key Account Sales
517210	Key Account Sales - Admin
517220	Sales Management I
517230	Sales Management II
517240	Customer Serv & Sales Training
517250	Competitive Response
517260	Mgr_Strategic Energy Sales IV
517270	Mgr_Strategic Energy Sales V
517300	Industrial Markets
517310	Industrial Market Mgt - Admin
517320	Competitive Management
517330	Power Quality Services Mgt
517400	Commercl & Governmntl Mkts
517410	Comercl & Govmntl Mkts - Admin
517500	Marketing Knowledge
517510	Marketing Knowledge - Admin
517600	Residential Markets

Department ID Number	Department ID Description
517610	Residential Markets - Admin
517700	C&I Program Services Mgt
517710	C&I Program Svcs Mgt - Admin
517720	Tech Solutions Consul Ser Mgt
517730	C&I Program Services Mgt
517740	Customer Solutions-Residential
517750	Technology Solutions
517800	Marketing Services
517810	Marketing Services - Admin
517820	Market Economics Mgt
517830	Mkting Information Process Mgt
517840	Market Research
517850	Forecasting Management
517860	Cust Svc & Regulatory Supp Mgt
517900	Cust Loyalty,Chg & Commun
517910	Cust Loyalty,Chg & Com - Admin
517960	Gas Mktg &Transp Sales - Admin
518000	New Customer Development
518100	New Cust Development - Admin
518200	NCD Support
518300	NCD West Region
518310	NCD West Region
518320	Fort Worth District
518330	Round Rock District
518340	Waco District
518400	NCD East Region
518410	NCD East Region
518420	Dallas District
518430	Plano District
518440	Mesquite District
518500	Gas Marketing & Transportation
519100	Bus Dev_Admin
519200	Bus Dev_Admin Services
519310	Bus Dev_MCDS Admin
519320	Bus Dev_Gas Mkt_Transportation
519330	Bus Dev_Mktg Services
519410	Bus Dev_NCM Admin
519420	Bus Dev_NCM Support
519430	Bus Dev_NCM FW_Western Dist
519440	Bus Dev_NCM Mid_Cities Dist
519450	Bus Dev_NCM Dallas_Eastern Dis
519460	Bus Dev_NCM Plano District
519470	Bus Dev_NCM Southern District
519510	Bus Dev_DAR Admin

Department ID Number	Department ID Description
519520	Bus Dev_DAR Volun_Public Ed
519610	Bus Dev_FWAR Admin
519621	Bus Dev_FW District Admin
519622	Bus Dev_FW Building Services
519700	Bus Dev_Economic Development
519810	Bus Dev_DRSS Admin
519820	Bus Dev_Forecasting
519830	Bus Dev_Decision Suppt Svcs
519840	Bus Dev_Energy Effic_Suppt Svc
519900	Bus Dev_Executive Referrals
520000	Electric Service Division
521000	Esd
521200	Business Improv & Empl Devel
521900	Corporate Department - ESD
521921	F W Transportation
521922	Waste Management
521923	Telecommunications
521924	Inventory Accounting
521940	Champion_CIS
521950	Champion_Large C&I Marketing
521960	Champion_Mass Marketing
521970	Champion Strategic team
521980	Project Genesis
528000	Energy Supply
528100	Energy Supply - Admin
528200	Resource Planning
528210	Energy Resource Planng - Admin
528220	Generation Planning
528230	Resource Analysis
528300	Power Resource Acquisition
528400	Wholesale Power Management
528500	Power Supply Operations
528600	Projects
528700	Gas & Oil Acquisition
528710	Gas & Oil Acquisition - Admin
528720	Gas Acquisition
528730	Gas & Oil
528800	Gas Contract Administration
528810	Gas Contract Admin - Admin
528820	Contract Administration
533000	Rates And Regulatory
533100	Business Management Admin
533200	Business Planning
533220	Rate & Cost Analysis

<u>Department ID Number</u>	<u>Department ID Description</u>
533300	Performance Mangement
533400	Qual Improv and Emp Developmen
533510	Management Support Admin
533520	Management Support Operations
533530	Mngt Support Cust Business
533540	Mngt Suport Energy Supply

**TXU ELECTRIC COMPANY
DEPARTMENT ID NUMBERS

POWER GENERATION DIVISION**

**TXU ELECTRIC COMPANY
DEPARTMENT ID NUMBERS
POWER GENERATION DIVISION**

Department ID Number	Department ID Description
253332	Stryker Creek
533240	Load Research Operations
534440	Right-Of-Way
540000	EVP - Generation
541000	Administrative - Generation
541900	Corporate Department - GEN
542000	Nuclear Generation
542100	Neo
542110	Neo Administration
542120	CPSES Publications
542130	Refuel Accrual
542140	Management Reserve
542150	Purchasing, Stores & Tax
542160	Year 2000 Project
542200	Nuclear Operations
542210	Nuclear Operations
542220	Operations
542221	Shift Operations
542222	Operations Support
542223	Chemistry
542226	Operations Support-Admin
542227	Operations Support-Procedures
542228	Operations Support-Rad Waste
542229	Operations Support-Work Ctrl
542230	Maintenance
542231	Smart Team #2
542232	Smart Team #3
542233	Smart Team #1
542234	Maintenance Services
542235	Prompt Team
542236	Maintenance Support
542240	Plant Support
542241	Work Control
542242	Planning
542250	Radiation Protection
542260	Plant Support
542261	Security
542262	Safety Services
542263	Emergency Planning

Department ID Number	Department ID Description
542270	Nuclear Training
542271	Operations Training
542272	Technical Training
542273	Training Projects
542274	License Operator-Initial
542275	License Operator-Requalify
542276	RP & Chemistry Training
542277	Maint & Engineering Supp Prog
542300	Nuclear Engineering & Support
542310	Nuclear Engineering & Support
542319	Nuclear Engineering
542321	Admin - Reactor Engineering
542322	Site Reactor Enigeering
542323	Dallas Reactor Eng
542331	Admin-Suppt/Design Eng
542332	Mechanical Engineering
542333	Electrical I&C Engineering
542334	Civil Site Facil Envirnm Eng
542336	Projects Engineering
542337	System Engineering
542338	Maintenance Engineering
542339	Plant Modifications
542340	Administrative Services
542360	System Engineering
542370	MOD Team
542380	Technical Support
542390	Reactor Engineering
542400	Nuclear Overview
542410	Administrative
542420	Engineering Overview
542440	Maintenance Overview
542450	Plant Support Overview
542460	Programs Overview
542470	Operations Overview
542500	Nuclear Licensing
542600	TU Services - CPSES
542610	Management Support
542611	TU Services - CPSES
542620	Human Resources
542630	Procure Resources
542632	Nuclear Contracts
542650	Information Technology
542660	TU Services - Other
542661	Communication Services

Department ID Number	Department ID Description
542662	Facilities Services
542663	Environmental Services
542664	Transportation Services
542665	Manage Assets
542666	Print Shop Services
542668	TUS Corporate Services
542700	Nuclear - Corporate
542900	CPSES & Service Providers
543000	Fossil Generation
543001	Fossil Operations
543100	Fossil Generation Admin
543200	Fossil Generation - Lignite
543220	Big Brown
543221	Big Brown Administrative
543222	Big Brown Maintenance
543223	Big Brown Operations
543224	Big Brown Technical Support
543230	Monticello
543231	Monticello Administrative
543232	Monticello Maintenance
543233	Monticello Operations
543234	Monticello Technical Support
543236	Monticello Maintenance A Area
543237	Monticello Maintenance C Area
543238	Monticello Maintenance E Area
543239	Monticello Maintenance X Area
543240	Martin Lake
543241	Martin Lake Administrative
543242	Martin Lake Maintenance
543243	Martin Lake Operations
543244	Martin Lake Technical Support
543250	Sadow
543251	Sadow Administrative
543252	Sadow Maintenance
543253	Sadow Operations
543254	Sadow Technical Support
543255	Sadow Common Facilities
543270	Forest Grove
543332	Generation
543450	Adv Generation Engineering
544000	Fossil Generation - Gas Oil
544100	Administrative - Gas-Oil
544200	West Central Gas Plants
544220	Mt Creek North Lake

Department ID Number	Department ID Description
544221	Mt Creek North Lake Admin
544222	Mt Creek North Lake Support
544223	Production - Mt Creek
544224	Production - Dallas
544225	Production - North Lake
544230	Lake Hubbard Parkdale
544231	Lake Hubbard Administration
544232	Lake Hubbard Support
544233	Production - Lake Hubbard
544234	Production - Parkdale
544240	Graham
544241	Graham Administration
544242	Graham Support
544243	Graham Production
544250	Morgan Creek
544251	Morgan Administration
544252	Morgan Creek Support
544253	Morgan Creek Production
544260	Permian Basin
544261	Permian Administration
544262	Permian Basin Support
544263	Permian Basin Production
544270	Handley Eagle Mt North Main
544271	Handley Eagle Administration
544272	Handley Eagle Support
544273	Production - Handley
544274	Production - Eagle Mt.
544275	Production - North Main
544300	East Gas Plants
544320	Stryker Creek
544321	Stryker Creek Administration
544322	Stryker Creek Support
544323	Stryker Creek Production
544330	Valley Rivercrest Collin
544331	Valley Rivercrest Admin
544332	Valley Rivercrest Support
544333	Production - Valley
544334	Production - Rivercrest
544335	Production - Collin
544340	Tradinghse Lk Creek Trinidad
544341	Tradinghse Lk Creek Admin
544342	Tradinghse Lk Creek Support
544343	Production - Tradinghouse
544344	Production - Lk Creek

