# AEP Transmission Formula Rate Template Utilizing FERC Form 1 Data For rates effective July 1, 2012

SPP Zone 1 Projected AEP Revenue Requirements

| Line<br>No.                            | SEE ZONE I Projected ALF N   | evenue Requirements   | AEP Annual<br>Revenue<br>Requirement  | PSO Annual<br>Revenue<br>Requirement | SWEPCO<br>Revenue<br>Requirement |
|--|--|---|---|--------------------------------------|----------------------------------|
| Δ ΔEPN                                 | letwork Integration Transmission Service (NITS)  |   |   |                                      |                                  |
| 1                                      | REVENUE REQUIREMENT (w/o incentives)   | (TCOS Line 1)   | 191,460,868   | \$75,483,450                         | \$115,977,418                    |
| 2                                      | LESS: REVENUE CREDITS  | (TCOS Line 5)   | 12,177,776  | \$5,259,975                          | \$6,917,801                      |
| 3                                      | CURRENT YEAR ZONE 1 AEP NETWORK SERVICE REVENUE REQUIREMENT  | (TCOS Line 6)   | \$179,283,092   | \$70,223,475<br>39,169%              | \$109,059,617<br>60.831%         |
| 4<br>5<br>6<br>7<br>8                  | LESS: REVENUE REQUIREMENTS INCLUDED IN LINE 1 FOR: BASE PLAN UPGRADES (W/O INCENTIVES) REQUESTED UPGRADES (W/O INCENTIVES) ECONOMIC UPGRADES (W/O INCENTIVES) SUBTOTAL   | (TCOS Line 7 )<br>(Worksheet F)<br>(Worksheet F)  | 34,816,735<br>-<br>-<br>-<br>34,816,735   | 5,533,328                            | 29,283,407                       |
| 9                                      | EXISTING ZONAL ATRR (W/O INCENTIVES)   | (Line 3- Line 8)  | 144,466,358   | 64,690,147                           | 79,776,211                       |
| 10                                     | INCENTIVE REVENUE REQUIREMENT FOR ZONAL PROJECTS   | (TCOS Line 15)  | -   | -                                    | -                                |
| 11                                     | EXISTING ZONAL ATRR FOR SPP OATT ATTACHMENT H, SEC. 1, COL. 3  | (Ln 9 + Ln 10)  | \$144,466,358   | \$64,690,147                         | \$79,776,211                     |
| 12                                     | 2011 Historic AEP West Zone SPP Average 12-Mo. Peak Demand   | (Load WS, In 17)  | 8,322.67 M  | N                                    |                                  |
| 13                                     | AEP Monthly NITS Rate in \$/MW - Month   | (Line 11 / Line 12) / 12  | \$1,446.51  |                                      |                                  |
| B. Point-                              | to-Point Service   |   |   |                                      |                                  |
| 14<br>15<br>16<br>17<br>18<br>19<br>20 | Annual Point-to-Point Rate in \$/MW - Year Monthly Point-to-Point Rate in \$/MW - Month Weekly Point-to-Point Rate in \$/MW - Weekly Daily On-Peak Point-to-Point Rate in \$/MW - Day Daily Off-Peak Point-to-Point Rate in \$/MW - Day Hourly On-Peak Point-to-Point Rate in \$/MW - Hour Hourly Off-Peak Point-to-Point Rate in \$/MW - Hour | (Line 11 / Line 12)<br>(Line 14 / 12)<br>(Line 14 / 52)<br>(Line 14 / 260)<br>(Line 14 / 365)<br>(Line 14 / 4160)<br>(Line 14 / 8760) | \$17,358.17<br>\$1,446.51<br>\$333.81<br>\$66.76<br>\$47.56<br>\$4.17<br>\$1.98 |                                      |                                  |

Monthly Point-to-Point Rate (In 8 / 12) \$/MW - Month

Weekly Point-to-Point Rate (In 8 / 52) \$/MW - Weekly

Daily Off-Peak Point-to-Point Rate (In 8 / 365) \$/MW - Day

Hourly Off-Peak Point-to-Point Rate (In 8 / 8760) \$/MW - Hour

9

10

11

12

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**SWEPCO Annual** 

**PSO Annual** 

# AEP Transmission Formula Rate Template Utilizing FERC Form 1 Data For rates effective July 1, 2012

# **SPP SCHEDULE 1 AEP Revenue Requirements**

(Line 8 / 12)

(Line 8 / 52)

(Line 8 / 365)

(Line 8 / 8760)

**AEP Annual** 

\$53.92

\$12.44

\$1.77

\$0.07

|    | Line<br>No.                  |  |                            | Revenue<br>Requirement  | Revenue<br>Requirement                                 | Revenue<br>Requirement                           |
|----|------------------------------|--|----------------------------|---|--|--|
| A. | Schedule<br>1<br>2<br>3<br>4 | e 1 ARR For 2012 Projected Year  Total Load Dispatch & Scheduling (Account 561) (TCOS Line 77)  Less: Load Dispatch - Scheduling, System Control and Dispatch Services (321.88.b)  Less: Load Dispatch - Reliability, Planning & Standards Development Services (321.92.b)  Total 561 Internally Developed Costs | (Line 1 - Line 2 - Line 3) | \$18,246,466<br>\$11,483,834<br><u>\$933,166</u><br>\$5,829,466 | \$9,329,294<br>\$5,666,204<br>\$933,166<br>\$2,729,924 | \$8,917,172<br>\$5,817,630<br>\$0<br>\$3,099,542 |
|    | 5                            | Less: PTP Service Credit (prior year Sched 1 revenue from PTP transactions)  | (Line 1 - Line 2 - Line 3) | 444,340   | \$213,600  | \$230,740  |
|    | 6                            | PROJECTED ZONAL ARR FOR 2012   | (Line 4 - Line 5)          | \$5,385,126   | \$2,516,324  | \$2,868,802                                      |
| В. | Schedul                      | e 1 Projected 7/1/2012 Rate Calculations   |                            |   | 46.727%  | 53.273%  |
|    | 7                            | 2011 Historic AEP West Zone SPP Average 12-Mo. Peak Demand   | (Load WS, In 17)           | 8,322.67 MW   | I  |  |
|    | 8                            | Annual Point-to-Point Rate in \$/MW - Year   | (Line 6 / Line 7)          | \$647.04  |  |  |

AEP - SPP Formula Rate Trued-Up NITS Rates Page: 3 of 68

# AEP Transmission Formula Rate Template Calculation of True-Up Rate For Schedule 9 For Calendar Year 2011

SPP Zone 1 Trued-Up AEP Revenue Requirements (if such had been effective)

| Line<br>No. |   | (                          | AEP Annual<br>Revenue<br>Requirement | PSO Annual<br>Revenue<br>Requirement | SWEPCO Annual<br>Revenue<br>Requirement |
|-------------|---|----------------------------|--------------------------------------|--------------------------------------|---|
| A. Netwo    | ork Service   | (Table 11s T000 1 is a 4.) | 470,000,447                          | # <del>7</del> 0,000,000             | 0400 507 447                            |
| 1           | TRUE-UP YEAR 2011 REVENUE REQUIREMENT (w/o incentives)      | (True-Up TCOS Line 1)      | 176,329,417                          | \$72,802,000                         | \$103,527,417                           |
| 2           | LESS: REVENUE CREDITS                                       | (True-Up TCOS Line 5)      | 12,177,776                           | \$5,259,975                          | \$6,917,801                             |
| 3           | TRUE-UP YEAR ZONE 1 AEP NETWORK SERVICE REVENUE REQUIREMENT | (True-Up TCOS Line 6)      | \$164,151,641                        | \$67,542,025                         | \$96,609,616                            |
| 1           | LESS: REVENUE REQUIREMENTS INCLUDED IN LINE 1 FOR:          |                            |                                      | 41.146%                              | 58.854%                                 |
| 5           | BASE PLAN UPGRADES (W/O INCENTIVES)                         | (True-Up TCOS Line 7)      | 24,027,959                           | 5,406,872                            | 18,621,087                              |
| 6           | REQUESTED UPGRADES (W/O INCENTIVES)                         | (Worksheet G)              | -                                    | -                                    | -                                       |
| 7           | ECONOMIC UPGRADES (W/O INCENTIVES)                          | (Worksheet G)              | - 04 007 050                         |                                      | 40.004.007                              |
| Ö           | SUBTOTAL  |                            | 24,027,959                           | 5,406,872                            | 18,621,087                              |
| 9           | EXISTING ZONAL ATRR (W/O INCENTIVES)                        | (Line 3- Line 8)           | 140,123,682                          | 62,135,153                           | 77,988,529                              |
| 10          | INCENTIVE REVENUE REQUIREMENT FOR ZONAL PROJECTS            | (True-Up TCOS Line 15)     | -                                    | -                                    | -                                       |
| 11          | TRUED-UP ZONAL ATRR (W/ INCENTIVES) FOR 2011                | (Line 9 + Line 10)         | 140,123,682                          | 62,135,153                           | 77,988,529                              |
| 12          | 2011 Historic AEP West Zone SPP Average 12-Mo. Peak Demand  | (Load WS, In 17)           | 8,322.67 M                           | W                                    |   |
| 13          | Monthly NITS Rate in \$/MW - Month                          | (Line 11 / Line 12) /12    | 1,403.03                             |                                      |   |

AEP - SPP Formula Rate Schedule 11 Revenue Requirements Public Service Company of Oklahoma Page: 4 of 68

# AEP Transmission Formula Rate Template Calculation of Schedule 11 Revenue Requirements For AEP Transmission Projects For Calendar Year 2011 and Projected Year 2012

AEP Schedule 11 Revenue Requirement Including True-Up of Prior Collections

# PUBLIC SERVICE COMPANY OF OKLAHOMA

Note: Some project's final trued-up cost may not meet SPP's \$100,000 threshold for socialization. In that case a true-up of the pirior year ARR will be made in columns (H) through (O), but no projected ARR will be shown in columns (E) through (G) for the current year.

| (A)                     | (B)               | (C)   | (D)                  | (E)                         | (F)       | (G) = (E) + (F)             | (H)                             | (1)                                      | (J)  | (K) = (I) - (J)          | (L)         | (M)          | (N) = (L)-(M) | (O)                       | (P) = (H)+(K)+(N)+(O)                               | (Q) = (G) + (P)                        |
|-------------------------|-------------------|---|----------------------|-----------------------------|-----------|-----------------------------|---------------------------------|--|--|--------------------------|-------------|--------------|---------------|---------------------------|---|--|
|                         |                   |   |                      | Projected .                 | ARR For 2 | 012 From WS-F               | Tru                             | e-Up ARR CY20                            | 011 From Worl                                      | ksheet G (includes a     | djustmen    | t for SP     | P Collections | )                         |   |  |
|                         |                   |   |                      |                             |           |                             |                                 | В  | ase ARR  |                          |             | Incentive    | e ARR         |                           |   | <u>Total</u><br>ADJUSTED               |
| Sheet<br>Name           | <u>Owne</u>       | r <u>Project Description</u>  | Year in<br>Service   | Base ARR<br>(WS-F)          | Incentive | <u> Total</u>               | TRUE-UP<br>Adjustment<br>(WS-G) | Projected ADJUSTED ARR from Prior Update | As Billed<br>by SPP<br>(for Prior Yr<br>T-Service) | COLLECTION<br>Adjustment | True-<br>up | As<br>Billed | <u>Change</u> | <u>Interest</u>           | Total Adjustments<br>(True-Up, Billing, & Interest) | Revenue Requirement Effective 7/1/2012 |
| P.001                   | PSO               | Riverside-Glenpool (81-523) Reconductor   | 2009                 | 133,806                     | -         | 133,806                     | (13,962)                        | 161,782                                  | 150,111  | 11,672                   | -           | -            | -             | (402)                     | (2,692)   | 131,114                                |
| P.002                   | PSO               | Craig Jct. to Broken Bow Dam 138 Rebuild (7.7mi)  | 2009                 | 695,528                     | -         | 695,528                     | (67,100)                        | 863,785                                  | 801,468  | 62,317                   | -           | -            | -             | (840)                     | (5,623)   | 689,905                                |
| P.003                   | PSO               | WFEC New 138 kV Ties: Sayre to Erick (WFEC)<br>Line & Atoka and Tupelo station work   | 2009                 | 1,837,288                   | -         | 1,837,288                   | (186,442)                       | 2,221,605                                | 2,061,329  | 160,276                  | -           | -            | -             | (4,597)                   | (30,763)  | 1,806,525                              |
| P.004                   | PSO               | Cache-Snyder to Altus Jct. 138 kV line (w/2 ring bus stations)  | 2008                 | 2,158,903                   | -         | 2,158,903                   | (230,107)                       | 2,585,710                                | 2,399,165  | 186,544                  | -           | -            | -             | (7,654)                   | (51,217)  | 2,107,686                              |
| P.005<br>P.006<br>P.007 | PSO<br>PSO<br>PSO | Elk City - Elk City 69 kV line (CT Upgrades)*   | 2006<br>2008<br>2007 | 54,697<br>222,248<br>12,290 | -         | 54,697<br>222,248<br>12,290 | (5,395)<br>(22,292)<br>(1,255)  | 65,833<br>269,368<br>14,063              | 61,084<br>249,935<br>13,048                        | 4,749<br>19,433<br>1,015 | -           | -            | -<br>-<br>-   | (113)<br>(502)<br>(42)    | (3,361)   | 53,938<br>218,888<br>12,008            |
| P.008                   | PSO               | Weleetka & Okmulgee Wavetrap replacement 81-<br>805*  | 2006                 | 7,927                       | -         | 7,927                       | (709)                           | 9,197                                    | 8,533  | 663                      | -           | -            | -             | (8)                       | (53) *  | 7,874                                  |
| P.009<br>P.010<br>P.011 | PSO<br>PSO<br>PSO | Tulsa Southeast Upgrade (repl switches)*<br>Wavetrap Clinton City-Foss Tap 69kV Ckt 1<br>Bartlesville SE to Coffeyville T Rebuild | 2007<br>2010<br>2011 | 10,441<br>14,609<br>221,571 | -         | 10,441<br>14,609<br>221,571 | (944)<br>(1,428)<br>(154,369)   | 12,102<br>1,667<br>267,656               | 11,229<br>1,547<br>248,346                         | 873<br>120<br>19,310     | -           | -<br>-<br>-  | -             | (12)<br>(230)<br>(23,730) | (1,538)   | 10,358<br>13,071<br>62,782             |
| P.012                   | PSO               | Canadian River - McAlester City 138 kV Line<br>Conversion   | 2012                 | 160,762                     | -         | 160,762                     | -                               | -  | -  | -                        | -           | -            | -             | -                         | -   | 160,762                                |
| P.013                   | PSO               | CoffeyvilleT to Dearing 138 kv Rebuild - 1.1 mi   | 2012                 | 3,259                       | -         | 3,259                       | -                               | -  | -  | -                        | -           | -            | -             | -                         | -   | 3,259                                  |
|                         |                   | PSO Total   | -                    | 5,533,328                   | -         | 5,533,328                   | (684,001)                       | 6,472,767                                | 6,005,794  | 466,973                  | -           | -            | -             | \$ (38,132)               | (255,160)   | \$ 5,278,169                           |
|                         |                   | *<\$100K investment   |                      |                             |           |                             |                                 |  |  |                          |             |              |               |                           |   |  |
|                         |                   | Informational ONLY SWEPCO Total   | _                    | 29,283,407                  | _         | 29,283,407                  | (1,550,764)                     | 20,902,945                               | 19,394,918   | 1,508,027                | _           | _            | -             | (131,325)                 |   | 29,109,345                             |
|                         |                   | AEP TOTALS  |                      | 34,816,735                  | -         | 34,816,735                  | (2,234,765)                     | 27,375,713                               | 25,400,712   | 1,975,001                | -           | -            | -             | (169,457)                 | (429,221)   | 34,387,514                             |

AEP Transmission Formula Rate Template Calculation of Schedule 11 Revenue Requirements For AEP Transmission Projects For Calendar Year 2011 and Projected Year 2012

# AEP Schedule 11 Revenue Requirement Including True-Up of Prior Collections

# SOUTHWESTERN ELECTRIC POWER COMPANY

Note: Some project's final trued-up cost may not meet SPP's \$100,000 threshold for socialization. In that case a true-up of the pirior year ARR will be made in columns (H) through (O), but no projected ARR will be shown in columns (E) through (G) for the current year.

| (A)            | (B)        | (C)  | (D)                | (E)                    | (F)          | (G) = (E) + (F)        | (H)                             | (I)                                      | (J)  | (K) = (I) - (J)          | (L)        | (M)        | (N) = (L)-(M) | (O)                  | (P) = (H)+(K)+(N)+(O)                             | (R) = (G) + (P)   |
|----------------|------------|--|--------------------|------------------------|--------------|------------------------|---------------------------------|--|--|--------------------------|------------|------------|---------------|----------------------|---|---|
|                |            |  |                    | Projected /            | ARR For 2012 | From WS-F              |                                 | True-Up                                  | ARR CY2011   | From Worksheet           | G (include | s adjustm  | ent for SPP   | Collections)         |   |   |
|                |            |  |                    |                        |              |                        |                                 | Ray                                      | se ARR   |                          |            | ncentive A | ΔRR           |                      |   |   |
| Sheet<br>Name  | Owne       | Project Description  | Year in<br>Service | Base ARR               | Incentive    | <u>Total</u>           | TRUE-UP<br>Adjustment<br>(WS-G) | Projected ADJUSTED ARR from Prior Update | As Billed<br>by SPP<br>(for Prior Yr<br>T-Service) | COLLECTION<br>Adjustment | True-up    | As         | Change        | Interest             | Total Adjustments (Forecast, Billing, & Interest) | Total ADJUSTED  Revenue  Requirement  Effective  7/1/2012 |
| S.001<br>S.002 |            | Arsenal Hill Auto xfmr & AH to Water Works line SW Shreveport (sub work & tap)     | 2009<br>2009       | 2,852,748<br>1,312,456 | -            | 2,852,748<br>1,312,456 | (69,184)<br>(17,158)            | 3,283,804<br>1,625,795                   | 3,046,897<br>1,508,504                             | 236,908<br>117,292       | -          | -          | -             | 515,393<br>307,699   | 683,117<br>407,833                                | 3,535,865<br>1,720,289                                    |
| S.003          | SWE        | [NW Ark Area Improve - 2009] E. Centerton-Flint                                    | 2009               | 2,214,474              | -            | 2,214,474              | (74,046)                        | 2,272,618                                | 2,108,662  | 163,956                  | -          | -          | -             | 276,282              | 366,192   | 2,580,667   |
| S.004          | SWE        | Crk, E Rogers-N Rogers, Centerton<br>Rebuild N. Magazine - Danville 161 kV Line    | 2009               | 1,859,542              | -            | 1,859,542              | (57,858)                        | 2,130,376                                | 1,976,682  | 153,694                  | -          | -          | -             | 294,491              | 390,328   | 2,249,869   |
| S.005          | SWE        | [Greenwood, AR Area Improve] N Huntington,<br>Greenwood, Reeves, Bonanza           | 2009               | 481,313                | -            | 481,313                | (11,720)                        | 552,488                                  | 512,629  | 39,859                   | -          | -          | -             | 86,468               | 114,607   | 595,920   |
| S.006<br>S.007 | SWE        | Port Robson-Caplis Line (SW 138 kV Loop 2009)                                      | 2009<br>2009       | 5,326,730<br>12,381    | -            | 5,326,730<br>12,381    | (1,207,044)<br>(275)            | 4,861,070<br>13,052                      | 4,510,371<br>12,111                                | 350,698<br>942           | -          | -          | -             | (2,631,437)<br>2,048 | (3,487,783)<br>2,714                              | 1,838,947<br>* 15,096                                     |
| S.008          | SWE        | Dyess to S. Fayetteville 69 kV Convert to 161 kV (multi-projects)                  | 2008               | 1,512,294              | -            | 1,512,294              | (25,170)                        | 2,505,417                                | 2,324,665  | 180,751                  | -          | -          | -             | 478,082              | 633,664   | 2,145,958   |
| S.009          | SWE        | Northwest Texarkana-Bann-Alumax Tap 138kV reconductor                              | 2008               | 447,147                | -            | 447,147                | (14,905)                        | 728,367                                  | 675,819  | 52,547                   | -          | -          | -             | 115,670              | 153,312   | 600,460   |
| S.010          | SWE        | Tontitown - Elm Springs REC 161 kV line***   | 2008               | -                      | -            | -                      | -                               | -  | -  | -                        | -          | -          | -             | -                    | -   | -   |
| S.011<br>S.012 | SWE        | Knox Lee - Oak Hill #2 138 kV line, S. Shreveport                                  | 2007<br>2007       | -<br>29.221            | -            | -<br>29.221            | (1,132)                         | 46.901                                   | 43.518   | 3.384                    | -          | -          | -             | 6.918                | -<br>9.170  | 38.390  |
| S.013          | SWE        | (SWE Minor Proj II) Carthage REC - Carthage T 138 kV                               | 2006               | 562,476                |              | 562,476                | (680)                           | 666,917                                  | 618,803  | 48,114                   |            |            |               | 145,759              | 193,193   | 755,669   |
| S.014          | SWE        |  | 2007               | 12,766                 | _            | 12,766                 | (312)                           | 20,350                                   | 18.882   | 1.468                    | _          | _          | -             | 3,554                | 4,711   | * 17.477  |
| S.015          | SWE        | Arsenal Hill 138kV Device (Cap. Bank)  | 2007               | 56,580                 | -            | 56,580                 | (1,778)                         | 91,874                                   | 85,246   | 6,628                    | -          | -          | -             | 14,905               | 19,755  | 76,335  |
| S.016          | SWE        | Daingerfield - Jenkins REC 69 kV CB Repl**   | 2008               | 61,948                 | -            | 61,948                 | (690)                           | 92,238                                   | 85,584   | 6,654                    | -          | -          | -             | 18,329               | 24,294  | 86,242  |
| S.017          | SWE        |  | 2008               | 306,956                | -            | 306,956                | (9,790)                         | 348,610                                  | 323,460  | 25,150                   | -          | -          | -             | 47,201               | 62,561  | 369,518   |
| S.018<br>S.019 | SWE<br>SWE | Port Robson (SW 138 kV Loop 2008)<br>Wallace Lake-Prt Robson-Red Point 138 kV Loop | 2009<br>2008       | 705,417                | -            | 705,417                | (23,214)                        | 795,378                                  | 737,996  | 57,382                   | -          | -          | -             | 104,994              | 139,163   | 844,579   |
| S.020          | SWE        | [NW Ark Area Improve - 2008] Elm Springs, East<br>Rogers, Shipe Road Stations      | 2008               | -                      | -            | -                      | -                               | (12,898)                                 | (11,968)   | (931)                    | -          | -          | -             | (2,859)              | (3,790)   | (3,790)   |
| S.021<br>S.022 | SWE<br>SWE | Reconductor 4 mi. of McNabb-Turk<br>Longwood: r&r switches, upgrade bus            | 2010<br>2010       | 266,454<br>33,644      | -            | 266,454<br>33,644      | (54)<br>(2,520)                 | (13,789)<br>24,832                       | (12,794)<br>23,040                                 | (995)<br>1,791           | -          | -          | -             | (3,224)<br>(2,240)   | (4,274)<br>(2,969)                                | 262,180<br>30,675   |
| S.023          | SWE        | Reconductor: Greggton-Lake Lamond & Quitman-<br>Westwood 69 kV lines               | 2010               | 783,462                | -            | 783,462                | (19,821)                        | 421,995                                  | 391,551  | 30,445                   | -          | -          | -             | 32,644               | 43,267  | 826,729   |
| S.024          | SWE        | Rebuild/reconductor Dyess-Elm Springs REC [Dyess Station-Flint Creek]              | 2010               | 857,560                | -            | 857,560                | (21,346)                        | 426,659                                  | 395,878  | 30,781                   | -          | -          | -             | 28,991               | 38,426  | 895,985   |
| S.025          | SWE        | Replace switch at Diana*   | 2010               | 14,691                 | -            | 14,691                 | (389)                           | 7,735                                    | 7,177  | 558                      | -          | -          | -             | 521                  | 690   | * 15,381  |
| S.026          | SWE        | Whitney repl CB and Switches   | 2011               | 42,102                 | -            | 42,102                 | 8,321                           | 13,154                                   | 12,205   | 949                      | -          | -          | -             | 28,487               | 37,757  | * 79,859  |
| S.027<br>S.028 |            | Linwood - Powell Street 138 kV<br>Bloomburg-Texarkana Plant                        | 2012<br>2012       | 71,516<br>924,422      | -            | 71,516<br>924,422      |                                 |  | 1  | -                        | -          | -          | -             | -                    | -   | * 71,516<br>* 924,422                                     |
| S.029          | SWE        |  | 2012               | 226,337                | -            | 226,337                | -                               | -  | -  | -                        | -          | -          | -             | -                    | _   | * 226,337   |
| S.030          | SWE        | CT's<br>NW Texarkana - Turk 345  | 2012               | 7,374,864              | -            | 7,374,864              | -                               | -  | -  | -                        | -          | -          | -             | -                    | -   | * 7,374,864   |
| S.031          | SWE        | Lone Star South - Pittsburg 138 kV - Replace<br>Wavetraps, reset CT's and Relays   | 2012               | 45,131                 | -            | 45,131                 | -                               | -  | -  | -                        | -          | -          | -             | -                    |   | * 45,131  |
| S.032          | SWE        | Howell-Kilgore 69 kV rebuild   | 2012               | 633,178                | -            | 633,178                | -                               | -  | -  | -                        | -          | -          | -             | -                    | - '   | * 633,178   |
| S.033          | SWE        | Flint Creek-Shipe Road 345 kV Line   | 2012               | 255,597                | -            | 255,597                |                                 | -  | -  | -                        | -          | -          | -             | -                    | - '   | * 255,597   |
|                |            | SWEPCO Total   |                    | 29,283,407             | -            | 29,283,407             | (1,550,764)                     | 20,902,945                               | 19,394,918   | 1,508,027                | -          | -          | -             | (131,325)            | (174,062)   | \$ 29,109,345   |
|                |            | *<\$100K investment, **Al xfer, ***Non-BPU (to be ren                              | noved from         | list in future).       |              |                        |                                 |  |  |                          |            |            |               |                      |   |   |
|                |            | Informational ONLY   |                    |                        |              |                        |                                 |  |  |                          |            |            |               |                      |   |   |
|                |            | PSO Total  |                    | 5,533,328              | -            | 5,533,328              | (684,001)                       | 6,472,767                                | 6,005,794  | 466,973                  | -          | -          | -             | (38,132)             | (255,160)   | 5,278,169   |
|                |            | AEP TOTALS   |                    | 34,816,735             | -            | 34,816,735             | (2,234,765)                     | 27,375,713                               | 25,400,712   | 1,975,001                | -          | -          | -             | (169,457)            | (429,221)   | 34,387,514  |

AEP - SPP Formula Rate Load Worksheet Page: 6 of 68

# AEP West (SPP Zone-1) Network Load for January Through December, 2011 Based on West Zone-SPP Monthly Transmission System Firm Peak Demands [1] for the Twelve Months Ended December 31, 2011

# **Historical Combined Load Worksheet (SPP Zone - 1)**

| Line                 |   | ak Day<br>k Hour | 1/13/2011<br>800 | 2/1/2011<br>1900 | 3/10/2011<br>800 | 4/19/2011<br>1700 | 5/31/2011<br>1700 | 6/27/2011<br>1600 | 7/27/2011<br>1700 | 8/3/2011<br>1600 | 9/1/2011<br>1700 | 10/7/2011<br>1700 | 11/28/2011<br>800 | 12/7/2011<br>800 | 12 Month<br>Average MW | LRS    |
|----------------------|---|------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|------------------|------------------|-------------------|-------------------|------------------|------------------------|--------|
|                      | PP Load Responsibility                                    | K HOUI           | 800              | 1900             | 800              | 1700              | 1700              | 1000              | 1700              | 1600             | 1700             | 1700              | 800               | 800              | Average www            | LNO    |
| 110. 3               | ·   |                  | 0.040.00         | 0.707.00         | 0.000.00         | 0.004.00          | 0.007.00          | 4 007 00          | 4 000 00          | 4 400 00         | 4 000 00         | 0.005.00          | 0.000.00          | 0.004.00         | 0.470.00               | 00.40/ |
| 1                    | PSO (2)   |                  | 2,810.00         | 2,797.00         | 2,233.00         | 2,391.00          | 3,327.00          | 4,087.00          | 4,323.00          | 4,469.00         | 4,038.00         | 2,685.00          | 2,299.00          | 2,621.00         | 3,173.33               | 38.1%  |
| 2                    | SWEPCO (2)  |                  | 3,189.00         | 3,207.00         | 2,352.00         | 2,820.00          | 3,282.50          | 3,619.50          | 3,817.50          | 4,149.50         | 3,722.50         | 2,716.50          | 2,526.50          | 2,805.50         | 3,184.00               | 38.3%  |
| 3                    | AECC (3)  |                  | 780.00           | 766.00           | 529.00           | 460.00            | 591.00            | 737.00            | 853.00            | 919.00           | 786.00           | 463.00            | 507.00            | 621.00           | 667.67                 | 8.0%   |
| 4                    | WFEC (3)  |                  | 36.00            | 38.00            | 28.00            | 27.00             | 31.00             | 35.00             | 33.00             | 41.00            | 37.00            | 31.00             | 33.00             | 33.00            | 33.58                  | 0.4%   |
| 5                    | OMPA (3)  |                  | 89.00            | 98.00            | 69.00            | 89.00             | 129.00            | 161.00            | 176.00            | 180.00           | 163.00           | 103.00            | 75.00             | 87.00            | 118.25                 | 1.4%   |
| 6                    | OG&E (3)  |                  | -                | -                | 4.00             | 5.00              | 7.00              | 8.00              | 7.00              | 7.00             | 6.00             | 7.00              | 7.00              | 6.00             | 5.33                   | 0.06%  |
| 7                    | NTEC (3)  |                  | 809.00           | 850.00           | 511.00           | 473.00            | 591.00            | 655.00            | 697.00            | 758.00           | 668.00           | 469.00            | 605.00            | 663.00           | 645.75                 | 7.8%   |
| 8                    | ETEC (3)  |                  | 107.00           | 114.00           | 64.00            | 64.00             | 77.00             | 85.00             | 90.00             | 101.00           | 89.00            | 63.00             | 70.00             | 89.00            | 84.42                  | 1.0%   |
| 9                    | TEXLA (3)   |                  | 123.00           | 123.00           | 77.00            | 69.00             | 101.00            | 108.00            | 104.00            | 124.00           | 112.00           | 74.00             | 90.00             | 102.00           | 100.58                 | 1.2%   |
| 10                   | Greenbelt (3)   |                  | 7.00             | 5.00             | 4.00             | 5.00              | 9.00              | 12.00             | 13.00             | 11.00            | 10.00            | 4.00              | 5.00              | 6.00             | 7.58                   | 0.09%  |
| 11                   | Lighthouse (3)  |                  | 1.00             | 2.00             | 1.00             | 2.00              | 3.00              | 3.00              | 3.00              | 3.00             | 3.00             | 1.00              | 2.00              | 2.00             | 2.17                   | 0.03%  |
| 12                   | Bentonville, AR (3)                                       |                  | 98.00            | 91.00            | 81.00            | 88.00             | 104.00            | 126.00            | 145.00            | 157.00           | 139.00           | 89.00             | 80.00             | 91.00            | 107.42                 | 1.3%   |
| 13                   | Prescott, AR (Entergy) (3)                                |                  | 12.00            | 11.00            | 9.00             | 13.00             | 14.00             | 16.00             | 16.00             | 18.00            | 18.00            | 12.00             | 11.00             | 11.00            | 13.42                  | 0.16%  |
| 14                   | Minden, LA (Entergy) (3)                                  |                  | 25.00            | 26.00            | 19.00            | 27.00             | 35.00             | 39.00             | 40.00             | 45.00            | 40.00            | 29.00             | 20.00             | 23.00            | 30.67                  | 0.4%   |
| 15                   | Hope, AR (3)  |                  | 46.00            | 45.00            | 37.00            | 45.00             | 54.00             | 60.00             | 60.00             | 64.00            | 59.00            | 44.00             | 37.00             | 39.00            | 49.17                  | 0.6%   |
| 16                   | Coffeyville, KS (3)                                       |                  | 97.00            | 89.00            | 89.00            | 91.00             | 102.00            | 111.00            | 113.00            | 115.00           | 113.00           | 92.00             | 85.00             | 95.00            | 99.33                  | 1.2%   |
| 17 <b>Z</b>          | one 1 - System Firm Peak Demands                          |                  | 8,229.00         | 8,262.00         | 6,107.00         | 6,669.00          | 8,457.50          | 9,862.50          | 10,490.50         | 11,161.50        | 10,003.50        | 6,882.50          | 6,452.50          | 7,294.50         | 8,322.67               |        |
|                      | Supporting Data   |                  |                  |                  |                  |                   |                   |                   |                   |                  |                  |                   |                   |                  |                        |        |
| 18 <b>P</b>          |   |                  | 2,756.00         | 2,740.00         | 2,192.00         | 2,367.00          | 3,283.00          | 4,030.00          | 4,263.00          | 4,407.00         | 3,977.00         | 2,654.00          | 2,262.00          | 2,573.00         |                        |        |
| 19                   | KAMO  |                  | 35.00            | 37.00            | 30.00            | 18.00             | 33.00             | 41.00             | 42.00             | 42.00            | 45.00            | 23.00             | 25.00             | 33.00            |                        |        |
| 20                   | GRDA load on PSO  |                  | 19.00            | 20.00            | 11.00            | 6.00              | 11.00             | 16.00             | 18.00             | 20.00            | 16.00            | 8.00              | 12.00             | 15.00            |                        |        |
| 21                   | PSO Load Responsibility                                   |                  | 2810.00          | 2797.00          | 2233.00          | 2391.00           | 3327.00           | 4087.00           | 4323.00           | 4469.00          | 4038.00          | 2685.00           | 2299.00           | 2621.00          |                        |        |
| 22.6                 | MEDOO: OMEDOO Netto Leed (0) (5)                          |                  | 0.000.00         | 0.050.00         | 0.445.00         | 0.040.00          | 2 204 20          | 0.700.00          | 0.004.00          | 4 000 00         | 0.040.00         | 0.700.00          | 0.000.00          | 0.000.00         |                        |        |
|                      | NEPCO: SWEPCO Native Load (2) (5)                         |                  | 3,336.00<br>6.00 | 3,356.00         | 2,445.00<br>6.00 | 2,916.00<br>6.00  | 3,394.00<br>6.00  | 3,739.00<br>6.00  | 3,924.00<br>6.00  | 4,289.00<br>6.00 | 3,846.00<br>6.00 | 2,793.00<br>6.00  | 2,622.00<br>6.00  | 2,923.00<br>6.00 |                        |        |
| 23<br>24             | Lafayette<br>Dolet Hills Aux. Load (4)                    |                  | 10.00            | 6.00<br>0.00     | 0.00             | 0.00              | 0.00              | 0.00              | 0.00              | 0.00             | 0.00             | 0.00              | 0.00              | 0.00             |                        |        |
| 2 <del>4</del><br>25 | VEMCO (on Entergy/CLECO)                                  |                  | -163.00          | -155.00          | -99.00           | -102.00           | -127.00           | -135.00           | -122.00           | -155.00          | -139.00          | -92.00            | -111.00           | -133.00          |                        |        |
| 26                   | VEMCO (on Enlergy/CLECO) VEMCO (SPA Hydro Replacement) (6 | 3)               | 0.00             | 0.00             | 0.00             | 0.00              | 9.50              | 9.50              | 9.50              | 9.50             | 9.50             | 9.50              | 9.50              | 9.50             |                        |        |
| 27                   | SWEPCO Load Responsibility                                |                  | 3189.00          | 3207.00          | 2352.00          | 2820.00           | 3282.50           | 3619.50           | 3817.50           | 4149.50          | 3722.50          | 2716.50           | 2526.50           | 2805.50          |                        |        |

#### Notes

- (1) MW, at the time of the AEP-SPP Internal (MLR) Peak
- (2) At the generator, includes transmission losses.
- (3) At the generator. Transmission losses added to metered values which include appropriate dist.& xfmr losses.
- (4) Not self-generated
- (5) VEMCO and its resources purchased by SWEPCO Oct. 1, 2010. VEMCO load included in SWEPCO Native starting Oct 1, 2010.
- (6) SPP export from SWEPCO's SPP fleet to VEMCO (CLECO) commenced May 2011 Replacement of terminated SPA Hydro resource.

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# AEP West SPP Member Companies 2012 Transmission Cost of Service Formula Rate Utilizing Historic Cost Data for 2011 and Projected Net Plant at Year-End 2012

| Line<br>No.  |  |  |                      |    |         | Т  | ransmission<br>Amount |  |  |  |  |  |
|--|--|--|----------------------|----|---------|----|-----------------------|--|--|--|--|--|
| 1  | REVENUE REQUIREMENT (w/o incentives)   | (In 120)   |                      |    |         |    | \$75,483,450          |  |  |  |  |  |
| 2 3  | REVENUE CREDITS Transmission Credits   | (Note A)<br>(Worksheet H)  | 4,768,230            | DA | 1.00000 | \$ | 4,768,230             |  |  |  |  |  |
| 5  | Assoc. Business Development Total Revenue Credits  | (Worksheet H)  | 491,745<br>5,259,975 | DA | 1.00000 | \$ | 491,745<br>5,259,975  |  |  |  |  |  |
| 6  | REVENUE REQUIREMENT For All Company Facilities   | (In 1 less In 5)   |                      |    |         | _  | \$70,223,475          |  |  |  |  |  |
| MEMO: The Carrying Charge Calculations on lines 9 to 14 below is used in calculating project revenue requirements billed on SPP Schedule 11. The total non-incentive revenue requirements for these projects shown on line 7 is included in the total on line 6. |  |  |                      |    |         |    |                       |  |  |  |  |  |
| 7  |  |  | 5,533,328            | DA | 1.00000 | \$ | 5,533,328             |  |  |  |  |  |
| 8  | Revenue Requirement for SPP BPU Regional Facilities (w/o incentives) (Worksh NET PLANT CARRYING CHARGE (w/o incentives) (Note B) | eet F)   |                      |    |         |    |                       |  |  |  |  |  |
| 9  | Annual Rate  | (ln 1/ (Sum of lns 46, 47, 48, 49, 51)) x 100%                               |                      |    |         |    | 16.59%<br>1.38%       |  |  |  |  |  |
| 10   | Monthly Rate   | (ln 9 / 12)  |                      |    |         |    | 1.38%                 |  |  |  |  |  |
| 11<br>12   | NET PLANT CARRYING CHARGE ON LINE 9 , W/O DEPRECIATION (w/o incer<br>Annual Rate   | tives) (Note B)<br>((In 1 - In 95) / (Sum of Ins 46, 47, 48, 49, 51)) x 100% | 6                    |    |         |    | 13.92%                |  |  |  |  |  |
| 13<br>14   | NET PLANT CARRYING CHARGE ON LINE 11, W/O INCOME TAXES, RETUR Annual Rate  | N (Note B)<br>((In 1 - In 95 - In 117 - In 118) / (Sum of Ins 46, 47, 48,    | , 49, 51)) x 100%    |    |         |    | 4.84%                 |  |  |  |  |  |
| 15   | ADDITIONAL REVENUE REQUIREMENT for projects w/ incentive ROE's (Note O   | C) (Worksheet F)   |                      |    |         |    | -                     |  |  |  |  |  |

(1)

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(4)

(5)

# AEP West SPP Member Companies 2012 Transmission Cost of Service Formula Rate Utilizing Historic Cost Data for 2011 and Projected Net Plant at Year-End 2012

# PUBLIC SERVICE COMPANY OF OKLAHOMA

(2)

|          |   | Data Sources   |                                |             |                    | Total                        |
|----------|---|--|--------------------------------|-------------|--------------------|------------------------------|
| Line     | RATE BASE CALCULATION   | (See "General Notes")  | <u>TO Total</u><br>NOTE D      | All         | ocator             | Transmission                 |
| No.      | GROSS PLANT IN SERVICE  |  | <del></del>                    |             |                    |                              |
| 16       | Production  | (Worksheet A In 1.C)   | 1,314,330,678                  | NA          | 0.00000            | -                            |
| 17       | Less: Production ARO (Enter Negative)   | (Worksheet A In 2.C)   | (11,967,880)                   | NA          | 0.00000            | -                            |
| 18       | Transmission  | (Worksheet A In 3.C &<br>Hist. Template Ln 169)                    | 692,643,975                    | DA          |                    | 638,411,272                  |
| 19       | Less: Transmission ARO (Enter Negative)   | (Worksheet A In 4.C)   | _                              | TP          | 0.92430            | _                            |
| 20       | Plus: Transmission Plant-in-Service Additions (Worksheet B)                           | (Worksheet / III 4.0)  | 23,746,696                     | DA          | 1.00000            | 23,746,696                   |
| 21       | Plus: Additional Trans Plant on Transferred Assets (Worksheet B)                      |  |                                | TP          | 0.92430            |                              |
| 22       | Distribution  | (Worksheet A In 5.C)   | 1,762,031,440                  | NA          | 0.00000            | -                            |
| 23       | Less: Distribution ARO (Enter Negative)   | (Worksheet A In 6.C)   | -                              | NA          | 0.00000            | -                            |
| 24       | General Plant   | (Worksheet A In 7.C)   | 142,466,387                    | W/S         | 0.06629            | 9,444,194                    |
| 25       | Less: General Plant ARO (Enter Negative)  | (Worksheet A In 8.C)   | (489,630)                      | W/S         | 0.06629            | (32,458)                     |
| 26       | Intangible Plant  | (Worksheet A In 9.C)   | 47,068,682                     | W/S         | 0.06629            | 3,120,215                    |
| 27       | TOTAL GROSS PLANT   | (sum Ins 16 to 26)   | 3,969,830,348                  |             |                    | 674,689,919                  |
| 28       | ACCUMULATED DEPRECIATION AND AMORTIZATION   | (Martin and Alla 40.0)   | 740.050.000                    | NIA.        | 0.00000            |                              |
| 29       | Production  | (Worksheet A In 12.C)<br>(Worksheet A In 13.C)                     | 718,052,893                    | NA          | 0.00000            | -                            |
| 30       | Less: Production ARO (Enter Negative)   | (Worksheet A In 13.C)<br>(Worksheet A In 14.C &                    | (2,260,914)                    | NA          | 0.00000            | -                            |
| 31       | Transmission  | 28.C)  | 211,335,183                    | TP1=        | 0.92241            | 194,937,829                  |
| 32       | Less: Transmission ARO (Enter Negative)   | (Worksheet A In 15.C)  | _                              | TP1=        | 0.92241            | 104,007,020                  |
| 33       | Plus: Transmission Plant-in-Service Additions (Worksheet B)                           | (Worksheet / III 10.0)   | 151,387                        | DA          | 1.00000            | 151,387                      |
| 34       | Plus: Additional Projected Deprec on Transferred Assets (Worksheet B)                 |  | -                              | DA          | 1.00000            | -                            |
| 35       | Plus: Additional Transmission Depreciation for 2012 (In 95)                           |  | 13,147,941                     | TP1         | 0.92241            | 12,127,801                   |
| 36       | Plus: Additional General & Intangible Depreciation for (In 97+In 98)                  |  | 13,985,414                     | W/S         | 0.06629            | 927,103                      |
| 37       | Plus: Additional Accum Deprec on Transferred Assets (Worksheet B)                     |  | -                              | DA          | 1.00000            | -                            |
| 38       | Distribution  | (Worksheet A In 16.C)  | 491,149,210                    | NA          | 0.00000            | -                            |
| 39       | Less: Distribution ARO (Enter Negative)   | (Worksheet A In 17.C)  |                                | NA          | 0.00000            |                              |
| 40<br>41 | General Plant   | (Worksheet A In 18.C)  | 80,630,427                     | W/S         | 0.06629            | 5,345,046                    |
| 41       | Less: General Plant ARO (Enter Negative) Intangible Plant                             | (Worksheet A In 19.C)<br>(Worksheet A In 20.C)                     | (302,521)<br>37,455,396        | W/S<br>W/S  | 0.06629<br>0.06629 | (20,054)<br>2,482,944        |
| 43       | TOTAL ACCUMULATED DEPRECIATION  | (sum Ins 29 to 42)   | 1,563,344,416                  | W/S         | 0.00029            | 215,952,055                  |
|          |   | (34111113 29 10 42)  | 1,303,344,410                  |             |                    | 213,332,033                  |
| 44       | NET PLANT IN SERVICE  |  |                                |             |                    |                              |
| 45       | Production  | (ln 16 + ln 17 - ln 29 - ln 30)                                    | 586,570,819                    |             |                    | -                            |
| 46<br>47 | Transmission Plus: Transmission Plant-in-Service Additions (In 20 - In 33)            | (In 18 + In 19 - In 31 - In 32)                                    | 481,308,792<br>23,595,309      |             |                    | 443,473,443<br>23,595,309    |
| 48       | Plus: Additional Trans Plant on Transferred Assets (In 21 - In 34)                    |  | 23,595,309                     |             |                    | 23,595,309                   |
| 49       | Plus: Additional Transmission Depreciation for 2012 (-In 35)                          |  | (13,147,941)                   |             |                    | (12,127,801)                 |
| 50       | Plus: Additional General & Intangible Depreciation for 2012 (-In 36)                  |  | (13,985,414)                   |             |                    | (927,103)                    |
| 51       | Plus: Additional Accum Deprec on Transferred Assets (Worksheet B) (-In 37)            |  | -                              |             |                    | (==:,:==;                    |
| 52       | Distribution  | (In 22 + In 23 - In 38 - In 39)                                    | 1,270,882,230                  |             |                    | -                            |
| 53       | General Plant   | (ln 24 + ln 25 - ln 40 - ln 41)                                    | 61,648,850                     |             |                    | 4,086,744                    |
| 54       | Intangible Plant  | (In 26 - In 42)  | 9,613,286                      |             |                    | 637,271                      |
| 55       | TOTAL NET PLANT IN SERVICE  | (sum Ins 45 to 54)   | 2,406,485,932                  |             |                    | 458,737,864                  |
|          |   |  |                                |             |                    |                              |
| 56       | DEFERRED TAX ADJUSTMENTS TO RATE BASE   | (Note E)   |                                |             |                    |                              |
| 57       | Account No. 281.1 (enter negative)  | 272-273.8.k  | (0.40.700.000)                 | NA<br>DA    |                    | (400.750.040)                |
| 58<br>59 | Account No. 282.1 (enter negative) Account No. 283.1 (enter negative)                 | (Worksheet C, In 1.C & In 3.J)<br>(Worksheet C, In 10.C & In 12.J) | (642,709,368)<br>(180,656,249) | DA          |                    | (108,756,216)<br>(4,453,615) |
| 60       | Account No. 190.1   | (Worksheet C, In 19.C & In 12.J)                                   | 107,898,936                    | DA          |                    | 6,797,425                    |
| 61       | Account No. 255 (enter negative)  | (Worksheet C, In 28.C & In 30.J)                                   | (193,479)                      | DA          |                    | (31,914)                     |
| 62       | TOTAL ADJUSTMENTS   | (sum Ins 57 to 61)   | (715,660,160)                  | 571         |                    | (106,444,320)                |
| 63       | PLANT HELD FOR FUTURE USE   | (Worksheet A In 29.C & In 30.C)                                    | 78,478                         | DA          |                    | -                            |
| 64       | WORKING CAPITAL   | (Note F)   |                                |             |                    |                              |
| 65       | Cash Working Capital  | (1/8 * In 80) (Note G)   | 1,293,278                      |             |                    | 1,195,374                    |
| 66       | Transmission Materials & Supplies   | (Worksheet D, In 2.(D))  | 754,222                        | TP          | 0.92430            | 697,125                      |
| 67       | A&G Materials & Supplies  | (Worksheet D, In 3.(D))  | 489,375                        | W/S         | 0.06629            | 32,441                       |
| 68       | Stores Expense  | (Worksheet D, In 4.(D))  |                                | GP(h)       | 0.16495            |                              |
| 69       | Prepayments (Account 165) - Labor Allocated   | (Worksheet D, In 5.G)  | 106,443,862                    | W/S         | 0.06629            | 7,056,236                    |
| 70<br>71 | Prepayments (Account 165) - Gross Plant Prepayments (Account 165) - Transmission Only | (Worksheet D, In 5.F)<br>(Worksheet D, In 5.E)                     | 3,490,363                      | GP(h)<br>DA | 0.16495<br>1.00000 | 575,737                      |
| 72       | Prepayments (Account 165) - Transmission Only Prepayments (Account 165) - Unallocable | (Worksheet D, In 5.D)  | (101,121,588)                  | NA          | 0.00000            | -                            |
| 73       | TOTAL WORKING CAPITAL   | (sum Ins 65 to 72)   | 11,349,513                     | 11/7        | 0.00000            | 9,556,913                    |
| 74       | IPP CONTRIBUTIONS FOR CONSTRUCTION  | (Note H) (Worksheet E, In 7.(B))                                   | (6,747,342)                    | DA          | 1.00000            | (6,747,342)                  |
|          |   | (NOTE 11) (NACINGEL E' III 1.(D))                                  | <u>-</u>                       | DA          | 1.00000            |                              |
| 75       | RATE BASE (sum Ins 55, 62, 63, 73, 74)  |  | 1,695,506,420                  |             |                    | 355,103,114                  |

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# AEP West SPP Member Companies 2012 Transmission Cost of Service Formula Rate Utilizing Historic Cost Data for 2011 and Projected Net Plant at Year-End 2012

|             | (1)  | (2)   | (3)                  |             | (4)                | (5)                          |
|-------------|--|---|----------------------|-------------|--------------------|------------------------------|
|             | EXPENSE, TAXES, RETURN & REVENUE<br>REQUIREMENTS CALCULATION                           | Data Sources<br>(See "General Notes")       | <u>TO Total</u>      | Allocator   |                    | Total<br><u>Transmission</u> |
| Line<br>No. | OPERATION & MAINTENANCE EXPENSE  |   |                      |             |                    |                              |
| 76          | Transmission   | 321.112.b                                   | 40.774.072           |             |                    |                              |
| 77          | Less: Total Account 561  | (Note I) 321.84-92.b                        | 9.329.294            |             |                    |                              |
| 78          | Less: Account 565  | (Note J) 321.96.b                           | 21,098,552           |             |                    |                              |
| 79          | Less: expenses 100% assigned to TO billed customers (Worksheet I, In 14)               |   | \$0                  |             |                    |                              |
| 80          | Total O&M Allocable to Transmission  | (Ins 76 - 77 - 78 - 79)                     | 10,346,226           | TP          | 0.92430            | 9,562,989                    |
| 81          | Administrative and General   | 323.197.b (Note K)                          | 60,720,509           |             |                    |                              |
| 82          | Less: Acct. 924, Property Insurance  | 323.185.b                                   | 3,803,316            |             |                    |                              |
| 83          | Acct. 928, Reg. Com. Exp.  | 323.189.b                                   | 1,385,428            |             |                    |                              |
| 84          | Acct. 930.1, Gen. Advert. Exp.   | 323.191.b                                   | 613,642              |             |                    |                              |
| 85          | Acct. 930.2, Misc. Gen. Exp.   | 323.192.b                                   | 3,202,575            |             |                    |                              |
| 86          | Balance of A & G   | (In 81 - sum In 82 to In 85)                | 51,715,548           | W/S         | 0.06629            | 3,428,259                    |
| 87          | Plus: Acct. 924, Property Insurance  | (In 82)                                     | 3,803,316            | GP(h)       | 0.16495            | 627,358                      |
| 88          | Acct. 928 - Transmission Specific  | Worksheet J In 21.(E) (Note L)              | 24,455               | TP          | 0.92430            | 22,604                       |
| 89          | Acct 930.1 - Only safety related ads -Direct   | Worksheet J In 33.(E) (Note L)              | 738                  | TP          | 0.92430            | 682                          |
| 90          | Acct 930.2 - Misc Gen. Exp Trans   | Worksheet J In 41.(E) (Note L)              | 323,472              | DA          | 1.00000            | 323,472                      |
| 91          | Less: PBOP Expense In Acct. 926 Adjustment   | Worksheet J In 10.C (Note M)                | (1,908,484)          | W/S         | 0.06629            | (126,515)                    |
| 92          | A & G Subtotal   | (sum Ins 86 to 90 less In 91)               | 57,776,013           |             |                    | 4,528,889                    |
| 93          | TOTAL O & M EXPENSE  | (In 80 + In 92)                             | 68,122,239           |             |                    | 14,091,878                   |
| 94          | DEPRECIATION AND AMORTIZATION EXPENSE  |   |                      |             |                    |                              |
| 95          | Transmission   | 336.7.f                                     | 13,147,941           | TP          | 0.92430            | 12,152,606                   |
| 96          | Plus: Transmission Plant-in-Service Additions (Worksheet B)                            |   | 151,387              | DA          | 1.00000            | 151,387                      |
| 97          | General  | 336.10.f                                    | 4,761,292            | W/S         | 0.06629            | 315,629                      |
| 98          | Intangible   | 336.1.f                                     | 9,224,122            | W/S         | 0.06629            | 611,473                      |
| 99          | TOTAL DEPRECIATION AND AMORTIZATION  | (sum Ins 95 to 98)                          | 27,284,742           |             |                    | 13,231,096                   |
| 100         | TAXES OTHER THAN INCOME  | (Note N)                                    |                      |             |                    |                              |
| 101         | Labor Related  |   | 4.400.445            | 14//0       |                    | 070.477                      |
| 102         | Payroll  | Worksheet L, Col. D                         | 4,166,145            | W/S         | 0.06629            | 276,177                      |
| 103         | Plant Related  | Wednesday Oct O                             | 00 004 740           | OD(h)       | 0.40405            | 0.004.000                    |
| 104<br>105  | Property   | Worksheet L, Col. C<br>Worksheet L, Col. F  | 36,931,749<br>10,177 | GP(h)       | 0.16495<br>0.00000 | 6,091,906                    |
| 105         | Gross Receipts/Sales & Use<br>Other  |   | 10,177               | NA<br>CD(h) |                    | 20.756                       |
| 107         | TOTAL OTHER TAXES  | Worksheet L, Col. E<br>(sum Ins 102 to 106) | 41,294,529           | GP(h)       | 0.16495            | 30,756<br>6,398,839          |
| 108         | INCOME TAXES   | (Note O)                                    |                      |             |                    |                              |
| 109         | T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =                                | (11616-6)                                   | 38.56%               |             |                    |                              |
| 110         | EIT=(T/(1-T)) * (1-(WCLTD/WACC)) =   |   | 40.73%               |             |                    |                              |
| 111         | where WCLTD=(In 147) and WACC = (In 150)   |   | 10.1076              |             |                    |                              |
| 112         | and FIT, SIT & p are as given in Note O.   |   |                      |             |                    |                              |
| 113         | GRCF=1 / (1 - T) = (from In 109)   |   | 1.6276               |             |                    |                              |
| 114         | Amortized Investment Tax Credit (enter negative)                                       | (FF1 p.114, ln 19.c)                        | (856,414)            |             |                    |                              |
| 115         | Income Tax Calculation   | (In 110 * In 118)                           | 57,457,010           |             |                    | 12,033,669                   |
| 116         | ITC adjustment   | (In 113 * In 114)                           | (1,393,882)          | NP(h)       | 0.18597            | (259,216)                    |
| 117         | TOTAL INCOME TAXES   | (sum Ins 115 to 116)                        | 56,063,128           |             |                    | 11,774,453                   |
| 118         | RETURN ON RATE BASE (Rate Base*WACC)   | (In 75 * In 150)                            | 141,072,066          |             |                    | 29,545,822                   |
| 119         | INTEREST ON IPP CONTRIBUTION FOR CONST. (Note E) (Worksheet E, In 2)                   |   | 441,362              | DA          | 1.00000            | 441,362                      |
| 120<br>121  | REVENUE REQUIREMENT BEFORE TEXAS GROSS MARGIN TAX (sum Ins 93, 99, 107, 117, 118, 119) |   | 334,278,066          |             |                    | 75,483,450                   |
| 122         | TEXAS GROSS MARGIN TAX (Note P) (Worksheet K)  |   | -                    | DA          |                    | -                            |
| 123         | REVENUE REQUIREMENT INCLUDING GROSS MARGIN TAX   |   | 334,278,066          |             |                    | 75,483,450                   |

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# AEP West SPP Member Companies 2012 Transmission Cost of Service Formula Rate Utilizing Historic Cost Data for 2011 and Projected Net Plant at Year-End 2012

PUBLIC SERVICE COMPANY OF OKLAHOMA

# SUPPORTING CALCULATIONS

| In<br>No.<br>124<br>125                              | TRANSMISSION PLANT INCLUDED IN SPP TARIFF Total transmission plant Less transmission plant excluded from SPP Tariff (Note Q)   | (ln 18, 19, 20, 21)  |   |  |   |                            |  | 716,390,671<br>35,920,833   |
|--|--|--|---|--|---|----------------------------|--|---|
| 126<br>127   | Less transmission plant included in OATT Ancillary Services (Worksheet A, In 23,<br>Transmission plant included in SPP Tariff  | (In 124 - In 125 - In 126)   |   |  |   |                            |  | 18,311,870<br>662,157,968   |
| 128  | Percent of transmission plant in SPP Tariff  | (In 127 / In 124)  |   |  |   |                            | TP=                                      | 0.92430   |
| 129<br>130<br>131<br>132<br>133<br>134<br>135        | WAGES & SALARY ALLOCATOR (W/S) Production Transmission Regional Market Expenses Distribution Other (Excludes A&G) Total  | (Note S)<br>354.20.b<br>354.21.b<br>354.22.b<br>354.23.b<br>354.24.25,26.b<br>(sum Ins 130 to 134)   | Direct Payroll<br>23,116,632<br>2,506,399<br>0<br>16,893,781<br>7,446,202<br>49,963,014 | Payroll Billed from<br>AEP Service Corp.<br>10,084,579<br>2,483,657<br>0<br>1,481,066<br>5,564,511<br>19,613,814 | Total<br>33,201,211<br>4,990,056<br>-<br>18,374,847<br>13,010,713<br>69,576,828 | NA<br>TP<br>NA<br>NA<br>NA | 0.00000<br>0.92430<br>0.00000<br>0.00000 | 4,612,295<br>-<br>-<br>4,612,295                                      |
| 136  | Transmission related amount  |  |   |  |   |                            | W/S=                                     | 0.06629   |
| 137<br>138<br>139<br>140<br>141<br>142<br>143<br>144 | WEIGHTED AVERAGE COST OF CAPITAL (WACC)  Development of Common Stock:  | Long Term Interest (Workshe<br>Preferred Stock Dividends (W<br>Proprietary Capital (112.16.c)<br>Less Preferred Stock (In 148)<br>Less Account 216.1 (112.12.c<br>Less Account 219.1 (112.15.c<br>Common Stock (In 141 - In 14 | /orksheet M, In. 23, col. (   | ,  |   |                            | _  | \$<br>53,651,112<br>-<br>892,805,058<br>-<br>7,148,518<br>885,656,540 |
| 146<br>147<br>148<br>149<br>150                      | Long Term Debt (Worksheet M, In. 19, col. (B)) Preferred Stock (Worksheet M, In. 23, col. (B)) Common Stock (In 145) (Note U) Total (sum Ins 147 to 149) Capital Structure Equity Limit (Note U) | \$<br>951,341,259<br>885,656,540<br>1,836,997,799<br>52,5%   |   | Capital Structure P<br>Actual<br>51.79%<br>0.00%<br>48.21%   | Cap Limit 0.00% 0.00% 0.00%   |                            | Cost<br>Note T)<br>0.0564<br>            | Weighted  0.0292 0.0000 0.0540  0.0832                                |

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AEP West SPP Member Companies 2012 Transmission Cost of Service Formula Rate Utilizing Historic Cost Data for 2011 and Projected Net Plant at Year-End 2012

PUBLIC SERVICE COMPANY OF OKLAHOMA

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Notes

General Notes: a) References to data from FERC Form 1 are indicated as: page#.line#.col.#

b) If transmission owner ("TO") functionalizes its costs to transmission on its books, those costs are shown above and on any supporting work papers rather than using the allocations above.

- A The revenue credits shall include a) amounts received directly from the SPP for PTP transmission services, b) direct assignment charges for transmission facilities, the cost of which has been included in the TCOS, and c) amounts from customers taking service under grandfathered agreements, where the demand is not included in the rate divisor. Revenues associated with FERC annual charges, gross receipts taxes, ancillary services or facilities excluded from the TCOS are not included as revenue credits. Revenue from Transmission Customers whose coincident peak loads are included in the DIVISOR of the load-ratio share calculation are not included as revenue credits. See Worksheet A for details.
- B The annual and monthly net plant carrying charges on page 1 are used to compute the revenue requirement for facilities and any upgrades.
- This additional revenue requirement is determined using a net plant carrying charge (fixed carrying charge or FCR) approach. Worksheet G shows the calculation of the projected revenue requirement for each project, based on an FCR rate caclulated from inputs on the Historic TCOS. Line 15 shows the incremental ARR for projects receiving incentives as accepted by FERC. These individual additional revenue requirements are summed for the true-up year, and included here.
- D The gross plant, accumulated depreciation, and deferred tax balances included in rate base are reduced by the removal of balances related to Asset Retirement Obligations (AROs). This is to comply with the requirements of FERC Rulemaking RM02-7-000.
- E The total-company balances shown for Accounts 281, 282, 283, 190 only reflect ADIT that relates to utility operations.

  The balance of Account 255 is reduced by prior flow throughs and is completely excluded if the utility chose to utilize amortization of tax credits against FIT expense as discussed in Note N. An exception to this is pre-1971 ITC balances, which are required to be taken as an offset to rate base. Account 281 is not allocated. Transmission allocations are shown on Worksheet B.
- F Identified as being transmission related or functionally booked to transmission.
- G Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission on line 80.
- H Consistent with Paragraph 657 of Order 2003-A, the amount on line is equal to the balance of IPP System Upgrade Credits owed to transmission customers that made contributions toward the construction of System upgrades, and includes accrued interest and unreturned balance of contributions. The annual interest expense is included on line 119.
- I Removes the expense booked to transmission accounts included in the development of OATT ancillary services rates, including all of Account No. 561.
- J Removes cost of transmission service provided by others to the extent such service is not incurred to provide the SPP service at issue
- K General Plant and Administrative & General expenses may be functionalized based on allocators other then the W/S allocator. Full documentation must be provided.
- Expense reported for these A&G accounts will be included in the cost of service only to the extent they are directly assignable to transmission service. Worksheet D allocates these expense items. Acct 928 includes Regulatory Commission expenses itemized in FERC Form-1 at page 351, column H. FERC Assessment Fees and Annual Charges shall not be allocated to transmission. Only safety-related and educational advertising costs in Account 930.1 are included in the TCOS. Account 930.2 includes the expenses incurred by the transmission function for Associated Business Development revenues given as a credit to the TCOS on Worksheet E.
  - This line complies with FERC requirement that Other Post Employment Benefits remain constant from an initial test year. Changes in this base amount can only occur via approval of a 205 filing
  - Includes only FICA, unemployment, property and other assessments charged in the current year. Gross Receipts tax, Sales & Use taxes, and taxes related to income are excluded.
- O The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p =

  "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a
  work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that
  elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce
  rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f)

(In 109) multiplied by (1/1-T) . If the applicable tax rates are zero enter 0. Inputs Required:

FIT = 35.00%

SIT= 5.48% (State Income Tax Rate or Composite SIT. Worksheet K))

= 0.00% (percent of federal income tax deductible for state purposes)

- P Effective January 1, 2007, Texas instituted a gross margin tax. This tax is calculated on the Texas allocated revenue of the Company, reduced by 30% to derive a "Gross Margin" for the Company. The tax rate of one percent is assessed on the resulting amount. The jurisdictional allocator is based on transmission demand allocators.
- Q Removes plant excluded from the OATT because it does not meet the SPP's definition of Transmission Facilities or is otherwise ineligible to be recovered under the OATT.
- R Removes transmission plant (e.g. step-up transformers) included in the development of OATT ancillary service rates and not already removed for reasons indicated in Note Q.
- S Includes functional wages & salaries incurred by parent company service corporation for support of the operating company
- T Long Term Debt cost rate = long-term interest (ln 138) / long term debt (ln 147). Preferred Stock cost rate = preferred dividends (ln 139) / preferred outstanding (ln 148). Common Stock cost rate (ROE) = 11.2%, the rate accepted by FERC in Docket No. ER07-XXX. It includes an additional 50 basis points for remaining a member of the SPP RTO.
- U Per Settlement, equity is limited to 52.5% of PSO's Capital Structure. If the percentage of equity exceeds the cap, the excess is included in long term debt in the cap structure. This value cannot change prior to 2/1/11. After this date it can only be changed via an approved 205 or 206 filing.

