

**ER18-194-000 & ER18-195-000 West FE 2022 ATRR Discovery
FERC Docket No ER18-194 & 195 West FR 2022 ATRR Discovery**

**Responses to Multiple Intervenors
Set JI-2 of Data Requests**

Data Request JI-2-1:

To the extent that AEP West received revenues in 2022 associated with minimum guarantees from retail or wholesale customer requests that required network upgrades where customer loads did not materialize and/or the contract was cancelled, please provide the following:

- a. Identify the FERC account(s) in which AEP West records the revenues received from the minimum guarantee payments and the amount recorded to each such account;
- b. Indicate how much of the revenues were received from retail customers versus wholesale customers;
- c. Identify the amount of incremental transmission investment that was required for the customer loads that either failed to reach commercial operation by the agreed upon date or otherwise failed to reach the agreed upon level of load (demand and/or energy) under the contract schedule;
- d. For subpart c. above, indicate whether the incremental transmission investment is included in the 2023 Formula Rate; and
- e. Indicate whether the payments for the minimum guarantees were revenue credited in the 2023 Formula Rate, and, if not, explain the basis for excluding the revenues.

Response:

a-e. AEP is not aware of any such revenues received by AEP under the SPP OATT.

Date: 11/29/2023

**ER18-194-000 & ER18-195-000 West FE 2022 ATRR Discovery
FERC Docket No ER18-194 & 195 West FR 2022 ATRR Discovery**

**Responses to Multiple Intervenors
Set JI-2 of Data Requests**

Data Request JI-2-2:

In reference to AEP West's response to JI-1-3 asking whether AEP incurred or paid any monetary penalties for violations of North American Electric Reliability Corporation ("NERC") Reliability Standards during 2022, AEP West identified that Transmission was assessed and paid a \$484,500 penalty which was accrued in Account 2420700. Please explain:

- a.: The AEP West companies the \$484,500 penalty amount was allocated to;
- b.: The amount allocated to each AEP West company;
- c.: The FERC account(s) used by each AEP West company to expense its share of the 2022 Transmission penalty and whether that amount was included in that AEP West company's 2022 ATRR calculation and if so, where in each company's 2022 ATRR calculation the penalty amount was included as an input; and
- d.: The method used to allocate the 2022 Transmission penalty amount of \$484,500 among the AEP West companies.

Response:

- a. Total = \$307,800 (PSO \$71,596, SWEPCo \$139,504, OKTCO \$96,700). The remaining \$176,700 was allocated to AEP East companies.
- b. See response to JI-2-2(a) above.
- c. These were expensed prior to 2022 and were recorded to FERC account 426.3 – Penalties, which is not recoverable through the Annual Transmission Revenue Requirement per the formula rate.
- d. The AEP West Companies were allocated \$307,800 of the \$484,500 penalty assessed to the Transmission business units. The allocation of the penalty was first allocated to the NERC region (RF, MRO, TRE) and function (TO, GO) based upon the incidents being settled. Then the Transmission portion by NERC region was allocated based upon Total Assets.

Date: 11/29/2023

**ER18-194-000 & ER18-195-000 West FE 2022 ATRR Discovery
FERC Docket No ER18-194 & 195 West FR 2022 ATRR Discovery**

**Responses to Multiple Intervenors
Set JI-2 of Data Requests**

Data Request JI-2-3:

In reference to AEP West's response to JI-1-19 and "JI-1-19 Attachment 1" regarding extraordinary Transmission O&M expenses for 2022 included in the 2023 Update calculation for each OpCo and TransCo, AEP West provided a list of extraordinary expenses for PSO and SWEPCO for distribution, general, transmission, and wind. For any PSO or SWEPCO extraordinary expenses included on "JI-1-19 Attachment 1" that were included as inputs to the 2022 ATRR, please provide a description of the expenses and their purpose, the FERC account(s) charged with amounts for each account, and the reasons the expenses were included as inputs to the 2022 ATRR.

Response:

Please see JI-2-3 Attachment 1 for extraordinary Transmission O&M expenses included in 2022 ATRR.

Date: 11/29/2023

**ER18-194-000 & ER18-195-000 West FE 2022 ATRR Discovery
FERC Docket No ER18-194 & 195 West FR 2022 ATRR Discovery**

**Responses to Multiple Intervenors
Set JI-2 of Data Requests**

Data Request JI-2-4:

In reference to AEP West's response to JI-1-28 and "JI-1-28 Attachment 1," AEP West explained that the AEP consolidated tax group filed an amended 2021 federal tax return in 2023 and AEP West recorded journal entries for the 2021 amended return during calendar year 2022. Please provide:

- a.: An explanation of how the 2021 amended federal tax return affected AEP West's measurement of the OpCos and TransCos stand-alone NOL carryforwards Account 190 ADIT balances at December 31, 2021 and December 31, 2022; and
- b.: Identify any changes in the balance of any OpCo's or TransCo's stand-alone NOL carryforwards Account 190 ADIT balance at December 31, 2021 and December 31, 2022.

Response:

- a. For PSO, the NOL carryforward was decreased by \$32M. For SWEPCo, the NOL carryforward was increased by \$8M. For OKTCo, the NOL carryforward was increased by \$2M. The NOL was not affected for SWTCo. Changes to the NOLC from the amended federal tax return were previously provided in attachment JI-1-40-Attachment 1. Please see rows labeled "2021 Amend" for each OpCo and TransCo.
- b. Changes to the NOLC from the amended federal tax return were previously provided in attachment JI-1-40-Attachment 1. Please see rows labeled "2021 Amend" for each OpCos and TransCos.

Date: 11/29/2023

**ER18-194-000 & ER18-195-000 West FE 2022 ATRR Discovery
FERC Docket No ER18-194 & 195 West FR 2022 ATRR Discovery**

**Responses to Multiple Intervenors
Set JI-2 of Data Requests**

Data Request JI-2-5:

In reference to AEP West's response to JI-1-29 asking to what extent AEPSC bills the AEP West OpCos and TransCos for current and/or deferred income taxes. AEP West explained that when taxes are billed by AEPSC to the affiliates for their share of the AEPSC taxes, the income taxes are recorded in FERC Account 9230003. For each OpCo and TransCo for calendar year 2022, please identify (i) the income tax amounts billed by AEPSC, (ii) the AEPSC transactions that caused AEPSC to have taxable income and incur income tax liabilities during 2022 (e.g., nondeductible expenses) and (iii) any supporting documentation and workpapers for such amounts.

Response:

- i. Please see JI-2-5 Attachment 1, tab AEPSC Billing, for tax billing detail
- ii. Please see JI-2-5 Attachment 1, tab Tax Rate Reconciliation, for income tax expense impacting items.
- iii. Please see JI-2-5 Attachment 1, tab Taxable Income Calc, for all permanent and temporary timing differences applicable to AEPSC.

Date: 11/29/2023

**ER18-194-000 & ER18-195-000 West FE 2022 ATRR Discovery
FERC Docket No ER18-194 & 195 West FR 2022 ATRR Discovery**

**Responses to Multiple Intervenors
Set JI-2 of Data Requests**

Data Request JI-2-6:

In reference to Attachment 1 to JI-1-31, please:

- a.: State whether the amounts listed in the column labeled “Total Expense” are the Centralized Service Companies’ total depreciation expense, or just the depreciation expense allocated to AEP West.
- b.: Confirm whether the depreciation rates utilized to allocate depreciation from the Centralized Service Companies is utilizing its own depreciation study and rates or whether it utilizes the rates of the operating utility the Service Company is allocating amounts to.
- c.: Explain how any rates allocated to the various affiliates differ and explain the rationale and reasons for the differences.

Response:

- a. The amounts shown in the “Total Expense” column of Attachment 1 to JI-1-31 are the total expenses accrued for AEPSC and do not represent an allocation to any AEPSC affiliates.
- b. The depreciation rates utilized by AEPSC to accrue depreciation expense are its own. AEPSC does not utilize depreciation rates from any of its affiliates for the purposes of accruing AEPSC depreciation expense.
- c. Please see the response to part b.

Date: 11/29/2023

**ER18-194-000 & ER18-195-000 West FE 2022 ATRR Discovery
FERC Docket No ER18-194 & 195 West FR 2022 ATRR Discovery**

**Responses to Multiple Intervenors
Set JI-2 of Data Requests**

Data Request JI-2-7:

In reference to JI-1-39 regarding IRS private letter rulings (“PLRs”) concerning an AEP West OpCo’s and TransCo’s use of the stand-alone method for ADIT for Net Operating Loss Carryforwards for FERC or retail ratemaking purposes, AEP West indicated AEP filed PLRs requests for SWEPCO and PSO for Texas and Oklahoma jurisdictions on March 11, 2022. If the IRS has issued PLRs for either company, please identify the date the IRS issued the PLR.

Response:

The IRS has not yet issued the PLRs.

Date: 11/29/2023

**ER18-194-000 & ER18-195-000 West FE 2022 ATRR Discovery
FERC Docket No ER18-194 & 195 West FR 2022 ATRR Discovery**

**Responses to Multiple Intervenors
Set JI-2 of Data Requests**

Data Request JI-2-8:

In reference to JI-1-34, “JI-1-34 Attachment 1,” JI-1-40, and “JI-1-40 Attachment 1,” regarding the calculations at December 31, 2021 and at December 31, 2022 of each OpCo’s and TransCo’s “Consol NOLC” balance and “Stand Alone NOLC” balance, please provide:

a.: Workpapers (in original format with all formulas intact), supporting documentation, etc. showing the calculations of the “Consol NOLC” balance and “Stand Alone NOLC” balance with all inputs, adjustments, additions, or deductions so as to identify all items of income, deductions, credits, and offsets that resulted in the “Consol NOLC” and “Stand Alone NOLC” balances and each difference between the “Consol NOLC” and “Stand Alone NOLC” balances at December 31, 2021 and December 31, 2022;

b.: Regarding the workpapers, documentation, etc. provided in response to part a., an explanation of how each OpCo’s and TransCo’s “Stand Alone NOLC” calculation for 2021 and 2022 was derived “from jurisdictional revenues and cost of service of the utilities and excludes the impact of activity outside the scope of providing those FERC jurisdictional services.” (See response to JI-1-33m.); and

c.: Demonstrate how each OpCo’s and TransCo’s 2021 and 2022 “Stand Alone NOLC” calculation “takes into account only the ‘revenues and costs entering the regulated cost of service’.” (See response to JI-1-37.)

Response:

Please see confidential attachment JI-2-8 CONFIDENTIAL Attachment 1 for the calculation of Consol NOLC.

Because the stand-alone methodology only includes the revenues and expenses included in each utility’s cost of service, the first step was to identify the total population of those revenues and expenses. No revenues or expenses of affiliate companies are included in the calculation of the AEP West Companies respective FERC jurisdictional revenue requirement. As a result, the individual financial statements of each company contain the total population of FERC jurisdictional revenues and expenses for a particular company. For example, the financial statements of Company A contain all Company A’s FERC revenues and cost of service for Company A and the financial statements of Company B contain all Company B’s FERC revenues and cost of service for Company B. None of Company A’s revenues and expenses are recorded on the financial statements of Company B, and none of Company B’s revenues and expenses are recorded on the financial statements of Company A.

After determining that financial statements of each AEP West Company contain the total population of FERC jurisdictional revenues and cost of service for a particular company, it was necessary to identify the tax benefit or burden associated with those revenues and cost of service.

The workpapers to the consolidated return provide the taxable income or loss associated with the financial statements of each of the AEP West Companies. After identifying the taxable income or loss associated with each AEP West Company, it was necessary to identify and remove any portion of the taxable income or loss resulting from operations that are not rate regulated. After removing the taxable income or loss of unregulated operations, the remaining balance represents the taxable income or loss of the AEP West Companies rate regulated operations.

To the extent that a utility has a NOL, its NOLC ADIT is taken into account in determining the AEP West FERC Formula Rates consistent with the allocation of other ADIT items in the formula to ensure that the NOLC ADIT aligns with the revenues and expenses contained in FERC ratemaking.

Date: 11/29/2023

**ER18-194-000 & ER18-195-000 West FE 2022 ATRR Discovery
FERC Docket No ER18-194 & 195 West FR 2022 ATRR Discovery**

**Responses to Multiple Intervenors
Set JI-2 of Data Requests**

Data Request JI-2-9:

In reference to JI-1-52 and the status of the AEP West OpCos and TransCos Order No. 864 TCJA compliance filings, AEP West explained it is still awaiting acceptance of the Order No. 864 compliance filing made for the AEP West OpCos in Docket No. ER20-2574. Going forward, please provide any updates on the status of this filing and any orders issued by FERC.

Response:

On October 31, 2023, the Company received a letter of acceptance of the Order No. 864 compliance filing made for the AEP West OpCos in Docket No. ER20-2574.

Date: 11/29/2023

**ER18-194-000 & ER18-195-000 West FE 2022 ATRR Discovery
FERC Docket No ER18-194 & 195 West FR 2022 ATRR Discovery**

**Responses to Multiple Intervenors
Set JI-2 of Data Requests**

Data Request JI-2-10:

In reference to JI-1-62 and “JI-1-62 Attachment 1,” where AEP West was asked to describe and provide documentation and calculations supporting the 2022 monthly balances for the PRW Without MED-D Benefits and FAS 158 Contra-PRW Exclude Med-D prepayment items. AEP West responded by providing 2022 prepayments subaccount activity for these two prepayments for PSO and SWEPCO. For PSO and SWEPCO, please provide:

- a.: A 13-month-end average calculation (December 31, 2021 to December 31, 2022) of the accrued but unpaid balances applicable to each prepayment subaccount balance (Excel column E) listed on “JI-1-62 Attachment 1”; and
- b.: A description of PSO’s BPU codes 167,198, and 114 and SWEPCO’s BPU codes 159, 168, 194, 161, and 111.