Department ID Number	Department ID Description
544345	Production - Trinidad
544350	Decordova
544351	Decordova Admin
544352	Decordova Support
544353	Decordova Production
545000	Fossil Generation Eng & Supp
545010	Fossil Generation Eng & Supp
545110	Generation Engineer Services
545200	Generation Engineer Services
545210	Generation Engineer Services
545220	Systems Engineering Support
545230	Engineering Project Support
545240	Design Services
545250	Chemistry Support
545260	Performance Testing
545270	System Protection
545300	Maintenance & Const Services
545310	Maintenance & Const Services
545320	Project Services
545340	Projects Management
545342	Project Mgmt-Special Projects
545343	Project Mgmt-West District
545345	Project Mgmt-East District
545350	Equipment Repair Management
545352	Equipment Repair - Lignite
545353	Equipment Repair - Gas_Oil
545354	Equipment Repair -Service Cntr
545400	Generation Services
545500	Advanced Generation Engineer
545700	Special Projects - External
546000	Generation Support
546220	Lignite Projects
546320	Gas Projects
546420	Support Engineering
546500	Maintenance Support
546520	Equipment Specialists
546530	Maintenance Projects
546540	Equipment Repair
546550	Maintenance Services
546600	Availability Support
546620	Availability Services
546630	Design Services
546640	Competitive Analysis Services
546700	Technical Support

Department ID Number	Department ID Description
546720	Chemicals
546730	Performance Testing
546740	I&C Support
546750	Meter & Relay
547000	Community Relations
548000	Fuels
548100	Fuels-Administrative
548200	Fuel Planning & Analysis
548210	Fuel Planning & Analysis-Admin
548220	Fuel Planning
548230	Fuel Analysis
548300	Gas & Oil Acquisition
548310	Gas & Oil Acquisition
548320	Gas Acquisition
548330	Gas & Oil
548400	Gas Contract Administration
548410	Gas Contract Admin-Admin
548420	Contract Administration
548430	Oil & Gas Properties
548500	Coal Acquisition & Transport
548600	Fuel & Generation Coordination
549000	Generation Services
549100	Generation Svcs Admin
549200	Generation Svcs Plans
549300	Generation Svcs Systems
549310	Gen_srvs Systems Admin
549320	Gen_Srvs Systems Info Support
549330	Gen_Srvs Systems Market Info
549340	Gen_Srvs Systems Project Mgt
549400	Generation Svcs Mkts
549410	Generation Svcs Mkts Admin
549420	Generation Svcs Mkt Forecast
549430	Generation Svcs Mkt Support
549440	Gen Svcs Mkt Projects
549500	Generation Svcs Projects
549600	Generation Svcs Development

**TXU ELECTRIC COMPANY
DEPARTMENT ID NUMBERS

CORPORATE DIVISION**

<u>Department ID</u>	<u>Department ID Description</u>
500000	Balance Sheet Entries
501000	Special Administrative
501010	Office Of The Chairmman
501020	Office Of The Vice Chairman
501021	Vice Chairman Austin Regulat
501030	Office Of The President
501080	Purchasing & Stores Loading
501090	Special
501091	Intercompany Eliminations
501900	Corporate Department - TUE
504000	SB7 Compliance
525000	Corporate Services
525100	Corporate Services
526000	Environmental Serv-Excl CPSE
526200	Waste Management
527000	Information Technology
527200	Info Tech - Excluding CPSES
527300	Info Tech - Telecom Direct
530000	Sr. VP-Finance & Accounting
531000	Finance & Corporate Support
532000	Austin Regulatory
534000	Administrative Services
534100	Administrative Services
534300	Transportation
534320	Fleet Maintenance & Operations
534330	Fleet Support
534340	Vehicle Expense
534400	Real Estate & Right-Of-Way
534430	Real Estate
534500	Facilities Management
535000	Controller
535200	Controller
536000	Finance
536200	Investor Relations
536300	Finance
536400	Financial Reports & Compliance
536500	Cash Management
537000	Corp Secretary & Risk Mgmt
537200	Risk Management
537400	Benefit Plans & Trust Admin
537900	Federal & State & Local Tax
538000	Personnel - Excl CPSES
538100	Personnel - Excl CPSES
538300	Employee Relations & Develop

<u>Department ID</u>	<u>Department ID Description</u>
538400	Compensation & Benefits
539000	Procurement
539410	Procurement
539420	Purchasing
539440	Materials Management
560000	EVP - Corporate Support

TXU ELECTRIC COMPANY
FUNCTIONALIZATION OF FACILITIES BY PERCENTAGE
BASED ON SQUARE FOOTAGE UTILIZATION

Facility	Address	Total SF	Generation	Transmission	Distribution	Competitive Affiliate	Other (i.e., TXU Corporate)
Abilene - LSG	1449 S. Treadway	21,622			95%		5%
Andrews	111 S. W. First St.	5,050		5%	95%		
Big Spring	1701 I-20 West	28,238		44%	56%		
Bryan - LSG	4200 Hwy 6 South	12,825			87%		13%
Cameron	305 W. Gillis	4,380			42%		58%
Childress - LSP	Rt.1 Box 182A	4,545			11%		89%
Cleburne	418 W. Henderson	5,625			80%		20%
Crane	421 S. Gaston	720		50%	50%		
Dallas - LSG	2601 Logan St.	82,000			69%		31%
Dallas (CSB)	1506 Commerce St. Floor						100%
	1506 Commerce St. Floor						100%
	1506 Commerce St. Floor						100%
	1506 Commerce St. Floor						100%
	1506 Commerce St. Floor						100%
	1506 Commerce St. Floor				100%		
	1506 Commerce St. Floor						100%
	1506 Commerce St. Floor						100%
	1506 Commerce St. Floor						100%
	1506 Commerce St. Floor						100%
	1506 Commerce St. Floor						100%
	1506 Commerce St. Floor				100%		
	1506 Commerce St. Floor				100%		
	1506 Commerce St. Floor						100%
	1506 Commerce St. Floor						100%
	1506 Commerce St. Floor				100%		
	1506 Commerce St. Floor				100%		
	1506 Commerce St. Floor				100%		
Dallas (CSB)	1506 Commerce St. Floor						100%
	1506 Commerce St. Floor						100%
	1506 Commerce St. Floor				100%		
	1506 Commerce St. Floor				100%		
	1506 Commerce St. Floor						100%
	1506 Commerce St. Floor				100%		
	1506 Commerce St. Floor						100%
	1506 Commerce St. Floor						100%
	1506 Commerce St. Floor						100%
	1506 Commerce St. Floor						100%
	1506 Commerce St. Floor						100%
	1506 Commerce St. Floor						100%
	1506 Commerce St. Floor				100%		
Dallas (DCEC)	300 S. St. Paul St. Floor G						100%
	300 S. St. Paul St. Floor 01						100%
	300 S. St. Paul St. Floor 02					100%	

Facility	Address	Total SF	Generation	Trans- mission	Distribution	Competitive Affiliate	Other (i.e., TXU Corporate)
	300 S. St. Paul St. Floor 03						100%
	300 S. St. Paul St. Floor 04						100%
	300 S. St. Paul St. Floor 05					100%	
	300 S. St. Paul St. Floor 06					100%	
	300 S. St. Paul St. Floor 07					100%	
	300 S. St. Paul St. Floor 08						100%
	300 S. St. Paul St. Floor 09						100%
	300 S. St. Paul St. Floor 10						100%
	300 S. St. Paul St. Floor 11						100%
	300 S. St. Paul St. Floor 12						100%
Dallas (DCNB) - LSG	301 S. Harwood St. Floor B						100%
	301 S. Harwood St. Floor 01						100%
	301 S. Harwood St. Floor 02				100%		
	301 S. Harwood St. Floor 03				100%		
	301 S. Harwood St. Floor 04				100%		
	301 S. Harwood St. Floor 05						100%
	301 S. Harwood St. Floor 06						100%
	301 S. Harwood St. Floor 07						100%
	301 S. Harwood St. Floor 08						100%
	301 S. Harwood St. Floor 09						100%
	301 S. Harwood St. Floor 10						100%
	301 S. Harwood St. Floor 11						100%
	301 S. Harwood St. Floor 12						100%
	301 S. Harwood St. Floor 13						100%
	301 S. Harwood St. Floor 14						100%
Dallas (DCSB) - LSG	301 S. Harwood St. Floor B						100%
	301 S. Harwood St. Floor 01				100%		
	301 S. Harwood St. Floor 02						100%
	301 S. Harwood St. Floor 03						100%
	301 S. Harwood St. Floor 04						100%
	301 S. Harwood St. Floor 05						100%
	301 S. Harwood St. Floor 06						100%
	301 S. Harwood St. Floor 07						100%
	301 S. Harwood St. Floor 08						100%
	301 S. Harwood St. Floor 09						100%
	301 S. Harwood St. Floor 10						100%
	301 S. Harwood St. Floor 11						100%
Dallas (DCWB) - LSG	301 S. Harwood St. Floor B						100%
	301 S. Harwood St. Floor 01						100%
	301 S. Harwood St. Floor 02						100%
	301 S. Harwood St. Floor 03						100%
	301 S. Harwood St. Floor 04						100%
	301 S. Harwood St. Floor 05						100%
	301 S. Harwood St. Floor 06						100%
	301 S. Harwood St. Floor 07						100%
	301 S. Harwood St. Floor 08						100%
Dallas (EP) - TXU PROPERTIES	1601 Bryan St. Floor B-3						100%
	1601 Bryan St. Floor B-2						100%
	1601 Bryan St. Floor B-1						100%
	1601 Bryan St. Floor 01						100%