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# AEP West SPP Member Companies Transmission Cost of Service Formula Rate Utilizing Historic Cost Data for 2011 with Year-End Rate Base Balances

| Line<br>No.<br>152       | REVENUE REQUIREMENT (w/o incentives)   | (In 271)  | Total                             | Alloc        | cator              |          | Amount<br>\$74,018,965            |
|--------------------------|--|---|-----------------------------------|--------------|--------------------|----------|-----------------------------------|
| 153<br>154<br>155<br>156 | REVENUE CREDITS Transmission Credits Assoc. Business Development Total Revenue Credits   | (Note A)<br>(Worksheet H)<br>(Worksheet H)  | 4,768,230<br>491,745<br>5,259,975 | DA<br>DA     | 1.00000<br>1.00000 | \$<br>\$ | 4,768,230<br>491,745<br>5,259,975 |
| 157<br><b>MEM</b> 0      | REVENUE REQUIREMENT For All Company Facilities  The Carrying Charge Calculations on lines 160 to 165 below is used in cal revenue requirements for these projects sh | (In 152 less In 156)  culating project revenue requirements billed or lown on line 158 is included in the total on line |                                   | on-incentive |                    | \$       | 68,758,989                        |
| 158<br>159<br>160<br>161 | Revenue Requirement for SPP BPU Regional Facilities (w/o incentives) (Works NET PLANT CARRYING CHARGE (w/o incentives) (Note B)  Annual Rate Monthly Rate            | heet F)<br>(In 152/ In 197 x 100%)<br>(In 160 / 12)   | 5,533,328                         | DA           | 1.00000            | \$       | 5,533,328<br>16.69%<br>1.39%      |
| 162<br>163               | NET PLANT CARRYING CHARGE ON LINE 160 , W/O DEPRECIATION (w/o in Annual Rate   | ncentives) (Note B)<br>( (In 152 - In 246) / In 197 x 100%)   |                                   |              |                    |          | 13.96%                            |
| 164<br>165               | NET PLANT CARRYING CHARGE ON LINE 162, W/O INCOME TAXES, RETUANNUAL Rate   | JRN (Note B)<br>( (ln 152 - ln 246 - ln 268 - ln 269) / ln 197 x 100  | %)                                |              |                    |          | 4.92%                             |
| 166                      | ADDITIONAL REVENUE REQUIREMENT for projects w/ incentive ROE's (Note   | C) (Worksheet F)  |                                   |              |                    |          | -                                 |

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# AEP West SPP Member Companies Transmission Cost of Service Formula Rate Utilizing Historic Cost Data for 2011 with Year-End Rate Base Balances

|             | (1)  | (2)  | (3)                          | (4                | 1)                 | (5)                           |
|-------------|--|--|------------------------------|-------------------|--------------------|-------------------------------|
|             | RATE BASE CALCULATION  | Data Sources<br>(See "General Notes")                                      | TO Total                     | Alloc             | cator_             | Total<br><u>Transmission</u>  |
| Line<br>No. | GROSS PLANT IN SERVICE   |  | NOTE D                       |                   |                    |                               |
| 167         |  | (Worksheet A In 1.C)   | 1,314,330,678                | NA                | 0.00000            | -                             |
| 168         |  | (Worksheet A In 2.C)   | (11,967,880)                 | NA                | 0.00000            | -                             |
| 169         |  | (Worksheet A In 3.C &<br>Ln 278)   | 692,643,975                  | DA                |                    | 638,411,272                   |
| 170         |  | (Worksheet A In 4.C)   | _                            | TP                | 0.92170            | _                             |
| 171         | Plus: Transmission Plant-in-Service Additions (Worksheet B)  | ,  | N/A                          | NA                | 0.00000            | N/A                           |
| 172         | Plus: Additional Trans Plant on Transferred Assets (Worksheet B)   |  | N/A                          | NA                | 0.00000            | N/A                           |
| 173         | Distribution   | (Worksheet A In 5.C)   | 1,762,031,440                | NA                | 0.00000            | -                             |
| 174<br>175  | Less: Distribution ARO (Enter Negative) General Plant  | (Worksheet A In 6.C)<br>(Worksheet A In 7.C)                               | -<br>142,466,387             | NA<br>W/S         | 0.00000<br>0.06610 | 9,417,675                     |
| 176         |  | (Worksheet A In 8.C)   | (489,630)                    | W/S               | 0.06610            | (32,367)                      |
| 177         | Intangible Plant   | (Worksheet A In 9.C)   | 47,068,682                   | W/S               | 0.06610            | 3,111,453                     |
| 178         | TOTAL GROSS PLANT  | (sum Ins 167 to 177)   | 3,946,083,652                | GP(h)=            | 0.164950           | 650,908,033                   |
| 179         | ACCUMULATED DEPRECIATION AND AMORTIZATION  |  |                              | GTD=              | 0.28217            |                               |
| 180         | Production   | (Worksheet A In 12.C)  | 718,052,893                  | NA                | 0.00000            | -                             |
| 181         | Less: Production ARO (Enter Negative)  | (Worksheet A In 13.C)  | (2,260,914)                  | NA                | 0.00000            | -                             |
|             | Transmission   | (Worksheet A In 14.C &   | 211,335,183.000              | TP1=              |                    |                               |
| 182         |  | 28.C)  |                              | TD4               | 0.92241            | 194,937,828.794               |
| 183<br>184  | Less: Transmission ARO (Enter Negative) Plus: Transmission Plant-in-Service Additions (Worksheet B)  | (Worksheet A In 15.C)  | N/A                          | <b>TP1=</b><br>DA | 0.92241<br>1.00000 | N/A                           |
| 185         | Plus: Additional Projected Deprec on Transferred Assets (Worksheet B)  |  | N/A                          | DA                | 1.00000            | N/A                           |
| 186         | Plus: Additional Transmission Depreciation for 2012 (In 246)   |  | N/A                          | TP1               | 0.92241            | N/A                           |
| 187         | Plus: Additional General & Intangible Depreciation for 2012 (In 248+In 249)  |  | N/A                          | W/S               | 0.06610            | N/A                           |
| 188         | Plus: Additional Accum Deprec on Transferred Assets (Worksheet B)  | (M. 1. 1. 1. 1. 1. 1. 1. 0. 0.)  | N/A                          | DA                | 1.00000            | N/A                           |
| 189<br>190  | Distribution Less: Distribution ARO (Enter Negative)   | (Worksheet A In 16.C)<br>(Worksheet A In 17.C)                             | 491,149,210                  | NA<br>NA          | 0.00000            | -                             |
| 191         | General Plant  | (Worksheet A In 18.C)  | 80,630,427                   | W/S               | 0.06610            | 5,330,037                     |
| 192         | Less: General Plant ARO (Enter Negative)   | (Worksheet A In 19.C)  | (302,521)                    | W/S               | 0.06610            | (19,998)                      |
| 193         | Intangible Plant   | (Worksheet A In 20.C)  | 37,455,396                   | W/S               | 0.06610            | 2,475,972                     |
| 194         | TOTAL ACCUMULATED DEPRECIATION   | (sum Ins 180 to 193)   | 1,536,059,674                |                   |                    | 202,723,840                   |
| 195         | NET PLANT IN SERVICE   |  |                              |                   |                    |                               |
| 196         | Production   | (In 167 + In 168 - In 180 - In 181)  | 586,570,819                  |                   |                    | -                             |
| 197<br>198  | Transmission Plus: Transmission Plant-in-Service Additions (In 171 - In 184)   | (In 169 + In 170 - In 182 - In 183)  | 481,308,792<br><b>N/A</b>    |                   |                    | 443,473,442.996<br><b>N/A</b> |
| 199         | Plus: Additional Trans Plant on Transferred Assets (In 172 - In 185)   |  | N/A                          |                   |                    | N/A                           |
| 200         | Plus: Additional Transmission Depreciation for 2012 (-In 186)  |  | N/A                          |                   |                    | N/A                           |
| 201         | Plus: Additional General & Intangible Depreciation for 2012 (-ln 187)  |  | N/A                          |                   |                    | N/A                           |
| 202         | Plus: Additional Accum Deprec on Transferred Assets (Worksheet B) (-In 188)  |  | N/A                          |                   |                    | N/A                           |
| 203<br>204  | Distribution General Plant   | (ln 173 + ln 174 - ln 189 - ln 190)<br>(ln 175 + ln 176 - ln 191 - ln 192) | 1,270,882,230<br>61,648,850  |                   |                    | 4,075,269                     |
| 205         | Intangible Plant   | (ln 177 - ln 193)  | 9,613,286                    |                   |                    | 635,482                       |
| 206         | TOTAL NET PLANT IN SERVICE   | (sum Ins 196 to 205)   | 2,410,023,977                | NP(h)=            | 0.185967           | 448,184,194                   |
|             |  |  |                              |                   |                    |                               |
| 207         | DEFERRED TAX ADJUSTMENTS TO RATE BASE  | (Note E)   |                              |                   |                    |                               |
| 208         |  | 272-273.8.k  | -                            | NA                |                    | -                             |
| 209         |  | (Worksheet C, In 1.C & In 3.J)   | (642,709,368)                | DA                |                    | (108,756,216)                 |
| 210<br>211  |  | (Worksheet C, In 10.C & Ln 12.J)<br>(Worksheet C, In 19.C & Ln 21.J)       | (180,656,249)<br>107,898,936 | DA<br>DA          |                    | (4,453,615)<br>6,797,425      |
| 212         |  | (Worksheet C, In 28.C & Ln 30.J)   | (193,479)                    | DA                |                    | (31,914)                      |
| 213         | The state of the s | (sum Ins 208 to 212)   | (715,660,160)                |                   |                    | (106,444,320)                 |
| 214         | PLANT HELD FOR FUTURE USE  | (Worksheet A In 29.C & In 30.C)  | 78,478                       | DA                |                    | -                             |
| 215         | WORKING CAPITAL  | (Note F)   |                              |                   |                    |                               |
| 216         | Cash Working Capital   | (1/8 * In 231) (Note G)  | 1,293,278                    |                   |                    | 1,192,017                     |
| 217         | Transmission Materials & Supplies  | (Worksheet D, In 2.(D))  | 754,222                      | TP                | 0.92170            | 695,168                       |
| 218         |  | (Worksheet D, In 3.(D))  | 489,375                      | W/S               | 0.06610            | 32,350                        |
| 219<br>220  |  | (Worksheet D, In 4.(D))<br>(Worksheet D, In 5.G)                           | 106,443,862                  | GP(h)<br>W/S      | 0.16495<br>0.06610 | 7,036,422                     |
| 221         | Prepayments (Account 165) - Labor Allocated Prepayments (Account 165) - Gross Plant  | (Worksheet D, In 5.G)  | 3,490,363                    | GP(h)             | 0.06610            | 7,036,422<br>575,737          |
| 222         | Prepayments (Account 165) - Transmission Only  | (Worksheet D, In 5.E)  | -                            | DA                | 1.00000            |                               |
| 223         |  | (Worksheet D, In 5.D)  | (101,121,588)                | NA                | 0.00000            |                               |
| 224         | TOTAL WORKING CAPITAL  | (sum Ins 216 to 223)   | 11,349,513                   |                   |                    | 9,531,694                     |
| 225         | IPP CONTRIBUTIONS FOR CONSTRUCTION   | (Note H) (Worksheet E, In 7.(B))   | (6,747,342)                  | DA                | 1.00000            | (6,747,342)                   |
| 226         | RATE BASE (sum Ins 206, 213, 214, 224, 225)  |  | 1,699,044,465                |                   |                    | 344,524,225                   |
| 220         | (outil illo 200, 210, 217, 227, 220)   |  | 1,000,0-4,400                |                   |                    | 5-1-1,52-1,225                |

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(5)

# AEP West SPP Member Companies Transmission Cost of Service Formula Rate Utilizing Historic Cost Data for 2011 with Year-End Rate Base Balances

# PUBLIC SERVICE COMPANY OF OKLAHOMA

(1) (2) (3)

|      | * /  | ( )                                   | (-)         | ,     | ,       | (-)                          |
|------|--|---------------------------------------|-------------|-------|---------|------------------------------|
|      | EXPENSE, TAXES, RETURN & REVENUE REQUIREMENTS CALCULATION                | Data Sources<br>(See "General Notes") | TO Total    | Allo  | cator   | Total<br><u>Transmission</u> |
| Line |  |                                       |             |       |         |                              |
| No.  | OPERATION & MAINTENANCE EXPENSE  |                                       |             |       |         |                              |
| 227  | Transmission   | 321.112.b                             | 40,774,072  |       |         |                              |
| 228  | Less: Total Account 561  | (Note I) 321.84-92.b                  | 9,329,294   |       |         |                              |
| 229  | Less: Account 565  | (Note J) 321.96.b                     | 21,098,552  |       |         |                              |
| 230  | Less: expenses 100% assigned to TO billed customers (Worksheet I, In 14) | # 007 000 000 000\                    | -           | TD    | 0.00470 | 0.500.400                    |
| 231  | Total O&M Allocable to Transmission                                      | (Ins 227 - 228 - 229 - 230)           | 10,346,226  | TP    | 0.92170 | 9,536,136                    |
| 232  | Administrative and General   | 323.197.b (Note K)                    | 60,720,509  |       |         |                              |
| 233  | Less: Acct. 924, Property Insurance                                      | 323.185.b                             | 3,803,316   |       |         |                              |
| 234  | Acct. 928, Reg. Com. Exp.  | 323.189.b                             | 1,385,428   |       |         |                              |
| 235  | Acct. 930.1, Gen. Advert. Exp.   | 323.191.b                             | 613,642     |       |         |                              |
| 236  | Acct. 930.2, Misc. Gen. Exp.   | 323.192.b                             | 3,202,575   |       |         |                              |
| 237  | Balance of A & G   | (In 232 - sum In 233 to In 236)       | 51,715,548  | W/S   | 0.06610 | 3,418,632                    |
| 238  | Plus: Acct. 924, Property Insurance                                      | (In 233)                              | 3,803,316   | GP(h) | 0.16495 | 627,358                      |
| 239  | Acct. 928 - Transmission Specific  | Worksheet J In 21.(E) (Note L)        | 24,455      | TP    | 0.92170 | 22,540                       |
| 240  | Acct 930.1 - Only safety related ads -Direct                             | Worksheet J In 33.(E) (Note L)        | 738         | TP    | 0.92170 | 680                          |
| 241  | Acct 930.2 - Misc Gen. Exp Trans   | Worksheet J In 41.(E) (Note L)        | 323,472     | DA    | 1.00000 | 323,472                      |
| 242  | Less: PBOP Expense In Acct. 926 Adjustment                               | Worksheet J In 10.C (Note M)          | (1,908,484) | W/S   | 0.06610 | (126,159)                    |
| 243  | A & G Subtotal   | (sum lns 237 to 241 less ln 242)      | 57,776,013  |       |         | 4,518,842                    |
| 244  | TOTAL O & M EXPENSE  | (ln 231 + ln 243)                     | 68,122,239  |       |         | 14,054,979                   |
|      |  | ,                                     |             |       |         |                              |
| 245  | DEPRECIATION AND AMORTIZATION EXPENSE                                    |                                       |             |       |         |                              |
| 246  | Transmission   | 336.7.f                               | 13,147,941  | TP    | 0.92170 | 12,118,482                   |
| 247  | Plus: Transmission Plant-in-Service Additions (Worksheet B)              |                                       | N/A         |       |         | N/A                          |
| 248  | General  | 336.10.f                              | 4,761,292   | W/S   | 0.06610 | 314,743                      |
| 249  | Intangible   | 336.1.f                               | 9,224,122   | W/S   | 0.06610 | 609,756                      |
| 250  | TOTAL DEPRECIATION AND AMORTIZATION                                      | (sum Ins 246 to 249)                  | 27,133,355  |       |         | 13,042,982                   |
| 251  | TAXES OTHER THAN INCOME  | (Note NI)                             |             |       |         |                              |
| 251  | Labor Related  | (Note N)                              |             |       |         |                              |
| 253  | Payroll  | Worksheet L, Col. D                   | 4,166,145   | W/S   | 0.06610 | 275,401                      |
| 254  | Plant Related  | Worksheet L, Col. D                   | 4,100,145   | VV/3  | 0.00010 | 275,401                      |
| 255  | Property   | Worksheet L, Col. C                   | 36,931,749  | GP(h) | 0.16495 | 6,091,906                    |
| 256  | Gross Receipts/Sales & Use   | Worksheet L, Col. F                   | 10,177      | NA NA | 0.00000 | -                            |
| 257  | Other  | Worksheet L, Col. E                   | 186,458     | GP(h) | 0.16495 | 30,756                       |
| 258  | TOTAL OTHER TAXES  | (sum Ins 253 to 257)                  | 41,294,529  | - ( ) |         | 6,398,064                    |
|      |  | ,                                     |             |       |         |                              |
| 259  | INCOME TAXES   | (Note O)                              |             |       |         |                              |
| 260  | T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =                  |                                       | 38.56%      |       |         |                              |
| 261  | EIT=(T/(1-T)) * (1-(WCLTD/WACC)) =                                       |                                       | 40.73%      |       |         |                              |
| 262  | where WCLTD=(In 298) and WACC = (In 301)                                 |                                       |             |       |         |                              |
| 263  | and FIT, SIT & p are as given in Note O.                                 |                                       | 4.0070      |       |         |                              |
| 264  | GRCF=1 / (1 - T) = (from ln 260)   | (554 444 1 40 )                       | 1.6276      |       |         |                              |
| 265  | Amortized Investment Tax Credit (enter negative)                         | (FF1 p.114, ln 19.c)                  | (856,414)   |       |         |                              |
| 266  | Income Tax Calculation   | (In 261 * In 269)                     | 57,576,906  |       |         | 11,675,174                   |
| 267  | ITC adjustment   | (In 264 * In 265)                     | (1,393,882) | NP(h) | 0.18597 | (259,216)                    |
| 268  | TOTAL INCOME TAXES   | (sum Ins 266 to 267)                  | 56.183.024  | ()    | 0.10001 | 11.415.958                   |
|      |  | ,                                     | ,           |       |         | , ,,,,,                      |
| 269  | RETURN ON RATE BASE (Rate Base*WACC)                                     | (In 226 * In 301)                     | 141,366,444 |       |         | 28,665,621                   |
| 270  | INTEREST ON IPP CONTRIBUTION FOR CONST. (Note E) (Worksheet E, In 2)     | )                                     | 441,362     | DA    | 1.00000 | 441,362                      |
|      |  |                                       |             |       |         |                              |
| 271  | REVENUE REQUIREMENT BEFORE TEXAS GROSS MARGIN TAX                        |                                       | 334,540,953 |       |         | 74,018,965                   |
| 272  | (sum lns 244, 250, 258, 268, 269, 270)                                   |                                       |             |       |         |                              |
| 273  | TEXAS GROSS MARGIN TAX (Note P) (Worksheet K)                            |                                       |             | DA    |         | _                            |
| 213  | . 23.0 3.1500 MARCHA TON (14010 1.) (MACHAGINGETTY)                      |                                       |             | 27    |         |                              |
| 274  | REVENUE REQUIREMENT INCLUDING GROSS MARGIN TAX                           |                                       | 334,540,953 |       |         | 74,018,965                   |

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# AEP West SPP Member Companies Transmission Cost of Service Formula Rate Utilizing Historic Cost Data for 2011 with Year-End Rate Base Balances

# PUBLIC SERVICE COMPANY OF OKLAHOMA

# SUPPORTING CALCULATIONS

| ln   |   |  |  |  |                             |    |                                  |  |
|--|---|--|--|--|-----------------------------|----|----------------------------------|--|
| No.  | TRANSMISSION PLANT INCLUDED IN SPP TARIFF   |  |  |  |                             |    |                                  |  |
| 275  | Total transmission plant  | (ln 169)   |  |  |                             |    |                                  | 692,643,975  |
| 276  | Less transmission plant excluded from SPP Tariff (Worksheet A, In 23a Col. (  | C)) (Note Q)   |  |  |                             |    |                                  | 35,920,833   |
| 277  | Less transmission plant included in OATT Ancillary Services (Worksheet A, In  |  |  |  |                             |    |                                  | 18,311,870   |
| 278  | Transmission plant included in SPP Tariff   | (In 275 - In 276 - In 277)   |  |  |                             |    |                                  | 638,411,272  |
| 279  | Percent of transmission plant in SPP Tariff   | (In 278 / In 275)  |  |  |                             |    | TP=                              | 0.92170  |
|  |   |  |  | Payroll Billed from                                  |                             |    |                                  |  |
| 280  | WAGES & SALARY ALLOCATOR (W/S)  | (Note S)   | Direct Payroll   | AEP Service Corp.                                    | Total                       |    |                                  |  |
| 281  | Production  | 354.20.b   | 23,116,632   | 10,084,579   | 33,201,211                  | NA | 0.00000                          | -  |
| 282  | Transmission  | 354.21.b   | 2,506,399  | 2,483,657  | 4,990,056                   | TP | 0.92170                          | 4,599,344  |
| 283  | Regional Market Expenses  | 354.22.b   | 0  |  | -                           | NA | 0.00000                          | -  |
| 284  | Distribution  | 354.23.b   | 16,893,781   | 1,481,066  | 18,374,847                  | NA | 0.00000                          | -  |
| 285  | Other (Excludes A&G)  | 354.24,25,26.b   | 7,446,202  | 5,564,511  | 13,010,713                  | NA | 0.00000                          | <u>-</u>   |
| 286  | Total   | (sum Ins 281 to 285)   | 49,963,014   | 19,613,814   | 69,576,828                  |    |                                  | 4,599,344  |
| 287  | Transmission related amount   |  |  |  |                             |    | W/S=                             | 0.06610  |
|  |   |  |  |  |                             |    |                                  |  |
| 288  | WEIGHTED AVERAGE COST OF CAPITAL (WACC)   |  |  |  |                             |    |                                  | \$   |
| 288  | WEIGHTED AVERAGE COST OF CAPITAL (WACC)   | Long Term Interest (Wor  | rksheet M. In. 10 col (F                                       | 21)  |                             |    | _                                | \$<br>53.651.112   |
| 289  | WEIGHTED AVERAGE COST OF CAPITAL (WACC)   | Long Term Interest (Wor  |  |  |                             |    | _                                | \$<br>53,651,112   |
| 289<br>290   | •   | Long Term Interest (Wor<br>Preferred Stock Dividence   |  |  |                             |    | _                                | \$<br>53,651,112<br>-  |
| 289<br>290<br>291  | WEIGHTED AVERAGE COST OF CAPITAL (WACC)  Development of Common Stock:   | Preferred Stock Dividend   | ds (Worksheet M, In. 23  |  |                             |    | _                                | -  |
| 289<br>290<br>291<br>292   | •   | Preferred Stock Dividend Proprietary Capital (112.   | ds (Worksheet M, In. 23  |  |                             |    | _                                | \$<br>53,651,112<br>-<br>892,805,058   |
| 289<br>290<br>291<br>292<br>293  | •   | Preferred Stock Dividend<br>Proprietary Capital (112.<br>Less Preferred Stock (In  | ds (Worksheet M, In. 23<br>16.c)<br>299)                       |  |                             |    | _                                | -  |
| 289<br>290<br>291<br>292<br>293<br>294   | •   | Preferred Stock Dividence Proprietary Capital (112. Less Preferred Stock (In Less Account 216.1 (112   | ds (Worksheet M, In. 23<br>16.c)<br>299)<br>2.12.c)            |  |                             |    | _                                | 892,805,058<br>-<br>-  |
| 289<br>290<br>291<br>292<br>293<br>294<br>295                                    | •   | Preferred Stock Dividence Proprietary Capital (112. Less Preferred Stock (In Less Account 216.1 (112 Less Account 219.1 (112   | ds (Worksheet M, In. 23<br>16.c)<br>299)<br>2.12.c)<br>2.15.c) | , col. (D))  |                             |    | _                                | 892,805,058<br>-<br>-<br>-<br>7,148,518  |
| 289<br>290<br>291<br>292<br>293<br>294   | •   | Preferred Stock Dividence Proprietary Capital (112. Less Preferred Stock (In Less Account 216.1 (112   | ds (Worksheet M, In. 23<br>16.c)<br>299)<br>2.12.c)<br>2.15.c) | , col. (D))  | ercentages                  |    | Cost                             | 892,805,058<br>-<br>-  |
| 289<br>290<br>291<br>292<br>293<br>294<br>295<br>296                             | •   | Preferred Stock Dividence Proprietary Capital (112. Less Preferred Stock (In Less Account 216.1 (112. Less Account 219.1 (112. Common Stock (In 292                              | ds (Worksheet M, In. 23<br>16.c)<br>299)<br>2.12.c)<br>2.15.c) | , col. (D))  Capital Structure P                     |                             |    | Cost (Note T)                    | 892,805,058<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>- |
| 289<br>290<br>291<br>292<br>293<br>294<br>295<br>296                             | Development of Common Stock:  | Preferred Stock Dividence Proprietary Capital (112 Less Preferred Stock (In Less Account 216.1 (112 Less Account 219.1 (112 Common Stock (In 292 -                               | ds (Worksheet M, In. 23<br>16.c)<br>299)<br>2.12.c)<br>2.15.c) | , col. (D))  Capital Structure P  Actual             | Cap Limit                   | _  | (Note T)                         | 892,805,058<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>- |
| 289<br>290<br>291<br>292<br>293<br>294<br>295<br>296<br>297                      | Development of Common Stock:  Long Term Debt (Worksheet M, In. 19, col. (B))  | Preferred Stock Dividence Proprietary Capital (112. Less Preferred Stock (In Less Account 216.1 (112. Less Account 219.1 (112. Common Stock (In 292                              | ds (Worksheet M, In. 23<br>16.c)<br>299)<br>2.12.c)<br>2.15.c) | Capital Structure P Actual 51.79%                    | Cap Limit<br>0.00%          | _  |                                  | 892,805,058<br>  |
| 289<br>290<br>291<br>292<br>293<br>294<br>295<br>296<br>297<br>298<br>299        | Development of Common Stock:  Long Term Debt (Worksheet M, In. 19, col. (B)) Preferred Stock (Worksheet M, In. 23, col. (B))                                | Preferred Stock Dividence Proprietary Capital (112. Less Preferred Stock (In Less Account 216.1 (112. Less Account 219.1 (112. Common Stock (In 292 - \$ 951,341,259             | ds (Worksheet M, In. 23<br>16.c)<br>299)<br>2.12.c)<br>2.15.c) | (col. (D))  Capital Structure P Actual  51.79% 0.00% | Cap Limit<br>0.00%<br>0.00% | -  | (Note T)<br>0.0564               | 892,805,058<br>-<br>7,148,518<br>885,656,540<br>Weighted<br>0.0292<br>0.0000                               |
| 289<br>290<br>291<br>292<br>293<br>294<br>295<br>296<br>297<br>298<br>299<br>300 | Development of Common Stock:  Long Term Debt (Worksheet M, In. 19, col. (B)) Preferred Stock (Worksheet M, In. 23, col. (B)) Common Stock (In 296) (Note U) | Preferred Stock Dividence Proprietary Capital (112. Less Preferred Stock (In Less Account 216.1 (112. Less Account 219.1 (112. Common Stock (In 292 - \$ 951,341,259 885,656,540 | ds (Worksheet M, In. 23<br>16.c)<br>299)<br>2.12.c)<br>2.15.c) | Capital Structure P Actual 51.79%                    | Cap Limit<br>0.00%          |    | (Note T)<br>0.0564<br>-<br>11.2% | 892,805,058<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>- |
| 289<br>290<br>291<br>292<br>293<br>294<br>295<br>296<br>297<br>298<br>299        | Development of Common Stock:  Long Term Debt (Worksheet M, In. 19, col. (B)) Preferred Stock (Worksheet M, In. 23, col. (B))                                | Preferred Stock Dividence Proprietary Capital (112. Less Preferred Stock (In Less Account 216.1 (112. Less Account 219.1 (112. Common Stock (In 292 - \$ 951,341,259             | ds (Worksheet M, In. 23<br>16.c)<br>299)<br>2.12.c)<br>2.15.c) | (col. (D))  Capital Structure P Actual  51.79% 0.00% | Cap Limit<br>0.00%<br>0.00% |    | (Note T)<br>0.0564               | 892,805,058<br>-<br>7,148,518<br>885,656,540<br>Weighted<br>0.0292<br>0.0000                               |

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# AEP West SPP Member Companies Transmission Cost of Service Formula Rate Utilizing Historic Cost Data for 2011 with Year-End Rate Base Balances

#### PUBLIC SERVICE COMPANY OF OKLAHOMA

<u>Notes</u>

General Notes: a) References to data from FERC Form 1 are indicated as: page#.line#.col.#
b) If transmission owner ("TO") functionalizes its costs to transmission on its books, those costs are shown above and on any supporting work papers rather than using the allocations above.

- A The revenue credits shall include a) amounts received directly from the SPP for PTP transmission services, b) direct assignment charges for transmission facilities, the cost of which has been included in the TCOS, and c) amounts from customers taking service under grandfathered agreements, where the demand is not included in the rate divisor. Revenues associated with FERC annual charges, gross receipts taxes, ancillary services or facilities excluded from the TCOS are not included as revenue credits. Revenue from Transmission Customers whose coincident peak loads are included in the DIVISOR of the load-ratio share calculation are not included as revenue credits. See Worksheet A for details.
- B The annual and monthly net plant carrying charges on page 1 are used to compute the revenue requirement for facilities and any upgrades.
- C This additional revenue requirement is determined using a net plant carrying charge (fixed carrying charge or FCR) approach. Worksheet G shows the calculation of the projected revenue requirement for each project, based on an FCR rate calculated from inputs on this TCOS. Line 166 shows the incremental ARR for projects receiving incentives as accepted by FERC. These individual additional revenue requirements are summed for the true-up year, and included here.
- D The gross plant, accumulated depreciation, and deferred tax balances included in rate base are reduced by the removal of balances related to Asset Retirement Obligations (AROs). This is to comply with the requirements of FERC Rulemaking RM02-7-000.
- E The total-company balances shown for Accounts 281, 282, 283, 190 only reflect ADIT that relates to utility operations.

  The balance of Account 255 is reduced by prior flow throughs and is completely excluded if the utility chose to utilize amortization of tax credits against FIT expense as discussed in Note N. An exception to this is pre-1971 ITC balances, which are required to be taken as an offset to rate base. Account 281 is not allocated. Transmission allocations are shown on Worksheet B.
- F Identified as being transmission related or functionally booked to transmission.

Ν

- G Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission on line 231.
- H Consistent with Paragraph 657 of Order 2003-A, the amount on line is equal to the balance of IPP System Upgrade Credits owed to transmission customers that made contributions toward the construction of System upgrades, and includes accrued interest and unreturned balance of contributions. The annual interest expense is included on line 270.
- I Removes the expense booked to transmission accounts included in the development of OATT ancillary services rates, including all of Account No. 561.
- J Removes cost of transmission service provided by others to the extent such service is not incurred to provide the SPP service at issue.
- K General Plant and Administrative & General expenses may be functionalized based on allocators other then the W/S allocator. Full documentation must be provided.
- Expense reported for these A&G accounts will be included in the cost of service only to the extent they are directly assignable to transmission service. Worksheet D allocates these expense items. Acct 928 Includes Regulatory Commission expenses itemized in FERC Form-1 at page 351, column H. FERC Assessment Fees and Annual Charges shall not be allocated to transmission. Only safety-related and educational advertising costs in Account 930.1 are included in the TCOS. Account 930.2 includes the expenses incurred by the transmission function for Associated Business Development revenues given as a credit to the TCOS on Worksheet E.
- M This line complies with FERC requirement that Other Post Employment Benefits remain constant from an initial test year. Changes in this base amount can only occur via approval of a 205 filing.
  - Includes only FICA, unemployment, property and other assessments charged in the current year. Gross Receipts tax, Sales & Use taxes, and taxes related to income are excluded.
- O The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p =
  "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a
  work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that
  elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce
  rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f)
  (In 260) multiplied by (1/1-T). If the applicable tax rates are zero enter 0.

Inputs Required:

FIT = 35.00%

SIT= 5.48% (State Income Tax Rate or Composite SIT. Worksheet K))

p = 0.00% (percent of federal income tax deductible for state purposes)

- P Effective January 1, 2007, Texas instituted a gross margin tax. This tax is calculated on the Texas allocated revenue of the Company, reduced by 30% to derive a "Gross Margin" for the Company. The tax rate of one percent is assessed on the resulting amount. The jurisdictional allocator is based on transmission demand allocators.
- Q Removes plant excluded from the OATT because it does not meet the SPP's definition of Transmission Facilities or is otherwise ineligible to be recovered under the OATT.
- R memoves transmission plant (e.g. step-up transformers) included in the development of OATT ancillary service rates and not already removed for reasons indicated in Note Q.
- S Includes functional wages & salaries incurred by parent company service corporation for support of the operating company.
  - Long Term Debt cost rate = long-term interest (ln 289) / long term debt (ln 298). Preferred Stock cost rate = preferred dividends (ln 290) / preferred outstanding (ln 299).

    Common Stock cost rate (ROE) = 11.2%, the rate accepted by FERC in Docket No. ER07-XXX. It includes an additional 50 basis points for remaining a member of the SPP RTO.
- U Per Settlement, equity is limited to 52.5% of PSO's Capital Structure. If the percentage of equity exceeds the cap, the excess is included in long term debt in the cap structure. This value cannot change prior to 2/1/11. After this date it can only be changed via an approved 205 or 206 filing.

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# AEP West SPP Member Companies Transmission Cost of Service Formula Rate Utilizing Actual Cost Data for 2011 with Average Ratebase Balances

| Line<br>No. |  |   |                             |          |         | Т  | ransmission<br>Amount |
|-------------|--|---|-----------------------------|----------|---------|----|-----------------------|
| 1           | REVENUE REQUIREMENT (w/o incentives)                     | (In 107)  |                             |          |         |    | \$72,802,000          |
| 2 3         | REVENUE CREDITS<br>Transmission Credits                  | (Note A)<br>(Worksheet H)   | Total4,768,230              | DA       | 1.00000 | \$ | 4,768,230             |
| 4<br>5      | Assoc. Business Development<br>Total Revenue Credits     | (Worksheet H)   | <u>491,745</u><br>5,259,975 | DA       | 1.00000 | \$ | 491,745<br>5,259,975  |
| 6           | REVENUE REQUIREMENT For All Company Facilities           | (in 1 less in 5)  |                             |          |         |    | \$67,542,025          |
| MEM         | O: The Carrying Charge Calculations on lines 9 to 14 b   | elow is used in calculating project revenue require<br>ts for these projects shown on line 7 is included in |                             | ncentive |         |    |                       |
| 7           | Trued-Up Revenue Requirement for SPP BPU Regional I      | Facilities (w/o incentives) (Worksheet  | 5,406,872                   | DA       | 1.00000 | \$ | 5,406,872             |
| 8           | NET PLANT CARRYING CHARGE (w/o incentives) (Not          | e B)  |                             |          |         |    |                       |
| 9<br>10     | Annual Rate<br>Monthly Rate                              | (ln 1/ ln 39 x 100%)<br>(ln 9 / 12)   |                             |          |         |    | 16.77%<br>1.40%       |
| 11<br>12    | NET PLANT CARRYING CHARGE ON LINE 9 , W/O DE Annual Rate | PRECIATION (w/o incentives) (Note B)<br>( (In 1 - In 83) / In 39 x 100%)                                    |                             |          |         |    | 13.98%                |
| 13<br>14    | NET PLANT CARRYING CHARGE ON LINE 11, W/O IN Annual Rate | COME TAXES, RETURN (Note B)<br>( (In 1 - In 83 - In 104 - In 105) / In 39 x 100%)                           |                             |          |         |    | 5.00%                 |
| 15          | ADDITIONAL REVENUE REQUIREMENT for projects w/           | incentive ROE's (Note C) (Worksheet G)  |                             |          |         |    | -                     |

RATE BASE (sum Ins 43, 50, 51, 61, 62)

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335,335,356

# AEP West SPP Member Companies Transmission Cost of Service Formula Rate Utilizing Actual Cost Data for 2011 with Average Ratebase Balances

# PUBLIC SERVICE COMPANY OF OKLAHOMA

|                | (1)  | (2)   | (3)  |                   | (4)                           | (5)                                |
|----------------|--|---|--|-------------------|-------------------------------|------------------------------------|
| Line           | RATE BASE CALCULATION  | Data Sources<br>(See "General Notes")   | <u>TO Total</u><br>NOTE D                    | <u>A</u>          | <u>llocator</u>               | Total<br><u>Transmission</u>       |
| No.            | GROSS PLANT IN SERVICE   |   | <del></del>                                  |                   |                               |                                    |
| 16<br>17<br>18 | Production Less: Production ARO (Enter Negative) Transmission                                | (Worksheet A In 1.E)<br>(Worksheet A In 2.E)<br>(Worksheet A In 3.E & Ln 114) | 1,320,613,702<br>(13,565,407)<br>678,318,746 | NA<br>NA<br>DA    | 0.00000<br>0.00000            | -<br>-<br>624,118,861              |
| 19<br>20<br>21 | Less: Transmission ARO (Enter Negative) Distribution Less: Distribution ARO (Enter Negative) | (Worksheet A In 4.E)<br>(Worksheet A In 5.E)<br>(Worksheet A In 6.E)          | 1,724,211,282<br>-                           | TP<br>NA<br>NA    | 0.92010<br>0.00000<br>0.00000 | -<br>-<br>-                        |
| 22<br>23<br>24 | General Plant<br>Less: General Plant ARO (Enter Negative)<br>Intangible Plant                | (Worksheet A In 7.E)<br>(Worksheet A In 8.E)<br>(Worksheet A In 9.E)          | 144,449,559<br>(494,041)<br>54,087,513       | W/S<br>W/S<br>W/S | 0.06599<br>0.06599<br>0.06599 | 9,532,142<br>(32,601)<br>3,569,203 |
| 25             | TOTAL GROSS PLANT  | (sum Ins 16 to 24)  | 3,907,621,352                                | GP(TU)=<br>GTD=   | 0.16306<br>0.28234            | 637,187,605                        |
| 26<br>27       | ACCUMULATED DEPRECIATION AND AMORTIZATIO   |   | 704.055.000                                  | NA                | 0.00000                       |                                    |
| 28             | Production Less: Production ARO (Enter Negative)   | (Worksheet A In 12.E)<br>(Worksheet A In 13.E)                                | 721,955,389<br>(1,970,915)                   | NA<br>NA          | 0.00000<br>0.00000            | -                                  |
| 29             | Transmission   | (Worksheet A In 14.E & 28.E)  | 205,849,393                                  | TP1=              | 0.92269                       | 189,935,831                        |
| 30<br>31       | Less: Transmission ARO (Enter Negative) Distribution   | (Worksheet A In 15.E)<br>(Worksheet A In 16.E)                                | 482,463,562                                  | TP1=<br>NA        | 0.92269<br>0.00000            | -                                  |
| 32             | Less: Distribution ARO (Enter Negative)  | (Worksheet A In 17.E)   | -  | NA<br>NA          | 0.00000                       | -                                  |
| 33             | General Plant  | (Worksheet A In 18.E)   | 81,787,488                                   | W/S               | 0.06599                       | 5,397,108                          |
| 34<br>35       | Less: General Plant ARO (Enter Negative) Intangible Plant                                    | (Worksheet A In 19.E)<br>(Worksheet A In 20.E)                                | (296,168)<br>42,988,185                      | W/S<br>W/S        | 0.06599<br>0.06599            | (19,544)<br>2,836,765              |
| 36             | TOTAL ACCUMULATED DEPRECIATION   | (sum Ins 27 to 35)  | 1,532,776,933                                | W/S               | 0.00599                       | 198,150,161                        |
| 37             | NET PLANT IN SERVICE   |   |  |                   |                               |                                    |
| 38             | Production   | (ln 16 + ln 17 - ln 27 - ln 28)   | 587,063,820                                  |                   |                               | -                                  |
| 39<br>40       | Transmission Distribution  | (In 18 + In 19 - In 29 - In 30)<br>(In 20 + In 21 - In 31 - In 32)            | 472,469,353<br>1,241,747,720                 |                   |                               | 434,183,030                        |
| 41             | General Plant  | (ln 22 + ln 23 - ln 33 - ln 34)   | 62,464,198                                   |                   |                               | 4,121,976                          |
| 42             | Intangible Plant   | (In 24 - In 35)   | 11,099,328                                   |                   |                               | 732,438                            |
| 43             | TOTAL NET PLANT IN SERVICE   | (sum Ins 38 to 42)  | 2,374,844,419                                | NP(TU)=           | 0.18487                       | 439,037,445                        |
| 44             | DEFERRED TAX ADJUSTMENTS TO RATE BASE  | (Note E)  |  |                   |                               |                                    |
| 45<br>46       | Account No. 281.1 (enter negative) Account No. 282.1 (enter negative)                        | 272-273.8.k<br>(Worksheet C, In 7.C & In 9.J)                                 | (609,293,789)                                | NA<br>DA          |                               | (101,913,927)                      |
| 47             | Account No. 283.1 (enter negative)   | (Worksheet C, In 16.C & Ln 18.J)  | (170,155,569)                                | DA                |                               | (12,324,052)                       |
| 48             | Account No. 190.1  | (Worksheet C, In 25.C & Ln 27.J)  | 92,065,791                                   | DA                |                               | 6,298,700                          |
| 49             | Account No. 255 (enter negative)   | (Worksheet C, In 34.C & Ln 36.J)  | (198,782)                                    | DA                |                               | (32,414)                           |
| 50<br>51       | TOTAL ADJUSTMENTS PLANT HELD FOR FUTURE USE  | (sum Ins 45 to 49)  | (687,582,348)                                | DA                |                               | (107,971,693)                      |
| 52             | WORKING CAPITAL  | (Worksheet A In 29.E & In 30.E) (Note F)                                      | 78,478                                       | DA                |                               | -                                  |
| 53             | Cash Working Capital   | (1/8 * In 68) (Note G)  | 1,293,278                                    |                   |                               | 1.189.941                          |
| 54             | Transmission Materials & Supplies  | (Worksheet D, In 2.(F))   | 492,354                                      | TP                | 0.92010                       | 453,013                            |
| 55             | A&G Materials & Supplies   | (Worksheet D, In 3.(F))   | 382,714                                      | W/S               | 0.06599                       | 25,255                             |
| 56<br>57       | Stores Expense Prepayments (Account 165) - Labor Allocated                                   | (Worksheet D, In 4.(F))<br>(Worksheet D, In 7.G)                              | 93,457,396                                   | GP(TU)<br>W/S     | 0.16306<br>0.06599            | 6,167,199                          |
| 58             | Prepayments (Account 165) - Cabor Allocated Prepayments (Account 165) - Gross Plant          | (Worksheet D, In 7.5)   | 3,442,954                                    | GP(TU)            | 0.16306                       | 561,418                            |
| 59             | Prepayments (Account 165) - Transmission Only  | (Worksheet D, In 7.E)   | · · · · · ·                                  | DA                | 1.00000                       | -                                  |
| 60             | Prepayments (Account 165) - Unallocable  | (Worksheet D, In 7.D)   | (90,264,957)                                 | NA                | 0.00000                       |                                    |
| 61             | TOTAL WORKING CAPITAL  | (sum Ins 53 to 60)  | 8,803,739                                    |                   |                               | 8,396,826                          |
| 62             | IPP CONTRIBUTIONS FOR CONSTRUCTION   | (Note H) (Worksheet E, In 8.(B))  | (4,127,222)                                  | DA                | 1.00000                       | (4,127,222)                        |

1,692,017,067

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# AEP West SPP Member Companies Transmission Cost of Service Formula Rate Utilizing Actual Cost Data for 2011 with Average Ratebase Balances

|             | (1)   | (2)                            | (3)         | (4     | 1)      | (5)                 |
|-------------|---|--------------------------------|-------------|--------|---------|---------------------|
|             | EXPENSE, TAXES, RETURN & REVENUE                        | Data Sources                   |             |        |         | Total               |
|             | REQUIREMENTS CALCULATION                                | (See "General Notes")          | TO Total    | Alloc  | cator   | <u>Transmission</u> |
| Line<br>No. | OPERATION & MAINTENANCE EXPENSE                         |                                |             |        |         |                     |
| 64          | Transmission  | 321.112.b                      | 40.774.072  |        |         |                     |
| 65          | Less: Total Account 561                                 | (Note I) 321.84-92.b           | 9,329,294   |        |         |                     |
| 66          | Less: Account 565                                       | (Note J) 321.96.b              | 21,098,552  |        |         |                     |
| 67          | Less: expenses 100% assigned to TO billed customers     |                                | \$0         |        |         |                     |
| 68          | Total O&M Allocable to Transmission                     | (Ins 64 - 65 - 66 - 67)        | 10,346,226  | TP     | 0.92010 | 9,519,529           |
| 69          | Administrative and General                              | 323.197.b (Note K)             | 60,720,509  |        |         |                     |
| 70          | Less: Acct. 924, Property Insurance                     | 323.185.b                      | 3,803,316   |        |         |                     |
| 71          | Acct. 928, Reg. Com. Exp.                               | 323.189.b                      | 1,385,428   |        |         |                     |
| 72          | Acct. 930.1, Gen. Advert. Exp.                          | 323.191.b                      | 613,642     |        |         |                     |
| 73          | Acct. 930.2, Misc. Gen. Exp.                            | 323.192.b                      | 3,202,575   |        |         |                     |
| 74          | Balance of A & G  | (In 69 - sum In 70 to In 73)   | 51.715.548  | W/S    | 0.06599 | 3.412.679           |
| 75          | Plus: Acct. 924, Property Insurance                     | (In 70)                        | 3,803,316   | GP(TU) | 0.16306 | 620,179             |
| 76          | Acct. 928 - Transmission Specific                       | (Note I) 321.84-92.b           | 24,455      | TP     | 0.92010 | 22,501              |
| 77          | Acct 930.1 - Only safety related ads -Direct            | (Note J) 321.96.b              | 738         | GP(TU) | 0.16306 | 120                 |
| 78          | Acct 930.2 - Misc Gen. Exp Trans                        | Worksheet J In 41.(E) (Note L) | 323,472     | ĎA ´   | 1.00000 | 323,472             |
| 79          | Less: PBOP Expense In Acct. 926 Adjustment              | Worksheet J In 10.C (Note M)   | (1,908,484) | W/S    | 0.06599 | (125,940)           |
| 80          | A & G Subtotal  | (sum lns 74 to 78 less ln 79)  | 57,776,013  |        |         | 4,504,891           |
| 81          | TOTAL O & M EXPENSE                                     | (In 68 + In 80)                | 68,122,239  |        |         | 14,024,420          |
| 82          | DEPRECIATION AND AMORTIZATION EXPENSE                   |                                |             |        |         |                     |
| 83          | Transmission  | 336.7.f                        | 13,147,941  | TP     | 0.92010 | 12,097,378          |
| 84          | General   | 336.10.f                       | 4,761,292   | W/S    | 0.06599 | 314,195             |
| 85          | Intangible  | 336.1.f                        | 9,224,122   | W/S    | 0.06599 | 608,694             |
| 86          | TOTAL DEPRECIATION AND AMORTIZATION                     | (sum Ins 83 to 85)             | 27,133,355  |        |         | 13,020,267          |
| 87          | TAXES OTHER THAN INCOME                                 | (Note N)                       |             |        |         |                     |
| 88          | Labor Related   |                                |             |        |         |                     |
| 89          | Payroll   | Worksheet L, Col. D            | 4,166,145   | W/S    | 0.06599 | 274,921             |
| 90          | Plant Related   |                                |             |        |         |                     |
| 91          | Property  | Worksheet L, Col. C            | 36,931,749  | GP(TU) | 0.16306 | 6,022,194           |
| 92          | Gross Receipts/Sales & Use                              | Worksheet L, Col. F            | 10,177      | NA     | 0.00000 | -                   |
| 93          | Other   | Worksheet L, Col. E            | 186,458     | GP(TU) | 0.16306 | 30,404              |
| 94          | TOTAL OTHER TAXES                                       | (sum Ins 89 to 93)             | 41,294,529  |        |         | 6,327,520           |
| 95          | INCOME TAXES  | (Note O)                       |             |        |         |                     |
| 96          | T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = |                                | 38.56%      |        |         |                     |
| 97          | EIT=(T/(1-T)) * (1-(WCLTD/WACC)) =                      |                                | 39.52%      |        |         |                     |
| 98          | where WCLTD=(In 134) and WACC = (In 137)                |                                |             |        |         |                     |
| 99          | and FIT, SIT & p are as given in Note O.                |                                |             |        |         |                     |
| 100         | GRCF=1 / (1 - T) = (from In 96)                         |                                | 1.6276      |        |         |                     |
| 101         | Amortized Investment Tax Credit (enter negative)        | (FF1 p.114, ln 19.c)           | (856,414)   |        |         |                     |
| 102         | Income Tax Calculation                                  | (In 97 * In 105)               | 56,097,138  |        |         | 11,117,709          |
| 103         | ITC adjustment  | (In 100 * In 101)              | (1,393,882) | NP(TU) | 0.18487 | (257,687)           |
| 104         | TOTAL INCOME TAXES                                      | (sum Ins 102 to 103)           | 54,703,256  |        |         | 10,860,022          |
| 105         | RETURN ON RATE BASE (Rate Base*WACC)                    | (In 63 * In 137)               | 141,928,813 |        |         | 28,128,410          |
| 106         | INTEREST ON IPP CONTRIBUTION FOR CONST. (No             | ote E) (Worksheet E, In 2)     | 441,362     | DA     | 1.00000 | 441,362             |
| 107         | REVENUE REQUIREMENT BEFORE TEXAS GROSS                  | MARGIN TAX                     | 333,623,554 |        |         | 72,802,000          |
| 108         | (sum Ins 81, 86, 94, 104, 105, 106)                     |                                | 333,322,334 |        |         | 12,002,000          |
| 100         |   |                                |             | DA     |         |                     |
| 109         | TEXAS GROSS MARGIN TAX (Note P) (Worksheet K)           |                                | <u></u>     | DA     |         |                     |
| 110         | REVENUE REQUIREMENT INCLUDING GROSS MAR                 | RGIN TAX                       | 333,623,554 |        |         | 72,802,000          |

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# AEP West SPP Member Companies Transmission Cost of Service Formula Rate Utilizing Actual Cost Data for 2011 with Average Ratebase Balances

# PUBLIC SERVICE COMPANY OF OKLAHOMA

# SUPPORTING CALCULATIONS

| In<br>No.<br>111<br>112<br>113<br>114                       | TRANSMISSION PLANT INCLUDED IN SPP TARIFF Total transmission plant Less transmission plant excluded from SPP Tariff (Wor Less transmission plant included in OATT Ancillary Ser Transmission plant included in SPP Tariff |   | ₹)  |  |   |                            | _   | 678,318,746<br>35,920,833<br>18,279,051<br>624,118,861                                       |
|---|---|---|---|--|---|----------------------------|---|--|
| 115   | Percent of transmission plant in SPP Tariff   | (In 114 / In 111)   |   |  |   |                            | TP=   | 0.92010  |
| 116<br>117<br>118<br>119<br>120<br>121<br>122               | WAGES & SALARY ALLOCATOR (W/S) Production Transmission Regional Market Expenses Distribution Other (Excludes A&G) Total   | (Note S)<br>354.20.b<br>354.21.b<br>354.22.b<br>354.23.b<br>(sum Ins 117 to 121)  | Direct Payroll 23,116,632 2,506,399 0 16,893,781 7,446,202 49,963,014 | Payroll Billed from<br>AEP Service Corp.<br>10,084,579<br>2,483,657<br>0<br>1,481,066<br>5,564,511<br>19,613,814 | Total<br>33,201,211<br>4,990,056<br>-<br>18,374,847<br>13,010,713<br>69,576,828 | NA<br>TP<br>NA<br>NA<br>NA | 0.00000<br>0.92010<br>0.00000<br>0.00000<br>0.00000 | 4,591,334<br>-<br>-<br>-<br>4,591,334  |
| 123   | Transmission related amount   |   |   |  |   |                            | W/S=  | 0.06599  |
| 124<br>125<br>126<br>127<br>128<br>129<br>130<br>131<br>132 | WEIGHTED AVERAGE COST OF CAPITAL (WACC) Long Term Interest Preferred Dividends Development of Common Stock: Proprietary Capital Less Preferred Stock (In 135) Less Account 216.1 Less Account 219 Common Stock            | Long Term Interest (Worksheet N, In. 19, Preferred Stock Dividends (Worksheet N (Worksheet N, In. 1, col. (E)) (Worksheet N, In. 2, col. (E)) (Worksheet N, In. 3, col. (E)) (Worksheet N, In. 4, col. (E)) (In 128 - In 129 - In 130 - In 131) |   | Capital Structure F  | <sup>o</sup> ercentages   |                            |   | \$ 56,663,595<br>98,153<br>Average 870,079,531<br>2,440,900<br>-<br>7,821,345<br>859,817,286 |
| 133<br>134<br>135<br>136<br>137                             | Avg Long Term Debt (Worksheet N, In. 10, col. (E)) Avg Preferred Stock (Worksheet N, In. 46, col. (E)) Avg Common Stock (In 132) (Note U) Total (sum Ins 134 to 136) Capital Structure Equity Limit (Note U)              | 2011 Avg Balances<br>962,475,630<br>2,440,900<br>859,817,286<br>1,824,733,815   |   | Actual 52.75% 0.13% 47.12%   | Cap Limit  0.00% 0.00% 0.00%  | _                          | (Note S)  5.89% 4.02% 11.20%  WACC=                 | Weighted<br>0.0311<br>0.0001<br>0.0528<br>0.0839   |

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#### AEP West SPP Member Companies Transmission Cost of Service Formula Rate Utilizing Actual Cost Data for 2011 with Average Ratebase Balances

PUBLIC SERVICE COMPANY OF OKLAHOMA

Letter Notes

General Notes: a) References to data from FERC Form 1 are indicated as: page#.line#.col.# b) If transmission owner ("TO") functionalizes its costs to transmission on its books, those costs are shown above and on any supporting work papers rather than using the allocations above.

- The revenue credits shall include a) amounts received directly from the SPP for PTP transmission services, b) direct assignment charges for transmission facilities, the cost of which has been included in the TCOS, and c) amounts from customers taking service under grandfathered agreements, where the demand is not included in the rate divisor. Revenues associated with FERC annual charges, gross receipts taxes, ancillary services or facilities excluded from the TCOS are not included as revenue credits. Revenue from Transmission Customers whose coincident peak loads are included in the DIVISOR of the load-ratio share calculation are not included as revenue credits. See Worksheet A for details.
- The annual and monthly net plant carrying charges on page 1 are used to compute the revenue requirement for facilities and any upgrades В
- С This additional revenue requirement is determined using a net plant carrying charge (fixed carrying charge or FCR) approach. Worksheet G shows the calculation of the trued-up revenue requirement for each project, based on an FCR rate caclulated from inputs on this TCOS. Line 15 shows the incremental ARR for projects receiving incentives as accepted by FERC. These individual additional revenue requirements are summed for the true-up year, and included here.
- D The gross plant, accumulated depreciation, and deferred tax balances included in rate base are reduced by the removal of balances related to Asset Retirement Obligations (AROs). This is to comply with the requirements of FERC Rulemaking RM02-7-000.
- The total-company balances shown for Accounts 281, 282, 283, 190 only reflect ADIT that relates to utility operations. The balance of Account 255 is reduced by Е prior flow throughs and is completely excluded if the utility chose to utilize amortization of tax credits against FIT expense as discussed in Note N. An exception to this is pre-1971 ITC balances, which are required to be taken as an offset to rate base. Account 281 is not allocated. Transmission allocations are shown on
- F Identified as being transmission related or functionally booked to transmission.
- G Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission on line 68.
- Н Consistent with Paragraph 657 of Order 2003-A, the amount on line is equal to the balance of IPP System Upgrade Credits owed to transmission customers that made contributions toward the construction of System upgrades, and includes accrued interest and unreturned balance of contributions. The annual interest expense is included on line 106.
- Removes the expense booked to transmission accounts included in the development of OATT ancillary services rates, including all of Account No. 561.
- Removes cost of transmission service provided by others to the extent such service is not incurred to provide the SPP service at issue
- Κ General Plant and Administrative & General expenses may be functionalized based on allocators other then the W/S allocator. Full documentation must be provided.
- ı Expense reported for these A&G accounts will be included in the cost of service only to the extent they are directly assignable to transmission service. Worksheet D allocates these expense items. Acct 928 Includes Regulatory Commission expenses itemized in FERC Form-1 at page 351, column H. FERC Assessment Fees and Annual Charges shall not be allocated to transmission. Only safety-related and educational advertising costs in Account 930.1 are included in the TCOS. Account 930.2 includes the expenses incurred by the transmission function for Associated Business Development revenues given as a credit to the TCOS on Worksheet E.
- М This line complies with FERC requirement that Other Post Employment Benefits remain constant from an initial test year. Changes in this base amount can only occur via approval of a 205 filing
  - Includes only FICA, unemployment, property and other assessments charged in the current year. Gross Receipts tax, Sales & Use taxes, and taxes related to income are excluded.
- The currently effective income tax rate. where FIT is the Federal income tax rate: SIT is the State income tax rate. and p = 0 "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) (In 96) multiplied by (1/1-T) . If the applicable tax rates are zero enter 0. Inputs Required: FIT = 35.00%

Ν

5.48% (State Income Tax Rate or Composite SIT. Worksheet K) SIT= 0.00% (percent of federal income tax deductible for state purposes)

- Effective January 1, 2007, Texas instituted a gross margin tax. This tax is calculated on the Texas allocated revenue of the Company, reduced by 30% to derive a "Gross Margin" for the Company. The tax rate of one percent is assessed on the resulting amount. The jurisdictional allocator is based on transmission demand allocators. Р
- Q Removes plant excluded from the OATT because it does not meet the SPP's definition of Transmission Facilities or is otherwise ineligible to be recovered under the OATT.
- R Removes transmission plant (e.g. step-up transformers) included in the development of OATT ancillary service rates and not already removed for reasons indicated in Note Q.
- s Includes functional wages & salaries incurred by parent company service corporation for support of the operating company
- Long Term Debt cost rate = long-term interest (ln 125) / long term debt (ln 134). Preferred Stock cost rate = preferred dividends (ln 126) / preferred outstanding (ln 135). Common Stock cost rate (ROE) = 11.2%, the rate accepted by FERC in Docket No. ER07-XXX. It includes an additional 50 basis points for remaining a member of the SPP RTO. т
- U Per Settlement, equity is limited to 52.5% of PSO's Capital Structure. If the percentage of equity exceeds the cap, the excess is included in long term debt in the cap structure. This value cannot change prior to 2/1/11. After this date it can only be changed via an approved 205 or 206 filing.

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# AEP West SPP Member Companies 2012 Cost of Service Formula Rate Worksheet A - Detail Plant Balances PUBLIC SERVICE COMPANY OF OKLAHOMA

| <u>Line</u>  | (A)   | (B)   | (C)<br>Balances @         | (D)<br>Balances          | (E)<br>Average Balance for |
|--------------|---|---|---------------------------|--------------------------|----------------------------|
| Number       | Rate Base Item & Supporting Balance   | Source of Data                                      | 12/31/2011                | 12/31/2010               | 2011                       |
| NOTE: Fund   | ctional ARO investment and accumulated depreciation                                   | balances shown below are included in the total fun- | ctional balances shown he | ere.                     |                            |
|              | ment Balances   |   |                           |                          |                            |
| 1            | Production Plant In Service   | FF1, page 205 Col.(g) & pg. 204 Col. (b), ln 46     | 1,314,330,678             | 1,326,896,725            | 1,320,613,702              |
| 2            | Production Asset Retirement Obligation (ARO)  | FF1, page 205&204, Col.(g)&(b), Ins 15,24,34,44     | 11,967,880                | 15,162,934               | 13,565,407                 |
| 3            | Transmission Plant In Service   | FF1, page 207 Col.(g) & pg. 206 Col. (b), ln 58     | 692,643,975               | 663,993,516              | 678,318,746                |
| 4            | Transmission Asset Retirement Obligation  | FF1, page 207 Col.(g) & pg. 206 Col. (b), ln 57     | -                         | -                        | -                          |
| 5            | Distribution Plant In Service   | FF1, page 207 Col.(g) & pg. 206 Col. (b), ln 75     | 1,762,031,440             | 1,686,391,124            | 1,724,211,282              |
| 6            | Distribution Asset Retirement Obligation  | FF1, page 207 Col.(g) & pg. 206 Col. (b), ln 74     | -                         | -                        | -                          |
| 7            | General Plant In Service  | FF1, page 207 Col.(g) & pg. 206 Col. (b), ln 99     | 142,466,387               | 146,432,730              | 144,449,559                |
| 8            | General Asset Retirement Obligation   | FF1, page 207 Col.(g) & pg. 206 Col. (b), ln 98     | 489,630                   | 498,452                  | 494,041                    |
| 9            | Intangible Plant In Service   | FF1, page 205 Col.(g) & pg. 204 Col. (b), ln 5      | 47,068,682                | 61,106,344               | 54,087,513                 |
| 10           | Total Property Investment Balance   | (Sum of Lines: 1, 3, 5, 7, 9)                       | 3,958,541,162             | 3,884,820,439            | 3,921,680,801              |
| 11           | Total ARO Balance (included in total on line 10)                                      | (Sum of Lines: 2, 4, 6, 8)                          | 12,457,510                | 15,661,386               | 14,059,448                 |
| Accumulate   | d Depreciation & Amortization Balances  |   |                           |                          |                            |
| 12           | Production Accumulated Depreciation   | FF1, page 219, Ins 20-24, Col. (b)                  | 718,052,893               | 725,857,884              | 721,955,389                |
| 13           | Production ARO Accumulated Depreciation   | Company Records                                     | 2,260,914                 | 1,680,915                | 1,970,915                  |
| 14           | Transmission Accumulated Depreciation   | FF1, page 219, In 25, Col. (b)                      | 211,335,183               | 200,363,602              | 205,849,393                |
| 15           | Transmission ARO Accumulated Depreciation   | Company Records                                     | -                         | -                        | -                          |
| 16           | Distribution Accumulated Depreciation   | FF1, page 219, ln 26, Col. (b)                      | 491,149,210               | 473,777,914              | 482,463,562                |
| 17           | Distribution ARO Accumulated Depreciation   | Company Records                                     | -                         | -                        | -                          |
| 18           | General Accumulated Depreciation  | FF1, page 219, ln 28, Col. (b)                      | 80,630,427                | 82,944,549               | 81,787,488                 |
| 19           | General ARO Accumulated Depreciation  | Company Records                                     | 302,521                   | 289,816                  | 296,168                    |
| 20           | Intangible Accumulated Amortization   | FF1, page 200, ln 21, Col. (b)                      | 37,455,396                | 48,520,974               | 42,988,185                 |
| 21           | Total Accumulated Depreciation or Amortization  | (Sum of Lines: 12, 14, 16, 18, 20)                  | 1,538,623,109             | 1,531,464,923            | 1,535,044,016              |
| 22           | Total ARO Balance (included in total on line 21)                                      | (Sum of Lines: 13, 15, 17, 19)                      | 2,563,435                 | 1,970,731                | 2,267,083                  |
| Generation   | Step-Up Units   |   |                           |                          |                            |
| 23<br>24     | GSU Investment Amount GSU Accumulated Depreciation                                    | Company Records Company Records                     | 18,311,870<br>3,492,381   | 18,246,232<br>3,221,054  | 18,279,051<br>3,356,718    |
| 25           | GSU Net Balance   | (Line 23 - Line 24)                                 | 14,819,489                | 15,025,178               | 14,922,334                 |
|              | on Plant Excluded from SPP Tariff (see TCOS Note Q)                                   |   |                           |                          |                            |
| 23a<br>24a   | Excluded Facilities Investment Amount<br>Excluded Facilities Accumulated Depreciation | Company Records Company Records                     | 35,920,833<br>12,904,973  | 35,920,833<br>12,208,715 | 35,920,833<br>12,556,844   |
| 25a          | Excluded Facilities Net Balance   | (Line 23a - Line 24a)                               | 23,015,860                | 23,712,118               | 23,363,989                 |
| Transmissio  | on Accumulated Depreciation Net of GSU/Excluded Fac                                   | ilities Accumulated Depreciation                    |                           |                          |                            |
| 26           | Transmission Accumulated Depreciation   | (Line 14 Above)                                     | 211,335,183               | 200,363,602              | 205,849,393                |
| 27           | Less: GSU Accumulated Depreciation  | (Line 24 Above)                                     | 16,397,354                | 15,429,769               | 15,913,562                 |
| 28           | Subtotal of Transmission Accumulated Depreciatio<br>Net of GSU/Excluded Facilities    | (Line 26 - Line 27)                                 | 194,937,829               | 184,933,833              | 189,935,831                |
| Plant Held F | or Future Use   |   |                           |                          |                            |
| 29           | Plant Held For Future Use   | FF1, page 214, ln 47, Col. (d)                      | 78,478                    | 78,478                   | 78,478                     |
| 30           | Transmission Plant Held For Future  | Company Records                                     | •                         | -                        | -                          |

# AEP West SPP Member Companies 2012 Cost of Service Formula Rate Projected on 2011 FF1 Balances Worksheet B - Projected Transmission Plant in Service Additions PUBLIC SERVICE COMPANY OF OKLAHOMA

# I. Calculation of Composite Depreciation Rate

| 1 | Transmission Plant @ Beginning of Historic Period (2011) (P.206, In 58,(b)): | 663,993,516   |
|---|--|---------------|
| 2 | Transmission Plant @ End of Historic Period (2011) (P.207, In 58,(g)):       | 692,643,975   |
| 3 |  | 1,356,637,491 |
| 4 | Average Balance of Transmission Investment                                   | 678,318,746   |
| 5 | Annual Depreciation Expense, Historic TCOS, In 246                           | 13,147,941    |
| 6 | Composite Depreciation Rate  | 1.94%         |
| 7 | Round to 2% to Reflect a Composite Life of 50 Years                          | 2 00%         |

# II. Calculation of Property Placed in Service by Month and the Related Depreciation Expense

| 8  | Month in<br>Service | Capi | talized Balance | Composite<br>Annual<br>Depreciation<br>Rate | De | Annual epreciation | Mor | nthly Depreciation | No. Months<br>Depreciation | First Year<br>Depreciation<br>Expense |
|----|---------------------|------|-----------------|---|----|--------------------|-----|--------------------|----------------------------|---------------------------------------|
| 9  | January             | \$   | 1,392,543       | 2.00%                                       | \$ | 27,851             | \$  | 2,321              | 11                         | \$<br>25,531                          |
| 10 | February            | \$   | 1,298,352       | 2.00%                                       | \$ | 25,967             | \$  | 2,164              | 10                         | \$<br>21,640                          |
| 11 | March               | \$   | 1,644,377       | 2.00%                                       | \$ | 32,888             | \$  | 2,741              | 9                          | \$<br>24,669                          |
| 12 | April               | \$   | 1,345,263       | 2.00%                                       | \$ | 26,905             | \$  | 2,242              | 8                          | \$<br>17,936                          |
| 13 | May                 | \$   | 1,424,893       | 2.00%                                       | \$ | 28,498             | \$  | 2,375              | 7                          | \$<br>16,625                          |
| 14 | June                | \$   | 1,406,032       | 2.00%                                       | \$ | 28,121             | \$  | 2,343              | 6                          | \$<br>14,058                          |
| 15 | July                | \$   | 1,366,687       | 2.00%                                       | \$ | 27,334             | \$  | 2,278              | 5                          | \$<br>11,390                          |
| 16 | August              | \$   | 1,056,990       | 2.00%                                       | \$ | 21,140             | \$  | 1,762              | 4                          | \$<br>7,048                           |
| 17 | September           | \$   | 1,361,867       | 2.00%                                       | \$ | 27,237             | \$  | 2,270              | 3                          | \$<br>6,810                           |
| 18 | October             | \$   | 1,120,205       | 2.00%                                       | \$ | 22,404             | \$  | 1,867              | 2                          | \$<br>3,734                           |
| 19 | November            | \$   | 1,167,388       | 2.00%                                       | \$ | 23,348             | \$  | 1,946              | 1                          | \$<br>1,946                           |
| 20 | December            | \$   | 9,162,099       | 2.00%                                       | \$ | 183,242            | \$  | 15,270             | 0                          | \$<br>=                               |
| 21 | Investment          | \$   | 23,746,696      | •   |    |                    |     | Depr               | eciation Expense           | \$<br>151,387                         |

# III. Plant Transferred

| 22                | \$<br>- | <== This input area is for original cost plant   |
|-------------------|---------|--|
| 23                | \$<br>- | <== This input area is for accumulated depreciation that may be associated with capital      |
|                   |         | expenditures. It would have an impact if a company had assets transferred from a subsidiary. |
| 24 (ln 7 * ln 22) | \$<br>_ | <== This input area is for additional Depreciation Expense                                   |

AEP - SPP Formula Rate PSO TCOS - WS C Page: 24 of 68

# AEP West SPP Member Companies 2012 Cost of Service Formula Rate Worksheet C - ADIT Balances used in Projection & True-Up PUBLIC SERVICE COMPANY OF OKLAHOMA

| Line                 | (A)                     | (B)  | (C)                              | (E)   | (F)<br>100%<br>Transmission     | (G)<br>PTD<br>Plant   | (H)<br>Transmission &<br>Distribution                        | (I)<br>Labor  | (J)<br>Total Included<br>in Rate base |
|----------------------|-------------------------|--|----------------------------------|---|---------------------------------|---|--|---|---------------------------------------|
| No.                  | Acc. No.                | <u>Description</u>   | YE Balance                       | Exclusions *                                    | Related                         | Related   | Plant Related  | Related   | (E)+(F)+(G)+(H)                       |
| 1<br>2<br>3          | 282.1<br>282.1<br>282.1 | Account 282 - Form-1 page 274-275, Ln 2 Col. (k)  282 Balance to Use in Projection  2011 Year End Tax Deferrals - WS C-1  Transmission Allocator from Historic TCOS [GP or W/S]  Allocated Total       | (642,709,368)                    | 17,860,225<br>0.0000%<br>0                      | <u>-</u><br>100.0000%<br>0      | (658,495,706)<br>16.4950%<br>(108,619,123)                                | 28.2173 <u>%</u><br>0  | (2,073,886)<br>6.6105%<br>(137,093)                           | (108,756,216)                         |
| 4<br>5               | 282.1<br>282.1          | 282 Balance to Use in True-Up 2011 Year End Tax Deferrals - WS C-1 2010 Year End Tax Deferrals - WS C-2  | (642,709,368)<br>(575,878,210)   | 17,860,225<br>16,931,849                        | -<br>-                          | (658,495,706)<br>(589,200,427)  |  | (2,073,886)<br>(3,609,632)                                    |                                       |
| 6<br>7<br>8<br>9     |                         | Subtotal Average Balance Transmission Allocator from True-Up TCOS [GP or W/S] Allocated Total  | (1,218,587,578)<br>(609,293,789) | 34,792,074<br>17,396,037<br><u>0.0000%</u><br>0 | -<br>0<br><u>100.0000%</u><br>0 | (1,247,696,134)<br>(623,848,067)<br><u>16.3063%</u><br>(101,726,401)      | -<br>0<br><u>28.2335%</u><br>0                               | (5,683,518)<br>(2,841,759)<br><u>6.5989%</u><br>(187,526)     | (101,913,927)                         |
| 10<br>11<br>12       | 283.1<br>283.1<br>283.1 | Account 283 - Form-1 page 276-277, Ln 9, Col (k)  283 Balance to Use in Projection  2011 Year End Tax Deferrals - WS C-1  Transmission Allocator from Historic TCOS [GP or W/S]  Allocated Total       | (180,656,249)                    | (140,425,853)<br>0.0000%<br>0                   | -<br>100.0000%<br>0             | (9,585,736)<br>16.4950%<br>(1,581,171)                                    | (3,918,628)<br><u>28.2173%</u><br>(1,105,732)                | (26,726,033)<br>6.6105%<br>(1,766,712)                        | (4,453,615)                           |
| 13<br>14             | 283.1<br>283.1          | 283 Balance to Use in True-Up 2011 Year End Tax Deferrals - WS C-1 2010 Year End Tax Deferrals - WS C-2  | (180,656,249)<br>(159,654,888)   | (140,425,853)<br>(25,995,786)                   | -<br>-                          | (9,585,736)<br>(107,007,782)  | (3,918,628)<br>(4,656,125)                                   | (26,726,033)<br>(21,995,194)                                  |                                       |
| 15<br>16<br>17<br>18 |                         | Subtotal Average Balance Transmission Allocator from True-Up TCOS [GP or W/S] Allocated Total  | (340,311,137)<br>(170,155,569)   | (166,421,639)<br>(83,210,819)<br>0.0000%<br>0   | 0<br>100.0000 <u>%</u><br>0     | (116,593,519)<br>(58,296,759)<br><u>16.3063%</u><br>(9,506,032)           | (8,574,753)<br>(4,287,376)<br><u>28,2335%</u><br>(1,210,477) | (48,721,227)<br>(24,360,613)<br><u>6.5989%</u><br>(1,607,543) | (12,324,052)                          |
|                      |                         | Account 190 - Form-1 page 234, Ln 8, Col. ( c)   |                                  |   |                                 |   |  |   |                                       |
| 19<br>20<br>21       | 190.1<br>190.1<br>190.1 | 190 Balance to Use in Projection 2011 Year End Tax Deferrals - Ws C-1 Transmission Allocator from Historic TCOS [GP or W/S] Allocated Total  | 107,898,936                      | 61,435,227<br>0.0000%<br>0                      | 100.0000%<br>0                  | 37,694,687<br><u>16.4950%</u><br>6,217,753                                | <u>-</u><br><u>28.2173%</u><br>0                             | 8,769,021<br><u>6.6105%</u><br>579,672                        | 6,797,425                             |
| 22<br>23             | 190.1<br>190.1          | 190 Balance to Use in True-Up 2011 Year End Tax Deferrals - Ws C-1 2010 Year End Tax Deferrals - Ws C-2  | 107,898,936<br>76,232,647        | 61,435,227<br>35,518,678                        |                                 | 37,694,687<br>32,814,820  |  | 8,769,021<br>7,899,149  |                                       |
| 24<br>25<br>26<br>27 |                         | Subtotal Average Balance Transmission Allocator from True-Up TCOS [GP or W/S] Allocated Total  | 184,131,583<br>92,065,791        | 96,953,905<br>48,476,953<br>0.0000%<br>0        | 0<br>100.0000%<br>0             | 70,509,507<br>35,254,753<br><u>16.3063%</u><br>5,748,738                  | -<br>0<br><u>28.2335%</u><br>0                               | 16,668,170<br>8,334,085<br><u>6.5989%</u><br>549,961          | 6,298,700                             |
| 28<br>29<br>30       | 255.0<br>255.0<br>255.0 | Account 255 - Form-1 page 266-267  255 Balance to Use in Projection  Acc Defrd ITC - Federal - 12/31/2011 (FF1 p. 267, Ln 2.h)  Transmission Allocator from Historic TCOS [GP or W/S]  Allocated Total | (193,479)                        | <u>N/A</u>                                      | <u></u><br><u>N/A</u>           | Pre 1971 ITC   Includable in Rate   Base   (193,479)  16.4950%   (31,914) | <u>N/A</u>   | N/A   | (31,914)                              |
| 31<br>32             | 255.0<br>255.0          | 255 Balance to Use in True-Up  Acc Defrd ITC - Federal - 12/31/2011 (FF1 p. 267, Ln 2.h)  Acc Defrd ITC - Federal - 12/31/2010 (FF1 p. 266, Ln 2.b)  | (193,479)<br>(204,084)           |   |                                 | (193,479)<br>(204,084)  |  |   |                                       |
| 33<br>34<br>35<br>36 |                         | Subtotal Average Balance Transmission Allocator from True-Up TCOS [GP or W/S] Allocated Total  | (397,563)<br>(198,782)           | <u>N/A</u>                                      | <u>N/A</u>                      | (397,563)<br>(198,782)<br><u>16.3063%</u><br>(32,414)                     | <u>N/A</u>   | <u>N/A</u>  | (32,414)                              |

Exclusions: Non-utility, fuel supply, off-system sales and other items as specified related to costs not included in rates.

