AEP Transmission Formula Rate Template Utilizing FERC Form 1 Data For rates effective July 1, 2015

SPP Zone 1 Projected AEP Revenue Requirements

Line No.	OFF Zone FFTojected ALI	Nevenue Requirements	AEP Annual Revenue Requirement	PSO Annual Revenue Requirement	SWEPCO Revenue Requirement
A. <u>AEP I</u>	Network Integration Transmission Service (NITS) REVENUE REQUIREMENT (w/o incentives)	(TCOS Line 1)	#DIV/0!	#DIV/0!	#DIV/0!
'		,	#DIV/0:	#51770:	#BIV/0:
2	LESS: REVENUE CREDITS	(TCOS Line 5)	-	\$0	\$0
3	CURRENT YEAR ZONE 1 AEP NETWORK SERVICE REVENUE REQUIREMENT	(TCOS Line 6)	#DIV/0!	#DIV/0! #DIV/0!	#DIV/0! #DIV/0!
4 5 6 7 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) (Worksheet F) (Worksheet F)	- - - -	- - - -	- - - -
9	EXISTING ZONAL ATRR (W/O INCENTIVES)	(Line 3- Line 8)	#DIV/0!	#DIV/0!	#DIV/0!
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)	#DIV/0!	#DIV/0!	#DIV/0!
12	2014 Historic AEP West Zone 1 SPP Average 12-Mo. Peak Demand, MW	(Load WS, In 18)	-	-	-
13	AEP Monthly NITS Rate in \$/MW - Month	(Line 11 / Line 12) / 12	#DIV/0!	#DIV/0!	#DIV/0!
B. Point	-to-Point Service				
14 15 16 17 18 19 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) (Line 14 / 12) (Line 14 / 52) (Line 14 / 260) (Line 14 / 365) (Line 14 / 4160) (Line 14 / 8760)	#DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!	#DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!	#DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

AEP - SPP Formula Rate Schedule 1 Rates Page: 2 of 69

AEP Transmission Formula Rate Template Utilizing FERC Form 1 Data For rates effective July 1, 2015

	Line No.			AEP Annual Revenue Requirement	PSO Annual Revenue Requirement	SWEPCO Annual Revenue Requirement
Α.	Schedul	e 1 ARR For 2015 Projected Year				
	1	Total Load Dispatch & Scheduling (Account 561) (TCOS Line 77)		\$0	\$0	\$0
	2	Less: Load Dispatch - Scheduling, System Control and Dispatch Services (321.88.b)		\$0		
	3	Less: Load Dispatch - Reliability, Planning & Standards Development Services (321.92.b)	(1:	\$0		
	4	Total 561 Internally Developed Costs	(Line 1 - Line 2 - Line 3)	\$0	\$0	\$0
	5	Less: PTP Service Credit (prior year Sched 1 revenue from PTP transactions)		-		
	6	PROJECTED ZONAL ARR FOR 2015	(Line 4 - Line 5)	\$0	\$0	\$0
					#DIV/0!	#DIV/0!
В.	Schedul	e 1 Projected 7/1/2015 Rate Calculations				
D.	7	2014 Historic AEP West Zone SPP Average 12-Mo. Peak Demand	(Load WS, In 18)	- 1	МW	
			,			
	8	Annual Point-to-Point Rate in \$/MW - Year	(Line 6 / Line 7)	#DIV/0!		
	9	Monthly Point-to-Point Rate (ln 8 / 12) \$/MW - Month	(Line 8 / 12)	#DIV/0!		
	10	Weekly Point-to-Point Rate (In 8 / 52) \$/MW - Weekly	(Line 8 / 52)	#DIV/0!		
	11 12	Daily Off-Peak Point-to-Point Rate (In 8 / 365) \$/MW - Day Hourly Off-Peak Point-to-Point Rate (In 8 / 8760) \$/MW - Hour	(Line 8 / 365)	#DIV/0! #DIV/0!		
	12	Hourry On-reak Forme-to-Point Rate (in 6 / 6/00) \$/19199 - Hour	(Line 8 / 8760)	#DIV/U!		

AEP Transmission Formula Rate Template Calculation of True-Up Rate For Schedule 9 For Calendar Year 2014

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

Line No.			AEP Annual Revenue Requirement	PSO Annual Revenue Requirement	SWEPCO Annual Revenue Requirement
A. Netwo	ork Service	(T. II. T0001; (1)	((D)) ((0)	WD 1) (/o.)	WDN (/o.)
1	TRUE-UP YEAR 2014 REVENUE REQUIREMENT (w/o incentives)	(True-Up TCOS Line 1)	#DIV/0!	#DIV/0!	#DIV/0!
2	LESS: REVENUE CREDITS	(True-Up TCOS Line 5)	-	\$0	\$0
3	TRUE-UP YEAR ZONE 1 AEP NETWORK SERVICE REVENUE REQUIREMENT	(True-Up TCOS Line 6)	#DIV/0!	#DIV/0!	#DIV/0!
4	LESS: REVENUE REQUIREMENTS INCLUDED IN LINE 1 FOR:			#DIV/0!	#DIV/0!
5	BASE PLAN UPGRADES (W/O INCENTIVES)	(True-Up TCOS Line 7)	-	-	-
6	REQUESTED UPGRADES (W/O INCENTIVES)	(Worksheet G)	-	-	-
8	ECONOMIC UPGRADES (W/O INCENTIVES) SUBTOTAL	(Worksheet G)			
9	EXISTING ZONAL ATRR (W/O INCENTIVES)	(Line 3- Line 8)	#DIV/0!	#DIV/0!	#DIV/0!
10	INCENTIVE REVENUE REQUIREMENT FOR ZONAL PROJECTS	(True-Up TCOS Line 15)	-	-	-
11	TRUED-UP ZONAL ATRR (W/ INCENTIVES) FOR 2014	(Line 9 + Line 10)	#DIV/0!	#DIV/0!	#DIV/0!
12	2014 Historic AEP West Zone SPP Average 12-Mo. Peak Demand, MW	(Load WS, In 18)	-	-	-
13	Monthly NITS Rate in \$/MW - Month	(Line 11 / Line 12) /12	#DIV/0!	#DIV/0!	#DIV/0!

AEP Transmission Formula Rate Template Calculation of Schedule 11 Revenue Requirements For AEP Transmission Projects For Calendar Year 2014 and Projected Year 2015

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	Projected ARR For 2015 From WS-F			True-Up ARR CY	2014 From Work	sheet G (includes ac	djustment	for SPP (Collections)			
								Ва	se ARR			Incentive ARR				Total ADJUSTED
Sheet Name	<u>Owne</u>	Project Description	Year in Service	Base ARR (WS-F)	Incentive	<u>Total</u>	TRUE-UP Adjustment (WS-G)	Projected ADJUSTED ARR from Prior Update	As Billed by SPP (for Prior Yr T-Service)	COLLECTION Adjustment	<u>True-</u> up	<u>As</u> Billed	<u>Change</u>	Interest	Total Adjustments (True-Up, Billing, & Interest)	Revenue Requirement Effective 7/1/2015
P.001 P.002	PSO PSO	Riverside-Glenpool (81-523) Reconductor Craig Jct. to Broken Bow Dam 138 Rebuild (7.7mi)	2009 2009													
P.003	PSO	WFEC New 138 kV Ties: Sayre to Erick (WFEC) Line & Atoka and Tupelo station work	2009													
P.004	PSO	Cache-Snyder to Altus Jct. 138 kV line (w/2 ring bus stations)	2008													
P.005 P.006	PSO PSO	Catoosa 138 kV Device (Cap. Bank) Pryor Junction 138/69 Upgrade Transf	2006 2008													
P.007 P.008	PSO PSO	Elk City - Elk City 69 kV line (CT Upgrades)* Weleetka & Okmulgee Wavetrap replacement 81- 805*	2007 2006													
P.009 P.010 P.011	PSO PSO PSO	Tulsa Southeast Upgrade (repl switches)* Wavetrap Clinton City-Foss Tap 69kV Ckt 1*	2007 2010 2011													
P.012	PSO	Canadian River - McAlester City 138 kV Line Conversion	2012													
P.013 P.014	PSO PSO	CoffeyvilleT to Dearing 138 kv Rebuild - 1.1 mi*	2010 2013													
P.015	PSO	Locust Grove to Lone Star 115 kV Rebuild 2.1 miles	2014													
P.016 P.017 P.018	PSO PSO PSO	Grady Customer Connection	2014 2015 2014													
		PSO Total														
		*<\$100K investment														
		Informational ONLY SWEPCO Total AEP TOTALS		- -	- -	-		- -	- -	- -	- - -	- -	- -	-	- -	- -

AEP Transmission Formula Rate Template Calculation of Schedule 11 Revenue Requirements For AEP Transmission Projects For Calendar Year 2014 and Projected Year 2015

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.

							()	3 (3), 333	.,		,	(1)		,	
(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)
		<u>-</u>	Projected A	ARR For 2015	From WS-F		True	-Up ARR CY2014	From Worksheet G((includes ad	justment	for SPP Collec	tions)		
							Base ARR		Incentive ARR		ARR	<u> </u>		T AD	
Sheet Name		Year in Service	Base ARR	<u>Incentive</u>	<u>Total</u>	TRUE-UP Adjustment (WS	Projected ADJUSTED ARR from Prior Update	As Billed by SPP (for Prior Yr T-Service)	COLLECTION Adjustment	<u>True-up</u>	<u>As</u> Billed	<u>Change</u>	Interest	Total Adjustments (Forecast, Billing, & Interest)	Total ADJUSTED Revenue Requirement Effective 7/1/2015
	 		Dage Aith	<u>moemave</u>	<u>10tar</u>	Ο,	11101 Opaate	1 3011100)	Adjustment	<u>1140 up</u>	<u>Dilica</u>	<u>Onunge</u>	microsi	(r orosast, Dilling, a morost)	<u>17172010</u>
S.001 S.002		2009 2009		-											
S.003	INIM Ark Area Improve - 20001 F. Centerton-Flint	2009		-											
S.004		2009		-											
S.005	5 SWE [Greenwood, AR Area Improve] N Huntington, Greenwood, Reeves, Bonanza	2009		-											
S.006	• • • • • • • • • • • • • • • • • • • •	2009		-											
S.007	·	2009		-											
S.008	B SWE Dyess to S. Fayetteville 69 kV Convert to 161 kV (multi-projects)	2008		-											
S.009	9 SWE Northwest Texarkana-Bann-Alumax Tap 138kV reconductor	2008		-											
S.010	SWE Tontitown - Elm Springs REC 161 kV line***	2008		-											
S.011	1 SWE Siloam Springs - Chamber Springs 161 kV line***	2007		-											

2013

Rebuild

AEP Transmission Formula Rate Template Calculation of Schedule 11 Revenue Requirements For AEP Transmission Projects For Calendar Year 2014 and Projected Year 2015

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)	(1)	(J)	(K) = (I) - (J)	(L)	(M) (N)	= (L)-(M)	(O)	(P) = (H)+(K)+(N)+(O)	(R) = (G) + (P)
			Projected	ARR For 2015	From WS-F		True-Up ARR CY2014 From Worksheet G (inc			includes adjustment for SPP Collections)					
							Base ARR			Incentive ARR					
Sheet Name		<u>Year in</u> <u>Service</u>	Base ARR	<u>Incentive</u>	<u>Total</u>	TRUE-UP Adjustment (WS G)	Projected ADJUSTED ARR from Prior Update	As Billed by SPP (for Prior Yr T-Service)	COLLECTION Adjustment	<u>True-up</u>	<u>As</u> Billed <u>C</u>	<u>Change</u>	<u>Interest</u>	Total Adjustments (Forecast, Billing, & Interest)	Total ADJUSTED Revenue Requirement Effective 7/1/2015
S 030	SWE Eastex Switching Station - Whitney 138	3 kV Station - 2013													
S.038	Rebuild 2.5 miles of 138 Kv	Pobuild (tip		-											
S.039	w/PSO)	2013		-											
S.040 S.041	SWE Rock Hill to Carthage 69 kV Rebuild 11 SWE Broadmoor to Fern Street 69 kV Rebuil			-											
S.042	SWF Northwest Henderson to Poynter 69 kV			-											
S.043	miles Diana to Perdue 138 kV Rebuild 21.8 n	niles; Station 2014		_											
S.044	Upgrades at Diana and Perdue SWE Pittsburg-Winnsboro-North Mineola	2007		-											
S.045	SWE CHAMBER SPRINGS - TONTITOWN			-											
S.046	SWE CHAMBER SPRINGS - TONTITOWN :	345KV CKT 1 2008		-											
S.047	SWE FULTON - HOPE 115KV CKT 1	2012		-											
S.048				-											
S.049 S.050	SWE SUGAR HILL 138/69KV TRANSFORM SWE Dekalb-New Boston 69 kV	ER CKT 1 2011 2015		-											
S.051	SWE Hardy Street-Waterworks 69 kV	2015		-											
S.052				-											
S.053 S.054	SWE Mt. Pleasant - West Mt. Pleasant 69 kV SWE Benteler - Port Robson 138 kV Ckt 1 ar			-											
0.001		2010													
	SWEPCO Total			-											
	*<\$100K investment, **Al xfer, ***Non-	BPU (to be removed from	list in future).												
	Informational ONLY														
	PSO Total			<u> </u>	-	-	-	<u>-</u>	-	-		-	_	<u>-</u>	
	AEP TOTALS		-	-	-	# -	-	-	-	-	-	-	-	-	-

AEP West (SPP Zone-1)

Network Load for January Through December, 2014

Based on West Zone-SPP Monthly Transmission System Firm Peak Demands [1] for the Twelve Months Ended December 31, 2014

Historical Combined Load Worksheet (SPP Zone - 1)

Line No. SPP Load Responsibility	Peak Day Peak Hour	1/7/2014 0800	2/6/2014 0800	3/3/2014 0900	4/23/2014 1700	5/22/2014 1700	6/30/2014 1600	7/7/2014 1700	8/25/2014 1600	9/4/2014 1700	10/1/2014 1600	11/18/2014 0800	12/10/2014 1000	12 Month Average MW	LRS
PSO (2) SWEPCO (2) AECC (3) AECC-MISO WFEC (3) OMPA (3) OG&E (3) NTEC (3) ETEC (3) TEXLA (3) Lighthouse (3) Bentonville, AR (3) Prescott, AR (Entergy) (3) Minden, LA (Entergy) (3) Hope, AR (3) Coffeyville, KS (3)														- - - - - - - - - - - - - - - - - - -	#DIV/0!
Supporting Data 19 PSO: PSO Native Load (2) 20 KAMO 21 GRDA load on PSO WFEC load on PSO 22 Allen Holdenville 23 PSO Load Responsibility		-	-	-	-	- 0	-	-	-	- 0	0	-	- <u>0</u>	-	
24 SWEPCO: SWEPCO Native Load (2) (5) 25 Dolet Hills Aux. Load (4) 26 VEMCO (on Entergy/CLECO) 27 VEMCO (SPA Hydro Replacements 28 SWEPCO Load Responsibility	ent) (6)	0	0	0	0	0	0	0	0	0	0	0	0		

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.

AEP West SPP Member Companies 2015 Transmission Cost of Service Formula Rate Utilizing Historic Cost Data for 2014 and Projected Net Plant at Year-End 2015

PUBLIC SERVICE COMPANY OF OKLAHOMA

Line No.	REVENUE REQUIREMENT (w/o incentives)	(In 119)				 ansmission Amount #DIV/0!
			Total	Allo	ocator	
2	REVENUE CREDITS	(Note A)				
3	Transmission Credits	(Worksheet H)	-	DA	1.00000	\$ -
4	Assoc. Business Development	(Worksheet H)	<u> </u>	DA	1.00000	\$ -
5	Total Revenue Credits		-			\$ -
6	REVENUE REQUIREMENT For All Company Facilities	(In 1 less In 5)				#DIV/0!
MEN	IO: The Carrying Charge Calculations on lines 9 to 14 below is used in calculati requirements for these projects sho	ng project revenue requirements billed on SPP Scheo own on line 7 is included in the total on line 6.	dule 11. The total non-incentive r	evenue		
7			-	DA	1.00000	\$ -
	Revenue Requirement for SPP BPU Regional Facilities (w/o incentives) (Workshee	et F)				
8	NET PLANT CARRYING CHARGE (w/o incentives) (Note B)	•				
9	Annual Rate	(In 1/ (Sum of Ins 46, 47, 48, 49, 51)) x 100%				0.00%
10	Monthly Rate	(ln 9 / 12)				0.00%
11	NET PLANT CARRYING CHARGE ON LINE 9, W/O DEPRECIATION (w/o incentiv	ves) (Note B)				
12	Annual Rate	((In 1 - In 94) / (Sum of Ins 46, 47, 48, 49, 51)) x 100%				0.00%
13	NET PLANT CARRYING CHARGE ON LINE 11, W/O INCOME TAXES, RETURN	(Noto R)				
14	Annual Rate	((In 1 - In 94 - In 116 - In 117) / (Sum of Ins 46, 47, 48,	49, 51)) x 100%			0.00%
15	ADDITIONAL REVENUE REQUIREMENT for projects w/ incentive ROE's (Note C)	(Worksheet F)				-

AEP West SPP Member Companies 2015 Transmission Cost of Service Formula Rate Utilizing Historic Cost Data for 2014 and Projected Net Plant at Year-End 2015

PUBLIC SERVICE COMPANY OF OKLAHOMA

(1) (2) (3) (4)