Facility	Address	Total SF	Generation	Transmission	Distribution	Competitive Affiliate	Other (i.e., TXU Corporate)
	1601 Bryan St. Floor M						100%
	1601 Bryan St. Floor 02						100%
	1601 Bryan St. Floor 03						100%
	1601 Bryan St. Floor 04						100%
	1601 Bryan St. Floor 05						100%
	1601 Bryan St. Floor 06				100%		
	1601 Bryan St. Floor 07						100%
	1601 Bryan St. Floor 08						100%
	1601 Bryan St. Floor 09						100%
	1601 Bryan St. Floor 10						100%
	1601 Bryan St. Floor 11		30%		63%		7%
	1601 Bryan St. Floor 12				97%		3%
	1601 Bryan St. Floor 13		100%				
	1601 Bryan St. Floor 14		100%				
	1601 Bryan St. Floor 15		34%				66%
	1601 Bryan St. Floor 16		53%				100%
	1601 Bryan St. Floor 17				4%		96%
	1601 Bryan St. Floor 18		91%				9%
	1601 Bryan St. Floor 19			11%			89%
	1601 Bryan St. Floor 20				79%		21%
	1601 Bryan St. Floor 21				100%		
	1601 Bryan St. Floor 22				100%		
	1601 Bryan St. Floor 23						100%
	1601 Bryan St. Floor 24						100%
	1601 Bryan St. Floor 25						100%
	1601 Bryan St. Floor 26						100%
	1601 Bryan St. Floor 27						100%
	1601 Bryan St. Floor 28						100%
	1601 Bryan St. Floor 29						100%
	1601 Bryan St. Floor 30						100%
	1601 Bryan St. Floor 31						100%
	1601 Bryan St. Floor 32						100%
	1601 Bryan St. Floor 33						100%
	1601 Bryan St. Floor 34						100%
	1601 Bryan St. Floor 35						100%
	1601 Bryan St. Floor 36						100%
	1601 Bryan St. Floor 37				6%		94%
	1601 Bryan St. Floor 38						100%
	1601 Bryan St. Floor 39						100%
	1601 Bryan St. Floor 40						100%
	1601 Bryan St. Floor 41						100%
	1601 Bryan St. Floor 42						100%
	1601 Bryan St. Floor 43						100%
	1601 Bryan St. Floor 44						100%
	1601 Bryan St. Floor 45						100%
	1601 Bryan St. Floor 46						100%
	1601 Bryan St. Floor 47						100%
	1601 Bryan St. Floor 48						100%

Facility	Address	Total SF	Generation	Transmission	Distribution	Competitive Affiliate	Other (i.e., TXU Corporate)
Decatur	2505 S. Loop 287				95%		5%
Fort Worth - LSG	100 W. Morningside				59%		41%
Fort Worth(ESB)	115 W. 7th St. Floor SB	3,802		100%			
	115 W. 7th St. Floor B	29,094		100%			
	115 W. 7th St. Floor 01						100%
	115 W. 7th St. Floor 02				100%		
	115 W. 7th St. Floor 03				80%		20%
	115 W. 7th St. Floor 04			27%	26%		47%
	115 W. 7th St. Floor 05						100%
	115 W. 7th St. Floor 06				100%		
	115 W. 7th St. Floor 07			100%			
	115 W. 7th St. Floor 08				100%		
	115 W. 7th St. Floor 09				100%		
	115 W. 7th St. Floor 10			100%			
	115 W. 7th St. Floor 11			100%			
	115 W. 7th St. Floor 15						100%
Fredericksburg - LSG	107 S. Lee St.				96%		4%
Garland - LSG	1310 Hwy 66				97%		3%
Irving (Stemmons)	100 N. Irving Heights			41%	59%		
Jacksonville	214 E. Rusk St.			5%	95%		
Killeen	210 W. Ave. C				98%		2%
Lancaster(SOSF)	1000 S.Dallas Hwy				77%		23%
Lancaster(SOSF)	Shop				61%		39%
Mesquite	124 W. Davis	6,581			92%		8%
Mexia	100 W. Palestine			35%	65%		
Midland	1700 W. Wall St.				75%		25%
Monahans	1300 N. Eva St.			5%	95%		
Nacogdoches	513 North St.				71%		29%
Odessa	301 S. Dixie St.			75%	25%		
Paris	635 Clarksville St.				84%		16%
Round Rock - LSG	3110 N. Interstate 35				94%		6%
Stamford	115 N. Swenson				33%		67%
Sweetwater	Old Gulf Rd.			53%	47%		
Temple	303 W. Calhoun Ave.				92%		8%
Texoma(Denison)	2201 Woodlake Rd.				98%		2%
Tyler	1300 S.E. Loop 323			20%	75%		5%
Waco	1500 W. Loop 340				70%		30%
Waco(Transm.)	3620 Franklin Ave.			93%			7%
Wichita Falls	1900 Jacksboro Hwy			10%	90%		
Wichita Falls	1905 Bluff St.			23%	49%		28%
Wichita Falls - LSG	5808 Ashleyann Cr.				96%		4%
Wichita Falls	900 Scott Ave.				98%		2%
Wichita Falls	Galveston St at Austin St			67%	33%		
Abilene	1289 N. 2nd St.						100%
Abilene - LSG	241 Pine #9-B				100%		
Aledo	FM 412 & FM 1187				100%		
Allen	101 W. McDermott				100%		
Arlington - LSG	106 Stadium Drive				100%		
Arlington	2118 S. Bowen Rd.				100%		

Facility	Address	Total SF	Generation	Transmission	Distribution	Competitive Affiliate	Other (i.e., TXU Corporate)
Arlington	800 E. Border St.				100%		
Arlington	100 W. Abram St.				100%		
Athens	Training Center						100%
Athens	1500 Old Kaufman Rd.				100%		
Athens	611 E. Tyler St.				100%		
Austin							100%
Big Brown	Conference Cntr.						100%
Big Brown	Environ. Research Cntr.						
Bonham	120 W. 5th St.				100%		
Bowie - LSG	101 E. Elba St.	3,260			100%		
Breckenridge	100 E. Elm St.	3,000			100%		
Brownwood	605 Fisk Ave.						100%
Brownwood	802 Fisk Ave.				100%		
Brownwood	912 Sharp				100%		
Burnet	106 W. Washington				100%		
Cleburne	124 Industrial Blvd.				100%		
Coleman	1300 Guadalupe				100%		
Colorado City	140 W. 3rd St.				100%		
Comanche	110 W. College				100%		
Comanche	1300 W. Cherokee			100%			
Comanche Peak SES	Visitors Center		100%				
Commerce	1318 Caddo St.				100%		
Copperas Cove	210 S. First				100%		
Corsicana	2600 E. Hwy 31			100%			
Corsicana	301 S. 12th St.				100%		
Corsicana	321 W. 5th Ave.				100%		
Crockett	603-A E. Goliad				100%		
Dallas	13101 Preston Ste.680				100%		
Dallas	Union Tower						100%
Dallas (Parking Lot)	Canton St.				100%		
Dallas (Parking Lot)	Jackson & Lane St.				100%		
Dallas (Record Storage)	913 S. Industrial				100%		
Dallas (Storage Yard)	517 S. St Paul				100%		
Dallas (White Rock)	11,333 E. NW Hwy				100%		
Dallas SES				100%			
Dallas(Central)	515 Park St.				100%		
Dallas(DOC)	4500 Greenville				100%		
Dallas(N)	7309 Frankford				100%		
Dallas(NE)	4530 Greenville				100%		
Dallas(Payne)	100 Payne St.						100%
Dallas(Payne)	146 Payne St.						100%
Dallas(SW)	2005 Cockrell Hill				100%		
Denton	100 W. Mulberry				100%		
Denton - LSG	106 N. Bradshaw				100%		
DeSoto	1220 E. Pleasant Run				100%		
DeSoto	203 S. Hampton				100%		
DeSoto - LSG	917 E. Centre Park				100%		
Duncanville	211 Freeman, #110				100%		
Eastland	1400 Breckenridge				100%		
Elgin	104 N. Main St.				100%		
Ennis	300 W. Crocket St.						100%

Facility	Address	Total SF	Generation	Trans- mission	Distribution	Competitive Affiliate	Other (i.e., TXU Corporate)
Ennis	303 W. Knox, #211				100%		
Fairfield	101 S. Mount				100%		
Farmers Branch	1015 Hutton Dr.				100%		
Farmers Branch	11440 Josey Ln.				100%		
Farmers Branch	14042 Distribution Way				100%		
Flower Mound	2990 Long Prairie Rd.				100%		
Forney	907 E. FM 688			100%			
Fort Worth	6604 E. Rosedale			100%			
Fort Worth (Pool Cars)	E. Sixth St.						100%
Fort Worth(DOC)	1201 S. Sylvania				100%		
Fort Worth(N)	2501 Urban Drive				100%		
Fort Worth(W)	3500 El Campo				100%		
Gainesville	112 N. Dixon				100%		
Gainesville	1200 N. Dixon				100%		
Garland	717 W. State St.				100%		
Gatesville	2525-A E. Main St.				100%		
Glen Rose	310 Walnut St.		100%				
Glen Rose				100%			
Graham	145 Tennessee St.				100%		
Graham	3005 Hwy 16 South			100%			
Graham	444 Oak St				100%		
Granbury	100 N. Crockett St.		100%				
Grand Prairie	121 N.W. Second St.						100%
Grand Prairie	400 W. College				100%		
Grapevine	1125 S. Ball, Ste 100				100%		
Greenville - LSG	7909 Traders Circle				100%		
Haskell	304 North 1st				100%		
HEB(Bedford)	2000 Reliance Pkwy.				100%		
HEB(Euless)	200 N. Ector Dr.				100%		
HEB(Euless)	2001 N. Industrial				100%		
Henderson	107 E. Main		100%				
Hillsboro	1520 Hwy. 77 North						100%
Hillsboro	220 W. Walnut				100%		
Irving	115 N. Loop 12			100%			
Irving - LSG	310 N. Rogers				100%		
Irving	4200 N. Beltline				100%		
Irving	100 N. Irving Heights			100%			
Irving - LSG	300 N. Rogers						100%
Irving (Liggett)				100%			
Irving(CC)	200 W. Carpenter Fwy				100%		
Irving(DOC)	2525 Story Rd.				100%		
Jacksonville	215 E. Rusk St.				100%		
Jacksonville	409 Alabama				100%		
Keller	310 N. Main, Ste A	1,196			100%		
Kerrville	1150-D Sidney Baker				100%		
Kerrville	260 Thompson Dr. #7				100%		
Kerrville	260 Thompson Dr. #9				100%		
Killeen	1701 S. MLK Blvd.						100%
Killeen	317 N. Second St.				100%		
Lake Creek (Adm.)							100%
Lake Dallas(Corinth)	3100 S. Garrison				100%		