# Worksheet C-1 - ADIT & ITC Details

#### PUBLIC SERVICE COMPANY OF OKLAHOMA DETAIL OF DEFERRED INCOME TAX BALANCES AS OF DECEMBER 31, 2011

| 21001   | Line#   | Description  | Balance  | Allocation<br>Basis  | Exclusione  | 100%<br>Transmission | Allocation Method  PTD Plant          | T&D         | Labor  |
|---|---|--|--|--|---|----------------------|---------------------------------------|-------------|--|
| 1001  |   | Description LIPED FILE OF LIPE | (186,118,660)  |  | Exclusions  | rransmission         |                                       | ιαυ         | ∟anor  |
| 21001   | 210E<br>230A  | LIBERALIZED DEPR-ELIG DFL<br>ACRS BENEFIT NORMALIZED   | (186,118,660)  | PTD<br>PTD   |   |                      | (186,118,660)<br>(307,135,363)        |             |  |
| 1001  | 230G  | ACRS-ACCRUED BK REMOVAL COSTS  | (16,947,671)   | PTD  |   |                      | (16,947,671)                          |             |  |
| 1001  | 2301  | CAPD INTEREST-SECTION 481(a)-CHANGE IN METHD   | (1,257,723)  | PTD  |   |                      | (1,257,723)                           |             |  |
| 1001<br>1001  | 230J<br>230X  | RELOCATION CST-SECTION 481(a)-CHANGE IN METHD R & D DEDUCTION - SEC 174  | 92,625<br>(1,755,807)  | PTD<br>PTD   |   |                      | 92,625<br>(1,755,807)                 |             |  |
| 1001  | 280H  | BK PLANT IN SERVICE - SFAS 143 - ARO   | (1,715,677)  | E  | (1,715,677)   |                      | (1,755,007)                           |             |  |
| 1001  | 295A  | GAIN/LOSS ON ACRS/MACRS PROPERTY   | (27,571,065)   | PTD  |   |                      | (27,571,065)                          |             |  |
| 1001<br>1001  | 295C<br>320A  | GAIN/LOSS-ACRS/MACRS-BK/TX UNIT PROP<br>ABFUDC   | 2,346,532<br>(5,144,163)   | PTD<br>PTD   |   |                      | 2,346,532<br>(5.144.163)              |             |  |
| 1001  | 380J  | INT EXP CAPITALIZED FOR TAX  | 7,591,603  | PTD  |   |                      | 7,591,603                             |             |  |
| 1001  | 390A  | CIAC - BOOK RECEIPTS   | 10,507,506   | E  | 10,507,506  |                      | 7,007,000                             |             |  |
| 1001  | 510H  | PROPERTY TAX-NEW METHOD-BOOK   | (66,677)   | PTD  |   |                      | (66,677)                              |             |  |
| 1001<br>1001  | 532A<br>532C  | PERCENT REPAIR ALLOWANCE BOOK/TAX UNIT OF PROPERTY ADJ   | (22,694,348)<br>(16,364,522)   | PTD<br>PTD   |   |                      | (22,694,348)<br>(16.364.522)          |             |  |
| 1001  | 532D  | BK/TX UNIT OF PROPERTY ADJ-SEC 481 ADJ   | (22,290,407)   | PTD  |   |                      | (22,290,407)                          |             |  |
| 1001  | 534A  | CAPITALIZED RELOCATION COSTS   | (10,242,830)   | PTD  |   |                      | (10,242,830)                          |             |  |
| 1001<br>1001  | 630R<br>651A  | ACCRD ENERGY CONSERV EXPEND  | (178,005)  | PTD  | 40.000.444  |                      | (178,005)                             |             |  |
| 1001  | 710H  | IMPAIRED ASSETS RES-FAS 121-BK<br>AMORT ELEC PLT ACQ ADJS  | 10,996,441<br>51,037   | E<br>E   | 10,996,441<br>51,037  |                      |                                       |             |  |
| 1001  | 710T  | AMORT CHELSEA MUN AUTH-TX  | 31,820   | Ē  | 31,820  |                      |                                       |             |  |
| 1001  | 710U  | CHELSEA ACQUSITON ADJ-25 YR TX   | 134,172  | E  | 134,172   |                      |                                       |             |  |
| 1001<br>1001  | 710V<br>711N  | PLANT ACQUSITION ADJ-CSIAP-TX  | 150,789<br>4,992   | E  | 150,789   |                      |                                       |             | 4  |
| 1001  | 711N<br>711O  | CAPITALIZED SOFTWARE COSTS-TAX BOOK LEASES CAPITALIZED FOR TAX   | (1,361,058)  | Labor<br>PTD   |   |                      | (1,361,058)                           |             | 4  |
| 1001  | 711R  | CAPITALIZED LEASES - A/C 1011 ASSETS   | (86,916)   | PTD  |   |                      | (86,916)                              |             |  |
| 1001  | 712K  | CAPITALIZED SOFTWARE COST-BOOK   | (2,078,878)  | Labor  |   |                      |                                       |             | (2,078   |
| 1001<br>1001  | 910K<br>910N  | REMOVAL CST ACCRUED BK REMOVAL COST - ACRS   | (55,480,422)<br>14,486,761   | PTD<br>PTD   |   |                      | (55,480,422)<br>14.486.761            |             |  |
| 1001  | 930A  | BOOK > TAX BASIS-PRTSHP INVEST   | (2,940,256)  | E  | (2,940,256)   |                      | 14,400,701                            |             |  |
| 1001  | 930J  | PROV FOR WRITEDOWN OF INVEST   | 644,392  | E  | 644,392   |                      |                                       |             |  |
| 1001  | 9401  | 1985-1987 IRS AUDIT SETTLEMENT   | (135,065)  | PTD  |   |                      | (135,065)                             |             |  |
| 1001<br>2821001   | 960F-XS   | EXCESS ADFIT 282 TOTAL ELECTRIC ACCOUNT SUBTOTAL   | (8,182,527)<br>(642,709,368)   | PTD  | 17,860,225  | 0                    | (8,182,527)<br>(658,495,706)          | 0           | (2,073   |
|   | absolute value  | Total Company Amount Ties to FF1 p.275(k) Acct 282 Electric)   | 642,709,368  |  | 17,000,223  |                      | (030,433,700)                         |             | (2,07  |
|   |   |  |  |  |   |                      |                                       |             |  |
| 1001<br>1001  | 433B<br>562H  | INTEREST-FUEL OVER/UNDER RECOVERY<br>DEFERRED INTERCOMPANY TAX G/L   | (637,505)<br>317   | E<br>E   | (637,505)<br>317  |                      |                                       |             |  |
| 1001  | 575E  | MTM BK GAIN-A/L-TAX DEFL   | (130,861)  | E  | (130,861)   |                      |                                       |             |  |
| 1001  | 576E  | MARK & SPREAD-DEFL-283-A/L   | (31,322)   | E  | (31,322)  |                      |                                       |             |  |
| 1001<br>1001  | 605B<br>605C  | ACCRUED BK PENSION EXPENSE ACCRUED BK PENSION COSTS - SFAS 158   | (34,610,674)<br>47,588,495   | Labor<br>E   | 47 588 495  |                      |                                       |             | (34,610  |
| 1001  | 612D  | FUEL INVENTORIES   | (675,209)  | Ē  | (675,209)   |                      |                                       |             |  |
| 1001  | 612E  | ACCRUED RAIL SETTLEMENT - BNFS   | 0  | E  | 0   |                      |                                       |             |  |
| 1001  | 630J  | DEFD STORM DAMAGE  | (7,121,118)  | PTD  |   |                      | (7,121,118)                           |             |  |
| 1001<br>1001  | 630M<br>632U  | RATE CASE DEFD CHGS BK DEFL-DEMAND SIDE MNGMT EXP  | (75,519)<br>(1,537,978)  | PTD<br>PTD   |   |                      | (75,519)<br>(1,537,978)               |             |  |
| 1001  | 638A  | BOOK > TAX BASIS - EMA-A/C 283   | (9,885)  | E  | (9,885)   |                      | (1,007,070)                           |             |  |
| 1001  | 639C  | DEFD BK LOSS-NON-AFF SALE-EMA  | (4,018,298)  | E  | (4,018,298)   |                      |                                       |             |  |
| 1001<br>1001  | 640K<br>660M  | DEFD TAX GAIN-EPA AUCTION REG ASSET - CARRY COST ON STRANDED COST  | 0<br>2.473.094   | E<br>PTD   | 0   |                      | 2 473 094                             |             |  |
| 1001  | 660N  | REG ASSET - DEFD CARRY COST ON STRANDED COST   | 1,064,124  | PTD  |   |                      | 1,064,124                             |             |  |
| 1001  | 660R  | REG ASSET - DEFD ACCR VEGETATION MGT EXPENSE   | (3,918,628)  | T&D  |   |                      |                                       | (3,918,628) |  |
| 1001  | 661R  | REG ASSET - SFAS 158 - PENSIONS  | (47,588,495)   | E  | (47,588,495)  |                      |                                       |             |  |
| 1001<br>1001  | 661S<br>661T  | REG ASSET - SFAS 158 - SERP<br>REG ASSET - SFAS 158 - OPEB   | (94,426)<br>(14,720,223)   | E<br>E   | (94,426)<br>(14,720,223)  |                      |                                       |             |  |
| 1001  | 661U  | REG ASSET - LAWTON SETTLEMENT  | 0  | Ē  | 0   |                      |                                       |             |  |
| 31001   | 661V  | REG ASSET - RED ROCK FACILITY  | (2,002,955)  | E  | (2,002,955)   |                      |                                       |             |  |
| 31001   | 663B  | REG ASSET - DEFD CAPACITY COSTS  | (0.440.074)  | E  | (0.440.674)   |                      |                                       |             |  |
| 31001<br>31001  | 663C<br>663D  | REG ASSET - GENERATION MAINTENANCE EXP<br>REG ASSET - NOx EXPENSE  | (2,146,671)<br>(106,664)   | E<br>E   | (2,146,671)<br>(106,664)  |                      |                                       |             |  |
| 31001   | 664K  | REG ASSET-PSO ICE STORM EXPENSES   | (4,628,174)  | Ē  | (4,628,174)   |                      |                                       |             |  |
| 31001   | 900A  | LOSS ON REACQUIRED DEBT  | (4,388,339)  | PTD  |   |                      | (4,388,339)                           |             |  |
| 31001<br>31001  | 906A<br>906D  | ACCRD SFAS 106 PST RETIRE EXP<br>SFAS 106 PST RETIRE EXP - NON-DEDUCT CONT   | 3,844,920<br>4,039,721   | Labor<br>Labor   |   |                      |                                       |             | 3,844<br>4,039                                   |
| 1001  | 913Y<br>960X  | BK DEFL - MERGER COSTS<br>STATE NOL CURRENT BENEFIT  | 0<br>(8,072,138)   | E<br>E   | 0<br>(8,072,138)  |                      |                                       |             |  |
| 1002  | 911Q-DSIT   | DSIT ENTRY - NORMALIZED  | (103,151,839)  | E  | (103,151,839)   |                      |                                       |             |  |
|   | 911Q-DSI1   | DSIT ENTRY - NORMALIZED  | (103,151,639)  |  |   |                      |                                       |             |  |
|   |   |  |  |  |   |                      |                                       |             |  |
| 2831  | absolute value  | TOTAL ELECTRIC ACCOUNT SUBTOTAL Total Company Amount Ties to FF1 p.277(k) Acct 283 Electric)   | (180,656,249)<br>180,656,249   |  | (140,425,853)   | 0                    | (9,585,736)                           | (3,918,628) | (26,72   |
| (   |   | Total Company Amount Ties to FF1 p.277(k) Acct 283 Electric)   | 180,656,249  |  | (140,425,853)   | 0                    | (9,585,736)                           | (3,918,628) | (26,72   |
| 1001  | absolute value  |  |  | E<br>E   |   | 0                    | (9,585,736)                           | (3,918,628) | (26,72)  |
| 1001<br>1001<br>1001  | 011C<br>014A<br>433F  | Total Company Amount Ties to FF1 p.277(k) — Acct 283 Electric)  NOL & TAX CREDIT C/F - DEF TAX ASSET- MJE ACCUM DITC-STATE-A/C 2550002 PS0-FUEL O/U RECOVERY-WSLE  | 6,743,696<br>1,623,253<br>(1,944,689)  | E<br>E   | (140,425,853)<br>6,743,696<br>1,623,253<br>(1,944,689)  | 0                    | (9,585,736)                           | (3,918,628) | (26,72)  |
| 1001<br>1001<br>1001<br>1001  | 011C<br>014A<br>433F<br>460A  | Total Company Amount Ties to FF1 p.277(k) Acct 283 Electric)  NOL & TAX CREDIT C/F - DEF TAX ASSET- MJE ACCUM DITC-STATE-A/C 2550002 PSO-FUEL OU RECOVERY-WSLE UNBILLED REVENUE  | 180,656,249<br>6,743,696<br>1,623,253<br>(1,944,689)<br>7,074,507  | E<br>E<br>E  | (140,425,853)<br>6,743,696<br>1,623,253   | 0                    |                                       | (3,918,628) | (26,72)  |
| (001<br>1001<br>1001<br>1001<br>1001  | 011C<br>014A<br>433F<br>460A<br>520A  | Total Company Amount Ties to FF1 p.277(k) – Acct 283 Electric)  NOL & TAX CREDIT C/F - DEF TAX ASSET- MJE ACCUM DITC-STATE-ACC 2550002 PSO-FUEL OU RECOVERY-WSLE UNBILLED REVENUE PROVS POSS REV REFDS-A/L   | 180,656,249<br>6,743,696<br>1,623,253<br>(1,944,689)<br>7,074,507<br>0   | E<br>E<br>E<br>PTD   | (140,425,853)<br>6,743,696<br>1,623,253<br>(1,944,689)<br>7,074,507   | 0                    | (9,585,736)                           | (3,918,628) | (26,72)  |
| (001<br>1001<br>1001<br>1001<br>1001<br>1001  | 011C<br>014A<br>433F<br>460A  | Total Company Amount Ties to FF1 p.277(k) Acct 283 Electric)  NOL & TAX CREDIT C/F - DEF TAX ASSET- MJE ACCUM DITC-STATE-A/C 2550002 PSO-FUEL OU RECOVERY-WSLE UNBILLED REVENUE  | 180,656,249<br>6,743,696<br>1,623,253<br>(1,944,689)<br>7,074,507  | E<br>E<br>E  | (140,425,853)<br>6,743,696<br>1,623,253<br>(1,944,689)  | 0                    |                                       | (3,918,628) |  |
| (001<br>1001<br>1001<br>1001<br>1001<br>1001<br>1001<br>1001  | 011C<br>014A<br>433F<br>460A<br>520A<br>576F<br>602A<br>605E  | Total Company Amount Ties to FF1 p.277(k) — Acct 283 Electric)  NOL & TAX CREDIT C/F - DEF TAX ASSET- MJE ACCUM DITC-STATE-A/C 2550002 PSO-FUEL O/U RECOVERY-WSLE UNBILLED REVENUE PROVS POSS REV REFDS-A/L MARK & SPREAD DEFL-190-A/L PROV WORKER'S COMP SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN   | 180,656,249<br>6,743,696<br>1,623,253<br>(1,944,689)<br>7,074,507<br>0<br>421,929<br>222,072<br>477,073  | E<br>E<br>PTD<br>E<br>Labor<br>Labor   | (140,425,853)<br>6,743,696<br>1,623,253<br>(1,944,689)<br>7,074,507<br>421,929  | 0                    |                                       | (3,918,628) | 22:  |
| (001<br>1001<br>1001<br>1001<br>1001<br>1001<br>1001<br>1001  | 011C<br>014A<br>433F<br>460A<br>520A<br>576F<br>602A<br>605E<br>605F  | Total Company Amount Ties to FF1 p.277(k) – Acct 283 Electric)  NOL & TAX CREDIT C/F - DEF TAX ASSET- MJE ACCUM DITC-STATE-AC 2550002 PSO-FUEL OU RECOVERY-WISLE UNBILLED REVENUE PROVS POSS REV REFOS-A/L MARK & SPREAD-DEFL-190-A/L PROV WORKER'S COMP SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN ACCRD SUP DECC PETIT PLAN COSTS-SFAS 158   | 6,743,696<br>1,623,253<br>(1,944,689)<br>7,074,507<br>0<br>421,929<br>222,072<br>477,073<br>94,426   | E<br>E<br>E<br>PTD<br>E<br>Labor<br>Labor<br>E   | (140,425,853)<br>6,743,696<br>1,623,253<br>(1,944,689)<br>7,074,507   | 0                    |                                       | (3,918,628) | 225<br>47  |
| (001<br>1001<br>1001<br>1001<br>1001<br>1001<br>1001<br>1001  | 011C<br>014A<br>433F<br>460A<br>520A<br>576F<br>602A<br>605E<br>605F<br>605I  | Total Company Amount Ties to FF1 p.277(k) — Acct 283 Electric)  NOL & TAX CREDIT C/F - DEF TAX ASSET- MJE ACCUM DITC-STATE-AC 2550002 PSO-FUEL OU RECOVERY-WSLE UNBILLED REVENUE PROVS POSS REV REFDS-AL MARK & SPREAD-DEFL-190-AL PROV WORKERS COMP SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN ACORD BUS PEXEC RETIR PLAN COSTS-SFAS 158 ACORD BK SUP. SAVINGS PLAN EXP   | 6,743,696<br>1,623,253<br>(1,944,689)<br>7,074,507<br>0<br>421,929<br>222,072<br>477,073<br>94,426<br>343,654  | E<br>E<br>E<br>PTD<br>E<br>Labor<br>Labor<br>E<br>Labor  | (140,425,853)<br>6,743,696<br>1,623,253<br>(1,944,689)<br>7,074,507<br>421,929<br>94,426  | 0                    |                                       | (3,918,628) | 225<br>47  |
| 001<br>001<br>001<br>001<br>001<br>001<br>001<br>001<br>001<br>001  | 011C<br>014A<br>433F<br>460A<br>520A<br>576F<br>602A<br>605E<br>605F  | Total Company Amount Ties to FF1 p.277(k) – Acct 283 Electric)  NOL & TAX CREDIT C/F - DEF TAX ASSET- MJE ACCUM DITC-STATE-AC 2550002 PSO-FUEL OU RECOVERY-WSLE UNBILLED REVENUE PROVS POSS REV REFDS-AL MARK & SPREAD-DEFL-190-AL PROV WORKER'S COMP SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN ACCRD SUP EXEC RETIR PLAN COSTS-SFAS 158 ACCRD DIS UP. SAVINGS PLAN EXP EMPLOYER SAVINGS PLAN EXP EMPLOYER SAVINGS PLAN EXP   | 6,743,696<br>1,623,253<br>(1,944,699)<br>7,074,507<br>0<br>421,929<br>222,072<br>477,073<br>84,426<br>343,654<br>0   | E<br>E<br>E<br>PTD<br>E<br>Labor<br>Labor<br>E<br>Labor  | (140,425,853)<br>6,743,696<br>1,623,253<br>(1,944,689)<br>7,074,507<br>421,929  | 0                    |                                       | (3,918,628) | 22:<br>47<br>34:                                 |
| (001<br>1001<br>1001<br>1001<br>1001<br>1001<br>1001<br>1001  | 011C<br>014A<br>433F<br>460A<br>520A<br>576F<br>602A<br>605E<br>605F<br>605J<br>605J<br>605O<br>610A  | Total Company Amount Ties to FF1 p.277(k) – Acct 283 Electric)  NOL & TAX CREDIT C/F - DEF TAX ASSET- MJE ACCUM DITC-STATE-ACC 255002 PSO-FUEL OU RECOVERY-WSLE UNBILLED REVENUE PROVS POSS REV REFDS-AL MARK & SPREAD-DEFL-190-AL PROV WORKER'S COMP SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN ACCRD SUP EXEC RETIR PLAN COSTS-SFAS 158 ACCRD DIS UP. SAVINGS PLAN EXP EMPLOYMER SAVINGS PLAN EXP EMPLOYMER SAVINGS PLAN EXP EMPLOYMER SAVINGS PLAN EXP BK FROV UNCOLL ACCTS   | 180,656,249<br>6,743,698<br>1,623,253<br>(1,944,689)<br>7,074,507<br>0<br>421,929<br>222,072<br>477,073<br>94,426<br>343,654<br>0<br>953,196<br>272,005  | E E E PTD E Labor Labor E Labor E Labor F Labor PTD  | (140,425,853)<br>6,743,696<br>1,623,253<br>(1,944,689)<br>7,074,507<br>421,929<br>94,426  | 0                    |                                       | (3,918,628) | 22:<br>47:<br>34:                                |
| (01001<br>1001<br>1001<br>1001<br>1001<br>1001<br>1001<br>10  | 011C<br>014A<br>433F<br>460A<br>520A<br>576F<br>605E<br>605F<br>605J<br>605J<br>605O<br>610A<br>610U  | Total Company Amount Ties to FF1 p.277(k) — Acct 283 Electric)  NOL & TAX CREDIT C/F - DEF TAX ASSET-MJE ACCUM DITC-STATE-A/C 2550002 PSO-FUEL OU RECOVERY-WSLE UNBILLED REVENUE PROVS POSS REV REFDS-A/L MARK & SPREAD DEFL-190-A/L PROV WORKER'S COMP SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN ACORD SUP EXEC RETIR PLAN COSTS-SFAS 158 ACORD BK SUP. SAVINGS PLAN EXP EMPLOYER SAVINGS PLAN E | 180,656,249<br>6,743,696<br>1,623,253<br>(1,944,689)<br>7,074,507<br>0<br>222,072<br>477,073<br>94,426<br>343,654<br>0<br>953,196<br>272,005<br>1,006  | E E E PTD E Labor  | (140,425,853)<br>6,743,696<br>1,623,253<br>(1,944,689)<br>7,074,507<br>421,929<br>94,426<br>0   | 0                    | 0                                     | (3,918,628) | 22:<br>47:<br>34:                                |
| (001<br>1001<br>1001<br>1001<br>1001<br>1001<br>1001<br>1001  | 011C<br>014A<br>433F<br>460A<br>520A<br>576F<br>602A<br>605E<br>605J<br>605J<br>605O<br>610A<br>610U<br>610V  | Total Company Amount Ties to FF1 p.277(k) — Acct 283 Electric)  NOL & TAX CREDIT C/F - DEF TAX ASSET- MJE ACCUM DITC-STATE-ACC 255002 PSO-FUEL OU RECOVERY-WSLE UNBILLED REVENUE PROVS POSS REV REFOS-AL MARK & SPREAD-DEFL-190-AL PROV WORKER'S COMP SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN ACCRD SUP EXEC RETIR PLAN COSTS-SFAS 158 ACCRD DIS UP. SAVINGS PLAN EXP EMPLOYMER SAVINGS PLAN EXP EMPLOYMER SAVINGS PLAN EXP BK FROV UNCOLL ACCTS PROV-TRADING CREDIT RISK - AL PROV-FAS 157 - AL  | 180,656,249  6,743,696 1,623,253 1,944,689) 7,074,507 0 421,929 222,072 477,073 94,426 343,654 0 953,196 272,005 1,006 (4,218)   | E E E PTD E Labor Labor E Labor E Labor F Labor E Labor E Labor  | (140,425,853)<br>6,743,696<br>1,623,253<br>(1,944,689)<br>7,074,507<br>421,929<br>94,426  | 0                    | 0                                     | (3,918,628) | 22:<br>47<br>34:<br>95:                          |
| (0001<br>10001<br>10001<br>10001<br>10001<br>10001<br>10001<br>10001<br>10001<br>10001<br>10001<br>10001<br>10001<br>10001  | 011C<br>014A<br>433F<br>460A<br>520A<br>576F<br>605E<br>605F<br>605J<br>605J<br>605O<br>610A<br>610U  | Total Company Amount Ties to FF1 p.277(k) — Acct 283 Electric)  NOL & TAX CREDIT C/F - DEF TAX ASSET- MJE ACCUM DITC-STATE-AIC 2550002 PSO-FUEL OU RECOVERY-WSLE UNBILLED REVENUE PROVS POSS REV REFDS-AL MARK & SPREAD-DEFL-190-AIL PROV WORKER'S COMP SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN ACORD SUP EXEC RETIR PLAN COSTS-SFAS 158 ACORD BK SUP. SAVINGS PLAN EXP EMPLOYER SAVINGS PLAN EXP EMPLOYER SAVINGS PLAN EXP BK PROV UNCOLL ACCTS PROV-TRADING CREDIT RISK - AIL PROV-FAS 157 - AIL ACORD CORMANYWIDE INCENTY PLAN   | 180,656,249  6,743,696 1,623,253 1,944,589) 7,074,507 0 421,929 222,072 447,7073 94,426 343,054 0 953,196 272,005 1,006 (4,218) 1,697,388  | E E PTD E Labor Labor E Labor E Labor F Labor PTD E E Labor  | (140,425,853)<br>6,743,696<br>1,623,253<br>(1,944,689)<br>7,074,507<br>421,929<br>94,426<br>0   | 0                    | 0                                     | (3,918,628) | 22:<br>47<br>34<br>95                            |
| (0001<br>0001<br>0001<br>0001<br>0001<br>0001<br>0001<br>000  | 011C<br>014A<br>433F<br>480A<br>520A<br>576F<br>602E<br>605F<br>605J<br>605J<br>605J<br>610A<br>610U<br>612Y<br>613E  | Total Company Amount Ties to FF1 p.277(k) — Acct 283 Electric)  NOL & TAX CREDIT C/F - DEF TAX ASSET- MJE ACCUM DITC-STATE-AIC 2550002 PSO-FUEL OU RECOVERY-WSLE UNBILLED REVENUE PROUS POSS REV REFDS-AIL MARK & SPREAD-DEFL-190-AIL PROV WORKER'S COMP SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN ACORD SUP EXEC RETIR PLAN COSTS-SFAS 158 ACCRD BK SUP, SAVINGS PLAN EXP EMPLOYER SAVINGS PLAN EXP EMPLOYERS AVINGS PLAN EXP EMPLOYERS AVINGS PLAN EXP EMPLOYERS AVINGS PLAN EXP EMPLOYERS AVINGS PLAN EXP EMPLOYERS EMPLOYER | 180,656,249  6,743,696 1,623,253 1,944,689) 7,074,507 0 421,929 222,072 477,073 94,426 343,654 0 953,196 272,005 1,006 (4,218)   | E E F PTD E Labor E Labor E Labor E Labor E Labor Labor Labor Labor Labor Labor Labor Labor Labor  | (140,425,853)<br>6,743,696<br>1,623,253<br>(1,944,689)<br>7,074,507<br>421,929<br>94,426<br>0   | 0                    | 0                                     | (3,918,628) | 22:<br>47<br>34<br>95<br>1,699<br>2,10           |
| (001<br>1001<br>1001<br>1001<br>1001<br>1001<br>1001<br>1001  | 011C<br>014A<br>433F<br>480A<br>576F<br>602A<br>605E<br>605I<br>605J<br>605O<br>610A<br>610V<br>610V<br>612Y<br>613E<br>613K<br>613K  | Total Company Amount Ties to FF1 p.277(k) — Acct 283 Electric)  NOL & TAX CREDIT C/F - DEF TAX ASSET- MJE ACCUM DITC-STATE-ACC 255002 PSO-FUEL OU RECOVERY-WSLE UNBILLED REVENUE PROVS POSS REV REFOS-AL MARK & SPREAD-DEFL-190-AL PROV WORKER'S COMP SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN ACCRD SUP EXEC RETIR PLAN COSTS-SFAS 158 ACCRD DIS VEXE CATENT PLAN COSTS-SFAS 158 ACCRD DIS USP. SAVINGS PLAN EXP EMPLOYMER SAVINGS PLAN EXP BK PROV UNCOLL ACCTS PROV-TRADING CREDIT RISK - AL PROV-FAS 157 - AL ACCRD COMPANYWIDE INCENTY PLAN ACCRUED BOOK VACATION PAY (ICDP)-INCENTIVE COMP DEFERRAL PLAN ACCRUED BOSK SEVERANCE EBENEFITS  | 180,656,249  6,743,696 1,623,253 1,944,689) 7,074,507 94,21,929 222,072 477,073 94,426 343,654 0,953,196 (4,218) 1,697,383 2,109,944 535,375   | E E E PTD E Labor Labor E Labor PTD E Labor Labor Labor Labor Labor Labor Labor Labor  | (140,425,853)<br>6,743,696<br>1,623,253<br>(1,944,689)<br>7,074,507<br>421,929<br>94,426<br>0<br>1,006<br>(4,218)   | 0                    | 0                                     | (3,918,628) | 222<br>477<br>344<br>955<br>1,697<br>2,109       |
| (0001<br>1001<br>1001<br>1001<br>1001<br>1001<br>1001<br>100  | 011C<br>014A<br>433F<br>480A<br>520A<br>576F<br>602E<br>605F<br>605J<br>605J<br>605J<br>610A<br>610U<br>612Y<br>613E  | Total Company Amount Ties to FF1 p.277(k) — Acct 283 Electric)  NOL & TAX CREDIT C/F - DEF TAX ASSET- MJE ACCUM DITC-STATE-AIC 255002 PSO-FUEL OU RECOVERY-WSLE UNBILLED REVENUE PROUS POSS REV REFDS-AIL MARK & SPREAD-DEFL-180-AIL PROV WORKER'S COMP SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN ACROED SIP EXEC RETIR PLAN COSTS-SFAS 158 ACCRD BK SUP, SAVINGS PLAN EXP EMPLOYER SAVINGS PLAN EXP EMPLOYERS TAY SAVINGS PLAN EXP EMPLOYERS AVINGS PLAN EXP EMPLOYERS E | 180,656,249  6,743,696 1,623,253 1,944,589) 7,074,507 07 421,929 222,072 2477,073 94,426 343,654 0 953,196 272,005 1,006 (4,218) 1,697,383 2,109,944 555,375 0 598,467   | E E E PTD E Labor Labor E Labor PTD E Labor PTD E Labor Labor Labor Labor Labor Labor  | (140,425,853)<br>6,743,696<br>1,623,253<br>(1,944,697<br>7,074,507<br>421,929<br>94,426<br>0<br>1,006<br>(4,218)  | 0                    | 0                                     | (3,918,628) | 22:<br>47<br>34<br>95<br>1,699<br>2,10           |
| (1001<br>1001<br>1001<br>1001<br>1001<br>1001<br>1001<br>100  | 011C<br>014A<br>433F<br>520A<br>570F<br>605Z<br>605E<br>605I<br>605G<br>605I<br>605G<br>610A<br>6110V<br>612Y<br>613K<br>613K<br>613K<br>615A   | Total Company Amount Ties to FF1 p.277(k) — Acct 283 Electric)  NOL & TAX CREDIT C/F - DEF TAX ASSET- MJE ACCUM DITC-STATE-AIC 255002 PSO-FUEL OU RECOVERY-WSLE UNBILLED REVENUE PROUS POSS REV REFDS-AIL MARK & SPREAD-DEFL-190-AL PROV WORKER'S COMP SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN ACCRD BLY EXEC RETIR PLAN COSTS-SFAS 158 ACCRD BK SUP, SAVINGS PLAN EXP EMPLOYER SAVINGS PLAN EXP EMPLOYERS AVINGS PLAN EXP EMPLOYERS EXP ACCRUED INTEREST EXP - STATE ACCRUED INTEREST EXP - STATE - MJE  | 180,656,249  6,743,696 1,623,253 1,944,689) 7,074,507 0 421,929 222,072 477,073 94,426 0 0,953,196 272,005 1,006 (4,218) 1,697,383 2,109,944 535,375 0 588,4677 (598,467)  | E E E PTD E Labor Labor E Labor PTD E Labor Labor Labor E E Labor Labor Labor Labor Labor Labor Labor Labor  | (140,425,853)<br>6,743,696<br>1,623,253<br>(1,944,689)<br>7,074,507<br>421,929<br>94,426<br>0<br>1,006<br>(4,218)<br>598,467<br>(598,467)<br>(890,744)  | 0                    | 0                                     | (3,918,628) | 222<br>477<br>344<br>955<br>1,697<br>2,109       |
| (1001<br>1001<br>1001<br>1001<br>1001<br>1001<br>1001<br>100  | 011C 014A 433F 60A  | Total Company Amount Ties to FF1 p.277(k) – Acct 283 Electric)  NOL & TAX CREDIT C/F - DEF TAX ASSET- MJE ACCUM DITC-STATE-ACC 255002 PSO-FUEL OU RECOVERY-WSLE UNBILLED REVENUE PROVS POSS REV REFOS-AL MARK & SPREAD-DEFL-190-AL PROV WORKER'S COMP SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN ACCRD SUP EXEC RETIR PLAN COSTS-SFAS 158 ACCRD DIS VEEC RETIR PLAN COSTS-SFAS 158 ACCRD DIS VEEC SETIR PLAN EXP EMPLOYMER SAVINGS PLAN EXP EMPLOYMER SAVINGS PLAN EXP EMPLOYMER SAVINGS PLAN EXP BK FROV UNCOLL ACCTS PROV-TRADINIS CREDIT RISK - AL PROV-FAS 157 - AL ACCRD COMPANYWIDE INCENTY PLAN ACCRUED DISON VACATION PAY (ICDP)-INCENTIVE COMP DEFERRAL PLAN ACCRUED DISON VACATION PAY (ICDP)-INCENTIVE COMP DEFERRAL PLAN ACCRUED INTEREST EXP - STATE ACCRUED INTEREST EXP - STATE ACCRUED INTEREST EXP - STATE - MJE ACCRUED INTEREST EXP -  | 180,656,249  6,743,696 1,623,253 1,944,689) 7,074,507 94,21,929 222,072 477,073 94,426 343,654 0,953,196 (4,218) 1,697,383 2,109,944 535,375 0,588,4677 (588,4677) (680,744) 1,009,033   | E E E PTD E Labor Labor E Labor E Labor E Labor Labor E E E Labor Labor Labor Labor Labor E E E E  | (140,425,853) 6,743,696 1,623,253 (1,944,689) 7,074,507 421,929 94,426 0 1,006 (4,218) 598,467 (598,467) (890,744) 1,009,033  | 0                    | 0                                     | (3,918,628) | 222<br>477<br>344<br>955<br>1,697<br>2,109       |
| (0001<br>10001<br>10001<br>10001<br>10001<br>10001<br>10001<br>10001<br>10001<br>10001<br>10001<br>10001<br>10001<br>10001<br>10001<br>10001<br>10001<br>10001<br>10001<br>10001<br>10001   | 011C<br>014A<br>433F<br>520A<br>570F<br>600ZA<br>600SF<br>600SI<br>600SI<br>600SI<br>601DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA<br>611DA | Total Company Amount Ties to FF1 p.277(k) — Acct 283 Electric)  NOL & TAX CREDIT C/F - DEF TAX ASSET- MJE ACCUM DITC-STATE-AIC 255002 PSO-FUEL OU RECOVERY-WSLE UNBILLED REVENUE PROVS POSS BEV REFDS-AIL MARK & SPREAD-DEFL-190-AIL PROV WORKER'S COMP SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN ACCRD SUP EXEC RETIR PLAN COSTS-SFAS 158 ACCRD DK SUP SAVINGS PLAN EXP EMPLOYER SAVINGS PLAN EXP EMPLOYERS SAVINGS PLAN EXP EMPLOYERS EMPLOYERS EXP EMPLOYERS EMPLOYE | 180,656,249  6,743,696 1,623,253 1,944,689) 7,074,607 0,421,929 222,072 477,073 94,423 343,654 1,006 (4,218) 1,607,333 2,109,944 535,375 536,4677 (598,467) (80,744) 1,009,033 173,448   | E E E PTD E Labor Labor E Labor PTD E Labor  | (140,425,853) 6,743,696 1,623,253 (1,944,689) 7,074,507 421,929 94,426 0 1,006 (4,218) 598,467 (598,467) (890,744) 1,009,033 173,448  | 0                    | 0                                     | (3,918,628) | 222<br>47<br>34:<br>95:<br>1,699<br>2,100<br>53: |
| (1001<br>1001<br>1001<br>1001<br>1001<br>1001<br>1001<br>100  | 011C 014A 433F 60A  | Total Company Amount Ties to FF1 p.277(k) – Acct 283 Electric)  NOL & TAX CREDIT C/F - DEF TAX ASSET- MJE ACCUM DITC-STATE-ACC 255002 PSO-FUEL OU RECOVERY-WSLE UNBILLED REVENUE PROVS POSS REV REFDS-AL MARK & SPREAD-DEFL-190-AL PROV WORKER'S COMP SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN ACCRD SUP EXEC RETIR PLAN COSTS-SFAS 158 ACCRD BIS UP. SAVINGS PLAN EXP EMPLOYMER SAVINGS PLAN EXP EMPLOYMER SAVINGS PLAN EXP BK PROV UNCOLL ACCTS PROV-TRADING CREDIT RISK - AL PROV-FAS 157 - AL ACCRD COMPANY-WIDE INCENTY PLAN ACCRUED BOOK VACATION PAY (ICDP)-INCENTIVE COMP DEFERRAL PLAN ACCRUED BOOK VACATION PAY (ICDP)-INCENTIVE COMP DEFERRAL PLAN ACCRUED SINTEREST EXP - STATE ACCRUED INTEREST EXP - STATE - MJE ACCRUED INTEREST EXP - STATE - MJE ACCRUED INTEREST EXP - STATE - MJE ACCRUED INTEREST SHORT-TERM - FIIN 48   | 180,656,249  6,743,696 1,623,253 1,944,689) 7,074,507 94,21,929 222,072 477,073 94,426 343,654 0,953,196 (4,218) 1,697,383 2,109,944 535,375 0,588,4677 (588,4677) (680,744) 1,009,033   | E E E PTD E Labor Labor E Labor E Labor E Labor Labor E E E Labor Labor Labor Labor Labor E E E E  | (140,425,853) 6,743,696 1,623,253 (1,944,689) 7,074,507 421,929 94,426 0 1,006 (4,218) 598,467 (598,467) (890,744) 1,009,033  | 0                    | 0                                     | (3,918,628) | 222<br>477<br>344<br>955<br>1,697<br>2,109       |
| (1001<br>1001<br>1001<br>1001<br>1001<br>1001<br>1001<br>100  | 011C 0114A 433F 460A 520A 570F 605E 605E 605E 605E 605E 605E 605E 610A 610A 615E 613Y 615E 613Y 615E 615E 615E 615E 615E 615E 615E 615E   | Total Company Amount Ties to FF1 p.277(k) — Acct 283 Electric)  NOL & TAX CREDIT C/F - DEF TAX ASSET- MJE ACCUM DITC-STATE-ACC 255002 PSO-FUEL OU RECOVERY-WSLE UNBILLED REVENUE PROVS POSS REV REFDS-AL MARK & SPREAD-DEFL-190-AL PROV WORKER'S COMP SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN ACCRD SUP EXEC RETIR PLAN COSTS-SFAS 158 ACCRD BIS UP. SAVINGS PLAN EXP EMPLOYMER SAVINGS PLAN EXP EMPLOYMER SAVINGS PLAN EXP BK PROV UNCOLL ACCTS PROV-TRADING CREDIT RISK - AL PROV-FAS 157 - AL ACCRD COMPANY-WIDE INCENTY PLAN ACCRUED BOOK VACATION PAY (ICDP)-INCENTIVE COMP DEFERRAL PLAN ACCRUED BOOK VACATION PAY (ICDP)-INCENTIVE COMP DEFERRAL PLAN ACCRUED INTEREST EXP - STATE - AUE ACCRUED INTEREST EXP - STATE - AUE ACCRUED INTEREST EXP - STATE - MUE ACCRUED INTEREST SHORT-TERM - FIN 48 ACCRD INTERST-TAX RES-LT-FIN 48-MUE ACCRUED INTEREST-TAX RES-LT-FIN 48-MUE BK DEL RAIL TRANS REVIEXP TAX > BOOK BASIS - EMA-ACC 190  | 180,656,249  6,743,696 1,623,253 1,944,689) 7,074,507 9,421,929 222,072 477,073 94,426 343,654 1,006 (4,218) 1,697,383 2,109,944 535,375 (588,4677) (680,744) 1,009,033 1,73,448 (197,868) 1,073,448 (197,868)   | E E E E E E D T D E Labor E Labor E Labor PTD E Labor Labor Labor Labor Labor Labor Labor Labor E E E E E E E E  | (140,425,853) 6,743,696 1,623,253 (1,944,689) 7,074,507 421,929 94,426 0 1,006 (4,218) 598,467 (598,467) (890,744) 1,009,033 173,448 (197,886)  | 0                    | 0                                     | (3,918,628) | 222<br>477<br>344<br>955<br>1,697<br>2,109       |
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| 0001<br>0001<br>0001<br>0001<br>0001<br>0001<br>0001<br>000   | 011C 0114A 433F 460A 520A 570F 605E 605E 605E 605E 605E 605E 605E 610A 610A 615E 613Y 615E 613Y 615E 615E 615E 615E 615E 615E 615E 615E   | Total Company Amount Ties to FF1 p.277(k) — Acct 283 Electric)  NOL & TAX CREDIT C/F - DEF TAX ASSET- MJE ACCUM DITC-STATE-ACC 255002 PSO-FUEL OU RECOVERY-WSLE UNBILLED REVENUE PROVS POSS REV REFDS-AL MARK & SPREAD-DEFL-190-AL PROV WORKER'S COMP SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN ACCRD SUP EXEC RETIR PLAN COSTS-SFAS 158 ACCRD BIS UP. SAVINGS PLAN EXP EMPLOYMER SAVINGS PLAN EXP EMPLOYMER SAVINGS PLAN EXP BK PROV UNCOLL ACCTS PROV-TRADING CREDIT RISK - AL PROV-FAS 157 - AL ACCRD COMPANY-WIDE INCENTY PLAN ACCRUED BOOK VACATION PAY (ICDP)-INCENTIVE COMP DEFERRAL PLAN ACCRUED BOOK VACATION PAY (ICDP)-INCENTIVE COMP DEFERRAL PLAN ACCRUED INTEREST EXP - STATE ACCRUED INTEREST EXP - STATE ACCRUED INTEREST EXP - STATE - MJE ACCRUED INTEREST EXP - STATE - MJE ACCRUED INTEREST SHORT-TERM - FIIN 48 ACCRUED INTEREST EXP - STATE - MJE ACCRUED INTEREST SHORT-TERM - FIIN 48 ACCRUED INTEREST TAX RES-ST-FIIN 48-MJE BK DEL RAIL TRANS REVIEXP TAX - BOOK BASIS - EMA-ACC 190 DEFD BK GAIN-NON-AFF SALE-EMA ADVANCE RETAX - INSC. (ICM MO)   | 180,656,249  6,743,696 1,623,253 1,944,689) 7,074,507 0,421,929 222,072 477,073 94,426 343,654 0,953,196 (4,218) 1,697,383 2,109,944 535,375 0,588,4677 (680,744) 1,009,033 173,448 (197,866) 0,0 4,018,298 (6,884) 275,298  | E E E E PTD E Labor Labor E Labor PTD E Labor La | (140,425,853) 6,743,696 1,623,253 (1,944,689) 7,074,507 421,929 94,426 0 1,006 (4,218) 598,467 (598,467) (890,744) 1,009,033 173,448 (197,868) 0 4,018,298 (4,884)  | 0                    | 0                                     | (3,918,628) | 22:<br>47<br>34<br>95<br>1,699<br>2,10           |
| ( ( ( ( ( ( ( ( ( ( ( ( ( ( ( ( ( ( (   | 011C 014A 433F 460A 520A 576F 602A 605E 605F 605B 605B 605B 610A 6110A 6110Y 613E 613E 613E 613E 615B 615B 615B 615B 615C 615C MJE 615C 638C 639A 6411  | Total Company Amount Ties to FF1 p.277(k) — Acct 283 Electric)  NOL & TAX CREDIT C/F - DEF TAX ASSET- MJE ACCUM DITC-STATE-AIC 255002 PSO-FUEL OU RECOVERY-WSLE UNBILLED REVENUE PROVS POSS REV REFDS-AIL MARK & SPREAD-DEFL-190-AIL PROV WORKER'S COMP SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN ACCRD SUP EXEC RETIR PLAN COSTS-SFAS 158 ACCRD DIK SUP. SAVINGS PLAN EXP EMPLOYER STORY ACCRUED PSI PLAN EXP BK PROV MOCOLL ACCTS PROV-TRADING CREDIT RISK - A/L PROV-FAS 157 - A/L ACCRUED INST - A/L ACCRUED INTEREST EXP - STATE - M/L ACCRUED INTEREST SAVE  | 180,656,249  6,743,696 1,623,253 1,944,689) 7,074,607 0,421,929 222,072 477,073 94,426 343,056 272,006 (4,218) 1,006 (4,218) 1,607,333 2,109,944 1,009,033 1,73,448 (197,866) 0,940,18,298 (8,846) 0,940,18,298  | E E E Labor  | (140,425,853) 6,743,696 1,623,253 (1,944,689) 7,074,507 421,929 94,426 0 1,006 (4,218) 598,467 (598,467) (80,744) 1,009,033 173,448 (197,866) 0,4,018,298 (8,884)   | 0                    | 0<br>272,005                          | (3,918,628) | 22:<br>47<br>34<br>95<br>1,699<br>2,10           |
| 0001 0001 0001 0001 0001 0001 0001 000  | 011C 0114A 433F 460A 520A 570F 605E 605E 605E 605E 605E 605E 605E 610A 610A 615E 613Y 615E 613Y 615E 615E 615E 615E 615E 615E 615E 615E   | Total Company Amount Ties to FF1 p.277(k) — Acct 283 Electric)  NOL & TAX CREDIT C/F - DEF TAX ASSET- MJE ACCUM DITC-STATE-ACC 255002 PSO-FUEL OU RECOVERY-WSLE UNBILLED REVENUE PROVS POSS REV REFDS-AL MARK & SPREAD-DEFL-190-AL PROV WORKER'S COMP SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN ACCRD SUP EXEC RETIR PLAN COSTS-SFAS 158 ACCRD BIS UP. SAVINGS PLAN EXP EMPLOYMER SAVINGS PLAN EXP EMPLOYMER SAVINGS PLAN EXP BK PROV UNCOLL ACCTS PROV-TRADING CREDIT RISK - AL PROV-FAS 157 - AL ACCRD COMPANY-WIDE INCENTY PLAN ACCRUED BOOK VACATION PAY (ICDP)-INCENTIVE COMP DEFERRAL PLAN ACCRUED BOOK VACATION PAY (ICDP)-INCENTIVE COMP DEFERRAL PLAN ACCRUED INTEREST EXP - STATE ACCRUED INTEREST EXP - STATE ACCRUED INTEREST EXP - STATE - MJE ACCRUED INTEREST EXP - STATE - MJE ACCRUED INTEREST SHORT-TERM - FIIN 48 ACCRUED INTEREST EXP - STATE - MJE ACCRUED INTEREST SHORT-TERM - FIIN 48 ACCRUED INTEREST TAX RES-ST-FIIN 48-MJE BK DEL RAIL TRANS REVIEXP TAX - BOOK BASIS - EMA-ACC 190 DEFD BK GAIN-NON-AFF SALE-EMA ADVANCE RETAX - INSC. (ICM MO)   | 180,656,249  6,743,696 1,623,253 1,944,689) 7,074,507 0,421,929 222,072 477,073 94,426 343,654 0,953,196 (4,218) 1,697,383 2,109,944 535,375 0,588,4677 (680,744) 1,009,033 173,448 (197,866) 0,0 4,018,298 (6,884) 275,298  | E E E E PTD E Labor Labor E Labor PTD E Labor La | (140,425,853) 6,743,696 1,623,253 (1,944,689) 7,074,507 421,929 94,426 0 1,006 (4,218) 598,467 (598,467) (890,744) 1,009,033 173,448 (197,868) 0 4,018,298 (4,884)  | 0                    | 0<br>272,005                          | (3,918,628) | 22:<br>47<br>34<br>95<br>1,699<br>2,10           |
| ( ( ( ( ( ( ( ( ( ( ( ( ( ( ( ( ( ( (   | 011C 0114A 433F 460A 520A 570E 602A 605E 605E 605E 605E 605E 605E 605E 605E   | Total Company Amount Ties to FF1 p.277(k) — Acct 283 Electric)  NOL & TAX CREDIT C/F - DEF TAX ASSET- MJE ACCUM DITC-STATE-ACC 255002 PSO-FUEL OU RECOVERY-WSLE UNBILLED REVENUE PROVS POSS REV REFDS-AL MARK & SPREAD-DEFL-190-AL PROV WORKER'S COMP SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN ACCRD SUP EXEC RETIR PLAN COSTS-SFAS 158 ACCRD BIS UP. SAVINGS PLAN EXP EMPLOYMER SAVINGS PLAN EXP EMPLOYMER SAVINGS PLAN EXP BK PROV UNCOLL ACCTS PROV-TRADING CREDIT RISK - AL PROV-FAS 157 - AL ACCRD COMPANY-WIDE INCENTY PLAN ACCRUED BOOK VACATION PAY (ICDP)-INCENTIVE COMP DEFERRAL PLAN ACCRUED BOOK VACATION PAY (ICDP)-INCENTIVE COMP DEFERRAL PLAN ACCRUED INTEREST EXP - STATE - AUE ACCRUED INTEREST EXP - STATE - AUE ACCRUED INTEREST EXP - STATE - MUE ACCRUED INTEREST EXP - STATE - MUE ACCRUED INTEREST EXP - STATE - MUE ACCRUED INTEREST SHORT-TERM - FIN 48 ACCRD INTERTS-TAX RES-LT-FIN 48-MUE ACCRD INTERTS-TAX RES-LT-FIN 48-MUE BK DEL RAIL TRANS REVIEXP TAX > BOOK BASIS - EMA-ACC 190 DEFD BK GAIN-NON-AFF SALE-EMA ADVANCE RENTAL INC (CUR MO) REG LIAB-UNREAL MTM GAIN-DEFL   | 180,656,249  6,743,696 1,623,253 1,944,689) 7,074,507 0,421,929 222,072 477,073 94,426 343,654 1,009 553,196 1,006 (4,218) 1,697,383 2,109,944 535,375 0,598,4677 (588,4677) (880,744) 1,009,033 173,448 (197,866) 0,0 4,018,298 (8,884) 275,296 (590,332) 2,7,766 1,681   | E E E Labor Labor E Labor Labor E Labor E Labor E Labor E E Labor  | (140,425,853) 6,743,696 1,623,253 (1,944,689) 7,074,507 421,929 94,426 0 1,006 (4,218) 598,467 (598,467) (890,744) 1,009,033 173,448 (197,866) (97,868) (9,468) (9,468) (197,868) (197,868) (197,868) (197,868) (197,868) (197,868) (197,868) | 0                    | 0<br>272,005<br>275,296               | (3,918,628) | 22:<br>47<br>34<br>95<br>1,699<br>2,10           |
| ( ( ( ( ( ( ( ( ( ( ( ( ( ( ( ( ( ( (   | 011C 0114A 433F 616A 615C 615C MJE 615C MJE 615C 639A 6411 652G 663G 663G 663G 663G 663G 663G 663G 66   | Total Company Amount Ties to FF1 p.277(k) — Acct 283 Electric)  NOL & TAX CREDIT C/F - DEF TAX ASSET- MJE ACCUM DITC-STATE-AIC 255002 PSO-FUEL OU RECOVERY-WSLE UNBILLED REVENUE PROVS POSS REV REFDS-AIL MARK & SPREAD-DEFL-190-AIL PROV WORKER'S COMP SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN ACORD SUP SAVINGS PLAN EXP BK PROV WORDLA COTS PROVETABOING CREDIT RISK - AIL PROVEAS 15T - AIL ACORDED SID FLAN EXP BK PROV MOROLL ACCTS PROVETARDING CREDIT RISK - AIL PROVEAS 15T - AIL ACORDED SON VACATION PAY (ICOP)-INCENTIVE OF OWN DEFERRAL PLAN ACCRUED BOOK VACATION PAY (ICOP)-INCENTIVE COMP DEFERRAL PLAN ACCRUED SON VACATION PAY (ICOP)-INCENTIVE SEVERANCE BENEFITS ACCRUED SINTEREST EXP - STATE - MJE ACCRUED SINTEREST FAP - STATE - MJE ACCRUED INTEREST SAVE SESSET-FIN 48 ACCRUED SINTEREST SAVE SESSET-FIN 48 ACCRUED SINTEREST SAVE SAVE SESSET-FIN 48 ACCRUED SINTEREST SAVE SAVE SESSET-FIN 48 ACCRUED SINTEREST SAVE SAVE SAVE TAX > BOOK BASIS - EMA-AUC 190 DEFD BK CARNINON-AFF S SALE-EMA ADVANCE RENTAL INC (CUR MO) REG LIAB-JUNEAL MTM (GAIN-DEFL REG ASSET-DEFERRED BASE LOAD PUR PWR TAX DEFL - FRAN COSTS PROF SERVICES CAPITALIZED-TX ACCRUED PSE COSTS - SFAS 188  | 180,656,249  6,743,696 1,623,253 1,944,689) 7,074,507 0,421,929 222,072 477,073 94,426 343,654 0,584,426 1,009,103 1 | E E E Labor Labor E Labor E Labor E Labor E Labor E E Labor Labor E E E E E E E E E E E E E E E E E E E  | (140,425,853) 6,743,696 1,623,253 (1,944,689) 7,074,507 421,929 94,426 0 1,006 (4,218) 598,467 (598,467) (80,744) 1,009,033 173,448 (197,866) 0,4,018,298 (8,884)   | 0                    | 0<br>272,005<br>275,296<br>27,766     | (3,918,628) | 222<br>47<br>34<br>95<br>1,69<br>2,10<br>53      |
| ( ( ( ( ( ( ( ( ( ( ( ( ( ( ( ( ( ( (   | 011C 0114A 433F 460A 520A 605E 605E 605E 605E 605E 605E 605E 605E   | Total Company Amount Ties to FF1 p.277(k) — Acct 283 Electric)  NOL & TAX CREDIT C/F - DEF TAX ASSET- MJE ACCUM DITC-STATE-AC 255002 PSO-FUEL OU RECOVERY-WSLE UNBILLED REVENUE PROVS POSS REV REFDS-AL MARK & SPREAD-DEFL-190-AL PROV WORKER'S COMP SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN ACCRD SUP EXEC RETIR PLAN COSTS-SFAS 158 ACCRD BK SUP. SAVINGS PLAN EXP EMPLOYMER SAVINGS PLAN EXP BK PROV UNCOLL ACCTS PROV-TRADING CREDIT RISK - AL PROV-FAS 157 - AL ACCRD COMPANY-WIDE INCENTY PLAN ACCRUED BOOK VACATION PAY (ICDP)-INCENTIVE COMP DEFERRAL PLAN ACCRUED BOOK VACATION PAY (ICDP)-INCENTIVE COMP DEFERRAL PLAN ACCRUED INTEREST EXP - STATE - AUE ACCRUED INTEREST EXP - STATE - AUE ACCRUED INTEREST EXP - STATE - AUE ACCRUED INTEREST EXP - STATE - MUE ACCRUED INTEREST EXP - STATE - AUE ACCRUED INTEREST EXP - STATE - MUE ACC | 180,656,249  6,743,696 1,623,253 1,944,689) 7,074,507 0,421,929 222,072 477,073 94,426 343,654 1,009 553,196 1,006 (4,218) 1,687,383 2,109,944 535,375 0,588,4677 (680,744) 1,009,033 173,448 (197,866) 0,009,033 173,448 (197,866) 0,009,033 27,766 1,681 1,720,223 2,430,322   | E E E E E Labor Labor E Labor E Labor E Labor E E Labor E E E E E E E E E E E E E E E E E E E  | (140,425,853) 6,743,696 1,623,253 (1,944,689) 7,074,507 421,929 94,426 0 1,006 (4,218) 598,467 (598,467) (890,744) 1,009,033 173,448 (197,866) (97,988) (8,884) (590,332) 0 14,720,223  | 0                    | 0<br>272,005<br>275,296<br>27,766     | (3,918,628) | 222<br>47<br>34<br>95<br>1,69<br>2,10<br>53      |
| ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( )   | 011C 0114A 433F 616A 615C 615C MJE 615C MJE 615C 615C 615C 615C 615C 615C 615C 615C   | Total Company Amount Ties to FF1 p.277(k) — Acct 283 Electric)  NOL & TAX CREDIT C/F - DEF TAX ASSET- MJE ACCUM DITC-STATE-AIC 2550002 PSO-FUEL OU RECOVERY-WSLE UNBILLED REVENUE PROVS POSS REV REFDS-AIL MARK & SPREAD-DEFL-190-AIL PROV WORKER'S COMP SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN ACORD SUP EXECUTIVE RETIREMENT PLAN ACORD SUP EXECUTIVE RETIREMENT PLAN ACORD SUP EXECUTIVE RETIREMENT PLAN ACORD BIS VIP. SAVINGS PLAN EXP EMPLOYER SAVINGS PLAN EXP EMPLOYER SAVINGS PLAN EXP BK PROV UNCOLL ACCTS PROV-TRADING CREDIT RISK - AIL PROV-FAS 157 - AIL ACCRED BOOK VACATION PAY (ICOP)-INCENTIVE COMP DEFERRAL PLAN ACCRED DEFESS PAY BEST TO SERVE PAY ACCRED DEFESS PAY BEST TO SERVE PAY ACCRED DEFESS PAY BEST TO SERVE PAY TAX S BOOK BASIS - EMA-AUC 190 DEFO BK GANINON-AFF S ALL-EMA ADVANCE RENTAL INC (CUR MO) REG LIAB-UNREAL MTM GAIN-DEFL REG ASSET-DEFERRED BASE LOAD PUR PWR TAX DEFL - FRAN COSTS PROF SERVICES CAPITALIZED-TX ACCRED DEFS COSTS - SFAS 188 ACCRED DEFS COSTS - SFAS 183 ACCRED DEFS SFAS 183  | 180,656,249  6,743,696 1,623,253 1,944,689) 7,074,507 0,421,929 222,072 477,073 94,426 953,196 1,009 1 | E E E Labor Labor E Labor E Labor E Labor E Labor E E Labor E Labor Labor Labor E E E E E E E E E E E E E E E E E E E  | (140,425,853) 6,743,696 1,623,253 (1,944,699) 7,074,507 421,929 94,426 0 1,006 (4,218) 598,467 (598,467) (890,744) 1,009,033 1,03,448 (174,866) 0 4,018,298 (8,884) (590,332) 0   | 0                    | 0<br>272,005<br>275,296<br>27,766     | (3,918,628) | 222<br>47<br>34<br>95<br>1,69<br>2,10<br>53      |
| 0001 0001 0001 0001 0001 0001 0001 000  | 011C 0114A 433F 460A 520A 605E 605E 605E 605E 605E 605E 605E 605E   | Total Company Amount Ties to FF1 p.277(k) — Acct 283 Electric)  NOL & TAX CREDIT C/F - DEF TAX ASSET- MJE ACCUM DITC-STATE-AC 255002 PSO-FUEL OU RECOVERY-WSLE UNBILLED REVENUE PROVS POSS REV REFDS-AL MARK & SPREAD-DEFL-190-AL PROV WORKER'S COMP SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN ACCRD SUP EXEC RETIR PLAN COSTS-SFAS 158 ACCRD BK SUP. SAVINGS PLAN EXP EMPLOYMER SAVINGS PLAN EXP BK PROV UNCOLL ACCTS PROV-TRADING CREDIT RISK - AL PROV-FAS 157 - AL ACCRD COMPANY-WIDE INCENTY PLAN ACCRUED BOOK VACATION PAY (ICDP)-INCENTIVE COMP DEFERRAL PLAN ACCRUED BOOK VACATION PAY (ICDP)-INCENTIVE COMP DEFERRAL PLAN ACCRUED INTEREST EXP - STATE - AUE ACCRUED INTEREST EXP - STATE - AUE ACCRUED INTEREST EXP - STATE - AUE ACCRUED INTEREST EXP - STATE - MUE ACCRUED INTEREST EXP - STATE - AUE ACCRUED INTEREST EXP - STATE - MUE ACC | 180,656,249  6,743,696 1,623,253 1,944,689) 7,074,507 0,421,929 222,072 477,073 94,426 343,654 1,009 553,196 1,006 (4,218) 1,697,383 2,109,944 535,375 0,598,4677 (588,477) (880,744) 1,009,033 173,448 (197,866) 0,009,033 173,448 (197,866) 2,009,032 2,7,66 1,681 1,681 1,681 1,681 1,681   | E E E E E Labor Labor E Labor E Labor E Labor E E Labor E E E E E E E E E E E E E E E E E E E  | (140,425,853) 6,743,696 1,623,253 (1,944,689) 7,074,507 421,929 94,426 0 1,006 (4,218) 598,467 (598,467) (890,744) 1,009,033 173,448 (197,866) (97,988) (8,884) (590,332) 0 14,720,223  | 0                    | 0<br>272,005<br>275,296<br>27,766     | (3,918,628) | 222<br>47<br>34<br>95<br>1,69<br>2,10<br>53      |
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| 0001 0001 0001 0001 0001 0001 0001 000  | 011C 0114A 433F 460A 520A 576F 602A 605E 605F 605A 605F 605A 605F 610U 610V 610V 613K 613Y 613E 615C 615C-MJE 615C 638C 638A 6411 655 656A 656B 651C 658A 6411 657 659A 6411 657 657 659A 6411 657 657 659A 6411 657 657 659A 6411 657 657 657 657 657 657 657 657 657 657  | Total Company Amount Ties to FF1 p.277(k) — Acct 283 Electric)  NOL & TAX CREDIT C/F - DEF TAX ASSET- MJE ACCUM DITC-STATE-AC 255002 PSO-FUEL OU RECOVERY-WSLE UNBILLED REVENUE PROVS POSS REV REFDS-AL MARK & SPREAD-DEFL-190-AL PROV WORKER'S COMP SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN ACCRD SUP EXECUTER TELAN COSTS-SFAS 158 ACORD BK SUP. SAVINGS PLAN EXP EMPLOYER STORE THE AN ACCRD SUPPLIAN ACCRD BK SUP. SAVINGS PLAN EXP EMPLOYER STORE EMPLOYER SOVINGS PLAN EXP EMPLOYER STORE EMPLOYER SOVINGS PLAN EXP EMPLOYER SEVER SAVINGS EMPLOYER EMPLOYER EMPLOYER SEVER SAVINGS EMPLOYER EMPLOYER SEVER SAVINGS EMPLOYER E | 180,656,249  6,743,696 1,623,253 1,944,689) 7,074,507 0,421,929 222,072 477,073 94,426 953,196 1,009 1,009 1,1009  | E E E Labor Labor E Labor E Labor E Labor E Labor E Labor E E Labor Labor E E E E E E E E E E E E E E E E E E E  | (140,425,853) 6,743,696 1,623,253 (1,944,699) 7,074,507 421,929 94,426 0 1,006 (4,218) 598,467 (598,467) (890,744) 1,009,033 1,0348 (197,866) 0 4,018,298 (8,884) (590,332) 0 14,720,223 6,868,120 (85,469) 304,041 693,998                   | 0                    | 272,005<br>275,296<br>27,766<br>1,681 | (3,918,628) | 222<br>47<br>34<br>95<br>1,69<br>2,10<br>53      |
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| 0001 0001 0001 0001 0001 0001 0001 000  | 011C 0114A 433F 460A 520A 576F 602A 605E 605F 605A 605F 605A 605F 610U 610V 610V 613K 613Y 613E 615C 615C-MJE 615C 638C 638A 6411 655 656A 656B 651C 658A 6411 657 659A 6411 657 657 659A 6411 657 657 659A 6411 657 657 659A 6411 657 657 657 657 657 657 657 657 657 657  | Total Company Amount Ties to FF1 p.277(k) — Acct 283 Electric)  NOL & TAX CREDIT C/F - DEF TAX ASSET- MJE ACCUM DITC-STATE-AC 255002 PSO-FUEL OU RECOVERY-WSLE UNBILLED REVENUE PROVS POSS REV REFDS-AL MARK & SPREAD-DEFL-190-AL PROV WORKER'S COMP SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN ACCRD SUP EXECUTER TELAN COSTS-SFAS 158 ACORD BK SUP. SAVINGS PLAN EXP EMPLOYER STORE THE AN ACCRD SUPPLIAN ACCRD BK SUP. SAVINGS PLAN EXP EMPLOYER STORE EMPLOYER SOVINGS PLAN EXP EMPLOYER STORE EMPLOYER SOVINGS PLAN EXP EMPLOYER SEVER SAVINGS EMPLOYER EMPLOYER EMPLOYER SEVER SAVINGS EMPLOYER EMPLOYER SEVER SAVINGS EMPLOYER E | 180,656,249  6,743,696 1,623,253 1,944,689) 7,074,507 0,421,929 222,072 477,073 94,426 953,196 1,009 1,009 1,1009  | E E E Labor Labor E Labor E Labor E Labor E Labor E Labor E E Labor Labor E E E E E E E E E E E E E E E E E E E  | (140,425,853) 6,743,696 1,623,253 (1,944,699) 7,074,507 421,929 94,426 0 1,006 (4,218) 598,467 (598,467) (890,744) 1,009,033 1,0348 (197,866) 0 4,018,298 (8,884) (590,332) 0 14,720,223 6,868,120 (85,469) 304,041 693,998                   | 0                    | 272,005<br>275,296<br>27,766<br>1,681 | (3,918,628) | 222<br>477<br>344<br>955<br>1,697<br>2,109       |
| 0001 0001 0001 0001 0001 0001 0001 000  | 011C 0114A 433F 460A 520A 576F 602A 605E 605F 605A 605F 605A 605F 610U 610V 610V 613E 613E 613E 613E 615C 615C MJE 615C 638C 639A 6411 655G 663U 615C 638C 663U 615C 615C MJE 615F 615C 638C 663U 615C 615C MJE 615C 615C 615C 615C 615C 615C 615C 615C   | Total Company Amount Ties to FF1 p.277(k) — Acct 283 Electric)  NOL & TAX CREDIT C/F - DEF TAX ASSET- MJE ACCUM DITC-STATE-AC 2550002 PSO-FUEL OU RECOVERY-WSLE UNBILLED REVENUE PROVS POSS REV REFDS-AL MARK & SPREAD-DEFL-190-AL PROV WORKER'S COMP SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN ACCRD SUP EXECUTER TELAN COSTS-SFAS 158 ACCRD BIX SUP. SAVINGS PLAN EXP EMPLOYER STORE THE AN ACCRD SIP STATE ACCRDED BIS FLAN EXP EX PROV LOCAL ACCTS PROV-TRADING CREDIT RISK - AL PROV-FAS 157 - AL ACCRD COMPANY-WISE INCENTY PLAN ACCRD DITTEREST EXP - STATE ACCRD INTREST EXP - STATE ACCRD INTR | 180,656,249  6,743,696 1,623,253 1,944,689) 7,074,507 0,421,929 222,072 477,073 94,426 343,654 0,698,474 1,099,344 535,376 586,477 (598,477) (598,477 (598,4 | E E E Labor Labor E Labor Labor E Labor Labor E Labor Labor Labor Labor Labor Labor Labor Labor E E E E E E E E E E E E E E E E E E E  | (140,425,853) 6,743,696 1,623,253 (1,944,699) 7,074,507 421,929 94,426 0 1,006 (4,218) 598,467 (598,467) (890,744) 1,009,033 (7,348) (590,332) 0 4,018,298 (8,884) (590,332) 0 14,720,223 6,888,120 (85,469) 304,041 693,998 (91,183)         | 0                    | 275,296<br>27,766<br>1,681            | (3,918,628) | 222<br>47<br>34<br>95<br>1,69<br>2,10<br>53      |