	(')	(-)	(-)	()	(-)
	RATE BASE CALCULATION	Data Sources (See "General Notes")	TO Total	<u>Allocator</u>	Total <u>Transmission</u>
Line No.	GROSS PLANT IN SERVICE		NOTE D		
16	Production	(Worksheet A In 1.C)	_	NA 0.00000	_
17	Less: Production ARO (Enter Negative)	(Worksheet A In 1.0)		NA 0.00000	_
17		(Worksheet A In 3.C &			
18	Transmission	Hist. Template Ln 168)	-	DA	-
19	Less: Transmission ARO (Enter Negative)	(Worksheet A In 4.C)	-	TP 0.00000	-
20	Plus: Transmission Plant-in-Service Additions (Worksheet B)	(vvolkenost/viii iio)	-	DA 1.00000	-
21	Plus: Additional Trans Plant on Transferred Assets (Worksheet B)		-	TP 0.00000	-
22	Distribution	(Worksheet A In 5.C)	-	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)	-	W/S #DIV/0!	#DIV/0!
25	Less: General Plant ARO (Enter Negative)	(Worksheet A In 8.C)	-	W/S #DIV/0!	#DIV/0!
26	Intangible Plant	(Worksheet A In 9.C)	<u></u> _	W/S #DIV/0!	#DIV/0!
27	TOTAL GROSS PLANT	(sum Ins 16 to 26)	-		#DIV/0!
28	ACCUMULATED DEPRECIATION AND AMORTIZATION				
29	Production	(Worksheet A In 12.C)	-	NA 0.00000	-
30	Less: Production ARO (Enter Negative)	(Worksheet A In 13.C)	-	NA 0.00000	-
	Transmission	(Worksheet A In 14.C &		TP1= 0.0000	
31	1141151111551011	28.C)	-	0.00000	-
32	Less: Transmission ARO (Enter Negative)	(Worksheet A In 15.C)	-	TP1= 0.00000	-
33	Plus: Transmission Plant-in-Service Additions (Worksheet B)		-	DA 1.00000	-
34	Plus: Additional Projected Deprec on Transferred Assets (Worksheet B)		-	DA 1.00000	-
35	Plus: Additional Transmission Depreciation for 2015 (In 94)		-	TP1 0.00000	-
36	Plus: Additional General & Intangible Depreciation for (In 96+In 97)		-	W/S #DIV/0!	#DIV/0!
37	Plus: Additional Accum Deprec on Transferred Assets (Worksheet B)		-	DA 1.00000	-
38	Distribution	(Worksheet A In 16.C)	-	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)	-	W/S #DIV/0!	#DIV/0!
41	Less: General Plant ARO (Enter Negative)	(Worksheet A In 19.C)	-	W/S #DIV/0!	#DIV/0!
42	Intangible Plant	(Worksheet A In 20.C)	<u> </u>	W/S #DIV/0!	#DIV/0!
43	TOTAL ACCUMULATED DEPRECIATION	(sum Ins 29 to 42)	-		#DIV/0!
44	NET PLANT IN SERVICE				
45	Production	(ln 16 + ln 17 - ln 29 - ln 30)	-		-
46	Transmission	(ln 18 + ln 19 - ln 31 - ln 32)	-		-
47	Plus: Transmission Plant-in-Service Additions (In 20 - In 33)	,	-		-
48	Plus: Additional Trans Plant on Transferred Assets (In 21 - In 34)		-		-
49	Plus: Additional Transmission Depreciation for 2015 (-In 35)		-		-
50	Plus: Additional General & Intangible Depreciation for 2015 (-In 36)		-		#DIV/0!
51	Plus: Additional Accum Deprec on Transferred Assets (Worksheet B) (-In 37)		-		-
52	Distribution	(In 22 + In 23 - In 38 - In 39)	-		-
53	General Plant	(ln 24 + ln 25 - ln 40 - ln 41)	-		#DIV/0!
54	Intangible Plant	(In 26 - In 42)	<u> </u>		#DIV/0!
55	TOTAL NET PLANT IN SERVICE	(sum Ins 45 to 54)	-		#DIV/0!
56	DEFERRED TAX ADJUSTMENTS TO RATE BASE	(Note E)			
57	Account No. 281.1 (enter negative)	272-273.8.k	-	NA	-
58	Account No. 282.1 (enter negative)	(Worksheet C, In 1.C & In 3.J)	-	DA	#DIV/0!
59	Account No. 283.1 (enter negative)	(Worksheet C, In 10.C & In 12.J)	-	DA	#DIV/0!
60	Account No. 190.1	(Worksheet C, In 19.C & In 21.J)	-	DA	#DIV/0!
61	Account No. 255 (enter negative)	(Worksheet C, In 28.C & In 30.J)		DA	-
62	TOTAL ADJUSTMENTS	(sum Ins 57 to 61)	-		#DIV/0!
63	PLANT HELD FOR FUTURE USE	(Worksheet A In 29.C & In 30.C)	-	DA	-
64	WORKING CAPITAL	(Note F)			
65	Cash Working Capital	(1/8 * In 80) (Note G)	-		-
66	Transmission Materials & Supplies	(Worksheet D, In 2.(D))	-	TP 0.00000	-
67	A&G Materials & Supplies	(Worksheet D, In 3.(D))	-	W/S #DIV/0!	#DIV/0!
68	Stores Expense	(Worksheet D, In 4.(D))	-	GP(h) 0.00000	-
69	Prepayments (Account 165) - Labor Allocated	(Worksheet D, In 5.G)	-	W/S #DIV/0!	#DIV/0!
70	Prepayments (Account 165) - Gross Plant	(Worksheet D, In 5.F)	-	GP(h) 0.00000	-
71	Prepayments (Account 165) - Transmission Only	(Worksheet D, In 5.E)	-	DA 1.00000	-
72	Prepayments (Account 165) - Unallocable	(Worksheet D, In 5.D)	<u> </u>	NA 0.00000	<u> </u>
73	TOTAL WORKING CAPITAL	(sum Ins 65 to 72)			#DIV/0!
74	IPP CONTRIBUTIONS FOR CONSTRUCTION	(Note H) (Worksheet E, In 7.(B))	-	DA 1.00000	-
-		, , , , , , , , , , , , , , , , , , , ,			
75	RATE BASE (sum Ins 55, 62, 63, 73, 74)		-		#DIV/0!

(5)

(4)

AEP West SPP Member Companies 2015 Transmission Cost of Service Formula Rate Utilizing Historic Cost Data for 2014 and Projected Net Plant at Year-End 2015

PUBLIC SERVICE COMPANY OF OKLAHOMA

(1)

(2)

	` '		()		,	,
	EXPENSE, TAXES, RETURN & REVENUE REQUIREMENTS CALCULATION	Data Sources (See "General Notes")	TO Total	Allo	ocator	Total <u>Transmission</u>
Line						
No.	OPERATION & MAINTENANCE EXPENSE					
76	Transmission	321.112.b	-			
77	Less: Total Account 561	(Note I) 321.84-92.b	-			
78	Less: Account 565	(Note J) 321.96.b	<u>-</u>			
79	Less: expenses 100% assigned to TO billed customers (Worksheet I, In 14)		<u>\$0</u>			
80	Total O&M Allocable to Transmission	(Ins 76 - 77 - 78 - 79)	-	TP	0.00000	-
81	Administrative and General	323.197.b (Note K, M)	-			
82	Less: Acct. 924, Property Insurance	323.185.b	-			
83	Acct. 928, Reg. Com. Exp.	323.189.b	-			
84	Acct. 930.1, Gen. Advert. Exp.	323.191.b	-			
85	Acct. 930.2, Misc. Gen. Exp.	323.192.b	<u> </u>			
86	Balance of A & G	(In 81 - sum In 82 to In 85)	-	W/S	#DIV/0!	#DIV/0!
87	Plus: Acct. 924, Property Insurance	(In 82)	-	GP(h)	0.00000	-
88	Acct. 928 - Transmission Specific	Worksheet J In 20 10.(E) (Note L)	-	TP	0.00000	-
89	Acct 930.1 - Only safety related ads -Direct	Worksheet J In 34 24.(E) (Note L)	-	TP	0.00000	-
90	Acct 930.2 - Misc Gen. Exp Trans	Worksheet J In 43 33.(E) (Note L)	-	DA	1.00000	-
91	Less: PBOP Expense In Acct. 926 Adjustment	Worksheet J In 10.C (Note M)		W/S	# DIV/0!	# DIV/0!
91	A & G Subtotal	(sum lns 86 to 90 less ln 91)	-			#DIV/0!
92	TOTAL O & M EXPENSE	(ln 80 + ln 91)	-			#DIV/0!
93	DEPRECIATION AND AMORTIZATION EXPENSE				-	
94	Transmission	336.7.f	-	TP	0.00000	-
95	Plus: Transmission Plant-in-Service Additions (Worksheet B)		<u>-</u>	DA	1.00000	-
96	General	336.10.f	<u>-</u>	W/S	#DIV/0!	#DIV/0!
97	Intangible	336.1.f	-	W/S	#DIV/0!	#DIV/0!
98	TOTAL DEPRECIATION AND AMORTIZATION	(sum Ins 94 to 97)	-		•	#DIV/0!
99	TAXES OTHER THAN INCOME	(Note N)				
100	Labor Related					
101	Payroll	Worksheet L, Col. D	-	W/S	#DIV/0!	#DIV/0!
102	Plant Related	,				
103	Property	Worksheet L, Col. C	-	GP(h)	0.00000	-
104	Gross Receipts/Sales & Use	Worksheet L, Col. F	-	NÀ	0.00000	-
105	Other	Worksheet L, Col. E	<u>-</u>	GP(h)	0.00000	-
106	TOTAL OTHER TAXES	(sum Ins 101 to 105)	-	· ,	•	#DIV/0!
107	INCOME TAXES	(Note O)				
107	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =	(11010 0)	38.56%			
109	EIT=(T/(1-T)) * (1-(WCLTD/WACC)) =		0.00%			
110	where WCLTD=(In 146) and WACC = (In 149)		0.0070			
111	and FIT, SIT & p are as given in Note O.					
112	GRCF=1 / (1 - T) = (from In 108)		1.6277			
113	Amortized Investment Tax Credit (enter negative)	(FF1 p.114, In 19.c)	1.0277			
110		(11 1 p.114, iii 19.0)				
114	Income Tax Calculation	(In 109 * In 117)	-			#DIV/0!
115	ITC adjustment	(ln 112 * ln 113)	<u> </u>	NP(h)	0.00000	<u>-</u>
116	TOTAL INCOME TAXES	(sum Ins 114 to 115)	-			#DIV/0!
117	RETURN ON RATE BASE (Rate Base*WACC)	(In 75 * In 149)	-			#DIV/0!
118	INTEREST ON IPP CONTRIBUTION FOR CONST. (Note E) (Worksheet E, In 2)		-	DA	1.00000	-
119	REVENUE REQUIREMENT BEFORE TEXAS GROSS MARGIN TAX				-	#DIV/0!
120	(sum Ins 92, 98, 106, 116, 117, 118)				=	
120	(33.11 113 52, 55, 155, 116, 117, 116)					
121	TEXAS GROSS MARGIN TAX (Note P) (Worksheet K)		-	DA		#DIV/0!
122	REVENUE REQUIREMENT INCLUDING GROSS MARGIN TAX				-	#DIV/0!
					=	

AEP West SPP Member Companies 2015 Transmission Cost of Service Formula Rate Utilizing Historic Cost Data for 2014 and Projected Net Plant at Year-End 2015

PUBLIC SERVICE COMPANY OF OKLAHOMA

SUPPORTING CALCULATIONS

ln									
No.	TRANSMISSION PLANT INCLUDED IN SPP TARIFF								
123	Total transmission plant	(In 18, 19, 20, 21)							-
124	Less transmission plant excluded from SPP Tariff (Note Q)								-
125	Less transmission plant included in OATT Ancillary Services (Worksheet A, In 23, C	ol. (C)) (Note R)							-
126	Transmission plant included in SPP Tariff	(In 123 - In 124 - In 125)							-
127	Percent of transmission plant in SPP Tariff	(In 126 / In 123)						TP=	0.00000
				Р	ayroll Billed from				
128	WAGES & SALARY ALLOCATOR (W/S)	(Note S)	Direct Payroll	Al	EP Service Corp.	Total			
129	Production	354.20.b		0	0	-	NA	0.0000	-
130	Transmission	354.21.b		0	0	-	TP	0.0000	-
131	Regional Market Expenses	354.22.b		0	0	-	NA	0.00000	-
132	Distribution	354.23.b		0	0	-	NA	0.00000	-
133	Other (Excludes A&G)	354.24,25,26.b		0	0	-	_ NA	0.00000	-
134	Total	(sum Ins 129 to 133)		0	0		0		-
135	Transmission related amount							W/S=	#DIV/0!
136	WEIGHTED AVERAGE COST OF CAPITAL (WACC)								\$
137		Long Term Interest (Worksheet	M. In. 17. col. (D))						
138		Preferred Stock Dividends (Wo							_
139	Development of Common Stock:	((- //					
140		Proprietary Capital (112.16.c)							-
141		Less Preferred Stock (In 147)							-
142		Less Account 216.1 (112.12.c)							-
143		Less Account 219.1 (112.15.c)							-
144		Common Stock (In 140 - In 141	- In 142 - In 143)						-
		,	,		Capital Structure P	ercentages		Cost	
145		\$			Actual	Cap Limit		(Note T)	Weighted
146	Long Term Debt (Worksheet M, In. 17, col. (B))	-			0.00%	0.00%	6	- -	0.0000
147	Preferred Stock (Worksheet M, In. 21, col. (B))	-			0.00%	0.00%		-	0.0000
148	Common Stock (In 144) (Note U)	. <u></u>			0.00%	0.00%		11.2%	0.0000
149	Total (sum Ins 146 to 148)	-						WACC=	0.0000
150	Capital Structure Equity Limit (Note U)	52.5%							

AEP - SPP Formula Rate PSO TCOS - Projected Page: 12 of 69

AEP West SPP Member Companies
2015 Transmission Cost of Service Formula Rate
Utilizing Historic Cost Data for 2014 and Projected Net Plant at Year-End 2015

PUBLIC SERVICE COMPANY OF OKLAHOMA

<u>Letter</u> <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.
- 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.
- 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 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.

M

- 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 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 118.
- 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 filling.
- The Post-Employment Benefits other than Pension ("PBOP") amount is included in the Administrative and General total, and is based on current year expense. For year XXXX, the amount is \$XXXXXXX. The annual actuarial valuation report supporting the derivation of the PBOP expense, along with an explanation of PBOP derivation process, is submitted during the formula rate annual update.
- N 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 108) 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.
- 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 137) / long term debt (ln 146). Preferred Stock cost rate = preferred dividends (ln 138) / preferred outstanding (ln 147). 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 this date it can only be changed via an approved 205 or 206 filing.

AEP - SPP Formula Rate PSO TCOS - Historic Page: 13 of 69

AEP West SPP Member Companies
Transmission Cost of Service Formula Rate
Utilizing Historic Cost Data for 2014 with Year-End Rate Base Balances

PUBLIC SERVICE COMPANY OF OKLAHOMA

Line No.	REVENUE REQUIREMENT (w/o incentives)	(In 269)	Total	Allo	ocator		ransmission Amount #DIV/0!
152 153 154 155	REVENUE CREDITS Transmission Credits Assoc. Business Development Total Revenue Credits	(Note A) (Worksheet H) (Worksheet H)	- - -	DA DA	1.00000 1.00000	\$ \$ \$	- - -
156	REVENUE REQUIREMENT For All Company Facilities	(In 151 less In 155)					#DIV/0!
MEN	IO: The Carrying Charge Calculations on lines 159 to 164 below is used in care	alculating project revenue requirements billed on Schown on line 157 is included in the total on line 15		incentive			
157	Revenue Requirement for SPP BPU Regional Facilities (w/o incentives) (Works	sheet F)	-	DA	1.00000	\$	-
158 159	NET PLANT CARRYING CHARGE (w/o incentives) (Note B) Annual Rate	(In 151/ In 196 x 100%)					0.00%
160	Monthly Rate	(ln 159 / 12)					0.00%
161	NET PLANT CARRYING CHARGE ON LINE 159, W/O DEPRECIATION (w/o ir	ncentives) (Note B)					
162	Annual Rate	((ln 151 - ln 244) / ln 196 x 100%)					0.00%
163 164	NET PLANT CARRYING CHARGE ON LINE 161, W/O INCOME TAXES, RETU Annual Rate	JRN (Note B) ((In 151 - In 244 - In 266 - In 267) / In 196 x 100%)					0.00%
165	ADDITIONAL REVENUE REQUIREMENT for projects w/ incentive ROE's (Note	C) (Worksheet F)					-

1.00000

#DIV/0!

DA

AEP West SPP Member Companies Transmission Cost of Service Formula Rate Utilizing Historic Cost Data for 2014 with Year-End Rate Base Balances

PUBLIC SERVICE COMPANY OF OKLAHOMA

		PUBLIC SERVICE COMPA	ANY OF OKLAHOWA		
	(1)	(2)	(3)	(4)	(5)
	()		(=)	(' /	(5)
		Data Sources		•••	_ Total
Line	RATE BASE CALCULATION	(See "General Notes")	<u>TO Total</u> NOTE D	<u>Allocator</u>	<u>Transmission</u>
No.	GROSS PLANT IN SERVICE		NOTE B		
166	Production	(Worksheet A In 1.C)	-	NA 0.00000	-
167	Less: Production ARO (Enter Negative)	(Worksheet A In 2.C)	-	NA 0.00000	-
168	Transmission	(Worksheet A In 3.C & Ln	-	DA	-
169	Less: Transmission ARO (Enter Negative)	276) (Worksheet A In 4.C)	_	TP 0.00000	-
170	Plus: Transmission Plant-in-Service Additions (Worksheet B)	(Transmission in the	N/A	NA 0.00000	N/A
171	Plus: Additional Trans Plant on Transferred Assets (Worksheet B)		N/A	NA 0.00000	N/A
172	Distribution	(Worksheet A In 5.C)	-	NA 0.00000	-
173 174	Less: Distribution ARO (Enter Negative) General Plant	(Worksheet A In 6.C) (Worksheet A In 7.C)		NA 0.00000 W/S #DIV/0!	- #DIV/0!
175	Less: General Plant ARO (Enter Negative)	(Worksheet A In 7.6)	-	W/S #DIV/0!	#DIV/0!
176	Intangible Plant	(Worksheet A In 9.C)	<u> </u>	W/S #DIV/0!	#DIV/0!
177	TOTAL GROSS PLANT	(sum Ins 166 to 176)	-	GP(h)= 0.000000	#DIV/0!
170	ACCUMULATED DEPRECIATION AND AMORTIZATION			GTD= #DIV/0!	
178 179	Production	(Worksheet A In 12.C)	_	NA 0.00000	_
180	Less: Production ARO (Enter Negative)	(Worksheet A In 13.C)	-	NA 0.00000	-
		(Worksheet A In 14.C &		TD4	
181	Transmission	28.C)	-	TP1= 0.00000	-
182	Less: Transmission ARO (Enter Negative)	(Worksheet A In 15.C)	-	TP1= 0.00000	-
183	Plus: Transmission Plant-in-Service Additions (Worksheet B)		N/A	DA 1.00000	N/A
184 185	Plus: Additional Projected Deprec on Transferred Assets (Worksheet B) Plus: Additional Transmission Depreciation for 2015 (In 244)		N/A N/A	DA 1.00000 TP1 0.00000	N/A N/A
186	Plus: Additional General & Intangible Depreciation for 2015 (In 246+In 247)		N/A	W/S #DIV/0!	N/A
187	Plus: Additional Accum Deprec on Transferred Assets (Worksheet B)		N/A	DA 1.00000	N/A
188	Distribution	(Worksheet A In 16.C)	-	NA 0.00000	-
189	Less: Distribution ARO (Enter Negative)	(Worksheet A In 17.C)	-	NA 0.00000	- #DIV//OI
190 191	General Plant Less: General Plant ARO (Enter Negative)	(Worksheet A In 18.C) (Worksheet A In 19.C)	<u>-</u>	W/S #DIV/0! W/S #DIV/0!	#DIV/0! #DIV/0!
192	Intangible Plant	(Worksheet A In 20.C)	-	W/S #DIV/0!	#DIV/0!
193	TOTAL ACCUMULATED DEPRECIATION	(sum Ins 179 to 192)	-		#DIV/0!
404	NET DI ANT IN CEDVICE				
194 195	NET PLANT IN SERVICE Production	(In 166 + In 167 - In 179 - In 180)	_		_
196	Transmission	(In 168 + In 169 - In 181 - In 182)	-		-
197	Plus: Transmission Plant-in-Service Additions (In 170 - In 183)		N/A		N/A
198	Plus: Additional Trans Plant on Transferred Assets (In 171 - In 184)		N/A		N/A
199 200	Plus: Additional Transmission Depreciation for 2015 (-ln 185) Plus: Additional General & Intangible Depreciation for 2015 (-ln 186)		N/A N/A		N/A N/A
201	Plus: Additional Accum Deprec on Transferred Assets (Worksheet B) (-In 18)	7)	N/A		N/A
202	Distribution	(ln 172 + ln 173 - ln 188 - ln 189)			-
203	General Plant	(ln 174 + ln 175 - ln 190 - ln 191)	-		#DIV/0!
204 205	Intangible Plant TOTAL NET PLANT IN SERVICE	(In 176 - In 192) (sum Ins 195 to 204)		NP(h)= 0.000000	#DIV/0! #DIV/0!
203	TOTAL NETT LANT IN SERVICE	(30111113 133 to 204)	-	N1 (11)= 0.000000	#DIV/0:
206	DEFERRED TAX ADJUSTMENTS TO RATE BASE	(Note E)		NIA	
207 208	Account No. 281.1 (enter negative) Account No. 282.1 (enter negative)	272-273.8.k (Worksheet C, In 1.C & In 3.J)	- -	NA DA	- #DIV/0!
209	Account No. 283.1 (enter negative)	(Worksheet C, In 10.C & Ln 12.J)	-	DA	#DIV/0!
210	Account No. 190.1	(Worksheet C, In 19.C & Ln 21.J)	-	DA	#DIV/0!
211	Account No. 255 (enter negative)	(Worksheet C, In 28.C & Ln 30.J)	-	DA	- "DIV/OI
212	TOTAL ADJUSTMENTS	(sum Ins 207 to 211)	-		#DIV/0!
213	PLANT HELD FOR FUTURE USE	(Worksheet A In 29.C & In 30.C)	-	DA	-
214 215	WORKING CAPITAL Cash Working Capital	(Note F) (1/8 * In 230) (Note G)			
215 216	Transmission Materials & Supplies	(Worksheet D, In 2.(D))	- -	TP 0.00000	- -
217	A&G Materials & Supplies	(Worksheet D, In 3.(D))	-	W/S #DIV/0!	#DIV/0!
218	Stores Expense	(Worksheet D, In 4.(D))	-	GP(h) 0.00000	
219 220	Prepayments (Account 165) - Labor Allocated Prepayments (Account 165) - Gross Plant	(Worksheet D, In 5.G) (Worksheet D, In 5.F)	-	W/S #DIV/0! GP(h) 0.00000	#DIV/0!
220 221	Prepayments (Account 165) - Gross Plant Prepayments (Account 165) - Transmission Only	(Worksheet D, In 5.E)	- -	DA 1.00000	- -
222	Prepayments (Account 165) - Unallocable	(Worksheet D, In 5.D)		NA 0.00000	
223	TOTAL WORKING CAPITAL	(sum Ins 215 to 222)	<u></u>		#DIV/0!
004	IDD CONTRIBUTIONS FOR CONSTRUCTION	(Note II) (Morkshoot F. In 7 (D))		DA 4.00000	

(Note H) (Worksheet E, In 7.(B))

IPP CONTRIBUTIONS FOR CONSTRUCTION

RATE BASE (sum Ins 205, 212, 213, 223, 224)

DA

DA

1.00000

#DIV/0!