Facility	Address	Total SF	Generation	Trans- mission	Distribution	Competitive Affiliate	Other (i.e., TXU Corporate;
Lamesa	107 Lynn St.				100%		
Lamesa	424 N. 1st St.				100%		
Lampasas	215 East Third				100%		
Lancaster(SOSF)	TOC						100%
Longview - LSG	2009 E. Cotton St.				100%		
Lufkin	204 E. Burke				100%		
Lufkin	4110 Ellen Trout Drive			100%			
Lufkin	5904 Lotus Ln.				100%		
Madisonville	600 S. Madison						100%
Mansfield	301 S. Main, Ste 200				100%		
Marlin	157 Live Oak				100%		
Marlin	806 Monroe				100%		
Martin Lake Unit 2			100%				
McGregor	1000 S. Johnson Dr.				100%		
McGregor	401 S. Madison				100%		
McKinney	1515 N. McDonald				100%		
McKinney	400 W. Virginia				100%		
Mesquite	1545 High Point Dr.				100%		
Mexia	211 N. Sherman				100%		
Midland	2401 W. Industrial				100%		
Mineral Wells	1200 S.E. 1st St.				100%		
Mineral Wells	FM 1821				100%		
Mt. Pleasant	207 N. Madison		100%				
Odessa	3800 E. 42nd St.				100%		
Odessa	Interstate 20				100%		
Overton	110 S. Rusk				100%		
Palestine	3101 S.W. Loop 256				100%		
Palestine	421 E. Lacy				100%		
Palestine	3301 W. Oak St.			100%			
Paris	355 13th Southwest						100%
Paris	Hwy 271 North				100%		
Plano - LSG	1111 N. Jupiter Rd.				100%		
Plano	1130 E. 15th Street				100%		
Plano	1700 E. Plano Pkwy.				100%		
Richardson	519 Lockwood Dr.				100%		
River crest (Adm.)							100%
Rockwall	510 Turtle Cove #109				100%		
Round Rock	106 E. Texas Ave.				100%		
Round Rock	203 W. Main St.				100%		
Round Rock	206 W. Bagdad				100%		
Rusk	415 N. Main				100%		
San Angelo - LSG	1730 N. Main				100%		
San Angelo	502 S. Koenigheim				100%		
Seymour - LSG	222 N. Washington				100%		
Snyder	2301 Avenue R						100%
Snyder	32nd & Ave. M				100%		
Sommerville	Training Center						100%
Squaw Creek	Training Center						100%
Stephenville	833 N. Graham				100%		
Sulphur Springs	1100 S. Como St.				100%		
Sulphur Springs	1110 S. Como St.				100%		
Sulphur Springs	400 Hwy 19 North			100%			

Facility	Address	Total SF	Generation	Transmission	Distribution	Competitive Affiliate	Other (i.e., TXU Corporate)
Sulphur Springs - LSG	402 Church St.				100%		
Sweetwater	315 E. Broadway				100%		
Taylor	407 N. Main St.				100%		
Teague	505 Main						
Temple	1200 Commerce St			100%			
Temple - LSG	308 S. 7th St.				100%		
Temple	404 S. Third				100%		
Terrell	105 N. Rockwall				100%		
Terrell	310 Hwy 205 North				100%		
Texoma(Denison)	430 W. Chestnut				100%		
Texoma(Denison)	511 S. Mirick Ave.						100%
Texoma(Sherman)	110 W. Mulberry						100%
Texoma(Sherman)	305 E. Lamar						100%
Texoma(Sherman)	313 Dorsett Dr.			100%			
Texoma(Sherman)	5111 Blue Flame Ln.				100%		
Valley (Adm.)							100%
Vernon	226 E. Wilbarger				100%		
Vernon	228 E. Wilbarger				100%		
Waco	3600 Franklin Ave.			100%			
Waco	3620 Franklin Ave.				100%		
Waco	3620 Franklin Ave.				100%		
Waco	901 Washington Ave.						100%
Waco(CC)	1400 W. Loop 340				100%		
Waco(DDC)	5009 Fort				100%		
Waxahachie	2801 John Arden Dr.				100%		
Waxahachie	401 1/2 Ferris Ave.				100%		
Waxahachie	401 Ferris Ave.				100%		
Whitehouse	101 Horton St.				100%		

**INDEX TO THE DIRECT TESTIMONY
OF DAVID M. DAVIS, WITNESS FOR
TXU ELECTRIC COMPANY**

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1 **DIRECT TESTIMONY OF FIRST M. LASTNAME**

2 **I. POSITION AND QUALIFICATIONS**

3 Q. PLEASE STATE YOUR NAME AND ADDRESS.

4 A. My name is David M. Davis. My business address is 1601 Bryan Street,
5 Dallas, Texas 75201.

6 Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?

7 A. I am employed by TXU Business Services and hold the position of
8 Information Technology Business Manager.

9 Q. PLEASE OUTLINE YOUR EDUCATIONAL AND PROFESSIONAL
10 QUALIFICATIONS.

11 A. I graduated from the University of Texas at Arlington in 1991 with a
12 Bachelor of Business Administration degree in Accounting. After
13 graduation, I was employed by TXU Business Services (formerly TU
14 Services, Inc.) in June 1991 and worked in various areas of the Corporate
15 Accounting Department. Beginning April 1992, I assumed the role of
16 project manager for development of electronic data interchange (EDI)
17 invoice processing. In December 1992, I joined the Management
18 Accounting staff. In December 1996, I became the Manager of TXU
19 Business Services Management Accounting - Client Services. I held that
20 position until December 1997, when I became the Management Support
21 Manager for TXU Business Services. Since December 1998, I have been
22 serving as the Business Manager for Information Technology. I am a
23 Certified Public Accountant in the State of Texas.

24 Q. WHAT IS THE NATURE OF YOUR RESPONSIBILITIES WITH TXU
25 BUSINESS SERVICES?

26 A. As Information Technology Business Manager, I am responsible for:
27 business plan preparation, including the annual budget; financial and
28 operating performance measurement and reporting; financial systems
29 modeling and analysis; process improvement; and developing and
30 maintaining business processes required to support strategic and tactical
31 decisions.

1 **II. PURPOSE OF TESTIMONY**

2 Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?

3 A. The purpose of my testimony is to describe the Texas Utilities Company's
4 ("TXU Corp") management of shared information and technology systems
5 between the transmission and distribution company and competitive
6 affiliates. More specifically, my testimony will address access controls that
7 prevent employees of a competitive affiliate from gaining inappropriate
8 access to information about transmission and distribution system
9 operations and other confidential information. Access controls for these
10 technology systems include both physical and logical separation of
11 information, as well as behavioral modifiers to guard against
12 circumvention of the code of conduct. By implementing the access
13 controls and other safeguards described herein, TXU Corp and its
14 subsidiary companies have been ensuring and will continue to ensure that
15 information is not shared in a manner that creates undue preferential
16 treatment, unfair competitive advantage, or significant opportunities for
17 cross-subsidization of competitive affiliates. The major components of
18 shared technology systems discussed in my testimony include: data
19 processing, including mainframe and client server computer systems;
20 electronic mail; local area data network (LAN); voice communications,
21 including telephone and two-way radio communications; connection to the
22 internet; and the wide area data network (WAN).

23 Q. WILL YOUR TESTIMONY ADDRESS THE COST ALLOCATION
24 METHODS FOR SHARED INFORMATION AND TECHNOLOGY
25 SYSTEMS AMONG AFFILIATES?

26 A. The costs to install, support, and maintain shared information and
27 technology systems are incurred by TXU Business Services Information
28 Technology. The testimony of Mr. Stephen R. Ragland discusses
29 transactions between TXU Business Services and the subsidiaries,
30 divisions, and operating units within TXU Corp following the unbundling of
31 TXU Electric Company ("TXU Electric"). Mr. Ragland's testimony supports

1 the reasonableness and necessity of expenses billed by TXU Business
2 Services to TXU Corp entities and demonstrates that the prices charged
3 by TXU Business Services to any one TXU Corp entity are no higher than
4 the prices charged by TXU Business Services to other TXU Corp entities
5 or to a non-affiliated third party for the same class of items. A description
6 of the cost assignment methodologies used to assign costs for each
7 activity, including Information Technology activities, billed to TXU Corp
8 entities will be provided in TXU Electric's April 1, 2000 Cost Separation
9 Filing.

10 **III ACCESS CONTROLS AND OTHER INFORMATION-SHARING**

11 **SAFEGUARDS**

12 **A. Mainframe Computer Systems**

13 **1. Overview**

14 Q. PLEASE PROVIDE AN OVERVIEW OF THE MAINFRAME
15 PROCESSING ENVIRONMENT.

16 A The mainframe processing environment can be roughly divided into three
17 broad categories: central processing units (CPUs), storage, and software.
18 The existing TXU Corp mainframe complex includes three physical central
19 processing units that currently provide 1,456 million instructions per
20 second (MIPS) of data processing capacity. Offsite processor backup, for
21 system failure protection, is provided by IBM. While there are three
22 physical CPUs, each processing unit is divided into multiple logical
23 partitions creating separate logical CPUs. As controlled by operating
24 system software, processing activity cannot migrate into other logical
25 partitions even if all the resources (MIPS, memory) have been consumed
26 in a given partition. Coupling facilities are often made between logical
27 partitions to share resources in the event of system failure or to support
28 monthly maintenance.

29 The second category, mainframe storage, is primarily provided by
30 direct access storage devices (DASD), stand-alone tape devices and tape
31 silos. All storage devices are attached to mainframe CPUs via high speed
32 fiber optic channels. As of November 1999, there are 5.5 terabytes of

1 DASD storage and 25,508 tape cartridges holding 144.8 terabytes of data,
2 all connected to the mainframe CPUs. For reference purposes, each
3 terabyte is equivalent to approximately 1,049,000 megabytes. Mainframe
4 data storage devices are co-located with mainframe central processing
5 units at the mainframe complex.

6 The third category, mainframe processing software, can be
7 bifurcated into system software and application software. System software
8 can be subdivided into three categories: (1) operating system software,
9 which handles the interface to peripheral hardware, schedules tasks,
10 allocates storage, and presents a default interface to the user when no
11 application program is running; (2) transaction processors, which transmit
12 data from the application to the receiving terminal and are particularly
13 suited for organizations dealing in very high message traffic and large
14 communication networks; and (3) database software, which provides the
15 structure and format for data storage on various types of storage media.