## Worksheet C-2 - ADIT & ITC Details

#### PUBLIC SERVICE COMPANY OF OKLAHOMA DETAIL OF DEFERRED INCOME TAX BALANCES AS OF DECEMBER 31, 2010

| 21001<br>21001<br>21001  | Line #   | Description  | Balance  |  | Exclusions   | 100%<br>Transmission PTD Plant   | T&D         | Labor   |
|--|--|--|--|--|--|--|-------------|---|
| 21001<br>21001<br>21001  | 210E   | LIBERALIZED DEPR-ELIG DFL  | (186,118,660)  | PTD  | Lacitations  | (186,118,660)  | 140         | Luboi   |
| 1001   | 230A   | ACRS BENEFIT NORMALIZED  | (251,484,438)  | PTD  |  | (251,484,438)  |             |   |
|  | 230G<br>230I   | ACRS-ACCRUED BK REMOVAL COSTS CAPD INTEREST-SECTION 481(a)-CHANGE IN METHD   | (16,947,671)<br>(1,257,723)  | PTD  |  | (16,947,671)<br>(1,257,723)  |             |   |
| 1001   | 230J   | RELOCATION CST-SECTION 481(a)-CHANGE IN METHD  | 92,625   | PTD  |  | 92,625   |             |   |
| 1001<br>1001   | 230X<br>280H   | R & D DEDUCTION - SECTION 174  BK PLANT IN SERVICE - SEAS 143 - APO  | (1,708,786)<br>(1,924,994)   | PTD  | (1.924.994)  | (1,708,786)  |             |   |
| 1001   | 295A   | BK PLANT IN SERVICE - SFAS 143 - ARO<br>GAIN/LOSS ON ACRS/MACRS PROPERTY   | (22,103,954)   | PTD  | (1,024,004)  | (22,103,954)   |             |   |
|  | 295C<br>320A   | GAIN/LOSS ON ACRS/MACRS-BK/TX UNIT OF PROP<br>ABFUDC   | 1,564,355<br>(4,856,440)   | PTD<br>PTD   |  | 1,564,355<br>(4,856,440)   |             |   |
| 1001   | 380J   | INT EXP CAPITALIZED FOR TAX  | 7,092,198  | PTD  |  | 7,092,198  |             |   |
|  | 390A<br>510H   | CIAC - BOOK RECEIPTS<br>PROPERTY TAX-NEW METHOD-BOOK   | 9,788,448<br>(66.677)  | E<br>PTD   | 9,788,448  | (66,677)   |             |   |
| 1001   | 532A   | PERCENT REPAIR ALLOWANCE   | (23,497,944)   | PTD  |  | (23,497,944)   |             |   |
| 1001   | 532C   | BOOK/TAX UNIT OF PROPERTY ADJ  | (9,881,783)  | PTD  |  | (9,881,783)  |             |   |
| 1001<br>1001   | 532D<br>534A   | BOOK/TAX UNIT OF PROPERTY ADJ-SEC 481 ADJ<br>CAPITALIZED RELOCATION COSTS  | (22,290,407)<br>(9,495,678)  | PTD  |  | (22,290,407)<br>(9,495,678)  |             |   |
| 1001   | 630R   | ACCRD ENERGY CONSERV EXPEND  | (178,005)  | PTD  |  | (178,005)  |             |   |
|  | 651A<br>710H   | IMPAIRED ASSETS RES-FAS 121-BK<br>AMORT ELEC PLT ACQ ADJS  | 10,996,441<br>51,037   | E  | 10,996,441<br>51,037   |  |             |   |
| 1001   | 710T   | AMORT CHELSEA MUN AUTH-TX  | 31,820   | E  | 31,820   |  |             |   |
| 1001   | 710U   | CHELSEA ACQUSITON ADJ-25 YR TX<br>PLANT ACQUISITION ADJ-CSIAP-TX   | 134,172  | E  | 134,172  |  |             |   |
|  | 710V<br>711N   | CAPITALIZED SOFTWARE COSTS-TAX   | 150,789<br>5.993   | E<br>Labor   | 150,789  |  |             | 5.  |
| 1001   | 7110   | BOOK LEASES CAPITALIZED FOR TAX  | (918,799)  | PTD  |  | (918,799)  |             | -   |
| 1001<br>1001   | 711R<br>712K   | CAPITALIZED LEASES - A/C 1011 ASSETS CAPITALIZED SOFTWARE COST-BOOK  | (86,916)<br>(3,615,625)  | PTD<br>Labor   |  | (86,916)   |             | (3,615,   |
| 1001   | 910K   | REMOVAL OST  | (51,887,687)   | PTD  |  | (51,887,687)   |             | (3,013,   |
| 1001   | 910N   | ACCRUED BK REMOVAL COST - ACRS   | 14,486,761   | PTD  |  | 14,486,761   |             |   |
| 1001<br>1001   | 930A<br>930J   | PROV FOR WRITEDOWN OF INVEST<br>BOOK > TAX BASIS-PRTSHP INVEST   | 644,392<br>(2,940,256)   | E  | 644,392<br>(2,940,256)   |  |             |   |
| 1001   | 9401   | 1985-1987 IRS AUDIT SETTLEMENT   | (135,065)  | PTD  | (2,540,250)  | (135,065)  |             |   |
| 1001<br>2821001  | 960F-XS  | EXCESS ADFIT 282 TOTAL ELECTRIC ACCOUNT SUBTOTAL   | (9,519,732)<br>(575,878,210)   | PTD  | 16,931,849   | (9,519,732)<br>0 (589,200,427)   | 0           | (3,609,   |
|  | absolute valu  | ie Total Company Amount Ties to FF1 p.275(k) - Acct 282 Electric   | (575,878,210)  |  | ,  | 2 (23)23)127   | ·           | (-)   |
|  | 433B   | INTEREST-FUEL OVER/UNDER RECOVERY  | 1,490  | E  | 1,490  |  |             |   |
|  | 575E<br>576E   | MTM BK GAIN-A/L-TAX DEFL<br>MARK & SPREAD-DEFL-283-A/L   | 360,986  | E  | 360,986<br>0   |  |             |   |
| 001  | 605B   | ACCRUED BK PENSION EXPENSE   | (28,168,927)   | Labor  |  |  |             | (28,168   |
| 001  | 605C   | ACCRUED BK PENSION COSTS - SFAS 158<br>REG ASSET-UNREAL LOSS FWD CMMT  | 46,558,141   | E  | 46,558,141   |  |             | , 2,.30   |
|  | 610S<br>611S   | REG ASSET-UNREAL LOSS FWD CMMT<br>UMBRELLA TRUST - PLCY CSV EARN   | 0  | PTD<br>E   | 0  | 0  |             |   |
| 001  | 612D   | FUEL INVENTORIES   | (675,209)  | E  | (675,209)  |  |             |   |
| 001  | 612E   | ACCRUED RAIL SETTLEMENT - BNFS   | 0  | E  | 0  |  |             |   |
|  | 614D<br>630A   | PROV TAKE OR PAY SETTLEMENT<br>DEFD EXPS (AIC 186)<br>DEFD CLD R&D PROJ CSTS   | 0  | E<br>PTD   | 0  | 0  |             |   |
| 001  | 630H   | DEFD CLD R&D PROJ CSTS   | 0  | PTD  |  | 0  |             |   |
| 001<br>001   | 630J<br>630M   | DEFD STORM DAMAGE<br>RATE CASE DEFD CHGS   | (11,695,170)<br>(157,893)  | PTD<br>PTD   |  | (11,695,170)   |             |   |
| 001  | 630R   | ACCRD ENERGY CONSERV EXPEND  | (157,693)  | PTD  |  | (157,893)  |             |   |
| 001  | 632U   | BK DEFL - DEMAND SIDE MNGMT EXP  | (1,327,541)  | PTD  |  | (1,327,541)  |             |   |
|  | 638A<br>639C   | BOOK > TAX BASIS - EMA-A/C 283<br>DEFD BK LOSS-NON-AFF SALE-EMA  | 4,393<br>(4,018,298)   | E  | 4,393<br>(4,018,298)   |  |             |   |
| 001  | 640K   | DEFD TAX GAIN-EPA AUCTION  | (258,616)  | Ē  | (258,616)  |  |             |   |
|  | 651P<br>660M   | NUMANCO & RIKA OPERATIONS-TX<br>REG ASSET-CARRY COST ON STRANDED COST  | (1.971.901)  | E<br>PTD   | 0  | (1 971 901)  |             |   |
|  | 660N   | REG ASSET-DEFD CARRY COST ON STRANDED COST   | 1.293.462  | PTD  |  | 1,293,462  |             |   |
| 001  | 660R   | REG ASSET - DEFD ACCR VEGETATION MGT EXPENSE   | (4,656,125)  | T&D  |  | 1,220,122  | (4,656,125) |   |
| 001<br>001   | 661R<br>661S   | REG ASSET - SFAS 158 - PENSIONS<br>REG ASSET - SFAS 158 - SERP   | (46,558,141)<br>(108,000)  | E  | (46,558,141)<br>(108,000)  |  |             |   |
|  | 661T   | REG ASSET - SFAS 158 - OPEB<br>REG ASSET - LAWTON SETTLEMENT   | (11,550,370)   | Ē  | (11,550,370)   |  |             |   |
| 001  | 661U   | REG ASSET - LAWTON SETTLEMENT  | (0)  | E  | (0)  |  |             |   |
| 001<br>001   | 661V<br>663B   | REG ASSET - RED ROCK FACILITY<br>REG ASSET - DEFD CAPACITY COSTS   | (2,081,985)<br>(46,773)  | E  | (2,081,985)<br>(46,773)  |  |             |   |
| 1001   | 663C   | REG ASSET - GENERATION MAINTENANCE EXPENSE   | (1,429,169)  | Ē  | (1,429,169)  |  |             |   |
|  | 663D   | REG ASSET - NOX EXPENSE<br>REG ASSET - PSO ICE STORM EXPENSES  | (154,660)  | E  | (154,660)  |  |             |   |
|  | 664K<br>900A   | REG ASSET - PSO ICE STORM EXPENSES<br>LOSS ON REACQUIRED DEBT  | (6,039,574)<br>(2,896,989)   | E<br>PTD   | (6,039,574)  | (2,896,989)  |             |   |
|  | 906A   | ACCRD SFAS 106 PST RETIRE EXP  | 3,541,312  | Labor  |  | (=,==,==)  |             | 3,541,  |
| 1001   |  | SFAS 106 PST RETIRE EXP - NON-DEDUCT CONT  |  |  |  |  |             | 2.632.  |
| 1001<br>1001   | 906D   |  | 2,632,422  | Labor  | 0  |  |             | 2,002   |
| 1001<br>1001<br>1001   | 906D<br>913Y<br>985A   | BK DEFL - MERGER COSTS DEFERRED SOP 98-5   | 2,632,422<br>0<br>0  | E<br>PTD   | 0  | 0  |             | 2,002   |
| 001<br>001<br>001<br>001   | 906D<br>913Y<br>985A   | BK DEFL - MERGER COSTS DEFERRED SOP 98-5 DEFERRED STATE INCOME TAX   | 0  | E<br>PTD   | 0  | 0<br>(90,251,751)  |             | 2,002   |
| 1001<br>1001<br>1001<br>1001<br>1002<br>2831   | 906D<br>913Y<br>985A<br>DSIT   | BK DEFL - MERGER COSTS<br>DEFERRED SOP 98-5  | (90,251,751)<br>(159,654,888)  | E<br>PTD   | (25,995,786)   |  | (4,656,125) |   |
| 001<br>001<br>001<br>001<br>001<br>002<br>2831<br>(8   | 906D<br>913Y<br>985A<br>DSIT   | BIN DEFL. MERICER COSTS DEFERRED SOF 98-5  DEFERRED STATE INCOME TAX  TOTAL ELECTRIC ACCOUNT SUBTOTAL  te Total Company Amount Ties to FFI p. 277(x) – Acct 283 Electric   | (90,251,751)<br>(159,654,888)<br>(159,654,888)   | E<br>PTD   | (25,995,786)   | (90,251,751)   | (4,656,125) |   |
| 001<br>001<br>001<br>001<br>001<br>002<br>2831<br>(8   | 906D<br>913Y<br>985A<br>DSIT   | BK DEFL - MERGER COSTS DEFERRED SOP 98-5 DEFERRED STATE INCOME TAX TOTAL ELECTRIC ACCOUNT SUBTOTAL   | (90,251,751)<br>(159,654,888)  | E<br>PTD   |  | (90,251,751)   | (4,656,125) |   |
| 001<br>001<br>001<br>001<br>002<br>2831<br>(s<br>001<br>001  | 906D<br>913Y<br>985A<br>DSIT<br>absolute value<br>014A<br>433F<br>460A   | BK DEFL - MERGER COSTS DEFERRED SOF 98-8  DEFERRED STATE INCOME TAX  TOTAL ELECTRIC ACCOUNT SUBTOTAL  TOTAL CONTROL OF THE PROPERTY OF THE PRO | (90,251,751)<br>(159,654,888)<br>(159,654,888)   | E<br>PTD<br>PTD  | (25,995,786)<br>1,649,784  | (90,251,751)<br>0 (107,007,782)  | (4,656,125) |   |
| 001<br>001<br>001<br>001<br>002<br>2831<br>(a<br>001<br>001<br>001<br>001  | 906D<br>913Y<br>985A<br>DSIT<br>absolute valu<br>014A<br>433F<br>460A<br>510H  | BIK DEFL. MERGER COSTS DEFERRED SOF 98-5  DEFERRED STATE INCOME TAX  TOTAL ELECTRIC ACCOUNT SUBTOTAL  TOTAL COMPANY AMOUNT THE OFFT P. 277(k) – Acct 283 Electric  ACCUM DITC STATE-AIC 255002 PSOFUEL OUT RECOVERY-WISLE  UNBILLED REVENUE  PROPERTY TAX-EW METHOD-BOOK   | (90,251,751)<br>(159,654,888)<br>(159,654,888)<br>(159,654,888)<br>1,649,784<br>(8,946,274)<br>5,717,961   | E PTD  PTD  E E E PTD  | (25,995,786)<br>1,649,784<br>(6,946,274)   | (90,251,751)<br>0 (107,007,782)  | (4,656,125) |   |
| 001<br>001<br>001<br>001<br>002<br>2831<br>(a<br>001<br>001<br>001<br>001<br>001   | 906D<br>913Y<br>985A<br>DSIT<br>absolute valu<br>014A<br>433F<br>460A<br>510H<br>520A  | BIN DEFL. MERICAR COSTS DEFERRED SOF 98-5  DEFERRED STATE INCOME TAX  TOTAL ELECTRIC ACCOUNT SUBTOTAL  TOTAL CHARACTER OF PROPER OF PROPERTY OF PROPER | (90,251,751)<br>(159,654,888)<br>(159,654,888)<br>(159,654,888)<br>(8,946,274)<br>5,717,961  | E<br>PTD<br>PTD<br>E<br>E<br>E<br>PTD<br>PTD   | (25,995,786)<br>1,649,784<br>(6,946,274)   | (90,251,751)<br>0 (107,007,782)  | (4,656,125) |   |
| 001<br>001<br>001<br>001<br>002<br>2831<br>(£<br>001<br>001<br>001<br>001<br>001<br>001<br>001<br>001  | 906D<br>913Y<br>985A<br>DSIT<br>014A<br>433F<br>460A<br>510H<br>520A<br>575G<br>576F   | BIN DEFL. MERICER COSTS DEFERRED SOF 98-5  DEFERRED STATE INCOME TAX  TOTAL ELECTRIC ACCOUNT SUBTOTAL  TOTAL CLECTRIC ACCOUNT SUBTOTAL  TOTAL COMPANY AND THE TOTAL STATE ACC 255002  ACCUM DITIC STATE ACC 255002  DOS OFFLET ON THE TOTAL STATE ACC 255002  UNBILLED REVENUE  UNBILLED REVENUE  BY TOTAL STATE ACC 255002  MTM BK LOSS ALTAX DEFL  | (90,251,751)<br>(159,654,888)<br>(159,654,888)<br>(159,654,888)<br>(159,654,888)<br>(1,649,784)<br>(8,946,274)<br>(5,717,961)<br>0<br>706,272<br>0<br>1111,102   | E E E E PTD PTD E E E  | (25,995,786)<br>1,649,784<br>(8,946,274)<br>5,717,961  | (90,251,751)<br>0 (107,007,782)  | (4,656,125) | (21,995   |
| 001<br>001<br>001<br>001<br>002<br>2831<br>(£<br>001<br>001<br>001<br>001<br>001<br>001<br>001<br>001  | 906D<br>913Y<br>985A<br>DSIT<br>014A<br>433F<br>460A<br>575G<br>576F<br>602A   | BIN DEFL. MERIGER COSTS DEFERRED SOF 98-8  DEFERRED STATE INCOME TAX  TOTAL ELECTRIC ACCOUNT SUBTOTAL  FOR TOTAL CONTROL TO THE TOTAL C | (90,251,751)<br>(199,654,888)<br>(159,654,888)<br>(159,654,888)<br>1,649,784<br>(8,946,274)<br>5,717,961<br>0<br>706,272   | E PTD PTD E E Labor  | (25,995,786)<br>1,649,784<br>(8,946,274)<br>5,717,961  | (90,251,751)<br>0 (107,007,782)  | (4,656,125) | (21,995   |
| 001 001 001 001 002 2831 (ε 001 001 001 001 001 001 001 001 001 00   | 906D<br>913Y<br>913Y<br>995A<br>DSIT<br>014A<br>433F<br>460A<br>510H<br>520A<br>575G<br>602A<br>605E<br>605F   | BIK DEFL. MERGER COSTS DEFERRED SOF 98-5  DEFERRED STATE INCOME TAX  TOTAL ELECTRIC ACCOUNT SUBTOTAL  FO TOAL CHARGE ACCOUNT SUBTOTAL  ACCUM DITC 5TATE-AC 2-550002  PROVINCE OF MECONETY-WALE  UNBILLED REPARAMENT ACCOUNT ACCUMENT TO ACCUMENT ACCUMENT TO ACCUMENT TO ACCUMENT TO ACCUMENT TO ACCUMENT ACCUMENT TO ACCUMENT | (90,251,751)<br>(159,654,888)<br>(159,654,888)<br>(159,654,888)<br>1,849,734<br>5,717,961<br>0,706,272<br>0,111,102<br>211,811<br>448,556<br>108,000   | E PTD PTD  E E E PTD PTD  E E E E E PTD E E E Labor Labor E  | (25,995,786)<br>1,649,784<br>(8,946,274)<br>5,717,961  | (90,251,751)<br>0 (107,007,782)  | (4,656,125) | (21,995<br>211<br>448   |
| 001  | 906D<br>913Y<br>985A<br>DSIT<br>014A<br>433F<br>460A<br>510H<br>575G<br>575G<br>602A<br>605E<br>600F<br>600F   | BIK DEFL. MERGER COSTS DEFERRED SOF 98-5  DEFERRED STATE INCOME TAX  TOTAL ELECTRIC ACCOUNT SUBTOTAL  FO TOAL CHARGE ACCOUNT SUBTOTAL  ACCUM DITC 5TATE-AC 2-550002  PROVINCE OF MECONETY-WALE  UNBILLED REPARAMENT ACCOUNT ACCUMENT TO ACCUMENT ACCUMENT TO ACCUMENT TO ACCUMENT TO ACCUMENT TO ACCUMENT ACCUMENT TO ACCUMENT | (90,251,751)<br>(199,654,888)<br>(199,654,888)<br>(199,654,888)<br>1,649,784<br>(8,946,274)<br>5,717,961<br>7,706,21<br>0<br>111,102<br>211,811<br>448,556<br>108,000<br>319,754   | E PTD PTD  E E E PTD PTD E Labor Labor E Labor   | (25,995,786)  1,649,784 (8,946,274) 5,717,961  0 111,102   | (90,251,751)<br>0 (107,007,782)  | (4,656,125) | (21,995<br>211<br>448   |
| 001 001 001 001 002 2831 (£  001 001 001 001 001 001 001 001 001 0   | 906D<br>913Y<br>985A<br>DSIT<br>014A<br>433F<br>460A<br>510H<br>520A<br>575G<br>605E<br>605E<br>605E<br>605I<br>605O   | BIK DEFL. A WERGER COSTS DEFERRED SOF 98-8  DEFERRED STATE INCOME TAX  TOTAL ELECTRIC ACCOUNT SUBTOTAL  FOR TOAL COME TO THE CONTROL OF THE CONTROL  ACCUM DITC-STATE-AIC 2550002 PSO-FUEL OU RECOVERY-WISLE  UNBILLED REVENUE PROVERTY TAX-NEW METHOD-BOOK PROVIS PICSS REV REFINS MARK & SPREAD OEFL-190-AIL  PROV WORDERS COMP  SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN  ACCID SUP EXCEPTIR PLAN COSTS-SFAS 158  | (80,251,751)<br>(159,654,886)<br>(199,654,886)<br>(199,654,886)<br>(199,654,874)<br>5,717,961<br>0,766,272<br>0,111,102<br>211,811<br>446,555<br>149,764<br>319,764  | E PTD PTD  E E E PTD PTD  E E E E E PTD E E E Labor Labor E  | (25,995,786)<br>1,649,784<br>(6,946,274)<br>5,717,961<br>0<br>111,102  | (90,251,751)<br>0 (107,007,782)  | (4,656,125) | (21,995<br>211<br>448<br>319                                    |
| 001 001 001 002 2831 (ε 001 001 001 001 001 001 001 001 001 00   | 906D<br>913Y<br>913Y<br>913Y<br>913Y<br>913Y<br>913Y<br>913Y<br>913Y   | BIX DEFL. MERICAR COSTS DEFERRED SOF 98-5  DEFERRED STATE INCOME TAX  TOTAL ELECTRIC ACCOUNT SUBTOTAL  TOTAL ELECTRIC ACCOUNT SUBTOTAL  TOTAL CHARLES AND ACCOUNT SUBTOTAL  TOTAL COMMITTION OF FET 1977 (N) – ACCI 283 Electric  ACCUM DITIC-STATE-AC 255002  LINBILLED REVENUE  LINBILLED REVENUE  MIT BIX LOSS ALT AX DEFL  MARK A SPREAD DEFL 190-AL  PROV MORKER'S COMP  SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN  ACCID DIS UP SEC RETIR PLAN COSTS-SFAS 188  ACCID DIS SUB-SANIOSS PLAN EX  ACCID DIS SUB-SANIOSS PLAN EXPL  BY PROV UNCOLU ACCIS  | (90.251,751)<br>(159,654,888)<br>(159,654,888)<br>(159,654,888)<br>1,849,784<br>(8,946,274)<br>5,717,96<br>776,272<br>111,102<br>211,811<br>448,556<br>108,000<br>319,754<br>0<br>392,236  | E PTD PTD  E E E E PTD PTD E E E Labor Labor E Labor E   | (25,995,786)  1,649,784 (8,946,274) 5,717,961  0 111,102 108,000   | (90,251,751)<br>0 (107,007,782)  | (4,656,125) | (21,995<br>211<br>448<br>319                                    |
| 001  | 906D<br>913Y<br>985A<br>DSIT<br>014A<br>433F<br>460A<br>510H<br>575G<br>576F<br>605A<br>605E<br>605I<br>605O<br>610A   | DEFERRED SOF 98-8  DEFERRED SOF 98-8  DEFERRED STATE INCOME TAX  TOTAL ELECTRIC ACCOUNT SUBTOTAL  FOR TOTAL CONTROL TO THE TOTAL  ACCIUM DITIOS TATE-AC 255002  PROFUEL OU RECOVERY-WISLE  UNBILLED REVENUE  PROVERTY TAX-ANEW METHOD-BOOK  PROVIS POOS REV FEEDS  MTM BK LOSS-AL-TAX DEFL  MANUE S WISLES DE 18-9-AL  SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN  SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN  ACCRO SUP FEEC RETIR PLAN COSTS-SFAS 158  ACCRD DER SUP. SAVINGS PLAN EXP  BUFFLOYER SAVINGS PLAN BATCH  ACCRUED PSI PLAN EXP   | (90.251,751)<br>(159,654,886)<br>(159,654,888)<br>(159,654,888)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)<br>(1,540,754)  | E PTD PTD  E E E PTD PTD E Labor Labor E Labor | (25,995,786)  1,649,784 (8,946,274) 5,717,961  0 111,102 108,000 0 (8,604)   | (90,251,751) 0 (107,007,782) 0 0 706,272   | (4,656,125) | (21,995<br>211<br>448<br>315                                    |
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| 001  | 906D 913Y 985A DSIT 014A 433F 460A 5750 605E 605I 605C 605I 6010A 6110V 6111Y 613C 613C 613S   | BIK DEFL. MERIGER COSTS DEFERRED SOF 98-5  DEFERRED STATE INCOME TAX  TOTAL ELECTRIC ACCOUNT SUBTOTAL  TOTAL ELECTRIC ACCOUNT SUBTOTAL  TOTAL CHARLES ACCOUNT SUBTOTAL  TOTAL CHARLES ACCOUNT SUBTOTAL  TOTAL CHARLES ACCOUNT SUBTOTAL  TOTAL CHARLES ACCOUNT SUBTOTAL  ACCUM DITTO-STATE-ACC 255002  POOP-UPLE OUT RECOVERY-WISLE  UMBILLED REVENUE  UMBILLED REVENUE  UMBILLED REVENUE  MIT BIK LOSS-AL-TAX DEFL  MARY A SPREAD-DEFL-100-ALL  PROVS POSS REV FEEDS  MIT BIK LOSS-AL-TAX DEFL  MARY AS SPREAD-DEFL-100-ALL  PROVS POSS REVENUE  SUBTOTAL SECURITY RETIREMENT PLAN  ACCILLED BUT PLAN EXPL  EMPLOYER SAVINGS PLAN MATCH  ACCRUED PSI PLAN EXPL  PROVINGED SITE ACCOUNT SUBTOTAL  PROVISION FOR LITERAL TOTAL  PROVISION FOR LITERAL TOTAL  PROVISION FOR LITERAL TOTAL  ACCRUED RIS PLAN EXPL  PROVINGEN FOR TOTAL TOTAL  ACCRUED RIS PROVINGEN FOR SUCCESSIVE PLAN  ACCRUED BUS REVIEWANCE SINCEPTIVE PLAN  ACCRUED  | (90,251,751)<br>(159,654,889)<br>(150,654,889)<br>(150,654,889)<br>1,849,784<br>(9,946,274)<br>5,717,861<br>706,272<br>211,811<br>448,556<br>109,000<br>319,726<br>(8,604)<br>12,461<br>1,877,02<br>1,817,02<br>1,817,02<br>1,817,02<br>1,817,02<br>1,817,02<br>1,817,02<br>1,818,826<br>25,337  | E E E E PTD PTD E E Labor E Labor E Labor PTD Labor PTD Labor PTD Labor DTD Labor PTD Labor PTD Labor PTD Labor PTD Labor PTD Labor PTD Labor Labor Labor PTD Labor PTD Labor Labor Labor Labor Labor PTD Labor PTD Labor Labor Labor PTD Labor Labor PTD  | (25,995,786)  1,649,784 (8,946,274) 5,717,961  0 111,102 108,000 0 (8,604)   | (90.251.751)  0 (107.007,782)  0 706.272   | (4,656,125) | (21,995<br>211<br>448<br>319<br>392                             |
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| 001 001 001 001 001 001 001 001 001 001  | 996D 913Y 985A DSIT absolute value v | BIX DEFL. MERGER COSTS DEFERRED SOR 98-5  DEFERRED STATE INCOME TAX  TOTAL ELECTRIC ACCOUNT SUBTOTAL  FOR TOTAL CONTROL TO THE TOTAL TOTAL CONTROL TO THE TO | (90,251,751) (159,654,889) (159,654,889) (159,654,889) (159,654,889) (1,69,62,74) (5,717,661) (7,762,722) (7,627,762,722) (111,102) (111   | E E E E FTD PTD Labor PTD Labor PTD Labor PTD Labor PTD E E E E E E E E E E E E E E E E E E E  | (25,995,786)  1,649,764 (8,946,774) 5,717,961  0 111,102  108,000 0 (8,804) 12,461  (998,467) (883,056) 1,000,333 3,51,216 (197,868)   | (90.281.751)  0 (107.007,782)  0 706.272   | (4,656,125) | (21,995<br>211<br>448<br>319<br>392                             |
| 001 001 001 001 001 001 001 001 001 001  | 9060 91917 985A DSIT 014A 433F 450A 600A 1450B 1510B 1 | BIX DEFL. MERICAR COSTS DEFERRED SOR 98-5  DEFERRED STATE INCOME TAX  TOTAL ELECTRIC ACCOUNT SUBTOTAL  PET OLD COMPANY AMOUNT SEE TO THE ACCOUNT SUBTOTAL  ACCIUM DITC STATE-AC 2-55002  PROVIDE OU PROOFER'S WALE  PROME STATE-AC 2-55002  PROVIDE OU PROOFER'S WALE  PROME STATE-AC 2-55002  MTM BIX LOSS-AL-TAX DEFL  MARK A SPREAD DEFL 1900-AL  MARK A SPREAD DEFL 1900-AL  MARK A SPREAD DEFL 1900-AL  ACCRO SUP EXEC PETENDE  ACCRO SUP EXECUTION SUPPLIES  ACCRO SUP EXECUTION SUPPLIES  ACCRO SUP EXECUTION SUPPLIES  ACCRO SUP EXECUTION SUPPLIES  ACCRO SUPPLIES  A | (90,251,751)<br>(199,654,889)<br>(199,654,889)<br>(199,654,889)<br>1,640,734<br>(6,346,274)<br>(5,717,961<br>111,102<br>211,811<br>448,556<br>108,000<br>319,754<br>303,858<br>303,864<br>(8,604)<br>12,461<br>0,706<br>1,877,022<br>1,818,826<br>253,374<br>0,198,467<br>(853,656)<br>1,983,467<br>(853,656)<br>1,983,467<br>(853,656)<br>1,983,467<br>(853,656)<br>1,983,467<br>(853,656)<br>1,090,033<br>351,216  | E E E E E Labor Labor PTD Labor PTD Labor PTD Labor PTD Labor PTD E E E E E E E E E E E E E E  | (25,995,786)  1,649,784 (8,946,274) 5,717,961  108,000  0 (8,604) 12,461  (598,467) (863,355) 1,009,033 351,216  | (\$0.251.751)  0 (107.007,782)  0 706.272  | (4,656,125) | (21,995<br>211<br>448<br>319<br>392                             |
| 001 001 001 001 001 001 001 001 001 001  | 9060 91917  888A  DSIT  014A  435F  460A  4516H  650B  | BINDEFL, MERIGER COSTS DEFERRED SOF 98-5  DEFERRED STATE INCOME TAX  TOTAL ELECTRIC ACCOUNT SUBTOTAL  TOTAL CLECTRIC ACCOUNT SUBTOTAL  ACCUM DITC-STATE-AIC 2550002 PSO-FUEL OU RECOVERY-WISE  UNBILLED REVENUE HI-DO-BOOK  MINT BK. LOSS ALT AND EFL MARK A SPREAD-DEFL-190-AIL PROV WORKERS COMP  SUPPLEMENTAL EXECUTIVE BETTENDENT PLAN  ACCIDED BETTENDENT BETTENDENT  BETTENDENT BETTENDENT PLAN  ACCIDED BETTENDENT BETTENDENT  BETTE | (90,251,751)<br>(159,654,889)<br>(159,654,889)<br>(159,654,889)<br>1,649,747,661<br>706,272<br>0 111,102<br>211,811<br>440,550<br>319,754<br>0 392,326<br>339,884<br>(8,664)<br>12,846<br>0 0<br>1,818,826<br>25,377<br>(83,955)<br>1,069,033<br>3,51,216<br>(197,886)   | E E E E E PTD PTD Labor PTD Labor PTD Labor PTD E E E PTD Labor PTD E E E PTD Labor PTD E E E PTD Labor PTD PTD Labor PTD PTD Labor PTD PTD E E E E E E PTD PTD TABOR PTD  | (25,995,766)  1,649,764 (8,966,274) 5,717,961  0 111,102  108,000 0 (8,604) 12,461  (598,467) (883,959) 1,009,033 351,216 (197,366) 0  | (90.281.751)  0 (107.007,782)  0 706.272   | (4,656,125) | (21,995<br>211<br>448<br>319<br>392                             |
| 001 001 001 001 001 001 001 001 001 001  | 9060) 91979 985A DSIT 014A 4339 885A 014A 4339 815 8100 810 810 810 810 810 810 810 810 81   | DEFERRED SOF 98-8  DEFERRED SOF 98-8  DEFERRED STATE INCOME TAX  TOTAL ELECTRIC ACCOUNT SUBTOTAL  TOTAL CHORD STATE AND STATE INCOME TAX  ACCIM DITC STATE AND STATE A | (90,251,751)<br>(199,654,889)<br>(199,654,889)<br>(199,654,889)<br>(199,654,889)<br>1,640,734<br>(8,640,274)<br>(5,717,961)<br>111,102<br>211,811<br>448,556<br>108,000<br>319,754<br>322,268<br>339,864<br>(8,604)<br>12,461<br>1,877,022<br>1,818,826<br>253,374<br>0<br>(959,467)<br>(959,467)<br>(959,667)<br>(953,667)<br>(953,667)<br>(953,667)<br>(953,667)<br>(953,667)<br>(953,667)<br>(953,667)<br>(953,667)<br>(953,667)<br>(953,667)<br>(953,667)<br>(953,667)<br>(953,667)<br>(953,667)<br>(953,667)<br>(953,667)<br>(953,667)<br>(953,667)   | E E E PTD PTD E E Labor Labor PTD E E E E PTD PTD E E E Labor Labor E E E PTD PTD E E E E PTD  | (25,995,786)  1,849,784 (8,946,274) 5,717,961  0 111,102  108,000  0 (8,804) 12,461  (598,467) (803,955) 1,009,033 351,216 (197,866) (197,866)   | (\$0.251.751)  0 (107.007,782)  0 706.272  |             | (21,995<br>211<br>448<br>319<br>392                             |
| 001 001 001 001 001 001 001 001 001 001  | 9060) 91979 985A DSIT  014A 435F 460A 435F 510H 6060F 6060F 6060F 6060F 6060F 6100A 61010  | BIX DEFL. MERICAR COSTS DEFERRED SOR 98-5  DEFERRED STATE INCOME TAX  TOTAL ELECTRIC ACCOUNT SUBTOTAL  FO TOAL CHARGE  ACCUM DITC STATE-AC 255002  PROFUEL OU RECOVERY-WASE  UNBILLED REVEWER  PROVERTY TAX-NEW METHOD-BOOK  PROVIS POSS REV REDS  MTM BIX LOSS AL-TAX DEFL  MARK & SEMED DEFL. 1950-AL  SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN  ACCRO SUP EXEC RETIR PLAN COSTS-SFAS 158  ACCRD BIX SUP, SANINGS PLAN BATCH  ACCRUED PISH PLAN EXP  PROVISTAGN RECOVERY SUPPLEMENTAL  ACCRUED PISH PLAN EXP  PROVISH 157 - AL  ACCRUED INTEREST PLAN EXP  ACCRUED INTEREST PLAN EXP  ACCRUED THE STEPS SUPPLEMENTAL BATCH  ACCRUED NET SERSES SUPPLEMENTAL BATCH  ACCRUED INTEREST PLONG THE MERICAR  ACCRUED INTEREST PLONG TERM - PR  ACCRUED THE REST PLONG TERM - PR  ACCRUED THE REST PLONG TERM - PR  ACCRUED THE REST PLONG TERM - PR  BER PR  ACCRUED THE REST PLONG TERM - PR  BER PR  ACCRUED THE REST PLONG TERM - PR  BER PR  ACCRUED THE REST PLONG TERM - PR  BER PR  ACCRUED THE REST PLONG TERM - PR  BER PR  ACCRUED THE REST PLONG TERM - PR  BER PR  ACCRUED THE REST PLONG TERM - PR  BER PR  ACCRUED THE REST PLONG TERM - PR  BER PR  ACCRUED THE REST PLONG TERM - PR  BER PR  ACCRUED THE REST PLONG TERM - PR  BER PR  ACCRUED THE REST PLONG TERM - PR  BER PR  ACCRUED THE REST PLONG TERM - PR  BER PR  BER PR  ACCRUED THE REST PLONG TERM - PR  B | (90,251,751)<br>(159,654,889)<br>(159,654,889)<br>(159,654,889)<br>1,649,747,661<br>706,272<br>0 111,102<br>211,811<br>440,550<br>319,754<br>0 392,326<br>339,884<br>(8,664)<br>12,846<br>0 0<br>1,818,826<br>25,377<br>(83,955)<br>1,069,033<br>3,51,216<br>(197,886)   | E E E E E PTD PTD Labor PTD Labor PTD Labor PTD E E E PTD Labor PTD E E E PTD Labor PTD E E E PTD Labor PTD PTD Labor PTD PTD Labor PTD PTD E E E E E E PTD PTD TABOR PTD  | (25,995,766)  1,649,784 (9,946,274) (9,946,274) (1,946 | (\$0.251.751)  0 (107.007,782)  0 706.272  |             | (21,995<br>211<br>448<br>319<br>392                             |
| 001 001 001 001 001 001 001 001 001 001  | 9060) 988A DSIT  014A 433F 435F 510H 610H 610H 610H 610H 610H 610H 610H 6  | BIX DEFL. A WERGER COSTS DEFERRED SOF 98-8  DEFERRED STATE INCOME TAX  TOTAL ELECTRIC ACCOUNT SUBTOTAL  TOTAL CLECTRIC ACCOUNT SUBTOTAL  ACCIUM DITC STATE-AIC 2550002 PSO-FUEL OUI RECOVERY-WISLE  UNBILLED REVENUE PROVERTY TAX-NEW METHOD-BOOK PROVIS POSS REV PERDS  MARK S SPREAD-DEFL-190-AL  PROVIS POSS REV PERDS  SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN ACCID SUB PERS COMP  SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN ACCID SUB PERS COMP  SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN ACCID SUB PERS COMP  BY PROV UNCOLL ACCTS PROVITAGING RETIRE PLAN COSTS-SFAS 158 ACCIDED SIS PLAN EXP  BY PROV UNCOLL ACCTS PROVITAGING RETIREMENT PLAN ACCRUED SIS PLAN EXP  BY PROV UNCOLL ACCTS PROVITAGING RETIREMENT PLAN ACCRUED SIS PLAN EXP  DEFO BR CONTROL THAN SERVICE  BEFERRED BOOK CONTRACT REVENUE  TO THE TAX RESULT FIN 48-ML  ACCRUED SIS PLAN EXP SIS PLAN EXP  BO OF IRAL TRANS REVICED  DEFO BR GAIN NOWARTS RESE-FAS 121-BK  BRANCH SIS PLAN EXP SIS PLAN EXP  DEFO BR GAIN NOWARTS RESE-FAS 121-BK  | (90,251,751)<br>(199,654,889)<br>(199,654,889)<br>(199,654,889)<br>(199,654,889)<br>1,1640,744<br>(8,946,274)<br>5,717,661<br>111,102<br>211,811<br>448,556<br>108,000<br>319,754<br>48,556<br>108,000<br>319,754<br>12,461<br>12,461<br>12,461<br>13,77,022<br>0,1818,826<br>253,374<br>0,000,033<br>351,216<br>(167,860)<br>0,000,033<br>351,216<br>(167,860)<br>0,000,033<br>351,216<br>(167,860)<br>0,000,033<br>351,216<br>(167,860)<br>0,000,033<br>351,216<br>(167,860)<br>0,000,033<br>351,216<br>(167,860)<br>0,000,033<br>351,216<br>(167,860)<br>0,000,033<br>351,216<br>(167,860)<br>0,000,033<br>351,216<br>(167,860)<br>0,000,033<br>351,216<br>(167,860)<br>0,000,033<br>351,216<br>(167,860)<br>0,000,033<br>351,216<br>(167,860)<br>0,000,033<br>351,216<br>(167,860)<br>0,000,033<br>351,216<br>(167,860)<br>0,000,033<br>351,216<br>(167,860)<br>0,000,033<br>351,216<br>(167,860)<br>0,000,033<br>351,216<br>(167,860)<br>0,000,033<br>351,216<br>(167,860)<br>0,000,033<br>351,216<br>(167,860)<br>0,000,033<br>351,216<br>(167,860)<br>0,000,033<br>351,216<br>(167,860)<br>0,000,033<br>351,216<br>(167,860)<br>0,000,033<br>351,216<br>(167,860)<br>0,000,033<br>351,216<br>(167,860)<br>0,000,033<br>351,216<br>(167,860)<br>0,000,033<br>351,216<br>(167,860)<br>0,000,033<br>351,216<br>(167,860)<br>0,000,033<br>0,000,033<br>0,000,033<br>0,000,033<br>0,000,033<br>0,000,033<br>0,000,033<br>0,000,033<br>0,000,033<br>0,000,033<br>0,000,033<br>0,000,033<br>0,000,033<br>0,000,033<br>0,000,033<br>0,000,033<br>0,000,033<br>0,000,033<br>0,000,033<br>0,000,033<br>0,000,033<br>0,000,033<br>0,000,033<br>0,000,033<br>0,000,033<br>0,000,033<br>0,000,033<br>0,000,033<br>0,000,033<br>0,000,033<br>0,000,033<br>0,000,033<br>0,000,033<br>0,000,033<br>0,000,033<br>0,000,033<br>0,000,033<br>0,000,033<br>0,000,033<br>0,000,033<br>0,000,033<br>0,000,033<br>0,000,033<br>0,000,033<br>0,000,033<br>0,000,033<br>0,000,033<br>0,000,033<br>0,000,033<br>0,000,033<br>0,000,033<br>0,000,033<br>0,000,033<br>0,000,033<br>0,000,033<br>0,000,033<br>0,000,033<br>0,000,033<br>0,000,033<br>0,000,033<br>0,000,033<br>0,000,033<br>0,000,033<br>0,000,033<br>0,000,033<br>0,000,033<br>0,000,033<br>0,000,033<br>0,000,033<br>0,000,033<br>0,000,033<br>0,000,030<br>0,000,030<br>0,000,030<br>0,000,030<br>0,000,030<br>0,000,030<br>0,000,030<br>0,000,030<br>0,000,030<br>0,000,030<br>0,000,030<br>0,000,030<br>0,000,030<br>0,000,030<br>0,000,030<br>0,000,030<br>0,000,030<br>0,00   | E E E E PTD Labor PTD Labor PTD Labor PTD E E E E E PTD Labor E E E E E E E E E E E PTD E E E E E E E E PTD E E E E E E E PTD E E E E E E E PTD E E E E E E PTD E E E E E E E PTD E E E E E E E PTD E E E E E E E E E E E E E E E E E E E  | (25,995,786)  1,649,784 (6,946,274) 5,717,961  0 111,102  108,000 0 (8,604) 12,461  (698,467) (693,355) 1,009,033 30,1216 (197,866) 4,018,298 (6,884) 0  | (90.251.751) 0 (107.007,782) 0 706.272   |             | (21,995<br>211<br>448<br>319<br>392                             |
| 001 001 001 001 001 001 001 001 001 001  | 9060) 988A DSIT  014A 433F 435F 510H 610H 610H 610H 610H 610H 610H 610H 6  | BIX DEFL. MERICAR COSTS DEFERRED SOR 98-5  DEFERRED STATE INCOME TAX  TOTAL ELECTRIC ACCOUNT SUBTOTAL  PET ORIGINATION OF THE PROPERTY TAX-MEW METHOD GOOK PROVIDED BY THE PROPERTY OF  | (90,251,751)<br>(199,654,889)<br>(199,654,889)<br>(199,654,889)<br>(199,654,889)<br>(199,654,889)<br>(199,654,889)<br>(199,674,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(199,774,889)<br>(19   | E E E E PTD E E Labor E Labor PTD Labor PTD Labor PTD E E E E E PTD E E E E E E E E E E E E E E E E E E E  | (25,995,766)  1,649,784 (9,946,274) (9,946,274) (1,946 | (90.251.751) 0 (107.007,782) 0 706.272   |             | (21,995<br>211<br>448<br>319<br>392                             |
| 001 001 001 001 001 001 001 001 001 001  | 9060) 9197 9197 9197 9197 9197 9197 9197 919   | BIX DEFL. MERIGER COSTS DEFERRED SOR 98-8  DEFERRED STATE INCOME TAX  TOTAL ELECTRIC ACCOUNT SUBTOTAL  FOR TOTAL CONTROL TO THE TOTAL OF THE TOTAL O | (90,251,751)<br>(199,654,888)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,654,889)<br>(190,65   | E E E E E Labor Labor PTD Labor PTD Labor PTD Labor PTD E E E E E E E E E E E E E E E E E E E  | (25,995,766)  1,649,764 (8,966,274) 5,717,961  0 111,102  108,000 0 (8,604) 12,461  (598,467) (853,955) 1,009,033 351,216 (197,866) 0 4,018,298 (8,884) 0 0 (99,740)   | (90.251.751) 0 (107.007,782) 0 706.272   |             | (21,995<br>211<br>448<br>319<br>392                             |
| 001 001 001 001 001 001 001 001 001 001  | 9060) 91979  3885A  DSIT  D14A  480A  480A  480A  480A  510H  520A  5775G  6005  6005  6005  610A  611B  | BIX DEFL. MERICAR COSTS DEFERRED SOF 98-8  DEFERRED STATE INCOME TAX  TOTAL ELECTRIC ACCOUNT SUBTOTAL  TOTAL ELECTRIC ACCOUNT SUBTOTAL  FO TOAL COMPANY AMOUNT THE TO FFT 19.277(A) — Acct 283 Electric  ACCUM DITCS TATE—ACC 255002  PROFUEL OU RECOVERY-WISLE  UNBILLED REVENUE  PROVERTY TAX NEW METHOD BOOK  PROVIS POSS REV FEEDS  MTM BK LOSS AL-TAX DEFL  MARK & SEMPED DEFL 1950—AL  SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN  ACCRD SUP FEECR FEET REAN COSTS—SFAS 158  ACCRD DIS NEWS PLAN EXP  BUFFLOVER SAVINGS PLAN BATCH  ACCRUED PSI PLAN EXP  PROVITACION GENDER TISS—AL  PROVIS 157 — AL  PROVISON FOR UTIGATION  ACCRD COMPANYMUE INCENTIV PLAN  ACCRD ENVERNMENTAL LAS  ACCRD ENVERNM | (90,251,751)<br>(199,654,889)<br>(199,654,889)<br>(199,654,889)<br>(199,654,889)<br>(199,654,889)<br>(199,654,889)<br>(199,674)<br>(199,674)<br>(199,674)<br>(199,674)<br>(199,674)<br>(199,674)<br>(199,674)<br>(199,674)<br>(199,674)<br>(199,674)<br>(199,674)<br>(199,674)<br>(199,674)<br>(199,674)<br>(199,674)<br>(199,674)<br>(199,674)<br>(199,674)<br>(199,674)<br>(199,674)   | E E E E PTD PTD E E E E E PTD PTD E E E E E PTD PTD E E E E PTD PTD E E E E PTD TD TE E E E E E E PTD TD TE E E E E E E PTD TD TE E E E E E E PTD TD TE E E E E E E PTD TD TE E E E E E E PTD TD TE E E E E E E PTD TD TE E E E E E E PTD TD TE E E E E E E PTD TD TE E E E E E E PTD TD TE E E E E E E PTD TD TE E E E E E E E PTD TD TE E E E E E E E PTD TD TE E E E E E E E PTD TD TE E E E E E E E E E PTD TD TE E E E E E E E E E E PTD TD TE E E E E E E E E PTD TD TE E E E E E E E E E E E PTD TD TE E E E E E E E E E E E E E E E E  | (25.995,766)  1.649,764 (8.966,274) 5.717,961  0 111,102  108,000 0 (8.604) 12,461  (598,467) (853,955) 1,009,033 351,216 (197,866) 0 4,018,298 (8,884) 0 0 (99,740)   | (\$0.251.751)  0 (107.007,782)  0 706.272  339,864  0 0  0 0  299,968                    |             | (21,995<br>211<br>448<br>319<br>392                             |
| 001 001 001 001 001 001 001 001 001 001  | 9060) 9887  988A  DSIT  014A  143F  1460A  143F  1460A  1500  1500  1600 | BIX DEFL. MERIGER COSTS  DEFERRED SOF 98-5  DEFERRED STATE INCOME TAX  TOTAL ELECTRIC ACCOUNT SUBTOTAL  TOTAL CLECTRIC ACCOUNT SUBTOTAL  TOTAL CHARLEST STATE - ACC 2550002  PSO-FUEL OU RECOVERY-WISLE  UNBILLED REVEWINE  PROVERTY TAX-NEW METHOD-BOOK  PROVERTY TAX-NEW METHOD-BOOK  PROVIS POSS REV PERDS  SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN  ACCED SUB-PERS COMP  BY PROV UNCOLL ACCTS  BY PROVIDED SUB-PERS PLAN DO  ACCRUED DISTRICTATION  ACCRUED SUB-PERS SUB-PERS PLAN DO  ACCRUED DISTRICTATION  ACCRUED SUB-PERS FLONG-TERM - PERS ACCRUED INTEREST LONG-TERM - PERS ACCRUED INTEREST LONG-TERM - PERS ACCRUED INTEREST LONG-TERM - PERS ACCRUED INTEREST SUB-PLAN ES ACCR | (90,251,751)<br>(199,654,889)<br>(199,654,889)<br>(199,654,889)<br>(199,654,889)<br>1,640,744<br>(8,946,274)<br>5,717,661<br>111,102<br>211,811<br>448,556<br>108,000<br>319,754<br>(8,604)<br>12,461<br>13,877,022<br>0,888,467,<br>(863,955)<br>1,000,033<br>351,216<br>(197,868,955)<br>1,000,033<br>351,216<br>(197,868,956)<br>0,000,034<br>0,000,034<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,035<br>0,000,000,000<br>0,000,000<br>0,000,000<br>0,000,00   | E E E E E Labor Labor PTD Labor PTD Labor PTD Labor PTD E E E E E E E E E E E E E E E E E E E  | (25,995,786)  1,649,784 (6,946,274) 5,717,961  108,000 0 (8,504) 12,461  (698,467) (803,365) 1,009,035 2,008 (197,368 (197,368) 0 4,018,298 (8,884) 0 (99,740)   | (90.251.751)  0 (107.007,782)  0 706.272  339.864  0 0  0 0  299.968                     |             | (21,995<br>211<br>448<br>319<br>392                             |
| 001 001 1001 1001 1001 1001 1001 1001  | 9960) 98179 9850 9870 9870 9870 9870 9870 9870 9870 987  | BIX DEFL. MERIGER COSTS DEFERRED SOF 98-5  DEFERRED STATE INCOME TAX  TOTAL ELECTRIC ACCOUNT SUBTOTAL  TOTAL ELECTRIC ACCOUNT SUBTOTAL  ACCIUM DITC STATE-AIC 255002  PSO-FUEL OUI RECOVERY-WISE  UNBILLED REVENUE  PROVERTY TAX-MEW METHOD-BOOK  PROVIS POOS REV REPOS  MARK A SPREAD CEFL. 190-AL  PROVIS POOS REV REPOS  MARK A SPREAD CEFL. 190-AL  PROVIS POOS REV REPOS  SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN  ACCRD SUP EXEC PETR PLAN COSTS-SFAS 158  ACCRD SUP EXEC PETR PLAN COSTS-SFAS 158  ACCRD SUP SAVINGS PLAN EXP  BEN PROV UNCOLL ACCTS  BEN PROV UNCOLL ACCTS  PROV-TRADING OREDIT RISK - AL  PROV-FAS 157 - AL  ACCRUED PSI PLAN EXP  BEN PROV UNCOLL ACCTS  PROV-TRADING OREDIT RISK - AL  PROV-FAS 157 - AL  ACCRUED SO ENVIRONMENTAL LIBB  ACCRUED SON FOR POTENTIAL LOSS  ACCRUED DES PROVINGE INCENTY PLAN  ACCRUED BOS PROVINGE INCENTY PLAN  ACCRUED BOS PROVINGE INCENTY PLAN  ACCRUED NET REPOS TO ACRUED TO SEA ACCRUED BOS FOR TO SEA ACCRUED TO SEA SEA SEA SEA SEA SEA ACCRUED TO SEA  | (90,251,751) (199,654,889) (199,654,889) (199,654,889) (199,654,889) (199,654,889) (199,654,889) (199,654,889) (199,740)   | E E E E Labor E Labor PTD Labor PTD Labor PTD PTD E E E E E E PTD PTD E E E E E PTD PTD E E E E E PTD PTD E E E E E E PTD  | (25,995,786)  1,649,784 (6,946,274) 5,717,961  108,000 0 (8,504) 12,461  (598,467) (803,955) 1,009,033 331,116 (197,880) 4,018,298 (8,884) 0 (99,740) 0  | (\$0.251.751)  0 (107.007,782)  0 706.272  339,864  0 0  0 0  299,968                    |             | (21,996)<br>211,446<br>316<br>392<br>1,877<br>1,818<br>253      |
| 001 001 1001 1001 1001 1001 1001 1001  | 9060) 98177 988A 987 988A 987 988A 987 988A 987 988A 987 988A 987 987 987 987 987 987 987 987 987 987  | BIX DEFL. MERIGER COSTS DEFERRED SOR 98-5  DEFERRED STATE INCOME TAX  TOTAL ELECTRIC ACCOUNT SUBTOTAL  TOTAL CHARGE AND ADDRESS AND ADDRES | (90,251,751)<br>(199,654,888)<br>(199,654,889)<br>(199,654,889)<br>(199,654,889)<br>(199,654,889)<br>(199,654,889)<br>(199,740)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,102)<br>(111,1   | E E E E Labor E Labor E Labor E E E E E PTD PHD PHD PHD PHD PHD PHD E E E E E E E E E E E E E E E E E E E  | (25,995,766)  1,649,764 (8,046,274) (5,717,961)  0 111,102  108,000 0 (8,804) 12,461  (588,467) (883,956) 1,006,033 351,216 (197,868) (97,760) 0 4,018,298 (8,884) 0 (97,740) 0  | (\$0.251.751)  0 (107.007,782)  0 706.272  339,864  0 0  0 0  299,968                    |             | (21,996)<br>211,446<br>316<br>392<br>1,877<br>1,818<br>253      |
| 001 001 1001 1001 1001 1001 1001 1001  | 9960) 981979 98604 91879 98604 01439 11439 | BIX DEFL. A WERGER COSTS  DEFERRED SOF 98-5  DEFERRED STATE INCOME TAX  TOTAL ELECTRIC ACCOUNT SUBTOTAL  TOTAL CLECTRIC ACCOUNT SUBTOTAL  ACCIUM DITC-STATE-AIC 2550002  PSO-FUEL OU RECOVERY-WISLE  UNBILLED REVEWINE  HOUSE LOW RECOVERY-WISLE  UNBILLED REVEWINE  PROVERTY TAX-NEW METHOD-BOOK  PROVIS POSS REV PERDS  SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN  ACCID SUB-PLES COMP  BY PROV UNCOLL ACCTS  BY PROVINCE SWINGS PLA PLAN DO  PROVITAGING RETIRE PLAN DO  BY PROVINCE SWINGS PLA PLAN DO  PROVITAGING RETIREMENT PLAN  ACCIDED SOM RECOVERY SWINGS PLA PLAN DO  ACCIDED SOM ROTHER SWINGS PLA PLAN DO  ACCIDED SOM PROVINCE PLAN DO  ACCIDED SWINGS PLAN PLAN PLAN PLAN PLAN  ACCIDED SWINGS PLAN PLAN PLAN PLAN  ACCIDED SWINGS PLAN PLAN PLAN PLAN PLAN  ACCIDED SWINGS PLAN PLAN PLAN PLAN PLAN  ACCIDED SWINGS PLAN PLAN PLAN PLAN PLAN PLAN  ACCIDED SWINGS PLAN PLAN PLAN PLAN PLAN PLAN  ACCIDED SWINGS PLAN PLAN PLAN PLAN PLAN  ACCIDED SWINGS PLAN PLAN PLAN PLAN PLAN PLAN  ACCIDED SWINGS PLAN PLAN PLAN PLAN PLAN PLAN PLAN PLAN  | (90,251,751) (199,654,889) (199,654,889) (199,654,889) (199,654,889) (199,654,889) (199,654,889) (199,654,889) (199,740)   | E E E E Labor E Labor PTD Labor PTD Labor PTD PTD E E E E E E PTD PTD E E E E E PTD PTD E E E E E PTD PTD E E E E E E PTD  | (25,995,766)  1,649,784 (9,946,274) (9,946,274) (9,946,274) (111,102)  108,000  0 (111,102)  108,0001 (8,504) 12,461  (598,467) (883,955) 1,099,033 301,218 (197,786) 0 4,018,298 (8,894) 0 (99,740) 0  11,550,370 7,544,819   | (\$0.251.751)  0 (107.007,782)  0 706.272  339,864  0 0  0 0  299,968                    |             | (21,996)<br>211,446<br>316<br>392<br>1,877<br>1,818<br>253      |
| 001 001 1001 1001 1001 1001 1001 1001  | 9060) 98177  985A  014A  1014A  1014A | BIX DEFL. A WERGER COSTS  DEFERRED SOF 98-5  DEFERRED STATE INCOME TAX  TOTAL ELECTRIC ACCOUNT SUBTOTAL  TOTAL CLECTRIC ACCOUNT SUBTOTAL  ACCIUM DITC-STATE-AIC 2550002  PSO-FUEL OU RECOVERY-WISLE  UNBILLED REVEWINE  HOUSE LOW RECOVERY-WISLE  UNBILLED REVEWINE  PROVERTY TAX-NEW METHOD-BOOK  PROVIS POSS REV PERDS  SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN  ACCID SUB-PLES COMP  BY PROV UNCOLL ACCTS  BY PROVINCE SWINGS PLA PLAN DO  PROVITAGING RETIRE PLAN DO  BY PROVINCE SWINGS PLA PLAN DO  PROVITAGING RETIREMENT PLAN  ACCIDED SOM RECOVERY SWINGS PLA PLAN DO  ACCIDED SOM ROTHER SWINGS PLA PLAN DO  ACCIDED SOM PROVINCE PLAN DO  ACCIDED SWINGS PLAN PLAN PLAN PLAN PLAN  ACCIDED SWINGS PLAN PLAN PLAN PLAN  ACCIDED SWINGS PLAN PLAN PLAN PLAN PLAN  ACCIDED SWINGS PLAN PLAN PLAN PLAN PLAN  ACCIDED SWINGS PLAN PLAN PLAN PLAN PLAN PLAN  ACCIDED SWINGS PLAN PLAN PLAN PLAN PLAN PLAN  ACCIDED SWINGS PLAN PLAN PLAN PLAN PLAN  ACCIDED SWINGS PLAN PLAN PLAN PLAN PLAN PLAN  ACCIDED SWINGS PLAN PLAN PLAN PLAN PLAN PLAN PLAN PLAN  | (90,251,751) (199,654,889) (199,654,889) (199,654,889) (19,657,889) (19,657,889) (19,657,889) (19,657,717,961) (19,77,967,97) (19,77,97) (19,77,97) (19,77,97) (19,77,97) (19,77,97) (19,77,97) (19,77,97) (19,77,97) (19,77,97) (19,77,98) (19,77   | PTD  | (25.995,766)  1.649,764 (9.946,274) 5,717,961  111,102  108,000 0 (8,604) 12,461  (598,467) (853,955) 1,009,033 351,216 (197,866) (197,866) 0 4,018,298 (8,884) 0 (99,740) 0 11,550,370 7,544,819  | (\$0.251.751)  0 (107.007,782)  0 706.272  339,864  0 0  0 0  299,968                    |             | (21,996)<br>211,446<br>316<br>392<br>1,877<br>1,818<br>253      |
| 001 001 1001 1001 1001 1001 1001 1001  | 9960) 98177 9850, 9860, 9870,  | BIX DEFL. MERGER COSTS  DEFERRED STATE INCOME TAX  TOTAL ELECTRIC ACCOUNT SUBTOTAL  TOTAL ELECTRIC ACCOUNT SUBTOTAL  FOR TOTAL CONTROL OF THE PLATTICLY ACCIDED TO THE PLAT | (90,251,751)<br>(199,654,889)<br>(199,654,889)<br>(199,654,889)<br>(199,654,889)<br>(199,642,74)<br>(5,717,661)<br>(111,102)<br>(211,811)<br>(448,556)<br>(190,003)<br>(190,003)<br>(100,003)<br>(118,826)<br>(25,374)<br>(25,644)<br>(26,644)<br>(27,766)<br>(28,854)<br>(27,766)<br>(38,854)<br>(38,854)<br>(4,018,826)<br>(5,018,826)<br>(6,018,826)<br>(6,018,826)<br>(7,018,826)<br>(8,018,826)<br>(8,018,826)<br>(8,018,826)<br>(8,018,826)<br>(8,018,826)<br>(8,018,826)<br>(8,018,826)<br>(8,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(9,018,826)<br>(1,018,826)<br>(1,018,826)<br>(1,018,826)<br>(1,018,   | PTD  | (25,995,786)  1,649,784 (6,946,274) 5,717,961  0 111,102  108,000 0 (8,804) 12,461  (698,467) (863,355) 1,009,033 307,368 (197,368) 0 4,018,298 (8,884) 0 (99,740) 0 11,550,370 7,544,819 0 0 0 0  | (\$0.251.751)  0 (107.007,782)  0 706.272  339,864  0 0  0 0  299,968                    |             | (21,996)<br>211,446<br>316<br>392<br>1,877<br>1,818<br>253      |
| 001 001 1001 1001 1001 1001 1001 1001  | 9060) BSIT   | BIX DEFL. MERIGER COSTS  DEFERRED SOR 98-8  DEFERRED STATE INCOME TAX  TOTAL ELECTRIC ACCOUNT SUBTOTAL  TOTAL CHARLESTRIC ACCOUNT SUBTOTAL  FOR TOTAL CHARLESTRIC ACCOUNT SUBTOTAL  ACCIM DITOS TATE-AIC 255002  POOF PLEE OU RECOVERY-WISE  UNBILLED REVENUE  PROPERTY TAX-NEW METHOD-BOOK  PROVIS POOS REV FERDS  MITH BIX LOSS ALL-TAX DES-MITH PROVIS POOS REV FERDS  MITH BIX LOSS ALL-TAX DES-MITH PROVIS POOS REVENUE  BOOK WORKERS COMP  SUPPLEMENTAL EXECUTIVE RETIREMENT FLAN  ACCID SUP SUPPLIES FLAN  ACCID SUP SUPPLIES FLAN  ACCID SUP SUPPLIES FLAN  ACCID SUPPLIES  | (90,251,751)<br>(199,654,889)<br>(199,654,889)<br>(199,654,889)<br>(199,654,889)<br>(199,654,889)<br>(199,654,889)<br>(199,654,889)<br>(199,654,889)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)<br>(199,748)   | PTD  | (25,995,766)  1,649,764 (8,946,274) (5,717,961)  0 111,102  108,000 0 (8,804) 12,461  (588,467) (883,956) 1,009,033 351,216 (197,868) (99,740) 0  11,550,370 7,544,819 0 0 0 250,555   | (\$0.251.751)  0 (107.007,782)  0 706.272  339,864  0 0  0 0  299,968                    |             | (21,996)<br>211,444<br>316<br>390<br>1,877<br>1,818<br>255      |
| 001 001 1001 1001 1001 1001 1001 1001  | 9960) 98674  absolute value  absolute value  absolute value  absolute value  absolute value  absolute  abs | BIX DEFL. MERIGER COSTS  DEFERRED STATE INCOME TAX  TOTAL ELECTRIC ACCOUNT SUBTOTAL  TOTAL ELECTRIC ACCOUNT SUBTOTAL  FOR TOTAL CONTROL OF THE PLATFIK) - Acct 283 Electric  ACCUM DITC-STATE-AIC 2550002  PSO-FUEL OU RECOVERY-WISLE  UNBILLED REVEW HE  PROPERTY TAX-NEW METHOD-BOOK  PROVIS POSS NEW RE'DIS  MARK AS SPREAD DEFL. 190-AL  PROVIS POSS NEW RE'DIS  SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN  ACCRD SUPPLEMENT SUPPLEMENTAL PLAN  ACCRD SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN  ACCRD SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN  ACCRD SUPPLEMENT SUPPLEMENTAL PLAN  ACCRD SUPPLEMENTAL PLAN  | (90,251,751)<br>(199,654,889)<br>(199,654,889)<br>(199,654,889)<br>(199,654,889)<br>(199,654,889)<br>(199,654,889)<br>(199,6274)<br>(111,102)<br>(211,811)<br>(44,556)<br>(190,000)<br>(32,256)<br>(339,864)<br>(12,461)<br>(12,461)<br>(12,461)<br>(12,461)<br>(13,818,826)<br>(253,374)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>( | PTD PTD PTD PTD PTD PTD E E E E Labor PTD E E E E E E E E E E E E E E E E E E E  | (25,995,786)  1,649,764 (8,946,774) 5,717,961  0 111,102  108,000 0 (8,804) 12,461  (993,467) (803,056) 1,004,033 3,51,216 (197,586) (19 | (\$0.251.751)  0 (107.007,782)  0 706.272  339,864  0 0  0 0  299,968                    |             | (21,996)<br>211,446<br>316<br>392<br>1,877<br>1,818<br>253      |
| 001 001 1001 1001 1001 1001 1001 1001  | 9060) 91919 9199 9199 9199 9199 9199 9199 9199 9199 9199 9199 9199 9199 9199 9199 9199 9199 9199 9199  | BIX DEFL. MERIGER COSTS  DEFERRED SOF 98-5  DEFERRED STATE INCOME TAX  TOTAL ELECTRIC ACCOUNT SUBTOTAL  TOTAL CHARLESTRIC ACCOUNT SUBTOTAL  FOR TOTAL CHARLESTRIC ACCOUNT SUBTOTAL  ACCIUM DITICS TATE-AIC 255002  PROFUEL OU RECOVERYWISE  UNBILLED REVENUE  PROVERTY TAX-NEW METHOD-BOOK  PROVIS POOS REV FEEDS  MTM BK LOSS AL-TAX DEFL.  PROVIS POOS REV FEEDS  MTM BK LOSS AL-TAX DEFL.  PROVIS POOS REV FEEDS  MTM BK LOSS AL-TAX DEFL.  PROVIS PROVIS POOS REV FEEDS  MTM BK LOSS AL-TAX DEFL.  PROVIS PROVIS POOS REVENUE  SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN  ACCRD SUP PERCE PERT PLAN COSTS-SFAS 158  ACCRD BK SUP. SANNOS PLAN EXP  EMPLOYER SWINSS PLAN MATCH  ACCRD SUP PLAN FOR PLAN EXP  PROVIS STATE PLAN FOR PLAN EXP  ACCRD SUPPLEMENT PLAN EXP  ACCRD SUPPLEMENT PLAN FOR PLAN EXP  ACCRD SUPPLEMENT PLAN EXP  ACCRD SUPPLEMENT PLAN FOR PLAN EXP  ACCRD SUPPLEMENT PLAN FOR PLAN EXP  ACCRD SUPPLEMENT PLAN EXP  ACCRD SUPPLEMEN | (90,251,751) (199,654,889) (199,654,889) (199,654,889) (199,654,889) (199,654,889) (199,654,889) (199,654,889) (199,654,889) (199,654,889) (199,654,889) (199,654,889) (199,654,889) (199,740) (199,   | PTD PTD PTD PTD PTD E E E E PTD Labor Labor Labor Labor Labor Labor PTD PTD Labor PTD PTD Labor PTD PTD E E E E E PTD PTD E E E E E E E E E E E E E E E E E E E  | (25.995,766)  1.649,784 (9.946,274) 5,717,961  111,102  108,000  0 (8,604) 12,461  (598,467) (863,955) 1,009,033 351,216 (197,666) (99,740) 0  4,018,296 (8,884) 0 (99,740) 0 11,550,370 7,544,819 0 0 0 250,556   | (\$0.251.751)  0 (107.007,782)  0 706.272  339,864  0 0  0 0  299,968                    |             | (21,996)<br>211,444<br>316<br>390<br>1,877<br>1,818<br>255      |
| 001 001 1001 1001 1001 1001 1001 1001  | 9960) 98674  absolute value  absolute value  absolute value  absolute value  absolute value  absolute  abs | BIX DEFL. MERIGER COSTS  DEFERRED STATE INCOME TAX  TOTAL ELECTRIC ACCOUNT SUBTOTAL  TOTAL ELECTRIC ACCOUNT SUBTOTAL  FOR TOTAL CONTROL OF THE PLATFIK) - Acct 283 Electric  ACCUM DITC-STATE-AIC 2550002  PSO-FUEL OU RECOVERY-WISLE  UNBILLED REVEW HE  PROPERTY TAX-NEW METHOD-BOOK  PROVIS POSS NEW RE'DIS  MARK AS SPREAD DEFL. 190-AL  PROVIS POSS NEW RE'DIS  SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN  ACCRD SUPPLEMENT SUPPLEMENTAL PLAN  ACCRD SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN  ACCRD SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN  ACCRD SUPPLEMENT SUPPLEMENTAL PLAN  ACCRD SUPPLEMENTAL PLAN  | (90,251,751)<br>(199,654,889)<br>(199,654,889)<br>(199,654,889)<br>(199,654,889)<br>(199,654,889)<br>(199,654,889)<br>(199,6274)<br>(111,102)<br>(211,811)<br>(446,556)<br>(190,000)<br>(32,256)<br>(339,864)<br>(12,461)<br>(12,461)<br>(12,461)<br>(12,461)<br>(13,818,826)<br>(253,374)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)<br>(199,849)     | PTD PTD PTD PTD PTD PTD E E E E Labor PTD E E E E E E E E E E E E E E E E E E E  | (25,995,786)  1,649,764 (8,946,774) 5,717,961  0 111,102  108,000 0 (8,804) 12,461  (993,467) (803,056) 1,004,033 3,51,216 (197,586) (19 | (\$0.251.751)  0 (107.007,782)  0 706.272  339.864  0 0  0 0  299.968                    |             | (21,996)<br>211,446<br>316<br>392<br>1,877<br>1,818<br>253      |
| 001 001 001 001 001 001 001 001 001 001  | 9960) 981979 98604 01404 | BIX DEFL. MERIGER COSTS  DEFERRED SOR 98-8  DEFERRED STATE INCOME TAX  TOTAL ELECTRIC ACCOUNT SUBTOTAL  TOTAL ELECTRIC ACCOUNT SUBTOTAL  FOR TOTAL CONTROL OF THE PLATTICKY ACCUSED  ACCUM DITC STATE-AIC 285002  POS-FILE OU RECOVERY-WISE  UNBILLED REVENUE  PROVERTY TAX-NEW METHOD-BOOK  PROVIS POSS REV REPOS  MITH BIX LOSS ALL-TAX DEFM-AIL  PROVIS POSS REV REPOS  MITH BIX LOSS ALL-TAX DEFM-AIL  PROVIS POSS REV REPOS  MITH BIX LOSS ALL-TAX DEFM-AIL  PROVIS POSS REV REPOS  MITH BIX LOSS ALL-TAX DEFM-AIL  PROVIS DISCORDER SOMP  SUPPLEMENTAL EXECUTIVE RETIREMENT FLAN  ACCID SUP INTERNATION  ACCID SUPPLIANCE FLAN  ACCID SUPPLIANCE FLAN  ACCID SUPPLIANCE  ACCID SUPP | (90,251,751) (199,654,889) (199,654,889) (199,654,889) (199,654,889) (199,654,889) (199,654,889) (199,740) (111,102 (211,111 448,556 (190,000 (319,754 (8,604) (12,461 (8,604) (12,461 (8,604) (12,461 (8,604) (12,461 (8,604) (12,461 (8,604) (12,461 (8,604) (12,461 (8,604) (12,461 (8,604) (9,760 (8,604) (9,760 (9,760) (9,760) (9,760) (9,760) (9,760) (1,77,660 (1,77,660) (1,7   | PTD  | (25,995,766)  1,649,784 (9,946,274) (9,946,274) (9,946,274) (111,102)  108,000  (111,102)  (803,365) (803,365) (107,366) (107,366) (99,740) (99,740) (90,250,355) (109,250,356) (109,250,356) (109,740) (11,550,370 (11,550,37 | (\$0.251.751)  0 (107.007,782)  0 706.272  339.864  0 0  0 0  299.968                    |             | (21,995<br>2111<br>448<br>319<br>392<br>1,877<br>1,877<br>2,577 |
| 001 001 1001 1001 1001 1001 1001 1001  | 9060) 91517  absolute value of the control of the c | BIX DEFL. MERIGER COSTS  DEFERRED STATE INCOME TAX  TOTAL ELECTRIC ACCOUNT SUBTOTAL  TOTAL ELECTRIC ACCOUNT SUBTOTAL  FOR TOTAL CONTROL TO THE TOTAL  ACCUM DITC-STATE-AIC 2550002  PSO-FUEL OU RECOVERY-WISLE  UNBILLED REVENUE  PROPERTY TAX-NEW METHOD-BOOK  PROVS POSS NEW REPOS  SUPPLEMENT TAX-NEW METHOD-BOOK  PROVS POSS NEW REPOS  SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN  ACCID SUPPLEMENTAL EXECUTIVE RETIREMENT  ACCID SUPPLEMENTAL EXECUTIVE  TOTAL TOTAL EXECUTIVE  TOTAL TO FOLE ATT CSTS  TAX DEFL - LOEST ISSUE COSTS  PROVS SERVICES SUPPLEMENTAL EXECUTIVE  TOTAL TO FOLE ATT CSTS  TAX DEFL - LOEST ISSUE COSTS  PROVS SERVICES CONTROL TOTAL EXECUTIVE  TOTAL TO FOLE ATT CSTS  TAX DEFL - LOEST ISSUE COSTS  PROVS SERVICES CONTROL TOTAL EXECUTIVE  TOTAL TO FOLE ATT CSTS  TAX DEFL - LOEST ISSUE COSTS  PROVS SERVICES CONTROL TOTAL EXECUTIVE  TOTAL TO FOLE ATT CSTS  TAX DEFL - LOEST ISSUE COSTS  PROVS SERVICES CONTROL TOT | (90,251,751)<br>(199,654,889)<br>(199,654,889)<br>(199,654,889)<br>(199,654,889)<br>(199,654,889)<br>(199,654,889)<br>(199,647)<br>(199,647)<br>(199,647)<br>(199,647)<br>(199,647)<br>(199,647)<br>(199,647)<br>(199,647)<br>(199,647)<br>(199,648)<br>(199,648)<br>(199,648)<br>(199,648)<br>(199,648)<br>(199,648)<br>(199,648)<br>(199,648)<br>(199,648)<br>(199,648)<br>(199,648)<br>(199,648)<br>(199,648)<br>(199,648)<br>(199,648)<br>(199,648)<br>(199,648)<br>(199,648)<br>(199,648)<br>(199,740)<br>(199,648)<br>(199,740)<br>(199,648)<br>(199,740)<br>(199,648)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)<br>(199,740)    | PTD  | (25,995,786)  1,649,784 (8,946,274) 5,717,961  0 111,102  108,000 0 (8,504) 12,461  (883,455) 1,351,216 (197,366) 0 4,018,298 (8,384) 0 11,550,370 7,544,818   | (90.281,751)  0 (107,007,782)  0 706,272  339,864  0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 |             | 211,995<br>2111<br>448<br>319<br>392<br>1.877<br>1.818<br>253   |
| 2021 2831 (e 2 | 9960) 98174   1987   19 | BIX DEFL. MERIGER COSTS  DEFERRED SOR 98-8  DEFERRED STATE INCOME TAX  TOTAL ELECTRIC ACCOUNT SUBTOTAL  TOTAL ELECTRIC ACCOUNT SUBTOTAL  FOR TOTAL CONTROL OF THE PLATTICKY ACCUSED  ACCUM DITC STATE-AIC 285002  POS-FILE OU RECOVERY-WISE  UNBILLED REVENUE  PROVERTY TAX-NEW METHOD-BOOK  PROVIS POSS REV REPOS  MITH BIX LOSS ALL-TAX DEFM-AIL  PROVIS POSS REV REPOS  MITH BIX LOSS ALL-TAX DEFM-AIL  PROVIS POSS REV REPOS  MITH BIX LOSS ALL-TAX DEFM-AIL  PROVIS POSS REV REPOS  MITH BIX LOSS ALL-TAX DEFM-AIL  PROVIS DISCORDER SOMP  SUPPLEMENTAL EXECUTIVE RETIREMENT FLAN  ACCID SUP INTERNATION  ACCID SUPPLIANCE FLAN  ACCID SUPPLIANCE FLAN  ACCID SUPPLIANCE  ACCID SUPP | (90,251,751) (199,654,889) (199,654,889) (199,654,889) (199,654,889) (199,654,889) (199,654,889) (199,740) (111,102 (211,111 448,556 (190,000 (319,754 (8,604) (12,461 (8,604) (12,461 (8,604) (12,461 (8,604) (12,461 (8,604) (12,461 (8,604) (12,461 (8,604) (12,461 (8,604) (12,461 (8,604) (9,760 (8,604) (9,760 (9,760) (9,760) (9,760) (9,760) (9,760) (1,77,660 (1,77,660) (1,7   | PTD PTD PTD PTD PTD PTD E E E E PTD C Labor E Labor E Labor E Labor PTD PTD PTD E E E E E PTD PTD PTD E E E E E E E E E E E E E E E E E E E  | (25,995,766)  1,649,784 (9,946,274) (9,946,274) (9,946,274) (111,102)  108,000  (111,102)  (803,365) (803,365) (107,366) (107,366) (99,740) (99,740) (90,250,355) (109,250,356) (109,250,356) (109,740) (11,550,370 (11,550,37 | (\$0.251.751)  0 (107.007,782)  0 706.272  339,864  0 0  0 0  299,968  27,766  0 1,881   |             | (21,995<br>211<br>448<br>319<br>392<br>1.877<br>1.818<br>253    |