#DIV/0!

#DIV/0!

AEP West SPP Member Companies Transmission Cost of Service Formula Rate Utilizing Historic Cost Data for 2014 with Year-End Rate Base Balances

PUBLIC SERVICE COMPANY OF OKLAHOMA

	(1)	(2)	(3)	(4)	(5)
	EXPENSE, TAXES, RETURN & REVENUE REQUIREMENTS CALCULATION	Data Sources (See "General Notes")	TO Total	<u>Allocator</u>	Total <u>Transmission</u>
Line No.	OPERATION & MAINTENANCE EXPENSE				
226	Transmission	321.112.b			
227	Less: Total Account 561	(Note I) 321.84-92.b			
228	Less: Account 565	(Note J) 321.96.b			
229	Less: expenses 100% assigned to TO billed customers (Worksheet I, In 14)	(10.00)	-		
230	Total O&M Allocable to Transmission	(Ins 226 - 227 - 228 - 229)	-	TP 0.00000	-
231	Administrative and General	323.197.b (Note K, M)			
232	Less: Acct. 924, Property Insurance	323.185.b			
233	Acct. 928, Reg. Com. Exp.	323.189.b			
234	Acct. 930.1, Gen. Advert. Exp.	323.191.b			
235	Acct. 930.2, Misc. Gen. Exp.	323.192.b			
236	Balance of A & G	(In 231 - sum In 232 to In 235)	-	W/S #DIV/0!	#DIV/0!
237	Plus: Acct. 924, Property Insurance	(In 232)	-	GP(h) 0.00000	-
238	Acct. 928 - Transmission Specific	Worksheet J In 20 10.(E) (Note L)	-	TP 0.00000	-
239	Acct 930.1 - Only safety related ads -Direct	Worksheet J In 34 24.(E) (Note L)	-	TP 0.00000	-
240	Acct 930.2 - Misc Gen. Exp Trans	Worksheet J In 43 33.(E) (Note L)	-	DA 1.00000	-
241	Less: PBOP Expense In Acct. 926 Adjustment	Worksheet J In 10.C (Note M)	_	W/S #DIV/0!	# DIV/0!
241	A & G Subtotal	(sum Ins 236 to 240 less in 241)	-		#DIV/0!
242	TOTAL O & M EXPENSE	(ln 230 + ln 241)	-		#DIV/0!
243	DEPRECIATION AND AMORTIZATION EXPENSE				
244	Transmission	336.7.f		TP 0.00000	-
245	Plus: Transmission Plant-in-Service Additions (Worksheet B)		N/A		N/A
246	General	336.10.f		W/S #DIV/0!	#DIV/0!
247	Intangible	336.1.f		W/S #DIV/0!	#DIV/0!
248	TOTAL DEPRECIATION AND AMORTIZATION	(sum Ins 244 to 247)	-		#DIV/0!
249	TAXES OTHER THAN INCOME	(Note N)			
250	Labor Related	_			
251	Payroll	Worksheet L, Col. D	-	W/S #DIV/0!	#DIV/0!
252	Plant_Related				
253	Property	Worksheet L, Col. C	-	GP(h) 0.00000	-
254	Gross Receipts/Sales & Use	Worksheet L, Col. F	-	NA 0.00000	-
255	Other	Worksheet L, Col. E	- _	GP(h) 0.00000	- "D" //01
256	TOTAL OTHER TAXES	(sum Ins 251 to 255)	-		#DIV/0!
257	INCOME TAXES	(Note O)			
258	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =	•	38.56%		
259	EIT=(T/(1-T)) * (1-(WCLTD/WACC)) =		0.00%		
260	where WCLTD=(In 296) and WACC = (In 299)				
261	and FIT, SIT & p are as given in Note O.				
262	GRCF=1 / (1 - T) = (from In 258)		1.6277		
263	Amortized Investment Tax Credit (enter negative)	(FF1 p.114, ln 19.c)			
264	Income Tax Calculation	(ln 259 * ln 267)	-		#DIV/0!
265	ITC adjustment	(In 262 * In 263)	<u> </u>	NP(h) 0.00000	
266	TOTAL INCOME TAXES	(sum Ins 264 to 265)	-		#DIV/0!
267	RETURN ON RATE BASE (Rate Base*WACC)	(In 225 * In 299)	-		#DIV/0!

INTEREST ON IPP CONTRIBUTION FOR CONST. (Note E) (Worksheet E, In 2)

REVENUE REQUIREMENT BEFORE TEXAS GROSS MARGIN TAX

REVENUE REQUIREMENT INCLUDING GROSS MARGIN TAX

(sum Ins 242, 248, 256, 266, 267, 268)

TEXAS GROSS MARGIN TAX (Note P) (Worksheet K)

268

269

270

271

272

PUBLIC SERVICE COMPANY OF OKLAHOMA

SUPPORTING CALCULATIONS

ln								
No.	TRANSMISSION PLANT INCLUDED IN SPP TARIFF							
273	Total transmission plant	(In 168)						-
274	Less transmission plant excluded from SPP Tariff (Worksheet A, In 23	Ba Col. (C)) (Note Q)						-
275	Less transmission plant included in OATT Ancillary Services (Workshe							-
276	Transmission plant included in SPP Tariff	(In 273 - In 274 - In 275)					_	-
277	Percent of transmission plant in SPP Tariff	(In 276 / In 273)					TP=	0.00000
				Payroll Billed from				
278	WAGES & SALARY ALLOCATOR (W/S)	(Note S)	Direct Payroll	AEP Service Corp.	Total			
279	Production	354.20.b			-	NA	0.00000	-
280	Transmission	354.21.b			-	TP	0.00000	-
281	Regional Market Expenses	354.22.b		0	-	NA	0.00000	-
282	Distribution	354.23.b			-	NA	0.00000	-
283	Other (Excludes A&G)	354.24,25,26.b			-	NA	0.00000	-
284	Total	(sum Ins 279 to 283)		0 0	0			-
285	Transmission related amount						W/S=	#DIV/0!
286	WEIGHTED AVERAGE COST OF CAPITAL (WACC)							\$
287		Long Term Interest (Works	heet M. In. 17. col. (D))				
288		Preferred Stock Dividends						-
289	Development of Common Stock:		, , ,					
290	•	Proprietary Capital (112.16	.c)					-
291		Less Preferred Stock (In 29						-
292		Less Account 216.1 (112.1	•					-
293		Less Account 219.1 (112.1	,					-
294		Common Stock (In 290 - In	,					-
		•	,	Capital Structure P	ercentages ercentages		Cost	
295		\$		Actual	Cap Limit		(Note T)	Weighted
296	Long Term Debt (Worksheet M, In. 17, col. (B))	-		0.00%	0.00%	_	-	0.0000
297	Preferred Stock (Worksheet M, In. 21, col. (B))	-		0.00%	0.00%		-	0.0000
298	Common Stock (In 294) (Note U)	-		0.00%	0.00%		11.2%	0.0000
299	Total (sum lns 296 to 298)	-					WACC=	0.0000
300	Capital Structure Equity Limit (Note U)	52.5%						

AEP - SPP Formula Rate PSO TCOS - Historic Page: 17 of 69

AEP West SPP Member Companies Transmission Cost of Service Formula Rate Utilizing Historic Cost Data for 2014 with Year-End Rate Base Balances

PUBLIC SERVICE COMPANY OF OKLAHOMA

<u>Letter</u> <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.

- 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 this TCOS. Line 165 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 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 230.
- 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 268.
- 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.
- 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.
- The Post-Employment Benefits other than Pension ("PBOP") amount is included in the Administrative and General total, and is based on current year expense. For year XXXX, the amount is \$XXXXXX. The annual actuarial valuation report supporting the derivation of the PBOP expense, along with an explanation of PBOP derivation process, is submitted during the formula rate annual update.
 - 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 258) multiplied by (1/1-T). If the applicable tax rates are zero enter 0.

Inputs Required: FIT = 35.00%
SIT= 5.48%

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 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 287) / long term debt (ln 296). Preferred Stock cost rate = preferred dividends (ln 288) / preferred outstanding (ln 297). 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 this date it can only be changed via an approved 205 or 206 filing.

PUBLIC SERVICE COMPANY OF OKLAHOMA

Line No. 1	REVENUE REQUIREMENT (w/o incentives)	(In 106)	Total	Allo	cator		ansmission Amount #DIV/0!
2	REVENUE CREDITS Transmission Credits	(Note A) (Worksheet H)		DA	1.00000	\$	_
4 5	Assoc. Business Development Total Revenue Credits	(Worksheet H)		DA	1.00000	\$ \$	-
6	REVENUE REQUIREMENT For All Company Facilities	(In 1 less In 5)					#DIV/0!
MEN	O: The Carrying Charge Calculations on lines 9 to 14 k	pelow is used in calculating project revenue requirements for these projects shown on line 7 is included in the		on-incentive			
7	Trued-Up Revenue Requirement for SPP BPU Regional G)	Facilities (w/o incentives) (Worksheet	-	DA	1.00000	\$	-
8	NET PLANT CARRYING CHARGE (w/o incentives) (Not	,					
9	Annual Rate	(ln 1/ ln 39 x 100%)					0.00%
10	Monthly Rate	(ln 9 / 12)					0.00%
11	NET PLANT CARRYING CHARGE ON LINE 9, W/O DE	PRECIATION (w/o incentives) (Note B)					
12	Annual Rate	((ln 1 - ln 82) / ln 39 x 100%)					0.00%
13 14	NET PLANT CARRYING CHARGE ON LINE 11, W/O IN Annual Rate	ICOME TAXES, RETURN (Note B) ((In 1 - In 82 - In 103 - In 104) / In 39 x 100%)					0.00%
15	ADDITIONAL REVENUE REQUIREMENT for projects w/	incentive ROE's (Note C) (Worksheet G)					-

(5)

#DIV/0!

(4)

AEP West SPP Member Companies Transmission Cost of Service Formula Rate Utilizing Actual Cost Data for 2014 with Average Ratebase Balances

PUBLIC SERVICE COMPANY OF OKLAHOMA

(1) (2)

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

	DATE DAGE OAL OUL ATION	Data Sources	TO T. (.)	A.II.	1	Total
Line	RATE BASE CALCULATION	(See "General Notes")	<u>TO Total</u> NOTE D	Allo	ocator	<u>Transmission</u>
No.	GROSS PLANT IN SERVICE		NOTE B			
16	Production	(Worksheet A In 1.E)	<u>-</u>	NA	0.00000	_
17	Less: Production ARO (Enter Negative)	(Worksheet A In 2.E)	<u>-</u>	NA	0.00000	_
18	Transmission	(Worksheet A In 3.E & Ln 113)	-	DA		_
19	Less: Transmission ARO (Enter Negative)	(Worksheet A In 4.E)	-	TP	0.00000	-
20	Distribution	(Worksheet A In 5.E)	-	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)	-	W/S	0.00000	-
23	Less: General Plant ARO (Enter Negative)	(Worksheet A In 8.E)	<u>-</u>	W/S	0.00000	-
24	Intangible Plant	(Worksheet A In 9.E)	-	W/S	0.00000	-
25	TOTAL GROSS PLANT	(sum Ins 16 to 24)	-	GP(TU)=	0.00000	-
		,		ĠTĎ=	#DIV/0!	
26	ACCUMULATED DEPRECIATION AND AMORTIZATION	N				
27	Production	(Worksheet A In 12.E)	-	NA	0.00000	-
28	Less: Production ARO (Enter Negative)	(Worksheet A In 13.E)	-	NA	0.00000	-
29	Transmission	(Worksheet A In 14.E & 28.E)	-	TP1=	0.00000	-
30	Less: Transmission ARO (Enter Negative)	(Worksheet A In 15.E)	-	TP1=	0.00000	-
31	Distribution	(Worksheet A In 16.E)	-	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)	-	W/S	0.00000	-
34	Less: General Plant ARO (Enter Negative)	(Worksheet A In 19.E)	-	W/S	0.00000	-
35	Intangible Plant	(Worksheet A In 20.E)	-	W/S	0.00000	-
36	TOTAL ACCUMULATED DEPRECIATION	(sum Ins 27 to 35)	-			-
37	NET PLANT IN SERVICE					
38	Production	(ln 16 + ln 17 - ln 27 - ln 28)	-			-
39	Transmission	(In 18 + In 19 - In 29 - In 30)	-			-
40	Distribution	(ln 20 + ln 21 - ln 31 - ln 32)	-			-
41	General Plant	(ln 22 + ln 23 - ln 33 - ln 34)	-			-
42	Intangible Plant	(In 24 - In 35)				
43	TOTAL NET PLANT IN SERVICE	(sum Ins 38 to 42)	-	NP(TU)=	0.00000	-
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)	-	DA		#DIV/0!
47	Account No. 283.1 (enter negative)	(Worksheet C, In 16.C & Ln 18.J)	-	DA		#DIV/0!
48	Account No. 190.1	(Worksheet C, In 25.C & Ln 27.J)	-	DA		#DIV/0!
49	Account No. 255 (enter negative)	(Worksheet C, In 34.C & Ln 36.J)	-	DA		<u>.</u>
50	TOTAL ADJUSTMENTS	(sum Ins 45 to 49)	-			#DIV/0!
		,				
51	PLANT HELD FOR FUTURE USE	(Worksheet A In 29.E & In 30.E)	-	DA		-
52	WORKING CAPITAL	(Note F)				
53	Cash Working Capital	(1/8 * In 68) (Note G)	-			_
54	Transmission Materials & Supplies	(Worksheet D, In 2.(F))	-	TP	0.00000	_
55	A&G Materials & Supplies	(Worksheet D, In 3.(F))	-	W/S	0.00000	-
56	Stores Expense	(Worksheet D, In 4.(F))	<u>-</u>	GP(TU)	0.00000	_
57	Prepayments (Account 165) - Labor Allocated	(Worksheet D, In 7.G)	<u>-</u>	W/S	0.00000	-
58	Prepayments (Account 165) - Gross Plant	(Worksheet D, In 7.F)	<u>-</u>	GP(TU)	0.00000	_
59	Prepayments (Account 165) - Transmission Only	(Worksheet D, In 7.E)	<u>-</u>	DA	1.00000	_
60	Prepayments (Account 165) - Unallocable	(Worksheet D, In 7.D)	0	NA	0.00000	_
61	TOTAL WORKING CAPITAL	(sum Ins 53 to 60)			2.22300	
	-	,				
62	IPP CONTRIBUTIONS FOR CONSTRUCTION	(Note H) (Worksheet E, In 8.(B))	-	DA	1.00000	-

PUBLIC SERVICE COMPANY OF OKLAHOMA

(1) (2) (3) (4)

	EXPENSE, TAXES, RETURN & REVENUE REQUIREMENTS CALCULATION	Data Sources (See "General Notes")	<u>TO Total</u>	Alloc	<u>cator</u>	Total <u>Transmission</u>
Line No.	OPERATION & MAINTENANCE EXPENSE					
64	Transmission	321.112.b				
65	Less: Total Account 561	(Note I) 321.84-92.b				
66	Less: Account 565	(Note J) 321.94-92.b	<u>-</u>			
67	Less: expenses 100% assigned to TO billed customers	,	\$0			
68	Total O&M Allocable to Transmission	(Ins 64 - 65 - 66 - 67)	ΦΟ	TP	0.00000	
00	Total Oxivi Allocable to Transmission	(115 04 - 05 - 00 - 07)	-	IF	0.00000	-
69	Administrative and General	323.197.b (Note K, M)	-			
70	Less: Acct. 924, Property Insurance	323.185.b	-			
71	Acct. 928, Reg. Com. Exp.	323.189.b	-			
72	Acct. 930.1, Gen. Advert. Exp.	323.191.b	-			
73	Acct. 930.2, Misc. Gen. Exp.	323.192.b	-			
74	Balance of A & G	(In 69 - sum In 70 to In 73)	-	W/S	0.00000	-
75	Plus: Acct. 924, Property Insurance	(In 70)	<u>-</u>	GP(TU)	0.00000	-
76	Acct. 928 - Transmission Specific	Worksheet J In 20 10.(E) (Note L)	<u>-</u>	TP	0.00000	-
77	Acct 930.1 - Only safety related ads -Direct	Worksheet J In 34 24.(E) (Note L)	-	GP(TU)	0.00000	-
78	Acct 930.2 - Misc Gen. Exp Trans	Worksheet J In 43 33.(E) (Note L)	-	DA	1.00000	-
79	Less: PBOP Expense In Acct. 926 Adjustment	Worksheet J In 10.C (Note M)		W/S	0.00000	
79	A & G Subtotal	(sum Ins 74 to 78 less In 79)	-	, -		-
		,				
80	TOTAL O & M EXPENSE	(ln 68 + ln 79)	-			-
81	DEPRECIATION AND AMORTIZATION EXPENSE					
82	Transmission	336.7.f	-	TP	0.00000	-
83	General	336.10.f	-	W/S	0.00000	-
84	Intangible	336.1.f	<u>-</u>	W/S	0.00000	-
85	TOTAL DEPRECIATION AND AMORTIZATION	(sum Ins 82 to 84)	-			-
86	TAXES OTHER THAN INCOME	(Note N)				
87	Labor_Related					
88	Payroll	Worksheet L, Col. D	-	W/S	0.00000	-
89	Plant_Related			()		
90	Property	Worksheet L, Col. C	-	GP(TU)	0.00000	-
91	Gross Receipts/Sales & Use	Worksheet L, Col. F	-	NA OD/THY	0.00000	-
92	Other	Worksheet L, Col. E	<u> </u>	GP(TU)	0.00000	
93	TOTAL OTHER TAXES	(sum Ins 88 to 92)	-			-
94	INCOME TAXES	(Note O)				
95	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		38.56%			
96	EIT=(T/(1-T)) * (1-(WCLTD/WACC)) =		#DIV/0!			
97	where WCLTD=(In 133) and WACC = (In 136)					
98	and FIT, SIT & p are as given in Note O.					
99	GRCF=1 / (1 - T) = (from In 95)		1.6277			
100	Amortized Investment Tax Credit (enter negative)	(FF1 p.114, ln 19.c)	-			
101	Income Tax Calculation	(In 96 * In 104)	#DIV/0!			#DIV/0!
102	ITC adjustment	(ln 99 * ln 100)	-	NP(TU)	0.00000	-
103	TOTAL INCOME TAXES	(sum Ins 101 to 102)	#DIV/0!	, ,		#DIV/0!
104	RETURN ON RATE BASE (Rate Base*WACC)	(ln 63 * ln 136)	#DIV/0!			#DIV/0!
	·					
105	INTEREST ON IPP CONTRIBUTION FOR CONST. (No	te E) (Worksheet E, In 2)	-	DA	1.00000	-
106	REVENUE REQUIREMENT BEFORE TEXAS GROSS	MARGIN TAX	#DIV/0!			#DIV/0!
107	(sum Ins 80, 85, 93, 103, 104, 105)					
108	TEXAS GROSS MARGIN TAX (Note P) (Worksheet K)		#DIV/0!	DA		#DIV/0!
109	REVENUE REQUIREMENT INCLUDING GROSS MARC	GIN TAX	#DIV/0!			#DIV/0!