16 Application software can be described as a complete, self-
17 contained program that performs a specific function directly for the
18 application "owner." Examples of application software include the
19 Procurement Materials Management System, which, among other
20 functions, tracks inventory levels and records payment for materials and
21 supplies, and the Employee Information System, which contains employee
22 records including work history, rate of pay, and social security information.

23 Q. IS THERE AN OVERARCHING APPROACH TO DATA SECURITY IN
24 THE MAINFRAME ENVIRONMENT?

25 A. The overarching approach is to ensure that all data and functions are
26 secure and controls are in place to prevent unauthorized access to such
27 data and functions. Notably, that overarching security approach extends
28 beyond the mainframe environment to all shared information and
29 technology systems. Information Technology Security, an organization
30 within TXU Business Services Information Technology that has
31 responsibility for coordinating data security for all TXU Corp shared

1 information and technology systems, provides for the implementation of
2 preventive, detective, and corrective controls. Preventive measures
3 include shunning hacker attacks; overseeing intrusion testing by third
4 party vendors; controlling access to information technology facilities,
5 hardware, and software; and establishing and communicating information
6 control policies and procedures. Detective measures include monitoring
7 and reporting functions, as well as auditing certain communication flows,
8 such as e-mail. Corrective controls include disaster recovery, incidence
9 management, security alerts, and enforcement of information technology
10 policies and procedures related to information control. The
11 aforementioned data security measures already in place directly support
12 the objective of appropriate controls with respect to business separation
13 between the transmission and distribution company and competitive
14 affiliates.

15 **2. Access Controls**

16 **a. Processing Units**

17 Q. ARE THERE ACCESS CONTROLS BUILT INTO THE MAINFRAME
18 PROCESSING UNITS THEMSELVES?

19 A. Yes, as I have previously mentioned, each physical processing unit, or
20 CPU, is broken down into separate logical partitions that run
21 autonomously of other logical partitions in the CPU. Logical partitions
22 assigned exclusively to the transmission and distribution company will be
23 structured so information is not shared with other logical partitions. Logical
24 partitioning has been used primarily to allocate MIPS and memory across
25 systems, but partitioning also effectively prevents one piece of software
26 from interacting with or impacting another piece of software. Each logical
27 partition is assigned a set of MIPS and memory that can be utilized only
28 by the software residing on that partition. As I have previously mentioned,
29 processing activity cannot spread into other logical partitions even if all the
30 resources (MIPS and memory) have been consumed in a given partition.

1 Q. DIDN'T YOU STATE THAT COUPLING FACILITIES ARE OFTEN MADE
2 ACROSS LOGICAL PARTITIONS TO SHARE RESOURCES IN THE
3 EVENT OF SYSTEM FAILURE OR TO SUPPORT MONTHLY
4 MAINTENANCE?

5 A. Yes. Coupling facilities are often made across logical partitions to share
6 resources as a result of maintenance and event planning.

7 Q. DOESN'T THE COUPLING OF LOGICAL PARTITIONS CREATE A RISK
8 OF OVERRIDING TRANSMISSION AND DISTRIBUTION COMPANY
9 AND COMPETITIVE AFFILIATE PARTITIONING?

10 A. No. The implementation of a coupling facility across logical partitions must
11 be consciously designed and implemented rather than occurring by
12 happenstance. As previously discussed, it may be desirable to establish
13 more than one logical partition for transmission and distribution company
14 operations. If for example, fail-over protection were needed for a
15 transmission and distribution company partition, a second dedicated
16 transmission and distribution company partition would be created for that
17 specific purpose. The second transmission and distribution company
18 partition would also not be shared with any competitive affiliate.

19 Q. WHICH TXU ORGANIZATION HAS RESPONSIBILITY FOR CREATING
20 AND ADMINISTERING MAINFRAME CPU LOGIC PARTITIONS?

21 A. Creation and administration of logical mainframe partitions is the
22 responsibility of Information Technology Operations.

23 **b. Application Software**

24 Q. IN DESCRIBING THE MAINFRAME PROCESSING ENVIRONMENT
25 YOU STATED THAT APPLICATION SOFTWARE CAN BE DESCRIBED
26 AS A PROGRAM THAT PERFORMS A FUNCTION FOR THE
27 APPLICATION "OWNER." HOW ARE APPLICATION "OWNERS"
28 IDENTIFIED?

29 A. Application "owners" are identified by determining the organization
30 responsible for the maintenance and accuracy of the data for a given
31 application. As examples, the Employee Information System is "owned" by

1 the Human Resources organization and the Procurement Materials
2 Management System is "owned" by the Procurement organization.
3 Transmission and Distribution "own" applications that are separately
4 identified from competitive affiliate "owned" applications. An example of a
5 Distribution application would be the Distribution Information System
6 (DIS). DIS supports planning, design, and mapping of the electric grid, as
7 well as automating work management.

8 Q. HOW WILL THE TXU CORP SYSTEM ENSURE THAT APPROPRIATE
9 ACCESS RESTRICTIONS ARE MAINTAINED SO THAT ONLY
10 APPROPRIATELY APPROVED PERSONS CAN ACCESS
11 APPLICATION INFORMATION?

12 A. Currently, personnel in Information Technology Security are responsible
13 for issuing and coordinating approvals for employees that are designed to
14 ensure appropriate restrictions are maintained on access to information.
15 The approach is two-tiered. Information Technology Security personnel
16 provide the first tier of authorization, which allows a particular employee to
17 have access to each application that is used by that employee's business
18 unit or some other group of employees that includes the employee. The
19 second tier of authorization comes from the "owner" of the application. The
20 application "owner" determines what information in each application is
21 appropriate for access by each employee that is authorized to use that
22 application. Thus, under the current system, if it is appropriate for a
23 particular employee to be able to use a particular application but not to be
24 able to see some of the information that is held in that application, the two-
25 tiered authorization approach will ensure that result. Importantly, if the
26 application "owner" is a regulated business function, an employee that
27 serves in a competitive business function will **not** be able to access any
28 information in the application that the regulated business function does not
29 authorize. Individual six-digit passwords (known only by the user) and
30 unique identification numbers (assigned by Information Technology
31 Security) are used to provide both control and accountability for each

1 individual's activities. Thus, the mechanisms necessary to provide strong
2 restraints on sharing of information are in place. It is the intent of TXU
3 Corp to use the same two-tiered approach, or a different approach that is
4 at least as effective, in the future.

5 Q. ARE PASSWORDS REGULARLY UPDATED?

6 A Yes. The employee is assisted in password update by being electronically
7 required to change their password every ninety days before they are
8 allowed access to applications.

9 **c. Operating System Software**

10 Q. ARE ACCESS CONTROLS NEEDED FOR OPERATING SYSTEM
11 SOFTWARE?

12 A. Yes. By design, operating system software does not contain transmission
13 and distribution company operation data. However, access to operating
14 system software must be limited to prevent unauthorized users from
15 changing parameters, deleting lines of code, etc., that would impact the
16 continued operation of operating system software and, ultimately,
17 applications dependent on those operating systems.

18 **d. Physical Facilities**

19 Q. WHAT PHYSICAL SECURITY MEASURES ARE IN PLACE FOR THE
20 MAINFRAME PROCESSING ENVIRONMENT?

21 A. Access control and access monitoring for the mainframe complex are
22 restricted by card key access points. Only Information Technology
23 personnel or selected other personnel, both approved by Information
24 Technology management, can gain access without manual intervention by
25 facility management personnel.

26 **e. Customer Information System**

27 Q. ARE THERE ANY MAINFRAME ENVIRONMENT APPLICATIONS FOR
28 WHICH SPECIAL PRECAUTIONS WILL BE TAKEN TO ENSURE THAT
29 A THIRD-PARTY ORGANIZATION, WHICH IS NOT A USER OF THE
30 INFORMATION IN THE APPLICATION, WILL CONTROL BOTH FIRST-
31 TIER AND SECOND-TIER AUTHORIZATIONS?

1 A. Yes. Information Technology Security will control both first-tier and
2 second-tier authorizations for the existing Customer Information System
3 ("CIS"), which will be functionally segmented and used by both the
4 transmission and distribution company and any affiliated retail electric
5 provider. Just like other applications, Information Technology Security
6 personnel will control the first tier of authorization, which allows a
7 particular employee to have access to the CIS application. The second tier
8 of authorization will also be controlled by Information Technology Security,
9 a third party non-user of the information, to ensure that information access
10 is handled in a manner consistent with code of conduct guidelines.
11 Consistent with application of the two-tiered access approach for other
12 applications, it continues to be the case that an employee who serves in a
13 competitive business function will *not* be able to access any information in
14 the CIS application that is not appropriate for that employee to view. As
15 with other applications, individual six-digit passwords (known only by the
16 user) and unique identification numbers (assigned by Information
17 Technology Security) are used to provide both control and accountability
18 for each individual's activities.

19 Q. WHY IS THE EXISTING CIS BEING FUNCTIONALLY SEGMENTED
20 RATHER THAN CREATING SEPARATE CIS SYSTEMS FOR THE
21 TRANSMISSION AND DISTRIBUTION COMPANY AND A TXU RETAIL
22 ELECTRIC PROVIDER?

23 A. The continued use of the existing CIS is required in order to provide a
24 seamless transition at market opening with minimal impact on customers.
25 Under Senate Bill 7, the obligation to provide billing services falls upon the
26 retail electric provider instead of the transmission and distribution
27 company. The function of billing approximately 2.4 million residential and
28 commercial and industrial customers with a demand less than 1,000
29 kilowatts requires massive amounts of mainframe processing and data
30 storage. Conversion of approximately 2.4 million customers to a new
31 system by December 31, 2001 has a significant element of risk due to the

1 amount of customer information that must be transferred in a compressed
2 time-frame. The time-frame does not allow sufficient time for testing,
3 installation, and data conversion to the extent necessary to assure that
4 customers will not be impacted by the conversion.