#### AEP West SPP Member Companies 2012 Cost of Service Formula Rate Worksheet D - Working Capital Rate Base Adjustments PUBLIC SERVICE COMPANY OF OKLAHOMA

|                            | PUBLIC SERVICE COMPANY OF OKLAHOMA                  |  |  |  |   |                                       |                           |   |   |
|----------------------------|---|--|--|--|---|---------------------------------------|---------------------------|---|---|
|                            | (A)   | (B)  | (C)  | (D)  | (E)   | (F)                                   | (G)                       | (H)   | (1)   |
|                            |   |  | Material   | ls & Supplies  |   |                                       |                           |   |   |
| <u>Line</u><br>Number      |   |  | Source   | Balance @<br><u>December 31, 2011</u><br>FF1, p. 227, Col. (c) | Balance @<br>December 31, 2010<br>FF1, p. 227, Col. (b) | Average Balance for<br>Rate Year 2011 |                           |   |   |
| 2                          |   | Transmission Materials & Supplies  | FF1, p. 227, ln 8, Col. (c & b)                                | 754,222  | 230,486   | 492,354                               |                           |   |   |
| 3                          |   | General Materials & Supplies   | FF1, p. 227, ln 11, Col. (c & b)                               | 489,375  | 276,053   | 382,714                               |                           |   |   |
| 4                          |   | Stores Expense (Undistributed)   | FF1, p. 227, In 16, Col. (c & b)                               | 0  | 0   | -                                     |                           |   |   |
|                            |   |  | Prepayment   | Balance Summary  | !   |                                       |                           |   |   |
|                            |   |  | Average of<br>YE Balance                                       | Excludable<br><u>Balances</u>                                  | 100%<br>Transmission<br><u>Related</u>                  | Plant<br><u>Related</u>               | Labor<br><u>Related</u>   | Total Included in Rate Base (E)+(F)+(G)       |   |
| 5<br>6                     |   | Totals as of December 31, 2011<br>Totals as of December 31, 2010   | 8,812,637<br>4,458,148   | (101,121,588)<br>(79,408,325)                                  | 0   | 3,490,363<br>3,395,544                | 106,443,862<br>80,470,929 | 109,934,225<br>83,866,473                     |   |
| 7                          |   | Average Balance  | 6,635,393  | (90,264,957)   | 0   | 3,442,954                             | 93,457,396                | 96,900,349                                    | -<br>-  |
|                            |   |  | Prepayments Account 165 -                                      | Balance @ 12/31/2  | <u> 2011</u>  |                                       |                           |   |   |
|                            | Acc. No.  | <u>Description</u>   | 2011<br><u>YE Balance</u>                                      | Excludable<br><u>Balances</u>                                  | 100%<br>Transmission<br><u>Related</u>                  | Plant<br><u>Related</u>               | Labor<br><u>Related</u>   | Total Included in Rate Base (E)+(F)+(G)       |   |
| 8 9                        |   | Prepaid Insurance<br>Prepaid Taxes   | 959,827<br>2,150,000   | 0 0  |   | 521,562<br>2,150,000                  | 438,265                   |   | Plant: Property Ins, Labor Related: Gen<br>Liability Ins, D&O Ins, Workers Comp Ins.<br>Prepaid Ok State Taxes      |
| 10<br>11                   | 1650028<br>1650005                                  | Trinity Railcar Lease<br>Prepaid Employee Benefits   | 2,742,653<br>2,940   | 2,742,653<br>0   |   |                                       | 2,940                     | 2,940   | Prepaid Facility Fee on 1.5B Securitization<br>Executive Life Insurance<br>OCC Assessment Fees - Retail Only & NERC |
| 12<br>13<br>14<br>15<br>16 | 1650006<br>1650009<br>1650010<br>1650014<br>1650023 | Other Prepayments Prepaid Carry Cost-Factored AR Prepaid Pension Benefits FAS 158 Qual Contra Asset Prepaid Leases | 539,276<br>98,184<br>105,659,689<br>(105,659,689)<br>1,157,988 | 539,276<br>98,184<br>0<br>(105,659,689)<br>1,157,988           |   |                                       | 105,659,689               | -<br>105,659,689<br>-<br>-                    | Fees AR Factoring - Retail Only Prefunded Pension Expense   |
| 17                         | 1650021   | Prepaid Insurance - EIS  | 1,161,769  |  |   | 818,801                               | 342,968                   | 1,161,769                                     | Excess General Liability & Property Ins.  |
| 18                         |   | Subtotal - Form 1, p 111.57.c  | 8,812,637  | (101,121,588)  | 0   | 3,490,363                             | 106,443,862               | 109,934,225                                   | •   |
|                            |   |  | Prepayments Account 165 -                                      | Balance @ 12/31/2  | 2010  |                                       |                           |   |   |
| 19                         | Acc. No.  | <u>Description</u>   | 2010<br>YE Balance   | Excludable<br><u>Balances</u>                                  | 100%<br>Transmission<br><u>Related</u>                  | Plant<br><u>Related</u>               | Labor<br>Related          | Total Included<br>in Rate Base<br>(E)+(F)+(G) |   |
| 20<br>21<br>22             |   | Prepaid Insurance Prepaid Taxes Prepaid Interest   | 917,820<br>2,150,000<br>0                                      | 0<br>0<br>0  |   | 511,895<br>2,150,000<br>0             | 405,925                   |   | T-Plant: Excess Gen Lia. & Property Ins. Prepaid Ok State Taxes Prepaid Facility Fee on 1.5B Securitization         |
| 23<br>24<br>25             | 1650005<br>1650006<br>1650009                       | Prepaid Employee Benefits Other Prepayments Prepaid Carry Cost-Factored AR   | 2,929<br>237,732<br>87,774                                     | 0<br>237,732<br>87,774   |   | v                                     | 2,929                     | 2,929   | Executive Life Insurance OCC Assessment Fees - Retail Only AR Factoring - Retail Only                               |
| 26<br>27                   | 1650010<br>1650014                                  | Prepaid Pension Benefits FAS 158 Qual Contra Asset   | 79,747,689<br>(79,747,689)                                     | (79,747,689)   |   |                                       | 79,747,689                | 79,747,689                                    | Prefunded Pension Expense   |
| 28<br>29                   | 1650023   | Prepaid Leases<br>Prepaid Insurance - EIS  | 13,858<br>1,048,035  | 13,858   |   | 733,649                               | 314,386                   | 1,048,035                                     | Excess General Liability & Property Ins.  |
|                            |   |  |  |  |   |                                       |                           |   | -   |
| 30                         |   | Subtotal - Form 1, p 111.57.c  | 4,458,148  | (79,408,325)   |   | 3,395,544                             | 80,470,929                | 83,866,473                                    |   |

# AEP West SPP Member Companies 2012 Cost of Service Formula Rate **Worksheet E** - IPP Credits

| <u>Line</u><br>Number | (A)<br><u>Description</u>  | (B)<br><u>2011</u> |
|-----------------------|--|--------------------|
| 1                     | Net Funds from IPP Customers @ 12/31/2010 (2011 FORM 1, P269, (B)) | 1,507,101          |
| 2                     | Interest Accrual (company records)                                 | 441,362            |
| 3                     | Revenue Credits to Generators (company records)                    | 4,798,879          |
| 4<br>5<br>6           | Other Adjustments (company records) Accounting Adjustment          | Ī                  |
| 7                     | Net Funds from IPP Customers 12/31/2011 (2011 FORM 1, P269, (F))   | 6,747,342          |
| 8                     | Average Balance for 2011 ((ln 1 + ln 7)/2)                         | 4,127,222          |

# AEP West SPP Member Companies

## 2012 Cost of Service Formula Rate Projected on 2011 FF1 Balances

Worksheet F - Calculation of PROJECTED Annual Revenue Requirement for BPU and Special-billed Projects

Based on a Carrying Charge Derived from Historic 2011 Data PUBLIC SERVICE COMPANY OF OKLAHOMA

#### A. Determine 'R' with hypothetical 0 basis point increase in ROE for Identified Projects

I. Calculate Return and Income Taxes with 0 basis point ROE increase for Projects Qualified

| ROE w/o incentives (Projected  | d TCOS, In 149)      |                        | 11.20%                                |                          |
|--------------------------------|----------------------|------------------------|---------------------------------------|--------------------------|
| Project ROE Incentive Adder (  | Enter as whole nur   | mber)                  | 0 basis points                        |                          |
| ROE with additional 0 basis po | int incentive        |                        | 11.20% <==Incentive                   | ROE Cannot Exceed 12.45% |
| Determine R (cost of long tern | n debt, cost of pref | erred stock and percen | t is from Projected TCOS, Ins 147 thr | rough 149)               |
|                                | %                    | Cost                   | Weighted cost                         |                          |
| Long Term Debt                 | 51.79%               | 0.0564                 | 0.0292                                |                          |
| Preferred Stock                | 0.00%                | 0.0000                 | 0.0000                                |                          |
| Common Stock                   | 48.21%               | 0.1120                 | 0.0540                                |                          |
|                                |                      |                        | 0.0000                                |                          |

#### B. Determine Return using 'R' with hypothetical 0 basis point ROE increase for Identified Projects.

| Rate Base (Projected TCOS, In 75) | 355,103,114 |
|-----------------------------------|-------------|
| R (from A. above)                 | 0.0832      |
| Return (Rate Base x R)            | 29,545,822  |

#### C. Determine Income Taxes using Return with hypothetical 0 basis point ROE increase for Identified Projects.

| Return (from B. above)                  | 29,545,822 |
|---|------------|
| Tax Rate (Projected TCOS, In 109)       | 38.56%     |
| EIT=(T/(1-T)) * (1-(WCLTD/WACC)) =      | 40.73%     |
| Income Tax Calculation (Return x EIT)   | 12,033,669 |
| ITC Adjustment (Projected TCOS, In 116) | (259,216   |
| Income Taxes                            | 11,774,453 |

#### Calculate Net Plant Carrying Charge Rate (Fixed Charge Rate or FCR) with hypothetical 0 basis point ROE increase.

#### A. Determine Net Revenue Requirement less return and Income Taxes.

| Net Revenue Requirement (Projected TCOS, In 123) | 75,483,450 |
|--|------------|
| Return (Projected TCOS, In 118)                  | 29,545,822 |
| Income Taxes (Projected TCOS, In 117)            | 11,774,453 |
| Gross Margin Taxes (Projected TCOS, In 122)      | -          |
| Net Revenue Requirement Less Return and Taxes    | 34 163 175 |

#### B. Determine Net Revenue Requirement with hypothetical 0 basis point increase in ROE.

| Net Revenue Requirement, Less Return and Taxes                | 34,163,175 |
|---|------------|
| Return (from I.B. above)                                      | 29,545,822 |
| Income Taxes (from I.C. above)                                | 11,774,453 |
| Net Revenue Requirement, with 0 Basis Point ROE increase      | 75,483,450 |
| Gross Margin Tax with Basis Point ROE Increase (II C. below)  |            |
| Revenue Requirement w/ Gross Margin Taxes                     | 75,483,450 |
| Less: Depreciation (Projected TCOS, In 95)                    | 12,152,606 |
| Net Rev. Req, w/0 Basis Point ROE increase, less Depreciation | 63,330,844 |

## C. Determine Gross Margin Tax with hypothetical 0 basis point increase in ROE.

| Net Revenue Requirement before Gross Margin Taxes, with 0 | 75,483,450 |
|---|------------|
| Basis Point ROE increase (II B. above)                    |            |
| Apportionment Factor to Texas (Worksheet K, In 12)        | 0.00%      |
| Apportioned Texas Revenues                                | -          |
| Taxable Percentage of Revenue (70%)                       | 70%        |
| Taxable, Apportioned Margin                               |            |
| Texas Gross Margin Tax Rate                               | 1%         |
| Texas Gross Margin Tax Expense                            | _          |
| Gross-up Required for Gross Margin Tax Expense            | -          |
| Total Additional Gross Margin Tax Revenue Requirement     |            |

#### D. Determine FCR with hypothetical 0 basis point ROE increase.

| Net Transmission Plant (Projected TCOS, Ins 46, 47, 48, 49, 51)    | 454,940,951 |
|--|-------------|
| Net Revenue Requirement, with 0 Basis Point ROE increase           | 75,483,450  |
| FCR with 0 Basis Point increase in ROE                             | 16.59%      |
| Net Rev. Reg, w / 0 Basis Point ROE increase, less Dep.            | 63,330,844  |
| FCR with 0 Basis Point ROE increase, less Depreciation             | 13.92%      |
| FCR less Depreciation (Projected TCOS, In 12)                      | 13.92%      |
|  | 0.00%       |
| Incremental FCR with 0 Basis Point ROE increase, less Depreciation |             |
|  |             |

#### III. Calculation of Composite Depreciation Rate

| Transmission Plant @ Beginning of Period (P.206, In 58) | 663 993 516   | <==From Input on Worksheet B |
|---|---------------|------------------------------|
| Transmission Plant @ End of Period (P.207, In 58)       |               | <==From Input on Worksheet B |
|   | 1,356,637,491 |                              |
| Transmission Plant Average Balance for 2011             | 678,318,746   |                              |
| Annual Depreciation Expense (Historic TCOS, In 246)     | 13,147,941    |                              |
| Composite Depreciation Rate                             | 1.94%         |                              |
| Depreciable Life for Composite Depreciation Rate        | 51.59         |                              |
| Round to nearest whole year                             | 52            |                              |

| SUMMARY OF PROJECT<br>REQUIREMENTS | TED ANNUAL BAS | SE PLAN AND NON-B | ASE PLAN REVEN | IUE              |    |
|------------------------------------|----------------|-------------------|----------------|------------------|----|
| REQUIREMENTS                       | F              | Rev Require \     | W Incentives   | Incentive Amount | ts |
| PROJECTED YEAR                     | 2012           | 5,533,328         | 5,533,328      | \$ -             |    |

**Note:** Review formulas in summary to ensure the proper year's revenue requirement is being accumulated for each project from the tables below.

NOTE: PART IV --- BPU Project Tables are contained in separate \*.xls file

2012 Annual Update (May 2012)

AEP - SPP Formula Rate PSO TCOS - WS G Page: 30 of 68

## I. Calculate Return and Income Taxes with 0 basis point ROE increase for Projects Qualified for Incentive.

#### A. Determine 'R' with hypothetical 0 basis point increase in ROE for Identified Projects

| ROE w/o incentives (True-   | Up TCOS, In 136    | )                       | 11.20%                 |                                       |
|-----------------------------|--------------------|-------------------------|------------------------|---------------------------------------|
| Project ROE Incentive Add   | er (Enter as whole | number)                 | 0                      | basis points                          |
| ROE with additional 0 basis | s point incentive  |                         | 11.20%                 | <==Incentive ROE Cannot Exceed 12.45% |
| Determine R (cost of long t | term debt, cost of | preferred stock and per | cent is from True-Up T | COS, Ins 134 through 136)             |
|                             | <u>%</u>           | Cost                    | Weighted cost          |                                       |
| Long Term Debt              | 52.75%             | 0.0589                  | 0.0311                 |                                       |
| Preferred Stock             | 0.13%              | 0.0402                  | 0.0001                 |                                       |
| Common Stock                | 47.12%             | 0.1120                  | 0.0528                 |                                       |
|                             |                    | D =                     | 0.0020                 |                                       |

## B. Determine Return using 'R' with hypothetical 0 basis point ROE increase for Identified Projects.

| Rate Base (True-Up TCOS, In 63) | 335,335,356 |
|---------------------------------|-------------|
| R (from A. above)               | 0.0839      |
| Return (Rate Base x R)          | 28.128.410  |

# C. Determine Income Taxes using Return with hypothetical 0 basis point ROE increase for Identified Projects.

| Return (from B. above)                | 28,128,410 |
|---------------------------------------|------------|
| Tax Rate (True-Up TCOS, In 106)       | 38.56%     |
| EIT=(T/(1-T)) * (1-(WCLTD/WACC)) =    | 39.52%     |
| Income Tax Calculation (Return x EIT) | 11,117,709 |
| ITC Adjustment (True-Up TCOS, In 103) | (257,687)  |
| Income Taxes                          | 10,860,022 |

#### Calculate Net Plant Carrying Charge Rate (Fixed Charge Rate or FCR) with hypothetical 0 basis point ROE increase.

#### A. Determine Net Revenue Requirement less return and Income Taxes.

| Net Revenue Requirement (True-Up TCOS, In 110) | 72,802,000 |
|--|------------|
| Return (True-Up TCOS, In 105)                  | 28,128,410 |
| Income Taxes (True-Up TCOS, In 104)            | 10,860,022 |
| Gross Margin Taxes (True-Up TCOS, In 109)      | -          |
| Net Revenue Requirement, Less Return and Taxes | 33.813.568 |

## B. Determine Net Revenue Requirement with hypothetical 0 basis point increase in ROE.

| Net Revenue Requirement, Less Return and Taxes                | 33,813,568 |
|---|------------|
| Return (from I.B. above)                                      | 28,128,410 |
| Income Taxes (from I.C. above)                                | 10,860,022 |
| Net Revenue Requirement, with 0 Basis Point ROE increase      | 72,802,000 |
| Gross Margin Tax with Basis Point ROE Increase (II C. below)  |            |
| Revenue Requirement w/ Gross Margin Taxes                     | 72,802,000 |
| Less: Depreciation (True-Up TCOS, In 83)                      | 12,097,378 |
| Net Rev. Reg, w/0 Basis Point ROE increase, less Depreciation | 60,704,622 |

## C. Determine Gross Margin Tax with hypothetical 0.112 basis point increase in ROE.

| Net Revenue Requirement before Gross Margin Taxes, with 0 | 72,802,000 |
|---|------------|
| Basis Point ROE increase (II B. above)                    |            |
| Apportionment Factor to Texas (Worksheet K, In 12)        | 0.00%      |
| Apportioned Texas Revenues                                | -          |
| Taxable Percentage of Revenue (70%)                       | 70%        |
| Taxable, Apportioned Margin                               |            |
| Texas Gross Margin Tax Rate                               | 1%         |
| Texas Gross Margin Tax Expense                            |            |
| Gross-up Required for Gross Margin Tax Expense            | -          |
| otal Additional Gross Margin Tax Revenue Requirement      |            |

# D. Determine FCR with hypothetical 0 basis point ROE increase.

| Net Transmission Plant (True-Up TCOS, In 39)                       | 434,183,030 |
|--|-------------|
| Net Revenue Requirement, with 0 Basis Point ROE increase           | 72,802,000  |
| FCR with 0 Basis Point increase in ROE                             | 16.77%      |
| Net Rev. Req, w / 0 Basis Point ROE increase, less Dep.            | 60,704,622  |
| FCR with 0 Basis Point ROE increase, less Depreciation             | 13.98%      |
| FCR less Depreciation (True-Up TCOS, In 12)                        | 13.98%      |
| Incremental FCR with 0 Basis Point ROE increase, less Depreciation | 0.00%       |

#### III. Calculation of Composite Depreciation Rate

| Transmission Plant @ Beginning of Period (P.206, In 58) | 663,993,516 <==From Input on Worksheet B |
|---|--|
| Transmission Plant @ End of Period (P.207, In 58)       | 692,643,975 <==From Input on Worksheet B |
|   | 1,356,637,491                            |
| Transmission Plant Average Balance for 2011             | 678,318,746                              |
| Annual Depreciation Expense (True-Up TCOS, In 83)       | 13,147,941                               |
| Composite Depreciation Rate                             | 1.94%                                    |
| Depreciable Life for Composite Depreciation Rate        | 51.59                                    |
| Round to nearest whole year                             | 52                                       |

|                               | Rev R | equire    | W Inc | centives  | Incentive . | Amounts |
|-------------------------------|-------|-----------|-------|-----------|-------------|---------|
| TRUE-UP YEAR 2011             |       |           |       |           |             |         |
| ∑ Prior Year Projected (WS-F) | \$    | 6,090,874 | \$    | 6,090,874 | \$          | -       |
| ∑ Prior Year True-Up (WS-G)   | \$    | 5,406,872 | \$    | 5,406,872 | \$          | -       |
| True-up Adjustment For 2011   |       | (684,001) |       | (684,001) |             | -       |

**Note:** Review formulas in summary to ensure the proper year's revenue requirement is being accumulated for each project from the tables below.

NOTE: PART IV --- BPU Project Tables are contained in separate \*.xls file

# AEP West SPP Member Companies Cost of Service Formula Rate Using 2011 FF1 Balances Worksheet H - Revenue Credits for Historic Period PUBLIC SERVICE COMPANY OF OKLAHOMA

# **Revenue Credits for**

| evenu | e Creatts for  | Total<br>Company   | Non-<br>Transmission     | Transmission |
|-------|--|--------------------|--------------------------|--------------|
| I.    | Account 450, Forfeited Discounts   | 2,799,995          | 2,799,995                | -            |
| II.   | Account 451, Miscellaneous Service Revenues  | 4,743,190          | 4,743,190                | -            |
| III.  | Account 454, Rent from Electric Property   |                    |                          |              |
|       | 1 Account 4540001 - Rent from Elect Property-Aff   | 2,090,610          | 2,032,192                | 58,418       |
|       | 2 Account 4540002 - Rent from Elect Property - Non-Aff   | 3,805,764          | 3,776,937                | 28,827       |
|       | 3 Account 4540003 - Rent from Elect Property - ABD - Aff   | -                  | -                        |              |
|       | 4 Account 4540004 - Rent from Elect Property - ABD - Non-Aff   | 76,057             | 30,367                   | 45,689       |
|       | 5 Total Rents from Electirc Property   | 5,972,431          |                          | 132,934      |
|       | ( Revenue related to transmission facilities for pole attachments, rentals, etc. Provide data sources and                        | explanations in Se | ection VIII, Notes below | )            |
| IV.   | Account 4560015, Revenues from Associated Business Development  1 Account 4560015, Revenues from Associated Business Development | 2,597,226          |                          | 358,810      |
| v.    | Total Other Operating Revenues To Reduce Revenue Requirement   |                    |                          | 491,745      |
| VI.   | Account 456.1, Revenues from Transmission of Electricity of Others   |                    |                          | 32,014,199   |
|       | ( Provide data sources and any detailed explanations necessary in Section VIII Notes below )  Less:                              |                    |                          |              |
|       | 1 Transmission Direct Assignment Revenue (if costs not in the ARR)   |                    |                          | _            |
|       | 2 Sponsored Upgrade Revenue  |                    |                          | _            |
|       | 3 Credits against Transmission Service Revenue related to Generation Interconnection   | s                  |                          | 1,845,504    |
|       | 4 Revenue for GFA's (Relative to SPP OATT) Associated with Load Included in the Divi   |                    |                          | 1,304,664    |
|       | 5 Network Service Revenue (SPP Schedule 9) Associated with Load included in the Div  |                    |                          | 11,076,776   |
|       | 6 Revenue Associated with Transmission Plant Excluded From SPP Tariff  |                    |                          |              |
|       | 7 Distribution and Other Non-Transmission Revenue  |                    |                          | 225,918      |
|       |  |                    |                          | 2,943,399    |
|       | 8 Revenue from SPP Ancillary Services Provided   |                    |                          |              |
|       | 9 Base Plan Revenue (from SPP)   |                    |                          | 9,849,708    |
|       | 10 Flow Through of ERCOT Ancillary Charges 11 Other  |                    |                          |              |
|       | i one  |                    |                          |              |
|       | Net Transm   | ission Credi       | ts                       | \$4,768,230  |
| VII.  | Total Worksheet A Revenue Credits  |                    |                          | \$5,259,975  |
| ****  | Data Caurage   |                    | •                        | <u> </u>     |

# VIII. Data Sources:

Data for this worksheet came from the FERC Form 1 and the Company's General Ledger.

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# AEP West SPP Member Companies Cost of Service Formula Rate Using 2011 FF1 Balances Worksheet I - Supporting Transmission Expense Adjustments PUBLIC SERVICE COMPANY OF OKLAHOMA

| 1  | Other Expenses                           |                               |     |
|----|--|-------------------------------|-----|
| 2  | Direct Assignment Charge                 |                               | \$0 |
| 3  | Sponsored Upgrades Charge                |                               | \$0 |
| 4  | Firm and Non-Firm Point-To-Point Charges |                               | \$0 |
| 5  | Base Plan Charges                        |                               | \$0 |
| 6  | Schedule 9 Charges                       |                               | \$0 |
| 7  | SPP Schedule 12 - FERC Assessment        |                               | \$0 |
| 8  | SPP Schedule 1-A                         |                               | \$0 |
| 9  | SPP Annual Assessment                    |                               | \$0 |
| 10 | Ancillary Services Expenses              |                               | \$0 |
| 11 | Other                                    |                               | \$0 |
| 12 | Other                                    |                               | \$0 |
| 13 | Other                                    |                               | \$0 |
| 14 | Total                                    | ( sum of lines 2 through 13 ) | \$0 |

Adjustment to charges that are booked to transmission accounts that are the responsibility of the TO's LSE.

NOTE: Exclusion of Accounts 561 and 565 from O&M Expense in the TCOS templates eliminates the need to use this worksheet.

# AEP West SPP Member Companies

# Cost of Service Formula Rate Using 2011 FF1 Balances

# Worksheet J - Allocation of Specific O&M or A&G Expenses

|                       | (A)                | (B)   | (C)                      | (D)                      | (E)<br><u>100%</u>       | (F)  |
|-----------------------|--------------------|---|--------------------------|--------------------------|--------------------------|--|
| <u>Line</u><br>Number | FERC<br>Acct No.   | <u>Description</u>  | 2011<br>Expense          | 100%<br>Non-Transmission | Transmission<br>Specific | <u>Explanation</u>   |
|                       |                    | Account 926 2007 Base Year OPEB Expense (Note 1)  |                          |                          |                          |  |
| 1<br>2                | 9260021<br>9260057 | Postretirement Benefits - OPEB Postret Ben Medicare Subsidy                                       | 7,738,548<br>(2,016,228) |                          |                          |  |
| 3                     | 5200057            | OPEB Billed From Service Corporation  | 452,416<br>6,174,736     |                          |                          |  |
| 4<br>5                |                    | Net 2007 Base Year Expense  2011 Current Year Expense   | 0,174,730                |                          |                          |  |
| 6<br>7                | 9260021<br>9260057 | Postretirement Benefits - OPEB Postret Ben Medicare Subsidy                                       | 5,795,990<br>(1,915,310) |                          |                          |  |
| 8<br>9                | 9200037            | OPEB Billed From Service Corporation Net 2011 Expense   | 385,572<br>4,266,252     |                          |                          |  |
| 10                    |                    | Net Increase (Decrease) in OPEB Expense   |                          | This Amount Is Alloca    | ated on Wages &          | Salaries   |
|                       | Note 1: A          | bsent a 205 Filing with FERC, the base amounts (Lns 1-4)  | will not change          | in subsequent years.     |                          |  |
|                       |                    | Account 928   |                          |                          |                          |  |
| 11                    | 9280000            | Reg Commission Expense - OCC Annual Fees  | 1,026,258                | 1,026,256                | 2                        | Oklahoma Corporation Commission Assessment                 |
| 12                    | 9280001            | Reg Commission Expense Admin  | 11,258                   | (45)                     |                          | FERC Assessment Fees Oklahoma Rate Case Filing -           |
| 13                    | 9280002            | Reg Commission Exp - Case   | 0                        | 0                        | 0                        | 2006<br>Oklahoma Rate Case Filing -                        |
|                       | 9280002            | Reg Commission Exp - Case   | 1                        | 1                        | 0                        | 2007 PSO - to accumulate Costs to                          |
|                       | 0000000            | Bar Commission For Comm   | 0                        | 0                        | 0                        | support the PSO Rate Case                                  |
|                       | 9280002            | Reg Commission Exp - Case   |                          |                          |                          | with the PUC of Oklahoma To accumulate AEPSC costs         |
|                       | 9280002            | Reg Commission Exp - Case   | 14,709                   | 11,862                   | 2,847                    | associated with the filing of the 2010 PSO rate case.      |
| 14                    | 9280002            | Reg Commission Exp - Legal  | 0                        | 0                        | 0                        | PSO/SWEPCO Non-Tx All Bus                                  |
| 15                    |                    |   | 3,639                    | 0                        | 3,639                    | PSO/SWEPCO - Updates required as a result of FERC          |
| 16                    | 9280002            | Reg Commission Exp - Transmission   | 1,155                    | 903                      | 252                      | Docket ER07-1369-000.<br>Labor accruals - for various      |
| 10                    | 9280002            | Reg Commission Exp - Labor Accruals   | 1,100                    | 903                      | 232                      | depts Determination of Use and                             |
| 17                    |                    |   | (115,083)                | (115,307)                | 224                      | Usefulness of Additional<br>Baseload Generation before the |
| 18                    |                    | Reg Commission Exp - Misc Non-Trans Filings<br>Reg Commission Exp - Misc Filings                  | 9,738                    | 8,093                    | 1.645                    | OCC<br>Misc Filing Before the OCC                          |
| 19<br>20              | 9280002            | Reg Commission Exp - Misc Filings<br>Rate Case Amort  | 26,797<br>406,958        | 22,252<br>406,958        | 4,545                    | Reg/Leg Act-Oklahoma Rate Case Amortization                |
| 21                    | 0200000            | Total (FF1, pg. 323)  | 1,385,428                | 1,360,973                | 24,455                   | _  |
|                       |                    | Account 930.1   |                          | , , .                    | ,                        | -  |
| 22<br>23              |                    | General Advertising Expenses<br>Newspaper Advertising Space                                       | 214,286<br>306,844       | 214,286<br>306,844       | 0                        |  |
| 24                    | 9301006            | Spec Corporate Comm Info Proj   | 0                        | 0                        | 0                        |  |
| 25<br>26              | 9301009            | Direct Mail and Handouts Fairs, Shows, and Exhibits   | 0                        | 0                        | 0                        |  |
| 27<br>28              | 9301010<br>9301011 | Publicity Dedications, Tours, & Openings  | 1,767<br>0               | 1,504<br>0               | 264<br>0                 |  |
| 29<br>30              |                    | Public Opinion Surveys<br>Movies Slide Films & Speeches   | 64,246<br>0              | 63,832<br>0              | 414<br>0                 |  |
| 31<br>32              | 9301014            | Video Communications Other Corporate Comm Exp   | 71<br>26,428             | 59<br>26,380             | 12<br>48                 |  |
| 33                    |                    | Total (FF1, pq. 323)  | 613,642                  | 612,904                  | 738                      | -  |
| 30                    |                    | Account 930.2   | 310,012                  | 012,004                  | 7.30                     | -  |
| 34                    |                    | Misc General Expenses   | 922,386                  | 827,714                  | 94,672                   |  |
| 35<br>36              |                    | Corporate & Fiscal Expenses Research, Develop&Demonstr Exp  | 101,842<br>48,679        | 92,157<br>48,679         | 9,686<br>0               |  |
| 37                    | 9302006            | Assoc Bus Development - Materials Sold-Trans  | 0                        | 0                        | 0                        |  |
| 38<br>39              | 9302007            | Assoc Bus Development - Materials Sold-Non Trans<br>Assoc Business Development Exp - Transmission | 45,140<br>219,114        | 45,140<br>0              | 0<br>219,114             |  |
| 40                    | 9302007            | Assoc Business Development Exp - Non-Transmission   | 1,865,412                | 1,865,412                | 0                        | -  |
| 41                    |                    | <b>Total</b> (FF1, pg. 323)   | 3,202,574                | 2,879,103                | 323,472                  | <del>-</del>   |

AEP West SPP Member Companies Cost of Service Formula Rate Using 2011 FF1 Balances **Worksheet K** - Development of Composite State Income Tax Rate

#### PUBLIC SERVICE COMPANY OF OKLAHOMA

#### I. DEVELOPMENT OF COMPOSITE STATE INCOME TAX RATES FOR 2011

State Income Tax Rate - Oklahoma Note 1 5.66% Apportionment Factor 96.74% Effective State Income Tax Rate 5.4755% State Income Tax Rate - Ohio 8.50% Apportionment Factor 0.00% 0.00% Tax Phase-out Factor Note 2 Effective State Income Tax Rate 0.0000% Total Effective State Income Tax Rate 5.4755%

Note 1 --- The Oklahoma State Income Tax Rate of 6% is reduced to 5.66% due to the deductibility of Oklahoma State Income Taxes on the Oklahoma State Income Tax Return.

Note 2 --- The Ohio State Income Tax is being phased-out over a 5 year period and is being replaced with a Commercial Activites Tax. The taxable portion of income is 40% in 2007.

## II. CALCULATION OF TEXAS GROSS MARGIN TAX

|   | <u>Projected</u>             |                           | <u>Historic</u>              |                           | <u>Actual</u>                |                        |
|---|------------------------------|---------------------------|------------------------------|---------------------------|------------------------------|------------------------|
| Line # REVENUE REQUIREMENT BEFORE TEXAS GROSS MARGIN TAX (In 118 of Template) | Total Company<br>334,278,066 | Trans. Only<br>75,483,450 | Total Company<br>334,540,953 | Trans. Only<br>74,018,965 | Total Company<br>333,623,554 | Trans. Only 72,802,000 |
| 1 Apportionment Factor to Texas (In12)  | 0.00%                        | 0.00%                     | 0.00%                        | 0.00%                     | 0.00%                        | 0.00%                  |
| 2 Apportioned Texas Revenues  | \$0                          | \$0                       | \$0                          | \$0                       | \$0                          | \$0                    |
| 3 Taxable Percentage of Revenue (70%)   | 70%                          | 70%                       | 70%                          | 70%                       | 70%                          | 70%                    |
| 4 Taxable, Apportioned Margin   |                              | _                         |                              | _                         |                              |                        |
| 5 Texas Gross Margin Tax Rate (1%)  | 1%                           | 1%                        | 1%                           | 1%                        | 1%                           | 1%                     |
| 6 Texas Gross Margin Tax Expense  |                              |                           |                              | _                         |                              |                        |
| 7 Gross-up Required for Texas Gross Margin Expense                            | -                            | -                         | -                            | -                         | -                            | -                      |
| ((ln 6 * ln 3 * ln 1)/(1- ln 5) * ln 5)                                       |                              |                           |                              |                           |                              |                        |
| 8 Total Additional Gross Margin Tax Revenue Requirement                       |                              |                           |                              |                           |                              | _                      |

9 WHOLESALE LOAD ALLOCATOR (For Use in Gross Margin Tax Allocator)

10 Texas Jurisdictional Load 11 Total Load

- KW - KW

12 Allocation Percentage

(ln 10 / ln 11)

0.00%

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# AEP West SPP Member Companies Cost of Service Formula Rate Using 2011 FF1 Balances Worksheet L - Taxes Other than Income PUBLIC SERVICE COMPANY OF OKLAHOMA

# HISTORIC PERIOD EXPENSE (2011) - TO BE USED ON TRUE-UP TEMPLATE

|        | (A)   | (B)        | (C)              | (D)         | (E)     | (F)           |
|--------|---|------------|------------------|-------------|---------|---------------|
| Line   |   | Total      |                  |             |         |               |
| No.    | Account   | Company    | Property         | Labor       | Other   | Non-Allocable |
|        |   |            |                  |             |         |               |
| 1      | Revenue Taxes                                       |            |                  |             |         |               |
| 2      | OH CAT Tax  | 48         |                  |             |         | 48            |
|        |   |            |                  |             |         |               |
| 3      | Real Estate and Personal Property Taxes             | 05 705 504 | 05 705 504       |             |         |               |
| 4      | Oklahoma Ad Valorum                                 | 35,735,584 | 35,735,584       |             |         |               |
| 5<br>6 | Texas Ad Valorum<br>Louisiana Ad Valorum            | 1,195,436  | 1,195,436<br>729 |             |         |               |
| 7      | Nevada Ad Valorum                                   | 729        | 729              |             |         |               |
| ,      | Nevada Ad Valorum                                   | -          | -                |             |         |               |
| 8      | Payroll Taxes                                       |            |                  |             |         |               |
| 9      | Federal Insurance Contribution (FICA )              | 3,992,932  |                  | 3,992,932   |         |               |
| 10     | Federal Unemployment Tax                            | 39,260     |                  | 39,260      |         |               |
| 11     | State Unemployment Insurance                        | 133,953    |                  | 133,953     |         |               |
|        |   |            |                  |             |         |               |
| 12     | Production Taxes                                    |            |                  |             |         |               |
| 13     |   | -          |                  |             |         | -             |
| 14     |   | -          |                  |             |         | -             |
| 15     | Miscellaneous Taxes                                 |            |                  |             |         |               |
| 16     | Federal Excise Tax                                  | 1,736      |                  |             |         | 1,736         |
| 17     | Ok State Franchise Tax                              | -,,,,,,    |                  |             | _       | 1,1.00        |
| 18     | Ok Sales & Use Taxes                                | 5,012      |                  |             |         | 5,012         |
| 19     | Ok Local Franchise Tax - 2010                       | -,         |                  |             | _       | -,            |
| 20     | Ok Local Franchise Tax - 2011                       | 185,911    |                  |             | 185,911 |               |
| 21     | Ohio State Franchise                                | _          |                  |             | -       |               |
| 22     | Tx Sales & Use Taxes                                | 3,381      |                  |             |         | 3,381         |
| 23     | Tx State Franchise                                  |            |                  |             | -       |               |
| 24     | Tx Misc Tax   | -          |                  |             | -       |               |
| 25     | Ok Misc Tax   | 480        |                  |             | 480     |               |
| 26     | MT Misc Tax   | 15         |                  |             | 15      |               |
| 26     | Wy Misc Tax   | 52         |                  |             | 52      |               |
| 27     | Total Taxes by Allocable Basis                      | 41,294,529 | 36,931,749       | 4,166,145   | 186,458 | 10,177        |
| 21     |   |            | 30,331,143       | 4, 100, 140 | 100,400 | 10,177        |
|        | (Total Company Amount Ties to FFI p.114, Ln 14,(c)) | 41,294,529 |                  |             |         |               |

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# AEP West SPP Member Companies Cost of Service Formula Rate Using 2011 FF1 Balances

# Worksheet M - Cost of Debt Based on Outstanding Balances as of 12/31/2011 PUBLIC SERVICE COMPANY OF OKLAHOMA

| (A)  | (B)  | (C)             | (D)                            | (E)                           |
|--|--|-----------------|--------------------------------|-------------------------------|
| <u>Issuance</u>  | Principle Amount<br>FF1.p. 257.x (h)                                   | Interest Rate   | Annual Expense                 | <u>Notes</u>                  |
| Long Term Debt (FF1.p. 256-257.h)  1 Affliated Notes Payable                                     |  |                 |                                |                               |
| 2 None   |  |                 | 0                              |                               |
| 3 Pollution Control Bonds  |  |                 |                                |                               |
| 4 Pollution Control Bonds - Series 2009  | 33,700,000   | 5.25%           | 1,769,250                      | p256 L12(h)                   |
| 5 Pollution Control Bonds - Series 2007  | 12,660,000   | 4.45%           | 563,370                        | p257.1 L3(h)                  |
| 6 Senior Unsecured Notes   |  |                 |                                |                               |
| 7 Senior Unsecured Notes - Series B  |  | 6.00%           | -                              | p256 L14(h)                   |
| 8 Senior Unsecured Notes - Series E  |  | 4.70%           | -                              | p256 L16(h)                   |
| 9 Senior Unsecured Notes - Series F  | 150,000,000  | 6.15%           | 9,225,000                      | p256 L21(h)                   |
| 10 Senior Unsecured Notes - Series G 11 Senior Unsecured Notes - Series H                        | 250,000,000  | 6.625%<br>5.15% | 16,562,500                     |                               |
| 12 Senior Unsecured Notes - Series I   | 250,000,000<br>250,000,000   | 5.15%<br>4.40%  |                                | p256 L29(h)<br>p257.1 L9(h)   |
| 13 GridSMART Promissory Note   | 4,981,259  | 3.00%           |                                | p257.1 L9(II)<br>p257.1 L5(h) |
| Issuance Discount, Premium, & Expenses:  |  |                 |                                |                               |
| 14 Financial Hedges & Auction Fees   | FF1.p. 256 & 257.Lines Described as H                                  | (1,312,205)     | 257.1 Ln12(i)i<br>257 Ln24.(i) |                               |
| <ul><li>15 Amort of Debt Discount and Expenses</li><li>16 Less: Amor of Debt Premimums</li></ul> | FF1.p. 117.63.c (also WS-N Ln 15)<br>FF1.p. 117.65.c (also WS-N Ln 17) | 1,167,932<br>-  |                                |                               |
| Reacquired Debt:   |  |                 |                                |                               |
| 17 Amortization of Loss  | FF1.p. 117.64.c (also WS-N Ln 16)                                      |                 | 1,650,827                      |                               |
| 18 Less: Amortization of Gain  | FF1.p. 117.66.c (also WS-N Ln 18)                                      |                 | -                              |                               |
| 19 Total Interest on Long Term Debt  | 951,341,259  | 5.64%           | 53,651,112                     | 1                             |
| 19 Total interest on Long Term Debt  | 951,541,259  | 5.04%           | 55,051,112                     | 1                             |
| Preferred Stock (FF1.p. 250-251)   | Preferred Balance Outstanding  |                 |                                |                               |
| 20 4.00% Series - \$100 - 44,508 Shares O/S  | -  | 4.00%           | -                              |                               |
| 21 4.24% Series - \$100 - 4,310 Shares O/S<br>22   |  | 4.24%           | -                              |                               |
|  |  |                 |                                | -                             |
| 23 Dividends on Preferred Stock  | -  | 0.00%           | -                              | J                             |

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### AEP West SPP Member Companies Cost of Service Formula Rate Using 2011 FF1 Balances PUBLIC SERVICE COMPANY OF OKLAHOMA

## Calculation of Capital Structure and Weighted Average Cost of Capital Based on Average of Balances At 12/31/2010 and 12/31/2011

| (A)            | (B)   | (C)                          | (D)                  | (E)                 |
|----------------|---|------------------------------|----------------------|---------------------|
|                |   | Balances @                   | Balances @           |                     |
| Line           |   | <u>12/31/2011</u>            | 12/31/2010           | Average             |
| <u>Develop</u> | oment of Average Balance of Common Equity   |                              |                      |                     |
| ,              | Total Proprietary Capital (p. 112.16.c&d)   | 892,805,058                  | 847,354,003          | 870,079,531         |
|                | 2 Less Preferred Stock from Ln 46 below   | 0                            | 4,881,800            | 2,440,900           |
|                | 3 Less Account 216.1 (p. 112.12.c&d)  | 0                            | 0                    | -                   |
|                | Less Account 219.1 (p. 112.15.c&d)  | 7,148,518                    | 8,494,172            | 7,821,345           |
|                | 5 Average Balance of Common Equity  | 885,656,540                  | 833,978,031          | 859,817,286         |
| <u>Develop</u> | oment of Cost of Long Term Debt Based on A  | verage Outstanding B         | <u>alance</u>        |                     |
| 6              | 6 Bonds (221) (p. 112.18.c&d)   |                              |                      | _                   |
|                | 7 Less: Reacquired Bonds (222) (p. 112.19.c&d)  | _                            | _                    | _                   |
|                | Advances from Assoc. Companies (223) (p112.20.c&d)  | -                            | -                    | -                   |
|                | Senior Unsecured Notes (224) (p. 112.21.c&d)  | 951,341,259                  | 973,610,000          | 962,475,630         |
| 10             | ) Total Average Debt  | 951,341,259                  | 973,610,000          | 962,475,630         |
| 14             | Annual Interest Expense for 2012  |                              |                      |                     |
|                | 2 Coupon Interest expense for 2012<br>2 Coupon Interest on Long Term Debt (256-257.33.i)    |                              |                      | 53,444,998          |
|                | B Less: Financial Hedge Gain/Expense from Ln 26 Included                                    | d in Ln 12                   |                      | (1,312,205)         |
|                | Plus: Allowed Hedge Recovery from Ln 30 below   |                              |                      | (912,367)           |
| 15             | 5 Amort of Debt Discount & Expense (428) (p. 117.63.c)                                      |                              |                      | 1,167,932           |
|                | Amort of Loss on Reacquired Debt (428.1) (p. 117.64.c)                                      |                              |                      | 1,650,827           |
|                | 7 Less: Amort of Premium on Debt (429) (p. 117.65.c)  |                              |                      | -                   |
|                | 3 Less: Amort of Gain on Reacquired Debt (429.1) (p. 117.                                   |                              |                      | -                   |
| 18             | Total Interest Expense (Ln 12 + Ln 13 + Ln 14 + Ln 15                                       | + Ln 16 - Ln 17 - Ln 18)     |                      | 56,663,595          |
| 20             | Average Cost of Debt for 2012 (Ln 19/Ln 10)   |                              |                      | 5.89%               |
| 21             | Financial Hedge Amortization Reported in Column (i) on F                                    | Page 256-257 (Enter Gains a  | as a Negative Numb   | ner)                |
|                | 2 SUN Series I 4.4% Financial Hedge (p. 257.1 Ln 12.i)                                      | Lago 200 207 (Entor Camo t   | ao a riogalivo riamb | (1,424,240)         |
|                | SUN Series F 6.15% Financial Hedge (p. 257 Ln 24.i)   |                              |                      | 112,035             |
| 24             |   |                              |                      |                     |
| 25             |   |                              |                      |                     |
|                | Total Hedge Amortization  | 107)                         |                      | (1,312,205)         |
|                | 7 Total Average Capital Balance for 2011 (Actual TCOS, Lr                                   |                              |                      | 1,824,733,815       |
|                | B Financial Hedge Recovery Limit - Five Basis Points of To<br>D Limit of Recoverable Amount | наі Сарітаі                  |                      | 0.0005<br>(912,367) |
|                | Recoverable Hedge Amortization  |                              | Г                    | (912,367)           |
|                | (lesser of 5 basis point Cap or Actual (Gain)/Expense bas                                   | sed on magnitude as indicate | ed on Ln 26 or Ln 29 |                     |
|                | ,   | 9                            |                      | •                   |

### **Development of Cost of Preferred Stock**

| Preferred Stock                                  |       |           | <u>Average</u> |
|--|-------|-----------|----------------|
| 31 4% Series Dividend Rate (p. 250-251. 9.a)     |       | 4.00%     | <u></u> -      |
| 32 4% Series Par Value (p. 250-251. 9.c)         | \$    | 100.00    |                |
| 33 4% Series Shares O/S (p.250-251. 9.e)         |       | 44,508    |                |
| 34 4% Series Monetary Value (Ln 32 * Ln 33)      | -     | 4,450,800 | 2,225,400      |
| 35 4% Series Dividend Amount (Ln 31 * Ln 34)     | -     | 178,032   | 89,016         |
| 36 4.24% Series Dividend Rate (p. 250-251. 10.a) |       | 4.24%     |                |
| 37 4.240% Series Par Value (p. 250-251. 10.c)    | \$    | 100.00    |                |
| 38 4.240% Series Shares O/S (p.250-251. 10.e)    |       | 4,310     |                |
| 39 4.240% Series Monetary Value (Ln 37 * Ln 38)  | -     | 431,000   | 215,500        |
| 40 4.240% Series Dividend Amount (Ln 36 * Ln 39) | -     | 18,274    | 9,137          |
| 41 0% Series Dividend Rate (p. 250-251.)         |       |           |                |
| 42 0% Series Par Value (p. 250-251.)             |       |           |                |
| 43 0% Series Shares O/S (p.250-251.)             |       |           |                |
| 44 0% Series Monetary Value (Ln 42 * Ln 43)      | -     | -         | -              |
| 45 0% Series Dividend Amount (Ln 41 * Ln 44)     | -     | -         | -              |
| 46 Balance of Preferred Stock (Lns 34, 39, 44)   |       | 4,881,800 | 2,440,900      |
| 47 Dividens on Preferred Stock (Lns 35, 40, 45)  | -     | 196,306   | 98,153         |
| 48 Average Cost of Preferred Stock (Ln 47/46)    | 0.00% | 4.02%     | 4.02%          |
|  |       |           |                |

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### AEP West SPP Member Companies 2012 Transmission Cost of Service Formula Rate Utilizing Historic Cost Data for 2011 and Projected Net Plant at Year-End 2012

| Line<br>No.      | REVENUE REQUIREMENT (w/o incentives)   | (In 120)   |                                   |                |                    | _        | Fransmission<br>Amount<br>\$115,977,418            |  |  |
|------------------|--|--|-----------------------------------|----------------|--------------------|----------|--|--|--|
| 2<br>3<br>4<br>5 | REVENUE CREDITS Transmission Credits Assoc. Business Development Total Revenue Credits REVENUE REQUIREMENT For All Company Facilities  | (Note A)<br>(Worksheet H)<br>(Worksheet H)<br>(In 1 less in 5)                 | Total 6,814,667 103,133 6,917,801 | DA<br>DA<br>DA | 1.00000<br>1.00000 | \$<br>\$ | 6,814,667<br>103,133<br>6,917,801<br>\$109,059,617 |  |  |
|                  | MEMO: The Carrying Charge Calculations on lines 9 to 14 below is used in calculating project revenue requirements billed on SPP Schedule 11. The total non-incentive revenue requirements for these projects shown on line 7 is included in the total on line 6. |  |                                   |                |                    |          |  |  |  |
| 7                | Revenue Requirement for SPP BPU Regional Facilities (w/o incentives) (Works  | sheet F)   | 29,283,407                        | DA             | 1.00000            | \$       | 29,283,407   |  |  |
| 8<br>9<br>10     | NET PLANT CARRYING CHARGE (w/o incentives) (Note B) Annual Rate Monthly Rate   | (in 1/ (Sum of ins 46, 47, 48, 49, 51)) x 100% (in 9 / 12)                     |                                   |                |                    |          | 18.31%<br>1.53%                                    |  |  |
| 11<br>12         | NET PLANT CARRYING CHARGE ON LINE 9 , W/O DEPRECIATION (w/o ince Annual Rate   | entives) (Note B)<br>((In 1 - In 95) / (Sum of Ins 46, 47, 48, 49, 51)) x 100% |                                   |                |                    |          | 14.87%   |  |  |
| 13<br>14         | NET PLANT CARRYING CHARGE ON LINE 11, W/O INCOME TAXES, RETU Annual Rate   | RN (Note B)<br>((In 1 - In 95 - In 117 - In 118) / (Sum of Ins 46, 47, 48, 49  | 9, 51)) x 100%                    |                |                    |          | 4.61%  |  |  |
| 15               | ADDITIONAL REVENUE REQUIREMENT for projects w/ incentive ROE's (Note   | e C) (Worksheet F)   |                                   |                |                    |          | -  |  |  |

(1)

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(5)

(4)

### AEP West SPP Member Companies 2012 Transmission Cost of Service Formula Rate Utilizing Historic Cost Data for 2011 and Projected Net Plant at Year-End 2012

### SOUTHWESTERN ELECTRIC POWER COMPANY

(2)

|          | (1)  | (2)  | (5)                          | ,        | 7)      | (5)                          |
|----------|--|--|------------------------------|----------|---------|------------------------------|
| Line     | RATE BASE CALCULATION  | Data Sources (See "General Notes")                                   | TO Total<br>NOTE D           | Allo     | cator   | Total<br><u>Transmission</u> |
| No.      | GROSS PLANT IN SERVICE   |  | NOTED                        |          |         |                              |
| 16       | Production   | (Worksheet A In 1.C)   | 2,312,167,355                | NA       | 0.00000 | _                            |
| 17       | Less: Production ARO (Enter Negative)                                      | (Worksheet A In 2.C)   | (22,508,276)                 | NA       | 0.00000 | =                            |
|          |  | (Worksheet A In 3.C & Hist.  | (==,+++,=, =, =,             |          |         |                              |
| 18       | Transmission   | Template Ln 169)   | 988,029,328                  | DA       |         | 929,292,675                  |
| 19       | Less: Transmission ARO (Enter Negative)                                    | (Worksheet A In 4.C)   | · · · · · · · ·              | TP       | 0.94591 | -                            |
| 20       | Plus: Transmission Plant-in-Service Additions (Worksheet B)                |  | 97,834,154                   | DA       | 1.00000 | 97,834,154                   |
| 21       | Plus: Additional Trans Plant on Transferred Assets (Worksheet B)           |  | -                            | TP       | 0.94591 | -                            |
| 22       | Distribution   | (Worksheet A In 5.C)   | 1,674,918,482                | NA       | 0.00000 | -                            |
| 23       | Less: Distribution ARO (Enter Negative)                                    | (Worksheet A In 6.C)   | <del>-</del>                 | NA       | 0.00000 | -                            |
| 24       | General Plant  | (Worksheet A In 7.C)   | 308,449,476                  | W/S      | 0.05798 | 17,883,550                   |
| 25       | Less: General Plant ARO (Enter Negative)                                   | (Worksheet A In 8.C)   | (682,710)                    | W/S      | 0.05798 | (39,583)                     |
| 26<br>27 | Intangible Plant TOTAL GROSS PLANT   | (Worksheet A In 9.C)<br>(sum Ins 16 to 26)                           | 59,272,045<br>5,417,479,854  | W/S      | 0.05798 | 3,436,526<br>1,048,407,322   |
| 21       | TOTAL GROSS PLANT  | (Sulli IIIS 16 to 26)  | 5,417,479,654                |          |         | 1,040,407,322                |
| 28       | ACCUMULATED DEPRECIATION AND AMORTIZATION                                  |  |                              |          |         |                              |
| 29       | Production   | (Worksheet A In 12.C)  | 1,228,216,129                | NA       | 0.00000 |                              |
| 30       | Less: Production ARO (Enter Negative)                                      | (Worksheet A In 13.C)  | (2,378,217)                  | NA       | 0.00000 |                              |
|          |  | (Worksheet A In 14.C &   |                              |          | 0.00000 |                              |
| 31       | Transmission   | (Worksheet A in 14.C & 28.C)   | 370,861,968                  | TP1=     | 0.99744 | 369,913,956                  |
| 32       | Less: Transmission ARO (Enter Negative)                                    | (Worksheet A In 15.C)  |                              | TP1=     | 0.99744 | 309,913,930                  |
| 33       | Plus: Transmission Plant-in-Service Additions (Worksheet B)                | (Worksheet A III 15.C)   | 931,157                      | DA       | 1.00000 | 931,157                      |
| 34       | Plus: Additional Projected Deprec on Transferred Assets (Worksheet B)      |  | 551,157                      | DA       | 1.00000 | 931,137                      |
| 35       | Plus: Additional Transmission Depreciation for 2012 (In 95)                |  | 23.038.927                   | TP1      | 0.99744 | 22.980.034                   |
| 36       | Plus: Additional General & Intangible Depreciation for (In 97+In 98)       |  | 17,617,706                   | W/S      | 0.05798 | 1,021,455                    |
| 37       | Plus: Additional Accum Deprec on Transferred Assets (Worksheet B)          |  | =                            | DA       | 1.00000 |                              |
| 38       | Distribution   | (Worksheet A In 16.C)  | 637,961,404                  | NA       | 0.00000 | -                            |
| 39       | Less: Distribution ARO (Enter Negative)                                    | (Worksheet A In 17.C)  | · · · -                      | NA       | 0.00000 | -                            |
| 40       | General Plant  | (Worksheet A In 18.C)  | 153,582,765                  | W/S      | 0.05798 | 8,904,554                    |
| 41       | Less: General Plant ARO (Enter Negative)                                   | (Worksheet A In 19.C)  | (286,526)                    | W/S      | 0.05798 | (16,612)                     |
| 42       | Intangible Plant   | (Worksheet A In 20.C)  | 47,433,439                   | W/S      | 0.05798 | 2,750,137                    |
| 43       | TOTAL ACCUMULATED DEPRECIATION   | (sum Ins 29 to 42)   | 2,476,978,752                |          |         | 406,484,679                  |
|          | NET BLANT IN SERVICE   |  |                              |          |         |                              |
| 44<br>45 | NET PLANT IN SERVICE   | (le 40 + le 47   le 00   le 00)                                      | 4 000 004 407                |          |         |                              |
| 45<br>46 | Production<br>Transmission   | (In 16 + In 17 - In 29 - In 30)<br>(In 18 + In 19 - In 31 - In 32)   | 1,063,821,167<br>617,167,360 |          |         | 559,378,720                  |
| 46       | Plus: Transmission Plant-in-Service Additions (In 20 - In 33)              | (111 10 + 111 19 - 111 31 - 111 32)                                  | 96,902,997                   |          |         | 96,902,997                   |
| 48       | Plus: Additional Trans Plant on Transferred Assets (In 21 - In 34)         |  | 50,502,557                   |          |         | 90,902,997                   |
| 49       | Plus: Additional Transmission Depreciation for 2012 (-In 35)               |  | (23,038,927)                 |          |         | (22,980,034)                 |
| 50       | Plus: Additional General & Intangible Depreciation for 2012 (-In 36)       |  | (17,617,706)                 |          |         | (1,021,455)                  |
| 51       | Plus: Additional Accum Deprec on Transferred Assets (Worksheet B) (-In 37) |  | -                            |          |         | (1,121,111)                  |
| 52       | Distribution   | (In 22 + In 23 - In 38 - In 39)                                      | 1,036,957,078                |          |         | -                            |
| 53       | General Plant  | (In 24 + In 25 - In 40 - In 41)                                      | 154,470,527                  |          |         | 8,956,025                    |
| 54       | Intangible Plant   | (In 26 - In 42)  | 11,838,606                   |          |         | 686,389                      |
| 55       | TOTAL NET PLANT IN SERVICE   | (sum Ins 45 to 54)   | 2,940,501,102                |          |         | 641,922,643                  |
|          |  |  |                              |          |         |                              |
|          |  |  |                              |          |         |                              |
| 56       | DEFERRED TAX ADJUSTMENTS TO RATE BASE                                      | (Note E)   |                              |          |         |                              |
| 57       | Account No. 281.1 (enter negative)   | 272-273.8.k  | -                            | NA       |         | -                            |
| 58<br>59 | Account No. 282.1 (enter negative)   | (Worksheet C, In 1.C & In 3.J)                                       | (536,560,912)                | DA<br>DA |         | (97,462,815)                 |
| 60       | Account No. 283.1 (enter negative) Account No. 190.1                       | (Worksheet C, In 10.C & Ln 12.J)<br>(Worksheet C, In 19.C & Ln 21.J) | (42,603,672)<br>71,386,128   | DA       |         | (3,350,060)<br>1,080,308     |
| 61       | Account No. 255 (enter negative)   | (Worksheet C, In 19.C & Ln 21.J)                                     | 7 1,300,120                  | DA       |         | 1,060,306                    |
| 62       | TOTAL ADJUSTMENTS  | (sum Ins 57 to 61)   | (507,778,456)                | DA       |         | (99,732,567)                 |
| 02       | TOTAL ADJUSTIMENTS   | (Sulli lis 57 to 61)   | (507,776,450)                |          |         | (99,732,307)                 |
| 63       | PLANT HELD FOR FUTURE USE  | (Worksheet A In 29.C & In 30.C)                                      | 1.350.884                    | DA       |         | 504.994                      |
| 00       | TENT NEED FOR OTONE OCC  | (*************************************                               | 1,500,001                    | 571      |         | 301,001                      |
| 64       | WORKING CAPITAL  | (Note F)   |                              |          |         |                              |
| 65       | Cash Working Capital   | (1/8 * In 80) (Note G)   | 1,495,275                    |          |         | 1,414,393                    |
| 66       | Transmission Materials & Supplies  | (Worksheet D, In 2.(D))  | 151,172                      | TP       | 0.94591 | 142,995                      |
| 67       | A&G Materials & Supplies   | (Worksheet D, In 3.(D))  | 121,528                      | W/S      | 0.05798 | 7,046                        |
| 68       | Stores Expense   | (Worksheet D, In 4.(D))  | =                            | GP(h)    | 0.17867 | =                            |
| 69       | Prepayments (Account 165) - Labor Allocated                                | (Worksheet D, In 5.G)  | 114,065,080                  | W/S      | 0.05798 | 6,613,364                    |
| 70       | Prepayments (Account 165) - Gross Plant                                    | (Worksheet D, In 5.F)  | 1,178,400                    | GP(h)    | 0.17867 | 210,543                      |
| 71       | Prepayments (Account 165) - Transmission Only                              | (Worksheet D, In 5.E)  | -                            | DA       | 1.00000 | -                            |
| 72       | Prepayments (Account 165) - Unallocable                                    | (Worksheet D, In 5.D)  | (105,277,143)                | NA       | 0.00000 |                              |
| 73       | TOTAL WORKING CAPITAL  | (sum Ins 65 to 72)   | 11,734,312                   |          |         | 8,388,340                    |
| 7.4      | IDD CONTRIBUTIONS FOR CONSTRUCTION   | (Nets II) (Medich est E. le 7 (E))                                   | (40,404,000)                 | D.4      | 4 00000 | (40, 404, 222)               |
| 74       | IPP CONTRIBUTIONS FOR CONSTRUCTION   | (Note H) (Worksheet E, In 7 (B))                                     | (19,431,329)                 | DA       | 1.00000 | (19,431,329)                 |
| 75       | DATE DASE (our los 55 62 62 72 74)   |  | 2 426 276 542                |          |         | E04 0E0 004                  |
| /5       | RATE BASE (sum Ins 55, 62, 63, 73, 74)                                     |  | 2,426,376,512                |          |         | 531,652,081                  |
|          |  |  |                              |          |         |                              |

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### AEP West SPP Member Companies 2012 Transmission Cost of Service Formula Rate Utilizing Historic Cost Data for 2011 and Projected Net Plant at Year-End 2012

|            | (1)  | (2)  | (3)                     | (           | 4)                 | (5)          |
|------------|--|--|-------------------------|-------------|--------------------|--------------|
|            | EXPENSE, TAXES, RETURN & REVENUE   | Data Sources                               |                         |             |                    | Total        |
|            | REQUIREMENTS CALCULATION   | (See "General Notes")                      | TO Total                | Allo        | cator              | Transmission |
| Line       |  | <del>,,</del>                              |                         |             |                    |              |
| No.        | OPERATION & MAINTENANCE EXPENSE  |  |                         |             |                    |              |
| 76         | Transmission   | 321.112.b                                  | 33,846,469              |             |                    |              |
| 77         | Less: Total Account 561  | (Note I) 321.84-92.b                       | 8,917,172               |             |                    |              |
| 78         | Less: Account 565  | (Note J) 321.96.b                          | 12,967,095              |             |                    |              |
| 79         | Less: expenses 100% assigned to TO billed customers (Worksheet I, In 14) |  | \$0                     |             |                    |              |
| 80         | Total O&M Allocable to Transmission                                      | (Ins 76 - 77 - 78 - 79)                    | 11,962,202              | TP          | 0.94591            | 11,315,141   |
| 81         | Administrative and General   | 323.197.b (Note K)                         | 75,607,602              |             |                    |              |
| 82         | Less: Acct. 924, Property Insurance                                      | 323.185.b                                  | 3,025,798               |             |                    |              |
| 83         | Acct. 928, Reg. Com. Exp.  | 323.189.b                                  | 1,851,735               |             |                    |              |
| 84         | Acct. 930.1, Gen. Advert. Exp.   | 323.191.b                                  | 453,548                 |             |                    |              |
| 85         | Acct. 930.2, Misc. Gen. Exp.   | 323.192.b                                  | 3,484,858               |             |                    |              |
| 86         | Balance of A & G   | (In 81 - sum In 82 to In 85)               | 66,791,663              | W/S         | 0.05798            | 3,872,505    |
| 87         | Plus: Acct. 924, Property Insurance                                      | (In 82)                                    | 3,025,798               | GP(h)       | 0.17867            | 540,615      |
| 88         | Acct. 928 - Transmission Specific  | Worksheet J In 24.(E) (Note L)             | 99,069                  | TP          | 0.94591            | 93,711       |
| 89         | Acct 930.1 - Only safety related ads -Direct                             | Worksheet J In 38.(E) (Note L)             | 47,107                  | TP          | 0.94591            | 44,559       |
| 90         | Acct 930.2 - Misc Gen. Exp Trans   | Worksheet J In 46.(E) (Note L)             | 293,056<br>(805,888)    | DA<br>W/S   | 1.00000            | 293,056      |
| 91         | Less: PBOP Expense In Acct. 926 Adjustment                               | Worksheet J In 10.C (Note M)               |                         | W/S         | 0.05798            | (46,724)     |
| 92         | A & G Subtotal   | (sum lns 86 to 90 less ln 91)              | 71,062,581              |             |                    | 4,891,169    |
| 93         | TOTAL O & M EXPENSE  | (ln 80 + ln 92)                            | 83,024,783              |             |                    | 16,206,310   |
| 94         | DEPRECIATION AND AMORTIZATION EXPENSE                                    |  |                         |             |                    |              |
| 95         | Transmission   | 336.7.f                                    | 23,038,927              | TP          | 0.94591            | 21,792,703   |
| 96         | Plus: Transmission Plant-in-Service Additions (Worksheet B)              |  | 931,157                 | DA          | 1.00000            | 931,157      |
| 97         | General  | 336.10.f                                   | 7,873,185               | W/S         | 0.05798            | 456,478      |
| 98         | Intangible   | 336.1.f                                    | 9,744,521               | W/S         | 0.05798            | 564,976      |
| 99         | TOTAL DEPRECIATION AND AMORTIZATION                                      | (sum Ins 95 to 98)                         | 41,587,790              |             |                    | 23,745,314   |
| 100        | TAXES OTHER THAN INCOME  | (Note N)                                   |                         |             |                    |              |
| 101        | Labor Related  |  |                         |             |                    |              |
| 102        | Payroll  | Worksheet L, Col. D                        | 5,301,344               | W/S         | 0.05798            | 307,366      |
| 103        | Plant Related  | Washahaatti Oal O                          | 04.004.070              | GP(h)       | 0.47007            | 0.004.000    |
| 104<br>105 | Property   | Worksheet L, Col. C<br>Worksheet L, Col. F | 34,824,273<br>5,255,125 |             | 0.17867<br>0.00000 | 6,221,998    |
| 105        | Gross Receipts/Sales & Use<br>Other                                      | Worksheet L, Col. F<br>Worksheet L, Col. E | 19,866,985              | NA<br>GP(h) | 0.17867            | 3,549,603    |
| 107        | TOTAL OTHER TAXES  | (sum Ins 102 to 106)                       | 65,247,727              | GF(II)      | 0.17607            | 10,078,966   |
|            |  |  | 05,247,727              |             |                    | 10,076,900   |
| 108        | INCOME TAXES   | (Note O)                                   |                         |             |                    |              |
| 109        | T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =                  |  | 37.69%                  |             |                    |              |
| 110        | EIT=(T/(1-T)) * (1-(WCLTD/WACC)) =                                       |  | 40.28%                  |             |                    |              |
| 111        | where WCLTD=(In 147) and WACC = (In 150)                                 |  |                         |             |                    |              |
| 112        | and FIT, SIT & p are as given in Note O.                                 |  | 4 0040                  |             |                    |              |
| 113        | GRCF=1 / (1 - T) = (from In 109)   | (FF1 = 111 l= 10 e)                        | 1.6048                  |             |                    |              |
| 114        | Amortized Investment Tax Credit (enter negative)                         | (FF1 p.114, ln 19.c)                       | (549,547)               |             |                    |              |
| 115        | Income Tax Calculation   | (In 110 * In 118)                          | 85,412,500              |             |                    | 18,715,040   |
| 116        | ITC adjustment   | (In 113 * In 114)                          | (881,893)               | NP(h)       | 0.19727            | (173,968)    |
| 117        | TOTAL INCOME TAXES   | (sum Ins 115 to 116)                       | 84,530,607              |             |                    | 18,541,072   |
| 118        | RETURN ON RATE BASE (Rate Base*WACC)                                     | (In 75 * In 150)                           | 212,064,200             |             |                    | 46,466,149   |
| 119        | INTEREST ON IPP CONTRIBUTION FOR CONST. (Note E) (Worksheet E, In 2      | )  | 639,048                 | DA          | 1.00000            | 639,048      |
| 120        | REVENUE REQUIREMENT BEFORE TEXAS GROSS MARGIN TAX                        |  | 487,094,155             |             |                    | 115,676,860  |
| 121        | (sum lns 93, 99, 107, 117, 118, 119)                                     |  | 407,094,100             |             |                    | 110,070,000  |
| 122        | TEXAS GROSS MARGIN TAX (Note P) (Worksheet K)                            |  | 1,265,592               | DA          |                    | 300,558      |
| 123        | REVENUE REQUIREMENT INCLUDING GROSS MARGIN TAX                           |  | 488,359,747             |             |                    | 115,977,418  |
|            |  |  | ·                       |             |                    |              |

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### AEP West SPP Member Companies 2012 Transmission Cost of Service Formula Rate Utilizing Historic Cost Data for 2011 and Projected Net Plant at Year-End 2012

### SOUTHWESTERN ELECTRIC POWER COMPANY

### SUPPORTING CALCULATIONS

| In<br>No.<br>124<br>125<br>126<br>127                | TRANSMISSION PLANT INCLUDED IN SPP TARIFF Total transmission plant Less transmission plant excluded from SPP Tariff (Note Q) Less transmission plant included in OATT Ancillary Services (Worksheet A, In Transmission plant included in SPP Tariff | (ln 124 - ln 125 - ln 126)   |   |  |   |                      | _   | 1,085,863,482<br>37,474,495<br>21,262,158<br>1,027,126,829                     |
|--|---|--|---|--|---|----------------------|---|--|
| 128  | Percent of transmission plant in SPP Tariff   | (In 127 / In 124)  |   |  |   |                      | TP=   | 0.94591  |
| 129<br>130<br>131<br>132<br>133<br>134<br>135        | WAGES & SALARY ALLOCATOR (W/S) Production Transmission Regional Market Expenses Distribution Other (Excludes A&G) Total   | (Note S) 354.20.b 354.21.b 354.22.b 354.22.b 354.23.b 354.24.25,26.b (sum Ins 130 to 134)  | Direct Payroll<br>31,223,849<br>2,600,423<br>0<br>23,825,840<br>8,076,947<br>65,727,059 | Payroll Billed from<br>AEP Service Corp.<br>12,581,774<br>2,857,594<br>0<br>1,654,533<br>6,224,965<br>23,318,866 | Total<br>43,805,623<br>5,458,017<br>-<br>25,480,373<br>14,301,912<br>89,045,925 | NA<br>TP<br>NA<br>NA | 0.00000<br>0.94591<br>0.00000<br>0.00000<br>0.00000 | 5,162,781<br>-<br>-<br>-<br>5,162,781  |
| 136  | Transmission related amount   |  |   |  |   |                      | W/S=  | 0.05798  |
| 137<br>138<br>139<br>140<br>141<br>142<br>143<br>144 | WEIGHTED AVERAGE COST OF CAPITAL (WACC)  Development of Common Stock:   | Long Term Interest (Worksheel I<br>Preferred Stock Dividends (Work<br>Proprietary Capital (112.16.c)<br>Less Preferred Stock (In 148)<br>Less Account 216.1 (112.12.c)<br>Less Account 219.1 (112.15.c)<br>Common Stock (In 141 - In 142 | ssheet M, In. 25, col. (D))   |  |   |                      | _   | \$ 102,426,827<br>1,813,365,524<br>16,684,595<br>(26,817,142)<br>1,823,498,071 |
|  |   | 241 111 141 111) 30000 (111 141 111  | ,   | Capital Structure P  |   |                      | Cost  |  |

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AEP West SPP Member Companies 2012 Transmission Cost of Service Formula Rate Utilizing Historic Cost Data for 2011 and Projected Net Plant at Year-End 2012

SOUTHWESTERN ELECTRIC POWER COMPANY

Letter

Ν

General Notes: a) References to data from FERC Form 1 are indicated as: page#.line#.col.#

b) If transmission owner ("TO") functionalizes its costs to transmission on its books, those costs are shown above and on any supporting workpapers rather than using the allocations above

- The revenue credits shall include a) amounts received directly from the SPP for PTP transmission services, b) direct assignment charges for transmission facilities, the cost of which has been included in the TCOS, and c) amounts from customers taking service under grandfathered agreements, where the demand is not included in the rate divisor. Revenues associated with FERC annual charges, gross receipts taxes, ancillary services or facilities excluded from the TCOS are not included as revenue credits. Revenue from Transmission Customers whose coincident peak loads are included in the DIVISOR of the load-ratio share calculation are not included as revenue credits. See Worksheet A for details.
- The annual and monthly net plant carrying charges on page 1 are used to compute the revenue requirement for facilities and any upgrades
- This additional revenue requirement is determined using a net plant carrying charge (fixed carrying charge or FCR) approach. Worksheet G shows the calculation of the projected revenue requirement for each project, based on an FCR rate caclulated from inputs on the Historic TCOS. Line 15 shows the incremental ARR for С projects receiving incentives as accepted by FERC. These individual additional revenue requirements are summed for the true-up year, and included here.
- D The gross plant, accumulated depreciation, and deferred tax balances included in rate base are reduced by the removal of balances related to Asset Retirement Obligations (AROs). This is to comply
- The total-company balances shown for Accounts 281, 282, 283, 190 only reflect ADIT that relates to utility operations.