PUBLIC SERVICE COMPANY OF OKLAHOMA

SUPPORTING CALCULATIONS

ln									
No.	TRANSMISSION PLANT INCLUDED IN SPP TARIFF								
110	Total transmission plant	(In 18)							-
111	Less transmission plant excluded from SPP Tariff (Wo	` ,							-
112	Less transmission plant included in OATT Ancillary Se		te R)						-
113	Transmission plant included in SPP Tariff	(ln 110 - ln 111 - ln 112)							-
114	Percent of transmission plant in SPP Tariff	(ln 113 / ln 110)						TP=	0.00000
				Payroll Bill					
115	WAGES & SALARY ALLOCATOR (W/S)	(Note S)	Direct Payroll	AEP Servi	ce Corp.	Total			
116	Production	354.20.b		0	0	-	NA	0.00000	-
117	Transmission	354.21.b		0	0	-	TP	0.00000	-
118	Regional Market Expenses	354.22.b		0	0	-	NA	0.00000	-
119	Distribution	354.23.b		0	0	-	NA	0.00000	-
120	Other (Excludes A&G)	0		0	0	-	NA	0.00000	-
121	Total	(sum Ins 116 to 120)		0	0	0			-
122	Transmission related amount							W/S=	0.00000
123	WEIGHTED AVERAGE COST OF CAPITAL (WACC)								\$
124	Long Term Interest	Long Term Interest (Worksheet N, In.	19, col. (E))						#DIV/0!
125	Preferred Dividends	Preferred Stock Dividends (Worksheet	. ,,						-
126	Development of Common Stock:	`							Average
127	Proprietary Capital	(Worksheet N, In. 1, col. (E))							#DIV/0!
128	Less Preferred Stock (In 134)	(Worksheet N, In. 2, col. (E))							-
129	Less Account 216.1	(Worksheet N, In. 3, col. (E))							-
130	Less Account 219	(Worksheet N, In. 4, col. (E))							#DIV/0!
131	Common Stock	(ln 127 - ln 128 - ln 129 - ln 130)							#DIV/0!
						<u>Percentages</u>		Cost	
132		2014 Avg Balances	_	Actu		Cap Limit	_	(Note T)	Weighted
133	Avg Long Term Debt (Worksheet N, In. 10, col. (E))	-		#DIV		#DIV/0!		0.00%	#DIV/0!
134	Avg Preferred Stock (Worksheet N, In. 46, col. (E))	-		#DIV		#DIV/0!		0.00%	#DIV/0!
135	Avg Common Stock (In 131) (Note U)	#DIV/0!	-	#DIV	/0!	#DIV/0!		11.20%	#DIV/0!
136	Total (sum lns 133 to 135)	#DIV/0!						WACC=	#DIV/0!
137	Capital Structure Equity Limit (Note U)	52.5%							

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.

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- F Identified as being transmission related or functionally booked to transmission.

M

Ν

R

- 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 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 105.
- 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.
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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.

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 "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 95) 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.
- 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 124) / long term debt (ln 133). Preferred Stock cost rate = preferred dividends (ln 125) / preferred outstanding (ln 134). 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.

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.

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 filling.

AEP West SPP Member Companies 2015 Cost of Service Formula Rate Worksheet A - Detail Plant Balances PUBLIC SERVICE COMPANY OF OKLAHOMA

Lina	(A)	(B)	(C)	(D)	(E) Average Balance for	
<u>Line</u> <u>Number</u>	Rate Base Item & Supporting Balance	Source of Data	Balances @ 12/31/2014	<u>Balances</u> 12/31/2013	2014	
NOTE: Function	onal ARO investment and accumulated depreciation ba	alances shown below are included in the total function	onal balances shown here.			
Plant Investme	ent Balances					
1	Production Plant In Service	FF1, page 205 Col.(g) & pg. 204 Col. (b), ln 46			-	
2	Production Asset Retirement Obligation (ARO)	FF1, page 205&204, Col.(g)&(b), Ins 15,24,34,44			-	
3	Transmission Plant In Service	FF1, page 207 Col.(g) & pg. 206 Col. (b), ln 58			-	
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			-	
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			-	
8	General Asset Retirement Obligation	FF1, page 207 Col.(g) & pg. 206 Col. (b), ln 98			-	
9	Intangible Plant In Service	FF1, page 205 Col.(g) & pg. 204 Col. (b), ln 5			-	
10	Total Property Investment Balance	(Sum of Lines: 1, 3, 5, 7, 9)	-	<u> </u>	-	
11	Total ARO Balance (included in total on line 10)	(Sum of Lines: 2, 4, 6, 8)	-	-	-	
	Depreciation & Amortization Balances					
12	Production Accumulated Depreciation	FF1, page 219, Ins 20-24, Col. (b)			-	
13	Production ARO Accumulated Depreciation	Company Records			-	
14	Transmission Accumulated Depreciation	FF1, page 219, ln 25, Col. (b)			-	
15	Transmission ARO Accumulated Depreciation	Company Records			-	
16	Distribution Accumulated Depreciation	FF1, page 219, ln 26, Col. (b)			-	
17	Distribution ARO Accumulated Depreciation	Company Records			-	
18	General Accumulated Depreciation	FF1, page 219, ln 28, Col. (b)			-	
19	General ARO Accumulated Depreciation	Company Records			-	
20	Intangible Accumulated Amortization	FF1, page 200, ln 21, Col. (b)			-	
21	Total Accumulated Depreciation or Amortization	(Sum of Lines: 12, 14, 16, 18, 20)	-	-	-	
22	Total ARO Balance (included in total on line 21)	(Sum of Lines: 13, 15, 17, 19)	-	-	-	
Generation Ste	ep-Up Units GSU Investment Amount	Company Records				
24	GSU Accumulated Depreciation	Company Records				
25	GSU Net Balance	(Line 23 - Line 24)	<u> </u>	-	-	
<u>Transmission</u> 23a	Plant Excluded from SPP Tariff (see TCOS Note Q) Excluded Facilities Investment Amount	Company Records			_	
24a	Excluded Facilities Accumulated Depreciation	Company Records			-	
25a	Excluded Facilities Net Balance	(Line 23a - Line 24a)	<u> </u>	-		
<u>Transmission</u> 26	Accumulated Depreciation Net of GSU/Excluded Faciliter Transmission Accumulated Depreciation	ties Accumulated Depreciation (Line 14 Above)	_	_	_	
27	Less: GSU & Excl Facilities Acc Dep	(Line 24 + Line 24a Above)	_	_	_	
	Subtotal of Transmission Assumulated Depresiation					
28	Net of GSU/Excluded Facilities	(Line 26 - Line 27)	-	-	-	
Plant Held For	Future Use					
29	Plant Held For Future Use	FF1, page 214, ln 47, Col. (d)			-	
30	Transmission Plant Held For Future	Company Records	-	-	-	

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AEP West SPP Member Companies 2015 Cost of Service Formula Rate Projected on 2014 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 (2014) (P.206, In 58,(b)):	-
2	Transmission Plant @ End of Historic Period (2014) (P.207, In 58,(g)):	-
3		
4	Average Balance of Transmission Investment	-
5	Annual Depreciation Expense, Historic TCOS, In 244	-
6	Composite Depreciation Rate	0.00%
7	Round to 0% to Reflect a Composite Life of 0 Years	0.00%

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

8	Month in Service	Capitalized Balance	Composite Annual Depreciation Rate	Annual Depreciation	Month	lly Depreciation	No. Months Depreciation	First Year Depreciation Expense	
9	January		0.00%	\$ -	\$	-	11	\$ -	
10	February		0.00%	\$ -	\$	-	10	\$ -	
11	March		0.00%	\$ -	\$	-	9	\$ -	
12	April		0.00%	\$ -	\$	-	8	\$ -	
13	May		0.00%	\$ -	\$	-	7	\$ -	
14	June		0.00%	\$ -	\$	-	6	\$ -	
15	July		0.00%	\$ -	\$	-	5	\$ -	
16	August		0.00%	\$ -	\$	-	4	\$ -	
17	September		0.00%	\$ -	\$	-	3	\$ -	
18	October		0.00%	\$ -	\$	-	2	\$ -	
19	November		0.00%	\$ -	\$	-	1	\$ -	
20	December		0.00%	\$ -	\$	-	0	\$ -	
21	Investment	\$ -				Depr	eciation Expense	\$ -	_

III. Plant Transferred

22	\$ - <== This input area is for original cost plant
23	\$ - <== 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)	\$ - <== This input area is for additional Depreciation Expense

AEP West SPP Member Companies 2015 Cost of Service Formula Rate Worksheet C - ADIT Balances used in Projection & True-Up PUBLIC SERVICE COMPANY OF OKLAHOMA

Line <u>No.</u>	(A) <u>Acc. No.</u>	(B) <u>Description</u>	(C) YE Balance	(E) <u>Exclusions *</u>	(F) 100% Transmission <u>Related</u>	(G) PTD Plant <u>Related</u>	(H) Transmission & Distribution <u>Plant Related</u>	(I) Labor <u>Related</u>	(J) Total Included in Rate base (E)+(F)+(G)+(H)
1	282.1	Account 282 - Form-1 page 274-275, Ln 2 Col. (k) 282 Balance to Use in Projection 2014 Year End Tax Deferrals - WS C-1	-	-	_	-	-		
2 3	282.1 282.1	Transmission Allocator from Historic TCOS [GP or W/S] Allocated Total		<u>0.0000%</u> 0	<u>100.0000%</u> 0	<u>0.0000%</u> 0	<u>#DIV/0!</u> #DIV/0!	#DIV/0! #DIV/0!	#DIV/0!
4 5	282.1 282.1	282 Balance to Use in True-Up 2014 Year End Tax Deferrals - WS C-1 2013 Year End Tax Deferrals - WS C-2	:	- -	-	-	-	-	
6 7 8 9		Subtotal Average Balance Transmission Allocator from True-Up TCOS [GP or W/S] Allocated Total	0	0 0.0000% 0	- 0 <u>100.0000%</u> 0	0 0.0000% 0	- 0 <u>#DIV/0!</u> #DIV/0!	- - <u>0.0000%</u> 0 [#DIV/0!
		Account 283 - Form-1 page 276-277, Ln 9, Col (k) 283 Balance to Use in Projection							
10 11 12	283.1 283.1 283.1	2014 Year End Tax Deferrals - WS C-1 Transmission Allocator from Historic TCOS [GP or W/S] Allocated Total	<u>-</u>	<u>0.0000%</u> 0	100.0000% 0	<u>0.0000%</u> 0	#DIV/0! #DIV/0!	#DIV/0! #DIV/0!	#DIV/0!
13 14	283.1 283.1	283 Balance to Use in True-Up 2014 Year End Tax Deferrals - WS C-1 2013 Year End Tax Deferrals - WS C-2	:					-	
15 16 17 18		Subtotal Average Balance Transmission Allocator from True-Up TCOS [GP or W/S] Allocated Total	0	0 0.0000% 0	- 0 <u>100.0000%</u> 0	0 0.0000% 0	#DIV/0! #DIV/0!	0 0.0000% 0 [#DIV/0!
		Account 190 - Form-1 page 234, Ln 8, Col. (c)							
19 20 21	190.1 190.1 190.1	190 Balance to Use in Projection 2014 Year End Tax Deferrals - Ws C-1 Transmission Allocator from Historic TCOS [GP or W/S] Allocated Total	-	<u>0.0000%</u> 0	100.0000% 0	<u>0.0000%</u> 0	#DIV/0! #DIV/0!	#DIV/0! #DIV/0!	#DIV/0!
22 23	190.1 190.1	190 Balance to Use in True-Up 2014 Year End Tax Deferrals - Ws C-1 2013 Year End Tax Deferrals - Ws C-2	- -	- -	- -	- -	- -	- -	
24 25 26 27		Subtotal Average Balance Transmission Allocator from True-Up TCOS [GP or W/S] Allocated Total	0	0 0.0000 <u>%</u> 0	- 0 <u>100.0000%</u> 0	0 0.0000% 0	- 0 <u>#DIV/0!</u> #DIV/0!	0 0.0000% 0 [#DIV/0!
		Account 255 - Form-1 page 266-267			<u>Ir</u>	Pre 1971 ITC ncludable in Rate			
28 29 30	255.0 255.0 255.0	255 Balance to Use in Projection Acc Defrd ITC - Federal - 12/31/2014 (FF1 p. 267, Ln 2.h) Transmission Allocator from Historic TCOS [GP or W/S] Allocated Total	_	<u>N/A</u>	<u>N/A</u>	Base - 0.0000% 0	<u>N/A</u>	<u>N/A</u> [0
31 32	255.0 255.0	255 Balance to Use in True-Up Acc Defrd ITC - Federal - 12/31/2014 (FF1 p. 267, Ln 2.h) Acc Defrd ITC - Federal - 12/31/2013 (FF1 p. 266, Ln 2.b)	-						
33 34 35 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 <u>0.0000%</u> 0	<u>N/A</u>	<u>N/A</u> [0