5 Q. WILL ALL CUSTOMERS CONTINUE TO BE SUPPORTED IN THE
6 EXISTING CIS ?

7 A. No. The retail electric provider will establish its own competitive customer
8 information system to handle: (1) commercial and industrial customers
9 with demand exceeding 1,000 kilowatts; (2) new customers moving into
10 the area; and (3) customers who request optional products and services.

11 Q. WILL SEGMENTATION OF THE EXISTING CIS CONFER A
12 COMPETITIVE ADVANTAGE ON TXU ELECTRIC'S AFFILIATED
13 RETAIL ELECTRIC PROVIDER?

14 A. No. Other than providing usage information and other technical data that
15 will be provided to each retail electric provider serving each retail
16 customer, the existing CIS will not be used to support an affiliated retail
17 electric provider's sales to the three categories of customers I have just
18 described. As previously stated, a separate CIS, used only by an affiliated
19 retail electric provider, will be established by the affiliated retail electric
20 provider to handle: in-area commercial and industrial customers whose
21 demand exceeds 1,000 kilowatts; new customers moving into the area;
22 and customers who request optional products and services. The continued
23 use of the existing CIS system for customers that are not being served
24 competitively does not confer a competitive advantage, but does allow an
25 affiliated retail electric provider to seamlessly continue to serve existing
26 residential and small commercial and industrial customers without the risk
27 of negatively impacting those customers.

28 Q. PROVIDE A SUMMARY BREAKDOWN OF THE PROPOSED CIS DATA
29 SEGMENTATION BETWEEN THE UTILITY AND THE RETAIL ELECTRIC
30 PROVIDER ON JANUARY 1, 2002.

31 A. CIS data is proposed to be segmented in the following manner:

TRANSMISSION AND DISTRIBUTION COMPANY:

- Service Point Data (service address, delivery voltage, phase of meter, meter reading route, grid number);
- Meter Reads;
- Energy Consumption; and
- Service Order Completion Information.

RETAIL ELECTRIC PROVIDER:

- Customer Data (name, service address, mailing address, phone number, social security number, drivers license number, employer information);
- Meter Reads;
- Energy Consumption;
- Service Order Initiation Information;
- Billing Information;
- Deposit Information;
- Payment History;
- Credit History;
- Credit Rating;
- Current Amount Due;
- Past Due and Days in Arrears;
- Extension Date; and
- Returned Checks.

The segmentation of CIS data will be coordinated with the ERCOT ISO registration system. Adequate data will need to be supplied to the transmission and distribution company so that it may verify restoration of service during outages.

Q. HOW WILL COSTS BE ASSIGNED BETWEEN THE TRANSMISSION AND DISTRIBUTION COMPANY AND THE RETAIL ELECTRIC PROVIDER FOR USE OF THE EXISTING CIS SYSTEM?

1 A. Cost of the existing CIS system will be assigned between the transmission
2 and distribution company and the retail electric provider based on an
3 analysis of the cost-causative cost drivers for the CIS system and
4 segmented sub-systems. The cost-causative cost drivers will be identified
5 and explained in the April 2000 filing.

6 Q. HOW WILL YOU ENSURE THAT RETAIL ELECTRIC PROVIDERS
7 OTHER THAN AN AFFILIATED RETAIL ELECTRIC PROVIDER CAN
8 COMMUNICATE WITH THE TXU TRANSMISSION AND DISTRIBUTION
9 COMPANY AND OBTAIN NECESSARY DATA ON A BASIS THAT IS
10 COMPARABLE TO THE AFFILIATED RETAIL ELECTRIC PROVIDER'S
11 ABILITY TO OBTAIN SUCH DATA?

12 A. TXU Corp will comply with the principles and procedures contained in the
13 code of conduct and developed by ERCOT and the Commission related to
14 the transfer, storage, and accessibility of customer data in the
15 marketplace.

16 **B. Client Server Computer Systems**

17 **1. Overview**

18 Q. PLEASE PROVIDE AN OVERVIEW OF THE CLIENT SERVER
19 PROCESSING ENVIRONMENT.

20 A. Generally the term "client server" refers to high powered business
21 computer processors approximately the size of a large desktop business
22 computer. However, a mainframe CPU can be used as an enterprise-wide
23 client server for large applications. For the purposes of my testimony, the
24 client server processing environment will be restricted to smaller, non-
25 mainframe processing equipment. Because they are small in size, can be
26 easily grouped together, and do not require the same physical operating
27 environment standards (cooling and electric power requirements) as a
28 mainframe CPU, client servers can be distributed geographically at
29 various business locations. Currently, the TXU Corp system has
30 distributed client server environments at Energy Plaza and the Harwood
31 Complex in Dallas; the Electric Service Building in Fort Worth; the

1 mainframe complex; Comanche Peak Steam Electric Station; and at
2 various offices across the service area. The ability to physically distribute
3 client servers across business locations has earned this group of
4 processors the "distributed processing" tag. Client servers are generally
5 divided into four groups that perform specific functions. The four major
6 functional groupings are domain controllers, file servers, print servers, and
7 application servers. There are currently 500 distributed servers and three
8 predominant operating systems in the TXU Corp system companies
9 business environment: Microsoft's Windows NT, IBM's AIX, and Sun's
10 Solaris.¹ More than 90% of the distributed servers are Windows NT
11 servers.

12 **2. Access Controls**

13 Q. PLEASE DESCRIBE THE ACCESS CONTROLS THAT FUNCTION
14 WITHIN THE CLIENT SERVER OPERATING ENVIRONMENT.

15 A. Domains and domain controllers are at the heart of client server security.
16 A domain is basically a collection of server resources. Each domain has a
17 primary domain controller. The primary domain controller of each domain
18 contains the directory that details each user in the domain and the
19 information they can access. Logical domains are created by grouping
20 resources under a common domain much like some residential
21 neighborhoods are grouped into a domain by a security fence that forms a
22 perimeter around the neighborhood. In this example, the on-duty security
23 guard operates as the domain controller by checking the neighborhood
24 directory for the name of those individuals requesting access. If the
25 directory does not contain the name of the requestor, the guard (domain
26 controller) turns the requestor away. But, unlike the security guard who
27 stops at allowing access to the neighborhood, the domain controller
28 follows an approved requestor to the individual house (application) and
29 repeats the request-access grant/deny routine. Directories contained
30 within the primary domain controller, and coordinated by Information
31 Technology Security, provide the first tier of authorization similar to tier-

1 one authorization in the mainframe environment. Requestors contact the
2 Information Technology help desk to request access to applications and
3 data in a given domain. The help desk issues a request order to
4 Information Technology Security. Information Technology Security verifies
5 whether the requestor is authorized by the domain resident (e.g., TXU
6 Electric Distribution) for the requested access and either makes the
7 necessary access update to the domain directory or denies the request.
8 The second tier of authorization in the client server environment is also
9 similar to the second tier of authorization in the mainframe environment.
10 The second tier of authorization comes from the "owner" of the application
11 residing within the domain. The application "owner" determines what
12 information in each application is appropriate for access by each
13 employee that is authorized to use that application. As in the mainframe
14 environment, if it is appropriate for a particular employee to be able to use
15 a particular application but not to be able to see some of the information
16 that is held in that application, the two-tiered authorization approach will
17 ensure that result. As was mentioned previously, it is important to note
18 that an employee who serves in a competitive business function will *not*
19 be able to access any information in an application "owned" by a regulated
20 business function that the regulated business function does not authorize.
21 Individual six-digit passwords (known only by the user) and unique
22 identification numbers (assigned by Information Technology Security) are
23 used to provide both control and accountability for each individual's
24 activities. Thus, the mechanisms necessary to provide strong restraints on
25 sharing of information are in place. It is the intent of TXU Corp to use the
26 same two-tiered approach, or a different approach that is at least as
27 effective, in the future.

28 Q. ARE PASSWORDS REFRESHED PERIODICALLY AS THEY ARE IN
29 THE MAINFRAME ENVIRONMENT?

1 A. Yes. As in the mainframe environment, every ninety days the requestor is
2 assisted in password refresh responsibilities by being denied access to
3 approved systems until the password has been refreshed.

4 Q. HOW ARE DOMAINS CURRENTLY SEGMENTED?

5 A. There are four major domain groupings: TXU-MAIN, Corporate
6 applications; FOSSIL, Fossil Generation; TRANSMISSION, Transmission
7 Business Unit; and DISDC, Distribution Business Unit.

8 Q. HOW WILL DOMAINS BE SEGMENTED IN THE FUTURE?

9 A. Transmission and distribution company applications will reside in a client
10 server domain that is separated from other affiliates, including competitive
11 affiliates. Corporate shared applications, such as the Financial Information
12 Management system, will reside in a domain that is also separated from
13 other affiliates.

14 Q. WHICH ORGANIZATION HAS ADMINISTRATIVE RESPONSIBILITY
15 FOR ESTABLISHING DOMAINS?

16 A Information Technology Operations is responsible for installing and
17 maintaining the client server environment, including creation of logical
18 domains. Information Technology Security has responsibility for granting
19 access to the domain.

20 **3. Physical Facilities**

21 Q. WHAT PHYSICAL SECURITY MEASURES ARE IN PLACE FOR THE
22 CLIENT SERVER DISTRIBUTED PROCESSING ENVIRONMENT?

23 A. Client server clusters at Energy Plaza, Harwood Complex, Electric Service
24 Building, and Comanche Peak locations are kept in restricted access
25 rooms. Access control and access monitoring for the above listed
26 locations are provided by card key and key restricted-access points. Only
27 approved personnel can gain access without manual intervention by on-
28 premise security.