Response:

- a. See attachment JL-2-10_Attachment_1.xlsx for a 13 month average from December 31, 2021 to December 31, 2022.
- b. The Business Unit codes are used to record some company detail by function for accounting purposes. For benefits, the actuarial service provides detail by functional BU.
 - 167 Public Service Co of Oklahoma - Distribution
 - 198 Public Service Co of Oklahoma - Generation
 - 114 Public Service Co of Oklahoma - Transmission

 - 159 Southwestern Electric Power Co - Distribution
 - 168 Southwestern Electric Power Co - Generation
 - 161 Southwestern Electric Power Co - Texas - Distribution
 - 111 Southwestern Electric Power Co - Texas - Transmission
 - 194 Southwestern Electric Power Co - Transmission

Date: 11/29/2023

**ER18-194-000 & ER18-195-000 West FE 2022 ATRR Discovery
FERC Docket No ER18-194 & 195 West FR 2022 ATRR Discovery**

**Responses to Multiple Intervenors
Set JI-2 of Data Requests**

Data Request JI-2-11:

In reference to AEP West's response to JI-1-40 and "JI-1-40 Attachment 1," page 1, identified PSO's Account 190 balance at December 31, 2021 as \$258,759,519 (Excel cell T32) and PSO's Adjustment to Account 190 at December 31, 2021 as \$183,964,812 (Excel cell T34). On "JI-1-34 Attachment 1," PSO's "Stand Alone NOLC" as of 12.31.2021 is identified as \$264,906,369 (Excel cell C10) and PSO's 1901001 – Rate Base "960Z" balance at December 31, 2021 as \$190,111,662 (Excel cell D10). Please explain:

- a.: Regarding PSO's Account 190 balance at December 31, 2021 on "JI-1-40 Attachment 1," explain why there is a difference between the balance shown on "JI-1-40 Attachment 1" of \$258,759,519 (Excel cell T32) and the balance shown on "JI-1-34 Attachment 1" of \$264,906,369 (Excel cell C10);
- b.: Why is the \$264,906,369 (Excel cell C10 on "JI-1-34 Attachment 1") the proper value for PSO's stand-alone NOL carryforwards ADIT for Account 190 at December 31, 2021 as opposed to \$258,759,519 that is shown on "JI-1-40 Attachment 1";
- c.: Regarding PSO's "Adjustment to Account 190" balance at December 31, 2021 on "JI-1-40 Attachment 1," explain and reconcile why there is a difference between the balance shown on "JI-1-40 Attachment 1" of \$183,964,812 (Excel cell T34) and the balance shown on "JI-1-34 Attachment 1" of \$190,111,662 (Excel cell D10); and
- d.: Why is the \$190,111,662 (Excel cell D10 on "JI-1-34 Attachment 1") the proper value for PSO's stand-alone NOL carryforwards adjustment for Account 190 at December 31, 2021 as opposed to the \$183,964,812 shown on "JI-1-40 Attachment 1".

Response:

The proper values for the stand-alone NOLC are those values in "JI-1-34 Attachment 1" and are the values used in the filing. There are two differences in the calculations in "JI-1-34 Attachment 1" and "JI-1-40 Attachment 1" that account for the differences in question.

First, "JI-1-40 Attachment 1" includes the taxable income associated with the amended 2021 federal income tax return whereas "JI-1-34 Attachment 1" does not.

Second, "JI-1-40 Attachment 1" reports the taxable income for tax year 2021 with the value per the originally filed tax return whereas "JI-1-34 Attachment 1" reports the taxable income for tax year 2021 with the value as accrued on the books for 2021.

The values on "JI-1-34 Attachment 1" correctly report the taxable income that was used to derive all accumulated deferred income taxes as of year-end 2021. The taxable income for the originally filed 2021 tax return and the amended 2021 tax return were not known at the end of 2021 and therefore would not be included in any accrual for income taxes at year-end 2021.

Therefore, the stand-alone NOLC values presented in “JI-1-34 Attachment 1” are calculated consistent with the per books accumulated deferred income taxes in all other accounts.

Date: 11/29/2023

**ER18-194-000 & ER18-195-000 West FE 2022 ATRR Discovery
FERC Docket No ER18-194 & 195 West FR 2022 ATRR Discovery**

**Responses to Multiple Intervenors
Set JI-2 of Data Requests**

Data Request JI-2-12:

In reference to AEP West's response to JI-1-40 and "JI-1-40 Attachment 1," page 2, identified SWEPCO's Account 190 balance at December 31, 2021 as \$318,551,960 (Excel cell S34) and SWEPCO's Adjustment to Account 190 at December 31, 2021 as \$289,702,355 (Excel cell S36). On "JI-1-34 Attachment 1," SWEPCO's "Stand Alone NOLC as of 12.31.2021 is identified as \$324,697,783 (Excel cell C9) and SWEPCO's 1901001 – Rate Base "960Z" balance at December 31, 2021 as \$295,848,178 (Excel cell D9). Please explain:

- a.: Regarding SWEPCO's Account 190 balance at December 31, 2021 on "JI-1-40 Attachment 1," explain why there is a difference between the balance shown on "JI-1-40 Attachment 1" of \$318,551,960 (Excel cell S34) and the balance shown on "JI-1-34 Attachment 1" of \$324,697,783 (Excel cell C9);
- b.: Why is the \$324,697,783 (Excel cell C9 on "JI-1-34 Attachment 1") the proper value for SWEPCO's stand-alone NOL carryforwards ADIT for Account 190 at December 31, 2021 as opposed to \$318,551,960 that is shown on "JI-1-40 Attachment 1";
- c.: Regarding SWEPCO's "Adjustment to Account 190" balance at December 31, 2021 on "JI-1-40 Attachment 1," explain why there is a difference between the balance shown on "JI-1-40 Attachment 1" of \$289,702,355 (Excel cell S36) and the balance shown on "JI-1-34 Attachment 1" of \$295,848,178 (Excel cell D9); and
- d.: Why is the \$295,848,178 (Excel cell D9 on "JI-1-34 Attachment 1") the proper value for SWEPCO's stand-alone NOL carryforwards adjustment for Account 190 at December 31, 2021 as opposed to the \$289,702,355 shown on "JI-1-40 Attachment 1".

Response:

The proper values for the stand-alone NOLC are those values in "JI-1-34 Attachment 1" and are the values used in the filing. There are two differences in the calculations in "JI-1-34 Attachment 1" and "JI-1-40 Attachment 1" that account for the differences in question.

First, "JI-1-40 Attachment 1" includes the taxable income associated with the amended 2021 federal income tax return whereas "JI-1-34 Attachment 1" does not.

Second, "JI-1-40 Attachment 1" reports the taxable income for tax year 2021 with the value per the originally filed tax return whereas "JI-1-34 Attachment 1" reports the taxable income for tax year 2021 with the value as accrued on the books for 2021.

The values on "JI-1-34 Attachment 1" correctly report the taxable income that was used to derive all accumulated deferred income taxes as of year-end 2021. The taxable income for the originally filed 2021 tax return and the amended 2021 tax return were not known at the end of 2021 and therefore would not be included in any accrual for income taxes at year-end

2021. Therefore, the stand-alone NOLC values presented in “JI-1-34 Attachment 1” are calculated consistent with the per books accumulated deferred income taxes in all other accounts.

Date: 11/29/2023

**ER18-194-000 & ER18-195-000 West FE 2022 ATRR Discovery
FERC Docket No ER18-194 & 195 West FR 2022 ATRR Discovery**

**Responses to Multiple Intervenors
Set JI-2 of Data Requests**

Data Request JI-2-13:

In reference to AEP West's response to JI-1-40 and "JI-1-40 Attachment 1," page 4, identified SWTRANS's Account 190 balance at December 31, 2021 as \$423,460 (Excel cell Q26) and SWTRANS's Adjustment to Account 190 at December 31, 2021 as \$386,074 (Excel cell Q28). On "JI-1-34 Attachment 1," SWTRANS's "Stand Alone NOLC" as of 12.31.2021 is identified as \$491,353 (Excel cell C12) and SWTRANS's 1901001 – Rate Base "960Z" balance at December 31, 2021 as \$453,967 (Excel cell D12). Please explain:

a.: Regarding SWTRANS's Account 190 balance at December 31, 2021 on "JI-1-40 Attachment 1," explain why there is a difference between the balance shown on "JI-1-40 Attachment 1" of \$423,460 (Excel cell Q26) and the balance shown on JI-1-34 Attachment 1" of \$491,353 (Excel cell C12);

b.: Why is the \$491,353 (Excel cell C12 on "JI-1-34 Attachment 1") the proper value for SWTRANS's stand-alone NOL carryforwards ADIT for Account 190 at December 31, 2021 as opposed to \$423,460 that is shown on "JI-1-40 Attachment 1";

c.: Regarding SWTRANS's "Adjustment to Account 190" balance at December 31, 2021 on "JI-1-40 Attachment 1," explain and reconcile why there is a difference between the balance shown on "JI-1-40 Attachment 1" of \$386,074 (Excel cell Q28) and the balance shown on "JI-1-34 Attachment 1" of \$453,967 (Excel cell D12); and

d.: Why is the \$453,967 (Excel cell D12 on "JI-1-34 Attachment 1") the proper value for SWTRANS's stand-alone NOL carryforwards adjustment for Account 190 at December 31, 2021 as opposed to the \$386,074 shown on "JI-1-40 Attachment 1".

Response:

The proper values for the stand-alone NOLC are those values in "JI-1-34 Attachment 1" and are the values used in the filing. There are two differences in the calculations in "JI-1-34 Attachment 1" and "JI-1-40 Attachment 1" that account for the differences in question.

First, "JI-1-40 Attachment 1" includes the taxable income associated with the amended 2021 federal income tax return whereas "JI-1-34 Attachment 1" does not.

Second, "JI-1-40 Attachment 1" reports the taxable income for tax year 2021 with the value per the originally filed tax return whereas "JI-1-34 Attachment 1" reports the taxable income for tax year 2021 with the value as accrued on the books for 2021.

The values on "JI-1-34 Attachment 1" correctly report the taxable income that was used to derive all accumulated deferred income taxes as of year-end 2021. The taxable income for the originally filed 2021 tax return and the amended 2021 tax return were not known at the end of 2021 and therefore would not be included in any accrual for income taxes at year-end

2021. Therefore, the stand-alone NOLC values presented in “JI-1-34 Attachment 1” are calculated consistent with the per books accumulated deferred income taxes in all other accounts.

Date: 11/29/2023

**ER18-194-000 & ER18-195-000 West FE 2022 ATRR Discovery
FERC Docket No ER18-194 & 195 West FR 2022 ATRR Discovery**

**Responses to Multiple Intervenors
Set JI-2 of Data Requests**

Data Request JI-2-14:

In reference to AEP West's response to JI-1-40 and "JI-1-40 Attachment 1," page 1, and JI-1-41, AEP West identifies the entries for PSO's 2022 amortization of Account 282 Stand-Alone NOLC deficiencies for Account 282 using the ARAM amortization method. Also, AEP West's response to JI-1-34 and "JI-1-34 Attachment 1" identifies PSO's 2022 amortization of Excess Deferred Income Tax as \$2,059,354 on a consolidated basis (Excel cell O10) and \$253,669 on a transmission only basis (Excel cell O22). The amortization amounts shown on "JI-1-40 Attachment 1," page 1, indicate that consolidated amortization for Account 282 was \$1,931,580 (Excel cells D71 minus D82) and the transmission only amortization was \$227,793 (Excel cells E71 minus E82). Please explain the reasons for the differences in the consolidated and transmission only amortization amounts why the amounts shown on "JI-1-34 Attachment 1" are the proper amounts for PSO for purposes of the 2022 stand-alone NOLC amortization included in the formula rate input for Excess Deferred Income Tax (Line 119).

Response:

The deficient tax amounts of \$2,059,354 for total company PSO and \$253,669 for transmission only are proper amounts for purposes of the 2022 stand-alone NOLC amortization. The \$1,931,580 (PSO) and \$253,669 (PSO Transmission) include a true-up for a 2019 RTP item which was inadvertently excluded in a prior period. The true-up for the 2019 RTP item was not included in the 2022 deficient amount as it is not a good representation of normal 2022 activity. Please see cell D77 and E77 of JI-1-40 Attachment 1 in which these items are noted.

Date: 11/29/2023

**ER18-194-000 & ER18-195-000 West FE 2022 ATRR Discovery
FERC Docket No ER18-194 & 195 West FR 2022 ATRR Discovery**

**Responses to Multiple Intervenors
Set JI-2 of Data Requests**

Data Request JI-2-15:

In reference to AEP West's response to JI-1-40 and "JI-1-40 Attachment 1," page 2, and JI-1-41, AEP West identifies the entries for SWEPCO's 2022 amortization of Account 282 Stand-Alone NOLC deficiencies for Account 282 using the ARAM amortization method. Also, AEP West's response to JI-1-34 and "JI-1-34 Attachment 1" identifies SWEPCO's 2022 amortization of Excess Deferred Income Tax as \$5,182,713 on a consolidated basis (Excel cell O9) and \$276,321 on a transmission only basis (Excel cell O21). The amortization amounts shown on "JI-1-40 Attachment 1," page 2, indicate that consolidated amortization for Account 282 was \$5,321,302 (Excel cells D72 minus D83) and the transmission only amortization was \$248,447 (Excel cells E72 minus E83). Please explain the reasons for the differences in the consolidated and transmission only amortization amounts and why the amounts shown on "JI-1-34 Attachment 1" are the proper amounts for SWEPCO for purposes of the 2022 stand-alone NOLC amortization included in the formula rate input for Excess Deferred Income Tax (Line 119).