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

Worksheet C-2 - ADIT & ITC Details

PUBLIC SERVICE COMPANY OF OKLAHOMA DETAIL OF DEFERRED INCOME TAX BALANCES AS OF DECEMBER 31, 2014

					AS OF DECEMBER 31, 2014		anatina Mathaul		
				Allocation		100%	ocation Method		
Account	Line #	Description	Balance	Basis	Exclusions Tra	nsmission	PTD Plant	T&D	Labor
2821001 2821001	210E 230A	LIBERALIZED DEPR-ELIG DFL ACRS BENEFIT NORMALIZED		PTD PTD			0		
2821001	230G	ACRS-ACCRUED BK REMOVAL COSTS		PTD			0		
2821001 2821001	230I 230J	CAPD INTEREST-SECTION 481(a)-CHANGE IN METHD RELOCATION CST-SECTION 481(a)-CHANGE IN METHD		PTD PTD			0		
2821001 2821001	230X 280H	R & D DEDUCTION - SEC 174 BK PLANT IN SERVICE - SFAS 143 - ARO		PTD E	0		0		
2821001	295A	GAIN/LOSS ON ACRS/MACRS PROPERTY		PTD	Ü		0		
2821001 2821001	295C 320A	GAIN/LOSS-ACRS/MACRS-BK/TX UNIT PROP ABFUDC		PTD PTD			0		
2821001	380J	INT EXP CAPITALIZED FOR TAX CIAC - BOOK RECEIPTS		PTD E	0		0		
2821001 2821001	390A 510H	PROPERTY TAX-NEW METHOD-BOOK		PTD	0		0		
2821001 2821001	532A 532C	PERCENT REPAIR ALLOWANCE BOOK/TAX UNIT OF PROPERTY ADJ		PTD PTD			0		
2821001	532D	BK/TX UNIT OF PROPERTY ADJ-SEC 481 ADJ		PTD			0		
2821001 2821001	534A 630R	CAPITALIZED RELOCATION COSTS ACCRD ENERGY CONSERV EXPEND		PTD PTD			0		
2821001 2821001	651A 710H	IMPAIRED ASSETS RES-FAS 121-BK AMORT ELEC PLT ACQ ADJS		E	0				
2821001	710T	AMORT CHELSEA MUN AUTH-TX		E	0				
2821001 2821001	710U 710V	CHELSEA ACQUSITON ADJ-25 YR TX PLANT ACQUSITION ADJ-CSIAP-TX		E E	0 0				
2821001 2821001	711J 711N	CASUALTY LOSS-STORMS CAPITALIZED SOFTWARE COSTS-TAX		PTD Labor			0		O
2821001	7110	BOOK LEASES CAPITALIZED FOR TAX		PTD			0		O
2821001 2821001	711R 712K	CAPITALIZED LEASES - A/C 1011 ASSETS CAPITALIZED SOFTWARE COST-BOOK		PTD Labor			0		0
2821001	910K	REMOVAL CST		PTD			0		
2821001 2821001	910N 930A	ACCRUED BK REMOVAL COST - ACRS BOOK > TAX BASIS-PRTSHP INVEST		PTD E	0		U		
2821001 2821001	930J 940I	PROV FOR WRITEDOWN OF INVEST 1985-1987 IRS AUDIT SETTLEMENT		E PTD	0		0		
2821001	960F-XS	EXCESS ADFIT 282		PTD			0	-	
2821001	(absolute va	TOTAL ELECTRIC ACCOUNT SUBTOTAL alue Total Company Amount Ties to FF1 p.275(k) Acct 282 Electric)	0		0	0	0	0	0
		•							
2831001		C ADSITC STATE C/F-DEF STATE TAX ASSET-L/T		Е	0				
2831001 2831001	014C-DSIT 433B	NOL-STATE C/F-DEF STATE TAX ASSET-L/T INTEREST-FUEL OVER/UNDER RECOVERY		E E	0 0				
2831001 2831001	533I 575E	INDIAN RESERVATION SECTION 481a ADJUSTMENT MTM BK GAIN-A/L-TAX DEFL		PTD E	-		0		
2831001	576E	MARK & SPREAD-DEFL-283-A/L		E	0				
2831001 2831001	605B 605C	ACCRUED BK PENSION EXPENSE ACCRUED BK PENSION COSTS - SFAS 158		Labor E	0				0
2831001	612E	ACCRUED RAIL SETTLEMENT - BNFS		E	0				
2831001 2831001	630J 630M	DEFD STORM DAMAGE RATE CASE DEFD CHGS		PTD PTD			0		
2831001 2831001	632U 638A	BK DEFL-DEMAND SIDE MNGMT EXP BOOK > TAX BASIS - EMA-A/C 283		PTD F	0		0		
2831001	660M	REG ASSET-CARRY COST ON STRANDED COST		E	0				
2831001 2831001	660N 660R	REG ASSET-DEFD CARRY COST ON STRANDED COST REG ASSET-DEFD ACCR VEGETATION MGT EXPENSE		PTD T&D			0	0	
2831001 2831001	661R	REG ASSET-SFAS 158 - PENSIONS REG ASSET-SFAS 158 - SERP		E	0				
2831001	661S 661T	REG ASSET-SFAS 158 - OPEB		E	0				
2831001 2831001	661V 663C	REG ASSET-RED ROCK FACILITY REG ASSET-GENERATION MAINTENANCE EXP		E E	0				
2831001	665G	REG ASSET-UND/REC PSO BPF		Ē	0				
2831001 2831001	667F 668X	REG ASSET-PSO ENVIRONMENTAL COMPLIANCE COSTS REG ASSET-WIND RECOVERABLE COSTS		E E	0 0				
2831001 2831001	669B 900A	REG ASSET-DEFERRED SRR RIDER EXPENSES LOSS ON REACQUIRED DEBT		E PTD	0		0		
2831001	906A	ACCRD SFAS 106 PST RETIRE EXP		Labor			O		O
2831001 2831001	906D 906Z	SFAS 106 PST RETIRE EXP - NON-DEDUCT CONT SFAS 106 - MEDICARE SUBSIDY - (PPACA)-REG ASSET		Labor Labor					0
2831001	913Y	BK DEFL - MERGER COSTS		E	0				
2831001	960X	STATE NOL CURRENT BENEFIT		_	0				
2831002	911Q-DSIT	DSIT ENTRY - NORMALIZED		PTD			0		
2831	(absolute va	TOTAL ELECTRIC ACCOUNT SUBTOTAL alue Total Company Amount Ties to FF1 p.277(k) Acct 283 Electric)	0		0	0	0	0	0
	(0.000.010								
1901001	011C	TAX CREDIT C/F - DEF TAX ASSET- MJE		Е	0				
1901001 1901001	014A 433F	ACCUM DITC-STATE-A/C 2550002 PSO-FUEL O/U RECOVERY-WSLE		E E	0 0				
1901001	460A	UNBILLED REVENUE		E	0		0		
1901001 1901001	520A 576F	PROVS POSS REV REFDS-A/L MARK & SPREAD-DEFL-190-A/L		PTD E	0		0		
1901001 1901001	602A 605E	PROV WORKER'S COMP SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN		Labor Labor					0
1901001	605F	ACCRD SUP EXEC RETIR PLAN COSTS-SFAS 158		Е	0				
1901001 1901001	605J	ACCRD BK SUP. SAVINGS PLAN EXP EMPLOYER SAVINGS PLAN MATCH		Labor E	0				0
1901001 1901001	605O 610A	ACCRUED PSI PLAN EXP BK PROV UNCOLL ACCTS - ST		Labor PTD			0		0
1901001	610V	PROV-FAS 157 - A/L		Е	0		ŭ		
1901001 1901001	612G 612Y	ACCRD COMPANY INCENT PLAN-ENGAGE TO GAIN ACCRD COMPANYWIDE INCENTV PLAN		Labor Labor					(
1901001 1901001	613E 613K	ACCRUED BOOK VACATION PAY (ICDP)-INCENTIVE COMP DEFERRAL PLAN		Labor Labor					C
1901001	613Y	ACCRUED BK SEVERANCE BENEFITS		Labor	2				Ö
1901001 1901001	615B 615B-MJE	ACCRUED INTEREST-LONG-TERM - FIN 48 ACCRD INTRST-TAX RES-L/T-FIN 48-MJE		E	0 0				
1901001 1901001	615C 615C-MJE	ACCRUED INTEREST-SHORT-TERM - FIN 48		E F	0				
1901001	615E	ACCRUED STATE INCOME TAX EXP		E =	0				
1901001 1901001	615O 639A	BK DFL RAIL TRANS REV/EXP DEFD BK GAIN-NON-AFF SALE-EMA		E E	0 0				
1901001 1901001	641I 652G	ADVANCE RENTAL INC (CUR MO) REG LIAB-UNREAL MTM GAIN-DEFL		PTD F	^		0		
1901001	663U	REG ASSET-DEFERRED BASE LOAD PUR PWR		E	0				
1901001 1901001	700B 712P	TAX DEFL - FRAN COSTS PROF SERVICES CAPITALIZED-TX		PTD PTD			0 0		
1901001 1901001	906F 906K	ACCRD OPEB COSTS - SFAS 158 ACCRD SFAS 112 PST EMPLOY BEN		E Labor	0				O
1901001	906P	ACCRD BOOK ARO EXPENSE - SFAS 143		∟ab0f E	0				U
1901001 1901001		B FIN 48 DSIT DSIT ENTRY - NORMALIZED		E PTD	0		0		
1901001	911V	ACCRD SIT TX RESERVE-LNG-TERM-FIN 48		E	0		ŭ		
1901001 1901001	911W	ACCRD SIT TX RES-LNG-TERM-FIN 48-MJE ACCRD SIT TX RESERVE-SHRT-TERM-FIN 48		E	0				
1901001 1901001	940X 960E	IRS CAPITALIZATION ADJUSTMENT AMT CREDIT - DEFERRED		PTD E	0		0		
				-	•				
1901002 1901002		ACCUM DITC-STATE-A/C 2550002-MJE C ADSITC STATE C/F-DEF STATE TAX ASSET-L/T		E E	0 0				
1901002	014C-DSIT	NOL-STATE C/F-DEF STATE TAX ASSET-L/T		E	0				
1901		TOTAL ELECTRIC ACCOUNT SUBTOTAL (Total Company Amount Tips to FE1 p 234(c) Floatric)	0		0	0	0	0	0
		(Total Company Amount Ties to FF1 p.234(c) Electric)							