1 **C. Electronic Mail System**

2 **1. Overview**

3 Q. PLEASE PROVIDE AN OVERVIEW OF LOTUS NOTES E-MAIL AND
4 APPLICATION FUNCTIONS.

5 A All Lotus Notes functions are basically provided through databases. A
6 Lotus Notes application can be created through combining one or more
7 database files. One such application might be a phone book listing of
8 information about an individual such as phone number, office location, and
9 company name. As with the client server environment description, the key
10 to data access control in Lotus Notes is the creation of domains that are
11 monitored and controlled by domain controllers. Unlike the client server
12 environment described previously, Lotus Notes has but one controller for
13 various domains. In Lotus Notes, the public name and address book is the
14 directory for the controller. The public name and address book contains
15 information about individuals that not only allow Lotus Notes to deliver
16 mail to an individual's mail file, but also provides processing rules that
17 allow or deny access to Lotus Notes database files for an individual. Each
18 individual name in the Lotus Notes address book carries with it a
19 certificate that identifies that individual within the Lotus Notes
20 environment.

21 **2. Access Controls**

22 Q. HOW WILL LOTUS NOTES SEGREGATE THE TRANSMISSION AND
23 DISTRIBUTION COMPANY FROM COMPETITIVE AFFILIATES?

24 A. Today, Lotus Notes does not differentiate among affiliates. Employees of
25 TXU Electric and of competitive affiliates can freely share mail and access
26 to the same Lotus Notes database applications. Prior to January 1, 2002,
27 transmission and distribution company employees and contractors will be
28 placed in separate domains from employees and contractors of
29 competitive affiliates. Separate domains will restrict the sharing of
30 application databases between the transmission and distribution company
31 and competitive affiliates.

1 **3. Behavioral Safeguards**

2 **a. Separate Address Books**

3 Q. WHAT ARE CASCADING ADDRESS BOOKS?

4 A. Cascading address books are simply a way to put multiple public name
5 and address books together. It is very much like putting phone books
6 together (e.g., Dallas and Houston). Cascading address books allow a
7 Lotus Notes user to look in one location to find the name and address of
8 anyone in any of the TXU Corp system companies. This has been done to
9 make mail addressing easy.

10 Q. WHAT IS THE IMPACT OF CREATING SEPARATE DOMAINS ON
11 CASCADING ADDRESS BOOKS?

12 A. The impact is more on behavior modification than anything else. If address
13 books for transmission and distribution company employees are placed in
14 separate domains from competitive affiliates, employees from the
15 transmission and distribution company will be required to go to a separate
16 address book before searching for the name of a competitive affiliate
17 employee. The transmission and distribution company employee thus has
18 a trigger to consider why it is that he or she must go to a separate address
19 book, with the answer being that transmission and distribution company
20 employees are different from competitive affiliate employees in terms of
21 information sharing.

22 Q. WILL THE DOMAIN ESTABLISHED FOR THE TRANSMISSION AND
23 DISTRIBUTION COMPANY ADDRESS BOOK BE SEPARATE FROM
24 THE DOMAIN ESTABLISHED FOR COMPETITIVE AFFILIATES?

25 A. Yes.

26 **b. Limited Type-Ahead Features**

27 Q. EXPLAIN TYPE-AHEAD FEATURES OF LOTUS NOTES

28 A. The type-ahead feature allows a mail sender to simply begin typing the
29 name of the addressee and Lotus Notes will fill in the rest with best match
30 guesses until the name is found. Today, since there is one domain, if you

1 begin typing the name JOHN SMITH, Lotus notes will find a "John Smith"
2 before you finish typing.

3 Q. WHAT IS THE VALUE OF CREATING SEPARATE DOMAINS WITH
4 RESPECT TO THE TYPE-AHEAD FEATURE?

5 A. If there are transmission and distribution company employees and
6 competitive affiliate employees with the same or similar names, the type-
7 ahead feature could result in the unintentional, inappropriate distribution of
8 information between the transmission and distribution company and a
9 competitive affiliate. With separate domains for the transmission and
10 distribution company and the competitive affiliates, if John Smith 1 were in
11 the transmission and distribution company and John Smith 2 were in a
12 competitive affiliate, a transmission and distribution company addresser
13 would have to add the domain name to send mail to John Smith 2 (e.g.
14 John Smith2@domain#). Again, the transmission and distribution
15 company employee must pause to consider why it is that he, or she, must
16 go through a separate naming convention for the competitive affiliate, with
17 the answer being that transmission and distribution company employees
18 are different from competitive affiliate employees in terms of sharing
19 information.

20 Q. WILL SEPARATE DOMAINS BE ESTABLISHED TO ELIMINATE USE OF
21 THE TYPE-AHEAD FUNCTION BETWEEN THE TRANSMISSION AND
22 DISTRIBUTION COMPANY AND COMPETITIVE AFFILIATES?

23 A. Yes.

24 **D. Communications**

25 **1. Overview**

26 Q. PLEASE PROVIDE AN OVERVIEW OF THE COMMUNICATIONS
27 NETWORK.

28 A The TXU Corp communications network can be segmented at a high level
29 into the local area data network (LAN), the telephone network, the two-
30 way radio network, internet and intranet communications, and the wide
31 area data network (WAN). There are over 13,000 data devices connected

1 to the communications network, including business computers, routers,
2 controllers, and mainframe terminals. Dial tone is delivered to over 32,000
3 endpoints each day, including multiple line phones, fax machines, and
4 modems. The two-way radio network provides communication to
5 approximately 4,000 TXU Corp system radios. The WAN utilizes multiple
6 systems to provide interconnectivity between geographic locations. These
7 WAN systems include public circuits (local exchange and inter-exchange
8 carriers), microwave radio, and fiber optic infrastructure. For a visual
9 depiction of the current TXU Corp communications network, see Exhibit
10 DMD-1.

11 **2. Local Area Data Network**

12 **a. Overview**

13 Q. PLEASE DESCRIBE THE STRUCTURE OF A TYPICAL LOCAL AREA
14 DATA NETWORK.

15 A. A LAN is a data communications network that provides easy
16 interconnection of terminals, desktop business computers, and client
17 servers within a single building or small campus area. The physical LAN
18 includes the wiring from the previously mentioned devices to a hub
19 (excluding the devices themselves). A hub is electronic equipment that
20 connects several local devices together and allows them to exchange
21 data. There are often several hubs within one LAN connected to a router.
22 A router is electronic equipment that forwards information packets
23 between networks, both local-area and wide-area. Since a router may
24 route information from one hub to another on the same LAN, a portion of
25 the router may be considered part of the LAN. A LAN can include
26 connections from a mainframe computer to other smaller computers on
27 the same LAN. Exhibit DMD-1 provides a general visual depiction.

28 **b. Access Controls**

29 Q. DESCRIBE ACCESS CONTROLS IN A LAN THAT WILL PREVENT THE
30 SHARING OF INFORMATION BETWEEN THE TRANSMISSION AND
31 DISTRIBUTION COMPANY AND A COMPETITIVE AFFILIATE.

- 1 A. TXU Business Services Information Technology will develop and maintain
2 logical separation within each LAN, and transmission and distribution
3 company and competitive affiliate employees will not be allowed to occupy
4 the same LAN. Under normal circumstances, LAN users are grouped
5 based on their physical proximity and any user connected to the LAN
6 would be able to share information with other users on the same LAN. The
7 sharing of information could include one LAN user granting access to the
8 files on their desktop to all the other users of that LAN. In addition, while
9 unlikely, highly technical users could potentially use software to intercept
10 information packets of other users on the same LAN. Today, TXU Electric
11 and competitive affiliate employees may occupy separate floors of
12 common or adjacent buildings and still be part of a common LAN. It is
13 necessary, therefore, to identify all users on a LAN and to logically
14 separate transmission and distribution company employees and
15 competitive affiliate employees. In order to assure separation in these
16 instances, each wire from an active data connection endpoint to a hub will
17 be identified. The wiring connection into the hub will be tagged as being
18 either a transmission and distribution company connection or a
19 competitive affiliate user connection. Once so identified, the connections
20 to ports on the hub will be electronically grouped into separate virtual
21 LANs. Virtual LANs create separate LANs in essence or effect without
22 requiring duplication of all LAN equipment and support. Users on separate
23 virtual LANs will not be allowed to directly connect, nor can information
24 packets be captured across virtual LANs. The use of virtual LANs provides
25 the same level of logical separation that would be sustained by the
26 creation of physically separate LANs, but eliminates the redundant
27 expenditures for hubs and the staff operations support required to
28 maintain them.
- 29 Q. WILL THIS IDENTIFICATION AND GROUPING BE NECESSARY FOR
30 ALL LANS IN THE TXU CORP COMMUNICATIONS NETWORK?

1 A. It will be necessary in every instance where there is the possibility of
2 having transmission and distribution company and competitive affiliate
3 employees on the same LAN. However, not every LAN in the
4 communications network will have to be configured in this manner. For
5 example, if the LAN is located at a generation power plant and is only
6 being used to connect generation employees, then creating multiple virtual
7 LANs will not be necessary at that location.

8 Q. WHICH ORGANIZATION IS RESPONSIBLE FOR ADMINISTERING LAN
9 ACCESS CONTROLS?

10 A. Information Technology Telecommunications is responsible for
11 maintaining the separation of transmission and distribution company and
12 competitive affiliate employees through the creation of separate LANs or
13 virtual LANs.

14 Q. WHAT ACCESS CONTROLS PREVENT COMPETITIVE AFFILIATE
15 EMPLOYEES FROM SIMPLY PLUGGING INTO A TRANSMISSION AND
16 DISTRIBUTION COMPANY LAN?

17 A. The hub connection ports are coded in a manner that would preclude
18 employees from determining which connection belongs to which employee
19 without a directory listing of the ports. Only Information Technology
20 personnel will have access to the directory. In addition, the hubs and the
21 end-wiring connections to the hubs are not accessible without key access.

22 **3. Voice Communication**

23 **a. Telephone**

24 Q. REGARDING TELEPHONE COMMUNICATIONS, ARE THERE ACCESS
25 CONTROLS TO PREVENT OR RESTRICT COMMUNICATION
26 BETWEEN COMPETITIVE AFFILIATES AND THE TRANSMISSION AND
27 DISTRIBUTION COMPANY?

28 A. For the most part, no. The only access control required is already provided
29 through current technology that eliminates "multiple party lines" where
30 caller groups share a single circuit. However, as described in the direct
31 testimony of Mr. Wenning, employees will be trained regarding legal

1 restrictions on the sharing of information between the transmission and
2 distribution company and competitive affiliates.