Response:

The deficient tax amounts of \$5,182,713 for total company SWEPCO and \$276,321 for transmission only are proper amounts for purposes of the 2022 stand-alone NOLC amortization.

The \$5,321,302 (SWEPCO) and (SWEPO Transmission) include a true-up for a 2019 RTP item which was inadvertently excluded in a prior period. The true-up for the 2019 RTP item was not included in the 2022 deficient amount as it is not a good representation of normal 2022 activity.

Please see cell D78 and E78 of JI-1-40 Attachment 1 in which these items are noted.

Date: 11/29/2023

**ER18-194-000 & ER18-195-000 West FE 2022 ATRR Discovery
FERC Docket No ER18-194 & 195 West FR 2022 ATRR Discovery**

**Responses to Multiple Intervenors
Set JI-2 of Data Requests**

Data Request JI-2-16:

In reference to AEP West's response to JI-1-40 and "JI-1-40 Attachment 1," page 3, and JI-1-41, AEP West identifies the entries for OKTRANS's 2022 amortization of Account 282 Stand-Alone NOLC deficiencies for Account 282 using the ARAM amortization method. Also, AEP West's response to JI-1-34 and "JI-1-34 Attachment 1" identifies OKTRANS's 2022 amortization of Excess Deferred Income Tax as (\$106,088) on a consolidated basis (Excel cell O11). The amortization amount shown on "JI-1-40 Attachment 1," page 3, indicates that consolidated amortization for Account 282 was (\$117,391) (Excel cells E66 minus E78). Please explain:

a.: The reasons for the difference in the consolidated amortization amount and why the amount shown on "JI-1-34 Attachment 1" is the proper amount for OKTRANS for purposes of the 2022 stand-alone NOLC amortization included in the formula rate input for Excess Deferred Income Tax (Line 119).

b.: The reasons why the amortization of the Account 282 deficiency caused the total Account 282 deficiency balance to increase rather to decrease in 2022.

Response:

The deficient tax amount of \$(106,888) is the proper amount for purposes of the 2022 stand-alone NOLC amortization. The \$(117,391) includes a true-up for a 2019 RTP item which was inadvertently excluded in a prior period. The true-up for the 2019 RTP item was not included in the 2022 deficient amount as it is not a good representation of normal 2022 activity. Please see cell E72 of JI-1-40 Attachment 1 in which this item is noted.

Date: 11/29/2023

**ER18-194-000 & ER18-195-000 West FE 2022 ATRR Discovery
FERC Docket No ER18-194 & 195 West FR 2022 ATRR Discovery**

**Responses to Multiple Intervenors
Set JI-2 of Data Requests**

Data Request JI-2-17:

In reference to AEP West's response to JI-1-40 and "JI-1-40 Attachment 1," page 4, AEP West identifies that SWTRANS has an Account 283 Stand-Alone NOLC deficiency of \$223,221 but that balance has not been amortized. SWTRANS Note 1 states "Unprotected excess/deficient taxes must await Commission Order before it can be amortized. Therefore, the 2831001 balance has not changed as it is pending Commission order." Also in the response to JI-1-55, AEP West stated "[t]he Account 2831001 balances will be settled when all of the unprotected is amortized and refunded back to customers." Please explain:

- a.: The type of filing with FERC that is necessary for SWTRANS to amortize the Account 283 stand-alone NOLC deficiency and when AEP West intends to make the needed filing; and
- b.: With regard to AEP West's referenced answer to JI-1-55 about amortizing the Account 2831001 balance, (i) what is the basis for AEP West's statement on the restriction on amortizing the Account 2831001 balance, and (ii) what unprotected ADIT excesses or deficiencies must be amortized and refunded back to customers (all TCJA unprotected excesses/deficiencies or stand-alone NOLC excesses/deficiencies?).

Response:

- a. The balance of \$223,221 as indicated in JI-1-40 Attachment 1 is the deficient tax balance on unprotected deferred income taxes based on the stand-alone NOLC. The type of filing is dependent on the outcome of the pending formal challenge of the 2021 rate year.
- b. Excess or deficient taxes that are not protected under the normalization requirements of the internal revenue code are recorded to account 2831001. The amortization period of these balances is defined by a commission order. For SWTRANS the balance of deficient taxes as part of the stand-alone NOLC that are not protected is \$223,221 as indicated in JI-1-40 Attachment 1.

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**ER18-194-000 & ER18-195-000 West FE 2022 ATRR Discovery
FERC Docket No ER18-194 & 195 West FR 2022 ATRR Discovery**

**Responses to Multiple Intervenors
Set JI-2 of Data Requests**

Data Request JI-2-18:

In reference to AEP West's response to JI-1-96, AEP stated that is unclear of what the Joint Intervenors meant by the capitalization rates. The term capitalized labor means the overall percentage of labor being capitalized (e.g., 10% of the accounting department). With this clarification, please provide a response to the original JI-1-96 data request and associated subparts.

Response:

JI-1-96 asked for the following:

- b.: The method or guidance used to determine the capitalization rates;
- c.: The capitalization rates utilized by department/cost center category;
- d.: A copy of any time study utilized to determine the amount of labor to be capitalized by department/cost center category. To the extent that a time study was not utilized, please provide the analysis utilized to make such determinations;
- e.: An explanation of how often OpCo or TransCo changes its capitalization rates and the method/manner utilized to change the rates.

AEP did not utilize a time study to determine capitalization rates during 2022. AEP utilizes a work order system for labor charges. The work order determines whether the labor will be capitalized. Therefore, there are no capitalization rates by department for labor charged during 2022.

Date: 11/29/2023

**ER18-194-000 & ER18-195-000 West FE 2022 ATRR Discovery
FERC Docket No ER18-194 & 195 West FR 2022 ATRR Discovery**

**Responses to Multiple Intervenors
Set JI-2 of Data Requests**

Data Request JI-2-19:

In reference to AEP West's response to JI-1-130, "JI-1-130_Attachment_1," related to Account 350 – Land and Land Rights, please provide (i) a detailed description of each asset, (ii) identify any voltages of lines going in and out of each asset/site (iii) describe the "tap" included in each of the descriptions, (iv) identify the voltages associated with each of the following assets/sites; and (v) a one-line diagram for each asset listed below.

a.: (Radial) Red Oak Sub - McCurtain Sub w/ Tap - Talihina 69KV Line: PSO : TL66118

b.: Catoosa - Oneta Sub w/Tap Broken Arrow Sub 138KV Line : PSO : TL81838 in the amount of \$75,685

c.: Markham Ferry Sub - Pryor Sub w/Tap Lone Star 138KV Line : PSO : TL81824 in the amount of \$44,074

Response:

Revised Question: In reference to AEP West's response to JI-1-130, "JI-1-130_Attachment_1," related to Account 350 – Land and Land Rights, please identify any assets that were included in rates and provide (i) a detailed description of each asset, (ii) why it is being included, and (iii) a one-line diagram for each asset listed below.

a.: (Radial) Red Oak Sub - McCurtain Sub w/ Tap - Talihina 69KV Line: PSO : TL66118

b.: Catoosa - Oneta Sub w/Tap Broken Arrow Sub 138KV Line : PSO : TL81838 in the amount of \$75,685

c.: Markham Ferry Sub - Pryor Sub w/Tap Lone Star 138KV Line : PSO : TL81824 in the amount of \$44,074

- i) Please see JI-2-19 Attachment 1, Column J. *Note: Anything marked with (Radial) is not included in the formula rate.*
- ii) The inclusion of transmission plant account balances is a function of the approved West AEP Operating Company Formula Rate found in Attachment H, Addendum 4, Part 1 and the approved West AEP Transmission Company Formula Rate found in Attachment H, Addendum 12, Part 1 of the SPP OATT Tariff. For each referenced formula, Worksheet A of those formulas defines the source of the balances to be utilized in determining functional plant balances in the formula.
- iii) The requested one-line diagrams are critical energy infrastructure information (CEII) and will be made available for review through an online meeting or at AEP's headquarters, subject to CEII confidentiality requirements. Alternatively, AEP will provide Joint Customers with the requested one-line diagrams upon the approval of an FOIA Request at FERC. An electronic

FOIA request form may be found at the following link:
<https://www.ferc.gov/legal/ceii-foia/foia/foia-new-form/FOIARequest.aspx>

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**ER18-194-000 & ER18-195-000 West FE 2022 ATRR Discovery
FERC Docket No ER18-194 & 195 West FR 2022 ATRR Discovery**

**Responses to Multiple Intervenors
Set JI-2 of Data Requests**

Data Request JI-2-20:

In reference to AEP West's response to JI-1-130, "JI-1-130_Attachment_1," related to Account 352 – Structures and Improvements, Zinc Ranch Tap : PSO : 866 in the amount of \$486,654.60 please provide (i) a detailed description of this asset (ii) identify any voltages of lines going in and out of each asset/site; (iii) describe the "tap" included in each of the descriptions, (iv) identify the voltages associated with each of the following assets/sites; and (v) a one-line diagram for each asset listed below.

Response:

Revised Question: In reference to AEP West's response to JI-1-130, "JI-1-130_Attachment_1," related to Account 352 – Structures and Improvements, please identify any assets that were included in rates and provide (i) a detailed description of each asset, (ii) why it is being included, and (iii) a one-line diagram for each asset listed below.

a.: Zinc Ranch Tap : PSO : 866

- i) Please see JI-2-20 Attachment 1, Column J.
- ii) The inclusion of transmission plant account balances is a function of the approved West AEP Operating Company Formula Rate found in Attachment H, Addendum 4, Part 1 and the approved West AEP Transmission Company Formula Rate found in Attachment H, Addendum 12, Part 1 of the SPP OATT Tariff. For each referenced formula, Worksheet A of those formulas defines the source of the balances to be utilized in determining functional plant balances in the formula.
- iii) The requested one-line diagrams are critical energy infrastructure information (CEII) and will be made available for review through an online meeting or at AEP's headquarters, subject to CEII confidentiality requirements. Alternatively, AEP will provide Joint Customers with the requested one-line diagrams upon the approval of an FOIA Request at FERC. An electronic FOIA request form may be found at the following link:
<https://www.ferc.gov/legal/ceii-foia/foia/foia-new-form/FOIARequest.aspx>

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**ER18-194-000 & ER18-195-000 West FE 2022 ATRR Discovery
FERC Docket No ER18-194 & 195 West FR 2022 ATRR Discovery**

**Responses to Multiple Intervenors
Set JI-2 of Data Requests**

Data Request JI-2-21:

In reference to AEP West's response to JI-1-130, "JI-1-130_Attachment_1," related to Account 353 – Station Equipment, please provide (i) a detailed description of each asset (ii) identify any voltages of lines going in and out of each asset/site; (iii) identify the voltages associated with each of the following assets/sites; and (iv) a one-line diagram for each asset listed below.

- a.: Chickasha North Tap Switch : PSO : 740 in the amount of \$9,467 – In addition, describe the “tap” in this description.
- b.: Comanche Generating Plant : PSO : PPCPS in the amount of \$31,959 – In addition, explain why this asset is not part of the Generating plant.
- c.: Mato Station Metering : PSO : 874 in the amount of \$359 - In addition, please provide a description of the purpose of the meter.
- d.: Mazie Tap Switch Metering : PSO : 855 in the amount of \$169,089 – In addition, please provide a description of the purpose of the meter.
- e.: Tulsa Generating Plant Units 2 & 4: PSO : PPTPS in the amount of \$959,694 In addition, explain why this asset is not part of the Generating plant.
- f.: Zinc Ranch Tap : PSO : 866 in the amount of \$724,180 - In addition, describe the “tap” in this description.

Response:

Revised Question: In reference to AEP West's response to JI-1-130, "JI-1-130_Attachment_1," related to Account 353 – Station Equipment, please identify any assets that were included in rates and provide (i) a detailed description of each asset, (ii) why it is being included, and (iii) a one-line diagram for each asset listed below.

- a.: Chickasha North Tap Switch : PSO : 740 in the amount of \$9,467
- b.: Comanche Generating Plant : PSO : PPCPS in the amount of \$31,959
- c.: Mato Station Metering : PSO : 874 in the amount of \$359
- d.: Mazie Tap Switch Metering : PSO : 855 in the amount of \$169,089
- e.: Tulsa Generating Plant Units 2 & 4: PSO : PPTPS in the amount of \$959,694
- f.: Zinc Ranch Tap : PSO : 866 in the amount of \$724,18

- i) Please see JI-2-21 Attachment 1, Column J.
- ii) The inclusion of transmission plant account balances is a function of the approved West AEP Operating Company Formula Rate found in Attachment H, Addendum 4, Part 1 and the approved West AEP Transmission Company Formula Rate found in Attachment H, Addendum 12, Part 1 of the SPP OATT Tariff. For each referenced formula, Worksheet A of those formulas defines the source of the balances to be utilized in determining functional plant balances in the formula.

iii) The requested one-line diagrams are critical energy infrastructure information (CEII) and will be made available for review through an online meeting or at AEP's headquarters, subject to CEII confidentiality requirements. Alternatively, AEP will provide Joint Customers with the requested one-line diagrams upon the approval of an FOIA Request at FERC. An electronic FOIA request form may be found at the following link:
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Date: 11/29/2023

**ER18-194-000 & ER18-195-000 West FE 2022 ATRR Discovery
FERC Docket No ER18-194 & 195 West FR 2022 ATRR Discovery**

**Responses to Multiple Intervenors
Set JI-2 of Data Requests**

Data Request JI-2-22:

In reference to AEP West's response to JI-1-130, "JI-1-130_Attachment_1," related to Account 355 – Pole and Fixtures, please provide (i) a detailed description of each asset (ii) identify any voltages of lines going in and out of each asset/site; (iii) identify the voltages associated with each of the following assets/sites, (iv) state whether each asset is included in rates (if noted as a radial, please provide an explanation as to why its being included) and (v) a one-line diagram for each asset listed below.