  The balance of Account 255 is reduced by prior flow throughs and is completely excluded if the utility chose to utilize amortization of tax credits against FIT expense as discussed in Note N. An exception to this is pre-1971 ITC balances, which are required to be Е taken as an offset to rate base. Account 281 is not allocated. Transmission allocations are shown on Worksheet B.
- Identified as being transmission related or functionally booked to transmission.
- G Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission on line 80.
- Consistent with Paragraph 657 of Order 2003-A, the amount on line is equal to the balance of IPP System Upgrade Credits owed to transmission customers that н made contributions toward the construction of System upgrades, and includes accrued interest and unreturned balance of contributions. The annual interest expense is included on line 119.
- Removes the expense booked to transmission accounts included in the development of OATT ancillary services rates, including all of Account No. 561.
- Removes cost of transmission service provided by others to the extent such service is not incurred to provide the SPP service at issue. ī.
- Κ General Plant and Administrative & General expenses may be functionalized based on allocators other then the W/S allocator. Full documentation must be provided
- L Expense reported for these A&G accounts will be included in the cost of service only to the extent they are directly assignable to transmission service. Worksheet D allocates these expense items. Act 928 Includes Regulatory Commission expenses itemized in FERC Form-1 at page 351, column H. FERC Assessment Fees and Annual Charges shall not be allocated to transmission. Only safety-related and educational advertising costs in Account 930.1 are included in the TCOS. Account 930.2 includes the expenses incurred by the transmission function for Associated Business Development revenues given as a credit to the TCOS on Worksheet E.
- М This line complies with FERC requirement that Other Post Employment Benefits remain constant from an initial test year. Changes in this base amount can only occur via approval of a 205 filing.
  - Includes only FICA, unemployment, property and other assessments charged in the current year. Gross Receipts tax, Sales & Use taxes, and taxes related to income are excluded.
- The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) (In 109) multiplied by (1/1-T) . If the applicable tax rates are zero enter 0.

Inputs Required:

FIT = 35.00%

(State Income Tax Rate or Composite SIT. Worksheet K)) p = 0.00% (percent of federal income tax deductible for state purposes)

- Effective January 1, 2007, Texas instituted a gross margin tax. This tax is calculated on the Texas allocated revenue of the Company, reduced by 30% to derive "Gross Margin" for the Company. The tax rate of one percent is assessed on the resulting amount. The jurisdictional allocator is based on transmission demand allocators.
- Removes plant excluded from the OATT because it does not meet the SPP's definition of Transmission Facilities or is otherwise ineligible to be recovered under the OATT. Q
- Removes transmission plant (e.g. step-up transformers) included in the development of OATT ancillary service rates and not already removed for reasons indicated in Note Q.
- s Includes functional wages & salaries incurred by parent company service corporation for support of the operating company.
- Long Term Debt cost rate = long-term interest (ln 138) / long term debt (ln 147). Preferred Stock cost rate = preferred dividends (ln 139) / preferred outstanding (ln 148).

  Common Stock cost rate (ROE) = 11.2%, the rate accepted by FERC in Docket No. ER07-XXX. It includes an additional 50 basis points for remaining a member of the SPP RTO. Т
- Per Settlement, equity is limited to 52.5% of PSO's Capital Structure. If the percentage of equity exceeds the cap, the excess is included in long term debt in the cap structure. This value cannot change prior to 2/1/11. After this date it can only be changed via an approved 205 or 206 filing.

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### AEP West SPP Member Companies Transmission Cost of Service Formula Rate Utilizing Historic Cost Data for 2011 with Year-End Rate Base Balances

| Line<br>No. |   |   |            |      |         | Tr | ansmission<br>Amount |  |  |
|-------------|---|---|------------|------|---------|----|----------------------|--|--|
| 152         | REVENUE REQUIREMENT (w/o incentives)  | (In 271)  | T-4-1      | A.II |         |    | \$105,851,863        |  |  |
| 153         | REVENUE CREDITS   | (Note A)  | Total      | Allo |         |    |                      |  |  |
| 154         | Transmission Credits  | (Worksheet H)   | 6,814,667  | DA   | 1.00000 | \$ | 6,814,667            |  |  |
| 155         | Assoc. Business Development   | (Worksheet H)   | 103,133    | DA   | 1.00000 | \$ | 103,133              |  |  |
| 156         | Total Revenue Credits   |   | 6,917,801  |      |         | \$ | 6,917,801            |  |  |
| 157         | REVENUE REQUIREMENT For All Company Facilities  | (In 152 less In 156)                                  |            |      |         | \$ | 98,934,063           |  |  |
| MEN         | MEMO: The Carrying Charge Calculations on lines 160 to 165 below is used in calculating project revenue requirements billed on SPP Schedule 11. The total non-incentive revenue requirements for these projects shown on line is included in the total on line 157. |   |            |      |         |    |                      |  |  |
|             | revenue requirements for these project  | ts snown on line is included in the total on line i   | 57.        |      |         |    |                      |  |  |
| 158         |   |   | 29,283,407 | DA   | 1.00000 | \$ | 29,283,407           |  |  |
| 450         | Revenue Requirement for SPP BPU Regional Facilities (w/o incentives) (Work  | sheet F)  |            |      |         |    |                      |  |  |
| 159<br>160  | NET PLANT CARRYING CHARGE (w/o incentives) (Note B) Annual Rate   | (In 152/ In 197 x 100%)                               |            |      |         |    | 18.92%               |  |  |
| 161         | Monthly Rate  | (In 160 / 12)   |            |      |         |    | 1.58%                |  |  |
| 101         | Monany rate   | (11 100 / 12)   |            |      |         |    | 1.5076               |  |  |
| 162         | NET PLANT CARRYING CHARGE ON LINE 160 , W/O DEPRECIATION (w/o   |   |            |      |         |    |                      |  |  |
| 163         | Annual Rate   | ( (In 152 - In 246) / In 197 x 100%)                  |            |      |         |    | 15.05%               |  |  |
| 164         | NET PLANT CARRYING CHARGE ON LINE 162, W/O INCOME TAXES, RET  | TIRN (Note R)   |            |      |         |    |                      |  |  |
| 165         | Annual Rate   | ( (In 152 - In 246 - In 268 - In 269) / In 197 x 100% | )          |      |         |    | 5.03%                |  |  |
|             |   | (, , , , , , , , , , , , , , , , , , ,                | ,          |      |         |    |                      |  |  |
| 166         | ADDITIONAL REVENUE REQUIREMENT for projects w/ incentive ROE's (Note  | e C) (Worksheet F)                                    |            |      |         |    | -                    |  |  |

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### AEP West SPP Member Companies Transmission Cost of Service Formula Rate Utilizing Historic Cost Data for 2011 with Year-End Rate Base Balances

|             | (1)   | (2)  | (3)                           | (4                   | 4)                         | (5)                           |
|-------------|---|--|-------------------------------|----------------------|----------------------------|-------------------------------|
|             |   | Data Sources   |                               |                      |                            | Total                         |
|             | RATE BASE CALCULATION   | (See "General Notes")  | TO Total                      | Allo                 | cator                      | Transmission                  |
| Line<br>No. | GROSS PLANT IN SERVICE  |  | NOTE D                        |                      |                            |                               |
| 167         | Production  | (Worksheet A In 1.C)   | 2,312,167,355                 | NA                   | 0.00000                    | _                             |
| 168         | Less: Production ARO (Enter Negative)   | (Worksheet A In 2.C)   | (22,508,276)                  | NA                   | 0.00000                    | -                             |
| 169         | Transmission  | (Worksheet A In 3.C & Ln<br>278)   | 988,029,328                   | DA                   |                            | 929,292,675                   |
| 170         | Less: Transmission ARO (Enter Negative)   | (Worksheet A In 4.C)   | 900,029,320                   | TP                   | 0.94055                    | _                             |
| 171         | Plus: Transmission Plant-in-Service Additions (Worksheet B)   | ,  | N/A                           | NA                   | 0.00000                    | N/A                           |
| 172         | Plus: Additional Trans Plant on Transferred Assets (Worksheet B)  | (Madada - + A la 5 O)  | N/A                           | NA                   | 0.00000                    | N/A                           |
| 173<br>174  | Distribution Less: Distribution ARO (Enter Negative)  | (Worksheet A In 5.C)<br>(Worksheet A In 6.C)                               | 1,674,918,482                 | NA<br>NA             | 0.00000<br>0.00000         | -                             |
| 175         | General Plant   | (Worksheet A In 7.C)   | 308,449,476                   | W/S                  | 0.05765                    | 17,782,285                    |
| 176         | Less: General Plant ARO (Enter Negative)  | (Worksheet A In 8.C)   | (682,710)                     | W/S                  | 0.05765                    | (39,359)                      |
| 177<br>178  | Intangible Plant TOTAL GROSS PLANT  | (Worksheet A In 9.C)<br>(sum Ins 167 to 177)                               | 59,272,045<br>5,319,645,700   | W/S<br><b>GP(h)=</b> | 0.05765<br><b>0.178668</b> | 3,417,067<br>950,452,668      |
| 170         | TOTAL STOCK LINT  | (64.11.11.6.16.11.7)   | 5,5 15,5 15,7 55              | GTD=                 | 0.37103                    | 000,102,000                   |
| 179         | ACCUMULATED DEPRECIATION AND AMORTIZATION   |  |                               |                      |                            |                               |
| 180<br>181  | Production Less: Production ARO (Enter Negative)  | (Worksheet A In 12.C)<br>(Worksheet A In 13.C)                             | 1,228,216,129<br>(2,378,217)  | NA<br>NA             | 0.00000<br>0.00000         | -                             |
| 101         | Less. Floduction And (Enter Negative)   | (Worksheet A In 13.C)  | (2,370,217)                   | INA                  | 0.00000                    | -                             |
| 182         |   | 28.C)  | 370,861,968.000               | TP1=                 | 0.99744                    | 369,913,956                   |
| 183         |   | (Worksheet A In 15.C)  | -                             | TP1=                 | 0.99744                    | -                             |
| 184<br>185  | Plus: Transmission Plant-in-Service Additions (Worksheet B) Plus: Additional Projected Deprec on Transferred Assets (Worksheet B) |  | N/A<br>N/A                    | DA<br>DA             | 1.00000<br>1.00000         | N/A<br>N/A                    |
| 186         | Plus: Additional Transmission Depreciation for 2012 (In 246)  |  | N/A<br>N/A                    | TP1                  | 0.99744                    | N/A<br>N/A                    |
| 187         | Plus: Additional General & Intangible Depreciation for 2012 (In 248+In 249)   |  | N/A                           | W/S                  | 0.05765                    | N/A                           |
| 188         | Plus: Additional Accum Deprec on Transferred Assets (Worksheet B)   |  | N/A                           | DA                   | 1.00000                    | N/A                           |
| 189<br>190  | Distribution  | (Worksheet A In 16.C)  | 637,961,404                   | NA<br>NA             | 0.00000<br>0.00000         | -                             |
| 190         | Less: Distribution ARO (Enter Negative) General Plant   | (Worksheet A In 17.C)<br>(Worksheet A In 18.C)                             | 153.582.765                   | W/S                  | 0.00000                    | 8.854.132                     |
| 192         | Less: General Plant ARO (Enter Negative)  | (Worksheet A In 19.C)  | (286,526)                     | W/S                  | 0.05765                    | (16,518)                      |
| 193         | Intangible Plant  | (Worksheet A In 20.C)  | 47,433,439                    | W/S                  | 0.05765                    | 2,734,564                     |
| 194         | TOTAL ACCUMULATED DEPRECIATION  | (sum Ins 180 to 193)   | 2,435,390,962                 |                      |                            | 381,486,134                   |
| 195         | NET PLANT IN SERVICE  |  |                               |                      |                            |                               |
| 196         | Production  | (In 167 + In 168 - In 180 - In 181)  | 1,063,821,167                 |                      |                            | -                             |
| 197<br>198  | Transmission Plus: Transmission Plant-in-Service Additions (In 171 - In 184)  | (In 169 + In 170 - In 182 - In 183)  | 617,167,360<br><b>N/A</b>     |                      |                            | 559,378,719.815<br><b>N/A</b> |
| 199         | Plus: Additional Trans Plant on Transferred Assets (In 172 - In 185)  |  | N/A                           |                      |                            | N/A<br>N/A                    |
| 200         | Plus: Additional Transmission Depreciation for 2012 (-In 186)   |  | N/A                           |                      |                            | N/A                           |
| 201         | Plus: Additional General & Intangible Depreciation for 2012 (-In 187)   |  | N/A                           |                      |                            | N/A                           |
| 202<br>203  | Plus: Additional Accum Deprec on Transferred Assets (Worksheet B) (-In 188)  Distribution   | (In 173 + In 174 - In 189 - In 190)  | <b>N/A</b><br>1,036,957,078   |                      |                            | N/A                           |
| 204         | General Plant   | (ln 175 + ln 174 - ln 189 - ln 190)<br>(ln 175 + ln 176 - ln 191 - ln 192) | 154,470,527                   |                      |                            | 8,905,312                     |
| 205         | Intangible Plant  | (ln 177 - ln 193)  | 11,838,606                    |                      |                            | 682,502                       |
| 206         | TOTAL NET PLANT IN SERVICE  | (sum Ins 196 to 205)   | 2,884,254,738                 | NP(h)=               | 0.197266                   | 568,966,534                   |
|             |   |  |                               |                      |                            |                               |
| 207         | DEFERRED TAX ADJUSTMENTS TO RATE BASE   | (Note E)   |                               |                      |                            |                               |
| 208         |   | 272-273.8.k  | (500, 500, 040)               | NA<br>DA             |                            | (07.400.045)                  |
| 209<br>210  | Account No. 282.1 (enter negative) Account No. 283.1 (enter negative)   | (Worksheet C, In 1.C & In 3.J)<br>(Worksheet C, In 10.C & Ln 12.J)         | (536,560,912)<br>(42,603,672) | DA                   |                            | (97,462,815)<br>(3,350,060)   |
| 211         | Account No. 190.1   | (Worksheet C, In 19.C & Ln 21.J)   | 71,386,128                    | DA                   |                            | 1,080,308                     |
| 212         | Account No. 255 (enter negative)  | (Worksheet C, In 28.C & Ln 30.J)   | <del></del>                   | DA                   |                            |                               |
| 213         | TOTAL ADJUSTMENTS   | (sum Ins 208 to 212)   | (507,778,456)                 |                      |                            | (99,732,567)                  |
| 214         | PLANT HELD FOR FUTURE USE   | (Worksheet A In 29.C & In 30.C)  | 1,350,884                     | DA                   |                            | 504,994                       |
| 215         | WORKING CAPITAL   | (Note F)   |                               |                      |                            |                               |
| 216         | Cash Working Capital  | (1/8 * In 231) (Note G)  | 1,495,275                     |                      |                            | 1,406,384                     |
| 217<br>218  | Transmission Materials & Supplies A&G Materials & Supplies  | (Worksheet D, In 2.(D))<br>(Worksheet D, In 3.(D))                         | 151,172<br>121,528            | TP<br>W/S            | 0.94055<br>0.05765         | 142,185<br>7,006              |
| 219         | Stores Expense  | (Worksheet D, In 3.(D))  | 121,520                       | GP(h)                | 0.17867                    | 7,006                         |
| 220         | Prepayments (Account 165) - Labor Allocated   | (Worksheet D, In 5.G)  | 114,065,080                   | W/S                  | 0.05765                    | 6,575,916                     |
| 221         | Prepayments (Account 165) - Gross Plant   | (Worksheet D, In 5.F)  | 1,178,400                     | GP(h)                | 0.17867                    | 210,543                       |
| 222<br>223  | Prepayments (Account 165) - Transmission Only Prepayments (Account 165) - Unallocable   | (Worksheet D, In 5.E)<br>(Worksheet D, In 5.D)                             | (105,277,143)                 | DA<br>NA             | 1.00000<br>0.00000         | -                             |
| 224         | TOTAL WORKING CAPITAL   | (sum Ins 216 to 223)   | 11,734,312                    |                      | 5.55000                    | 8,342,033                     |
| 205         | IDD CONTRIBUTIONS FOR CONSTRUCTION  | (Al-1-11) (Modulo-1-1-1-7/2))  | (40, 404, 000)                | D.A                  | 4.00000                    | (40, 404, 000)                |
| 225         | IPP CONTRIBUTIONS FOR CONSTRUCTION  | (Note H) (Worksheet E, In 7.(B))   | (19,431,329)                  | DA                   | 1.00000                    | (19,431,329)                  |
| 226         | RATE BASE (sum Ins 206, 213, 214, 224, 225)   |  | 2,370,130,148                 |                      |                            | 458,649,666                   |
|             |   |  |                               |                      |                            |                               |

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### AEP West SPP Member Companies Transmission Cost of Service Formula Rate Utilizing Historic Cost Data for 2011 with Year-End Rate Base Balances

|             | (1)   | (2)  | (3)         | (4          | ·)      | (5)                          |
|-------------|---|--|-------------|-------------|---------|------------------------------|
| Lina        | EXPENSE, TAXES, RETURN & REVENUE<br>REQUIREMENTS CALCULATION                                  | Data Sources<br>(See "General Notes")      | TO Total    | Alloc       | ator    | Total<br><u>Transmission</u> |
| Line<br>No. | OPERATION & MAINTENANCE EXPENSE   |  |             |             |         |                              |
| 227         | Transmission  | 321.112.b                                  | 33,846,469  |             |         |                              |
| 228         | Less: Total Account 561   | (Note I) 321.84-92.b                       | 8,917,172   |             |         |                              |
| 229         | Less: Account 565   | (Note J) 321.96.b                          | 12,967,095  |             |         |                              |
| 230         | Less: expenses 100% assigned to TO billed customers (Worksheet I, In 14)                      |  | <u> </u>    |             |         |                              |
| 231         | Total O&M Allocable to Transmission   | (Ins 227 - 228 - 229 - 230)                | 11,962,202  | TP          | 0.94055 | 11,251,070                   |
| 232         | Administrative and General  | 323.197.b (Note K)                         | 75,607,602  |             |         |                              |
| 233         | Less: Acct. 924, Property Insurance   | 323.185.b                                  | 3,025,798   |             |         |                              |
| 234         | Acct. 928, Reg. Com. Exp.   | 323.189.b                                  | 1,851,735   |             |         |                              |
| 235         | Acct. 930.1, Gen. Advert. Exp.  | 323.191.b                                  | 453,548     |             |         |                              |
| 236         | Acct. 930.2, Misc. Gen. Exp.  | 323.192.b                                  | 3,484,858   |             |         |                              |
| 237         | Balance of A & G  | (In 232 - sum In 233 to In 236)            | 66,791,663  | W/S         | 0.05765 | 3,850,577                    |
| 238         | Plus: Acct. 924, Property Insurance   | (In 233)                                   | 3,025,798   | GP(h)       | 0.17867 | 540,615                      |
| 239         | Acct. 928 - Transmission Specific   | Worksheet J In 24.(E) (Note L)             | 99,069      | TP          | 0.94055 | 93,180                       |
| 240         | Acct 930.1 - Only safety related ads -Direct  | Worksheet J In 38.(E) (Note L)             | 47,107      | TP          | 0.94055 | 44,307                       |
| 241         | Acct 930.2 - Misc Gen. Exp Trans  | Worksheet J In 46.(E) (Note L)             | 293,056     | DA          | 1.00000 | 293,056                      |
| 242         | Less: PBOP Expense In Acct. 926 Adjustment  | Worksheet J In 10.C (Note M)               | (805,888)   | W/S         | 0.05765 | (46,460)                     |
| 243         | A & G Subtotal  | (sum lns 237 to 241 less ln 242)           | 71,062,581  |             |         | 4,868,194                    |
| 244         | TOTAL O & M EXPENSE   | (In 231 + In 243)                          | 83,024,783  |             |         | 16,119,263                   |
| 245         | DEPRECIATION AND AMORTIZATION EXPENSE   |  |             |             |         |                              |
| 246         | Transmission  | 336.7.f                                    | 23,038,927  | TP          | 0.94055 | 21,669,302                   |
| 247         | Plus: Transmission Plant-in-Service Additions (Worksheet B)                                   |  | N/A         |             |         | N/A                          |
| 248         | General   | 336.10.f                                   | 7,873,185   | W/S         | 0.05765 | 453,894                      |
| 249         | Intangible  | 336.1.f                                    | 9,744,521   | W/S         | 0.05765 | 561,777                      |
| 250         | TOTAL DEPRECIATION AND AMORTIZATION   | (sum Ins 246 to 249)                       | 40,656,633  |             |         | 22,684,973                   |
| 251         | TAXES OTHER THAN INCOME   | (Note N)                                   |             |             |         |                              |
| 252         | Labor Related   |  | 5.004.044   | 1440        | 0.05705 | 225 225                      |
| 253         | Payroll   | Worksheet L, Col. D                        | 5,301,344   | W/S         | 0.05765 | 305,625                      |
| 254<br>255  | Plant Related Property  | Worksheet L. Col. C                        | 34.824.273  | GP(h)       | 0.17867 | 6 221 009                    |
| 255<br>256  | Gross Receipts/Sales & Use  | Worksheet L, Col. C<br>Worksheet L, Col. F | 5,255,125   | GP(n)<br>NA | 0.00000 | 6,221,998                    |
| 256         | Other   | Worksheet L, Col. F                        | 19,866,985  | GP(h)       | 0.00000 | 3,549,603                    |
| 258         | TOTAL OTHER TAXES   | (sum Ins 253 to 257)                       | 65,247,727  | OI (II)     | 0.17007 | 10,077,226                   |
|             |   |  | 05,247,727  |             |         | 10,077,220                   |
| 259<br>260  | INCOME TAXES  | (Note O)                                   | 37.69%      |             |         |                              |
| 261         | T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =<br>EIT=(T/(1-T)) * (1-(WCLTD/WACC)) = |  | 40.28%      |             |         |                              |
| 262         | where WCLTD=(In 298) and WACC = (In 301)  |  | 40.20%      |             |         |                              |
| 263         | and FIT, SIT & p are as given in Note O.  |  |             |             |         |                              |
| 264         | GRCF=1 / (1 - T) = (from In 260)  |  | 1.6048      |             |         |                              |
| 265         | Amortized Investment Tax Credit (enter negative)  | (FF1 p.114, In 19.c)                       | (549,547)   |             |         |                              |
|             | , , ,   |  |             |             |         |                              |
| 266         | Income Tax Calculation  | (In 261 * In 269)                          | 83,432,534  | ND(L)       | 0.40707 | 16,145,233                   |
| 267         | ITC adjustment  | (ln 264 * ln 265)                          | (881,893)   | NP(h)       | 0.19727 | (173,968)                    |
| 268         | TOTAL INCOME TAXES  | (sum Ins 266 to 267)                       | 82,550,641  |             |         | 15,971,265                   |
| 269         | RETURN ON RATE BASE (Rate Base*WACC)  | (In 226 * In 301)                          | 207,148,294 |             |         | 40,085,772                   |
| 270         | INTEREST ON IPP CONTRIBUTION FOR CONST. (Note E) (Worksheet E, In 2                           | )  | 639,048     | DA          | 1.00000 | 639,048                      |
| 271         | REVENUE REQUIREMENT BEFORE TEXAS GROSS MARGIN TAX   |  | 479,267,126 |             |         | 105,577,546                  |
| 272         | (sum Ins 244, 250, 258, 268, 269, 270)  |  |             |             |         |                              |
| 273         | TEXAS GROSS MARGIN TAX (Note P) (Worksheet K)   |  | 1,245,256   | DA          |         | 274,317                      |
| 274         | REVENUE REQUIREMENT INCLUDING GROSS MARGIN TAX  |  | 480,512,382 |             |         | 105,851,863                  |

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### AEP West SPP Member Companies Transmission Cost of Service Formula Rate Utilizing Historic Cost Data for 2011 with Year-End Rate Base Balances

### SOUTHWESTERN ELECTRIC POWER COMPANY

### SUPPORTING CALCULATIONS

| In  |  |                             |   |                     |             |    |          |               |
|-----|--|-----------------------------|---|---------------------|-------------|----|----------|---------------|
| No. | TRANSMISSION PLANT INCLUDED IN SPP TARIFF                                    |                             |   |                     |             |    |          |               |
| 275 | Total transmission plant   | (In 169)                    |   |                     |             |    |          | 988,029,328   |
| 276 | Less transmission plant excluded from SPP Tariff (Worksheet A, In 23a Col.   | (C)) (Note Q)               |   |                     |             |    |          | 37,474,495    |
| 277 | Less transmission plant included in OATT Ancillary Services (Worksheet A, In | 23, Col. (C)) (Note R)      |   |                     |             |    |          | 21,262,158    |
| 278 | Transmission plant included in SPP Tariff                                    | (In 275 - In 276 - In 277)  |   |                     |             |    |          | 929,292,675   |
| 279 | Percent of transmission plant in SPP Tariff                                  | (In 278 / In 275)           |   |                     |             |    | TP=      | 0.94055       |
|     |  |                             |   | Payroll Billed from |             |    |          |               |
| 280 | WAGES & SALARY ALLOCATOR (W/S)   | (Note S)                    | Direct Payroll                          | AEP Service Corp.   | Total       |    |          |               |
| 281 | Production   | 354.20.b                    | 31,223,849                              |                     | 43,805,623  | NA | 0.00000  | -             |
| 282 | Transmission   | 354.21.b                    | 2,600,423                               |                     | 5,458,017   | TP | 0.94055  | 5,133,547     |
| 283 | Regional Market Expenses   | 354.22.b                    | 0                                       |                     | -           | NA | 0.00000  | -             |
| 284 | Distribution   | 354.23.b                    | 23,825,840                              |                     | 25,480,373  | NA | 0.00000  | -             |
| 285 | Other (Excludes A&G)   | 354.24,25,26.b              | 8,076,947                               |                     | 14,301,912  | NA | 0.00000  | -             |
| 286 | Total  | (sum Ins 281 to 285)        | 65,727,059                              | 23,318,866          | 89,045,925  |    |          | 5,133,547     |
| 287 | Transmission related amount  |                             |   |                     |             |    | W/S=     | 0.05765       |
| 288 | WEIGHTED AVERAGE COST OF CAPITAL (WACC)                                      |                             |   |                     |             |    |          | \$            |
| 289 | ,  | Long Term Interest (Works   | neet M In 21 col (D))                   |                     |             |    |          | 102,426,827   |
| 290 |  | Preferred Stock Dividends   |   | L (D))              |             |    |          | -             |
| 291 | Development of Common Stock:   | . Totolica otook Biriaciiac | (************************************** | (2))                |             |    |          |               |
| 292 |  | Proprietary Capital (112.16 | .c)                                     |                     |             |    |          | 1,813,365,524 |
| 293 |  | Less Preferred Stock (In 29 |   |                     |             |    |          | -             |
| 294 |  | Less Account 216.1 (112.1)  |   |                     |             |    |          | 16.684.595    |
| 295 |  | Less Account 219.1 (112.1   |   |                     |             |    |          | (26,817,142)  |
| 296 |  | Common Stock (In 292 - In   | 293 - In 294 - In 295)                  |                     |             |    | _        | 1,823,498,071 |
|     |  |                             | ,                                       | Capital Structure F | Percentages |    | Cost     | .,,           |
| 297 |  | \$                          |   | Actual              | Cap Limit   |    | (Note T) | Weighted      |
| 298 | Long Term Debt (Worksheet M, In. 21, col. (B))                               | 1,685,200,000               |   | 48.03%              | 0.00%       |    | 0.0608   | 0.0292        |
| 299 | Preferred Stock (Worksheet M, In. 25, col. (B))                              | -,,                         |   | 0.00%               | 0.00%       |    | -        | 0.0000        |
| 300 | Common Stock (In 296) (Note U)   | 1,823,498,071               |   | 51.97%              | 0.00%       |    | 11.2%    | 0.0582        |
| 301 | Total (sum lns 298 to 300)   | 3,508,698,071               |   |                     |             |    | WACC=    | 0.0874        |
| 200 |  |                             |   |                     |             |    |          |               |
| 302 | Capital Structure Equity Limit (Note U)                                      | 52.5%                       |   |                     |             |    |          |               |

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### AEP West SPP Member Companies Transmission Cost of Service Formula Rate Utilizing Historic Cost Data for 2011 with Year-End Rate Base Balances

### SOUTHWESTERN ELECTRIC POWER COMPANY

Letter

Notes

General Notes: a) References to data from FERC Form 1 are indicated as: page#line#.col.#

- b) If transmission owner ("TO") functionalizes its costs to transmission on its books, those costs are shown above and on any supporting workpapers rather than using the allocations above
- The revenue credits shall include a) amounts received directly from the SPP for PTP transmission services, b) direct assignment charges for transmission facilities, the cost of which has been included in the TCOS, and c) amounts from customers taking service under grandfathered agreements, where the demand is not included in the rate divisor. Revenues associated with FERC annual charges, gross receipts taxes, ancillary services or facilities excluded from the TCOS are not included as revenue credits. Revenue from Transmission Customers whose coincident peak loads are included in the DIVISOR of the load-ratio share calculation are not included as revenue credits. See Worksheet A for details.
- The annual and monthly net plant carrying charges on page 1 are used to compute the revenue requirement for facilities and any upgrades
- C This additional revenue requirement is determined using a net plant carrying charge (fixed carrying charge or FCR) approach. Worksheet G shows the calculation of the projected revenue requirement for each project, based on an FCR rate caclulated from inputs on this TCOS. Line 166 shows the incremental ARR for projects receiving incentives as accepted by FERC. These individual additional revenue requirements are summed for the true-up year, and included here
- The gross plant, accumulated depreciation, and deferred tax balances included in rate base are reduced by the removal of balances related to Asset Retirement Obligations (AROs). This is to comply with the requirements of FERC Rulemaking RM02-7-000. D
- Ε The total-company balances shown for Accounts 281, 282, 283, 190 only reflect ADIT that relates to utility operations. The balance of Account 255 is reduced by prior flow throughs and is completely excluded if the utility chose to utilize amortization of tax credits against FIT expense as discussed in Note N. An exception to this is pre-1971 ITC balances, which are required to be taken as an offset to rate base. Account 281 is not allocated. Transmission allocations are shown on Worksheet B.
- Identified as being transmission related or functionally booked to transmission.
- G Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission on line 231.
- Н Consistent with Paragraph 657 of Order 2003-A, the amount on line is equal to the balance of IPP System Upgrade Credits owed to transmission customers that made contributions toward the construction of System upgrades, and includes accrued interest and unreturned balance of contributions. The annual interest
- Removes the expense booked to transmission accounts included in the development of OATT ancillary services rates, including all of Account No. 561.
- Removes cost of transmission service provided by others to the extent such service is not incurred to provide the SPP service at issue.
- General Plant and Administrative & General expenses may be functionalized based on allocators other then the W/S allocator. Full documentation must be provided.
- Expense reported for these A&G accounts will be included in the cost of service only to the extent they are directly assignable to transmission service. Worksheet D allocates these expense items. Acct 928 Includes Regulatory Commission expenses itemized in FERC Form-1 at page 351, column H. FERC Assessment Fees and Annual Charges L shall not be allocated to transmission. Only safety-related and educational advertising costs in Account 930.1 are included in the TCOS. Account 930.2 includes the expenses incurred by the transmission function for Associated Business Development revenues given as a credit to the TCOS on Worksheet E.
- This line complies with FERC requirement that Other Post Employment Benefits remain constant from an initial test year. Changes in this base amount can only occur via approval of a 205 filing
- Ν Includes only FICA, unemployment, property and other assessments charged in the current year. Gross Receipts tax, Sales & Use taxes, and taxes related to income are excluded.
- The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that 0 elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f)

(In 260) multiplied by (1/1-T) . If the applicable tax rates are zero enter 0. FIT = 35.00% Inputs Required:

SIT= (State Income Tax Rate or Composite SIT. Worksheet K) 0.00% p = (percent of federal income tax deductible for state purposes)

- Effective January 1, 2007, Texas instituted a gross margin tax. This tax is calculated on the Texas allocated revenue of the Company, reduced by 30% to derive a "Gross Margin" for the Company. The tax rate of one percent is assessed on the resulting amount. The jurisdictional allocator is based on transmission demand allocators.
- Ω Removes plant excluded from the OATT because it does not meet the SPP's definition of Transmission Facilities or is otherwise inclinible to be recovered under the OATT
- R Removes transmission plant (e.g. step-up transformers) included in the development of OATT ancillary service rates and not already removed for reasons indicated in Note Q.
- S Includes functional wages & salaries incurred by parent company service corporation for support of the operating company.
- Long Term Debt cost rate = long-term interest (ln 289) / long term debt (ln 298). Preferred Stock cost rate = preferred dividends (ln 290) / preferred outstanding (ln 299) Common Stock cost rate (ROE) = 11.2%, the rate accepted by FERC in Docket No. ER07-XXX. It includes an additional 50 basis points for remaining a member of the SPP RTO.
- Per Settlement, equity is limited to 52.5% of PSO's Capital Structure. If the percentage of equity exceeds the cap, the excess is included in long term debt in the cap structure. This value cannot change prior to 2/1/11. After U this date it can only be changed via an approved 205 or 206 filing

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### AEP West SPP Member Companies Transmission Cost of Service Formula Rate Utilizing Actual Cost Data for 2011 with Average Ratebase Balances

| Line<br>No.      | REVENUE REQUIREMENT (w/o incentives)   | (In 107)   | Total                             | Allo     | ocator             | Tr       | Amount<br>\$103,527,417           |  |
|------------------|--|--|-----------------------------------|----------|--------------------|----------|-----------------------------------|--|
| 2<br>3<br>4<br>5 | REVENUE CREDITS Transmission Credits Assoc. Business Development Total Revenue Credits   | (Note A)<br>(Worksheet H)<br>(Worksheet H)                                       | 6,814,667<br>103,133<br>6,917,801 | DA<br>DA | 1.00000<br>1.00000 | \$<br>\$ | 6,814,667<br>103,133<br>6,917,801 |  |
| 6                | REVENUE REQUIREMENT For All Company Facilities   | (In 1 less In 2)   |                                   |          |                    |          | \$96,609,616                      |  |
| MEMO             | MEMO: The Carrying Charge Calculations on lines 9 to 14 below is used in calculating project revenue requirements billed on SPP Schedule 11. The total non-incentive revenue requirements for these projects shown on line 7 is included in the total on line 6. |  |                                   |          |                    |          |                                   |  |
| 7                | Trued-Up Revenue Requirement for SPP BPU Regional I  | Facilities (w/o incentives) (Worksheet   | 18,621,087                        | DA       | 1.00000            | \$       | 18,621,087                        |  |
| 8                | NET PLANT CARRYING CHARGE (w/o incentives) (Not  | e B)   |                                   |          |                    |          |                                   |  |
| 9                | Annual Rate  | (ln 1/ ln 39 x 100)  |                                   |          |                    |          | 19.01%                            |  |
| 10               | Monthly Rate   | (ln 9 / 12)  |                                   |          |                    |          | 1.58%                             |  |
| 11               | NET PLANT CARRYING CHARGE ON LINE 9, W/O DE  | PRECIATION (w/o incentives) (Note B)   |                                   |          |                    |          |                                   |  |
| 12               | Annual Rate  | ( (ln 1 - ln 83) / ln 39 x 100)  |                                   |          |                    |          | 15.04%                            |  |
| 13<br>14         | NET PLANT CARRYING CHARGE ON LINE 11, W/O IN Annual Rate   | COME TAXES, RETURN (Note B)<br>( (In 1 - In 83 - In 104 - In 105) / In 39 x 100) |                                   |          |                    |          | 5.13%                             |  |
| 15               | ADDITIONAL REVENUE REQUIREMENT for projects w/   | incentive ROE's (Note C) (Worksheet G)   |                                   |          |                    |          | -                                 |  |

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### AEP West SPP Member Companies Transmission Cost of Service Formula Rate Utilizing Actual Cost Data for 2011 with Average Ratebase Balances

|      | (1)   | (2)                              | (3)         |                    | (4)       | (5)           |
|------|---|----------------------------------|-------------|--------------------|-----------|---------------|
|      |   | Data Sources                     |             |                    |           | Total         |
|      | RATE BASE CALCULATION                         | (See "General Notes")            | TO Total    |                    | Allocator | Transmission  |
| Line | THE DIEL OF LOCAL THEM                        | (Coo Constantitions)             | NOTE D      |                    | 7 modulo: | Transmission. |
| No.  | GROSS PLANT IN SERVICE                        |                                  |             |                    |           |               |
| 16   | Production                                    | (Worksheet A In 1.E)             | 2,300,309,6 | 70 NA              | 0.00000   | -             |
| 17   | Less: Production ARO (Enter Negative)         | (Worksheet A In 2.E)             | (22,927,2   |                    | 0.00000   | -             |
| 18   | Transmission                                  | (Worksheet A In 3.E & Ln 114)    | 965,624,4   |                    |           | 906,897,877   |
| 19   | Less: Transmission ARO (Enter Negative)       | (Worksheet A In 4.E)             |             | - TP               | 0.93918   | · · · · -     |
| 20   | Distribution                                  | (Worksheet A In 5.E)             | 1,642,600,6 | 05 NA              | 0.00000   | _             |
| 21   | Less: Distribution ARO (Enter Negative)       | (Worksheet A In 6.E)             | -           | NA                 | 0.00000   | _             |
| 22   | General Plant                                 | (Worksheet A In 7.E)             | 305,235,0   | 36 W/S             | 0.05757   | 17,571,362    |
| 23   | Less: General Plant ARO (Enter Negative)      | (Worksheet A In 8.E)             | (682,7      | 10) W/S            | 0.05757   | (39,301)      |
| 24   | Intangible Plant                              | (Worksheet A In 9.E)             | 62,669,7    | 43 W/S             | 0.05757   | 3,607,687     |
| 25   | TOTAL GROSS PLANT                             | (sum Ins 16 to 24)               | 5,252,829,5 | 99 <b>GP(TU)</b> = | 0.17667   | 928,037,625   |
|      |   |                                  |             | GTD=               | 0.37022   |               |
| 26   | ACCUMULATED DEPRECIATION AND AMORTIZATION     | N .                              |             |                    |           |               |
| 27   | Production                                    | (Worksheet A In 12.E)            | 1,211,727,4 | 58 NA              | 0.00000   | -             |
| 28   | Less: Production ARO (Enter Negative)         | (Worksheet A In 13.E)            | (2,114,5    | 65) NA             | 0.00000   | -             |
| 29   | Transmission                                  | (Worksheet A In 14.E & 28.E)     | 363,603,5   | 56 <b>TP1=</b>     | 0.99654   | 362,346,029   |
| 30   | Less: Transmission ARO (Enter Negative)       | (Worksheet A In 15.E)            | -           | TP1=               | 0.99654   | -             |
| 31   | Distribution                                  | (Worksheet A In 16.E)            | 626,012,3   | 14 NA              | 0.00000   | -             |
| 32   | Less: Distribution ARO (Enter Negative)       | (Worksheet A In 17.E)            | -           | NA                 | 0.00000   | _             |
| 33   | General Plant                                 | (Worksheet A In 18.E)            | 148,737,7   | 88 W/S             | 0.05757   | 8,562,336     |
| 34   | Less: General Plant ARO (Enter Negative)      | (Worksheet A In 19.E)            | (270,9)     | 05) W/S            | 0.05757   | (15,595)      |
| 35   | Intangible Plant                              | (Worksheet A In 20.E)            | 49,340,9    | 22 W/S             | 0.05757   | 2,840,392     |
| 36   | TOTAL ACCUMULATED DEPRECIATION                | (sum Ins 27 to 35)               | 2,397,036,5 | 99                 |           | 373,733,162   |
|      |   |                                  |             |                    |           |               |
| 37   | NET PLANT IN SERVICE                          |                                  |             |                    |           |               |
| 38   | Production                                    | (In 16 + In 17 - In 27 - In 28)  | 1,067,769,5 |                    |           |               |
| 39   | Transmission                                  | (ln 18 + ln 19 - ln 29 - ln 30)  | 602,020,9   |                    |           | 544,551,847   |
| 40   | Distribution                                  | (ln 20 + ln 21 - ln 31 - ln 32)  | 1,016,588,2 |                    |           | -             |
| 41   | General Plant                                 | (ln 22 + ln 23 - ln 33 - ln 34)  | 156,085,4   |                    |           | 8,985,319     |
| 42   | Intangible Plant                              | (ln 24 - ln 35)                  | 13,328,8    |                    |           | 767,296       |
| 43   | TOTAL NET PLANT IN SERVICE                    | (sum Ins 38 to 42)               | 2,855,793,0 | 00 <b>NP(TU)=</b>  | 0.19410   | 554,304,462   |
| 44   | DEFERRED TAX ADJUSTMENTS TO RATE BASE         | (Note E)                         |             |                    |           |               |
| 45   | Account No. 281.1 (enter negative)            | 272-273.8.k                      |             | - NA               |           |               |
| 46   | Account No. 282.1 (enter negative)            | (Worksheet C, In 7.C & In 9.J)   | (519,116,9) |                    |           | (92,721,590)  |
| 47   | Account No. 283.1 (enter negative)            | (Worksheet C, In 16.C & Ln 18.J) | (40,873,1   |                    |           | (3,146,047)   |
| 48   | Account No. 190.1                             | (Worksheet C, In 25.C & Ln 27.J) | 67,782,3    |                    |           | 1,424,747     |
| 49   | Account No. 255 (enter negative)              | (Worksheet C, In 34.C & Ln 36.J) | 07,702,0    | - DA               |           | 1,424,141     |
| 50   | TOTAL ADJUSTMENTS                             | (sum Ins 45 to 49)               | (492,207,7  |                    |           | (94,442,889)  |
|      | 101/1E/1B0001IIIEITTO                         | (cam me to to 10)                | (102,201,11 | ,                  |           | (01,112,000)  |
| 51   | PLANT HELD FOR FUTURE USE                     | (Worksheet A In 29.E & In 30.E)  | 1,350,8     | 34 DA              |           | 252,497       |
| 52   | WORKING CAPITAL                               | (Note F)                         |             |                    |           |               |
| 53   | Cash Working Capital                          | (1/8 * In 68) (Note G)           | 1,495,2     | 75                 |           | 1,404,337     |
| 54   | Transmission Materials & Supplies             | (Worksheet D, In 2.(F))          | 200,6       |                    | 0.93918   | 188,429       |
| 55   | A&G Materials & Supplies                      | (Worksheet D, In 3.(F))          | 98,1        |                    | 0.05757   | 5,649         |
| 56   | Stores Expense                                | (Worksheet D, In 4.(F))          | 55,1        | - GP(TU)           | 0.17667   | -,010         |
| 57   | Prepayments (Account 165) - Labor Allocated   | (Worksheet D, In 7.G)            | 102,078,3   |                    | 0.05757   | 5,876,311     |
| 58   | Prepayments (Account 165) - Gross Plant       | (Worksheet D, In 7.F)            | 1,328,8     |                    | 0.17667   | 234,780       |
| 59   | Prepayments (Account 165) - Transmission Only | (Worksheet D, In 7.E)            | -,,-        | - DA               | 1.00000   |               |
| 60   | Prepayments (Account 165) - Unallocable       | (Worksheet D, In 7.D)            | (90,941,6   |                    | 0.00000   | -             |
| 61   | TOTAL WORKING CAPITAL                         | (sum Ins 53 to 60)               | 14,259,6    |                    |           | 7,709,506     |
|      |   |                                  | ,,          |                    |           | ,,            |
| 62   | IPP CONTRIBUTIONS FOR CONSTRUCTION            | (Note H) (Worksheet E, In 8.(B)) | (19,638,1   | B6) DA             | 1.00000   | (19,638,186)  |
| 60   | DATE DACE (aum les 42 E0 E4 64 62)            |                                  | 2 050 557 0 | 22                 |           | 440 405 000   |
| 63   | RATE BASE (sum Ins 43, 50, 51, 61, 62)        |                                  | 2,359,557,6 | <u> </u>           |           | 448,185,390   |

(1)

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### AEP West SPP Member Companies Transmission Cost of Service Formula Rate Utilizing Actual Cost Data for 2011 with Average Ratebase Balances

### SOUTHWESTERN ELECTRIC POWER COMPANY

(2)

|          | (1)  | (2)                                   | (0)             | (-      | *)           | (0)                          |
|----------|--|---------------------------------------|-----------------|---------|--------------|------------------------------|
|          | EXPENSE, TAXES, RETURN & REVENUE<br>REQUIREMENTS CALCULATION | Data Sources<br>(See "General Notes") | <u>TO Total</u> | Allo    | <u>cator</u> | Total<br><u>Transmission</u> |
| Line     |  |                                       |                 |         |              |                              |
| No.      | OPERATION & MAINTENANCE EXPENSE                              |                                       |                 |         |              |                              |
| 64       | Transmission   | 321.112.b                             | 33,846,469      |         |              |                              |
| 65       | Less: Total Account 561                                      | (Note I) 322.84-92.b                  | 8,917,172       |         |              |                              |
| 66       | Less: Account 565  | (Note J) 322.96.b                     | 12,967,095      |         |              |                              |
| 67       | Less: expenses 100% assigned to TO billed customers          | (Worksheet I, In 14)                  | <u> </u>        |         |              |                              |
| 68       | Total O&M Allocable to Transmission                          | (Ins 64 - 65 - 66 - 67)               | 11,962,202      | TP      | 0.93918      | 11,234,694                   |
| 69       | Administrative and General                                   | 323.197.b (Note K)                    | 75,607,602      |         |              |                              |
| 70       | Less: Acct. 924, Property Insurance                          | 323.185.b                             | 3,025,798       |         |              |                              |
| 71       | Acct. 928, Reg. Com. Exp.                                    | 322.189.b                             | 1,851,735       |         |              |                              |
| 72       | Acct. 930.1, Gen. Advert. Exp.                               | 322.191.b                             | 453,548         |         |              |                              |
| 73       | Acct. 930.2, Misc. Gen. Exp.                                 | 322.192.b                             | 3,484,858       |         |              |                              |
| 74       | Balance of A & G   | (In 69 - sum In 70 to In 73)          | 66,791,663      | W/S     | 0.05757      | 3,844,972                    |
| 75       | Plus: Acct. 924, Property Insurance                          | (In 70)                               | 3,025,798       | GP(TU)  | 0.17667      | 534,579                      |
| 76       | Acct. 928 - Transmission Specific                            | Worksheet J In 24.(E) (Note L)        | 99,069          | TP      | 0.93918      | 93,044                       |
| 77       | Acct 930.1 - Only safety related ads -Direct                 | Worksheet J In 38.(E) (Note L)        | 47,107          | GP(TU)  | 0.17667      | 8,323                        |
| 78       | Acct 930.2 - Misc Gen. Exp Trans                             | Worksheet J In 46.(E) (Note L)        | 293,056         | DA DA   | 1.00000      | 293,056                      |
| 79       | Less: PBOP Expense In Acct. 926 Adjustment                   | Worksheet J In 10.C (Note M)          | (805,888)       | W/S     | 0.05757      | (46,392)                     |
| 80       | A & G Subtotal   | (sum Ins 74 to 78 less In 79)         | 71,062,581      |         | 0.007.07     | 4,820,367                    |
| 81       | TOTAL O & M EXPENSE  | (In 68 + In 80)                       | 83,024,783      |         |              | 16,055,061                   |
| 82       | DEPRECIATION AND AMORTIZATION EXPENSE                        |                                       |                 |         |              |                              |
| 83       | Transmission   | 336.7.f                               | 23,038,927      | TP      | 0.93918      | 21,637,764                   |
| 84       | General  | 336.10.f                              | 7,873,185       | W/S     | 0.05757      | 453,233                      |
| 85       | Intangible   | 336.1.f                               | 9,744,521       | W/S     | 0.05757      | 560,959                      |
| 86       | TOTAL DEPRECIATION AND AMORTIZATION                          | (sum Ins 83 to 85)                    | 40,656,633      |         |              | 22,651,956                   |
| 87<br>88 | TAXES OTHER THAN INCOME<br>Labor Related                     | (Note N)                              |                 |         |              |                              |
| 89       | Payroll  | Worksheet L, Col. D                   | 5,301,344       | W/S     | 0.05757      | 305,181                      |
| 90       | Plant Related  |                                       | 2,22.,2         |         |              | ,                            |
| 91       | Property   | Worksheet L, Col. C                   | 34,824,273      | GP(TU)  | 0.17667      | 6,152,538                    |
| 92       | Gross Receipts/Sales & Use                                   | Worksheet L. Col. F                   | 5,255,125       | NA NA   | 0.00000      | -,,                          |
| 93       | Other  | Worksheet L, Col. E                   | 19,866,985      | GP(TU)  | 0.17667      | 3,509,977                    |
| 94       | TOTAL OTHER TAXES  | (sum Ins 89 to 93)                    | 65,247,727      | J. (13) |              | 9,967,696                    |
| 95       | INCOME TAXES   | (Note O)                              |                 |         |              |                              |
| 96       | T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =      | ( ,                                   | 37.69%          |         |              |                              |
| 97       | EIT=(T/(1-T)) * (1-(WCLTD/WACC)) =                           |                                       | 39.59%          |         |              |                              |
| 98       | where WCLTD=(In 134) and WACC = (In 137)                     |                                       |                 |         |              |                              |
| 99       | and FIT, SIT & p are as given in Note O.                     |                                       |                 |         |              |                              |
| 100      | GRCF=1 / (1 - T) = (from In 96)                              |                                       | 1.6048          |         |              |                              |
| 101      | Amortized Investment Tax Credit (enter negative)             | (FF1 p.114, ln 19.c)                  | (549,547)       |         |              |                              |
| 102      | Income Tax Calculation                                       | (In 97 * In 105)                      | 80,800,478      |         |              | 15,347,620                   |
| 103      | ITC adjustment   | (In 100 * In 101)                     | (881,893)       | NP(TU)  | 0.19410      | (171,174)                    |
| 104      | TOTAL INCOME TAXES   | (sum Ins 102 to 103)                  | 79,918,585      | ( - /   |              | 15,176,446                   |
| 105      | RETURN ON RATE BASE (Rate Base*WACC)                         | (In 63 * In 137)                      | 204,106,372     |         |              | 38,768,917                   |
| 106      | INTEREST ON IPP CONTRIBUTION FOR CONST. (No                  | ote E) (Worksheet E, In 2)            | 639,048         | DA      | 1.00000      | 639,048                      |
| 107      | REVENUE REQUIREMENT BEFORE TEXAS GROSS                       | MARGIN TAX                            | 473,593,149     |         |              | 103,259,124                  |
| 108      | (sum Ins 81, 86, 94, 104, 105, 106)                          |                                       |                 |         |              |                              |
| 109      | TEXAS GROSS MARGIN TAX (Note P) (Worksheet K)                |                                       | 1,230,514       | DA      |              | 268,293                      |
| 110      | REVENUE REQUIREMENT INCLUDING GROSS MAR                      | RGIN TAX                              | 474,823,663     |         |              | 103,527,417                  |
|          |  |                                       |                 |         |              |                              |

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## AEP West SPP Member Companies Transmission Cost of Service Formula Rate Utilizing Actual Cost Data for 2011 with Average Ratebase Balances

### SOUTHWESTERN ELECTRIC POWER COMPANY

### SUPPORTING CALCULATIONS

| In  |   |                                       |                          |                     |             |    |          |               |
|-----|---|---------------------------------------|--------------------------|---------------------|-------------|----|----------|---------------|
| No. | TRANSMISSION PLANT INCLUDED IN SPP TARIFF               |                                       |                          |                     |             |    |          |               |
| 111 | Total transmission plant                                | (In 18)                               |                          |                     |             |    |          | 965,624,457   |
| 112 | Less transmission plant excluded from SPP Tariff (Wor   |                                       |                          |                     |             |    |          | 37,474,495    |
| 113 | Less transmission plant included in OATT Ancillary Serv |                                       | ote R)                   |                     |             |    |          | 21,252,085    |
| 114 | Transmission plant included in SPP Tariff               | (ln 111 - ln 112 - ln 113)            |                          |                     |             |    |          | 906,897,877   |
| 115 | Percent of transmission plant in SPP Tariff             | (In 114 / In 111)                     |                          |                     |             |    | TP=      | 0.93918       |
|     |   |                                       |                          | Payroll Billed from |             |    |          |               |
| 116 | WAGES & SALARY ALLOCATOR (W/S)                          | (Note S)                              | Direct Payroll           | AEP Service Corp.   | Total       |    |          |               |
| 117 | Production  | 354.20.b                              | 31,223,                  | 849 12,581,774      | 43,805,623  | NA | 0.00000  | -             |
| 118 | Transmission  | 354.21.b                              | 2,600,                   | 423 2,857,594       | 5,458,017   | TP | 0.93918  | 5,126,076     |
| 119 | Regional Market Expenses                                | 354.22.b                              |                          | 0 0                 | -           | NA | 0.00000  | -             |
| 120 | Distribution  | 354.23.b                              | 23,825,                  | 840 1,654,533       | 25,480,373  | NA | 0.00000  | -             |
| 121 | Other (Excludes A&G)                                    | 0                                     | 8,076,                   | 947 6,224,965       | 14,301,912  | NA | 0.00000  | -             |
| 122 | Total   | (sum Ins 117 to 121)                  | 65,727,                  | 059 23,318,866      | 89,045,925  |    |          | 5,126,076     |
| 123 | Transmission related amount                             |                                       |                          |                     |             |    | W/S=     | 0.05757       |
| 124 | WEIGHTED AVERAGE COST OF CAPITAL (WACC)                 |                                       |                          |                     |             |    |          | \$            |
| 125 | Long Term Interest                                      | Long Term Interest (Worksheet N, In.  | 19 col (F))              |                     |             |    | _        | 103,159,113   |
| 126 | Preferred Dividends                                     | Preferred Stock Dividends (Workshee   |                          |                     |             |    |          | 114.402       |
| 127 | Development of Common Stock:                            | Troiotroa eteck Erriaeriae (Troinerie | 0011, 111. 17, 001. (2)) |                     |             |    |          | Average       |
| 128 | Proprietary Capital                                     | (Worksheet N, In. 1, col. (E))        |                          |                     |             |    | _        | 1,742,524,800 |
| 129 | Less Preferred Stock (In 135)                           | (Worksheet N, In. 2, col. (E))        |                          |                     |             |    |          | 2.347.900     |
| 130 | Less Account 216.1                                      | (Worksheet N, In. 3, col. (E))        |                          |                     |             |    |          | 15.311.449    |
| 131 | Less Account 219  | (Worksheet N, In. 4, col. (E))        |                          |                     |             |    |          | (19,654,296)  |
| 132 | Common Stock  | (In 128 - In 129 - In 130 - In 131)   |                          |                     |             |    | _        | 1,744,519,746 |
|     |   | (======                               |                          | Capital Structure   | Percentages |    | Cost     | .,,,          |
| 133 |   | 2011 Avg Balances                     |                          | Actual              | Cap Limit   |    | (Note S) | Weighted      |
| 134 | Avg Long Term Debt (Worksheet N, In. 10, col. (E))      | 1.705.767.500                         |                          | 49.40%              | 0.00%       | _  | 6.05%    | 0.0299        |
| 135 | Avg Preferred Stock (Worksheet N, In. 46, col. (E))     | 2.347.900                             |                          | 0.07%               | 0.00%       |    | 4.87%    | 0.0000        |
| 136 | Avg Common Stock (In 132) (Note U)                      | 1,744,519,746                         |                          | 50.53%              | 0.00%       |    | 11.20%   | 0.0566        |
| 137 | Total (sum ins 134 to 136)                              | 3,452,635,146                         | •                        |                     |             |    | WACC=    | 0.0865        |
| 138 | Capital Structure Equity Limit (Note U)                 | 52.5%                                 |                          |                     |             |    |          |               |

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### AEP West SPP Member Companies Transmission Cost of Service Formula Rate Utilizing Actual Cost Data for 2011 with Average Rateba

SOUTHWESTERN ELECTRIC POWER COMPANY

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Notes

General Notes: a) References to data from FERC Form 1 are indicated as: page#.line#.col.#

- b) If transmission owner ("TO") functionalizes its costs to transmission on its books, those costs are shown above and on any supporting workpapers rather than using the allocations above.
- The revenue credits shall include a) amounts received directly from the SPP for PTP transmission services, b) direct assignment charges for transmission facilities, the cost of which has been included in the TCOS, and c) amounts from customers taking service under grandfathered agreements, where the demand is not included in the rate divisor. Revenues associated with FERC annual charges, gross receipts taxes, ancillary services or facilities excluded from the TCOS are not included as revenue credits. Revenue from Transmission Customers whose coincident peak loads are included in the DIVISOR of the load-ratio share calculation are not included as revenue credits. See Worksheet A for details.
- В The annual and monthly net plant carrying charges on page 1 are used to compute the revenue requirement for facilities and any upgrades.
- С This additional revenue requirement is determined using a net plant carrying charge (fixed carrying charge or FCR) approach. Worksheet G shows the calculation of the trued-up revenue requirement for each project, based on an FCR rate calculated from inputs on this TCOS. Line 15 shows the incremental ARR for projects receiving incentives as accepted by FERC. These individual additional revenue requirements are summed for the true-up year, and included here.
- D The gross plant, accumulated depreciation, and deferred tax balances included in rate base are reduced by the removal of balances related to Asset Retirement Obligations (AROs). This is to comply with the requirements of FERC Rulemaking RM02-7-000.
- The total-company balances shown for Accounts 281, 282, 283, 190 only reflect ADIT that relates to utility operations. The balance of Account 255 is reduced by Е prior flow throughs and is completely excluded if the utility chose to utilize amortization of tax credits against FIT expense as discussed in Note N. An exception to this is pre-1971 ITC balances, which are required to be taken as an offset to rate base. Account 281 is not allocated. Transmission allocations are shown on
- F Identified as being transmission related or functionally booked to transmission.
- G Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission on line 68.
- Consistent with Paragraph 657 of Order 2003-A, the amount on line is equal to the balance of IPP System Upgrade Credits owed to transmission customers that Н made contributions toward the construction of System upgrades, and includes accrued interest and unreturned balance of contributions. The annual interest expense is included on line 106.
- Removes the expense booked to transmission accounts included in the development of OATT ancillary services rates, including all of Account No. 561.
- Removes cost of transmission service provided by others to the extent such service is not incurred to provide the SPP service at issue J
- Κ General Plant and Administrative & General expenses may be functionalized based on allocators other then the W/S allocator. Full documentation must be provided.
- Expense reported for these A&G accounts will be included in the cost of service only to the extent they are directly assignable to transmission service. Worksheet D allocates these expense items. Acct 928 Includes Regulatory Commission expenses itemized in FERC Form-1 at page 351, column H. FERC Assessment Fees and Annual Charges 1 shall not be allocated to transmission. Only safety-related and educational advertising costs in Account 930.1 are included in the TCOS. Account 930.2 includes the expenses incurred by the transmission function for Associated Business Development revenues given as a credit to the TCOS on Worksheet E.
  - This line complies with FERC requirement that Other Post Employment Benefits remain constant from an initial test year. Changes in this base amount can only occur via approval of a 205 filing.
  - Includes only FICA, unemployment, property and other assessments charged in the current year. Gross Receipts tax, Sales & Use taxes, and taxes related to income are excluded.
- The currently effective income tax rate. where FIT is the Federal income tax rate: SIT is the State income tax rate, and p = 0 "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) (In 96) multiplied by (1/1-T). If the applicable tax rates are zero enter 0.

Inputs Required:

SIT=

35.00% 4.13% (State Income Tax Rate or Composite SIT. Worksheet K) 0.00% (percent of federal income tax deductible for state purposes)

- Effective January 1, 2007, Texas instituted a gross margin tax. This tax is calculated on the Texas allocated revenue of the Company, reduced by 30% to derive a "Gross Margin" for the Company. The tax rate of one percent is assessed on the resulting amount. The jurisdictional allocator is based on transmission demand allocators. Р
- Removes plant excluded from the OATT because it does not meet the SPP's definition of Transmission Facilities or is otherwise ineligible to be recovered under the OATT.
- R Removes transmission plant (e.g. step-up transformers) included in the development of OATT ancillary service rates and not already removed for reasons indicated in Note Q.
- s Includes functional wages & salaries incurred by parent company service corporation for support of the operating company,
- Long Term Debt cost rate = long-term interest (ln 125) / long term debt (ln 134). Preferred Stock cost rate = preferred dividends (ln 126) / preferred outstanding (ln 135). Common Stock cost rate (ROE) = 11.2%, the rate accepted by FERC in Docket No. ER07-XXX. It includes an additional 50 basis points for remaining a member of the SPP RTO.
- U Per Settlement, equity is limited to 52.5% of PSO's Capital Structure. If the percentage of equity exceeds the cap, the excess is included in long term debt in the cap structure. This value cannot change prior to 2/1/11. After this date it can only be changed via an approved 205 or 206 filing.

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# AEP West SPP Member Companies 2012 Cost of Service Formula Rate Worksheet A - Detail Plant Balances SOUTHWESTERN ELECTRIC POWER COMPANY

| Lino                  | (A)   | (B)  | (C)<br>Balances @        | (D)<br>Balances          | (E)<br>Average Balance for |
|-----------------------|---|--|--------------------------|--------------------------|----------------------------|
| <u>Line</u><br>Number | Rate Base Item & Supporting Balance   | Source of Data                                     | 12/31/2011               | 12/31/2010               | 2011                       |
| NOTE: Funct           | ional ARO investment and accumulated depreciation be                            | alances shown below are included in the total func | tional balances shown he | re.                      |                            |
| Plant Investm         | ent Blalances   |  |                          |                          |                            |
| 1                     | Production Plant In Service   | FF1, page 205 Col.(g) & pg. 204 Col. (b), ln 46    | 2,312,167,355            | 2,288,451,984            | 2,300,309,670              |
| 2                     | Production Asset Retirement Obligation (ARO)                                    | FF1, page 205 & 204, Col.(g)&(b), Ins 15,24,34,44  | 22,508,276               | 23,346,227               | 22,927,252                 |
| 3                     | Transmission Plant In Service   | FF1, page 207 Col.(g) & pg. 206 Col. (b), ln 58    | 988,029,328              | 943,219,585              | 965,624,457                |
| 4                     | Transmission Asset Retirement Obligation  | FF1, page 207 Col.(g) & pg. 206 Col. (b), In 57    |                          | -                        | -                          |
| 5                     | Distribution Plant In Service   | FF1, page 207 Col.(g) & pg. 206 Col. (b), ln 75    | 1,674,918,482            | 1,610,282,728            | 1,642,600,605              |
| 6                     | Distribution Asset Retirement Obligation  | FF1, page 207 Col.(g) & pg. 206 Col. (b), ln 74    | -                        | -                        | -                          |
| 7                     | General Plant In Service  | FF1, page 207 Col.(g) & pg. 206 Col. (b), ln 99    | 308,449,476              | 302,020,696              | 305,235,086                |
| 8                     | General Asset Retirement Obligation   | FF1, page 207 Col.(g) & pg. 206 Col. (b), ln 98    | 682,710                  | 682,710                  | 682,710                    |
| 9                     | Intangible Plant In Service   | FF1, page 205 Col.(g) & pg. 204 Col. (b), ln 5     | 59,272,045               | 66,067,441               | 62,669,743                 |
| 10                    | Total Property Investment Balance   | (Sum of Lines: 1, 3, 5, 7, 9)                      | 5,342,836,686            | 5,210,042,434            | 5,276,439,560              |
| 11                    | Total ARO Balance (included in total on line 10)                                | (Sum of Lines: 2, 4, 6, 8)                         | 23,190,986               | 24,028,937               | 23,609,962                 |
| Accumulated           | Depreciation & Amortization Balances  |  |                          |                          |                            |
| 12                    | Production Accumulated Depreciation   | FF1, page 219, Ins 20-24, Col. (b)                 | 1,228,216,129            | 1,195,238,786            | 1,211,727,458              |
| 13                    | Production ARO Accumulated Depreciation   | Company Records                                    | 2,378,217                | 1,850,912                | 2,114,565                  |
| 14                    | Transmission Accumulated Depreciation   | FF1, page 219, In 25, Col. (b)                     | 370,861,968              | 356,345,144              | 363,603,556                |
| 15                    | Transmission ARO Accumulated Depreciation                                       | Company Records                                    | -                        |                          | -                          |
| 16                    | Distribution Accumulated Depreciation   | FF1, page 219, In 26, Col. (b)                     | 637,961,404              | 614,063,284              | 626,012,344                |
| 17                    | Distribution ARO Accumulated Depreciation                                       | Company Records                                    | -                        | -                        | -                          |
| 18                    | General Accumulated Depreciation  | FF1, page 219, In 28, Col. (b)                     | 153,582,765              | 143,892,811              | 148,737,788                |
| 19                    | General ARO Accumulated Depreciation  | Company Records                                    | 286,526                  | 255,283                  | 270,905                    |
| 20                    | Intangible Accumulated Amortization   | FF1, page 200, In 21, Col. (b)                     | 47,433,439               | 51,248,405               | 49,340,922                 |
| 21                    | Total Accumulated Depreciation or Amortization                                  | (Sum of Lines: 12, 14, 16, 18, 20)                 | 2,438,055,705            | 2,360,788,430            | 2,399,422,068              |
| 22                    | Total ARO Balance (included in total on line 21)                                | (Sum of Lines: 13, 15, 17, 19)                     | 2,664,743                | 2,106,195                | 2,385,469                  |
| Generation St         | eep-Up Units  |  |                          |                          |                            |
| 23                    | GSU Investment Amount   | Company Records                                    | 21,262,158               | 21,242,012               |                            |
| 24<br>25              | GSU Accumulated Depreciation GSU Net Balance                                    | Company Records<br>(Line 23 - Line 24)             | 14,253,436<br>7,008,722  | 13,871,825<br>7,370,187  | 14,062,630<br>7,189,454    |
| Transmission          | Plant Excluded from SPP Tariff (see TCOS Note Q)                                |  |                          |                          |                            |
| 23a                   | Excluded Facilities Investment Amount   | Company Records                                    | 37,474,495               | 37,474,495               | 37,474,495                 |
| 24a<br>25a            | Excluded Facilities Accumulated Depreciation<br>Excluded Facilities Net Balance | Company Records<br>(Line 23a - Line 24a)           | 13,305,423<br>24,169,072 | 12,304,784<br>25,169,711 | 12,805,104<br>24,669,391   |
| Transmission          | Accumulated Depreciation Net of GSU/Excluded Facili                             | ties Accumulated Depreciation                      |                          |                          |                            |
| 26                    | Transmission Accumulated Depreciation   | (Line 14 Above)                                    | 370,861,968              | 356,345,144              | 363,603,556                |
| 27                    | Less: GSU Accumulated Depreciation  | (Line 24 Above)                                    | 948,012                  | 1,567,041                | 1,257,527                  |
| 28                    | Subtotal of Transmission Accumulated Depreciation                               | (Line 26 - Line 27)                                | 369,913,956              | 354,778,103              | 362,346,029                |
| Plant Held Fo         | r Future Use  |  |                          |                          | _                          |
| 29                    | Plant Held For Future Use   | FF1, page 214, ln 47, Col. (d)                     | 1,350,884                | 1,350,884                | 1,350,884                  |
| 30                    | Transmission Plant Held For Future  | Company Records                                    | 504,994                  |                          | 252,497                    |
|                       |   |  |                          |                          |                            |

AEP - SPP Formula Rate SWEPCO TCOS - WS B Page: 54 of 68

AEP West SPP Member Companies
2012 Cost of Service Formula Rate Projected on 2011 FF1 Balances
Worksheet B - Projected Transmission Plant in Service Additions
SOUTHWESTERN ELECTRIC POWER COMPANY

### I. Calculation of Composite Depreciation Rate

| 1 | Transmission Plant @ Beginning of Historic Period (2011) (P.206, In 58,(b)): | 943,219,585   |
|---|--|---------------|
| 2 | Transmission Plant @ End of Historic Period (2011) (P.207, In 58,(g)):       | 988,029,328   |
| 3 |  | 1,931,248,913 |
| 4 | Average Balance of Transmission Investment                                   | 965,624,457   |
| 5 | Annual Depreciation Expense, Historic TCOS, In 246                           | 23,038,927    |
| 6 | Composite Depreciation Rate  | 2.39%         |
| 7 | Pound to 2% to Reflect a Composite Life of 50 Years                          | 2.00%         |

### II. Calculation of Property Placed in Service by Month and the Related Depreciation Expense

| 8  | Month in<br>Service | Capi | italized Balance | Composite<br>Annual<br>Depreciation<br>Rate | De | Annual preciation | Мо | onthly Depreciation | No. Months<br>Depreciation | First Year<br>Depreciation<br>Expense |
|----|---------------------|------|------------------|---|----|-------------------|----|---------------------|----------------------------|---------------------------------------|
| 9  | January             | \$   | 5,828,937        | 2.00%                                       | \$ | 116,579           | \$ | 9,715               | 11                         | \$<br>106,865                         |
| 10 | February            | \$   | 5,859,934        | 2.00%                                       | \$ | 117,199           | \$ | 9,767               | 10                         | \$<br>97,670                          |
| 11 | March               | \$   | 5,686,962        | 2.00%                                       | \$ | 113,739           | \$ | 9,478               | 9                          | \$<br>85,302                          |
| 12 | April               | \$   | 5,565,117        | 2.00%                                       | \$ | 111,302           | \$ | 9,275               | 8                          | \$<br>74,200                          |
| 13 | May                 | \$   | 11,670,700       | 2.00%                                       | \$ | 233,414           | \$ | 19,451              | 7                          | \$<br>136,157                         |
| 14 | June                | \$   | 13,407,393       | 2.00%                                       | \$ | 268,148           | \$ | 22,346              | 6                          | \$<br>134,076                         |
| 15 | July                | \$   | 5,959,639        | 2.00%                                       | \$ | 119,193           | \$ | 9,933               | 5                          | \$<br>49,665                          |
| 16 | August              | \$   | 33,793,054       | 2.00%                                       | \$ | 675,861           | \$ | 56,322              | 4                          | \$<br>225,288                         |
| 17 | September           | \$   | 2,177,627        | 2.00%                                       | \$ | 43,553            | \$ | 3,629               | 3                          | \$<br>10,887                          |
| 18 | October             | \$   | 2,229,650        | 2.00%                                       | \$ | 44,593            | \$ | 3,716               | 2                          | \$<br>7,432                           |
| 19 | November            | \$   | 2,169,070        | 2.00%                                       | \$ | 43,381            | \$ | 3,615               | 1                          | \$<br>3,615                           |
| 20 | December            | \$   | 3,486,073        | 2.00%                                       | \$ | 69,721            | \$ | 5,810               | 0                          | \$<br>-                               |
| 21 | Investment          | \$   | 97,834,154       | •   |    |                   |    | Depr                | eciation Expense           | \$<br>931,157                         |

### III. Plant Transferred

| 22                | \$<br>- | <== This input area is for original cost plant   |
|-------------------|---------|--|
| 23                | \$<br>- | <== This input area is for accumulated depreciation that may be associated with capital      |
|                   |         | expenditures. It would have an impact if a company had assets transferred from a subsidiary. |
| 24 (ln 7 * ln 22) | \$<br>_ | <== This input area is for additional Depreciation Expense                                   |

AEP - SPP Formula Rate SWEPCO TCOS - WS C Page: 55 of 68

### AEP West SPP Member Companies 2012 Cost of Service Formula Rate

### Worksheet C - ADIT Balances used in Projection & True-Up SOUTHWESTERN ELECTRIC POWER COMPANY

| Line                 | (A)                     | <b>(B)</b>   | (C)                              | (E)  | (F)<br>100%<br>Transmission | (G)<br>PTD<br>Plant   | (H)<br>Transmission &<br>Distribution | (I)<br>Labor  | (J)<br>Total Included<br>in Ratebase |
|----------------------|-------------------------|--|----------------------------------|--|-----------------------------|---|---------------------------------------|---|--------------------------------------|
| No.                  | Acc. No.                | <u>Description</u>   | YE Balance                       | Exclusions *                                     | Related                     | Related   | Plant Related                         | Related   | (E)+(F)+(G)+(H)                      |
| 1<br>2<br>3          | 282.1<br>282.1<br>282.1 | Account 282 - Form-1 page 274-275, Ln 2 Col. (k)  282 Balance to Use in Projection  2011 Year End Tax Deferrals - Ws C-1  Transmission Allocator from Historic TCOS [GP or W/S]  Allocated Total       | (536,560,912)                    | 10,621,531<br>0.0000%<br>0                       | 100.0000%<br>0              | (544,691,859)<br><u>17.8668%</u><br>(97,319,231)                    | 37.1028%<br>0                         | (2,490,584)<br>5.7651%<br>(143,584)                           | (97,462,815)                         |
| 4<br>5               | 282.1<br>282.1          | 282 Balance to Use in True-Up 2011 Year End Tax Deferrals - Ws C-1 2010 Year End Tax Deferrals - Ws C-2  | (536,560,912)<br>(501,672,946)   | 10,621,531<br>5,003,260                          |                             | (544,691,859)<br>(502,902,813)                                      | -                                     | (2,490,584)<br>(3,773,393)                                    |                                      |
| 6<br>7<br>8<br>9     |                         | Subtotal Average Balance Transmission Allocator from True-Up TCOS [GP or W/S] Allocated Total  | (1,038,233,858)<br>(519,116,929) | 15,624,791<br>7,812,395<br><u>0.0000%</u><br>0   | 0<br>100.0000%<br>0         | (1,047,594,672)<br>(523,797,336)<br><u>17.6674%</u><br>(92,541,292) | -<br>0<br><u>37.0223%</u><br>0        | (6,263,976)<br>(3,131,988)<br><u>5.7567%</u><br>(180,298)     | (92,721,590)                         |
| 10<br>11<br>12       | 283.1<br>283.1<br>283.1 | Account 283 - Form-1 page 276-277, Ln 9, Col (k)  283 Balance to Use in Projection  2011 Year End Tax Deferrals - Ws C-1  Transmission Allocator from Historic TCOS [GP or W/S]  Allocated Total       | (42,603,672)                     | (6,255,903)<br>0.0000%<br>0                      | 100.0000%<br>0              | (10,366,986)<br>17.8668%<br>(1,852,253)                             | 37.1028%<br>0                         | (25,980,783)<br><u>5.7651%</u><br>(1,497,807)                 | (3,350,060)                          |
| 13<br>14             | 283.1<br>283.1          | 283 Balance to Use in True-Up 2011 Year End Tax Deferrals - Ws C-1 2010 Year End Tax Deferrals - Ws C-2  | (42,603,672)<br>(39,142,715)     | (6,255,903)<br>(7,492,689)                       | -<br>-                      | (10,366,986)<br>(9,595,607)   | -<br>-                                | (25,980,783)<br>(22,054,420)                                  |                                      |
| 15<br>16<br>17<br>18 |                         | Subtotal Average Balance Transmission Allocator from True-Up TCOS [GP or W/S] Allocated Total  | (81,746,387)<br>(40,873,194)     | (13,748,592)<br>(6,874,296)<br>0.0000%<br>0      | 0<br>100.0000%<br>0         | (19,962,592)<br>(9,981,296)<br><u>17.6674%</u><br>(1,763,434)       | -<br>0<br><u>37.0223%</u><br>0        | (48,035,203)<br>(24,017,601)<br><u>5.7567%</u><br>(1,382,613) | (3,146,047)                          |
|                      |                         | Account 190 - Form-1 page 234, Ln 8, Col. ( c)   |                                  |  |                             |   |                                       |   |                                      |
| 19<br>20<br>21       | 190.1<br>190.1<br>190.1 | 190 Balance to Use in Projection 2011 Year End Tax Deferrals - Ws C-1 Transmission Allocator from Historic TCOS [GP or W/S] Allocated Total  | 71,386,128                       | 60,977,171<br>0.0000%<br>0                       | 100.0000 <u>%</u><br>0      | 3,968,222<br><u>17.8668%</u><br>708,996                             | 37.1028%<br>0                         | 6,440,734<br><u>5.7651%</u><br>371,312                        | 1,080,308                            |
| 22<br>23             | 190.1<br>190.1          | 190 Balance to Use in True-Up 2011 Year End Tax Deferrals - Ws C-1 2010 Year End Tax Deferrals - Ws C-2  | 71,386,128<br>64,178,663         | 60,977,171<br>49,939,547                         | -<br>-                      | 3,968,222<br>8,042,702  | -                                     | 6,440,734<br>6,196,414  |                                      |
| 24<br>25<br>26<br>27 |                         | Subtotal Average Balance Transmission Allocator from True-Up TCOS [GP or W/S] Allocated Total  | 135,564,790<br>67,782,395        | 110,916,718<br>55,458,359<br><u>0.0000%</u><br>0 | 0<br>100.0000%<br>0         | 12,010,924<br>6,005,462<br><u>17.6674%</u><br>1,061,008             | -<br>0<br><u>37.0223%</u><br>0        | 12,637,148<br>6,318,574<br><u>5.7567%</u><br>363,739          | 1,424,747                            |
| 28<br>29<br>30       | 255<br>255<br>255       | Account 255 - Form-1 page 266-267  255 Balance to Use in Projection  Acc Defrd ITC - Federal - 12/31/2011 (FF1 p. 267, Ln 2.h)  Transmission Allocator from Historic TCOS [GP or W/S]  Allocated Total |                                  | <u>N/A</u>                                       | <u>!</u><br><u>N/A</u>      | Pre 1971 ITC ncludeable in Rate Base - 17.8668% 0                   | <u>N/A</u>                            | <u>N/A</u>  | 0                                    |
| 31<br>32             | 255<br>255              | 255 Balance to Use in True-Up  Acc Defrd ITC - Federal - 12/31/2011 (FF1 p. 267, Ln 2.h)  Acc Defrd ITC - Federal - 12/31/2010 (FF1 p. 266, Ln 2.b)  | -                                |  |                             | -  <br>-  |                                       |   |                                      |
| 33<br>34<br>35<br>36 |                         | Subtotal Average Balance Transmission Allocator from True-Up TCOS [GP or W/S] Allocated Total  | 0                                | <u>N/A</u>                                       | <u>N/A</u>                  | 0<br>17.6674%<br>0  | N/A                                   | <u>N/A</u>  | 0                                    |

<sup>\*</sup> Exclusions: Non-utility, fuel supply, off-system sales and other items as specified related to costs not included in rates.