PUBLIC SERVICE COMPANY OF OKLAHOMA DETAIL OF DEFERRED INCOME TAX BALANCES AS OF DECEMBER 31, 2013

Account Line state of the stat	LIBERALIZED DEPR-ELIG DFL ACRS BENEFIT NORMALIZED ACRS-ACCRUED BK REMOVAL COSTS CAPD INTEREST-SECTION 481(a)-CHANGE IN METHD R & D DEDUCTION - SEC 174 BK PLANT IN SERVICE - SFAS 143 - ARO GAIN/LOSS ON ACRS/MACRS PROPERTY GAIN/LOSS-ACRS/MACRS-BK/TX UNIT PROP ABFUDC INT EXP CAPITALIZED FOR TAX CIAC - BOOK RECEIPTS PROPERTY TAX-NEW METHOD-BOOK PERCENT REPAIR ALLOWANCE BOOK/TAX UNIT OF PROPERTY ADJ BK/TX UNIT OF PROPERTY ADJ BK/TX UNIT OF PROPERTY ADJ-SEC 481 ADJ CAPITALIZED RELOCATION COSTS ACCRD ENERGY CONSERV EXPEND IMPAIRED ASSETS RES-FAS 121-BK AMORT ELEC PLT ACQ ADJS AMORT CHELSEA MUN AUTH-TX CHELSEA ACQUISTION ADJ-25 YR TX PLANT ACQUISTION ADJ-25 YR TX PLANT ACQUISTION ADJ-25 YR TX BOOK LEASES CAPITALIZED FOR TAX CAPITALIZED SOFTWARE COSTS-TAX BOOK LEASES CAPITALIZED FOR TAX CAPITALIZED SOFTWARE COST-BOOK REMOVAL CST ACCRUED BK REMOVAL COST - ACRS BOOK > TAX BASIS-PRTSHP INVEST PROV FOR WRITEDOWN OF INVEST 1985-1987 IRS AUDIT SETTLEMENT EXCESS ADFIT 282 TOTAL ELECTRIC ACCOUNT SUBTOTAL VAILUED TOTAL SETT ON A SETTLEMENT EXCESS ADFIT 282 TOTAL ELECTRIC ACCOUNT SUBTOTAL VAILUED TO SET STATE TAX ASSET-L/T INTEREST-FUEL OVER/UNDER RECOVERY INDIAN RESERVATION SECTION 481a ADJUSTMENT MTM BK GAIN-A/L-TAX DEFL MARK & SPREAD-DEFL-283-A/L ACCRUED BK PENSION COSTS - SFAS 158 ACCRUED BK PENSION EXPENSE BACGRUED BK PENSION COSTS - SFAS 158 ACCRUED BK PENSION EXPENSE BACGRUED BK PENSION COSTS - SFAS 158 ACCRUED BK PENSION COSTS - SFAS 158 ACCRUED BK PENSION EXPENSE BACGRUED BK PENSION COSTS - SFAS 158 ACCRUED BK PENSION EXPENSE BACGRUED BK PENSION COSTS - SFAS 158 ACCRUED BK PENSION EXPENSE BACG ASSET-SFAS 158 - PENSIONS REG ASSET-BOFD CARRY COST ON STRANDED COST REG ASSET-BOFD CARRY COST ON STRANDED COST REG ASSET-BOFD CARRY C	Balance	Allocation Basis PTD PTD PTD PTD PTD PTD PTD PTD PTD PT		100% smission PTD PI	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0	Labor 0 0
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2821001 930J 2821001 940I 2821001 960F-XS 2821001 (absolute) 2831001 014A-DS 2831001 014C-DS 2831001 575E 2831001 576E 2831001 605B 2831001 605C 2831001 612E 2831001 630J 2831001 630J 2831001 630M 2831001 630M 2831001 630M 2831001 660M 2831001 660R 2831001 661S 2831001 665G 2831001 665G 2831001 665G 2831001 906A 2831001 906A 2831001 906A 2831001 906Z	PROV FOR WRITEDOWN OF INVEST 1985-1987 IRS AUDIT SETTLEMENT EXCESS ADFIT 282 TOTAL ELECTRIC ACCOUNT SUBTOTAL Value Total Company Amount Ties to FF1 p.275(k) Acct 282 Electric TC ADSITC STATE C/F-DEF STATE TAX ASSET-L/T INTEREST-FUEL OVER/UNDER RECOVERY INDIAN RESERVATION SECTION 481a ADJUSTMENT MTM BK GAIN-A/L-TAX DEFL MARK & SPREAD-DEFL-283-A/L ACCRUED BK PENSION EXPENSE ACCRUED BK PENSION COSTS - SFAS 158 ACCRUED RAIL SETTLEMENT - BNFS DEFD STORM DAMAGE RATE CASE DEFD CHGS BK DEFL-DEMAND SIDE MNGMT EXP BOOK > TAX BASIS - EMA-A/C 283 REG ASSET-GARRY COST ON STRANDED COST REG ASSET-BFD CARRY COST ON STRANDED COST REG ASSET-SFAS 158 - PENSIONS REG ASSET-SFAS 158 - PENSIONS REG ASSET-SFAS 158 - OPEB REG ASSET-RED ROCK FACILITY REG ASSET-RED ROCK FACILITY REG ASSET-PSO ICE STORM EXPENSES REG ASSET-PSO ICE STORM EXPENSES REG ASSET-PSO ENVIRONMENTAL COMPLIANCE COSTS LOSS ON REACQUIRED DEBT		PTD E E E PTD E E PTD PTD PTD E E E PTD	0 0 0 0 0 0	0	0 0 0	0	
2821001 940I 2821001 960F-XS 2821001 (absolute) 2831001 014A-DS 2831001 014C-DS 2831001 575E 2831001 576E 2831001 605B 2831001 605C 2831001 630J 2831001 630J 2831001 630M 2831001 630M 2831001 630M 2831001 660N 2831001 660N 2831001 660N 2831001 661R 2831001 661R 2831001 661R 2831001 661S 2831001 661C 2831001 661C 2831001 661C 2831001 661C 2831001 661C 2831001 661C 2831001 663C 2831001 663C 2831001 665G 2831001 665G 2831001 906A 2831001 906A 2831001 906D 2831001 906Z	1985-1987 IRS AUDIT SETTLEMENT EXCESS ADFIT 282 TOTAL ELECTRIC ACCOUNT SUBTOTAL value Total Company Amount Ties to FF1 p.275(k) Acct 282 Electric TC ADSITC STATE C/F-DEF STATE TAX ASSET-L/T INDERST-FUEL OVER/UNDER RECOVERY INDIAN RESERVATION SECTION 481a ADJUSTMENT MTM BK GAIN-A/L-TAX DEFL MARK & SPREAD-DEFL-283-A/L ACCRUED BK PENSION EXPENSE ACCRUED BK PENSION COSTS - SFAS 158 ACCRUED RAIL SETTLEMENT - BNFS DEFD STORM DAMAGE RATE CASE DEFD CHGS BK DEFL-DEMAND SIDE MNGMT EXP BOOK > TAX BASIS - EMA-A/C 283 REG ASSET-DEFD CARRY COST ON STRANDED COST REG ASSET-DEFD ACCR VEGETATION MGT EXPENSE REG ASSET-SFAS 158 - PENSIONS REG ASSET-SFAS 158 - PENSIONS REG ASSET-SFAS 158 - OPEB REG ASSET-RED ROCK FACILITY REG ASSET-RED ROCK FACILITY REG ASSET-RED ROCK FACILITY REG ASSET-PSO ICE STORM EXPENSES REG ASSET-PSO ICE STORM EXPENSES REG ASSET-PSO ENVIRONMENTAL COMPLIANCE COSTS LOSS ON REACQUIRED DEBT		PTD E E E PTD E E PTD PTD PTD E E E PTD	0 0 0 0 0	0	0 0 0	0	
2821001 960F-XS 2821001 (absolute 2831001 014A-DS 2831001 014C-DS 2831001 533I 2831001 575E 2831001 576E 2831001 605B 2831001 635B 2831001 630J 2831001 630M 2831001 630M 2831001 630M 2831001 660N 2831001 660N 2831001 660R 2831001 661R 2831001 661R 2831001 661R 2831001 661T 2831001 663C 2831001 663C 2831001 663C 2831001 665G 2831001 665G 2831001 906A 2831001 906A 2831001 906A 2831001 906Z	TOTAL ELECTRIC ACCOUNT SUBTOTAL value Total Company Amount Ties to FF1 p.275(k) Acct 282 Electric TC ADSITC STATE C/F-DEF STATE TAX ASSET-L/T T NOL-STATE C/F-DEF STATE TAX ASSET-L/T INTEREST-FUEL OVER/UNDER RECOVERY INDIAN RESERVATION SECTION 481a ADJUSTMENT MTM BK GAIN-A/L-TAX DEFL MARK & SPREAD-DEFL-283-A/L ACCRUED BK PENSION EXPENSE ACCRUED BK PENSION COSTS - SFAS 158 ACCRUED RAIL SETTLEMENT - BNFS DEFD STORM DAMAGE RATE CASE DEFD CHGS BK DEFL-DEMAND SIDE MNGMT EXP BOOK > TAX BASIS - EMA-A/C 283 REG ASSET-CARRY COST ON STRANDED COST REG ASSET-DEFD ACCR VEGETATION MGT EXPENSE REG ASSET-SFAS 158 - PENSIONS REG ASSET-SFAS 158 - SERP REG ASSET-SFAS 158 - SERP REG ASSET-FAS 158 - OPEB REG ASSET-RED ROCK FACILITY REG ASSET-RED ROCK FACILITY REG ASSET-PSO ICE STORM EXPENSES REG ASSET-PSO ICE STORM EXPENSES REG ASSET-PSO ENVIRONMENTAL COMPLIANCE COSTS LOSS ON REACQUIRED DEBT		PTD E E E PTD E E PTD PTD PTD E E E PTD	0 0 0 0 0	0	0 0 0	0	
2831001 014A-DS 2831001 014C-DS 2831001 433B 2831001 575E 2831001 576E 2831001 605B 2831001 605C 2831001 630J 2831001 630J 2831001 630M 2831001 632U 2831001 638A 2831001 660N 2831001 660R 2831001 661R 2831001 661R 2831001 661R 2831001 661S 2831001 661C 2831001 661C 2831001 661C 2831001 661C 2831001 661C 2831001 665G 2831001 665G 2831001 665G 2831001 906A 2831001 906A 2831001 906A 2831001 906D 2831001 906Z	TOTAL ELECTRIC ACCOUNT SUBTOTAL //alue Total Company Amount Ties to FF1 p.275(k) Acct 282 Electric // ADSITC STATE C/F-DEF STATE TAX ASSET-L/T INTEREST-FUEL OVER/UNDER RECOVERY INDIAN RESERVATION SECTION 481a ADJUSTMENT MTM BK GAIN-A/L-TAX DEFL MARK & SPREAD-DEFL-283-A/L ACCRUED BK PENSION EXPENSE ACCRUED BK PENSION COSTS - SFAS 158 ACCRUED RAIL SETTLEMENT - BNFS DEFD STORM DAMAGE RATE CASE DEFD CHGS BK DEFL-DEMAND SIDE MNGMT EXP BOOK > TAX BASIS - EMA-A/C 283 REG ASSET-CARRY COST ON STRANDED COST REG ASSET-DEFD ACCR VEGETATION MGT EXPENSE REG ASSET-SFAS 158 - PENSIONS REG ASSET-SFAS 158 - SERP REG ASSET-SFAS 158 - OPEB REG ASSET-RED ROCK FACILITY REG ASSET-RED ROCK FACILITY REG ASSET-PSO ICE STORM EXPENSES REG ASSET-PSO ICE STORM EXPENSES REG ASSET-PSO ENVIRONMENTAL COMPLIANCE COSTS LOSS ON REACQUIRED DEBT		E E E PTD E Labor E E PTD PTD PTD PTD E E E PTD	0 0 0 0 0	0	0 0 0 0 0 0	0	
2831001 014A-DS 2831001 014C-DS 2831001 433B 2831001 575E 2831001 576E 2831001 605B 2831001 605C 2831001 630J 2831001 630J 2831001 630M 2831001 632U 2831001 638A 2831001 660M 2831001 660R 2831001 661S 2831001 661S 2831001 661S 2831001 661S 2831001 663C 2831001 663C 2831001 663C 2831001 665G 2831001 667F 2831001 900A 2831001 906A 2831001 906D 2831001 906Z	TC ADSITC STATE C/F-DEF STATE TAX ASSET-L/T NOL-STATE C/F-DEF STATE TAX ASSET-L/T INTEREST-FUEL OVER/UNDER RECOVERY INDIAN RESERVATION SECTION 481a ADJUSTMENT MTM BK GAIN-A/L-TAX DEFL MARK & SPREAD-DEFL-283-A/L ACCRUED BK PENSION EXPENSE ACCRUED BK PENSION COSTS - SFAS 158 ACCRUED RAIL SETTLEMENT - BNFS DEFD STORM DAMAGE RATE CASE DEFD CHGS BK DEFL-DEMAND SIDE MNGMT EXP BOOK > TAX BASIS - EMA-A/C 283 REG ASSET-DEFD CARRY COST ON STRANDED COST REG ASSET-DEFD ACCR VEGETATION MGT EXPENSE REG ASSET-SFAS 158 - PENSIONS REG ASSET-SFAS 158 - OPEB REG ASSET-RED ROCK FACILITY REG ASSET-RED ROCK FACILITY REG ASSET-PSO ICE STORM EXPENSES REG ASSET-PSO ENVIRONMENTAL COMPLIANCE COSTS LOSS ON REACQUIRED DEBT		E E PTD E Labor E E PTD PTD PTD PTD E E PTD	0 0 0 0 0	0	0 0 0	0	
2831001 014A-DS 2831001 014C-DS 2831001 433B 2831001 575E 2831001 576E 2831001 605B 2831001 605C 2831001 630J 2831001 630J 2831001 630M 2831001 632U 2831001 638A 2831001 660M 2831001 660R 2831001 661S 2831001 661S 2831001 661S 2831001 661S 2831001 663C 2831001 663C 2831001 663C 2831001 665G 2831001 667F 2831001 900A 2831001 906A 2831001 906D 2831001 906Z	TC ADSITC STATE C/F-DEF STATE TAX ASSET-L/T NOL-STATE C/F-DEF STATE TAX ASSET-L/T INTEREST-FUEL OVER/UNDER RECOVERY INDIAN RESERVATION SECTION 481a ADJUSTMENT MTM BK GAIN-A/L-TAX DEFL MARK & SPREAD-DEFL-283-A/L ACCRUED BK PENSION EXPENSE ACCRUED BK PENSION COSTS - SFAS 158 ACCRUED RAIL SETTLEMENT - BNFS DEFD STORM DAMAGE RATE CASE DEFD CHGS BK DEFL-DEMAND SIDE MNGMT EXP BOOK > TAX BASIS - EMA-A/C 283 REG ASSET-DEFD CARRY COST ON STRANDED COST REG ASSET-DEFD ACCR VEGETATION MGT EXPENSE REG ASSET-SFAS 158 - PENSIONS REG ASSET-SFAS 158 - OPEB REG ASSET-RED ROCK FACILITY REG ASSET-RED ROCK FACILITY REG ASSET-PSO ICE STORM EXPENSES REG ASSET-PSO ENVIRONMENTAL COMPLIANCE COSTS LOSS ON REACQUIRED DEBT		E E PTD E Labor E E PTD PTD PTD PTD E E PTD	0 0 0 0 0		0 0 0		
2831001 014A-DS 2831001 433B 2831001 533I 2831001 575E 2831001 576E 2831001 605B 2831001 605C 2831001 630J 2831001 630J 2831001 630M 2831001 630M 2831001 638A 2831001 660N 2831001 660N 2831001 660R 2831001 661R 2831001 661R 2831001 661S 2831001 661S 2831001 661C 2831001 663C 2831001 663C 2831001 663C 2831001 665G 2831001 665G 2831001 906A 2831001 906A 2831001 906A 2831001 906Z 2831001 906Z 2831001 906Z 2831001 906Z 2831001 906Z 2831001 906Z 2831001 906X	IC ADSITC STATE C/F-DEF STATE TAX ASSET-L/T NOL-STATE C/F-DEF STATE TAX ASSET-L/T INTEREST-FUEL OVER/UNDER RECOVERY INDIAN RESERVATION SECTION 481a ADJUSTMENT MTM BK GAIN-A/L-TAX DEFL MARK & SPREAD-DEFL-283-A/L ACCRUED BK PENSION EXPENSE ACCRUED BK PENSION COSTS - SFAS 158 ACCRUED RAIL SETTLEMENT - BNFS DEFD STORM DAMAGE RATE CASE DEFD CHGS BK DEFL-DEMAND SIDE MNGMT EXP BOOK > TAX BASIS - EMA-A/C 283 REG ASSET-CARRY COST ON STRANDED COST REG ASSET-DEFD ACCR VEGETATION MGT EXPENSE REG ASSET-SFAS 158 - PENSIONS REG ASSET-SFAS 158 - SERP REG ASSET-SFAS 158 - OPEB REG ASSET-RED ROCK FACILITY REG ASSET-RED ROCK FACILITY REG ASSET-PSO ICE STORM EXPENSES REG ASSET-PSO ICE STORM EXPENSES REG ASSET-PSO ENVIRONMENTAL COMPLIANCE COSTS LOSS ON REACQUIRED DEBT		E E PTD E Labor E E PTD PTD PTD PTD E E PTD	0 0 0 0		0 0 0		0
2831001 014C-DS 2831001 433B 2831001 533I 2831001 575E 2831001 576E 2831001 605B 2831001 605C 2831001 630J 2831001 630M 2831001 632U 2831001 638A 2831001 660M 2831001 660R 2831001 661R 2831001 661S 2831001 661S 2831001 661S 2831001 663C 2831001 663C 2831001 665G 2831001 665G 2831001 906A 2831001 906A 2831001 906Z 2831001 906Z 2831001 913Y 2831001 960X	INOL-STATE C/F-DEF STATE TAX ASSET-L/T INTEREST-FUEL OVER/UNDER RECOVERY INDIAN RESERVATION SECTION 481a ADJUSTMENT MTM BK GAIN-A/L-TAX DEFL MARK & SPREAD-DEFL-283-A/L ACCRUED BK PENSION EXPENSE ACCRUED BK PENSION COSTS - SFAS 158 ACCRUED RAIL SETTLEMENT - BNFS DEFD STORM DAMAGE RATE CASE DEFD CHGS BK DEFL-DEMAND SIDE MNGMT EXP BOOK > TAX BASIS - EMA-A/C 283 REG ASSET-CARRY COST ON STRANDED COST REG ASSET-DEFD ACCR VEGETATION MGT EXPENSE REG ASSET-SFAS 158 - PENSIONS REG ASSET-SFAS 158 - OPEB REG ASSET-RED ROCK FACILITY REG ASSET-RED ROCK FACILITY REG ASSET-NOX EXPENSE REG ASSET-PSO ICE STORM EXPENSES REG ASSET-PSO ENVIRONMENTAL COMPLIANCE COSTS LOSS ON REACQUIRED DEBT		E E PTD E Labor E E PTD PTD PTD PTD E E PTD	0 0 0 0		0 0 0		0
2831001 014C-DS 2831001 433B 2831001 575E 2831001 576E 2831001 576E 2831001 605B 2831001 605C 2831001 630J 2831001 630M 2831001 632U 2831001 638A 2831001 660M 2831001 660R 2831001 661R 2831001 661S 2831001 661S 2831001 661S 2831001 663C 2831001 663C 2831001 665G 2831001 665G 2831001 906A 2831001 906A 2831001 906Z 2831001 906Z 2831001 913Y 2831001 960X	INOL-STATE C/F-DEF STATE TAX ASSET-L/T INTEREST-FUEL OVER/UNDER RECOVERY INDIAN RESERVATION SECTION 481a ADJUSTMENT MTM BK GAIN-A/L-TAX DEFL MARK & SPREAD-DEFL-283-A/L ACCRUED BK PENSION EXPENSE ACCRUED BK PENSION COSTS - SFAS 158 ACCRUED RAIL SETTLEMENT - BNFS DEFD STORM DAMAGE RATE CASE DEFD CHGS BK DEFL-DEMAND SIDE MNGMT EXP BOOK > TAX BASIS - EMA-A/C 283 REG ASSET-CARRY COST ON STRANDED COST REG ASSET-DEFD ACCR VEGETATION MGT EXPENSE REG ASSET-SFAS 158 - PENSIONS REG ASSET-SFAS 158 - OPEB REG ASSET-RED ROCK FACILITY REG ASSET-RED ROCK FACILITY REG ASSET-NOX EXPENSE REG ASSET-PSO ICE STORM EXPENSES REG ASSET-PSO ENVIRONMENTAL COMPLIANCE COSTS LOSS ON REACQUIRED DEBT		E E PTD E Labor E E PTD PTD PTD PTD E E PTD	0 0 0 0		0 0 0		0
2831001 433B 2831001 533I 2831001 575E 2831001 576E 2831001 605B 2831001 605C 2831001 630J 2831001 630M 2831001 632U 2831001 638A 2831001 660M 2831001 660N 2831001 661R 2831001 661R 2831001 661S 2831001 661T 2831001 663C 2831001 663C 2831001 665G 2831001 665G 2831001 906A 2831001 906A 2831001 906D 2831001 906Z 2831001 913Y 2831001 960X	INTEREST-FUEL OVER/UNDER RECOVERY INDIAN RESERVATION SECTION 481a ADJUSTMENT MTM BK GAIN-A/L-TAX DEFL MARK & SPREAD-DEFL-283-A/L ACCRUED BK PENSION EXPENSE ACCRUED BK PENSION COSTS - SFAS 158 ACCRUED RAIL SETTLEMENT - BNFS DEFD STORM DAMAGE RATE CASE DEFD CHGS BK DEFL-DEMAND SIDE MNGMT EXP BOOK > TAX BASIS - EMA-A/C 283 REG ASSET-CARRY COST ON STRANDED COST REG ASSET-DEFD CARRY COST ON STRANDED COST REG ASSET-BFD ACCR VEGETATION MGT EXPENSE REG ASSET-SFAS 158 - PENSIONS REG ASSET-SFAS 158 - OPEB REG ASSET-RED ROCK FACILITY REG ASSET-RED ROCK FACILITY REG ASSET-BOSIONE EXPENSE REG ASSET-PSO ICE STORM EXPENSES REG ASSET-PSO ENVIRONMENTAL COMPLIANCE COSTS LOSS ON REACQUIRED DEBT		E E Labor E E PTD PTD PTD E E PTD	0 0 0		0 0 0		0
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2831001 575E 2831001 576E 2831001 605B 2831001 605C 2831001 612E 2831001 630J 2831001 630M 2831001 632U 2831001 638A 2831001 660M 2831001 660R 2831001 661R 2831001 661R 2831001 661S 2831001 661T 2831001 663C 2831001 663C 2831001 665G 2831001 665G 2831001 906A 2831001 906A 2831001 906A 2831001 906Z 2831001 906Z 2831001 913Y 2831001 960X	MTM BK GAIN-A/L-TAX DEFL MARK & SPREAD-DEFL-283-A/L ACCRUED BK PENSION EXPENSE ACCRUED BK PENSION COSTS - SFAS 158 ACCRUED RAIL SETTLEMENT - BNFS DEFD STORM DAMAGE RATE CASE DEFD CHGS BK DEFL-DEMAND SIDE MNGMT EXP BOOK > TAX BASIS - EMA-A/C 283 REG ASSET-CARRY COST ON STRANDED COST REG ASSET-DEFD CARRY COST ON STRANDED COST REG ASSET-DEFD ACCR VEGETATION MGT EXPENSE REG ASSET-SFAS 158 - PENSIONS REG ASSET-SFAS 158 - OPEB REG ASSET-RED ROCK FACILITY REG ASSET-RED ROCK FACILITY REG ASSET-PSO ICE STORM EXPENSES REG ASSET-PSO ICE STORM EXPENSES REG ASSET-PSO ENVIRONMENTAL COMPLIANCE COSTS LOSS ON REACQUIRED DEBT		E E Labor E E PTD PTD PTD E E PTD	0 0 0		0 0 0		0
2831001 576E 2831001 605B 2831001 605C 2831001 612E 2831001 630J 2831001 632U 2831001 638A 2831001 660M 2831001 660N 2831001 661R 2831001 661R 2831001 661S 2831001 661S 2831001 663C 2831001 663C 2831001 665G 2831001 665G 2831001 906A 2831001 906A 2831001 906A 2831001 906Z 2831001 913Y 2831001 960X	MARK & SPREAD-DEFL-283-A/L ACCRUED BK PENSION EXPENSE ACCRUED BK PENSION COSTS - SFAS 158 ACCRUED RAIL SETTLEMENT - BNFS DEFD STORM DAMAGE RATE CASE DEFD CHGS BK DEFL-DEMAND SIDE MNGMT EXP BOOK > TAX BASIS - EMA-A/C 283 REG ASSET-CARRY COST ON STRANDED COST REG ASSET-DEFD CARRY COST ON STRANDED COST REG ASSET-DEFD ACCR VEGETATION MGT EXPENSE REG ASSET-SFAS 158 - PENSIONS REG ASSET-SFAS 158 - OPEB REG ASSET-RED ROCK FACILITY REG ASSET-RED ROCK FACILITY REG ASSET-RED ROCK FACILITY REG ASSET-PSO ICE STORM EXPENSES REG ASSET-PSO ICE STORM EXPENSES REG ASSET-PSO ENVIRONMENTAL COMPLIANCE COSTS LOSS ON REACQUIRED DEBT		E E PTD PTD PTD E E PTD	0 0 0		0 0		0
2831001 605B 2831001 605C 2831001 612E 2831001 630J 2831001 630M 2831001 632U 2831001 660M 2831001 660N 2831001 660R 2831001 661R 2831001 661S 2831001 661S 2831001 663C 2831001 663C 2831001 665G 2831001 667F 2831001 906A 2831001 906A 2831001 906D 2831001 906Z 2831001 913Y 2831001 960X	ACCRUED BK PENSION EXPENSE ACCRUED BK PENSION COSTS - SFAS 158 ACCRUED RAIL SETTLEMENT - BNFS DEFD STORM DAMAGE RATE CASE DEFD CHGS BK DEFL-DEMAND SIDE MNGMT EXP BOOK > TAX BASIS - EMA-A/C 283 REG ASSET-CARRY COST ON STRANDED COST REG ASSET-DEFD CARRY COST ON STRANDED COST REG ASSET-DEFD ACCR VEGETATION MGT EXPENSE REG ASSET-SFAS 158 - PENSIONS REG ASSET-SFAS 158 - OPEB REG ASSET-RED ROCK FACILITY REG ASSET-RED ROCK FACILITY REG ASSET-NOX EXPENSE REG ASSET-PSO ICE STORM EXPENSES REG ASSET-PSO ENVIRONMENTAL COMPLIANCE COSTS LOSS ON REACQUIRED DEBT		E E PTD PTD PTD E E PTD	0 0		0 0		0
2831001 605C 2831001 612E 2831001 630J 2831001 630M 2831001 632U 2831001 660M 2831001 660N 2831001 660R 2831001 661R 2831001 661S 2831001 661S 2831001 661V 2831001 663C 2831001 663C 2831001 665G 2831001 667F 2831001 900A 2831001 906A 2831001 906D 2831001 906Z 2831001 913Y 2831001 960X	ACCRUED BK PENSION COSTS - SFAS 158 ACCRUED RAIL SETTLEMENT - BNFS DEFD STORM DAMAGE RATE CASE DEFD CHGS BK DEFL-DEMAND SIDE MNGMT EXP BOOK > TAX BASIS - EMA-A/C 283 REG ASSET-CARRY COST ON STRANDED COST REG ASSET-DEFD CARRY COST ON STRANDED COST REG ASSET-DEFD ACCR VEGETATION MGT EXPENSE REG ASSET-SFAS 158 - PENSIONS REG ASSET-SFAS 158 - OPEB REG ASSET-FAS 158 - OPEB REG ASSET-RED ROCK FACILITY REG ASSET-RED ROCK FACILITY REG ASSET-PSO ICE STORM EXPENSES REG ASSET-PSO ICE STORM EXPENSES REG ASSET-PSO ENVIRONMENTAL COMPLIANCE COSTS LOSS ON REACQUIRED DEBT		E E PTD PTD PTD E E PTD	0		0 0		
2831001 630J 2831001 630M 2831001 632U 2831001 638A 2831001 660M 2831001 660N 2831001 661R 2831001 661S 2831001 661S 2831001 661T 2831001 663C 2831001 663D 2831001 665G 2831001 665G 2831001 900A 2831001 906A 2831001 906Z 2831001 906Z 2831001 913Y 2831001 960X	DEFD STORM DAMAGE RATE CASE DEFD CHGS BK DEFL-DEMAND SIDE MNGMT EXP BOOK > TAX BASIS - EMA-A/C 283 REG ASSET-CARRY COST ON STRANDED COST REG ASSET-DEFD CARRY COST ON STRANDED COST REG ASSET-DEFD ACCR VEGETATION MGT EXPENSE REG ASSET-SFAS 158 - PENSIONS REG ASSET-SFAS 158 - SERP REG ASSET-SFAS 158 - OPEB REG ASSET-RED ROCK FACILITY REG ASSET-RED ROCK FACILITY REG ASSET-RED ROCK FACILITY REG ASSET-PSO ICE STORM EXPENSES REG ASSET-PSO ICE STORM EXPENSES REG ASSET-UND/REC PSO BPF REG ASSET-PSO ENVIRONMENTAL COMPLIANCE COSTS LOSS ON REACQUIRED DEBT		PTD PTD E E PTD	0		0 0		
2831001 630M 2831001 632U 2831001 638A 2831001 660M 2831001 660N 2831001 660R 2831001 661R 2831001 661S 2831001 661S 2831001 661V 2831001 663C 2831001 663D 2831001 665G 2831001 667F 2831001 900A 2831001 906A 2831001 906Z 2831001 913Y 2831001 960X	RATE CASE DEFD CHGS BK DEFL-DEMAND SIDE MNGMT EXP BOOK > TAX BASIS - EMA-A/C 283 REG ASSET-CARRY COST ON STRANDED COST REG ASSET-DEFD CARRY COST ON STRANDED COST REG ASSET-DEFD ACCR VEGETATION MGT EXPENSE REG ASSET-SFAS 158 - PENSIONS REG ASSET-SFAS 158 - SERP REG ASSET-SFAS 158 - OPEB REG ASSET-RED ROCK FACILITY REG ASSET-RED ROCK FACILITY REG ASSET-GENERATION MAINTENANCE EXP REG ASSET-NOX EXPENSE REG ASSET-PSO ICE STORM EXPENSES REG ASSET-UND/REC PSO BPF REG ASSET-PSO ENVIRONMENTAL COMPLIANCE COSTS LOSS ON REACQUIRED DEBT		PTD PTD E E PTD	_		0 0		
2831001 632U 2831001 638A 2831001 660M 2831001 660N 2831001 660R 2831001 661R 2831001 661S 2831001 661T 2831001 663C 2831001 663C 2831001 665G 2831001 667F 2831001 900A 2831001 906A 2831001 906D 2831001 906Z 2831001 913Y 2831001 960X	BK DEFL-DEMAND SIDE MNGMT EXP BOOK > TAX BASIS - EMA-A/C 283 REG ASSET-CARRY COST ON STRANDED COST REG ASSET-DEFD CARRY COST ON STRANDED COST REG ASSET-DEFD ACCR VEGETATION MGT EXPENSE REG ASSET-SFAS 158 - PENSIONS REG ASSET-SFAS 158 - SERP REG ASSET-SFAS 158 - OPEB REG ASSET-RED ROCK FACILITY REG ASSET-RED ROCK FACILITY REG ASSET-GENERATION MAINTENANCE EXP REG ASSET-NOX EXPENSE REG ASSET-PSO ICE STORM EXPENSES REG ASSET-UND/REC PSO BPF REG ASSET-PSO ENVIRONMENTAL COMPLIANCE COSTS LOSS ON REACQUIRED DEBT		PTD E E PTD	_		· ·		
2831001 638A 2831001 660M 2831001 660N 2831001 660R 2831001 661R 2831001 661S 2831001 661T 2831001 663C 2831001 663C 2831001 663D 2831001 665G 2831001 667F 2831001 900A 2831001 906A 2831001 906D 2831001 906Z 2831001 913Y 2831001 960X	BOOK > TAX BASIS - EMA-A/C 283 REG ASSET-CARRY COST ON STRANDED COST REG ASSET-DEFD CARRY COST ON STRANDED COST REG ASSET-DEFD ACCR VEGETATION MGT EXPENSE REG ASSET-SFAS 158 - PENSIONS REG ASSET-SFAS 158 - SERP REG ASSET-SFAS 158 - OPEB REG ASSET-RED ROCK FACILITY REG ASSET-GENERATION MAINTENANCE EXP REG ASSET-NOX EXPENSE REG ASSET-PSO ICE STORM EXPENSES REG ASSET-UND/REC PSO BPF REG ASSET-PSO ENVIRONMENTAL COMPLIANCE COSTS LOSS ON REACQUIRED DEBT		E E PTD	_		· ·		
2831001 660M 2831001 660N 2831001 660R 2831001 661R 2831001 661S 2831001 661T 2831001 661V 2831001 663C 2831001 663D 2831001 665G 2831001 667F 2831001 900A 2831001 906A 2831001 906D 2831001 906Z 2831001 913Y 2831001 960X	REG ASSET-CARRY COST ON STRANDED COST REG ASSET-DEFD CARRY COST ON STRANDED COST REG ASSET-DEFD ACCR VEGETATION MGT EXPENSE REG ASSET-SFAS 158 - PENSIONS REG ASSET-SFAS 158 - OPEB REG ASSET-SFAS 158 - OPEB REG ASSET-RED ROCK FACILITY REG ASSET-GENERATION MAINTENANCE EXP REG ASSET-NOX EXPENSE REG ASSET-PSO ICE STORM EXPENSES REG ASSET-UND/REC PSO BPF REG ASSET-PSO ENVIRONMENTAL COMPLIANCE COSTS LOSS ON REACQUIRED DEBT			_		0		
2831001 660N 2831001 660R 2831001 661R 2831001 661S 2831001 661T 2831001 661V 2831001 663C 2831001 663D 2831001 665G 2831001 667F 2831001 900A 2831001 906A 2831001 906Z 2831001 906Z 2831001 913Y 2831001 960X	REG ASSET-DEFD CARRY COST ON STRANDED COST REG ASSET-DEFD ACCR VEGETATION MGT EXPENSE REG ASSET-SFAS 158 - PENSIONS REG ASSET-SFAS 158 - SERP REG ASSET-SFAS 158 - OPEB REG ASSET-RED ROCK FACILITY REG ASSET-GENERATION MAINTENANCE EXP REG ASSET-NOX EXPENSE REG ASSET-PSO ICE STORM EXPENSES REG ASSET-UND/REC PSO BPF REG ASSET-PSO ENVIRONMENTAL COMPLIANCE COSTS LOSS ON REACQUIRED DEBT			v		0		
2831001 660R 2831001 661R 2831001 661S 2831001 661T 2831001 661V 2831001 663C 2831001 663D 2831001 665G 2831001 667F 2831001 900A 2831001 906A 2831001 906D 2831001 906Z 2831001 913Y 2831001 960X	REG ASSET-DEFD ACCR VEGETATION MGT EXPENSE REG ASSET-SFAS 158 - PENSIONS REG ASSET-SFAS 158 - SERP REG ASSET-SFAS 158 - OPEB REG ASSET-RED ROCK FACILITY REG ASSET-GENERATION MAINTENANCE EXP REG ASSET-NOX EXPENSE REG ASSET-PSO ICE STORM EXPENSES REG ASSET-UND/REC PSO BPF REG ASSET-PSO ENVIRONMENTAL COMPLIANCE COSTS LOSS ON REACQUIRED DEBT					U		
2831001 661S 2831001 661T 2831001 661V 2831001 663C 2831001 663D 2831001 665G 2831001 667F 2831001 900A 2831001 906D 2831001 906Z 2831001 913Y 2831001 960X	REG ASSET-SFAS 158 - SERP REG ASSET-SFAS 158 - OPEB REG ASSET-RED ROCK FACILITY REG ASSET-GENERATION MAINTENANCE EXP REG ASSET-NOX EXPENSE REG ASSET-PSO ICE STORM EXPENSES REG ASSET-UND/REC PSO BPF REG ASSET-PSO ENVIRONMENTAL COMPLIANCE COSTS LOSS ON REACQUIRED DEBT		E E			-	0	
2831001 661T 2831001 661V 2831001 663C 2831001 663D 2831001 665G 2831001 665G 2831001 900A 2831001 906A 2831001 906Z 2831001 913Y 2831001 960X	REG ASSET-SFAS 158 - OPEB REG ASSET-RED ROCK FACILITY REG ASSET-GENERATION MAINTENANCE EXP REG ASSET-NOx EXPENSE REG ASSET-PSO ICE STORM EXPENSES REG ASSET-UND/REC PSO BPF REG ASSET-PSO ENVIRONMENTAL COMPLIANCE COSTS LOSS ON REACQUIRED DEBT		E	0				
2831001 661V 2831001 663C 2831001 663D 2831001 664K 2831001 665G 2831001 667F 2831001 900A 2831001 906A 2831001 906D 2831001 906Z 2831001 913Y 2831001 960X	REG ASSET-RED ROCK FACILITY REG ASSET-GENERATION MAINTENANCE EXP REG ASSET-NOx EXPENSE REG ASSET-PSO ICE STORM EXPENSES REG ASSET-UND/REC PSO BPF REG ASSET-PSO ENVIRONMENTAL COMPLIANCE COSTS LOSS ON REACQUIRED DEBT			0				
2831001 663C 2831001 663D 2831001 664K 2831001 665G 2831001 900A 2831001 906A 2831001 906D 2831001 906Z 2831001 913Y 2831001 960X	REG ASSET-GENERATION MAINTENANCE EXP REG ASSET-NOX EXPENSE REG ASSET-PSO ICE STORM EXPENSES REG ASSET-UND/REC PSO BPF REG ASSET-PSO ENVIRONMENTAL COMPLIANCE COSTS LOSS ON REACQUIRED DEBT		E	0				
2831001 663D 2831001 664K 2831001 665G 2831001 667F 2831001 900A 2831001 906D 2831001 906Z 2831001 913Y 2831001 960X 2831002 911Q-DS	REG ASSET-NOx EXPENSE REG ASSET-PSO ICE STORM EXPENSES REG ASSET-UND/REC PSO BPF REG ASSET-PSO ENVIRONMENTAL COMPLIANCE COSTS LOSS ON REACQUIRED DEBT		E	0				
2831001 664K 2831001 665G 2831001 667F 2831001 900A 2831001 906D 2831001 906Z 2831001 913Y 2831001 960X 2831002 911Q-DS	REG ASSET-PSO ICE STORM EXPENSES REG ASSET-UND/REC PSO BPF REG ASSET-PSO ENVIRONMENTAL COMPLIANCE COSTS LOSS ON REACQUIRED DEBT		E F	0				
2831001 665G 2831001 667F 2831001 900A 2831001 906A 2831001 906D 2831001 906Z 2831001 913Y 2831001 960X 2831002 911Q-DS	REG ASSET-UND/REC PSO BPF REG ASSET-PSO ENVIRONMENTAL COMPLIANCE COSTS LOSS ON REACQUIRED DEBT		E	0				
2831001 667F 2831001 900A 2831001 906A 2831001 906D 2831001 906Z 2831001 913Y 2831001 960X 2831002 911Q-DS	REG ASSET-PSO ENVIRONMENTAL COMPLIANCE COSTS LOSS ON REACQUIRED DEBT		E	0				
2831001 906A 2831001 906D 2831001 906Z 2831001 913Y 2831001 960X 2831002 911Q-DS		3	Е	0				
2831001 906D 2831001 906Z 2831001 913Y 2831001 960X 2831002 911Q-DS			PTD			0		
2831001 906Z 2831001 913Y 2831001 960X 2831002 911Q-DS	ACCRD SFAS 106 PST RETIRE EXP		Labor					0
2831001 913Y 2831001 960X 2831002 911Q-DS	SFAS 106 PST RETIRE EXP - NON-DEDUCT CONT		Labor					0
2831001 960X 2831002 911Q-DS	SFAS 106 - MEDICARE SUBSIDY - (PPACA)-REG ASSET BK DEFL - MERGER COSTS		Labor	0				U
2831002 911Q-DS	STATE NOL CURRENT BENEFIT		E	0				
	577112 1102 0511112111 B2112111		_	v				
2831	T DSIT ENTRY - NORMALIZED		PTD			0		
2831			<u> </u>					
	TOTAL ELECTRIC ACCOUNT SUBTOTAL		0	0	0	0	0	0
(absolute	alue Total Company Amount Ties to FF1 p.277(k) Acct 283 Electric	:)						
1901001 011C	TAX CREDIT C/F - DEF TAX ASSET- MJE		E	0				
1901001 014A	ACCUM DITC-STATE-A/C 2550002		E	0				
1901001 433F	PSO-FUEL O/U RECOVERY-WSLE		Ē	0				
1901001 460A	UNBILLED REVENUE		Е	0				
1901001 520A	PROVS POSS REV REFDS-A/L		PTD			0		
1901001 576F	MARK & SPREAD-DEFL-190-A/L		E	0				-
1901001 602A	PROV WORKER'S COMP		Labor					0
1901001 605E 1901001 605F	SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN ACCRD SUP EXEC RETIR PLAN COSTS-SFAS 158		Labor E	0				0
1901001 605F	ACCRD BK SUP. SAVINGS PLAN EXP		Labor	U				0
1901001 605J	EMPLOYER SAVINGS PLAN MATCH		E	0				U
1901001 605O	ACCRUED PSI PLAN EXP		Labor					0
1901001 610A	BK PROV UNCOLL ACCTS - ST		PTD			0		
1901001 610V	PROV-FAS 157 - A/L		E	0				
1901001 612G 1901001 612Y	ACCRD COMPANY INCENT PLAN-ENGAGE TO GAIN ACCRD COMPANYWIDE INCENTV PLAN		Labor Labor					0
1901001 612Y 1901001 613E	ACCRUED BOOK VACATION PAY		Labor Labor					υ Λ
1901001 613E 1901001 613K	(ICDP)-INCENTIVE COMP DEFERRAL PLAN		Labor Labor					υ Λ
1901001 613Y	ACCRUED BK SEVERANCE BENEFITS		Labor					0
1901001 615B	ACCRUED INTEREST-LONG-TERM - FIN 48		E	0				J
1901001 615B-MJ	ACCRD INTRST-TAX RES-L/T-FIN 48-MJE		E	0				
1901001 615C	ACCRUED INTEREST-SHORT-TERM - FIN 48		E	0				
1901001 615C-MJ			E -	0				
1901001 615E	ACCRUED STATE INCOME TAX EXP		E	0				
1901001 615O 1901001 639A	BK DFL RAIL TRANS REV/EXP DEFD BK GAIN-NON-AFF SALE-EMA		E	0				
1901001 639A 1901001 641I	ADVANCE RENTAL INC (CUR MO)		PTD	U		0		
1901001 6411 1901001 652G	REG LIAB-UNREAL MTM GAIN-DEFL		E	0		•		
1901001 663U	REG ASSET-DEFERRED BASE LOAD PUR PWR		E	0				
1901001 700B	TAX DEFL - FRAN COSTS		PTD			0		
1901001 712P	PROF SERVICES CAPITALIZED-TX		PTD			0		
1901001 906F	ACCRD OPEB COSTS - SFAS 158		E	0				-
1901001 906K	ACCRD SFAS 112 PST EMPLOY BEN		Labor E	^				0
1901001 906P 1901001 911V	ALTERIALISM ALTERIA ACTION ACT		E	0				
1901001 911V 1901001 911V-MJ	ACCRD BOOK ARO EXPENSE - SFAS 143 ACCRD SIT TX RESERVE-LNG-TERM-FIN 48		F	0 N				
	ACCRD SIT TX RESERVE-LNG-TERM-FIN 48		_	0				
1901001 911W	ACCRD SIT TX RESERVE-LNG-TERM-FIN 48		Е	U				
1901001 911W 1901001 960E	ACCRD SIT TX RESERVE-LNG-TERM-FIN 48 ACCRD SIT TX RES-LNG-TERM-FIN 48-MJE ACCRD SIT TX RESERVE-SHORT-TERM-FIN 48 AMT CREDIT - DEFERRED		E E	0				
	ACCRD SIT TX RESERVE-LNG-TERM-FIN 48 ACCRD SIT TX RES-LNG-TERM-FIN 48-MJE ACCRD SIT TX RESERVE-SHORT-TERM-FIN 48 AMT CREDIT - DEFERRED		E E PTD	0		0		
1901001 960E	ACCRD SIT TX RESERVE-LNG-TERM-FIN 48 ACCRD SIT TX RES-LNG-TERM-FIN 48-MJE ACCRD SIT TX RESERVE-SHORT-TERM-FIN 48 AMT CREDIT - DEFERRED T DEFD STATE INCOME TAXES		E E PTD E	0		0		
1901001 960E 1901001 911Q-DS	ACCRD SIT TX RESERVE-LNG-TERM-FIN 48 ACCRD SIT TX RES-LNG-TERM-FIN 48-MJE ACCRD SIT TX RESERVE-SHORT-TERM-FIN 48 AMT CREDIT - DEFERRED T DEFD STATE INCOME TAXES		E E PTD E PTD	0		0		
1901001 960E 1901001 911Q-DS 1901001 911F-FIN 1901001 940X	ACCRD SIT TX RESERVE-LNG-TERM-FIN 48 ACCRD SIT TX RES-LNG-TERM-FIN 48-MJE ACCRD SIT TX RESERVE-SHORT-TERM-FIN 48 AMT CREDIT - DEFERRED DEFD STATE INCOME TAXES IRS CAPITALIZATION ADJUSTMENT		E					
1901001 960E 1901001 911Q-DS 1901001 911F-FIN 1901001 940X 1901002 014A	ACCRD SIT TX RESERVE-LNG-TERM-FIN 48 ACCRD SIT TX RES-LNG-TERM-FIN 48-MJE ACCRD SIT TX RESERVE-SHORT-TERM-FIN 48 AMT CREDIT - DEFERRED DEFD STATE INCOME TAXES BEFD STATE INCOME TAXES - FIN 48 IRS CAPITALIZATION ADJUSTMENT ACCUM DITC-STATE-A/C 2550002-MJE		E	0 0				
1901001 960E 1901001 911Q-DS 1901001 911F-FIN 1901001 940X 1901002 014A 1901002 014A-DS	ACCRD SIT TX RESERVE-LNG-TERM-FIN 48 ACCRD SIT TX RES-LNG-TERM-FIN 48-MJE ACCRD SIT TX RESERVE-SHORT-TERM-FIN 48 AMT CREDIT - DEFERRED DEFD STATE INCOME TAXES BE DEFD STATE INCOME TAXES - FIN 48 IRS CAPITALIZATION ADJUSTMENT ACCUM DITC-STATE-A/C 2550002-MJE C ADSITC STATE C/F-DEF STATE TAX ASSET-L/T		E PTD E E					
1901001 960E 1901001 911Q-DS 1901001 911F-FIN 1901001 940X 1901002 014A	ACCRD SIT TX RESERVE-LNG-TERM-FIN 48 ACCRD SIT TX RES-LNG-TERM-FIN 48-MJE ACCRD SIT TX RESERVE-SHORT-TERM-FIN 48 AMT CREDIT - DEFERRED DEFD STATE INCOME TAXES BE DEFD STATE INCOME TAXES - FIN 48 IRS CAPITALIZATION ADJUSTMENT ACCUM DITC-STATE-A/C 2550002-MJE C ADSITC STATE C/F-DEF STATE TAX ASSET-L/T		E					