- a.: (Radial) 12th & Carson West Tap : PSO : TL81811B in the amount of \$36,602
- b.: (Radial) 21st Street Tap : PSO : TL81810B in the amount of \$12,854
- c.: (Radial) 46th Street North (East) Tap : PSO : TL81846B in the amount of \$22,049
- d.: (Radial) 52nd & Delaware West Tap : PSO : TL81521A in the amount of \$536,974
- e.: (Radial) Alluwe Shell Tap : PSO : TL81545B in the amount of \$55,041
- f.: (Radial) Antlers Tap : PSO : TL66130A in the amount of \$92,720
- g.: (Radial) Clinton Sherman AFB Tap : PSO : TL81510A in the amount of \$94
- h.: (Radial) GRDA Tap - Explorer Pipeline Pump Station 69KV Line : PSO : TL66146 in the amount of \$14,644
- i.: (Radial) Headrick Tap - Tipton 138kV Line (operating at 69kV) : PSO : TL81637A in the amount of \$6,183
- j.: (Radial) Kiamichi Pump Tap : PSO : TL66119A in the amount of \$98,419
- k.: (Radial) Pine & Peoria Tap : PSO : TL81528A in the amount of \$443
- l.: (Radial) Pryor Continental Pipe Tap : PSO : TL66141A in the amount of \$122,538
- m.: (Radial) Red Oak Sub - McCurtain Sub w/Tap - Talihina 69KV Line : PSO : TL66118 in the amount of \$92,863
- n.: (Radial) Rush Springs Chestnut Street Tap : PSO : TL81821A in the amount of \$23,358
- o.: (Radial) Rush Springs Natural Gas Tap : PSO : TL81821B in the amount of \$25,430
- p.: (Radial) Transok Claremore 138kV Tap : PSO : TL81828C in the amount of \$37,066
- q.: (Radial) Valley Timbers Tap : PSO : TL66130C in the amount of \$30,077
- r.: (Radial) West Edison Tap : PSO : TL81811A in the amount of \$587
- s.: (Radial) Yale & Archer Tap : PSO : TL81846C in the amount of \$33,624
- t.: (Radial) Zunis Tap South : PSO : TL81520A in the amount of \$115,805
- u.: Atoka - Hugo w/Tap - Antlers 69KV Line : PSO : TL66130 in the amount of \$42,033 - In addition, describe the "tap" in this description.
- v.: Catoosa - Oneta Sub w/Tap Broken Arrow Sub 138KV Line : PSO : TL81838 in the amount of \$1,937,661 - In addition, describe the "tap" in this description.
- w.: Catoosa Sub - Maid Sub W/Tap - Inola Sub 138KV Line : PSO : TL81526 in the amount of \$32,086 - - In addition, describe the "tap" in this description.
- x.: Catoosa Sub - Tulsa North Sub w/Tap Cherokee Industrial Park 138KV Line : PSO : TL81829 in the amount of \$127,411 - In addition, describe the "tap" in this description.

- y.: Cornville Sub - Duncan Sub w/Tap - Rush Springs 138KV Line : PSO : TL81821 in the amount of \$15,246 - In addition, describe the “tap” in this description.
- z.: Dawson - Catoosa w/Tap - Blue Circle 69KV Line : PSO : TL66109 in the amount of \$355,363 - In addition, describe the “tap” in this description.
- aa.: Hugo - Valliant 345KV w/Tap - Wright 69KV Line : PSO : TL66119 in the amount of \$18,989 - In addition, describe the “tap” in this description.
- bb.: Lawton Eastside - Duncan w/Tap Comanche 138KV Line : PSO : TL81840 in the amount of \$159,866- In addition, describe the “tap” in this description.
- cc.: Lone Oak - Red Oak w/Tap - Wilburton 69KV Line : PSO : TL66111 in the amount of \$67,415- In addition, describe the “tap” in this description.
- dd.: Markham Ferry Sub - Pryor Sub w/Tap Lone Star 138KV Line : PSO : TL81824 in the amount of \$564,774- In addition, describe the “tap” in this description.
- ee.: Smart Grid Line Equipment : PSO : SGLE in the amount of \$1,686
- ff.: SWPA w/Tap - Explorer Pump Sub 138KV Line : PSO : TL81517 in the amount of \$76,154 - In addition, describe the “tap” in this description.

Response:

Revised Question: In reference to AEP West’s response to JI-1-130, “JI-1-130_Attachment_1,” related to Account 355 – Pole and Fixtures, please identify any assets that were included in rates and provide (i) a detailed description of each asset, (ii) why it is being included, and (iii) a one-line diagram for each asset listed below.

- a.: (Radial) 12th & Carson West Tap : PSO : TL81811B in the amount of \$36,602
- b.: (Radial) 21st Street Tap : PSO : TL81810B in the amount of \$12,854
- c.: (Radial) 46th Street North (East) Tap : PSO : TL81846B in the amount of \$22,049
- d.: (Radial) 52nd & Delaware West Tap : PSO : TL81521A in the amount of \$536,974
- e.: (Radial) Alluwe Shell Tap : PSO : TL81545B in the amount of \$55,041
- f.: (Radial) Antlers Tap : PSO : TL66130A in the amount of \$92,720
- g.: (Radial) Clinton Sherman AFB Tap : PSO : TL81510A in the amount of \$94
- h.: (Radial) GRDA Tap - Explorer Pipeline Pump Station 69KV Line : PSO : TL66146 in the amount of \$14,644
- i.: (Radial) Headrick Tap - Tipton 138kV Line (operating at 69kV) : PSO : TL81637A in the amount of \$6,183
- j.: (Radial) Kiamichi Pump Tap : PSO : TL66119A in the amount of \$98,419
- k.: (Radial) Pine & Peoria Tap : PSO : TL81528A in the amount of \$443
- l.: (Radial) Pryor Continental Pipe Tap : PSO : TL66141A in the amount of \$122,538
- m.: (Radial) Red Oak Sub - McCurtain Sub w/Tap - Talihina 69KV Line : PSO : TL66118 in the amount of \$92,863
- n.: (Radial) Rush Springs Chestnut Street Tap : PSO : TL81821A in the amount of \$23,358
- o.: (Radial) Rush Springs Natural Gas Tap : PSO : TL81821B in the amount of \$25,430
- p.: (Radial) Transok Claremore 138kV Tap : PSO : TL81828C in the amount of \$37,066
- q.: (Radial) Valley Timbers Tap : PSO : TL66130C in the amount of \$30,077
- r.: (Radial) West Edison Tap : PSO : TL81811A in the amount of \$587
- s.: (Radial) Yale & Archer Tap : PSO : TL81846C in the amount of \$33,624
- t.: (Radial) Zunis Tap South : PSO : TL81520A in the amount of \$115,805
- u.: Atoka - Hugo w/Tap - Antlers 69KV Line : PSO : TL66130 in the amount of \$42,033

- v.: Catoosa - Oneta Sub w/Tap Broken Arrow Sub 138KV Line : PSO : TL81838 in the amount of \$1,937,661
- w.: Catoosa Sub - Maid Sub W/Tap - Inola Sub 138KV Line : PSO : TL81526 in the amount of \$32,086
- x.: Catoosa Sub - Tulsa North Sub w/Tap Cherokee Industrial Park 138KV Line : PSO : TL81829 in the amount of \$127,411
- y.: Cornville Sub - Duncan Sub w/Tap - Rush Springs 138KV Line : PSO : TL81821 in the amount of \$15,246
- z.: Dawson - Catoosa w/Tap - Blue Circle 69KV Line : PSO : TL66109 in the amount of \$355,363
- aa.: Hugo - Valliant 345KV w/Tap - Wright 69KV Line : PSO : TL66119 in the amount of \$18,989
- bb.: Lawton Eastside - Duncan w/Tap Comanche 138KV Line : PSO : TL81840 in the amount of \$159,866
- cc.: Lone Oak - Red Oak w/Tap - Wilburton 69KV Line : PSO : TL66111 in the amount of \$67,415
- dd.: Markham Ferry Sub - Pryor Sub w/Tap Lone Star 138KV Line : PSO : TL81824 in the amount of \$564,774
- ee.: Smart Grid Line Equipment : PSO : SGLE in the amount of \$1,686
- ff.: SWPA w/Tap - Explorer Pump Sub 138KV Line : PSO : TL81517 in the amount of \$76,154

- i) Please see JI-2-22 Attachment 1, Column J. *Note: Anything marked with (Radial) is not included in the formula rate*
- ii) The inclusion of transmission plant account balances is a function of the approved West AEP Operating Company Formula Rate found in Attachment H, Addendum 4, Part 1 and the approved West AEP Transmission Company Formula Rate found in Attachment H, Addendum 12, Part 1 of the SPP OATT Tariff. For each referenced formula, Worksheet A of those formulas defines the source of the balances to be utilized in determining functional plant balances in the formula.
- iii) The requested one-line diagrams are critical energy infrastructure information (CEII) and will be made available for review through an online meeting or at AEP's headquarters, subject to CEII confidentiality requirements. Alternatively, AEP will provide Joint Customers with the requested one-line diagrams upon the approval of an FOIA Request at FERC. An electronic FOIA request form may be found at the following link:
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**ER18-194-000 & ER18-195-000 West FE 2022 ATRR Discovery
FERC Docket No ER18-194 & 195 West FR 2022 ATRR Discovery**

**Responses to Multiple Intervenors
Set JI-2 of Data Requests**

Data Request JI-2-23:

In reference to AEP West's response to JI-1-130, "JI-1-130_Attachment_1," related to Account 356 – Overhead Conductors, please provide (i) a detailed description of each asset (ii) identify any voltages of lines going in and out of each asset/site; (iii) identify the voltages associated with each of the following assets/sites, (iv) state whether each asset is included in rates (if noted as a radial, please provide an explanation as to why its being included) and (v) a one-line diagram for each asset listed below.

- a.: (Radial) Antlers Tap : PSO : TL66130A in the amount of \$39,737
- b.: (Radial) Clinton Sherman AFB Tap : PSO : TL81510A in the amount of \$29
- c.: (Radial) Davidson Tap : PSO : TL66624A in the amount of \$2,944
- d.: (Radial) Headrick Tap - Tipton 138kV Line (operating at 69kV) : PSO : TL81637A in the amount of \$2,061
- e.: (Radial) Transok Claremore 138kV Tap : PSO : TL81828C in the amount of \$10,945
- f.: (Radial) Valley Timbers Tap : PSO : TL66130C in the amount of \$11,696
- g.: Atoka - Hugo w/Tap - Antlers 69KV Line : PSO : TL66130 in the amount of \$18,014 - In addition, describe the "tap" in this description.
- h.: Catoosa - Oneta Sub w/Tap Broken Arrow Sub 138KV Line : PSO : TL81838 in the amount of \$380,648 - In addition, describe the "tap" in this description.
- i.: Catoosa Sub - Tulsa North Sub w/Tap Cherokee Industrial Park 138KV Line : PSO : TL81829 in the amount of \$67,942 - In addition, describe the "tap" in this description.
- j.: Dawson - Catoosa w/Tap - Blue Circle 69KV Line : PSO : TL66109 in the amount of \$513 - In addition, describe the "tap" in this description.
- k.: Hugo - Valliant 345KV w/Tap - Wright 69KV Line : PSO : TL66119 in the amount of \$5,407 - In addition, describe the "tap" in this description.
- l.: Markham Ferry Sub - Pryor Sub w/Tap Lone Star 138KV Line : PSO : TL81824 in the amount of \$154,575 - In addition, describe the "tap" in this description.

Response:

Revised Question: In reference to AEP West's response to JI-1-130, "JI-1-130_Attachment_1," related to Account 356 – Overhead Conductors, please identify any assets that were included in rates and provide (i) a detailed description of each asset, (ii) why it is being included, and (iii) a one-line diagram for each asset listed below.