### Worksheet C-1 - ADIT & ITC Details

#### SOUTHWESTERN ELECTRIC POWER COMPANY DETAIL OF DEFERRED INCOME TAX BALANCES AS OF DECEMBER 31, 2011

| Description  | 8.080<br>8.080<br>(2.498,664)<br>0 (2.490,584)<br>(37,088,198)<br>(1) |
|--|---|
| 2021-001   2030  | 8,080<br>(2,498,664)<br>0 (2,490,584)<br>(37,088,198)                 |
| 22000   230   REDUCTION CONSCRIPTION ASSIGNATION ASS   | (2,498,664)<br>0 (2,490,584)<br>(37,088,198)                          |
| 2010    2010   | (2,498,664)<br>0 (2,490,584)<br>(37,088,198)                          |
| 221201   2340   MACRISTAX DEPREDATION - RAIL CARS   C.316,094)   PTD   C.326,094   PTD   C.726,097     | (2,498,664)<br>0 (2,490,584)<br>(37,088,198)                          |
| 2202001   260A   SPARE PARTS INFORMORY   2,769917   PTD   2,776917   C   2202001   C   | (2,498,664)<br>0 (2,490,584)<br>(37,088,198)                          |
| 222001   269H   BR FLANT IN SERVICE: STAS 140 - ARD   (2.338.143)   E  | (2,498,664)<br>0 (2,490,584)<br>(37,088,198)                          |
| 222101 296C GARNLOSS-ACRAMACRS-BATTX LINT PROP 1.322.559 PTD 1.322.559 PTD 1.422.559 P | (2,498,664)<br>0 (2,490,584)<br>(37,088,198)                          |
| 2221010   230A   | (2,498,664)<br>0 (2,490,584)<br>(37,088,198)                          |
| 222101   390A   CIAC - BOCK RECEPTS   10.556.205   E   10.566.205   E   20.2338   T   20.2338    | (2,498,664)<br>0 (2,490,584)<br>(37,088,198)                          |
| 2221001   S2ZA   PERCENT REPAIR ALLOWANCE   (15.128.740)   PTD   (15.128.740)   PTD   (15.128.740)   PTD   (15.428.740)   PTD   (15.409.088)   2221001   S3ZD   BOTTLUNT OF PROPERTY ADJ. SEC. 431 ADJ   (29.170.517)   PTD   P   | (2,498,664)<br>0 (2,490,584)<br>(37,088,198)                          |
|  | (2,498,664)<br>0 (2,490,584)<br>(37,088,198)                          |
| 22210101   SAZD  | (2,498,664)<br>0 (2,490,584)<br>(37,088,198)                          |
| 2221001 SSAA CAPITALIZED REPORT TIE - BK   | (2,498,664)<br>0 (2,490,584)<br>(37,088,198)                          |
| 2221001   SS1A   | (2,498,664)<br>0 (2,490,584)<br>(37,088,198)                          |
| 2221001   SEZA   WRITE-OFF RE SFAS 71   (11.180.579)   PTD   (11.180.579)   PTD   (2.286)   C.2873.252   C.   | (2,498,664)<br>0 (2,490,584)<br>(37,088,198)                          |
| 2221001   SB0A   | (2,498,664)<br>0 (2,490,584)<br>(37,088,198)                          |
| 2221001   71N  | (2,498,664)<br>0 (2,490,584)<br>(37,088,198)                          |
| 2221001   71N  | (2,498,664)<br>0 (2,490,584)<br>(37,088,198)                          |
| 2221001   71/18  | 0 (2,490,584)<br>(37,088,198)   |
| 2221001   712K   | 0 (2,490,584)<br>(37,088,198)   |
| 2221001   919K   REMOVAL CIST   CORREST   CO   | (37,088,198)  |
| 2221001   910W   REMOVAL COSTS REV-SFAS 143-ARO   (10.549)   E (10.544)   (44.178)   (22.1001)   (22   | (37,088,198)  |
| 2821001   96F-XS   EXCESS ADRT 22   (444.178)   PTD   (444.178)   (20.56.56).119   (20.56   | (37,088,198)  |
| (absolute value Total Company Amount Ties to FF1 p. 276(s) - Acct 282 Electric) \$58,660.012   2831001 575E MTM BK GAINAL-TAX DEFL   | (37,088,198)  |
| 2831001   519H   |   |
| 2831001   STEE   |   |
| 2831001   SPEE   |   |
| 2231001 69:08 ACCRUED BY EPRISON EXPENSE  2331001 69:02 ACCRUED BY EPRISON COSTS - SFAS 188 (22948,433 23001) 6102 ACCRUED BY EPRISON COSTS - SFAS 188 (22948,433 23001) 6102 ACCRUED BY EPRISON COSTS - SFAS 188 (22948,433 240,433 240,433 240,443) 7231001 6102 ACCRUED BY EPRISON COSTS - SFAS 188 (22948,433 240,443) 7231001 6102 ACCRUED BY EPRISON COSTS - SFAS 189 (240,433 240,449) 7231001 6102 BY EPRISON EXPENDED BY EPRISON COSTS - PTD (1232,578) 7231001 6102 BY EPRISON EXPENDED BY EPRISON COSTS - ERROR |   |
| 2231001 695.C ACCRUED BY PENSION COSTS - SFA 158 42,949.433 E 42,949.433 E 2231001 612.2 ACC SUPER CSTS ARKO, REGUSAN COSTS - SFA 158 (2.245,151) PTD (2.235,151) 2231001 630.0 DEFD ENPS, (AC 168) (2.245,151) PTD (1.332,578) (1.332,578) PTD (1.332,578) PT |   |
| 2831001 630A DEFD EXPS (AC 186) (2.426,151) PTD (2.426,151) PTD (2.426,151) PTD (2.426,151) PTD (2.426,151) PTD (2.22678) 2331001 630A DEFD STORM DAMAGE (1.232,758) PTD (1.232,7578) PTD (1.2322,7578) PTD (1.2322,7578) PTD (1.2322,7578) PTD (1.2322,7578) PTD (1. | (1)   |
| 2831001 630M RATE CASE DEFD CHSS  2831001 620L BURDH-DEMAND SIDE AND ENTER CASE DEFD CHSS CASE CASE CASE CASE CASE CASE CASE CA  |   |
| 2831001 630M RATE CASE DEFD CHSS  2831001 620L BURDH-DEMAND SIDE AND ENTER CASE DEFD CHSS CASE CASE CASE CASE CASE CASE CASE CA  |   |
| 2831001   838A   BOOK > TAX BASIS - EMA-AC 283   8.5.50   E   85.550   |   |
| 2831001   840K   DEFD TAX CARAPEPA AUCTION   E   0   0   0   0   0   0   0   0   0   |   |
| 2831001   680F   REG ASSET - SFAS 143 - ARO  |   |
| 2831001   680. REG ASSET - SPERATED LITICATION COSTS   0   PTD   0   |   |
| 2831001   661R   REG ASSET - SFAS 158 - PENSIONS   (42,946.005)   E   (42,946.005)   |   |
| 2831001 681T REG ASSET-SFAS 158 - OPEB (0.994.128) E (0.994.128) (7.008) 2831001 900.A LOSS ON REACOURED DEBT (7.008) 2831001 900.A LOSS ON REACOURED DEBT (7.008) 2831001 900.A LOSS ON REACOURED DEBT (10.9597 PTD) (7.008) 2831001 900.B REG REG ASSET SERVINDER DEBT (10.9597 PTD) (7.008) 2831001 900.B REG REG ASSET SERVINDER DEBT (10.9597 PTD) (7.008) 2831001 900.B REG ASSET SERVINDER DEBT (7.008) 2831001 913Y BK DEFL - MERGER COSTS (1.108) 2831001 913Y BK DEFL - MERGER COSTS (1.108) 2831001 920.C TX AMORT-39% OF MEM DEV COSTS (1.168) 2831001 921A BK DEPLETION-MINERALS & RIGHTS (10.438) E (10.438) 2831001 921A BK DEPLETION-MINERALS & RIGHTS (10.438) E (10.438) 2831001 921A BK DEPLETION-MINERALS & RIGHTS (10.438) E (10.438) 2831001 921A BK DEPLETION-MINERALS & RIGHTS (10.438) E (10.59) 2831001 921A BK DEPLETION-MINERALS & RIGHTS (10.438) E (10.59) 2831001 921A BK DEPLETION-MINERALS & RIGHTS (10.438) E (10.59) 2831001 921A BK DEPLETION-MINERALS & RIGHTS (10.438) E (10.59) 2831001 921A BK DEPLETION-MINERALS & RIGHTS (10.438) E (10.59) 2831001 921A BK DEPLETION-MINERALS & RIGHTS (10.438) E (10.59) 2831001 921A BK DEPLETION-MINERALS & RIGHTS (10.588) E (2.90) 2831001 921A BK DEPLETION-MINERALS & RIGHTS (10.588) E (2.90) 2831001 921A BK DEPLETION-MINERALS & RIGHTS (10.588) E (2.90) 2831001 921A BK DEPLETION-MINERALS & RIGHTS (10.588) E (2.90) 2831001 921A BK DEPLETION-MINERALS & RIGHTS (10.588) E (2.90) 2831001 921A BK DEPLETION-MINERALS & RIGHTS (10.588) E (2.90) 2831001 921A BK DEPLETION-MINERALS & RIGHTS (10.588) E (2.90) 2831001 921A BK DEPLETION-MINERALS & RIGHTS (10.588) E (2.90) 2831001 921A BK DEPLETION-MINERALS & RIGHTS (10.588) E (2.90) 2831001 921A BK DEPLETION-MINERALS (10.588) E (2.90) 2831001  |   |
| 2831001 694A REG ASSET-JUNDREC ENVIRONAD CLAUSE-LA (7,008) PTD (7, |   |
| 2831001   900F   |   |
| 2831001   996A   ACCRD SFAS 106 PST RETILE EXP   4,519,605   Labor   |   |
| 2831001         906K         ACCRD SFAS 112 PST EMPLOY BEN         2.187.434         Labor           2831001         9373         BX DEFT MERGER COSTS         0         E         0           2831001         9200         TX AMORT-39% OF MINE DEV COSTS         (11,628)         E         (10,338)           2831001         920.4         BX DEPLETION-MINEST         39         E         39           2831001         930.A         BOOK > TAX BASSE-PREDIP INVEST         39         E         39           2831001         600 K         188 PSB BIR SAUDT SETTLEMENT         (2,705)         E         (2,705)           2831001         604 R         REG ASSET-VEMO COLUSION/ESTINENTS         50,046         E         50,046           2831001         604 R         REG ASSET-VEMO COLUSION/ESTINENTS         35,167         E         135,167           2831001         604 R         REG ASSET-SWEMO COLUSION COLUS TO  | 4,519,605   |
| 2831001 913Y BK DEFL - MERGER COSTS 0 0 0 2831001 2920C TX AMONT-30% OF MINE DEV COSTS (11,528) E (11,528) 2831001 5274 BK DEPLETION-MINERALS & RIGHTS (10,538) E (10,438) E (10 | 4,400,377   |
| 2831001         9200         TX AMORT-39/N OF MINE DEV COSTS         (11,628)         E         (11,628)         1 (16,28)           2831001         920.4         BK DEPLETION-MINERALS RIGHTS         (104,338)         E         (30,338)           2831001         930.4         BOOK > TAX BASIS-PREISP INVEST         39         E         39           2831001         964.7         PRESENTE MEMORITY         (27,05)         E         (2705)           2831001         664R         REG ASSET-VEMO CAUGUSINVESTINENTS         50,046         E         50,046           2831001         664S         REG ASSET-VEMO CEMPLOTEE RETIREMENT         13,167         E         135,167           2831001         664W         REG ASSET-VEMO CEMPLOTEE RETIREMENT         20,533         E         20,533           2831001         664W         REG ASSET-VEMO CEMPLOTE RETIREMENT         20,533         E         20,533           2831001         664W         REG ASSET-NET COS FEED STUDY COSTS         832,683)         E         (832,683)           2831002         8110-DSIT         DSIT ENTRY - NORMALIZED         4,207,532         E         4,207,532  | 2,187,434   |
| 2831001 930.4 BOOK* TAX BASIS-PRTSIPP INVEST 39 E 39 2831001 900K 1088-1990 IRS AUDIT SETTLEMENT (2.705) E (2.705) 2831001 664R REG ASSET-VALLEY DISTRICT DUE BILICENCE (290,202) E (290,202) 2831001 664R REG ASSET-VEMO CAUCISINVESTIMENTS 50,046 E 50,046 2831001 664S REG ASSET-VEMO CAUCISINVESTIMENTS 15,167 E 135,167 2831001 664S REG ASSET-VEMO CAUCISINVESTIMENTS 15,167 E 155,167 2831001 664V REG ASSET-VEMO CAUCISINVESTIMENTS 15,167 E 155,167 2831001 664V REG ASSET-REG CONCONTRINISATION COST 20,533 E 25,533 2831001 664V REG ASSET-RET COS FEED STUDY COSTS (832,683) E (832,683) 2831002 9110-DSIT DSIT ENTRY - NORMALIZED 4,207,532 E 4,207,532   |   |
| 2831001         940K         1888-1960 IRS AUDIT SETILEMENT         (2.705)         E         (2.705)           2831001         684R         REG ASSET-VALEU STRICTO LEGILIGENCE         (290.022)         E         (290.022)           2831001         684U         REG ASSET-VEMOO EOMPLOYEE RETIREMENT         135, 167         E         135, 167           2831001         684W         REG ASSET-VEMOO ECONOMIC INVESTIMENT         -         E         0           2831001         684W         REG ASSET-SWEPOCOMO TRANSACTION OST         205,533         E         205,533           2831001         684V         REG ASSET-NET CCS FEED STUDY COSTS         (832,863)         E         (832,863)           2831002         911Q-DSIT         DSIT ENTRY - NORMALIZED         4.207,532         E         4.207,532  |   |
| 2831001         664R         REG ASSET-VALLEY DISTRICT DUE DILICENCE         (290.202)         E         (290.202)         E         (290.202)         E         (290.202)         E         (290.202)         E         (290.202)         E         (300.60   |   |
| 2831001         684W         REG ASSET-VEMOO ECONOMIC INVESTMENT         -         E         0           2831001         684V         REG ASSET-SWEPCOVEMO TRANSACTION OST         205,533         E         205,533           2831001         684V         REG ASSET-NET COS FEED STUDY COSTS         (832,863)         E         (832,863)           2831002         911Q-DSIT         DSIT ENTRY - NORMALIZED         4,207,532         E         4,207,532   |   |
| 2831001         684W         REG ASSET-VEMOO ECONOMIC INVESTMENT         -         E         0           2831001         684V         REG ASSET-SWEPCOVEMO TRANSACTION OST         205,533         E         205,533           2831001         684V         REG ASSET-NET COS FEED STUDY COSTS         (832,863)         E         (832,863)           2831002         911Q-DSIT         DSIT ENTRY - NORMALIZED         4,207,532         E         4,207,532   |   |
| 2831001         664V         REG ASSET-NET CCS FEED STUDY COSTS         (832,863)         E         (832,863)           2831002         911Q-DSIT         DSIT ENTRY - NORMALIZED         4,207,532         E         4,207,532  |   |
| 2831002 911Q-DSIT DSIT ENTRY - NORMALIZED 4.207,532 E 4.207,532  |   |
|  |   |
| 2831 TOTAL ELECTRIC ACCOUNT SUBTOTAL (42.603.672) (6.255.903) 0 (40.366.094)   |   |
| (10,500,500)   | 0 (25,980,783)  |
| (absolute value Total Company Amount Ties to FF1 p.276(k) — Acct 283 Electric) 42,603,672  |   |
| 1901001         433A         PUCT FUEL O/U RECOVERY-RETAIL         (6,108)         E         (6,108)           1901001         433B         INTEREST-FUEL OVERUNDER RECOVERY         (1,093,456)         E         (1,093,456)   |   |
| 1901001 433C AR - FUEL OVER/UNDER RECOVERY (4.448.037) E (4.448.037)   |   |
| 1901001 433D LA - FUEL OVER/UNDER RECOVERY (0) E (0)<br>1901001 460A UNBILLED REVENUE 8,796,064 E 8,796,064  |   |
| 1901001 460A UNBILLED REVENUE 8,796,064 E 8,796,064 1901001 520A PROVS POSS REV REFDS-A/L 2,514,789 PTD 2,514,789  |   |
| 1901001 576F MARK & SPREAD-DEFL-190-A/L 548.165 E 548.165  |   |
| 1901001         602A         PROV WORKER'S COMP         78,930         Labor           1901001         605E         SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN         401,399         Labor   | 78,930<br>401,399   |
| 1901001 605F ACCRD SUP EXEC RETIR PLAN COSTS-SFAS 158 75,061 E 75,061  |   |
| 1901001 605I ACCRD BK SUP. SAVINGS PLAN EXP 110,759 Labor  | 110,759   |
| 1991/001   605.1   | 76,018  |
| 1901001 605O ACCRUED PSI PLAN EXP 290.574 Labor  | 290,574   |
| 1901001         610A         BK PROV UNCOLL ACCTS         346,271         PTD         346,271           1901001         610U         PROV-TRADING CREDIT RISK - A/L         770         E         770  |   |
| 1901001 610V PROV-FAS 157 - All (9.126) F (9.126)  |   |
| 1901001         611E         ACCRUED MINE RECLAMATION         12,267,508         E         12,267,508           1901001         611Y         PROVISION FOR LITIGATION         (536,559)         PTD         (536,559)  |   |
| 1901001 612Y ACCRD COMPANYWIDE INCENTV PLAN 2,381,623 Labor  | 2,381,623   |
| 1901001         613C         ACCRD ENVIRONMENTAL LIAB-CURRENT         23,628         PTD         23,628           1901001         613E         ACCRUED BOOK VACATION PAY         3,101,432         Labor   | 3,101,432   |
| 1901001 613V ACCRD BK SEI EMP BENEFIT COSTS 0 E 0  |   |
|  | 0   |
| 1901001 ACCRUED INTEREST EXP - STATE - MJE (155,299) E (155,299)   |   |
| 1901001 615B ACCRUED INTEREST-LONG-TERM - FIN 48 (740.709) E (740.709)   |   |
| 1901001 615B-MJE ACCRD INTRST-TAX RES-L/T-FIN 48-MJE 961,045 E 961,045<br>1901001 615C ACCRUED INTEREST-SHORT-TERM - FIN 48 (557,623) E (557,623)  |   |
| 1901001 615C-MJE ACCRD INTRST-TAX RES-S/T-FIN 48-MJE 417,974 E 417,974   |   |
| 1901001         615O         BK DFL RAIL TRANS REVIEXP         (0)         E         (0)           1901001         633Y         DEFD REVENUE-DSM LOST REVENUES         0         E         0   |   |
| 1901001 639A DEFD BK GAIN-NON-AFF SALE-EMA (69,006) E (69,006)   |   |
| 1901001 641I ADVANCE RENTAL INC (CUR MO) 301,130 PTD 301,130   |   |
| 1901001 652G REG LIAB-UNREAL MTM GAIN-DEFL (1,634,651) E (1,634,651)   |   |
| 1901001 664G REG LIAB-MIRROR AFUDC-LA 18.407.950 E 18.407.950  |   |
| 1901001         700Z         TAX DEFL - DEBT ISSUE COSTS         952,125         PTD         952,125           1901001         906F         ACCRD OPEB COSTS - SFAS 158         9,994,128         E         9,994,128  |   |
| 1901001 906P ACCRD BOOK ARO EXPENSE - SFAS 143 12,649,803 E 12,649,803   |   |
| 1901001 911F-FIN48 FIN 48 DSIT (254,002) E (254,002)   |   |
|  |   |
| 1901001 9110-DSIT DSIT ENTRY - NORMALIZED (1,472,636) PTD (1,472,636) 1910001 911R ACCRD SIT/FRANCHISE TAX RESERVE (114,800) E (114,800)   |   |
| 1901001 911R ACCRD SIT/FRANCHISE TAX RESERVE (114,800) E (114,800) 1901001 ACCRD SIT/FRANCHISE TAX RESERVE-MJE 114,800 E 114,800   |   |
| 1991/001   911R   ACCRD SITIFRANCHISE TAX RESERVE   (114,800)   E   (114,800)   E   114,800   E   1991/001   ACCRD SITIFRANCHISE TAX RESERVE—MJE   114,800   E   114,800   |   |
| 1991001 911R ACCRD SITERANCHISE TAX RESERVE (114,800) E (114,800) 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1  |   |
| 1991001   911R   |   |
| 1991/001   911R  |   |
| 1991001   911R   |   |
| 1991/001   911/R   ACCRD SITFRANCHISE TAX RESERVE   (114,800)   E (114,800)  |   |
| 1991001   911R   |   |
| 1991001   911R   |   |
| 1991001   911R   | 0 5,440,734   |

### Worksheet C-2 - ADIT & ITC Details

#### SOUTHWESTERN ELECTRIC POWER COMPANY DETAIL OF DEFERRED INCOME TAX BALANCES AS OF DECEMBER 31, 2010

| ccount   | Line #  | Description  | Balance  | Allocation<br>Basis   | Exclusions   | 100%<br>Transmission PTD PI | lant  | T&D | Labor   |
|--|---|--|--|---|--|-----------------------------|---|-----|---|
| 1001   | 230A  | ACRS BENEFIT NORMALIZED  | (351,074,948)  | PTD   |  |                             | 074,948)  |     |   |
| 1001   | 230I<br>230.I   | CAPD INTEREST-SECTION 481(a)-CHANGE IN METHD<br>RELOCATION CST-SECTION 481(a)-CHANGE IN METHD  | (1,271,727)<br>81,564  | PTD<br>PTD  |  | (1,2                        | 271,727)<br>81.564  |     |   |
| 1001   | 230X  | R & D DEDUCTION - SECTION 174<br>MACRS TAX DEPRECIATION - RAIL CARS  | (29,355,842)   | PTD<br>PTD  |  | (29,3                       | 355,842)  |     |   |
| 1001   | 234Q<br>260A  | SPARE PARTS INVENTORY  | 2,799,917  | PTD   |  |                             | 884,131)<br>799,917   |     |   |
| 1001<br>1001   | 280H<br>295A  | BK PLANT IN SERVICE - SFAS 143 - ARO<br>GAIN/LOSS ON ACRS/MACRS PROPERTY   | (6,766,002)<br>(32,322,960)  | E<br>PTD  | (6,766,002)  | (22.5                       | 322,960)  |     |   |
| 1001   | 295C  | GAIN/LOSS ON ACRS/MACRS-BK/TX UNIT OF PROP   | 882,372  | PTD   |  |                             | 322,960)<br>382,372   |     |   |
| 1001<br>1001   | 320A<br>380J  | ABFUDC<br>INT EXP CAPITALIZED FOR TAX  | (35,583,338)<br>51,788,127   | PTD<br>PTD  |  |                             | 583,338)<br>788.127   |     |   |
| 001  | 390A  | CIAC - BOOK RECEIPTS   | 9,375,795  | E   | 9,375,795  | 51,/                        | /88,12/   |     |   |
| 1001<br>1001   | 510H<br>532A  | PROPERTY TAX-NEW METHOD-BOOK<br>PERCENT REPAIR ALLOWANCE   | (392,336)<br>(16,181,051)  | PTD<br>PTD  |  |                             | 392,336)<br>181,051)  |     |   |
| 1001   | 532A<br>532C  | BOOK/TAX UNIT OF PROPERTY ADJ  | (10,129,417)   | PTD   |  |                             | 129,417)  |     |   |
| 1001<br>1001   | 532D<br>534A  | BOOK/TAX UNIT OF PROPERTY ADJ-SEC 481 ADJ<br>CAPITALIZED RELOCATION COSTS  | (29,170,517)<br>(7,002,315)  | PTD<br>PTD  |  | (29,1                       | 170,517)<br>002,315)  |     |   |
| 1001   | 560K  | LOSS-ABANDONMENT S TIE - BK  | 367,811  | PTD   |  |                             | 367,811   |     |   |
| 001<br>001   | 651A<br>662A  | IMPAIRED ASSETS RES-FAS 121-BK<br>WRITE-OFF RE SFAS 71   | 10,388,158<br>(11,180,579)   | E<br>PTD  | 10,388,158   | /11.1                       | 180,579)  |     |   |
| 1001   | 662B  | SFAS 109 WRITE-OFF RE SFAS 71  | (2,878,325)  | PTD   |  | (2,8                        | 878,325)  |     |   |
| 1001<br>1001   | 680A<br>710W  | JOINT VENTURES-SYS FUEL PRJ-TX<br>BREM & HAUGH ACQUSITON ADJ-TX  | (22,866)<br>6,218,248  | E   | (22,866)<br>6,218,248  |                             |   |     |   |
| 1001   | 711N  | CAPITALIZED SOFTWARE COSTS-TAX   | 3,085  | Labor   | -,,  |                             |   |     | :   |
| 001  | 7110<br>711R  | BOOK LEASES CAPITALIZED FOR TAX<br>CAPITALIZED LEASES - A/C 1011 ASSETS  | 429,383<br>(128,746)   | PTD<br>PTD  |  |                             | 429,383<br>128,746)   |     |   |
| 001  | 712K  | CAPITALIZED SOFTWARE COST-BOOK   | (3,776,478)  | Labor   |  |                             |   |     | (3,77   |
| 001  | 910J<br>910K  | INTEREST EXPENSE - COAL CARS<br>REMOVAL CST  | (14,179,508)<br>(26,535,762)   | E<br>PTD  | (14,179,508)   | (26,5                       | 535,762)  |     |   |
| 001  | 910W  | REMOVAL COSTS REV-SFAS 143-ARO<br>EXCESS ADFIT 282   | (10,564)   | E<br>PTD  | (10,564)   |                             | 159.994)  |     |   |
| 821001   | 960F-XS   | TOTAL ELECTRIC ACCOUNT SUBTOTAL  | (501,672,946)  | PID   | 5,003,260  |                             | 902,813)  | 0   | (3,77   |
| (a   | ibsolute value  | Total Company Amount Ties to FF1 p.275(k) Acct 282 Electric)   | 501,672,946  |   |  |                             |   |     |   |
| 001<br>001   | 510H<br>531A  | PROPERTY TAX-NEW METHOD-BOOK<br>EQTY IN SUBSIDIARIES (US)  | (1,180,461)  | PTD<br>E  | 0  | (1,1                        | 180,461)  |     |   |
| 001  | 575E  | MTM BK GAIN-A/L-TAX DEFL   | 1,149,175  | E   | 1,149,175  |                             |   |     |   |
| 001<br>001   | 576E<br>605B  | MARK & SPREAD-DEFL-283-A/L<br>ACCRUED BK PENSION EXPENSE   | (31,769,465)   | E<br>Labor  | 0  |                             |   |     | (31.76  |
| 001  | 605C  | ACCRUED BK PENSION EXPENSE ACCRUED BK PENSION COSTS - SFAS 158 REG ASSET-UNREAL LOSS FWD CMMT  | 41,590,552   | E   | 41,590,552   |                             |   |     | (31,/6  |
| 001<br>001   | 610S<br>611D  | REG ASSET-UNREAL LOSS FWD CMMT<br>DED FEASBILTY STUDY-VALLY FLEC   | 0  | PTD<br>PTD  |  |                             | 0   |     |   |
| 001  | 611S  | LIMBRELLA TRUST - PLCY CSV FARN  | 0  | E   | 0  |                             | U   |     |   |
| 001<br>001   | 613Z<br>614G  | ACC SEVER CSTS-ARK DO. #98339U<br>PROV LA FUEL LITIGATION EXP  | 0  | Labor<br>E  | 0  |                             |   |     |   |
| 001  | 630A  | DEFERRED EXPENSES  | (2,426,151)  | PTD   | ,  | (2,4                        | 426,151)  |     |   |
| 001<br>001   | 630J<br>630M  | DEFERRED STORM DAMAGE<br>RATE CASE DEFD CHGS   | (699,878)<br>(1,652,125)   | PTD<br>PTD  |  |                             | 699,878)<br>652,125)  |     |   |
| 001  | 632U  | BK DEFL-DEMAND SIDE MNGMT EXP  | (502,482)  | PTD   |  | (1,0                        | 502,482)  |     |   |
| 001<br>001   | 638A<br>640K  | BOOK > TAX BASIS - EMA-A/C 283<br>DEFD TAX GAIN-EPA AUCTION  | 61,025<br>(454,728)  | E   | 61,025<br>(454,728)  |                             |   |     |   |
| 001<br>001   | 651N<br>652B  | RESEARCH & DEVELOPMENT-TX COAL TRANSPORTATION IRS CONSENT AGREEMENT  | 0  | PTD<br>E  | 0  |                             | 0   |     |   |
| 001  | 660A  | TRANSITION REGULATORY ASSETS   | 0  | Ē   | 0  |                             |   |     |   |
| 001<br>001   | 660F<br>660L  | REG ASSET - SFAS 143 - ARO<br>REG ASSET - DEFERRED LITIGATION COSTS  | (214,686)  | E<br>PTD  | (214,686)  |                             | (0)   |     |   |
| 001  | 661R  | REG ASSET - SFAS 158 - PENSIONS  | (41,590,552)   | E   | (41,590,552)   |                             | (0)   |     |   |
| 001<br>001   | 661S<br>661T  | REG ASSET - SFAS 158 - SERP<br>REG ASSET - SFAS 158 - OPEB   | (60,204)<br>(7.326,939)  | E   | (60,204)<br>(7,326,939)  |                             |   |     |   |
| 001  | 664A  | REG ASSET - UND/REC ENVIRON ADJ CLAUSE-LA  | (26,783)   | PTD   |  |                             | (26,783)  |     |   |
| 001<br>001   | 710X<br>711M  | CAJUN ACQUISITION COSTS - TX<br>AMAX COAL CONTRACT-TX  | 0  | E<br>E  | 0  |                             |   |     |   |
| 001  | 712K  | CAPITALIZED SOFTWARE COST-BOOK   | ŏ  | Labor   | Ü  |                             |   |     |   |
| 001<br>001   | 900A<br>900F  | LOSS ON REACQUIRED DEBT  BK DEFI -GAIN REACQUIRED DEBT   | (4,347,658)<br>192,689   | PTD<br>PTD  |  |                             | 347,658)<br>192,689   |     |   |
| 001  | 906A  | BK DEFL-GAIN REACQUIRED DEBT<br>ACCRD SFAS 106 PST RETIRE EXP  | 4,162,401  | Labor   |  |                             | 102,000   |     | 4,16  |
| 001  | 906D  | SFAS 106 PST RETIRE EXP - NON-DEDUCT CONT<br>ACCRD SFAS 112 PST EMPLOY BEN   | 2,935,412  | Labor   |  |                             |   |     | 2,93<br>2.61  |
| 1001   | 906K  |  |  | Lahor   |  |                             |   |     |   |
| 1001<br>1001   | 906K<br>913Y  | BK DEFL - MERGER COSTS   | 2,617,232<br>0   | Labor<br>E  | 0  |                             |   |     |   |
|  | 913Y<br>920G  | BK DEFL - MERGER COSTS<br>TX AMORT-30% OF MINE DEV COSTS   | 0<br>(11,628)  | E   | (11,628)   |                             |   |     |   |
| 1001<br>1001<br>1001   | 913Y<br>920G<br>921A<br>930A  | BK DEFL - MERGER COSTS TX AMORT-30% OF MINE DEV COSTS BK DEPLETION-MINERALS & RIGHTS BOOK > TAX BASIS-PRTSHP INVEST  | 0<br>(11,628)<br>(631,998)<br>0  | E<br>E<br>E   | (11,628)<br>(631,998)<br>0   |                             |   |     |   |
| 1001<br>1001<br>1001   | 913Y<br>920G<br>921A  | BK DEFL - MERGER COSTS TX AMORT-30% OF MINE DEV COSTS BK DEPLETION-MINERALS & RIGHTS   | 0<br>(11,628)<br>(631,998)<br>0<br>(2,705)   | E<br>E<br>E<br>E  | (11,628)   | 1,6                         | 047,243   |     |   |
| 001<br>001<br>001<br>001<br>001<br>001<br>002  | 913Y<br>920G<br>921A<br>930A<br>940K<br>DSIT  | BK DEF MERGER COSTS TX AMORT-30% OF MINE DEV COSTS BK DEPLETION-AMMERIALS & RIGHTS BOOK - TXA BASIS-PHTSHP MIVEST 1888-1990 RS AUDIT SETTLEMENT DEFERRED STATE INCOME TAX TOTAL ELECTRIC ACCOUNT SUBTOTAL  | 0<br>(11,628)<br>(631,98)<br>0<br>(2,705)<br>1,047,243<br>(39,142,715)   | E<br>E<br>E   | (11,628)<br>(631,998)<br>0   |                             | 047,243<br><b>595,607)</b>  | 0   | (22,05  |
| 001<br>001<br>001<br>001<br>001<br>001<br>002  | 913Y<br>920G<br>921A<br>930A<br>940K<br>DSIT  | BK DEFL - MERGER COSTS TX AMORT-300, OF MINE DEV COSTS BK DEPLETION-MINERALS & RIGHTS BOOK > TAX BASIS-PATSHP INVEST 1988-1990 IRS AUDIT SETTLEMENT DEFERRED STATE INCOME TAX  | 0<br>(11,628)<br>(631,998)<br>0<br>(2,705)<br>1,047,243  | E<br>E<br>E<br>E  | (11,628)<br>(631,998)<br>0<br>(2,705)  |                             |   | 0   | (22,05  |
| 001<br>001<br>001<br>001<br>001<br>001<br>002<br>2831<br>(8  | 913Y<br>920G<br>921A<br>930A<br>940K<br>DSIT  | BK DEFL - MERGER COSTS TX AMORT-30% OF MINE DEV COSTS BK DEPLETION-AMINERALS & RIGHTS BKOOK - TAX BASIS-PRTSHP MIVEST 1888-1990 IRS AUDIT SETTLEMENT  DEFERRED STATE INCOME TAX  TOTAL ELECTRIC ACCOUNT SUBTOTAL  Total Company Amount Ties to FF1 p. 276(k) — Acct 283 Electric)  SEC ALLOCITC-10% NON-REG  | 0 (11,628) (631,988) (631,998) (2,705) (2,705) (1,047,243 (39,142,715) (39,142,715) 0  | E<br>E<br>E<br>E<br>PTD   | (11,628)<br>(631,998)<br>0<br>(2,705)  |                             | 595,607)  | 0   | (22,05  |
| 001<br>001<br>001<br>001<br>001<br>002<br>2831<br>(a<br>001<br>001   | 913Y<br>920G<br>921A<br>930A<br>940K<br>DSIT<br>bsolute value   | BK DEFL - MERGER COSTS TX AMORT-30% OF MIME DEV COSTS BK DEPLETION-AMINERALS & RIGHTS BKOCK - TX ARBS-PRTSHP MIVEST 1888-1990 IRS AUDIT SETTLEMENT  DEFERRED STATE INCOME TAX  TOTAL ELECTRIC ACCOUNT SUBTOTAL TOTAL COMPANY AMOUNT (HE to FFT p. 276(k) - Acct 283 Electric)  SEC. ALLOCITC-10% NON-REG SPARE PARTS INVENTORY PUCT FUEL OU RECOVERY-RETAIL  | 0 (11,628) (631,998) 0 (2,705) 1,047,243 (39,142,715) 39,142,715   | E<br>E<br>E<br>E<br>PTD<br>PTD<br>PTD<br>E  | (11,628)<br>(631,988)<br>0<br>(2,705)<br>(7,492,689)   |                             | 595,607)  | 0   | (22,05  |
| 001<br>001<br>001<br>001<br>001<br>002<br>2831<br>(a<br>001<br>001<br>001  | 913Y<br>920G<br>921A<br>930A<br>940K<br>DSIT<br>bsolute value<br>012A<br>260A<br>433A<br>433B   | BK DEFL - MERGER COSTS TX AMORT-39% OF MINE DEV COSTS BK DEPLETION-MINERALS & RIGHTS BKOCK - TAK ABSS-PRTSHP INVEST 1988-1990 RS AUDIT SETTLEMENT DEFERRED STATE INCOME TAX  TOTAL ELECTRIC ACCOUNT SUBTOTAL TOTAL CHECTRIC ACCOUNT SUBTOTAL TOTAL CHECTRIC ACCOUNT SUBTOTAL TOTAL CHECTRIC ACCOUNT SUBTOTAL  SEC ALDC-TC-199 NON-REG SPACE PARTS NEWSTOTORY PUCT FUEL OU RECOVERY-METAIL INTEREST-FUEL OVERLINDER RECOVERY  | 0<br>(11,628)<br>(631,998)<br>0<br>(2,705)<br>1,047,243<br>(39,142,715)<br>39,142,715<br>0<br>0<br>(642,463)<br>(6,983)  | E E E E PTD PTD PTD E E E   | (11,628)<br>(631,988)<br>(2,705)<br>(7,492,689)<br>(642,463)<br>(6,983)  |                             | 595,607)  | 0   | (22,05  |
| 001<br>001<br>001<br>001<br>0001<br>002<br>2831<br>(a<br>001<br>001<br>001<br>001<br>001   | 913Y<br>920G<br>921A<br>930A<br>940K<br>DSIT<br>bsolute value<br>012A<br>260A<br>433A<br>433B<br>433C<br>433D   | BK DEFL - MERGER COSTS TX AMORT-39% OF MINE DEV COSTS BK DEPLETION-AMINERALS & RIGHTS BKOCK - TAX BASS-PRTSHP INVEST 1888-1990 RS AUDIT SETTLEMENT DEFERRED STATE INCOME TAX  TOTAL ELECTRIC ACCOUNT SUBTOTAL TOTAL COMPANY OF THE STATE OF THE STATE OF THE STATE INCOME TAX  TOTAL ELECTRIC ACCOUNT SUBTOTAL TOTAL COMPANY AND THE STATE OF THE STATE | (631,998)<br>(631,998)<br>(2,705)<br>1,047,243<br>(39,142,715)<br>0<br>(642,463)<br>(6,983)<br>(953,649)   | E<br>E<br>E<br>E<br>PTD<br>PTD<br>PTD<br>E  | (71,628)<br>(631,998)<br>0<br>(2,705)<br>(7,492,689)<br>(642,463)<br>(6,983)<br>(6,983)<br>(953,649)   |                             | 595,607)  | 0   | (22,05  |
| 001<br>001<br>001<br>001<br>001<br>002<br>2831<br>(a<br>001<br>001<br>001<br>001<br>001  | 913Y<br>920G<br>921A<br>930A<br>940K<br>DSIT<br>bbsolute value<br>012A<br>260A<br>433A<br>433C<br>433D<br>460A  | BN DEFL - MERGER COSTS TX AMORT-30% OF MINE DEV COSTS BN DEPLETION-ANNEARLS & RIGHTS BNOCH-TIX RASSPETSH PINKEST 1988-1990 IRS AUDIT SETTLEMENT 1988-1990 IRS AUDIT SETTLEMENT TOTAL ELECTRIC ACCOUNT SUBTOTAL TOTAL ELECTRIC ACCOUNT SUBTOTAL TOTAL CHARACTER HOOME TAX  TOTAL ELECTRIC ACCOUNT SUBTOTAL TOTAL CHARACTER HOOME TAX  TOTAL ELECTRIC ACCOUNT SUBTOTAL TOTAL CHARACTER HOOME TAX  TOTAL ELECTRIC MOONE TAX  TOTAL ELECTRIC MOONE TAX  TOTAL ELECTRIC MOONE TAX  TOTAL ELECTRIC HOOME TAX  TOTAL ELECTRIC HOOME NON-REG SPARE PARTS INVENTORY PULT FUEL OU RECOVERY-RETAIL INTEREST-FUEL OVERDINGER RECOVERY  UNBILLED REVENUE   | 0<br>(11,628)<br>(631,998)<br>(2,705)<br>1,047,243<br>(39,142,715)<br>9,142,715<br>0<br>0<br>(642,463)<br>(6,883)<br>(93,649)<br>(9)   | E E E PTD PTD E E E E E E E   | (11,628)<br>(631,998)<br>0<br>(2,705)<br>(7,492,689)<br>(642,463)<br>(6,983)<br>(953,649)  | 0 (9,5                      | 0 0   | 0   | (22,05  |
| 001<br>001<br>001<br>001<br>001<br>002<br>2831<br>(a<br>001<br>001<br>001<br>001<br>001<br>001<br>001<br>001   | 913Y 920G 921A 930A 940K DSIT 012A 260A 433A 4433C 4433C 450A 520A 560K   | BN DEF MERGER COSTS TX AMORT-30% OF MINE DEV COSTS BN DEPLETION-MINERALS & RIGHTS BNOCK - TAK ABSS-PRTSHP INVEST 1988-1990 RS AUDIT SETTLEMENT 1988-1990 RS AUDIT SETTLEMENT 1988-1990 RS AUDIT SETTLEMENT TOTAL ELECTRIC ACCOUNT SUBTOTAL TOTAL ELECTRIC ACCOUNT SUBTOTAL TOTAL COUNTY SUB    | 0 0 (11,628) (631,998) (631,998) (2,705) 1,047,243 (39,142,715) 0 (642,463) (6,583) (65,3649) (9) 8,208,397 7,091,807  | E E E PTD PTD E E E E PTD PTD PTD   | (71,628)<br>(631,998)<br>0<br>(2,705)<br>(7,492,689)<br>(642,463)<br>(6,983)<br>(6,983)<br>(953,649)   | 0 (9,5                      | 595,607)  | 0   | (22,05  |
| 001<br>001<br>001<br>001<br>001<br>002<br>2831<br>(e<br>001<br>001<br>001<br>001<br>001<br>001<br>001<br>001<br>001  | 913Y<br>920G<br>921A<br>930A<br>940K<br>DSIT<br>012A<br>260A<br>433B<br>433B<br>433C<br>433D<br>460A  | BN DEF MERGER COSTS TX AMORT-30% OF MINE DEV COSTS BN DEPLETION-MINERALS & RIGHTS BNOCK - TAK ABSS-PRTSHP INVEST 1988-1990 RS AUDIT SETTLEMENT 1988-1990 RS AUDIT SETTLEMENT 1988-1990 RS AUDIT SETTLEMENT TOTAL ELECTRIC ACCOUNT SUBTOTAL TOTAL ELECTRIC ACCOUNT SUBTOTAL TOTAL COUNTY SUB    | 0 0 (11,628) (631,998) 0 (2,705) 1,047,243 (39,142,715) 39,142,715 0 0 (642,463) (6,983) (95,649) 0 (9,00) 7,061,807 7,061,807   | E E E PTD PTD E E E E E PTD   | (71,628)<br>(631,998)<br>0<br>(2,705)<br>(7,492,689)<br>(642,463)<br>(6,983)<br>(6,983)<br>(953,649)   | 0 (9,5                      | 0 0   | 0   | (22,05  |
| 001<br>001<br>001<br>001<br>001<br>002<br>2831<br>(a<br>001<br>001<br>001<br>001<br>001<br>001<br>001<br>001<br>001<br>00  | 913Y 920G 921A 930A 940K 950H 950H 950H 950H 950H 950H 950H 950H  | BN DEFL - MERGER COSTS TX AMORT-30% OF MINE DEV COSTS BN DEPLETION-AMBERIALS & RIGHTS BNO-FACE AND STATE MERCHS 1988-1980 IN BAUDIT SETTLEMENT 1988-1989 IN | 0 (11,628) (631,998) (2,705) (2,705) (2,705) (3,142,715) (3,142,715) (6,823) (6,823) (6,833) (93,649) (9,709)  | E E E E E E E E E E E E E E E E E E E   | (11,628)<br>(631,998)<br>0 (2,705)<br>(7,492,689)<br>(642,463)<br>(6,983)<br>(953,649)<br>(953,849)<br>(953,849)   | 0 (9,5                      | 0 0   | 0   | 16  |
| 001<br>001<br>001<br>001<br>001<br>002<br>2831<br>(a<br>001<br>001<br>001<br>001<br>001<br>001<br>001<br>001<br>001<br>00  | 913Y 920G 921A 930A 930A 940K DSIT DSIT 012A 260A 433B 433C 433C 450C 576F 602A 605E 605F   | BN DEFL - MERGER COSTS TX AMORT-30% OF MINE DEV COSTS BN DEPLETION-AMBERIALS & RIGHTS BNC FIZA RASS-PITS-FIR WINEST 1988-1990 HS AUDIT SETTLEMENT DEFERRED STATE RICOME TAX  TOTAL ELECTRIC ACCOUNT SUBTOTAL TOTAL CLECTRIC MON-REG SEC ALLOC-ITC-10% NON-REG SPARE PARTS INVENTORY PUCT FUEL OU RECOVERY/PAETAL INTEREST-FUEL OVERNINDER RECOVERY AR-FUEL OVERNINDER RECOVERY AR-FUEL OVERNINDER RECOVERY HONGLED REPORT OF THE SET OF | 0 (1,028) (631,998) (2,705) (1,047,243) (3,042,715) (3,042,715) (6,823) (6,823) (93,849) (93,849) (93,849) (93,849) (93,849) (94,845) (94, | E E E E E FTD PTD E E E E E E E E E E E E E E E E E E E   | (11,628)<br>(631,998)<br>0 (2,705)<br>(7,492,689)<br>(642,463)<br>(6,983)<br>(953,649)<br>(953,849)<br>(953,849)   | 0 (9,5                      | 0 0   | 0   | 16<br>40  |
| 0001 0001 0001 0001 0001 0001 0001 000   | 913Y 920G 921A 930A 940K DSIT    012A 260A 433B 433B 433B 433B 433B 520A 560K 575G 576F 602E 605F 605F 605F 605F  | BK DEF. J. MERGER COSTS  TX AMORT-39% OF MIME DEV COSTS  BK DEPLETION-MINERALS & RIGHTS  BKOCK TAX BASS PRETSHE PINNEST  1988-1990 RS AUDIT SETTLEMENT  DEFERRED STATE INCOME TAX  TOTAL ELECTRIC ACCOUNT SUBTOTAL  TOTAL ELECTRIC ACCOUNT SUBTOTAL  TOTAL CLICCTRIC AND   | 0 0 (11,628) (631,998) (631,998) (62,795) (7,795) (7,795) (7,795) (7,795) (7,795) (7,975) (7,9 | E E E E E E E E E E E E E E E E E E E   | (11,628)<br>(631,998)<br>0<br>(2,705)<br>(7,492,689)<br>(642,463)<br>(6,983)<br>(93,464)<br>(93,204,397)<br>134,278  | 0 (9,5                      | 0 0   | 0   | 16<br>40  |
| 0001   | 913Y 920G 921A 930A 940K DSIT    012A 280A 433B 433B 433B 433B 433B 520A 560K 576G 602E 605E 605E 605E 605E 605E 605E 605E 605  | BIX DEFL - MERGER COSTS  TX AMORT-30% OF MIME DEV COSTS  BIX CEPTERTON-MINERALS & RIGHTS  BIX CEPTERTON-MINERALS & RIGHTS  188-1990 IRS AUDIT SETTLEMENT  DEFERRED STATE INCOME TAX  TOTAL ELECTRIC ACCOUNT SUBTOTAL  TOTAL ELECTRIC ACCOUNT SUBTOTAL  TOTAL CELECTRIC ACCOUNT SUBTOTAL  TOTAL ELECTRIC ACCOUNT SUBTOTAL  INCOME PARTS INVENTORY  POUT FUEL OU HE GOVERN-METAL  INCOME PARTS INVENTORY  UNBILLED REVENUE  PROVS POSS REV REPOS  LOSS-ABANDONMENT SITE - BK  MITM BK LOSS-ALTA AC DEFL  MARK & SPREAD DEFL-190-AL  PROV WORKERS COMP  SUPPLEMENT AL CONTROL OF SPREAD  END OF SAWNISS PLAN GOSTS-SPAS 158  ACCRO BUS SUP SAWNISS PLAN GOSTS-SPAS 158  ACCRUED SIS BENEFIT COSTS   | 0 0 (11,628) (631,998) (631,998) (7,705) (7,70 | E E E E E E E E E E E E E E E E E E E   | (11,628)<br>(631,989)<br>0 (2,705)<br>(7,492,689)<br>(642,463)<br>(6,983)<br>(953,649)<br>(9)<br>8,203,397   | 0 (9,5                      | 0 0   | 0   | 16<br>40<br>13  |
| 0001 0001 0001 0001 0002  2831 (a 0001 0001 0001 0001 0001 0001 0001 00  | 913Y 920G 921A 930A 940K DSIT    DSIT    012A 280A 433B 433C 433B 433C 560K 576F 602A 605E 605I 605K 605K 605K 605K 605K 605K 605K 605K   | BIX DEF. J. MERGER COSTS TX AMORT-30% OF MINE DEV COSTS BIX DEPLETION-MINERALS & RIGHTS BIX DEPLETION-MINERALS & RIGHTS BIX DEVELTION TO THE MENTS 1988-1990 RS AUDIT SETTLEMENT 1988-1990 | 0 0 (11,628) (631,968) (631,968) (7,705) (7,70 | PTD PTD PTD E E E E Labor   | (11,628)<br>(631,998)<br>0<br>(2,705)<br>(7,492,689)<br>(642,463)<br>(6,983)<br>(93,464)<br>(93,204,397)<br>134,278  | 0 0.4                       | 0<br>0<br>0<br>091,807<br>0   | 0   | 16<br>40<br>13  |
| 0001 0001 0001 0001 0001 0002 2831 (a 0001 0001 0001 0001 0001 0001 0001 00  | 913Y 920G 921A 930A 940K DSIT    DSIT    012A   280A 433A 433C 433C 433C 433C 606   576F 602A 605E 605F 605F 605F 605F 605F 605D 610A 610A  | BIX DEFL. MERGER COSTS TX AMORT-30% OF MINE DEV COSTS BIX DEPLETION-MINERALS & RIGHTS BIX DEPLETION-MINERALS & RIGHTS BIX DEPLETION-MINERALS & RIGHTS 1988-1990 RS AUDIT SETTLEMENT 1988-1990 RS AUDIT SETTLEMENT TOTAL ELECTRIC ACCOUNT SUBTOTAL THE CONTROL OVERTUNDER RECOVERY UNBILLED REVENUE PROVS POSS REVINES PLAN ELECTRIC SUBTOTAL TOTAL T | 0 0 (11,628) (631,988) (631,988) (7,795) (7,79 | E E E E E E E E E E E E E E E E E E E   | (11,628)<br>(631,998)<br>(631,998)<br>(2,705)<br>(7,492,689)<br>(642,463)<br>(6,983)<br>(65,983)<br>(953,649)<br>(9)<br>8,206,397<br>134,278<br>60,204<br>0  | 0 0.4                       | 0 0   | 0   | 16<br>40<br>13  |
| 001 001 0001 0001 0001 0002  2831 (a 0001 0001 0001 0001 0001 0001 0001  | 913Y 920G 921A 930A 940K DSIT 1012A 260A 433B 433B 433B 433B 433B 450A 650B 650B 605E 605E 605E 605E 605E 605E 605C 605C 610A 610U 610V   | BN DEFL - MERGER COSTS TX AMORT-30% OF MINE DEV COSTS BN CEPILETICK-MINERALS & RIGHTS BNC FIZA RASS-PUTSHP MINEST 1988-1990 HS AUDIT SETTLEMENT 1988-1990 HS | 0 0 (11,628) (631,668) (631,668) (7,708) (7,708) (7,708) (7,708) (7,708) (7,708) (7,708) (7,709) (7,70 | PTD PTD E E E E E E E E E E E E E E E E E E E   | (11,628)<br>(631,998)<br>(62,705)<br>(7,492,689)<br>(6,983)<br>(6,983)<br>(953,649)<br>(95,3,649)<br>(95,3,649)<br>(95,3,649)<br>(95,3,649)<br>(95,3,649)<br>(95,3,649)<br>(96,204)<br>(97,492,689)  | 0 0.4                       | 0<br>0<br>0<br>091,807<br>0   | 0   | 16<br>40<br>13  |
| 001 001 0001 (a) 0001 0001 0001 0001 0001 0001 0001 00   | 913Y 920G 921A 930A 940K DSIT   DSIT    012A 260A 433B 433B 433B 433B 433C 260A 650E 602A 600E 602A 600E 601D 601D 611D 611D 611D 611D 611D 611D  | BN DEFL - MERGER COSTS TX AMORT-30% OF MIME DEV COSTS BN DEPLETION-MINERALS & RIGHTS BNOW - TAK ABOS-PITSH PIWEST 1988-1990 RS AUDIT SETTLEMENT 1988-1990 RS AUDIT SETTLEMENT 1988-1990 RS AUDIT SETTLEMENT 1988-1990 RS AUDIT SETTLEMENT 1081 COMPANY OF THE MERCENT SETTLEMENT 1081 COMPANY OF TH | 0 0 (11,628) (631,988) (631,988) (7,70 | PTD PTD E E E PTD E E E E PTD E E E E PTD E E E E D D D D D E E E E D D D D E E E E D D D D E E E E D D D D E E E E D D D D D E E E E D D D D E E E E D D D D D E | (11,628)<br>(631,998)<br>(631,998)<br>(2,705)<br>(7,492,689)<br>(642,463)<br>(6,983)<br>(65,983)<br>(953,649)<br>(9)<br>8,206,397<br>134,278<br>60,204<br>0  | 0 0.4                       | 0<br>0<br>0<br>091,807<br>0   | 0   | 16<br>40<br>13<br>8<br>26                                 |
| 001 001 0001 0001 0001 0001 0001 0001  | 913Y 920G 921A 930A 940K DSIT 10bsolute value 012A 250A 433B 433C 433C 433C 575G 576F 602A 605E 605E 605E 605E 605E 605E 610U 610V 611V 611Y 611Y   | BIX DEF. J. MERGER COSTS  BIX DEFLETION-MINERALS & RIGHTS  BIX DEPLETION-MINERALS & RIGHTS  BIX DEPLETION-MINERALS & RIGHTS  1888-1990 RS AUDIT SETTLEMENT  1888-1990 RS AUDIT SETTLEMENT  TOTAL ELECTRIC ACCOUNT SUBTOTAL  SEC ALLOCITO-10% NON-REG  SPAGE PARTS INVENTORY  SPAGE PARTS INVENTORY  INTEREST-FLEL OVERNUMBER REGOVERY  AR - FLEL OVERNUMBER REGOVERY  UNBILLED REVENUE  PROVS POOS SEV FEEDS  LOSS ABANDONMENTS STE - BK  MITTIS BLOSS ALT AND DEFL.  MARK AS SPIEDDEFL 190-AL  MARK AS SPIEDDEFL 190-AL  MARK AS SPIEDDEFL 190-AL  MARK AS SPIEDDEFL 190-AL  ACCRO BE KIS PLAN LEGOL TIVE RETREMENT PLAN  ACCRO BE CONTROL ACCRO TIVE RETREMENT PLAN  ACCRO BE CONTROL ACC | 0 (11,628) (631,998) (62,795) (631,998) (7,795 | PTD PTD PTD PTD E E E E E E E E E E E E E E E E E E E   | (11,628)<br>(631,998)<br>(62,705)<br>(7,492,689)<br>(6,983)<br>(6,983)<br>(953,649)<br>(95,3,649)<br>(95,3,649)<br>(95,3,649)<br>(95,3,649)<br>(95,3,649)<br>(95,3,649)<br>(96,204)<br>(97,492,689)  | 0 (9.5<br>7.6               | 0<br>0<br>0<br>091,807<br>0   | 0   | 16<br>40<br>13<br>8<br>26                                 |
| 001 001 001 001 001 001 001 001 001 001  | 913Y 920G 921A 920G 921A 930A 940K DSIT DSIT DSIT DSIT DSIT DSIT DSIT DSIT  | BN DEFL - MERGER COSTS  TX AMORT-30% OF MIME DEV COSTS  BN CEPILETICK-MINERALS & RICHTS  BNC FIZA RASS-PITSHP INVEST  1988-1990 HS AUDIT SETTLEMENT  1988-1990 HS AUDIT SETTLEMENT  TOTAL ELECTRIC ACCOUNT SUBTOTAL  TOTAL ELECTRIC ACCOUNT SUBTOTAL  TOTAL CLECTRIC ACC | 0 0 (11,028) (631,068) (631,068) (7,069) (7,06 | PTD PTD PTD PTD E E E E E E E E E E E E E E E E E E E   | (11,628)<br>(631,998)<br>(62,705)<br>(7,492,689)<br>(6,983)<br>(6,983)<br>(953,649)<br>(95,3,649)<br>(95,3,649)<br>(95,3,649)<br>(95,3,649)<br>(95,3,649)<br>(95,3,649)<br>(96,204)<br>(97,492,689)  | 0 (9.5<br>7.6               | 0<br>0<br>0<br>091,807<br>0   | 0   | 16<br>40<br>13<br>8<br>26<br>2,17                         |
| 001 001 0001 0001 0001 0001 0001 0001  | 913Y 920G 921A 930A 940K DSIT 105 105 105 105 105 105 105 105 105 105   | BR DEFL - MERGER COSTS  TX AMORT-30% OF MIME DEV COSTS  BR DEPLETION-MINERALS & RIGHTS  BROCK - TAK ABSS-PRTSHP INVEST  1988-1990 RS AUDIT SETTLEMENT  1988-1990 RS AUDIT SETTLEMENT  TOTAL ELECTRIC ACCOUNT SUBTOTAL  THE SUBTOTAL | 0 (11,628) (631,998) (631,998) (631,998) (7,705) (7,70 | PTD PTD E E E E E E E E E E E E E E E E E E E   | (11,628)<br>(631,989)<br>(631,989)<br>(2,705)<br>(7,492,689)<br>(642,463)<br>(6,983)<br>(93,489)<br>(93,489)<br>(93,206,397)<br>134,278<br>60,204<br>0<br>(16,760)<br>19,220<br>13,973,447   | 0 (9.5<br>7.6               | 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0   | 0   | 16<br>40<br>13<br>8<br>26<br>2,17                         |
| 001 001 0001 0001 0001 0001 0001 0001  | 913Y 920G 921A 920G 921A 940K DSIT 102A 102A 102A 102A 102A 102A 103A 103A 103A 103A 103A 103A 103A 103   | BIX DEF. J. MERGER COSTS  TX AMORT-39% OF MIME DEV COSTS  BIX CEPTERON-MINERALS & RIGHTS  BIX CEPTERON-MINERALS & RIGHTS  1988-1990 RS AUDIT SETTLEMENT  1988-1990 RS AUDIT SETTLEMENT  TOTAL ELECTRIC ACCOUNT SUBTOTAL  THE SUBTOTAL   | 0 0 (11,628) (631,998) (62,705) (631,998) (7,705) (7,7 | PTD PTD PTD PTD PTD E E E E E E E E E E E E E E E E E E E   | (11,628)<br>(631,968)<br>0 (2,705)<br>(7,492,689)<br>(642,463)<br>(6,583)<br>(93,549)<br>(0)<br>8,208,397<br>134,278<br>60,204<br>0<br>(16,760)<br>19,220<br>13,973,447  | 0 (9.5<br>7.6               | 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0   | 0   | 16<br>40<br>13<br>8<br>26<br>2,17<br>2,68                 |
| 001 001 0001 0001 0001 0001 0001 0001  | 913Y 920G 921A 920A 921A 930A 940K DSIT 012A 433B 433C 433B 433C 600E 600E 600E 600E 600E 600E 600E 610A 611Y 612Y 613Y 613Y 613Y 613Y 613Y 613Y 613Y 613   | BN DEFL - MERGER COSTS  TX AMORT-30% OF MIME DEV COSTS  BN DEPLETION-MINERALS & RIGHTS  BNO FIZA RASS-PITS-FIR MUSST  1988-1990 RS AUDIT SETTLEMENT  1988-1990 RS AUDIT SETTLEMENT  TOTAL ELECTRIC ACCOUNT SUBTOTAL  THE SUBTOTAL   | 0 0 (11,628) (631,698) (631,698) (7,705) (7,70 | PTD PTD PTD E E E E E E E E E E E E E E E E E E E   | (11,628)<br>(631,998)<br>(631,998)<br>(2,705)<br>(7,492,669)<br>(6,823)<br>(6,823)<br>(953,649)<br>(953,649)<br>(953,649)<br>(953,649)<br>(14,760)<br>(16,760)<br>(19,220)<br>(13,973,447)   | 0 (9.5<br>7.6               | 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0   | 0   | 16<br>40<br>13<br>8<br>26<br>2,17<br>2,68                 |
| 001 001 001 001 001 001 001 001 001 001  | 913Y 920G 921A 930A 940K DSIT 105IT | BN DEF. J. MERGER COSTS  TX AMORT-30% OF MIME DEV COSTS  BN DEPLETION-MINERALS & RIGHTS  BNOK > TAX ABOS-PRISH PIWEST  1988-1990 RS AUDIT SETTLEMENT  1988-1990 RS AUDIT SETTLEMENT  TOTAL ELECTRIC ACCOUNT SUBTOTAL  TOTAL ELECTRIC MENTOR TOTAL  THE CONTROL OF THE TOTAL  THE CONTROL OF THE TOTAL  THE CONTROL OF THE TOTAL  TOTAL ELECTRIC ACCOUNT SUBTOTAL  TOTAL SUBTOTAL  T | 0 0 (11,628) (631,988) (631,988) (7,705) (7,705) (7,705) (7,705) (8,823) (953,649) (95 | E E E E E E E E E E E E E E E E E E E   | (11,628)<br>(631,998)<br>(631,998)<br>(2,705)<br>(7,492,659)<br>(642,463)<br>(63,683)<br>(953,649)<br>(953,649)<br>(953,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649)<br>(951,649   | 0 (9.5<br>7.6               | 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0   | 0   | 16<br>40<br>13<br>8<br>26<br>2,17<br>2,68                 |
| 001 001 001 001 001 001 001 001 001 001  | 913Y 920G 921A 930A 940K DSIT 105 105 105 105 105 105 105 105 105 105   | BN DEFL - MERGER COSTS  TX AMORT-30% OF MIME DEV COSTS  BN CEPILETICK-MINERALS & RIGHTS  BNC FIZA RASS-PITS-FIP MINEST  1988-1990 IRS AUDIT SETTLEMENT  1988-1990 IRS AUDIT SETTLEMENT  TOTAL ELECTRIC ACCOUNT SUBTOTAL  TOTAL ELECTRIC ACCOUNT SUBTOTAL  TOTAL CLECTRIC NON-REG  SEC ALLOC-ITC-10% NON-REG  SPARE PARTS INVENTORY  PULT FUEL OU RECOVERY-FETAIL  INTEREST-FLEL COVERNINGER RECOVERY  INTEREST-FLEL COVERNINGER RECOVERY  UNBILLED REVENUE  PROVE POSS REV REFOS  LA - FUEL OVERNINGER RECOVERY  UNBILLED REVENUE  PROVE POSS REV REFOS  LOSS-BAANDOMBENTS TIE - BK  MIT BIK LOSS-ALTAX DEFL  MIT BIK LOSS ALTAX DEFL  REPORT VINCOL COSTS  ACCRO BUS PER SER PER PER PART ACCRO BUS PER SER PER PER PART ACCRO BUS BE SER PER PER PER PER PER PER PER PER PER P   | 0 0 (11,028) (631,068) (631,068) (72,705) (72,705) (73,71 | E E E E E E E E E E E E E E E E E E E   | (11,628)<br>(631,998)<br>(62,705)<br>(7,492,689)<br>(642,463)<br>(6,983)<br>(93,649)<br>(0)<br>8,208,397<br>134,278<br>60,204<br>0<br>(16,760)<br>19,220<br>13,973,447   | 0 (9.5<br>7.6               | 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0   | 0   | 16<br>40<br>13<br>8<br>26<br>2,17<br>2,68                 |
| 001 001 001 001 001 001 001 001 001 001  | 913Y 920G 921A 930A 940K DSIT 105 105 105 105 105 105 105 105 105 105   | BN DEFL - MERGER COSTS  TX AMORT-30% FO MINE DEV COSTS  BN CEPLETION-MINERALS & RIGHTS  BNC FIZA RASS-PUTSHP MINEST  1988-1990 HS AUDIT SETTLEMENT  1988-1990 HS AUDIT SETTLEMENT  TOTAL ELECTRIC ACCOUNT SUBTOTAL  THE SET SUBTOTAL  THE SUBTOTAL  T | 0 0 (11,028) (631,068) (631,068) (7,708) (7,708) (7,708) (7,708) (7,708) (7,708) (7,708) (7,708) (7,709) (7,70 | E E E E E PTD PTD PTD PTD E E E E E Labor Labor PTD PTD Labor E Labor Labor E Labor E Labor E Labor E E E E E E E E E E E E E E E E E E E   | (11,628)<br>(631,998)<br>(631,998)<br>(2,705)<br>(7,492,689)<br>(6,42,463)<br>(6,883)<br>(6),883)<br>(9),169)<br>(9),204<br>0<br>(16,760)<br>19,220<br>13,973,447  | 0 (9.5<br>7.6               | 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0   | 0   | 16<br>40<br>13<br>8<br>26<br>2,17<br>2,68                 |
| 001 001 001 001 001 001 001 001 001 001  | 913Y 920G 921A 930A 920G 921A 930A 940K DSIT 012A 433B 4433B 4433B 4433B 920A 920A 920A 920A 920A 920A 920A 920A  | BIX DEFL. MERGER COSTS  TX AMORT-30% OF MINE DEV COSTS  BIX DEPLETION-MINERALS & RIGHTS  BIX DEPLETION-MINERALS & RIGHTS  BIX DEPLETION-MINERALS & RIGHTS  1888-1990 RS AUDIT SETTLEMENT  DEFERRED STATE NOOME TAX  TOTAL ELECTRIC ACCOUNT SUBTOTAL  TOTAL ELECTRIC NOOME REFT DEPLETION  SEE ALLOC ITC-10% NON-REG  SEARLE PARTS NEWTHORY  PULLE OU RECOVERY PETAL  INTEREST-ELE OVERLINDER RECOVERY  LA -FUEL OVERLINDER RECOVERY  LA -FUEL OVERLINDER RECOVERY  LA -FUEL OVERLINDER TECOVERY  LA -FUEL OVERL | 0 0 (11,628) (631,968) (63 | E E E E E E E E E E E E E E E E E E E   | (11,628)<br>(631,989)<br>(631,989)<br>(2,705)<br>(7,492,689)<br>(642,463)<br>(6,883)<br>(63,584)<br>(93,584)<br>(93,584)<br>(93,204,397)<br>(146,760)<br>(19,220)<br>(19,73,447)<br>(19,73,447)  | 0 (9.5<br>7.6               | 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0   | 0   | 16<br>40<br>13<br>8<br>26<br>2,17<br>2,68                 |
| 0001 0001 0001 0001 0001 0001 0001 000   | 913Y 920G 921A 930A 940K 940K 940K 940K 940K 940K 940K 940K   | BN DEFL - MERGER COSTS  TX AMORT-30% OF MIME DEV COSTS  BN CEPILETION-MINERALS & RIGHTS  BNC FIZA RASS-PICES PH WINEST  1988-1990 IRS AUDIT SETTLEMENT  1988-1990 IRS AUDIT SETTLEMENT  TOTAL ELECTRIC ACCOUNT SUBTOTAL  TOTAL ELECTRIC ACCOUNT SUBTOTAL  TOTAL CALLECTRIC ACCOUNT SUBTOTAL  TOTAL CALLECTRIC ACCOUNT SUBTOTAL  TOTAL ELECTRIC ACCOUNT SUBTOTAL  TOTAL CALLECTRIC ACCOUNT SUBTOTAL  SEC ALLOC-ITC-10% NON-REG  SEC ALLOC-ITC-10% NON-REG  SPARE PARTS INVENTORY  PULT FUEL OU RECOVERY-RETAIL  INTEREST-FUEL OVERCUNDER RECOVERY  INTEREST-FUEL OVERCUNDER RECOVERY  UNBRELED REVENUE  PROVE OVERCHAPE  PROVED POSS REV REFOS  LA - FUEL OVERCUNDER RECOVERY  UNBRILLED REVENUE  PROV WORKERS COMP  SUPPLEMENTAL EXECUTIVE RETREMENT FLAN  ACCRD SUP DECE PETR PLAN COSTS-SFAS 158  ACCRD SUR SUR, SAVINGS PLAN EXP  BUFFLOWERS STATE  ACCRUED INTERNS FLAN MATCH  ACCRUED BOR SENETT COSTS  ACCRUED INTERNS FLAN MATCH  ACCRUED MIRE RECLAMATION  PROVISION FOR INTIGNATION  ACCRUED MIRE REST LONG-TERM  ACCRUED INTERNS T LAN ACCRUED INTERNS T LAN  ACCRUED INTERNS T LAN EAST-FIN 48-MUE  ACCRUED INTERNS  | 0 0 (11,028) (651,068) (651,068) (7,07 | E E E E E E E E E E E E E E E E E E E   | (11,628)<br>(631,968)<br>(631,968)<br>(2,705)<br>(7,492,689)<br>(642,463)<br>(6,583)<br>(93,549)<br>(93,549)<br>(93,549)<br>(93,549)<br>(93,549)<br>(93,549)<br>(93,549)<br>(93,549)<br>(93,549)<br>(93,549)<br>(93,549)<br>(94,769)<br>(94,769)<br>(95,299)<br>(152,299)<br>(162,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(163,299)<br>(16   | 0 (9.5<br>7.6               | 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0   |     | 16<br>40<br>13<br>8<br>26<br>2,17<br>2,68                 |
| 0001 0001 0001 0001 0001 0001 0001 000   | 913Y 920G 921A 920G 921A 930A 940K DSIT 012A 433B 433B 433B 433B 433B 6460A 520A 660G 605F 600F 600F 601D 611T 911B 911B 911B 911B 911B 911B 911B 9   | BN DEFL - MERGER COSTS  TX AMORT-30% OF MIME DEV COSTS  BN CEPILETICK-MINERALS & RIGHTS  BN CEPILETICK-MINERALS & RIGHTS  BNC + TAX RASS-PYESHP MYEST  1988-1990 HS AUDIT SETTLEMENT  1988-1990 HS AUDIT SETTLEMENT  TOTAL ELECTRIC ACCOUNT SUBTOTAL  FOR SUBTOTAL  SEC ALLOC-ITC-10% NON-REG  SEC ALLOC-ITC-10% NON-REG  SPARE PARTS INVENTORY  PUCT FUEL OU RECOVERY-FETAL  INTEREST-FUEL OVERCUNDER RECOVERY  AF -FUEL OVERCUNDER RECOVERY  AF -FUEL OVERCUNDER RECOVERY  AF -FUEL OVERCUNDER RECOVERY  AF -FUEL OVERCUNDER SUBTOTAL  FOR SUBTOTAL  FOR SUBTOTAL  RASS-BANDONDER IS SUBTOTAL  FOR SUBTOTAL  RASS-BANDONDER IS SUBTOTAL  RASS-BANDONDER  | 0 0 (11,028) (631,068) (631,068) (7,07 | E E E E E E E E Labor Labor Labor Labor E E E E E E E E E E E E E E E E E E E   | (11,628)<br>(631,998)<br>(631,998)<br>(6,2705)<br>(7,492,689)<br>(642,463)<br>(6,883)<br>(93,469)<br>(0)<br>8,208,397<br>134,278<br>60,204<br>0<br>(16,760)<br>19,220<br>13,973,447  | 0 (9.5<br>7.6               | 0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0 | 0   | 16<br>40<br>13<br>8<br>26<br>2,17<br>2,68                 |
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| 001 001 0001 (a CCC) 001 001 001 001 001 001 001 001 001 00  | 913Y 920G 921A 920A 921A 930A 940K DSIT 012A 940K DSIT 012A 433A 433A 433A 433A 433A 433A 643A 940K 940K 940K 940K 940K 940K 940K 940K  | BIX DEFL. MERGER COSTS  BIX DEPLETION-MINERALS & RIGHTS  DEFERRED STATE NOOME TAX  TOTAL ELECTRIC ACCOUNT SUBTOTAL  THE CONTROL MINERAL PROPERTY ACCOUNTY  ARE ALLOCATED AND PROPERTY ACCOUNTY  ARE APPEAL OVERSUMDER RECOVERY  ARE FUEL OVERSUMDER RECOVERY  ARE FUEL OVERSUMDER RECOVERY  ARE FUEL OVERSUMDER RECOVERY  ARE FUEL OVERSUMDER SUBTOTAL  HORSE AND ACCOUNTY ACCOUNTY  ARE APPEAL OVERSUMDER SUBTOTAL  HORSE AND ACCOUNTY ACCOUNTY  AND ACCOUNTY ACCOUNTY  ACCOUNTY ACCOUNTY ACCOUNTY  ACCOUNTY ACCOUNTY ACCOUNTY  ACCOUNTY ACCOUNTY ACCOUNTY  ACCOUNTY ACCOUNTY ACCOUNTY ACCOUNTY  ACCOUNTY ACCOUNTY ACCOUNTY ACCOUNTY ACCOUNTY  ACCOUNTY ACCOUN | 0 (1,028) (651,068) (7,078) (7 | E E E E E E Labor PTD E E Labor PTD E E E E E E E E E E E E E E E E E E E   | (11,628) (631,969) (631,969) (7,492,689) (7,492,689) (642,463) (6,983) (93,549) (9,083) (134,278 60,204 0 (16,760) 19,220 13,973,447  0 0 155,299) (955,376) (961,045) (961,045) (969,066) 413,791 0 (947,400) 7,048,755   | 7.0                         | 0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0 |     | 16<br>40<br>13<br>8<br>26<br>2,17<br>2,68                 |
| 001 001 001 001 001 001 001 001 001 001  | 913Y 920G 921A 920G 921A 930A 940K DSIT 012A 940B 940K DSIT 012A 940B 940B 940B 940B 940B 940B 940B 940B  | BIX DEFL. MERGER COSTS  TX AMORTA'SIX OF MIME DEV COSTS  BIX CEPLETION-MINERALS & RIGHTS  BIX CONTROL OF THE CONTROL OF THE CONTROL  TOTAL ELECTRIC ACCOUNT SUBTOTAL  TOTAL ELECTRIC ACCOUNT SUBTOTAL  TOTAL ELECTRIC ACCOUNT SUBTOTAL  TOTAL CONTROL OF THE CONTROL  THE THE CON | 0 0 (11,028) (631,068) (631,068) (7,08 | E E E E E PTD PTD E E E E E E E E E E E E E E E E E E E   | (11,628) (631,998) (631,998) (62,705) (7,492,689) (642,463) (6,983) (95,364) (90) 8,208,397  134,278  60,204  0 (16,760) 19,220 13,973,447  0 0 155,299 (195,378) (961,045 (965,378) (961,045 (965,378) (961,045 (965,378) (967,048,755)  0 (7,326,939) 12,464,062 0 7,326,939 12,464,062  | 7.0                         | 0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0 |     | 16<br>40<br>13<br>8<br>26<br>2,17<br>2,68                 |
| 001 001 001 001 001 001 001 001 001 001  | 913Y 920G 921A 920G 921A 930A 940K DSIT 012A 940K 940B 940B 940B 940B 940B 940B 940B 940B   | BIX DEFL. MERGER COSTS  TX AMORTA'SIX OF MIME DEV COSTS  BIX CEPLETION-MINERALS & RIGHTS  BIX CONTROL OF THE CONTROL OF THE CONTROL  TOTAL ELECTRIC ACCOUNT SUBTOTAL  TOTAL ELECTRIC ACCOUNT SUBTOTAL  TOTAL ELECTRIC ACCOUNT SUBTOTAL  TOTAL CONTROL OF THE CONTROL  THE CONTROL OF THE CONTROL  TOTAL  TOTAL CONTROL  TOTAL  TOTAL CONTROL  TOTAL   | 0 0 (11,028) (631,068) (631,068) (7,06 | E E E E PTD PTD E E E E E E E E E E E E E E E E E E E   | (11,628) (631,998) (631,998) (62,705) (7,492,689) (642,463) (6,883) (6,883) (6)3,693 (9) 8,208,397  134,278  60,204  0 (16,760) 19,220 13,973,447  0 (155,299) (155,299) (155,299) (155,299) (147,374) 19,702  0 (69,006) 413,791 413,791 413,791 0 0 (147,400) 7,948,755  | 7.0                         | 0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0 |     | 16<br>40<br>13<br>8<br>26<br>2,17<br>2,68                 |
| 001 001 002 2831 (s 200 001 001 001 001 001 001 001 001 001  | 913Y 920G 921A 930A 940K DSIT 930A 940K 940A 930A 930A 930A 930A 930A 930A 930A 93  | BN DEFL. MERGER COSTS  BY DEPLETION-MINERALS & RIGHTS  BY DEPLETION-MINERALS & RIGHTS  BY DEPLETION-MINERALS & RIGHTS  BOOK - TAX RASS/PETSPH PINEST  1908-190 HB AUDIT SETTLEMENT  1908-190 HB AUDIT SETTLEMENT  DEFERRED STATE HOOME TAX  TOTAL ELECTRIC ACCOUNT SUBTOTAL  CINE CONTROL OF TAX  TOTAL ELECTRIC ACCOUNT SUBTOTAL  SEE ALLOCITC-1016 NON-REG  SEC ALLOCITC-1016 NON-REG  SPARE PARTS INVENTORY  PULT FUEL OU RECOVERY-RETAIL  HITMEREST-FUEL OVERCUNERS RECOVERY  HITMEREST DOSS RECOVERY  HITMEREST FUEL SUBTOTAL  HITMEREST SAN HITMERS HE SEN HITMERS  ACCRUED HITMERS FUEL SUBTOTAL  ACCRUED HITMERS FUEL AND HITMERS  ACCRUED INTERST LON-STEMS HAVE  ACCRUED INTERST LON-STEMS HAVE  ACCRUED INTERST LON-STEMS HAVE  ACCRUED INTERST LON-STEMS  ACCRUED HITMERST LON-STATE  ACCRUED INTERST LON-STATE  ACCRUED AND RESOLUTION  HAVE ACCRUED AND RESOLUTION  HAVE ACC | 0 0 (11,028) (651,068) (72,705) (73,718) (74,724) (75,718 | E E E E E E Labor PTD PTD E E E E E E E E E E E E E E E E E E E   | (11,628) (631,968) (631,968) (6,2705) (7,492,689) (642,463) (6,583) (953,544) (90) (8203,397) (134,278 60,204 0 (16,760) 19,220 13,973,447 0 0 (155,299) (155,299) (155,294) (17,702 0 (99,006) 413,791 0 (947,400) 7,048,755 0 7,326,939 12,464,062 (114,800) (114,800) (114,800) (114,800)   | 7.0                         | 0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0 |     | 16<br>40<br>13<br>8<br>26<br>2,17<br>2,68                 |
| 001 001 002 2831 (e 2001 001 001 001 001 001 001 001 001 00  | 913Y 920G 921A 920G 921A 930A 940K 940K 940K 940K 940K 940K 940K 940K   | BN DEFL. MERGER COSTS  BY CEPLETION-MINERALS & RIGHTS  BY CEPLETION-MINERALS & RIGHTS  BY CEPLETION-MINERALS & RIGHTS  BOOK - TAX RASS-PYESHP MYEST  1988-1990 HS AUDIT SETTLEMENT  DEFERRED STATE HOOME TAX  TOTAL ELECTRIC ACCOUNT SUBTOTAL  (TOTAL CLECTRIC ACCOUNT SUBTOTAL  TOTAL CLECTRIC ACCOUNT SUBTOTAL  (TOTAL | 0 0 (11,628) (631,668) (72,705) (72,705) (73,705) (74,705 | E E E E E PTD  PTD PTD E E E E E E E PTD Labor E Labor E Labor E E E E E E E E E E E E E E E E E E E  | (11,628) (631,968) (631,968) (6,2705) (7,492,689) (642,463) (6,383) (653,649) (6,983) (193,549) (194,760) (192,20) (193,793,447) (192,20) (195,299) (195,299) (195,299) (195,376) (194,700   | 7.0                         | 0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0 |     | 16<br>40<br>13<br>8<br>26<br>2,17<br>2,68                 |
| 001 001 001 001 001 001 001 001 001 001  | 913Y 920G 921A 920A 921A 930A 940K DSIT 012A 433B 433C 940K 433B 433C 940C 920A 920A 920A 920A 920A 920A 920A 920A  | BN DEFL. MERGER COSTS  TX AMORTA'SN, FO MINE DEV COSTS  BN DEPLETION-MINERALS & RIGHTS  BN DEPLETION-MINERALS & RIGHTS  BN DEPLETION-MINERALS & RIGHTS  BN DEPLETION-MINERALS & RIGHTS  BN DEV TAX RASS-PITSH PIWEST  1988-1990 RS AUDIT SETTLEMENT  DEFERRED STATE NOOME TAX  TOTAL ELECTRIC ACCOUNT SUBTOTAL  TOTAL ELECTRIC ACCOUNT SUBTOTAL  TOTAL CONTROL OF TAX  TOTAL ELECTRIC ACCOUNT SUBTOTAL  TOTAL ELECTRIC ACCOUNT SUBTOTAL  TOTAL CONTROL OF TAX  TOTAL ELECTRIC ACCOUNT SUBTOTAL  TOTAL CONTROL OF TAX  TOTAL ELECTRIC ACCOUNT SUBTOTAL  TOTAL CONTROL OF TAX  TOTAL CONTROL O | 0 0 (11,628) (631,698) (7,708) (7,708) (7,708) (7,708) (7,708) (7,709) | E E E E E E Labor DE Labor PTD PTD E E E E E E E E E E E E E E E E E E E  | (11,628) (631,969) (631,969) (7,492,689) (7,492,689) (642,463) (6,983) (63,549) (8,203,397) (134,278) (60,204) (16,760) (19,220) (155,299) (195,376) (91,454) (95,376) (91,454) (96,906) (17,400) (17,400) (1947,400)   | 7.0                         | 0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0 |     | 16<br>40<br>13<br>8<br>26<br>2,17<br>2,68                 |
| 001 001 1001 1001 1001 1001 1001 1001  | 913Y 920G 921A 930A 940K 950A 960A 960A 960A 960A 960A 960A 960A 96   | BN DEFL. MERGER COSTS  BY DEPLETION-MINERALS & RIGHTS  BY DEPLETION-MINERALS & RIGHTS  BY DEPLETION-MINERALS & RIGHTS  BOOK - TAX RASS/PESSP MINEST  1988-1990 IRS AUDIT SETTLEMENT  1988-1990 IRS AUDIT SETTLEMENT  DEFERRED STATE MOOME TAX  TOTAL ELECTRIC ACCOUNT SUBTOTAL  COMMON TO THE TOTAL SETTLEMENT  TOTAL ELECTRIC ACCOUNT SUBTOTAL  COMMON TO THE TOTAL SETTLEMENT  TOTAL ELECTRIC ACCOUNT SUBTOTAL  SEC ALLOCITC-100 NON-REG  SEC ALLOCITC-100 NON-REG  SPARE PARTS INVENTORY  PULT FUEL OU RECOVERY-METALI  HITMEREST-FUEL OVERDINGER RECOVERY  HITMEREST-FUEL OVERDINGER RECOVERY  UNBILLED REVENUE  PROVE PORS FOR VEEDS  LA - FUEL OVERDINGER RECOVERY  UNBILLED REVENUE  PROV SEC PROPER PROVIDER TO THE SETTLEMENT FLAN  ACCRO SUS PROVIDER OF THE SETTLEMENT FLAN  ACCRO SUS PROVIDERS FLAN EXPENSIVE SUBTOTAL  ACCRUS SUS PLAN EXP  BERTOVER SONNENS PLAN EXP  BERTOVER SONNENS PLAN EXP  BERTOVER SONNENS PLAN EXP  BERTOVER SONNENS PLAN EXP  ACCRUS DE MERCHANNENS PLAN EXP  ACCRUS DE MERCHANNEN | 0 (1,028) (631,068) (7,028) (631,068) (7,028)  | E E E E E E E E E E E E E E E E E E E   | (11,628) (631,968) (631,968) (62,705) (7,492,689) (642,463) (6,983) (953,549) (90,08) (134,278 60,204 0 (16,760) 19,220 13,973,447 19,702 0 (90,006) 413,791 0 (947,400) 7,048,755 0 7,226,4062 0 (114,800) 1,2464,062 0 (114,800) 1,2464,062 0 (114,800) 1,264,4652 0 (114,800) 1,264,4652 0 (114,800) 1,264,4652 0 (114,800) 1,264,4652 0 (114,800) 1,264,4652 0 (114,800) 1,264,4652 0 2,204,4555   | 0 (9.4<br>7.6               | 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0   |     | (22.05<br>166<br>40<br>133<br>8 226<br>2.17<br>2.88<br>28 |
| 001 001 001 001 001 001 001 001 001 001  | 913Y 920G 921A 920G 921A 930A 940K 950A 940A 950A 940A 950A 950A 950A 950A 950A 950A 950A 95  | BIX DEFL. MERICER COSTS  BIX CEPILL MERICER  BIX CHARLES AND BIX SUDTIFICATION  DEFERRED STATE MICOME TAX  TOTAL ELECTRIC ACCOUNT SUBTOTAL  TOTAL ELECTRIC ACCOUNT SUBTOTAL  TOTAL CONTROL MERICER  CONTROL MERICER COSTS  SEC. ALLOC-ITC-010 NON-REG  SEC. ALLOC-110 NO | 0 0 (11,628) (631,688) (631,688) (7,70 | E E E E E E E E E E E E E E E E E E E   | (11,628) (631,968) (631,968) (62,705) (7,492,689) (642,463) (6,983) (953,549) (90,08) (134,278 60,204 0 (16,760) 19,220 13,973,447 19,702 0 (90,006) 413,791 0 (947,400) 7,048,755 0 7,226,4062 0 (114,800) 1,2464,062 0 (114,800) 1,2464,062 0 (114,800) 1,264,4652 0 (114,800) 1,264,4652 0 (114,800) 1,264,4652 0 (114,800) 1,264,4652 0 (114,800) 1,264,4652 0 (114,800) 1,264,4652 0 2,204,4555   | 0 (9.4<br>7.6               | 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0   |     | 16<br>40<br>13<br>8<br>26<br>2,17<br>2,68                 |