AEP West SPP Member Companies 2015 Cost of Service Formula Rate Worksheet D - Working Capital Rate Base Adjustments PUBLIC SERVICE COMPANY OF OKLAHOMA

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)
			<u>Mater</u>	ials & Supplies					
<u>Line</u> <u>Numbe</u>	ī		<u>Source</u>	Balance @ December 31, 2014 FF1, p. 227, Col. (c)	Balance @ December 31, 2013 FF1, p. 227, Col. (b)	Average Balance for Rate Year 2014			
2		Transmission Materials & Supplies	FF1, p. 227, ln 8, Col. (c & b)			-			
3		General Materials & Supplies	FF1, p. 227, ln 11, Col. (c & b)			-			
4		Stores Expense (Undistributed)	FF1, p. 227, ln 16, Col. (c & b)	0	(0			
			<u>Prepaymer</u>	t Balance Summar	<u>'Y</u> 100%			Total Included	
			Average of YE Balance	Excludable <u>Balances</u>	Transmission <u>Related</u>	Plant <u>Related</u>	Labor <u>Related</u>	in Rate Base (E)+(F)+(G)	
5		Totals as of December 31, 2014	0	0	(0	0	(
6 7		Totals as of December 31, 2013 Average Balance	0	0	(0	0	(<u>) </u>
			Prepayments Account 165	Balance @ 12/31/2				Total Included	
	Acc. No.	<u>Description</u>	2014 <u>YE Balance</u>	Excludable <u>Balances</u>	100% Transmission <u>Related</u>	Plant <u>Related</u>	Labor <u>Related</u>	in Rate Base (E)+(F)+(G)	
8 9	1650001 1650004	Prepaid Insurance Prepaid Interest	0	0 0				-	Plant: Property Ins, Labor Related: Gen Liability Ins, D&O Ins, Workers Comp Ins. Prepaid Executive Life Insurance
10	1650005	Prepaid Employee Benefits	0	0				-	
11	1650006	Other Prepayments		0				-	Prepaid Oklahoma Corporate Commission Fees (OCC) and NERC Assessment Fees.
12 13	1650009 1650010	Prepaid Carry Cost-Factored Prepaid Pension Benefits		0			0	-	AR Factoring - Excluded because it is retail. Prefunded Pension Expense
14	165001114 165001214	Prepaid Sales Taxes Prepaid Use Taxes				0	·	-	- · · · · · · · · · · · · · · · · · · ·
15 16 17	165001214 1650014 1650016	FAS 158 Qual Contra Asset FAS 112 ASSETS	0	0		U		-	Non-Cash Offset Excludable from Rate Base SFAS 158 Offset
18	1650021	Prepaid Insurance - EIS		•			0	-	Plant: EIS Property Ins, Labor Related: EIS Gen Liability Ins.
19 20	1650023 1650028	Prepaid Leases Trinity Rail Car Lease - Non-current		0 0				-	
21 22	1650031 1650032	Prepaid OCIP Work Comp Prepaid OCIP Work Comp-Long Term		0 0					
23	1650033	Prepaid OCIP Work Comp-Affiliated Prepaid OCIP Work Comp-Affiliated Long Term		0					
24 25	1650034 1650035	PRW Without MED-D Benefits		0					
26 27	1650036 1650037	PRW for Med-D Benefits FAS158 Contra-PRW Exclude Med-D		0 0					
28		Subtotal - Form 1, p 111.57.c	0	0	(0	0	(<u> </u>
	Prepayments Account 165 - Balance @ 12/31/2013								
			2013	Excludable	100% Transmission	Plant	Labor	Total Included in Rate Base	
29	Acc. No.	<u>Description</u>	YE Balance	<u>Balances</u>	Related	Related	Related	(E)+(F)+(G)	
30	1650001	Prepaid Insurance		0				-	Plant: Property Ins, Labor Related: Gen Liability Ins, D&O Ins, Workers Comp Ins.
31 32	1650004 1650005	Prepaid Interest Prepaid Employee Benefits	0 0	0 0				-	Prepaid Executive Life Insurance
33	1650006	Other Prepayments		0				-	Prepaid Royalty Pmts to Coal Leaseholders, Stall Prepaid agreement fees & NERC Assessment fees. AR Factoring - Excluded because it is retail.
34 35	1650009 1650010	Prepaid Carry Cost-Factored Prepaid Pension Benefits		0			0	-	Prefunded Pension Expense
36 37	165001113 165001213	Prepaid Sales Taxes Prepaid Use Taxes				0		-	
38 39	1650014 1650016	FAS 158 Qual Contra Asset FAS 112 ASSETS	0	0				-	Non-Cash Offset Excludable from Rate Base SFAS 158 Offset
40	1650021	Prepaid Insurance - EIS						-	Plant: EIS Property Ins, Labor Related: EIS Gen Liability Ins.
41 42	1650023 1650028	Prepaid Leases Trinity Rail Car Lease - Non-current		0 0				-	
43		Subtotal - Form 1, p 111.57.c	0	0	(<u> </u>	0	(

AEP West SPP Member Companies 2015 Cost of Service Formula Rate Worksheet E - IPP Credits PUBLIC SERVICE COMPANY OF OKLAHOMA

<u>Line</u> Number	(A) <u>Description</u>	(B) <u>2014</u>
1	Net Funds from IPP Customers @ 12/31/2013 (2014 FORM 1, P269, (B))	
2	Interest Accrual (company records)	
3	Revenue Credits to Generators (company records)	
4 5 6	Other Adjustments (company records) Accounting Adjustment	-
7	Net Funds from IPP Customers 12/31/2014 (2014 FORM 1, P269, (F))	-
8	Average Balance for 2014 ((ln 1 + ln 7)/2)	

AEP West SPP Member Companies

2015 Cost of Service Formula Rate Projected on 2014 FF1 Balances

Worksheet F - Calculation of PROJECTED Annual Revenue Requirement for BPU and Special-billed Projects
Based on a Carrying Charge Derived from Historic 2014 Data

PUBLIC SERVICE COMPANY OF OKLAHOMA

. 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 (Projected	TCOS, In 148)		11.20%	
Project ROE Incentive Adder (E	nter as whole num	nber)	0 basis points	
ROE with additional 0 basis poir	nt incentive		11.20% <==Incentive RC	DE Cannot Exceed 12.45%
Determine R (cost of long term	debt, cost of prefe	rred stock and percent is fro	om Projected TCOS, Ins 146 through	148)
	<u>%</u>	<u>Cost</u>	Weighted cost	
Long Term Debt	0.00%	0.000	0.0000	
Preferred Stock	0.00%	0.000	0.0000	
Common Stock	0.00%	0.1120	0.0000	
		R =	0.0000	

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

Rate Base (Projected TCOS, In 75)	#DIV/0!
R (from A. above)	
Return (Rate Base x R)	#DIV/0!