- a.: (Radial) Antlers Tap : PSO : TL66130A in the amount of \$39,737
- b.: (Radial) Clinton Sherman AFB Tap : PSO : TL81510A in the amount of \$29
- c.: (Radial) Davidson Tap : PSO : TL66624A in the amount of \$2,944
- d.: (Radial) Headrick Tap - Tipton 138kV Line (operating at 69kV) : PSO : TL81637A in the amount of \$2,061
- e.: (Radial) Transok Claremore 138kV Tap : PSO : TL81828C in the amount of \$10,945

- f.: (Radial) Valley Timbers Tap : PSO : TL66130C in the amount of \$11,696
 - g.: Atoka - Hugo w/Tap - Antlers 69KV Line : PSO : TL66130 in the amount of \$18,014
 - h.: Catoosa - Oneta Sub w/Tap Broken Arrow Sub 138KV Line : PSO : TL81838 in the amount of \$380,648
 - i.: Catoosa Sub - Tulsa North Sub w/Tap Cherokee Industrial Park 138KV Line : PSO : TL81829 in the amount of \$67,942
 - j.: Dawson - Catoosa w/Tap - Blue Circle 69KV Line : PSO : TL66109 in the amount of \$513
 - k.: Hugo - Valliant 345KV w/Tap - Wright 69KV Line : PSO : TL66119 in the amount of \$5,407
 - l.: Markham Ferry Sub - Pryor Sub w/Tap Lone Star 138KV Line : PSO : TL81824 in the amount of \$154,575
-
- i) Please see JI-2-23 Attachment 1, Column J. *Note: Anything marked with (Radial) is not included in the formula rate*
 - ii) The inclusion of transmission plant account balances is a function of the approved West AEP Operating Company Formula Rate found in Attachment H, Addendum 4, Part 1 and the approved West AEP Transmission Company Formula Rate found in Attachment H, Addendum 12, Part 1 of the SPP OATT Tariff. For each referenced formula, Worksheet A of those formulas defines the source of the balances to be utilized in determining functional plant balances in the formula.
 - iii) The requested one-line diagrams are critical energy infrastructure information (CEII) and will be made available for review through an online meeting or at AEP's headquarters, subject to CEII confidentiality requirements. Alternatively, AEP will provide Joint Customers with the requested one-line diagrams upon the approval of an FOIA Request at FERC. An electronic FOIA request form may be found at the following link:
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**ER18-194-000 & ER18-195-000 West FE 2022 ATRR Discovery
FERC Docket No ER18-194 & 195 West FR 2022 ATRR Discovery**

**Responses to Multiple Intervenors
Set JI-2 of Data Requests**

Data Request JI-2-24:

In reference to AEP West's response to JI-1-130, "JI-1-130_Attachment_1," related to Account 390 – Structures and Improvements, please provide (i) a detailed description for each asset and (ii) explain why these assets are not being recorded to a production account.

a.: Comanche Generating Plant : PSO : PPCPS in the amount of \$40,993

b.: Southwestern Generating Plant U1-3 : PSO : PPSWS in the amount of \$40,844

c.: Tulsa Generating Plant Units 2 & 4: PSO : PPTPS in the amount of \$173,756

Response:

- i. Refer to JI-2-24 Attachment 1 for part a - c.
 - ii. a. - b. Assets in part a. and b. should have been booked to account 316 Steam Production instead of account 390 General Plant, which results in a revenue requirement deduction of \$72.
 - c. Tulsa Generating Plant Units 2 & 4: PSO: PPTPS is not recorded to a production account because the asset was material for 2 blast walls that were constructed around the #2 and #4 transformers for safety and protection of adjacent transformers. This is also a recommendation for the risk assessment performed by AEGIS.
- ii) Parts a and b should be in account 316 instead of 390. Part c belongs in account 390.

Date: 11/29/2023

**ER18-194-000 & ER18-195-000 West FE 2022 ATRR Discovery
FERC Docket No ER18-194 & 195 West FR 2022 ATRR Discovery**

**Responses to Multiple Intervenors
Set JI-2 of Data Requests**

Data Request JI-2-25:

In reference to AEP West's response to JI-1-130, "JI-1-130_Attachment_1," related to Account 394 – Tools, Shop and Garage Equipment, please provide a detailed description for each asset listed below.

a.: Oklahoma General Plant Equipment (except Land & Buildings) : PSO : OKGEN in the amount of \$3,928,602

b.: Southwestern Generating Plant U1-3 : PSO : PPSWS in the amount of \$84,647 – In addition, please explain why this asset is not recorded in a production account.

Response:

a. Refer to JI-2-25 Attachment 1.

b. Refer to JI-2-25 Attachment 1. Assets in part b. should have been booked to account 316 Steam Production instead of account 394 General Plant, which results in a revenue requirement deduction of \$99.

Date: 11/29/2023

**ER18-194-000 & ER18-195-000 West FE 2022 ATRR Discovery
FERC Docket No ER18-194 & 195 West FR 2022 ATRR Discovery**

**Responses to Multiple Intervenors
Set JI-2 of Data Requests**

Data Request JI-2-26:

In reference to AEP West's response to JI-1-130, "JI-1-130_Attachment_1," related to Account 398 – Miscellaneous Equipment, please provide a detailed description for each asset listed below.

- a.: Comanche Generating Plant : PSO : PPCPS in the amount of \$2,787
- b.: Oklahoma Distribution Mass Property : PSO : OKDIST in the amount of \$2,145,255
- c.: Oklahoma General Plant Equipment (except Land & Buildings) : PSO : OKGEN in the amount of \$3,692,972
- d.: Riverside Generating Plant U1&2 : PSO : PPRVS in the amount of \$48,382

Response:

Refer to JI-2-26 Attachment 1.

Date: 11/29/2023

**ER18-194-000 & ER18-195-000 West FE 2022 ATRR Discovery
FERC Docket No ER18-194 & 195 West FR 2022 ATRR Discovery**

**Responses to Multiple Intervenors
Set JI-2 of Data Requests**

Data Request JI-2-27:

In reference to AEP West's response to JI-1-139, "JI-1-139_Attachment_1" tab "1650021 Plant_Labor Allocation", please provide a detailed description of the EIS – Public Liability Deductible Reimbursement included in Excel row 13. (See also Attachments JI-1-140_Attachment_1 and JI-1-162_Attachment_1.)

Response:

The EIS (Energy Insurance Service) is a program designed to meet the insurance needs of AEP and their subsidiaries. Public Liability Deductible Reimbursement policy reimburses the Company for amounts paid for damages to third parties.

Date: 11/29/2023

**ER18-194-000 & ER18-195-000 West FE 2022 ATRR Discovery
FERC Docket No ER18-194 & 195 West FR 2022 ATRR Discovery**

**Responses to Multiple Intervenors
Set JI-2 of Data Requests**

Data Request JI-2-28:

In reference to AEP West's response to JI-1-145, "JI-1-145_Attachment_1," related to Account 350 – Land and Land Rights, please provide (i) a detailed description of each asset, (ii) identify any voltages of lines going in and out of each asset/site; (iii) describe the "tap" included in each of the descriptions, (iv) identify the voltages associated with each of the following assets/sites; and (v) a one-line diagram for each asset listed below.

- a.: Coffeyville Tap Switch : OKTr : 454 in the amount of \$234,639
- b.: Fixico (OG&E) Tap Switch Station : OKTr : 1012 in the amount of \$663
- c.: Maple Road 138kV Tap Station : OKTr : 450 in the amount of \$199
- d.: W Pawhuska Tap : OKTr : 445 in the amount of \$12,742

Response:

Revised Question: In reference to AEP West's response to JI-1-145, "JI-1-145_Attachment_1," related to Account 350 – Land and Land Rights, please identify any assets that were included in rates and provide (i) a detailed description of each asset, (ii) why it is being included, and (iii) a one-line diagram for each asset listed below.

- a.: Coffeyville Tap Switch : OKTr : 454 in the amount of \$234,639
- b.: Fixico (OG&E) Tap Switch Station : OKTr : 1012 in the amount of \$663
- c.: Maple Road 138kV Tap Station : OKTr : 450 in the amount of \$199
- d.: W Pawhuska Tap : OKTr : 445 in the amount of \$12,742

- i) Please see JI-2-28 Attachment 1, Column J.
- ii) The inclusion of transmission plant account balances is a function of the approved West AEP Operating Company Formula Rate found in Attachment H, Addendum 4, Part 1 and the approved West AEP Transmission Company Formula Rate found in Attachment H, Addendum 12, Part 1 of the SPP OATT Tariff. For each referenced formula, Worksheet A of those formulas defines the source of the balances to be utilized in determining functional plant balances in the formula.
- iii) The requested one-line diagrams are critical energy infrastructure information (CEII) and will be made available for review through an online meeting or at AEP's headquarters, subject to CEII confidentiality requirements. Alternatively, AEP will provide Joint Customers with the requested one-line diagrams upon the approval of an FOIA Request at FERC. An electronic FOIA request form may be found at the following link:
<https://www.ferc.gov/legal/ceii-foia/foia/foia-new-form/FOIARequest.aspx>

Date: 11/29/2023

**ER18-194-000 & ER18-195-000 West FE 2022 ATRR Discovery
FERC Docket No ER18-194 & 195 West FR 2022 ATRR Discovery**

**Responses to Multiple Intervenors
Set JI-2 of Data Requests**

Data Request JI-2-29:

In reference to AEP West's response to JI-1-145, "JI-1-145_Attachment_1," related to Account 352 – Structures and Improvements, please provide (i) a detailed description of each asset, (ii) identify any voltages of lines going in and out of each asset/site; (iii) describe the "tap" included in each of the descriptions, (iv) identify the voltages associated with each of the following assets/sites; and (v) a one-line diagram for each asset listed below.

- a.: Adair Tap Switch : OKTr : 452 in the amount of \$320,602
- b.: Coffeyville Tap Switch : OKTr : 454 in the amount of \$2,092,317
- c.: Fixico (OG&E) Tap Switch Station : OKTr : 1012 in the amount of \$1,709
- d.: Henryetta West Tap Switch : OKTr : 464 in the amount of \$295,851
- e.: Maple Road 138kV Tap Station : OKTr : 450 in the amount of \$325
- f.: Tall Bear Tap Switch : OKTr : 413 in the amount of \$22
- g.: Valley Timber Tap Switch : OKTr : 472 in the amount of \$694,482 – In addition, please state whether this is a radial line to this customer.
- h.: Verden Natural Gas Tap Switch : OKTr : 433 in the amount of \$615,998 – In addition, please state whether this is a radial line to this customer.
- i.: W Pawhuska Tap : OKTr : 445 in the amount of \$248,676
- j.: Wetumka Tap : OKTr : 443 in the amount of \$15
- k.: Wilburton 69kV Tap Station : OKTr : 458 in the amount of \$1,709

Response:

Revised Question: In reference to AEP West's response to JI-1-145, "JI-1-145_Attachment_1," related to Account 352 – Structures and Improvements, please identify any assets that were included in rates and provide (i) a detailed description of each asset, (ii) why it is being included, and (iii) a one-line diagram for each asset listed below.

- a.: Adair Tap Switch : OKTr : 452 in the amount of \$320,602
- b.: Coffeyville Tap Switch : OKTr : 454 in the amount of \$2,092,317
- c.: Fixico (OG&E) Tap Switch Station : OKTr : 1012 in the amount of \$1,709
- d.: Henryetta West Tap Switch : OKTr : 464 in the amount of \$295,851
- e.: Maple Road 138kV Tap Station : OKTr : 450 in the amount of \$325
- f.: Tall Bear Tap Switch : OKTr : 413 in the amount of \$22
- g.: Valley Timber Tap Switch : OKTr : 472 in the amount of \$694,482
- h.: Verden Natural Gas Tap Switch : OKTr : 433 in the amount of \$615,998
- i.: W Pawhuska Tap : OKTr : 445 in the amount of \$248,676
- j.: Wetumka Tap : OKTr : 443 in the amount of \$15
- k.: Wilburton 69kV Tap Station : OKTr : 458 in the amount of \$1,709

- i) Please see JI-2-29 Attachment 1, Column J.

- ii) The inclusion of transmission plant account balances is a function of the approved West AEP Operating Company Formula Rate found in Attachment H, Addendum 4, Part 1 and the approved West AEP Transmission Company Formula Rate found in Attachment H, Addendum 12, Part 1 of the SPP OATT Tariff. For each referenced formula, Worksheet A of those formulas defines the source of the balances to be utilized in determining functional plant balances in the formula.
- iii) The requested one-line diagrams are critical energy infrastructure information (CEII) and will be made available for review through an online meeting or at AEP's headquarters, subject to CEII confidentiality requirements. Alternatively, AEP will provide Joint Customers with the requested one-line diagrams upon the approval of an FOIA Request at FERC. An electronic FOIA request form may be found at the following link:
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Date: 11/29/2023

**ER18-194-000 & ER18-195-000 West FE 2022 ATRR Discovery
FERC Docket No ER18-194 & 195 West FR 2022 ATRR Discovery**

**Responses to Multiple Intervenors
Set JI-2 of Data Requests**

Data Request JI-2-30:

In reference to AEP West's response to JI-1-145, "JI-1-145_Attachment_1," related to Account 353 – Station Equipment, please provide (i) a detailed description of each asset, (ii) identify any voltages of lines going in and out of each asset/site; (iii) describe the "tap" included in each of the descriptions, (iv) identify the voltages associated with each of the following assets/sites; and (v) a one-line diagram for each asset listed below.

- a.: Adair Tap Switch : OKTr : 452 in the amount of \$971,351
- b.: Coffeyville Tap Switch : OKTr : 454 in the amount of \$2,621,128
- c.: Davidson Tap : OKTr : 446 in the amount of \$244
- d.: Fixico (OG&E) Tap Switch Station : OKTr : 1012 in the amount of \$3,176
- e.: Headrick Tap : OKTr : 416 in the amount of \$63
- f.: Henryetta West Tap Switch : OKTr : 464 in the amount of \$1,348,383
- g.: Maple Road 138kV Tap Station : OKTr : 450 in the amount of \$1,896
- h.: Smart Grid Line Equipment : OKTr : SGLE in the amount of \$87,508
- i.: Tall Bear Tap Switch : OKTr : 413 in the amount of \$737
- j.: Valley Timber Tap Switch : OKTr : 472 in the amount of \$334,297 – In addition, please state whether this is a radial line to this customer.
- k.: Verden Natural Gas Tap Switch : OKTr : 433 in the amount of \$303,133 – In addition, please state whether this is a radial line to this customer.
- l.: W Pawhuska Tap : OKTr : 445 in the amount of \$1,654,538
- m.: Wagoner Tap Switch Station : OKTr : 1006 in the amount of \$3,814
- n.: Weatherford City Tap Switch : OKTr : 412 in the amount of \$2,640
- o.: Wetumka Tap : OKTr : 443 in the amount of \$53
- p.: Wilburton 69kV Tap Station : OKTr : 458 in the amount of \$38,309

Response:

Revised Question: In reference to AEP West's response to JI-1-145, "JI-1-145_Attachment_1," related to Account 353 – Station Equipment, please identify any assets that were included in rates and provide (i) a detailed description of each asset, (ii) why it is being included, and (iii) a one-line diagram for each asset listed below.