### AEP West SPP Member Companies 2012 Cost of Service Formula Rate Worksheet D - Working Capital Rate Base Adjustments SOUTHWESTERN ELECTRIC POWER COMPANY

| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (1) |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|
|     |     |     |     |     |     |     |     |     |

### Materials & Supplies

| <u>Line</u><br><u>Number</u> |                                   | Source                          | Balance @<br>December 31, 2011 | Balance @ December<br>31, 2010 | Average Balance for<br>Rate Year 2011 |
|------------------------------|-----------------------------------|---------------------------------|--------------------------------|--------------------------------|---------------------------------------|
| 1                            |                                   |                                 |                                |                                |                                       |
| 2                            | Transmission Materials & Supplies | FF1, p. 227, In 8, Col. (c & b) | 151,172                        | 250,090                        | 200,631                               |
| 3                            | General Materials & Supplies      | FF1, p. 227, In 11, Col. (c & b | 121,528                        | 74,735                         | 98,132                                |
| 4                            | Stores Expense (Undistributed)    | FF1, p. 227, In 16, Col. (c & b | 0                              | 0                              | 0                                     |

|   |                                | Prepayment               | Balance Summary               | /                                      |                         |                         |   |
|---|--------------------------------|--------------------------|-------------------------------|--|-------------------------|-------------------------|---|
|   |                                | Average of<br>YE Balance | Excludable<br><u>Balances</u> | 100%<br>Transmission<br><u>Related</u> | Plant<br><u>Related</u> | Labor<br><u>Related</u> | Total Included in Rate Base (E)+(F)+(G) |
| 5 | Totals as of December 31, 2011 | 9,966,336                | (105,277,143)                 | 0                                      | 1,178,400               | 114,065,080             | 115,243,480                             |
| 6 | Totals as of December 31, 2010 | 14,964,889               | (76,606,188)                  | 0                                      | 1,479,377               | 90,091,700              | 91,571,077                              |
| 7 | Average Balance                | 12,465,613               | (90,941,666)                  | 0                                      | 1,328,889               | 102,078,390             | 103,407,279                             |

### Prepayments Account 165 - Balance @ 12/31/2011

|                | Acc. No.                      | Description   | 2011<br><u>YE Balance</u>         | Excludable<br>Balances | 100%<br>Transmission<br><u>Related</u> | Plant<br><u>Related</u> | Labor<br><u>Related</u> | Total Included in Rate Base (E)+(F)+(G) |   |
|----------------|-------------------------------|---|-----------------------------------|------------------------|--|-------------------------|-------------------------|---|---|
| 8<br>9         | 1650001<br>1650004            | Prepaid Insurance<br>Prepaid Interest                             | 1,054,123<br>0                    | 0                      |  | 543,574<br>0            | 510,549                 | 1,054,123<br>0                          | Plant: Property Ins, Labor Related: Gen Liability<br>Ins, D&O Ins, Workers Comp Ins.  Stall Prepaid agreement fees & NERC |
| 10<br>11       | 1650006<br>1650009            | Other Prepayments<br>Prepaid Carry Cost-Factored AR               | 6,985,537<br>84,194               | 6,985,537<br>84,194    |  |                         |                         | 0                                       | Assessment fees. AR Factoring - Excluded because it is retail.  |
| 12<br>13<br>14 | 1650010<br>1650014<br>1650016 | Prepaid Pension Benefits FAS 158 Qual Contra Asset FAS 112 ASSETS | 113,158,952<br>(113,158,952)<br>0 | 0<br>(113,158,952)     |  |                         | 113,158,952<br>0        | 0                                       | Prefunded Pension Expense<br>Non-Cash Offset Excludable from Rate Base<br>SFAS 158 Offset                                 |
| 15<br>16<br>17 |                               | Prepaid Insurance - EIS<br>Prepaid Taxes<br>Prepaid Leases        | 1,030,405<br>668,600<br>143,478   | 668,600<br>143,478     |  | 634,826                 | 395,579                 |   | Plant: EIS Property Ins, Labor Related: EIS Gen<br>Liability Ins.   |
| 18             |                               | Subtotal - Form 1, p 111.57.c                                     | 9,966,336<br>check sum to FF1     | (105,277,143)          | 0                                      | 1,178,400               | 114,065,080             | 115,243,480                             |   |

### Prepayments Account 165 - Balance @ 12/31/2010

| 19 | Acc. No. | <u>Description</u>                    | 2010<br><u>YE Balance</u> | Excludable<br><u>Balances</u> | 100%<br>Transmission<br><u>Related</u> | Plant<br><u>Related</u> | Labor<br><u>Related</u> | Total Included<br>in Rate Base<br>(E)+(F)+(G) |   |
|----|----------|---------------------------------------|---------------------------|-------------------------------|--|-------------------------|-------------------------|---|---|
| 20 | 1650001  | Prepaid Insurance                     | 1,364,711                 |                               |  | 912,816                 | 451,895                 | 1 364 711                                     | Plant: Excess Gen. Lia. & Property Liability Ins. |
| 21 | 1650004  | Prepaid Interest                      | 1,504,711                 |                               |  | 0                       | 401,000                 | 1,004,711                                     | Prepaid Facility Fee on 1.5B Securitization       |
| 22 |          | Other Prepayments                     | 11,767,067                | 11,767,067                    |  | Ü                       |                         |   | NERC Assessment fees.                             |
| 23 | 1650009  | Prepaid Carry Cost-Factored AR        | 83,097                    | 83.097                        |  |                         |                         |   | AR Factoring - Excluded because it is retail.     |
| 24 |          | Prepaid Pension Benefits              | 89,286,952                | 00,037                        |  |                         | 89.286.952              | 80 286 052                                    | Prefunded Pension Expense                         |
| 25 |          | FAS 158 Qual Contra Asset             | (89,286,952)              | (89,286,952)                  |  |                         | 03,200,332              |   | Non-Cash Offset Excludable from Rate Base         |
| 26 |          | FAS 112 ASSETS                        | (03,200,332)              | (00,200,302)                  |  |                         |                         |   | SFAS 158 Offset                                   |
| 27 |          | Prepaid Insurance - EIS               | 919,414                   |                               |  | 566,561                 | 352,853                 |   |   |
| 28 |          | Prepaid Taxes                         | 806,600                   | 806,600                       |  | 000,001                 | 002,000                 | 0.0,  | 210   |
| 29 |          | Prepaid Leases                        | 24,000                    | 24.000                        |  |                         |                         | 0   |   |
| 30 |          | Subtotal - Form 1, p 111.57.d         | 14.964.889                | (76,606,188)                  | 0                                      | 1,479,377               | 90,091,700              | 91,571,077                                    |   |
| 00 |          | , , , , , , , , , , , , , , , , , , , | check sum to FF1          | (. 3,000,100)                 | Ü                                      | 1, 11 0,011             | 22,301,700              | 2.,371,011                                    |   |

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# AEP West SPP Member Companies 2012 Cost of Service Formula Rate Worksheet E - IPP Credits SOUTHWESTERN ELECTRIC POWER COMPANY

| <u>Line</u><br><u>Number</u> | (A)<br><u>Description</u>  | (B)<br><u>2011</u> |
|------------------------------|--|--------------------|
| 1                            | Net Funds from IPP Customers @ 12/31/2010 (2011 FORM 1, P269, (B)) | 19,845,042         |
| 2                            | Interest Accrual (company records)                                 | 639,048            |
| 3<br>4                       | Revenue Credits to Generators (company records)                    | (1,052,761)        |
| 5<br>6                       | Other Adjustments (company records)  Accounting Adjustment         | 1                  |
| 7                            | Net Funds from IPP Customers 12/31/2011 (2011 FORM 1, P269, (F))   | 19,431,329         |
| 8                            | Average Balance for 2011 ((ln 1 + ln 7)/2)                         | 19,638,186         |

### I. Calculate Return and Income Taxes with 0 basis point ROE increase for Projects Qualified

### A. Determine 'R' with hypothetical 0 basis point increase in ROE for Identified Projects

| ROE w/o incentives (Projecte   | d TCOS, In 149)     |                          | 11.20%                                  |                         |
|--------------------------------|---------------------|--------------------------|---|-------------------------|
| Project ROE Incentive Adder    | Enter as whole no   | umber)                   | 0 basis points                          |                         |
| ROE with additional 0 basis po | pint incentive      |                          | 11.20% <==Incentive R                   | OE Cannot Exceed 12.45% |
| Determine R (cost of long ten  | m debt, cost of pre | eferred stock and percer | nt is from Projected TCOS, Ins 147 thro | ugh 149)                |
|                                | %                   | Cost                     | Weighted cost                           |                         |
| Long Term Debt                 | 48.03%              | 0.0608                   | 0.0292                                  |                         |
| Preferred Stock                | 0.00%               | 0.0000                   | 0.0000                                  |                         |
| Common Stock                   | 51.97%              | 0.1120                   | 0.0582                                  |                         |
| Preferred Stock                | 48.03%<br>0.00%     | 0.0608<br>0.0000         | 0.0292<br>0.0000                        |                         |

### B. Determine Return using 'R' with hypothetical 0 basis point ROE increase for Identified Projects.

| Rate Base (Projected TCOS, In 75) | 531,652,081 |
|-----------------------------------|-------------|
| R (from A. above)                 | 0.0874      |
| Return (Rate Base x R)            | 46,466,149  |

### C. Determine Income Taxes using Return with hypothetical 0 basis point ROE increase for Identified Projects.

| Return (from B. above)                  | 46,466,149 |
|---|------------|
| Tax Rate (Projected TCOS, In 109)       | 37.69%     |
| EIT=(T/(1-T)) * (1-(WCLTD/WACC)) =      | 40.28%     |
| Income Tax Calculation (Return x EIT)   | 18,715,040 |
| ITC Adjustment (Projected TCOS, In 116) | (173,968   |
| Income Taxes                            | 18,541,072 |
|   |            |

### II. Calculate Net Plant Carrying Charge Rate (Fixed Charge Rate or FCR) with hypothetical 0 basis point ROE increase.

### A. Determine Net Revenue Requirement less return and Income Taxes.

| Net Revenue Requirement (Projected TCOS, In 123) | 115.977.418 |
|--|-------------|
|  |             |
| Return (Projected TCOS, In 118)                  | 46,466,149  |
| Income Taxes (Projected TCOS, In 117)            | 18,541,072  |
| Gross Margin Taxes (Projected TCOS, In 122)      | 300,558     |
| Net Pavenue Peguirement Less Peturn and Tayes    | 50 660 630  |

### B. Determine Net Revenue Requirement with hypothetical 0 basis point increase in ROE.

| Net Revenue Requirement, Less Return and Taxes                 | 50,669,639  |
|--|-------------|
| Return (from I.B. above)                                       | 46,466,149  |
| Income Taxes (from I.C. above)                                 | 18,541,072  |
| Net Revenue Requirement, with 0 Basis Point ROE increase       | 115,676,860 |
| Gross Margin Tax with 0 Basis Point ROE Increase (II C. below) | 300,558     |
| Revenue Requirement w/ Gross Margin Taxes                      | 115,977,418 |
| Less: Depreciation (Projected TCOS, In 95)                     | 21,792,703  |
| Net Rev. Req, w/0 Basis Point ROE increase, less Depreciation  | 94,184,715  |
| Net Rev. Req, w/0 Basis Point ROE increase, less Depreciation  |             |

### C. Determine Gross Margin Tax with hypothetical 0 basis point increase in ROE.

| Net Revenue Requirement before Gross Margin Taxes, with 0<br>Basis Point ROE increase (II B. above) | 115,676,860 |
|---|-------------|
| Apportionment Factor to Texas (Worksheet K, In 12)  | 37.02%      |
| Apportioned Texas Revenues  | 42,824,673  |
| Taxable Percentage of Revenue (70%)   | 70%         |
| Taxable, Apportioned Margin   | 29,977,271  |
| Texas Gross Margin Tax Rate   | 1%          |
| Texas Gross Margin Tax Expense  | 299,773     |
| Gross-up Required for Gross Margin Tax Expense  | 785         |
| otal Additional Gross Margin Tax Revenue Requirement  | 300,558     |

### D. Determine FCR with hypothetical 0 basis point ROE increase.

| Net Transmission Plant (Projected TCOS, Ins 46, 47, 48, 49, 51)    | 633,301,683 |
|--|-------------|
| Net Revenue Requirement, with 0 Basis Point ROE increase           | 115,676,860 |
| FCR with 0 Basis Point increase in ROE                             | 18.27%      |
| Net Rev. Reg, w / 0 Basis Point ROE increase, less Dep.            | 94,184,715  |
| FCR with 0 Basis Point ROE increase, less Depreciation             | 14.87%      |
| FCR less Depreciation (Projected TCOS, In 12)                      | 14.87%      |
|  | 0.00%       |
| Incremental FCR with 0 Basis Point ROE increase, less Depreciation |             |

### III. Calculation of Composite Depreciation Rate

| Transmission Plant @ Beginning of Period (P.206, In 58) | 943,219,585   | <==From Input on Worksheet B |
|---|---------------|------------------------------|
| Transmission Plant @ End of Period (P.207, In 58)       | 988,029,328   | <==From Input on Worksheet B |
|   | 1,931,248,913 |                              |
| Transmission Plant Average Balance for 2011             | 965,624,457   |                              |
| Annual Depreciation Expense (Historic TCOS, In 246)     | 23,038,927    |                              |
| Composite Depreciation Rate                             | 2.39%         | ı                            |
| Depreciable Life for Composite Depreciation Rate        | 41.91         |                              |
| Round to nearest whole year                             | 42            |                              |

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| SUMMARY OF PROJECTED ANNUAL BASE PLAN AND NON-BASE PLAN REVENUE<br>REQUIREMENTS |      |             |              |                   |  |  |  |
|---|------|-------------|--------------|-------------------|--|--|--|
| THE GOTTE THE TOTAL   |      | Rev Require | W Incentives | Incentive Amounts |  |  |  |
| PROJECTED YEAR  | 2012 | 29,283,407  | 29,283,407   | \$ -              |  |  |  |

**Note:** Review formulas in summary to ensure the proper year's revenue requirement is being accumulated for each project from the tables below.

NOTE: PART IV --- BPU Project Tables are contained in separate \*.xls file

### 2012 Annual Update (May 2012)

### AEP West SPP Member Companies

2012 Cost of Service Formula Rate Projected on 2011 FF1 Balances

Worksheet G - Calculation of TRUED-UP Annual Revenue Requirement for BPU and Special-billed Projects
Based on a Carrying Charge Derived from Trued-Up 2011 Data

### SOUTHWESTERN ELECTRIC POWER COMPANY

### I. Calculate Return and Income Taxes with 0 basis point ROE increase for Projects Qualified for Incentive.

### A. Determine 'R' with hypothetical 0 basis point increase in ROE for Identified Projects

| ROE w/o incentives (True-  | -Up 1008, in 13t  | 5)                       | 11.20%                |                     |                      |
|----------------------------|-------------------|--------------------------|-----------------------|---------------------|----------------------|
| Project ROE Incentive Add  | ler (Enter as who | le number)               | 0                     | basis points        |                      |
| ROE with additional 0 basi | s point incentive |                          | 11.20%                | <==Incentive ROE    | Cannot Exceed 12.45% |
| Determine R (cost of long  | term debt, cost o | f preferred stock and pe | rcent is from True-Up | TCOS, Ins 134 throu | gh 136)              |
|                            | %                 | Cost                     | Weighted cost         |                     |                      |
| Long Term Debt             | 49.40%            | 0.0605                   | 0.0299                |                     |                      |
| Preferred Stock            | 0.07%             | 0.0487                   | 0.0000                |                     |                      |
| Common Stock               | 50.53%            | 0.1120                   | 0.0566                |                     |                      |
|                            |                   | R =                      | 0.0865                |                     |                      |

### B. Determine Return using 'R' with hypothetical 0 basis point ROE increase for Identified Projects.

| Rate Base (True-Up TCOS, In 63) | 448,185,390 |
|---------------------------------|-------------|
| R (from A. above)               | 0.0865      |
| Return (Rate Base x R)          | 38.768.917  |

### C. Determine Income Taxes using Return with hypothetical 0 basis point ROE increase for Identified Projects.

| Return (from B. above)                | 38,768,917 |
|---------------------------------------|------------|
| Tax Rate (True-Up TCOS, In 96)        | 37.69%     |
| EIT=(T/(1-T)) * (1-(WCLTD/WACC)) =    | 39.59%     |
| Income Tax Calculation (Return x EIT) | 15,347,620 |
| ITC Adjustment (True-Up TCOS, In 103) | (171,174)  |
| Income Taxes                          | 15,176,446 |

### Calculate Net Plant Carrying Charge Rate (Fixed Charge Rate or FCR) with hypothetical 0 basis point ROE increase.

### A. Determine Net Revenue Requirement less return and Income Taxes.

| Net Revenue Requirement (True-Up TCOS, In 110) | 103,527,417 |
|--|-------------|
| Return (True-Up TCOS, In 105)                  | 38,768,917  |
| Income Taxes (True-Up TCOS, In 104)            | 15,176,446  |
| Gross Margin Taxes (True-Up TCOS, In 109)      | 268,293     |
| Net Revenue Requirement Less Return and Taxes  | 49 313 761  |

### B. Determine Net Revenue Requirement with hypothetical 0 basis point increase in ROE.

| Net Revenue Requirement, Less Return and Taxes                | 49,313,761  |
|---|-------------|
| Return (from I.B. above)                                      | 38,768,917  |
| Income Taxes (from I.C. above)                                | 15,176,446  |
| Net Revenue Requirement, with 0 Basis Point ROE increase      | 103,259,124 |
| Gross Margin Tax with Basis Point ROE Increase (II C. below)  | 268,293     |
| Revenue Requirement w/ Gross Margin Taxes                     | 103,527,417 |
| Less: Depreciation (True-Up TCOS, In 83)                      | 21,637,764  |
| Net Rev. Reg. w/0 Basis Point ROF increase. less Depreciation | 81 889 653  |

### C. Determine Gross Margin Tax with hypothetical 0.112 basis point increase in ROE.

| Net Revenue Requirement before Gross Margin Taxes, with 0 | 103,259,124 |
|---|-------------|
| Basis Point ROE increase (II B. above)                    |             |
| Apportionment Factor to Texas (Worksheet K, In 12)        | 37.02%      |
| Apportioned Texas Revenues                                | 38,227,509  |
| Taxable Percentage of Revenue (70%)                       | 70%         |
| Taxable, Apportioned Margin                               | 26,759,256  |
| Texas Gross Margin Tax Rate                               | 1%          |
| Texas Gross Margin Tax Expense                            | 267,593     |
| Gross-up Required for Gross Margin Tax Expense            | 700         |
| otal Additional Gross Margin Tax Revenue Requirement      | 268,293     |

### D. Determine FCR with hypothetical 0 basis point ROE increase.

| Net Transmission Plant (True-Up TCOS, In 39)                     | 544,551,847 |
|--|-------------|
| Net Revenue Requirement, with 0 Basis Point ROE increase         | 103,527,417 |
| FCR with 0 Basis Point increase in ROE                           | 19.01%      |
| Net Rev. Req, w / 0 Basis Point ROE increase, less Dep.          | 81,889,653  |
| FCR with 0 Basis Point ROE increase, less Depreciation           | 15.04%      |
| FCR less Depreciation (True-Up TCOS, In 12)                      | 15.04%      |
| Incremental ECR with 0 Basis Point ROE increase less Depreciatio | 0.00%       |

### III. Calculation of Composite Depreciation Rate

| Transmission Plant @ Beginning of Period (P.206, In 58) | 943,219,585 <==From Input on Worksheet | В |
|---|--|---|
| Transmission Plant @ End of Period (P.207, In 58)       | 988,029,328 <==From Input on Worksheet | В |
|   | 1,931,248,913                          |   |
| Transmission Plant Average Balance for 2011             | 965,624,457                            |   |
| Annual Depreciation Expense (True-Up TCOS, In 83)       | 23,038,927                             |   |
| Composite Depreciation Rate                             | 2.39%                                  |   |
| Depreciable Life for Composite Depreciation Rate        | 41.91                                  |   |
| Round to nearest whole year                             | 42                                     |   |

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|                 |                   | Rev F | Require     | W In | centives    | Incentive | e Amounts |
|-----------------|-------------------|-------|-------------|------|-------------|-----------|-----------|
| TRUE-UP YEAR    | 2011              |       |             |      |             |           |           |
| ∑ Prior Year Pr | rojected (WS-F)   | \$    | 20,171,851  | \$   | 20,171,851  | \$        | -         |
| ∑ Prior Year T  | rue-Up (WS-G)     | \$    | 18,621,087  | \$   | 18,621,087  | \$        | -         |
| True-up Ad      | justment For 2011 |       | (1,550,764) |      | (1,550,764) |           | -         |

Note: Review formulas in summary to ensure the proper year's revenue requirement is being accumulated for each project from the tables below.

NOTE: PART IV --- BPU Project Tables are contained in separate \*.xls file

## AEP West SPP Member Companies Cost of Service Formula Rate Using 2011 FF1 Balances Worksheet H - Revenue Credits for Historic Period SOUTHWESTERN ELECTRIC POWER COMPANY

### **Revenue Credits for**

| evenu        | e Creatts for   | Total<br>Company                                   | Non-<br>Transmission                  | Transmission   |
|--------------|---|--|---------------------------------------|--|
| I.           | Account 450, Forfeited Discounts  | 4,745,231  | 4,745,231                             | 0  |
| II.          | Account 451, Miscellaneous Service Revenues   | 2,382,278  | 2,382,278                             | 0  |
| III.         | Account 454, Rent from Electric Property  1 Account 4540001 - Rent from Elect Property-Aff  2 Account 4540002 - Rent from Elect Property - Non-Aff  3 Account 4540003 - Rent from Elect Property - ABD - Aff  4 Account 4540004 - Rent from Elect Property - ABD - Non-Aff  5 Total Rents from Electirc Property  | 2,035,600<br>7,227,778<br>0<br>30,900<br>9,294,278 | 2,035,600<br>7,227,778<br>0<br>30,900 | 0<br>0<br>0<br>0   |
|              | ( Revenue related to transmission facilities for pole attachments, rentals, etc. Provide data sources and   | explanations in Se                                 | ection VIII, Notes below              | )  |
| IV.          | Account 4560015, Revenues from Associated Business Development  1 Account 4560015, Revenues from Associated Business Development  | 696,694  | 0                                     | 103,133  |
| v.           | Total Other Operating Revenues To Reduce Revenue Requirement  |  |                                       | 103,133  |
| VI.          | Account 456.1, Revenues from Transmission of Electricity of Others (Provide data sources and any detailed explanations necessary in Section VIII Notes below) Less:   |  |                                       | 53,544,612   |
|              | 1 Transmission Direct Assignment Revenue (if costs not in the ARR) 2 Sponsored Upgrade Revenue 3 Credits against Transmission Service Revenue related to Generation Interconnection 4 Revenue for GFA's (Relative to SPP OATT) Associated with Load Included in the Divi 5 Network Service Revenue (SPP Schedule 9) Associated with Load included in the Divi 6 Revenue Associated with Transmission Plant Excluded From SPP Tariff 7 Distribution and Other Non-Transmission Revenue 8 Revenue from SPP Ancillary Services Provided 9 Base Plan Revenue (from SPP) 10 Flow Through of ERCOT Ancillary Charges 11 Other | sor  | ts                                    | 0<br>0<br>2,171,479<br>108,243<br>24,010,369<br>0<br>381,259<br>4,507,591<br>15,551,004<br>0 |
| VII.         | Total Worksheet A Revenue Credits   |  |                                       | \$6,917,801  |
| <b>X7777</b> | Data Caurage  |  |                                       |  |

### VIII. Data Sources:

Data for this worksheet came from the FERC Form 1 and the Company's General Ledger.

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# AEP West SPP Member Companies Cost of Service Formula Rate Using 2011 FF1 Balances Worksheet I - Supporting Transmission Expense Adjustments SOUTHWESTERN ELECTRIC POWER COMPANY

| 1  | Other Expenses                           |                               |     |
|----|--|-------------------------------|-----|
| 2  | Direct Assignment Charge                 |                               | \$0 |
| 3  | Sponsored Upgrades Charge                |                               | \$0 |
| 4  | Firm and Non-Firm Point-To-Point Charges |                               | \$0 |
| 5  | Base Plan Charges                        |                               | \$0 |
| 6  | Schedule 9 Charges                       |                               | \$0 |
| 7  | SPP Schedule 12 - FERC Assessment        |                               | \$0 |
| 8  | SPP Schedule 1-A                         |                               | \$0 |
| 9  | SPP Annual Assessment                    |                               | \$0 |
| 10 | Ancillary Services Expenses              |                               | \$0 |
| 11 | Other                                    |                               | \$0 |
| 12 | Other                                    |                               | \$0 |
| 13 | Other                                    |                               | \$0 |
| 14 | Total                                    | ( sum of lines 2 through 13 ) | \$0 |

Adjustment to charges that are booked to transmission accounts that are the responsibility of the TO's LSE.

NOTE: Exclusion of Accounts 561 and 565 from O&M Expense in the TCOS templates eliminates the need to use this worksheet.

### AEP West SPP Member Companies

### Cost of Service Formula Rate Using 2011 FF1 Balances **Worksheet J** - Allocation of Specific O&M or A&G Expenses

|                       | (A)                                      | (B)  | (C)  | (D)                                 | (E)<br>100%                     | (F)  |
|-----------------------|--|--|--|-------------------------------------|---------------------------------|--|
| <u>Line</u><br>Number | FERC<br>Acct No.                         | <u>Description</u>   | 2011<br>Expense                                  | 100%<br>Non-Transmission            | Transmission Specific           | <u>Explanation</u>   |
| 1<br>2<br>3<br>4      | 9260021<br>9260057                       | Account 926 2007 Base Year OPEB Expense (Note 1) Postretirement Benefits - OPEB Postret Ben Medicare Subsidy OPEB Billed From Service Corporation Net 2007 Base Year Expense | 7,852,189<br>(2,175,142)<br>496,027<br>6,173,074 |                                     |                                 |  |
| 5<br>6<br>7<br>8<br>9 | 9260021<br>9260057                       | 2011 Current Year Expense Postretirement Benefits - OPEB Postret Ben Medicare Subsidy OPEB Billed From Service Corporation Net 2011 Expense                                  | 7,034,585<br>(2,194,050)<br>526,651<br>5,367,186 |                                     |                                 |  |
| 10                    | Note 4 A                                 | Net Increase (Decrease) in OPEB Expense  | , , ,  | This Amount Is Alloca               | •                               | Salaries   |
|                       | Note 1: Al                               | bsent a 205 Filing with FERC, the base amounts (L  | ns 1-4) will not                                 | change in subseque                  | nt years.                       |  |
| 11                    | 9280000<br>9280001                       | Account 928  Regulatory Commission Exp  Reg Commission Expense - OCC Annual Fees   | 17,279<br>41,471                                 | 17,276<br>2,504                     | 2<br>38,966                     | FERC Annual Assessment   |
| 12                    | 9280002                                  | Reg Commission Exp - Labor Accruals  | 1,644  | 1,331                               | 312                             | Labor accruals - for various depts   |
| 13<br>14<br>15        | 9280002<br>9280002<br>9280002            | Reg Commission Exp - Case<br>Reg Commission Exp - Case<br>Reg Commission Exp - Case  | 617<br>72,217<br>63,305                          | 487<br>65,627<br>63,305             | 129<br>6,591<br>0               | Arkansas Rate Case filing Misc Filing 2009 TX EECRF Filing                             |
| 16                    | 9280002                                  | Reg Commission Exp - Case  | 4,058  | 0                                   | 4,058                           | FERC Docket ER07-1369-000  |
| 17<br>18              | 9280002<br>9280002                       | Reg Commission Exp - Case<br>Reg Commission Exp - Case   | -754,445<br>27,111                               | -757,334<br>25,844                  | 2,888<br>1,268                  | 2009 TX Filing - Fuel Rec<br>2009 TX Rate Filing                                       |
| 19                    | 9280002                                  | Reg Commission Exp - Case  | 0  | 0                                   | 0                               | PUCT Docket #37365 - Declaratory<br>Ruling Approving Limited Issues<br>Rate Proceeding |
| 20                    | 9280002                                  | Reg Commission Exp - Case  | 23,077   | 23,077                              | 0                               | Rate Case Support - Flint Greek FGD  |
| 21                    | 9280002                                  | Reg Commission Exp - Case  | 237,529  | 237,529                             | 0                               | Rate Case Support - SWEPCO Turk CWIP Case 2011 Rate Case Support - SWEPCO TX           |
| 22                    | 9280002                                  | Reg Commission Exp - Case  | 213,100  | 168,245                             | 44,855                          | CWIP Case 2010   |
| 23                    | 9280003                                  | Rate Case Amort  | 1,904,774  | 1,904,774                           | 0                               | Rate Case Amortization   |
| 24                    |  | <b>Total</b> (FF1, pg. 323)  | 1,851,735  | 1,752,666                           | 99,069                          |  |
|                       |  | Account 930.1  |  |                                     |                                 |  |
| 25<br>26<br>27<br>28  | 9301000<br>9301001<br>9301002<br>9301003 | General Advertising Expenses Newspaper Advertising Space Radio Station Advertising Time TV Station Advertising Time  | 210,906<br>55,283<br>11,094<br>2,000             | 179,400<br>50,492<br>9,657<br>1,678 | 31,506<br>4,791<br>1,436<br>322 |  |
| 29<br>30<br>31        | 9301006<br>9301008<br>9301009            | Spec Corporate Comm Info Proj<br>Direct Mail and Handouts<br>Fairs, Shows, and Exhibits  | 0 0  | 0 0                                 | 0 0                             |  |
| 32                    | 9301010                                  | Publicity  | 2,682  | 2,331                               | 351                             |  |
| 33<br>34              |  | Dedications, Tours, & Openings<br>Public Opinion Surveys   | 70,433   | 0<br>69,865                         | 0<br>568                        |  |
| 35                    | 9301013                                  | Movies Slide Films & Speeches  | 0  | 0                                   | 0                               |  |
| 36<br>37              | 9301014<br>9301015                       | Video Communications Other Corporate Comm Exp  | 112<br>101,038                                   | 96<br>92,922                        | 16<br>8,116                     |  |
| 38                    |  | <b>Total</b> (FF1, pg. 323)  | 453,548  | 406,441                             | 47,107                          |  |
|                       |  | Account 930.2  |  |                                     |                                 |  |
| 39<br>40              | 9302000<br>9302003                       | Misc General Expenses Corporate & Fiscal Expenses  | 3,032,596<br>120,165                             | 2,918,654<br>110,165                | 113,943<br>10,000               |  |
| 41                    | 9302004                                  | Research, Develop&Demonstr Exp   | 64,169   | 64,169                              | 0                               |  |
| 42<br>43              | 9302006                                  | Assoc Bus Development - Materials Sold-Trans<br>Assoc Bus Development - Materials Sold-Non Trans   | 0<br>28,096                                      | 0<br>28,096                         | 0                               |  |
| 44<br>45              | 9302007                                  | Assoc Business Development Exp - Transmission Assoc Business Development Exp - Non-Transmission  | 70,719   | 70,719<br>0                         | 0<br>169,113                    |  |
| 46                    |  | <b>Total</b> (FF1, pg. 323)  | 3,484,858  | 3,191,802                           | 293,056                         |  |

AEP West SPP Member Companies
Cost of Service Formula Rate Using 2011 FF1 Balances
Worksheet K - Development of Composite State Income Tax Rate
SOUTHWESTERN ELECTRIC POWER COMPANY

### I. DEVELOPMENT OF COMPOSITE STATE INCOME TAX RATES FOR 2011

| State Income Tax Rate - Louisiana<br>Apportionment Factor<br>Effective Louisiana State Income Tax Rate | 8.00%<br>34.5100%          | 2.7608% |
|--|----------------------------|---------|
| State Income Tax Rate - Arkansas<br>Apportionment Factor<br>Effective Arkansas State Income Tax Rate   | 6.50%<br>20.8599%          | 1.3559% |
| State Income Tax Rate - Oklahoma Note 1 Apportionment Factor Effective State Income Tax Rate           | 5.66%<br>0.2640%           | 0.0149% |
| State Income Tax Rate - Ohio Apportionment Factor Tax Phase-out Factor Effective State Income Tax Rate | 8.5000%<br>0.00%<br>20.00% | 0.0000% |
| State Income Tax Rate - Nebraska<br>Apportionment Factor<br>Effective Nebraska State Income Tax Rate   | 7.81%<br>0.0000%           | 0.0000% |
| Total Effective State Income Tax Rate  | -<br>-                     | 4.1316% |

Note 1 --- The Oklahoma State Income Tax Rate of 6% is reduced to 5.66% due to the deductibility of Oklahoma State Income Taxes on the Oklahoma State Income Tax Return.

Note 2 --- The Ohio State Income Tax is being phased-out over a 5 year period and is being replaced with a Commercial Activities Tax. The taxable portion of income is 40% in 2007.

### II. CALCULATION OF TEXAS GROSS MARGIN TAX

|   | <u>Projected</u>             |                            | <u>Hist</u>                  | <u>Historic</u>            |                              | <u>Actual</u>              |  |
|---|------------------------------|----------------------------|------------------------------|----------------------------|------------------------------|----------------------------|--|
| Line # REVENUE REQUIREMENT BEFORE TEXAS GROSS MARGIN TAX (In 118 of Template)                 | Total Company<br>487,094,155 | Trans. Only<br>115,676,860 | Total Company<br>479,267,126 | Trans. Only<br>105,577,546 | Total Company<br>473,593,149 | Trans. Only<br>103,259,124 |  |
| 1 Apportionment Factor to Texas (In12)  | 37.02%                       | 37.02%                     | 37.02%                       | 37.02%                     | 37.02%                       | 37.02%                     |  |
| 2 Apportioned Texas Revenues  | \$180,326,886                | \$42,824,673               | \$177,429,245                | \$39,085,811               | \$175,328,685                | \$38,227,509               |  |
| 3 Taxable Percentage of Revenue (70%)   | 70%                          | 70%                        | 70%                          | 70%                        | 70%                          | 70%                        |  |
| 4 Taxable, Apportioned Margin   | 126,228,820                  | 29,977,271                 | 124,200,472                  | 27,360,068                 | 122,730,079                  | 26,759,256                 |  |
| 5 Texas Gross Margin Tax Rate (1%)  | 1%                           | 1%                         | 1%                           | 1%                         | 1%                           | 1%                         |  |
| 6 Texas Gross Margin Tax Expense  | 1,262,288                    | 299,773                    | 1,242,005                    | 273,601                    | 1,227,301                    | 267,593                    |  |
| 7 Gross-up Required for Texas Gross Margin Expense<br>((ln 6 * ln 3 * ln 1)/(1- ln 5) * ln 5) | 3,304                        | 785                        | 3,251                        | 716                        | 3,213                        | 700                        |  |
| 8 Total Additional Gross Margin Tax Revenue Requirement                                       | 1,265,592                    | 300,558                    | 1,245,256                    | 274,317                    | 1,230,514                    | 268,293                    |  |

9 WHOLESALE LOAD ALLOCATOR (For Use in Gross Margin Tax Allocator)

10 Texas Jurisdictional Load
1,449,000 KW
11 Total Load
12 Allocation Percentage (In 10 / In 11)
37.02%

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## AEP West SPP Member Companies Cost of Service Formula Rate Using 2011 FF1 Balances Worksheet L - Taxes Other than Income SOUTHWESTERN ELECTRIC POWER COMPANY

### HISTORIC PERIOD EXPENSE (2011) - TO BE USED ON TRUE-UP TEMPLATE

|          | (A)   | (B)        | (C)        | (D)       | (E)        | (F)           |
|----------|---|------------|------------|-----------|------------|---------------|
| Line     |   | Total      |            |           |            |               |
| No.      | Account   | Company    | Property   | Labor     | Other      | Non-Allocable |
|          |   |            |            |           |            |               |
| 1        | Revenue Taxes                                       |            |            |           |            |               |
| 2        | TX Gross Receipts/OH CAT Tax                        | 5,246,396  |            |           |            | 5,246,396     |
| 3        | Real Estate and Personal Property Taxes             |            |            |           |            |               |
| 4        | Oklahoma Ad Valorum                                 | 381,427    | 381,427    |           |            |               |
| 5        | Arkansas Ad Valorum                                 | 4,006,194  | 4,006,194  |           |            |               |
| 6        | Louisiana Ad Valorum                                | 15,419,772 | 15,419,772 |           |            |               |
| 7        | Texas Ad Valorum                                    | 15,016,880 | 15,016,880 |           |            |               |
| 8        | Payroll Taxes                                       |            |            |           |            |               |
| 9        | Federal Insurance Contribution (FICA )              | 5,086,003  |            | 5,086,003 |            |               |
| 10       | Federal Unemployment Tax                            | 51,553     |            | 51,553    |            |               |
| 11       | State Unemployment Insurance                        | 163,788    |            | 163,788   |            |               |
| 12       | Production Taxes                                    |            |            |           |            |               |
| 13       | Floduction Taxes                                    |            |            |           |            | _             |
| 14       |   |            |            |           |            | -             |
|          |   |            |            |           |            |               |
| 15       | Miscellaneous Taxes                                 |            |            |           |            |               |
| 16       | Federal Excise Tax                                  | 6,367      |            |           |            | 6,367         |
| 17       | LA State Franchise                                  | 2,443,268  |            |           | 2,443,268  |               |
| 18       | DE State Franchise                                  | 56,870     |            |           | 56,870     |               |
| 19       | AR State Franchise                                  | 106,785    |            |           | 106,785    |               |
| 20       | Ok State Franchise Tax                              | 20,100     |            |           | 20,100     |               |
| 21       | Ok State License                                    | 10         |            |           | 10         |               |
| 22<br>23 | AR State License NE State License                   | 155        |            |           | 155<br>-   |               |
| 23<br>24 | DE State License                                    | 10         |            |           | 10         |               |
| 25       | LA State License                                    | 27         |            |           | 27         |               |
| 26       | AR Local Franchise                                  | 34,728     |            |           | 34,728     |               |
| 27       | TX Local Franchise                                  | 9,790,839  |            |           | 9,790,839  |               |
| 28       | TX State Franchise                                  | -          |            |           | 0,700,000  | _             |
| 29       | LA Local Franchise                                  | 5,476,336  |            |           | 5,476,336  |               |
| 30       | AR Sales & Use Tax                                  | (8,955)    |            |           | -,,        |               |
| 31       | LA Sales & Use Tax                                  | 2,320      |            |           |            | 2,320         |
| 32       | NE Sales & Use Tax                                  | -          |            |           |            | ·<br>-        |
| 33       | Ok Sales & Use Tax                                  | 7          |            |           |            | 7             |
| 34       | TX Sales & Use Tax                                  | 35         |            |           |            | 35            |
| 35       | Multi-State Sales & Use Tax                         | -          |            |           |            | -             |
| 36       | TX Misc Tax   | 834,122    |            |           | 834,122    |               |
| 37       | LA Misc Tax   | 453,602    |            |           | 453,602    |               |
| 38       | AR Misc Tax   | 650,133    |            |           | 650,133    |               |
| 39       | NE Misc Tax   | -          |            |           | -          |               |
| 40       | OK Misc Tax   | -          |            |           | -          |               |
| 41       | Total Taxes by Allocable Basis                      | 65,238,772 | 34,824,273 | 5,301,344 | 19,866,985 | 5,255,125     |
|          | (Total Company Amount Ties to FFI p.114, Ln 14,(c)) | 65,238,772 |            |           | -,,        |               |
|          | , , , , , , , , , , , , , , , , , , ,               | 10,200,2   |            |           |            |               |

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### AEP West SPP Member Companies Cost of Service Formula Rate Using 2011 FF1 Balances

## Worksheet M - Cost of Debt Based on Outstanding Balances as of 12/31/2011 SOUTHWESTERN ELECTRIC POWER COMPANY

| (A)  | (B)  | (C)                      | (D)                      | (E)  |
|--|--|--------------------------|--------------------------|--|
| <u>Issuance</u>  | Principle Amount<br>FF1.p. 257.x (h)                               | Interest Rate            | Annual Expense           | <u>Notes</u>                                     |
| Long Term Debt (FF1.p. 256-257.h)  1 Affiliated Notes Payable  |  |                          |                          |  |
| 2 None   |  |                          | -                        |  |
| 4 Pollution Control Bonds  |  |                          |                          |  |
| 5 PCRB - Titus - Series 2008, FERC (ES08-6)<br>6 PCRB - Parish of DeSoto, LA - Series 2010                     | 53,500,000   | 4.50%<br>3.25%           | -<br>1,738,750           | Issue 8/20/08<br>Issue 3/12/10                   |
| 7 PCRB - Sabine River - Series 2006 - 4.95%  | 81,700,000   | 4.95%                    | 4,044,150                | Issue 4/11/08                                    |
| 8 <u>Senior Unsecured Notes</u> 9 <u>Senior Unsecured Notes</u> - Series C                                     | 100,000,000  | 5.375%                   | 5,375,000                | Issue 4/15/03                                    |
| 10 Senior Unsecured Notes - Series D 11 Senior Unsecured Notes - Series E 12 Senior Unsecured Notes - Series F | 150,000,000<br>250,000,000<br>300,000,000                          | 4.90%<br>5.55%<br>5.875% |                          | Issue 6/28/05<br>Issue 1/11/07<br>Issue 12/04/07 |
| 13 Senior Unsecured Notes - Series G 14 Senior Unsecured Notes - Series H                                      | 400,000,000<br>350,000,000   | 6.45%<br>6.20%           | 25,800,000<br>21,700,000 | Issue 6/09/08<br>Issue 3/15/10                   |
| 15   | 000,000,000  | 0.2070                   | -                        | 10000 0/10/10                                    |
| Issuance Discount, Premium, & Expenses:  |  |                          |                          |  |
| 16 Financial Hedges & Auction Fees   | FF1.p256 & 257.i Lines Described as H                              | ledges or Fees           | 1,919,569                | p256.1,Ln26                                      |
| <ul><li>17 Amort of Debt Discount and Expenses</li><li>18 Less: Amor of Debt Premiums</li></ul>                | FF1.p. 117.63.c (or WS-N Ln 15)<br>FF1.p. 117.65.c (or WS-N Ln 17) |                          | 1,583,137<br>-           |  |
| Reacquired Debt: 19 Amortization of Loss 20 Less: Amortization of Gain   | FF1.p. 117.64.c (or WS-N Ln 16)<br>FF1.p. 117.66.c (or WS-N Ln 18) |                          | 1,653,629<br>237,408     |  |
| 21 Total Interest on Long Term Debt  | 1,685,200,000  | 6.08%                    | 102,426,827              | )  |
| Preferred Stock (FF1.p. 250-251) 22 5.00% Series - \$100 - 37665 Shares O/S                                    | Preferred Balance Outstanding                                      | 5.00%                    | -                        |  |
| 23 4.65% Series - \$100 - 1907 Shares O/S<br>24 4.28% Series - \$100 - 7386 Shares O/S                         | -  | 4.65%<br>4.28%           | -                        |  |
| 25 Dividends on Preferred Stock  |  | 0.00%                    | _                        | ]  |

### AEP West SPP Member Companies Cost of Service Formula Rate Using 2011 FF1 Balances SOUTHWESTERN ELECTRIC POWER COMPANY

### Calculation of Capital Structure and Weighted Average Cost of Capital Based on Average of Balances At 12/31/2010 and 12/31/2011

| (A)                    | (B)  | (C)                          | (D)                      | (E)                    |
|------------------------|--|------------------------------|--------------------------|------------------------|
| <u>Line</u><br>Develor | ment of Average Balance of Common Equity   | Balances @ 12/31/2011        | Balances @<br>12/31/2010 | Average                |
| Develop                | ment of Average Balance of Common Equity   |                              |                          |                        |
| 1                      | Total Proprietary Capital (p. 112.16.c&d)  | 1,813,365,524                | 1,671,684,075            | 1,742,524,800          |
| 2                      | Less Preferred Stock from Ln 46 below  | 0                            | 4,695,800                | 2,347,900              |
|                        | B Less Account 216.1 (p. 112.12.c&d)   | 16,684,595                   | 13,938,303               | 15,311,449             |
|                        | Less Account 219.1 (p. 112.15.c&d)   | (26,817,142)                 | (12,491,449)             | (19,654,296)           |
| 5                      | Average Balance of Common Equity   | 1,823,498,071                | 1,665,541,421            | 1,744,519,746          |
| <u>Develop</u>         | ment of Cost of Long Term Debt Based on A  | verage Outstanding B         | <u>alance</u>            |                        |
| 6                      | 6 Bonds (221) (p. 112.18.c&d)  |                              |                          | _                      |
|                        | Less: Reacquired Bonds (222) (p. 112.19.c&d)   |                              |                          | _                      |
|                        | Advances from Assoc. Companies (223) (p112.20.c&d)   | _                            |                          | _                      |
|                        | Senior Unsecured Notes (224) (p. 112.21.c&d)   | 1,685,200,000                | 1,726,335,000            | 1,705,767,500          |
|                        | Total Average Debt   | 1,685,200,000                | 1,726,335,000            | 1,705,767,500          |
|                        |  |                              |                          |                        |
|                        | Annual Interest Expense for 2011   |                              |                          |                        |
|                        | Coupon Interest on Long Term Debt (256-257.33.i)   | 1: 1 40                      |                          | 100,353,006            |
|                        | B Less: Financial Hedge (Gain)/Expense from Ln 26 Include  | ed in Ln 12                  |                          | 1,919,569              |
|                        | Plus: Allowed Hedge Recovery from Ln 30 below Amort of Debt Discount & Expense (428) (p. 117.63.c) |                              |                          | 1,726,318<br>1,583,137 |
|                        | 6 Amort of Loss on Reacquired Debt (428.1) (p. 117.63.c)   |                              |                          | 1,653,629              |
|                        | Less: Amort of Premium on Debt (429) (p. 117.65.c)   |                              |                          | 1,000,029              |
| 18                     | 237,408  |                              |                          |                        |
| 19                     | 103,159,113  |                              |                          |                        |
|                        |  |                              | _                        |                        |
| 20                     | Average Cost of Debt for 2012 (Ln 19/Ln 10)  |                              | L                        | 6.05%                  |
| 21                     | Financial Hedge Amortization Reported in Column (i) on F   | Page 256-257                 |                          |                        |
|                        | SUN Series E 5.55% Financial Hedge (p256.1/Ln26)   | age 230-237                  |                          | 1,919,569              |
| 23                     |  |                              |                          | 1,010,000              |
| 24                     |  |                              |                          |                        |
| 25                     |  |                              |                          |                        |
| 26                     | Total Hedge Amortization   |                              | _                        | 1,919,569              |
|                        | ' Total Average Capital Balance for 2011 (Actual TCOS, Lr  |                              |                          | 3,452,635,146          |
|                        | Financial Hedge Recovery Limit - Five Basis Points of To   | tal Capital                  |                          | 0.0005                 |
|                        | Limit of Recoverable (Gain)/Expense Amount   |                              | -                        | 1,726,318              |
| 30                     | Recoverable Hedge Amortization   |                              |                          | 1,726,318              |
|                        | (lesser of 5 basis point Cap or Actual (Gain)/Expense bas  | sed on magnitude as indicate | ed on Ln 26 or Ln 2      | 9)                     |

### Development of Cost of Preferred Stock

| Preferred Stock                                 |          |           | <u>Average</u> |
|---|----------|-----------|----------------|
| 31 0% Series Dividend Rate (p. 250-251. 10.a)   |          | 4.28%     |                |
| 32 0% Series Par Value (p. 250-251. 10.c)       | \$       | 100.00    |                |
| 33 0% Series Shares O/S (p.250-251. 10.e)       |          | 7,386     |                |
| 34 0% Series Monetary Value (Ln 32 * Ln 33)     | -        | 738,600   | 369,300        |
| 35 0% Series Dividend Amount (Ln 31 * Ln 34)    | -        | 31,612    | 15,806         |
| 36 0% Series Dividend Rate (p. 250-251. 9.a)    |          | 4.65%     |                |
| 37 0% Series Par Value (p. 250-251. 9.c)        | \$       | 100.00    |                |
| 38 0% Series Shares O/S (p.250-251. 9.e)        |          | 1,907     |                |
| 39 0% Series Monetary Value (Ln 37 * Ln 38)     | -        | 190,700   | 95,350         |
| 40 0% Series Dividend Amount (Ln 36 * Ln 39)    | -        | 8,868     | 4,434          |
| 41 0% Series Dividend Rate (p. 250-251. 8.a)    |          | 5.00%     |                |
| 42 0% Series Par Value (p. 250-251. 8.c)        | \$       | 100.00    |                |
| 43 0% Series Shares O/S (p.250-251. 8.e)        |          | 37,665    |                |
| 44 0% Series Monetary Value (Ln 42 * Ln 43)     | -        | 3,766,500 | 1,883,250      |
| 45 0% Series Dividend Amount (Ln 41 * Ln 44)    | -        | 188,325   | 94,163         |
| 46 Balance of Preferred Stock (Lns 34, 39, 44)  | <u>-</u> | 4,695,800 | 2,347,900      |
| 47 Dividens on Preferred Stock (Lns 35, 40, 45) | -        | 228,805   | 114,402        |
| 48 Average Cost of Preferred Stock (Ln 47/46)   | 0.00%    | 4.87%     | 4.87%          |