3 **b. Two-Way Radio**

4 **i. Overview**

5 Q. PLEASE DESCRIBE THE STRUCTURE OF THE TWO-WAY RADIO
6 SYSTEM.

7 A. The TXU Corp two-way radio system currently has 111 radio tower sites
8 supporting approximately 4,000 TXU Corp system radios. The TXU Corp
9 radio system is a trunked system rather than a conventional system. A
10 conventional radio system user selects a frequency to talk on, like a
11 citizens band radio user selects a channel to talk on. A trunked radio
12 system requires each radio to be programmed for access to talk groups.
13 When a request is made to communicate with a specific talk group, the
14 system assigns an available frequency to all radios that have selected the
15 same talk group. This feature allows more capability with less hardware or
16 radio frequencies.

17 **ii. Access Controls**

18 Q. WHAT ACCESS CONTROLS WILL BE IMPLEMENTED FOR THE TWO
19 WAY RADIO SYSTEM TO PREVENT A COMPETITIVE AFFILIATE
20 FROM GAINING ACCESS TO INFORMATION ABOUT TRANSMISSION
21 AND DISTRIBUTION COMPANY OPERATIONS?

22 A. Radios assigned to competitive affiliate employees will be programmed to
23 prevent access to transmission and distribution company talk groups and
24 to the transmission and distribution company information communicated
25 among the transmission and distribution company talk group participants.

26 Q. WILL THE TWO-WAY RADIO SYSTEM BE SHARED AMONG
27 REGULATED AND COMPETITIVE ACTIVITIES?

28 A. Yes, but only in a very limited way, and only as necessary to ensure
29 reliable operation of the electric system.

30 Q. PLEASE EXPLAIN HOW THE TWO-WAY RADIO SYSTEM WILL BE
31 SHARED BETWEEN REGULATED AND COMPETITIVE ACTIVITIES.

1 A. Sharing of the two-way radio system will be necessary, as it is now, to
2 ensure coordinated operation of both the generation system and the
3 transmission system. The primary need for such coordination would be in
4 the eventuality of a "black-start" or other emergency situation. Other than
5 periodic drills or testing to ensure that the two-way radio system is
6 functioning correctly, such emergency situations are the only situations for
7 which sharing of the radio system is envisioned.

8 Q. WHAT SAFEGUARDS WILL BE IMPLEMENTED TO ENSURE
9 ADEQUATE MONITORING OF ANY ACTUAL SHARING OF
10 INFORMATION BETWEEN REGULATED AND COMPETITIVE
11 ACTIVITIES THROUGH THE TWO-WAY RADIO SYSTEM?

12 A. Consistent with the requirements of the code of conduct, as described in
13 the direct testimony of Mr. Brian Wenning, any actual sharing of
14 information (other than solely for drills or testing) through shared use of
15 the two-way radio system will be identified and reported. Thus,
16 appropriate safeguards will be in place to ensure that the limited sharing of
17 the two-way radio system does not result in the inappropriate transfer of
18 confidential information or result in undue preferential treatment or an
19 unfair competitive advantage.

20 Q. WHICH ORGANIZATION HAS RESPONSIBILITY FOR PROGRAMMING
21 AND ADMINISTERING TWO-WAY RADIO TALK GROUPS?

22 A. Radio programming and administration of talk groups is the responsibility
23 of Information Technology Telecommunications.

24 4. Internet And Intranet Communication

25 Q. PLEASE DESCRIBE ACCESS CONTROLS FOR DATA MADE
26 AVAILABLE TO INTERNET AND INTRANET USERS.

27 A. TXU Electric intranet data is available to both internal users (intranet) and
28 external users (internet). The data sources are the same; however, access
29 controls to intranet data have an additional dimension for external users.
30 Access to intranet sites is controlled by firewall technology. The firewalls
31 control which ports are available to external requestors and which external

1 requestor has access to a given port. The access directory for an available
2 port (with the exception of the port identified to provide general access to
3 the public) is mapped to specific addresses of external requestors. If the
4 address of the external entity is recognized by the firewall, then the
5 external entity is granted access to the port and defined intranet data
6 sources. If the address of the external requestor is not recognized, the
7 requestor is denied access. Once admitted, the external requestor has
8 access to the TXU intranet in the same manner as an internal requestor.

9 Q. PLEASE DESCRIBE THE ACCESS CONTROLS TO INTRANET DATA
10 BY ADMITTED EXTERNAL USERS AND INTERNAL USERS.

11 A. Intranet data is stored on client servers. As previously discussed, domains
12 and domain controllers are at the heart of client server security and a
13 domain is basically a collection of server resources. Each domain has a
14 primary domain controller. The primary domain controller of each domain
15 contains the directory that details each user in the domain and the
16 information they can access. Logical domains are created by grouping
17 resources under a common domain much like some residential
18 neighborhoods are grouped into a domain by a security fence that forms a
19 perimeter around the neighborhood. Transmission and Distribution system
20 operations will occupy separate domains (neighborhoods) from
21 competitive affiliates to prevent competitive affiliate employees and
22 contractors from gaining access to transmission and distribution company
23 information.

24 Q WHICH ORGANIZATION HAS ADMINISTRATIVE RESPONSIBILITY
25 FOR ESTABLISHING INTRANET DOMAINS?

26 A Information Technology Operations is responsible for installing and
27 maintaining the client server environment, including creation of logical
28 domains. Information Technology Security has responsibility for granting
29 requestor access to intranet domains.

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Q. PLEASE DESCRIBE THE STRUCTURE OF THE WIDE AREA DATA NETWORK.

b. Access Controls

A. Segmentation of communication between affiliates and the transmission and distribution company begins with logic contained within routers. As regards data circuits, Information Technology utilizes two technology standards -- the Asynchronous Transfer Mode (ATM) and Frame Relay. These technologies allow for the creation of multiple private virtual circuits across one circuit. This is similar to creating virtual LANs out of a single LAN. All WAN data connections will terminate at shared electronic devices (e.g., routers). The software definitions within the shared devices are managed and controlled by Information Technology Telecommunications and will be programmed to restrict the flow of data between the transmission and distribution company and competitive affiliates. The software definitions are based on access control lists that contain the logical addresses of user locations and LAN connections.

E. Other Safeguards

Q. WHAT "STRUCTURAL" OR "TRANSACTIONAL" SAFEGUARDS WILL BE IMPLEMENTED IN THE TXU CORP SYSTEM?

A. The access controls described earlier in my testimony can all be considered "structural" or "transactional" controls, since those access controls each limit, in some way, the sharing of information by restricting the structure of systems or the types of allowable transactions.

Q. WHAT BEHAVIORAL SAFEGUARDS, IN ADDITION TO THESE YOU HAVE DESCRIBED IN YOUR TESTIMONY, ARE BEING IMPLEMENTED IN THE TXU CORP SYSTEM?

A. In his direct testimony, Mr. Brian Wenning discusses behavioral safeguards that are being implemented across the entire TXU Corp system, including training and enforcement of the corporate code of conduct. For example, inappropriate access to information could lead to enforcement action as a violation of the Affiliate Standards Compliance Program discussed in Mr. Wenning's testimony. Also, as I previously mentioned, Information Technology Security provides for the implementation of preventive, detective, and corrective controls including auditing certain communication flows, such as e-mail, and enforcement of information technology policies and procedures related to information control.

Q. WHAT ASSURANCE CAN YOU PROVIDE THAT THE TXU CORP SYSTEM WILL CONTINUE IN THE FUTURE TO USE ALL THE ACCESS CONTROLS AND OTHER SAFEGUARDS THAT YOU'VE DESCRIBED IN YOUR TESTIMONY?

A. In a rapidly-evolving business environment such as the information technology field, it would be unreasonable to say with certainty that the TXU Corp system will continue to use exactly all the same access controls and other safeguards that are currently used or predicted for near-future use. As technology evolves, I am confident that the TXU Corp system companies will continue to make use of available devices and

1 methodologies to ensure that appropriate access controls and safeguards
2 are maintained. Thus, I can provide assurance that it is the intent of the
3 TXU Corp system companies to ensure that all appropriate and necessary
4 restrictions on information sharing will be maintained, consistent with
5 applicable laws and rules.

6 **IV. CONCLUSION**

7 Q. WHAT CONCLUSIONS HAVE YOU REACHED CONCERNING TXU
8 CORP SYSTEM COMPANIES' MANAGEMENT OF SHARED
9 INFORMATION AND TECHNOLOGY SYSTEMS BETWEEN THE
10 TRANSMISSION AND DISTRIBUTION COMPANY AND COMPETITIVE
11 AFFILIATES?

12 A. The management of information and access controls for processing,
13 storage and communication between the transmission and distribution
14 company and competitive affiliates provides adequate physical, logical,
15 and behavioral safeguard mechanisms to prevent employees of
16 competitive affiliates from gaining access to information about
17 transmission and distribution company system operations and other
18 confidential information. By implementing the access controls and other
19 safeguards described herein, TXU Corp and its subsidiary companies
20 have been ensuring, and will continue to ensure, that information is not
21 shared in a manner that creates undue preferential treatment, unfair
22 competitive advantage, or significant opportunities for cross-subsidization
23 of competitive affiliates.

24 Q DOES THIS CONCLUDE YOUR TESTIMONY?

25 A. Yes.

STATE OF TEXAS §
 §
COUNTY OF DALLAS §

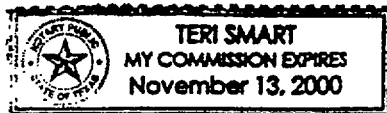
BEFORE ME, the undersigned authority, on this day personally appeared David M. Davis, who, having been placed under oath by me, did depose as follows:

My name is David M. Davis. I am of legal age and a resident of the State of Texas. The foregoing direct testimony and the attached exhibits offered by me are true and correct, and the opinions stated therein are, to the best of my knowledge and belief, accurate, true and correct.



David M. Davis

SUBSCRIBED AND SWORN TO BEFORE ME by the said David M. Davis this 5th day of January, 2000.





Notary Public, State of Texas