- a.: Adair Tap Switch : OKTr : 452 in the amount of \$971,351
- b.: Coffeyville Tap Switch : OKTr : 454 in the amount of \$2,621,128
- c.: Davidson Tap : OKTr : 446 in the amount of \$244
- d.: Fixico (OG&E) Tap Switch Station : OKTr : 1012 in the amount of \$3,176
- e.: Headrick Tap : OKTr : 416 in the amount of \$63
- f.: Henryetta West Tap Switch : OKTr : 464 in the amount of \$1,348,383
- g.: Maple Road 138kV Tap Station : OKTr : 450 in the amount of \$1,896
- h.: Smart Grid Line Equipment : OKTr : SGLE in the amount of \$87,508

- i.: Tall Bear Tap Switch : OKTr : 413 in the amount of \$737
- j.: Valley Timber Tap Switch : OKTr : 472 in the amount of \$334,297
- k.: Verden Natural Gas Tap Switch : OKTr : 433 in the amount of \$303,133
- l.: W Pawhuska Tap : OKTr : 445 in the amount of \$1,654,538
- m.: Wagoner Tap Switch Station : OKTr : 1006 in the amount of \$3,814
- n.: Weatherford City Tap Switch : OKTr : 412 in the amount of \$2,640
- o.: Wetumka Tap : OKTr : 443 in the amount of \$53
- p.: Wilburton 69kV Tap Station : OKTr : 458 in the amount of \$38,309

- i) Please see JI-2-30 Attachment 1, Column J.
- ii) The inclusion of transmission plant account balances is a function of the approved West AEP Operating Company Formula Rate found in Attachment H, Addendum 4, Part 1 and the approved West AEP Transmission Company Formula Rate found in Attachment H, Addendum 12, Part 1 of the SPP OATT Tariff. For each referenced formula, Worksheet A of those formulas defines the source of the balances to be utilized in determining functional plant balances in the formula.
- iii) The requested one-line diagrams are critical energy infrastructure information (CEII) and will be made available for review through an online meeting or at AEP's headquarters, subject to CEII confidentiality requirements. Alternatively, AEP will provide Joint Customers with the requested one-line diagrams upon the approval of an FOIA Request at FERC. An electronic FOIA request form may be found at the following link:
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Date: 11/29/2023

**ER18-194-000 & ER18-195-000 West FE 2022 ATRR Discovery
FERC Docket No ER18-194 & 195 West FR 2022 ATRR Discovery**

**Responses to Multiple Intervenors
Set JI-2 of Data Requests**

Data Request JI-2-31:

In reference to AEP West's response to JI-1-145, "JI-1-145_Attachment_1," related to Account 355 – Poles and Fixtures, please provide (i) a detailed description of each asset, (ii) identify any voltages of lines going in and out of each asset/site; (iii) describe the "tap" included in each of the descriptions (if applicable), (iv) identify the voltages associated with each of the following assets/sites; and (v) a one-line diagram for each asset listed below.

- a.: Barnsdall Tap - Tulsa North 138kV Line : OKTr : TL81825 in the amount of \$7,344,298
- b.: Headrick Tap to Tipton 138kV Line (operating at 69kV) : OKTr : TL81657 in the amount of \$2,572
- c.: Hugo 138kV Tap : OKTr : TL81596 in the amount of \$31,538
- d.: Smart Grid Line Equipment : OKTr : SGLE in the amount of \$44,256

Response:

Revised Question: In reference to AEP West's response to JI-1-145, "JI-1-145_Attachment_1," related to Account 355 – Poles and Fixtures, please identify any assets that were included in rates and provide (i) a detailed description of each asset, (ii) why it is being included, and (iii) a one-line diagram for each asset listed below.

- a.: Barnsdall Tap - Tulsa North 138kV Line : OKTr : TL81825 in the amount of \$7,344,298
- b.: Headrick Tap to Tipton 138kV Line (operating at 69kV) : OKTr : TL81657 in the amount of \$2,572
- c.: Hugo 138kV Tap : OKTr : TL81596 in the amount of \$31,538
- d.: Smart Grid Line Equipment : OKTr : SGLE in the amount of \$44,256

- i) Please see JI-2-31 Attachment 1, Column J.
- ii) The inclusion of transmission plant account balances is a function of the approved West AEP Operating Company Formula Rate found in Attachment H, Addendum 4, Part 1 and the approved West AEP Transmission Company Formula Rate found in Attachment H, Addendum 12, Part 1 of the SPP OATT Tariff. For each referenced formula, Worksheet A of those formulas defines the source of the balances to be utilized in determining functional plant balances in the formula.
- iii) The requested one-line diagrams are critical energy infrastructure information (CEII) and will be made available for review through an online meeting or at AEP's headquarters, subject to CEII confidentiality requirements. Alternatively, AEP will provide Joint Customers with the requested one-line diagrams upon the approval of an FOIA Request at FERC. An electronic FOIA request form may be found at the following link:
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Date: 11/29/2023

**ER18-194-000 & ER18-195-000 West FE 2022 ATRR Discovery
FERC Docket No ER18-194 & 195 West FR 2022 ATRR Discovery**

**Responses to Multiple Intervenors
Set JI-2 of Data Requests**

Data Request JI-2-32:

In reference to AEP West's response to JI-1-145, "JI-1-145_Attachment_1," related to Account 356 – Overhead Conductors and Devices, please provide (i) a detailed description of each asset, (ii) identify any voltages of lines going in and out of each asset/site; (iii) describe the "tap" included in each of the descriptions (if applicable), (iv) identify the voltages associated with each of the following assets/sites; and (v) a one-line diagram for each asset listed below.

- a.: Barnsdall Tap - Tulsa North 138kV Line : OKTr : TL81825 in the amount of \$4,190,051
- b.: Smart Grid Line Equipment : OKTr : SGLE in the amount of \$12,353,091

Response:

Revised Question: In reference to AEP West's response to JI-1-145, "JI-1-145_Attachment_1," related to Account 356 – Overhead Conductors and Devices, please identify any assets that were included in rates and provide (i) a detailed description of each asset, (ii) why it is being included, and (iii) a one-line diagram for each asset listed below.

- a.: Barnsdall Tap - Tulsa North 138kV Line : OKTr : TL81825 in the amount of \$4,190,051
- b.: Smart Grid Line Equipment : OKTr : SGLE in the amount of \$12,353,091

- i) Please see JI-2-32 Attachment 1, Column J.
- ii) The inclusion of transmission plant account balances is a function of the approved West AEP Operating Company Formula Rate found in Attachment H, Addendum 4, Part 1 and the approved West AEP Transmission Company Formula Rate found in Attachment H, Addendum 12, Part 1 of the SPP OATT Tariff. For each referenced formula, Worksheet A of those formulas defines the source of the balances to be utilized in determining functional plant balances in the formula.
- iii) The requested one-line diagrams are critical energy infrastructure information (CEII) and will be made available for review through an online meeting or at AEP's headquarters, subject to CEII confidentiality requirements. Alternatively, AEP will provide Joint Customers with the requested one-line diagrams upon the approval of an FOIA Request at FERC. An electronic FOIA request form may be found at the following link:
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Date: 11/29/2023

**ER18-194-000 & ER18-195-000 West FE 2022 ATRR Discovery
FERC Docket No ER18-194 & 195 West FR 2022 ATRR Discovery**

**Responses to Multiple Intervenors
Set JI-2 of Data Requests**

Data Request JI-2-33:

In reference to AEP West's response to JI-1-145, "JI-1-145_Attachment_1," related to Account 397 – Communication Equipment, please provide (i) a detailed description of each asset, (ii) identify any voltages of lines going in and out of each asset/site; (iii) describe the "tap" included in each of the descriptions (if applicable), (iv) identify the voltages associated with each of the following assets/sites; and (v) a one-line diagram for each asset listed below.

- a.: Adair Tap Switch : OKTr : 452 in the amount of \$6,554.04
- b.: Coffeyville Tap Switch : OKTr : 454 in the amount of \$14,-1.77
- c.: Henryetta West Tap Switch : OKTr : 464 in the amount of \$14,655.17
- d.: Maple Road 138kV Tap Station : OKTr : 450 in the amount of \$7.33
- e.: Smart Grid Line Equipment : OKTr : SGLE in the amount of \$22,445.93
- f.: Tall Bear Tap Switch : OKTr : 413 in the amount of \$122.99
- g.: Valley Timber Tap Switch : OKTr : 472 in the amount of \$7,954.12
- h.: Verden Natural Gas Tap Switch : OKTr : 433 in the amount of \$2,339.56
- i.: W Pawhuska Tap : OKTr : 445 in the amount of \$2,156.83
- j.: Wilburton 69kV Tap Station : OKTr : 458 in the amount of \$151.80

Response:

Revised Question: In reference to AEP West's response to JI-1-145, "JI-1-145_Attachment_1," related to Account 397 – Communication Equipment, please identify any assets that were included in rates and provide (i) a detailed description of each asset, (ii) why it is being included, and (iii) a one-line diagram for each asset listed below.

- a.: Adair Tap Switch : OKTr : 452 in the amount of \$6,554.04
- b.: Coffeyville Tap Switch : OKTr : 454 in the amount of \$14,-1.77
- c.: Henryetta West Tap Switch : OKTr : 464 in the amount of \$14,655.17
- d.: Maple Road 138kV Tap Station : OKTr : 450 in the amount of \$7.33
- e.: Smart Grid Line Equipment : OKTr : SGLE in the amount of \$22,445.93
- f.: Tall Bear Tap Switch : OKTr : 413 in the amount of \$122.99
- g.: Valley Timber Tap Switch : OKTr : 472 in the amount of \$7,954.12
- h.: Verden Natural Gas Tap Switch : OKTr : 433 in the amount of \$2,339.56
- i.: W Pawhuska Tap : OKTr : 445 in the amount of \$2,156.83
- j.: Wilburton 69kV Tap Station : OKTr : 458 in the amount of \$151.80

i) Please see JI-2-33 Attachment 1, Column J.

ii) The inclusion of transmission plant account balances is a function of the approved West AEP Operating Company Formula Rate found in Attachment H, Addendum 4, Part 1 and the approved West AEP Transmission Company Formula Rate found in Attachment H,

Addendum 12, Part 1 of the SPP OATT Tariff. For each referenced formula, Worksheet A of those formulas defines the source of the balances to be utilized in determining functional plant balances in the formula.

- iii) The requested one-line diagrams are critical energy infrastructure information (CEII) and will be made available for review through an online meeting or at AEP's headquarters, subject to CEII confidentiality requirements. Alternatively, AEP will provide Joint Customers with the requested one-line diagrams upon the approval of an FOIA Request at FERC. An electronic FOIA request form may be found at the following link:
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Date: 11/29/2023

**ER18-194-000 & ER18-195-000 West FE 2022 ATRR Discovery
FERC Docket No ER18-194 & 195 West FR 2022 ATRR Discovery**

**Responses to Multiple Intervenors
Set JI-2 of Data Requests**

Data Request JI-2-34:

In reference to AEP West's response to JI-1-154, "JI-1-154_Attachment_1," related to Account 350 – Land and Land Rights, please provide (i) a detailed description of each asset, (ii) identify any voltages of lines going in and out of each asset/site; (iii) describe the "tap" included in each of the descriptions, (iv) identify the voltages associated with each of the following assets/sites; and (v) a one-line diagram for each asset listed below.

a.: (Radial) Wickes REC Tap - Wickes (SWAEC) 69kV Extension : SEP : TL421 in the amount of \$1,210 – In addition, please state whether this radial is included in rates. If yes, please provide an explanation as to why its being included.

b.: Gilliam - Marshall With Tap - Karnack Plant 69KV Line : SEP : TL205 in the amount of \$85,371

c.: Hallsville South Tap : SEP : 1224 in the amount of \$43,061

d.: North Mineola - Morton Tap (WCEC) 138kV Line : SEP : TL198 in the amount of \$1,986

Response:

Revised Question: In reference to AEP West's response to JI-1-154, "JI-1-154_Attachment_1," related to Account 350 – Land and Land Rights, please identify any assets that were included in rates and provide (i) a detailed description of each asset, (ii) why it is being included, and (iii) a one-line diagram for each asset listed below.

a.: (Radial) Wickes REC Tap - Wickes (SWAEC) 69kV Extension : SEP : TL421 in the amount of \$1,210

b.: Gilliam - Marshall With Tap - Karnack Plant 69KV Line : SEP : TL205 in the amount of \$85,371

c.: Hallsville South Tap : SEP : 1224 in the amount of \$43,061

d.: North Mineola - Morton Tap (WCEC) 138kV Line : SEP : TL198 in the amount of \$1,986

- i) Please see JI-2-34 Attachment 1, Column J. *Note: Anything marked with (Radial) is not included in the formula rate.*
- ii) The inclusion of transmission plant account balances is a function of the approved West AEP Operating Company Formula Rate found in Attachment H, Addendum 4, Part 1 and the approved West AEP Transmission Company Formula Rate found in Attachment H, Addendum 12, Part 1 of the SPP OATT Tariff. For each referenced formula, Worksheet A of those formulas defines the source of the balances to be utilized in determining functional plant balances in the formula.
- iii) The requested one-line diagrams are critical energy infrastructure information (CEII) and will be made available for review through an online meeting or at AEP's headquarters,

subject to CEII confidentiality requirements. Alternatively, AEP will provide Joint Customers with the requested one-line diagrams upon the approval of an FOIA Request at FERC. An electronic FOIA request form may be found at the following link:
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Date: 11/29/2023

**ER18-194-000 & ER18-195-000 West FE 2022 ATRR Discovery
FERC Docket No ER18-194 & 195 West FR 2022 ATRR Discovery**

**Responses to Multiple Intervenors
Set JI-2 of Data Requests**

Data Request JI-2-35:

In reference to AEP West's response to JI-1-154, "JI-1-154_Attachment_1," related to Account 352 – Structures and Improvements, please provide (i) a detailed description of each asset, (ii) identify any voltages of lines going in and out of each asset/site; (iii) describe the "tap" included in each of the descriptions, (iv) identify the voltages associated with each of the following assets/sites; and (v) a one-line diagram for each asset listed below.

a.: Avinger Tap Switch : SEP : 1264 in the amount of \$444,686

b.: Northwest Texarkana Tap Switch Station : SEP : 1196 in the amount of \$1,489

c.: Wickes REC Tap : SEP : 1244 in the amount of \$67,592

Response:

Revised Question: In reference to AEP West's response to JI-1-154, "JI-1-154_Attachment_1," related to Account 352 – Structures and Improvements, please identify any assets that were included in rates and provide (i) a detailed description of each asset, (ii) why it is being included, and (iii) a one-line diagram for each asset listed below.

a.: Avinger Tap Switch : SEP : 1264 in the amount of \$444,686

b.: Northwest Texarkana Tap Switch Station : SEP : 1196 in the amount of \$1,489

c.: Wickes REC Tap : SEP : 1244 in the amount of \$67,592

- i) Please see JI-2-35 Attachment 1, Column J.
- ii) The inclusion of transmission plant account balances is a function of the approved West AEP Operating Company Formula Rate found in Attachment H, Addendum 4, Part 1 and the approved West AEP Transmission Company Formula Rate found in Attachment H, Addendum 12, Part 1 of the SPP OATT Tariff. For each referenced formula, Worksheet A of those formulas defines the source of the balances to be utilized in determining functional plant balances in the formula.
- iii) The requested one-line diagrams are critical energy infrastructure information (CEII) and will be made available for review through an online meeting or at AEP's headquarters, subject to CEII confidentiality requirements. Alternatively, AEP will provide Joint Customers with the requested one-line diagrams upon the approval of an FOIA Request at FERC. An electronic FOIA request form may be found at the following link:
<https://www.ferc.gov/legal/ceii-foia/foia/foia-new-form/FOIARequest.aspx>

Date: 11/29/2023

**ER18-194-000 & ER18-195-000 West FE 2022 ATRR Discovery
FERC Docket No ER18-194 & 195 West FR 2022 ATRR Discovery**

**Responses to Multiple Intervenors
Set JI-2 of Data Requests**

Data Request JI-2-36:

In reference to AEP West's response to JI-1-154, "JI-1-154_Attachment_1," related to Account 353 – Station Equipment, please provide (i) a detailed description of each asset, (ii) identify any voltages of lines going in and out of each asset/site; (iii) describe the "tap" included in each of the descriptions, (iv) identify the voltages associated with each of the following assets/sites; and (v) a one-line diagram for each asset listed below.

- a.: Avinger Tap Switch : SEP : 1264 in the amount of \$1,733,774
- b.: Bearcat Tap 138KV Substation : SEP : 1160 in the amount of \$2,579
- c.: Carthage T Switch Structure : SEP : 1134 in the amount of \$220,738
- d.: Cookville Tap Switch : SEP : 1221 in the amount of \$213
- e.: Lone Star Ordnance Tap Switch : SEP : 1058 in the amount of \$321,467
- f.: Murvaul 138kV Tap : SEP : 1247 in the amount of \$2,281,897
- g.: NORAM Tap Switch Station : SEP : 1198 in the amount of \$2,882
- h.: Northwest Texarkana Tap Switch Station : SEP : 1196 in the amount of \$1,588
- i.: Smart Grid Line Equipment (TX) : SEP : SGLETX in the amount of \$529
- j.: Strickler Tap Switch Station : SEP : 1200 in the amount of \$2,737
- k.: Texarkana Operations Center Substation : SEP : 0921 in the amount of \$101,350
- l.: Walnut Springs Tap Station : SEP : 1133 in the amount of \$2,233
- m.: Wedington Tap 161kV Station : SEP : 1226 in the amount of \$3,408
- n.: Wickes REC Tap : SEP : 1244 in the amount of \$69,208

Response:

Revised Question: In reference to AEP West's response to JI-1-154, "JI-1-154_Attachment_1," related to Account 353 – Station Equipment, please identify any assets that were included in rates and provide (i) a detailed description of each asset, (ii) why it is being included, and (iii) a one-line diagram for each asset listed below.

- a.: Avinger Tap Switch : SEP : 1264 in the amount of \$1,733,774
- b.: Bearcat Tap 138KV Substation : SEP : 1160 in the amount of \$2,579
- c.: Carthage T Switch Structure : SEP : 1134 in the amount of \$220,738
- d.: Cookville Tap Switch : SEP : 1221 in the amount of \$213
- e.: Lone Star Ordnance Tap Switch : SEP : 1058 in the amount of \$321,467
- f.: Murvaul 138kV Tap : SEP : 1247 in the amount of \$2,281,897
- g.: NORAM Tap Switch Station : SEP : 1198 in the amount of \$2,882
- h.: Northwest Texarkana Tap Switch Station : SEP : 1196 in the amount of \$1,588
- i.: Smart Grid Line Equipment (TX) : SEP : SGLETX in the amount of \$529
- j.: Strickler Tap Switch Station : SEP : 1200 in the amount of \$2,737
- k.: Texarkana Operations Center Substation : SEP : 0921 in the amount of \$101,350
- l.: Walnut Springs Tap Station : SEP : 1133 in the amount of \$2,233

m.: Wedington Tap 161kV Station : SEP : 1226 in the amount of \$3,408

n.: Wickes REC Tap : SEP : 1244 in the amount of \$69,208

- i) Please see JI-2-36 Attachment 1, Column J.
- ii) The inclusion of transmission plant account balances is a function of the approved West AEP Operating Company Formula Rate found in Attachment H, Addendum 4, Part 1 and the approved West AEP Transmission Company Formula Rate found in Attachment H, Addendum 12, Part 1 of the SPP OATT Tariff. For each referenced formula, Worksheet A of those formulas defines the source of the balances to be utilized in determining functional plant balances in the formula.
- iii) The requested one-line diagrams are critical energy infrastructure information (CEII) and will be made available for review through an online meeting or at AEP's headquarters, subject to CEII confidentiality requirements. Alternatively, AEP will provide Joint Customers with the requested one-line diagrams upon the approval of an FOIA Request at FERC. An electronic FOIA request form may be found at the following link:
<https://www.ferc.gov/legal/ceii-foia/foia/foia-new-form/FOIARequest.aspx>

Date: 11/29/2023

**ER18-194-000 & ER18-195-000 West FE 2022 ATRR Discovery
FERC Docket No ER18-194 & 195 West FR 2022 ATRR Discovery**

**Responses to Multiple Intervenors
Set JI-2 of Data Requests**

Data Request JI-2-37:

In reference to AEP West's response to JI-1-154, "JI-1-154_Attachment_1," related to Account 355 – Poles and Fixtures, please provide (i) a detailed description of each asset (ii) identify any voltages of lines going in and out of each asset/site; (iii) identify the voltages associated with each of the following assets/sites, (iv) state whether each asset is included in rates (if noted as a radial, please provide an explanation as to why its being included) and (v) a one-line diagram for each asset listed below.

- a.: (Radial) Childress Amoco 69kV Tap : SEP : TL396 in the amount of \$926,347
- b.: (Radial) Cookville 138kV Tap (operating at 69kV) : SEP : TL411 in the amount of \$35,520
- c.: (Radial) Evenside - Laneville/Tap - North Laneville Substation 69KV Line : SEP : TL217 in the amount of \$541,491
- d.: (Radial) IPC 138kV Tap : SEP : TL241B in the amount of \$3,795
- e.: (Radial) Logansport - Stanley Tap 69KV Line : SEP : TL108 in the amount of \$25,832
- f.: (Radial) MidValley Longview Tap : SEP : TL208A in the amount of \$759,811
- g.: (Radial) Naples 138kV Tap (operating at 69kV) : SEP : TL410 in the amount of \$3
- h.: (Radial) Overton - Turnertown 69kV Line : SEP : TL215B in the amount of \$149,708
- i.: (Radial) Quitman Magnolia Pump Station Tap : SEP : TL212B in the amount of \$73,213
- j.: (Radial) Red Point - Calumet - JD Ward - Texaco Oil - Getty Oil 69kV Line : SEP : TL124 in the amount of \$531,725
- k.: (Radial) Red Point - Dogwood - Bellevue - Bellevue Oilfield (Bremco) 69KV Line : SEP : TL104 in the amount of \$8,219
- l.: (Radial) Wickes REC Tap - Wickes (SWAEC) 69kV Extension : SEP : TL421 in the amount of \$3,520
- m.: Diana - Pirkey - GSU Interconnect 345KV Line : SEP : TL273 in the amount of \$8,260,900 – In addition, please state whether this asset is being included in rates since it's a GSU.
- n.: Eureka Springs - AP&L Interconnection 161KV Line : SEP : TL188 in the amount of \$228,143 – In addition, please state whether this asset is being included in rates since it's an interconnection.
- o.: Gilliam - Marshall With Tap - Karnack Plant 69KV Line : SEP : TL205 in the amount of \$655,835
- p.: Gladewater - Kilgore With Tap - Service Pipeline Company 69KV Line : SEP : TL207 in the amount of \$71,666 – In addition, please state whether this asset is a radial and being included in rates.
- q.: LP&L Intercon-Longwood-Wilkes-Welsh-Lydia-PSO Intercon 345KV Line (TX) : SEP : TL271 in the amount of \$1,662,005 – In addition, please state whether this asset is being included in rates since it's an interconnection.
- r.: Mena - Dequeen - Nashville - Narrows Dam/Tap - Murfreesboro 69KV Line : SEP : TL152 in the amount of \$2,378,676

- s.: Midland - Huntington - REA - Booneville - Branch/Tap - Magazine - North Magazine 69KV Line : SEP : TL162 in the amount of \$134,553
- t.: Mineola - Gladewater/tap - Gulf Pump Station 69KV Line : SEP : TL211 in the amount of \$636,002
- u.: Mt Pleasant - Mineola/Taps - Magnolia Pump Station, Mt Vernon, & Petty 69KV Line : SEP : TL212 in the amount of \$178,816
- v.: Mt Pleasant - Pittsburg - Gilmer/Tap - Henderson Manufacturing Company 69KV Line : SEP : TL218 in the amount of \$28,959 – In addition, please state whether this asset is a radial and being included in rates.
- w.: North Mineola - Morton Tap (WCEC) 138kV Line : SEP : TL198 in the amount of \$12,631
- x.: Patterson - Foreman - Dequeen/Tap - Magnolia Pump Station 69KV Line : SEP : TL155 in the amount of \$1,005
- y.: Smart Grid Line Equipment (AR) : SEP : SGLEAR in the amount of \$1,071
- z.: Smart Grid Line Equipment (LA) : SEP : SGLELA in the amount of \$4,070
- aa.: Smart Grid Line Equipment (TX) : SEP : SGLETX in the amount of \$48,769
- bb.: Texarkana Plant - Bann - De Kalb - Mt Pleasant/taps 69KV Line (TX Portion) : SEP : TL213 in the amount of \$19,048
- cc.: Turnertown - Overton - Poynter - Beckville - Marshall/tap 69KV Line : SEP : TL215 in the amount of \$714,829
- dd.: VBI - Rogers/Loop Thru Springdale & Tap - SEFOR Project 69KV Line : SEP : TL154 in the amount of \$125,745
- ee.: Whitney-Southeast Longview-Lake Lamond/tap-LeTourneau & Big 3 Oxygen Plant 69KV Line : SEP : TL219 in the amount of \$1,666

Response:

Revised Question: In reference to AEP West's response to JI-1-154, "JI-1-154_Attachment_1," related to Account 355 – Poles and Fixtures, please identify any assets that were included in rates and provide (i) a detailed description of each asset, (ii) why it is being included, and (iii) a one-line diagram for each asset listed below.

- a.: (Radial) Childress Amoco 69kV Tap : SEP : TL396 in the amount of \$926,347
- b.: (Radial) Cookville 138kV Tap (operating at 69kV) : SEP : TL411 in the amount of \$35,520
- c.: (Radial) Evenside - Laneville/Tap - North Laneville Substation 69KV Line : SEP : TL217 in the amount of \$541,491
- d.: (Radial) IPC 138kV Tap : SEP : TL241B in the amount of \$3,795
- e.: (Radial) Logansport - Stanley Tap 69KV Line : SEP : TL108 in the amount of \$25,832
- f.: (Radial) MidValley Longview Tap : SEP : TL208A in the amount of \$759,811
- g.: (Radial) Naples 138kV Tap (operating at 69kV) : SEP : TL410 in the amount of \$3
- h.: (Radial) Overton - Turnertown 69kV Line : SEP : TL215B in the amount of \$149,708
- i.: (Radial) Quitman Magnolia Pump Station Tap : SEP : TL212B in the amount of \$73,213
- j.: (Radial) Red Point - Calumet - JD Ward - Texaco Oil - Getty Oil 69kV Line : SEP : TL124 in the amount of \$531,725
- k.: (Radial) Red Point - Dogwood - Bellevue - Bellevue Oilfield (Bremco) 69KV Line : SEP : TL104 in the amount of \$8,219
- l.: (Radial) Wickes REC Tap - Wickes (SWAEC) 69kV Extension : SEP : TL421 in the amount of \$3,520
- m.: Diana - Pirkey - GSU Interconnect 345KV Line : SEP : TL273 in the amount of \$8,260,900

n.: Eureka Springs - AP&L Interconnection 161KV Line : SEP : TL188 in the amount of \$228,143

o.: Gilliam - Marshall With Tap - Karnack Plant 69KV Line : SEP : TL205 in the amount of \$655,835

p.: Gladewater - Kilgore With Tap - Service Pipeline Company 69KV Line : SEP : TL207 in the amount of \$71,666

q.: LP&L Intercon-Longwood-Wilkes-Welsh-Lydia-PSO Intercon 345KV Line (TX) : SEP : TL271 in the amount of \$1,662,005

r.: Mena - Dequeen - Nashville - Narrows Dam/Tap - Murfreesboro 69KV Line : SEP : TL152 in the amount of \$2,378,676

s.: Midland - Huntington - REA - Booneville - Branch/Tap - Magazine - North Magazine 69KV Line : SEP : TL162 in the amount of \$134,553

t.: Mineola - Gladewater/tap - Gulf Pump Station 69KV Line : SEP : TL211 in the amount of \$636,002

u.: Mt Pleasant - Mineola/Taps - Magnolia Pump Station, Mt Vernon, & Petty 69KV Line : SEP : TL212 in the amount of \$178,816

v.: Mt Pleasant - Pittsburg - Gilmer/Tap - Henderson Manufacturing Company 69KV Line : SEP : TL218 in the amount of \$28,959

w.: North Mineola - Morton Tap (WCEC) 138kV Line : SEP : TL198 in the amount of \$12,631

x.: Patterson - Foreman - Dequeen/Tap - Magnolia Pump Station 69KV Line : SEP : TL155 in the amount of \$1,005

y.: Smart Grid Line Equipment (AR) : SEP : SGLEAR in the amount of \$1,071

z.: Smart Grid Line Equipment (LA) : SEP : SGLELA in the amount of \$4,070

aa.: Smart Grid Line Equipment (TX) : SEP : SGLETX in the amount of \$48,769

bb.: Texarkana Plant - Bann - De Kalb - Mt Pleasant/taps 69KV Line (TX Portion) : SEP : TL213 in the amount of \$19,048

cc.: Turnertown - Overton - Poynter - Beckville - Marshall/tap 69KV Line : SEP : TL215 in the amount of \$714,829

dd.: VBI - Rogers/Loop Thru Springdale & Tap - SEFOR Project 69KV Line : SEP : TL154 in the amount of \$125,745

ee.: Whitney-Southeast Longview-Lake Lamond/tap-LeTourneau & Big 3 Oxygen Plant 69KV Line : SEP : TL219 in the amount of \$1,666

- i) Please see JI-2-37 Attachment 1, Column J. *Note: Anything marked with (Radial) is not included in the formula rate.*
- ii) The inclusion of transmission plant account balances is a function of the approved West AEP Operating Company Formula Rate found in Attachment H, Addendum 4, Part 1 and the approved West AEP Transmission Company Formula Rate found in Attachment H, Addendum 12, Part 1 of the SPP OATT Tariff. For each referenced formula, Worksheet A of those formulas defines the source of the balances to be utilized in determining functional plant balances in the formula.
- iii) The requested one-line diagrams are critical energy infrastructure information (CEII) and will be made available for review through an online meeting or at AEP's headquarters, subject to CEII confidentiality requirements. Alternatively, AEP will provide Joint

Customers with the requested one-line diagrams upon the approval of an FOIA Request at FERC. An electronic FOIA request form may be found at the following link:
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Date: 11/29/2023

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FERC Docket No ER18-194 & 195 West FR 2022 ATRR Discovery**

**Responses to Multiple Intervenors
Set JI-2 of Data Requests**

Data Request JI-2-38:

In reference to AEP West's response to JI-1-154, "JI-1-154_Attachment_1," related to Account 356 – Overhead Conductors and Devices, please provide (i) a detailed description of each asset (ii) identify any voltages of lines going in and out of each asset/site; (iii) identify the voltages associated with each of the following assets/sites, (iv) state whether each asset is included in rates (if noted as a radial, please provide an explanation as to why its being included) and (v) a one-line diagram for each asset listed below.

- a.: (Radial) Robson Road (POD) - Bayou Pierre - Kingston 69kv Line : SEP : TL354 in the amount of \$639,884
- b.: (Radial) Wickes REC Tap - Wickes (SWAEC) 69kV Extension : SEP : TL421 in the amount of \$300
- c.: Bentonville Hwy 279 161KV Tap Line - POD5 : SEP : TL289 in the amount of \$398
- d.: Diana - Pirkey - GSU Interconnect 345KV Line : SEP : TL273 in the amount of \$1,011,653 – In addition, please state whether this asset is being included in rates since it's a GSU.
- e.: Gilliam - Marshall With Tap - Karnack Plant 69KV Line : SEP : TL205 in the amount of \$210,032
- f.: LP&L Intercon-Longwood-Wilkes-Welsh-Lydia-PSO Intercon 345KV Line (LA) : SEP : TL135 in the amount of \$1,012,185 – In addition, please state whether this asset is being included in rates since it's an interconnection.
- g.: LP&L Intercon-Longwood-Wilkes-Welsh-Lydia-PSO Intercon 345KV Line (TX) : SEP : TL271 in the amount of \$424,849 – In addition, please state whether this asset is being included in rates since it's an interconnection.
- h.: Mena - Dequeen - Nashville - Narrows Dam/Tap - Murfreesboro 69KV Line : SEP : TL152 in the amount of \$1,699
- i.: Mt Pleasant - Mineola/Taps - Magnolia Pump Station, Mt Vernon, & Petty 69KV Line : SEP : TL212 in the amount of \$2,695
- j.: North Mineola - Morton Tap (WCEC) 138kV Line : SEP : TL198 in the amount of \$4,080
- k.: Patterson - Foreman - Dequeen/Tap - Magnolia Pump Station 69KV Line : SEP : TL155 in the amount of \$147
- l.: Smart Grid Line Equipment (AR) : SEP : SGLEAR in the amount of \$68,616 - In addition, explain why this equipment is not being included in Account 397 – Communications Equipment.
- m.: Smart Grid Line Equipment (LA) : SEP : SGLELA in the amount of \$53,704 - In addition, explain why this equipment is not being included in Account 397 – Communications Equipment.
- n.: Smart Grid Line Equipment (OK) : SEP : SGLEOK in the amount of \$330 - In addition, explain why this equipment is not being included in Account 397 – Communications Equipment.
- o.: Smart Grid Line Equipment (TX) : SEP : SGLETX in the amount of \$6,257,857 - In addition, explain why this equipment is not being included in Account 397 – Communications Equipment.
- p.: Vernon - Red River (Interconnect PSO) 138KV Line - Wilbarger : SEP : TL293 in the

amount of \$56,585 – In addition, please state whether this asset is being included in rates since it's an interconnection.

Response:

Revised Question: In reference to AEP West's response to JI-1-154, "JI-1-154_Attachment_1," related to Account 356 – Overhead Conductors and Devices, please identify any assets that were included in rates and provide (i) a detailed description of each asset, (ii) why it is being included, and (iii) a one-line diagram for each asset listed below.

- a.: (Radial) Robson Road (POD) - Bayou Pierre - Kingston 69kv Line : SEP : TL354 in the amount of \$639,884
- b.: (Radial) Wickes REC Tap - Wickes (SWAEC) 69kV Extension : SEP : TL421 in the amount of \$300
- c.: Bentonville Hwy 279 161KV Tap Line - POD5 : SEP : TL289 in the amount of \$398
- d.: Diana - Pirkey - GSU Interconnect 345KV Line : SEP : TL273 in the amount of \$1,011,653
- e.: Gilliam - Marshall With Tap - Karnack Plant 69KV Line : SEP : TL205 in the amount of \$210,032
- f.: LP&L Intercon-Longwood-Wilkes-Welsh-Lydia-PSO Intercon 345KV Line (LA) : SEP : TL135 in the amount of \$1,012,185
- g.: LP&L Intercon-Longwood-Wilkes-Welsh-Lydia-PSO Intercon 345KV Line (TX) : SEP : TL271 in the amount of \$424,849
- h.: Mena - Dequeen - Nashville - Narrows Dam/Tap - Murfreesboro 69KV Line : SEP : TL152 in the amount of \$1,699
- i.: Mt Pleasant - Mineola/Taps - Magnolia Pump Station, Mt Vernon, & Petty 69KV Line : SEP : TL212 in the amount of \$2,695
- j.: North Mineola - Morton Tap (WCEC) 138kV Line : SEP : TL198 in the amount of \$4,080
- k.: Patterson - Foreman - Dequeen/Tap - Magnolia Pump Station 69KV Line : SEP : TL155 in the amount of \$147
- l.: Smart Grid Line Equipment (AR) : SEP : SGLEAR in the amount of \$68,616
- m.: Smart Grid Line Equipment (LA) : SEP : SGLELA in the amount of \$53,704
- n.: Smart Grid Line Equipment (OK) : SEP : SGLEOK in the amount of \$330
- o.: Smart Grid Line Equipment (TX) : SEP : SGLETX in the amount of \$6,257,857
- p.: Vernon - Red River (Interconnect PSO) 138KV Line - Wilbarger : SEP : TL293 in the amount of \$56,585

- i) Please see JI-2-38 Attachment 1, Column J. *Note: Anything marked with (Radial) is not included in the formula rate.*
- ii) The inclusion of transmission plant account balances is a function of the approved West AEP Operating Company Formula Rate found in Attachment H, Addendum 4, Part 1 and the approved West AEP Transmission Company Formula Rate found in Attachment H, Addendum 12, Part 1 of the SPP OATT Tariff. For each referenced formula, Worksheet A of those formulas defines the source of the balances to be utilized in determining functional plant balances in the formula.
- iii) The requested one-line diagrams are critical energy infrastructure information (CEII) and will be made available for review through an online meeting or at AEP's headquarters, subject to CEII confidentiality requirements. Alternatively, AEP will provide Joint

Customers with the requested one-line diagrams upon the approval of an FOIA Request at FERC. An electronic FOIA request form may be found at the following link:
<https://www.ferc.gov/legal/ceii-foia/foia/foia-new-form/FOIARequest.aspx>

Date: 11/29/2023

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FERC Docket No ER18-194 & 195 West FR 2022 ATRR Discovery**

**Responses to Multiple Intervenors
Set JI-2 of Data Requests**

Data Request JI-2-39:

In reference to AEP West's response to JI-1-154, "JI-1-154_Attachment_1," related to Account 357 – Underground Conduit, please provide (i) a detailed description for each asset listed below and (ii) explain why this equipment is not being included in Account 397 – Communications Equipment.

- a.: Smart Grid Line Equipment (AR) : SEP : SGLEAR in the amount of \$11,628
- b.: Smart Grid Line Equipment (LA) : SEP : SGLELA in the amount of \$28,193
- c.: Smart Grid Line Equipment (TX) : SEP : SGLETX in the amount of \$2,464,747

Response:

- i) Please refer to JI-2-39 Attachment 1.
- ii) The Smart Grid Line Equipment asset name was created by Property Accounting to represent work being completed under Transmission's Telecom Modernization Program. This is not associated with 'gridSMART' and was/is being funded by Transmission for fiber optic builds. These items are being included in account 357 because they are portions of the Transmission fiber that are underground conduit or other necessary material for underground conduit installation.

Date: 11/29/2023

**ER18-194-000 & ER18-195-000 West FE 2022 ATRR Discovery
FERC Docket No ER18-194 & 195 West FR 2022 ATRR Discovery**

**Responses to Multiple Intervenors
Set JI-2 of Data Requests**

Data Request JI-2-40:

In reference to AEP West's response to JI-1-154, "JI-1-154_Attachment_1," related to Account 389 – Land and Land Rights, please provide (i) a detailed description for each asset listed below and (ii) a detailed explanation as to whether these assets are still operational. If the following assets are no longer operational, please explain why they are being included in rate base and identify the date in which they became non-operational. If these assets are operational, please explain how they are used and useful.

- a.: Dolet Hills Lignite Mine - 377 Highway 522 Mansfield LA : SEP : PPDLM in the amount of \$364,254
- b.: Pirkey Lignite Mine - Marshall South : SEP : PPPLMMS in the amount of \$91,815
- c.: Pirkey Lignite Mine - Rusk/Gregg Project - Rusk County : SEP : PPPLRGR in the amount of \$4,113

Response:

Refer to 'JI-2-40 Attachment 1' for response.

- a. Dolet Hills land is included in rate base because utility operations are being performed as part of reclamation activities.

b&c. The Pirkey parcels were still in account 101 during 2022 and considered Plant In Service as the plant was still operational. Then in March 2023, Pirkey parcels were transferred to 121 when the plant was retired.

Date: 11/29/2023

**ER18-194-000 & ER18-195-000 West FE 2022 ATRR Discovery
FERC Docket No ER18-194 & 195 West FR 2022 ATRR Discovery**

**Responses to Multiple Intervenors
Set JI-2 of Data Requests**

Data Request JI-2-41:

In reference to AEP West's response to JI-1-154, "JI-1-154_Attachment_1," related to Account 397 – Communication Equipment, please provide a detailed description for each asset listed below.

- a.: Arsenal Hill Plant System Control Center : SEP : B0014 in the amount of \$308,604
- b.: Flint Creek Generating Plant : SEP : PPFLC in the amount of \$160
- c.: Lieberman Generating Plant : SEP : PPLBM in the amount of \$5,506
- d.: Pirkey Generating Plant : SEP : PPPRK in the amount of \$1,054
- e.: Texas Distribution Mass Property : SEP : TXDIST in the amount of \$25,554
- f.: Welsh Generating Plant : SEP : PPWSH in the amount of \$89,705
- g.: Wickes REC Tap : SEP : 1244 in the amount of \$824 – In addition, please state whether this is associated with a radial line.

Response:

Please refer to JI-2-41 Attachment 1.

Date: 11/29/2023