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

Return (from B. above)	#DIV/0!
Tax Rate (Projected TCOS, In 108)	38.56%
EIT=(T/(1-T)) * (1-(WCLTD/WACC)) =	0.00%
Income Tax Calculation (Return x EIT)	#DIV/0!
ITC Adjustment (Projected TCOS, In 115)	
Income Taxes	#DIV/0!

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 122)	#DIV/0!
Return (Projected TCOS, In 117)	#DIV/0!
Income Taxes (Projected TCOS, In 116)	#DIV/0!
Gross Margin Taxes (Projected TCOS, In 121)	#DIV/0!
Net Revenue Requirement, Less Return and Taxes	#DIV/0!

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

Net Revenue Requirement, Less Return and Taxes	#DIV/0!
Return (from I.B. above)	#DIV/0!
Income Taxes (from I.C. above)	#DIV/0!
Net Revenue Requirement, with 0 Basis Point ROE increase	#DIV/0!
Gross Margin Tax with Basis Point ROE Increase (II C. below)	#DIV/0!
Revenue Requirement w/ Gross Margin Taxes	#DIV/0!
Less: Depreciation (Projected TCOS, In 94)	
Net Rev. Reg. w/0 Basis Point ROE increase, less Depreciation	#DIV/0!

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

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

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

Net Transmission Plant (Projected TCOS, Ins 46, 47, 48, 49, 51)	-
Net Revenue Requirement, with 0 Basis Point ROE increase	#DIV/0!
FCR with 0 Basis Point increase in ROE	0.00%
Net Rev. Reg, w / 0 Basis Point ROE increase, less Dep.	#DIV/0!
FCR with 0 Basis Point ROE increase, less Depreciation	0.00%
FCR less Depreciation (Projected TCOS, In 12)	0.00%
	0.00%
Incremental FCR with 0 Basis Point ROE increase, less Depreciation	

III. Calculation of Composite Depreciation Rate

<==From Input on Worksheet B<==From Input on Worksheet B
-
-
-
0.00%
-
-

AEP - SPP Formula Rate PSO TCOS - WS F Page: 30 of 69

SUMMARY OF PROJECTED ANNUAL BASE PLAN AND NON-BASE PLAN REVENUE REQUIREMENTS							
		Rev Require	W Incentives		Incentive	Amour	nts
PROJECTED YEAR	2015		-	-	\$		-

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

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-L	Jp TCOS, In 135)		11.20%	
Project ROE Incentive Adde	r (Enter as whole i	number)	0 basis poir	nts
ROE with additional 0 basis	point incentive		11.20% <==Ince r	tive ROE Cannot Exceed 12.45%
Determine R (cost of long te	erm debt, cost of p	referred stock and perce	nt is from True-Up TCOS, Ins 13	3 through 135)
	<u>%</u>	<u>Cost</u>	Weighted cost	
Long Term Debt	#DIV/0!	0.0000	#DIV/0!	
Preferred Stock	#DIV/0!	0.0000	#DIV/0!	
Common Stock	#DIV/0!	0.1120	<u>#DIV/0!</u>	

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

Rate Base (True-Up TCOS, In 63)	#DIV/0!
R (from A. above)	#DIV/0!
Return (Rate Base x R)	#DIV/0!

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

#DIV/0!

Return (from B. above)	#DIV/0!
Tax Rate (True-Up TCOS, In 105)	38.56%
EIT=(T/(1-T)) * (1-(WCLTD/WACC)) =	#DIV/0!
Income Tax Calculation (Return x EIT)	#DIV/0!
ITC Adjustment (True-Up TCOS, In 102)	
Income Taxes	#DIV/0!

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 (True-Up TCOS, In 109)	#DIV/0!
Return (True-Up TCOS, In 104)	#DIV/0!
Income Taxes (True-Up TCOS, In 103)	#DIV/0!
Gross Margin Taxes (True-Up TCOS, In 108)	#DIV/0!
Net Revenue Requirement Less Return and Taxes	#DIV/0I

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

Net Revenue Requirement, Less Return and Taxes	#DIV/0!
Return (from I.B. above)	#DIV/0!
Income Taxes (from I.C. above)	<u>#DIV/0!</u>
Net Revenue Requirement, with 0 Basis Point ROE increase	#DIV/0!
Gross Margin Tax with Basis Point ROE Increase (II C. below)	#DIV/0!
Revenue Requirement w/ Gross Margin Taxes	#DIV/0!
Less: Depreciation (True-Up TCOS, In 82)	<u>-</u>
Net Rev. Reg. w/0 Basis Point ROF increase, less Depreciation	#DIV/0!

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

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

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

Net Transmission Plant (True-Up TCOS, In 39) Net Revenue Requirement, with 0 Basis Point ROE increase FCR with 0 Basis Point increase in ROE	#DIV/0!
FOR WILL O Dasis Follit increase in NOE	0.00%
Net Rev. Req, w / 0 Basis Point ROE increase, less Dep.	#DIV/0!
FCR with 0 Basis Point ROE increase, less Depreciation	0.00%
FCR less Depreciation (True-Up TCOS, In 12)	<u>0.00%</u>
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) Transmission Plant @ End of Period (P.207, In 58)	<==From Input on Worksheet B<==From Input on Worksheet B
	•
Transmission Plant Average Balance for 2014	-
Annual Depreciation Expense (True-Up TCOS, In 82)	-
Composite Depreciation Rate	0.00%
Depreciable Life for Composite Depreciation Rate	-
Round to nearest whole year	<u>-</u>

AEP - SPP Formula Rate PSO TCOS - WS G Page: 31 of 69

		Rev Require		W Incentives		Incentive Amounts	
RUE-UP YEAR	2014						
∑ Prior Year	Projected (WS-F)	\$	-	\$	-	\$	-
∑ Prior Yea	r True-Up (WS-G)	\$	-	\$	-	\$	-
True-up	Adjustment For 2014	1	-		-		-

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

are contained in separate *.xls file

NOTE: PART IV --- BPU Project Tables

AEP West SPP Member Companies Cost of Service Formula Rate Using 2014 FF1 Balances Worksheet H - Revenue Credits for Historic Period PUBLIC SERVICE COMPANY OF OKLAHOMA

Revenue Credits for

3 4 6 11 6		Total Company	Non- Transmission	Transmission
I.	Account 450, Forfeited Discounts		-	-
11.	Account 451, Miscellaneous Service Revenues		-	-
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 4540005 - Rent from Elect Property - Pole Attach 4 Account 4540004 - Rent from Elect Property - ABD - Non-Aff 5 Total Rents from Electirc Property	-	- - -	<u>-</u>
	(Revenue related to transmission facilities for pole attachments, rentals, etc. Provide data sources and expla	anations in Section	on VIII, Notes below)	
IV.	Account 4560015, Revenues from Associated Business Development 1 Account 4560015, Revenues from Associated Business Development			
V.	Total Other Operating Revenues To Reduce Revenue Requirement			-
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: 1 Transmission Direct Assignment Revenue (if costs not in the ARR) 2 Sponsored Upgrade Revenue 3 Credits against Transmission Service Revenue related to Generation Interconnections 4 Revenue for GFA's (Relative to SPP OATT) Associated with Load Included in the Divisor 5 Network Service Revenue (SPP Schedule 9) Associated with Load included in the Divisor 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	ission Credi	ts	- - - -
VII.	Total Worksheet A Revenue Credits			\$0
				

VIII. Data Sources:

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

AEP - SPP Formula Rate PSO TCOS - WS I

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AEP West SPP Member Companies Cost of Service Formula Rate Using 2014 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 2014 FF1 Balances Worksheet J - Allocation of Specific O&M or A&G Expenses PUBLIC SERVICE COMPANY OF OKLAHOMA

	(A)	(B)	(C)	(D)	(E) 100%	(F)
<u>Line</u> <u>Number</u>	FERC Acct No.	<u>Description</u>	2014 Expense	100% Non-Transmission	Transmission Specific	<u>Explanation</u>
1 2 3 4	9260021 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		_		
5 6 7 8 9	9260021 9260057	2014 Current Year Expense Postretirement Benefits - OPEB Postret Ben Medicare Subsidy OPEB Billed From Service Corporation Net 2014 Expense		_		
10	N . 4 . 1	Net Increase (Decrease) in OPEB Expense		This Amount Is Allocat	ted on Wages & Sal	aries
	Note 1: Ab	sent a 205 Filing with FERC, the base amounts (Lns 1-4) will	not change in su	bsequent years.		
1 2	9280000 9280001	Account 928 Reg Commission Expense - OCC Annual Fees Reg Commission Expense Admin		- -		Oklahoma Corporation Commission Assessment FERC Assessment Fees To accumulate AEPSC costs in connection with the
3 4 5 6 7 8	9280002 9280002 9280002 9280002	Reg Commission Exp - Case Reg Commission Exp - Transmission Reg Commission Exp - Labor Accruals Reg Commission Exp - Misc Filings Reg Commission Exp - Misc Filings Reg Commission Exp - Misc Filings		-		preparation and filing of the 2013 Public Service of Oklahoma base rate case. Activity not associated with a project. Labor accruals - for various depts General Culture Initiative PSO Transmission Reg/Leg Act-Oklahoma
9	9200003	Total (FF1, pg. 323)		0	0	Rate Case Amortization
11 12 13 14 15	9301001 9301002 9301006	Account 930.1 General Advertising Expenses Newspaper Advertising Space Radio Station Advertising Time Spec Corporate Comm Info Proj Special Adv Space & Prod Exp	(0	0 0 0 0	
16 17 18 19 20 21	9301008 9301009 9301010 9301011 9301012 9301013	Direct Mail and Handouts Fairs, Shows, and Exhibits Publicity Dedications, Tours, & Openings Public Opinion Surveys Movies Slide Films & Speeches	(0 0	0 0 0 0 0	
22 23		Video Communications Other Corporate Comm Exp	(0 0	0	
24		Total (FF1, pg. 323)	0	0	0	- -
25 26 27 28 29 30 31	9302003 9302004 9302006 9302006 9302007	Account 930.2 Misc General Expenses Corporate & Fiscal Expenses Research, Develop&Demonstr Exp Assoc Bus Development - Materials Sold-Trans Assoc Bus Development - Materials Sold-Non Trans Assoc Business Development Exp - Transmission Assoc Business Development Exp - Non-Transmission		0 0 0 0 0	0 0 0 0 0 0	
32		AEPSC Non Affliated expenses	(0	0	
33		Total (FF1, pg. 323)	(0)	(0)	-	- -

AEP West SPP Member Companies

Cost of Service Formula Rate Using 2014 FF1 Balances

Worksheet K - Development of Composite State Income Tax Rate

PUBLIC SERVICE COMPANY OF OKLAHOMA

DEVELOPMENT OF COMPOSITE STATE INCOME TAX RATES FOR 2014

State Income Tax Rate - Oklahoma	Note 1	5.66%	
Apportionment Factor		96.89%	
Effective State Income Tax Rate	_		5.4837%
State Income Tax Rate - Ohio		0.00%	
Apportionment Factor		0.00%	
Tax Phase-out Factor	Note 2	0.00%	
Effective State Income Tax Rate	_		0.0000%
State Income Tax Rate - West Virginia		6.50%	
Apportionment Factor		0.00%	
Effective State Income Tax Rate	_		0.0000%
Total Effective State Income Tax Rate		-	5.4837%

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

I.

	<u>Projected</u>		<u>Historic</u>		<u>Actual</u>	
Line # REVENUE REQUIREMENT BEFORE TEXAS GROSS MARGIN TAX (In 117 of Template)	Total Company -	Trans. Only #DIV/0!	Total Company -	Trans. Only #DIV/0!	Total Company #DIV/0!	Trans. Only #DIV/0!
1 Apportionment Factor to Texas (In12)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2 Apportioned Texas Revenues	\$0	#DIV/0!	\$0	#DIV/0!	#DIV/0!	#DIV/0!
3 Taxable Percentage of Revenue (70%)	70%	70%	70%	70%	70%	70%
4 Taxable, Apportioned Margin		#DIV/0!		#DIV/0!	#DIV/0!	#DIV/0!
5 Texas Gross Margin Tax Rate (1%)	1%	1%	1%	1%	1%	1%
6 Texas Gross Margin Tax Expense	-	#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!
7 Gross-up Required for Texas Gross Margin Expense ((In 6 * In 3 * In 1)/(1- In 5) * In 5)	-	#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!
8 Total Additional Gross Margin Tax Revenue Requirement	<u> </u>	#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!

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

10 Texas Jurisdictional Load - KW

11 Total Load _____ KW

12 Allocation Percentage (In 10 / In 11) 0.00%

AEP West SPP Member Companies Cost of Service Formula Rate Using 2014 FF1 Balances Worksheet L - Taxes Other than Income PUBLIC SERVICE COMPANY OF OKLAHOMA

HISTORIC PERIOD EXPENSE (2014) - TO BE USED ON TRUE-UP TEMPLATE

	(A)	(B)	(C)	(D)	(E)	(F)
Line No.	Account	Total Company	Property	Labor	Other	Non-Allocable
1 2	Revenue Taxes OH CAT Tax					-
3 4 5 6 7	Real Estate and Personal Property Taxes Oklahoma Ad Valorum Texas Ad Valorum Louisiana Ad Valorum		- - -			
8 9 10 11	Payroll Taxes Federal Insurance Contribution (FICA) Federal Unemployment Tax State Unemployment Insurance			- - -		
12 13 14	Production Taxes					- -
15 16 17 18 19 20 21 22 23 24 25 26 26	Miscellaneous Taxes Federal Excise Tax Ok State Franchise Tax Ok Sales & Use Taxes Ok Local Franchise Tax - 2014 Ok Local Franchise Tax -2012 State License Fee Tx Sales & Use Taxes Unemployement TX - 014 MI Misc Tax Ok Misc Tax Wy Misc Tax Wy Misc Tax	-			- - - - - -	-
27	Total Company Amount Tips to EEL p 114 Lp 14 (a))	-		-	-	-
	(Total Company Amount Ties to FFI p.114, Ln 14,(c))					

AEP - SPP Formula Rate PSO TCOS - WS M Page: 37 of 69

AEP West SPP Member Companies Cost of Service Formula Rate Using 2014 FF1 Balances

Worksheet M - Cost of Debt Based on Outstanding Balances as of 12/31/2014 PUBLIC SERVICE COMPANY OF OKLAHOMA

(A)	(B)	(C)	(D)	(E)
<u>Issuance</u>	Principle Amount FF1.p. 257.x (h)	Interest Rate	Annual Expense	<u>Notes</u>
Long Term Debt (FF1.p. 256-257.h) 1 Other Long Term Debt 2 Oklahoma Local Revolving Credit Facility				p256.1 L8(h)
 3 <u>Pollution Control Bonds</u> 4 Pollution Control Bonds - Series 2009 5 Pollution Control Bonds - Series 2007 	-	5.25% 4.45%	-	p256 L12(h) p257 L25h)
6 <u>Senior Unsecured Notes</u> 7 Senior Unsecured Notes - Series F 8 Senior Unsecured Notes - Series G 9 Senior Unsecured Notes - Series H 10 Senior Unsecured Notes - Series I 11 GridSMART Promissory Note		6.15% 6.625% 5.15% 4.40% 3.00%	- - - -	p256 L14(h) p256 L19(h) p256 L22(h) p256.1 L3(h) p257 L27(h)
Issuance Discount, Premium, & Expenses:12 Financial Hedges & Auction Fees13 Amort of Debt Discount and Expenses	FF1.p. 256 & 257.Lines Described a FF1.p. 117.63.c (also WS-N Ln 15)	s Hedges or Fees	-	256 Ln17(i) 257 Ln5(i)
14 Less: Amor of Debt Premimums Reacquired Debt: 15 Amortization of Loss 16 Less: Amortization of Gain	FF1.p. 117.65.c (also WS-N Ln 17) FF1.p. 117.64.c (also WS-N Ln 16) FF1.p. 117.66.c (also WS-N Ln 18)		- -	
17 Total Interest on Long Term Debt		- 0.00%[
Preferred Stock (FF1.p. 250-251) 18 19 20	Preferred Balance Outstanding		- - -	
21 Dividends on Preferred Stock		- 0.00%[-	

(E)

AEP West SPP Member Companies Cost of Service Formula Rate Using 2014 FF1 Balances PUBLIC SERVICE COMPANY OF OKLAHOMA

Calculation of Capital Structure and Weighted Average Cost of Capital Based on Average of Balances At 12/31/2013 and 12/31/2014

(B)

(C)

(D)

(A)

(,,)	(=)	(0)	(-)	(-)
Line Devel	opment of Average Balance of Common Equity	<u>Balances @</u> <u>12/31/2014</u>	Balances @ 12/31/2013	Average
	1 Total Proprietary Capital (p. 112.16.c&d)		_	#DIV/0!
	2 Less Preferred Stock from Ln 46 below		0	-
	3 Less Account 216.1 (p. 112.12.c&d) 4 Less Account 219.1 (p. 112.15.c&d)	(-	- #DIV/0!
	5 Average Balance of Common Equity		_	#DIV/0!
<u>Devel</u>	opment of Cost of Long Term Debt Based on A	verage Outstanding	Balance	
	6 Bonds (221) (p. 112.18.c&d)	-	-	-
	7 Less: Reacquired Bonds (222) (p. 112.19.c&d) 8 Advances from Assoc. Companies (223) (p112.20.c&d)	-	-	-
	9 Senior Unsecured Notes (224) (p. 112.21.c&d)			#DIV/0!
	10 Total Average Debt	-	-	-
	11 Annual Interest Expense for 2015			
	12 Coupon Interest on Long Term Debt (256-257.33.i)13 Less: Financial Hedge Gain/Expense from Ln 26 Include	d in Ln 12		_
	14 Plus: Allowed Hedge Recovery from Ln 30 below	d III LII 12		#DIV/0!
	15 Amort of Debt Discount & Expense (428) (p. 117.63.c)			
	16 Amort of Loss on Reacquired Debt (428.1) (p. 117.64.c)			
	17 Less: Amort of Premium on Debt (429) (p. 117.65.c)	(OO .)		-
	18 Less: Amort of Gain on Reacquired Debt (429.1) (p. 117 19 Total Interest Expense (Ln 12 + Ln 13 + Ln 14 + Ln 15			#DIV/0!
	·	+ Lii 10 - Lii 17 - Lii 18)		
	20 Average Cost of Debt for 2015 (Ln 19/Ln 10)			#DIV/0!
	 23 SUN Series F 6.15% Financial Hedge (p. 256 Ln 17.i) 24 25 26 Total Hedge Amortization 			
	27 Total Average Capital Balance for 2014 (Actual TCOS, L	n 136)		#DIV/0!
	28 Financial Hedge Recovery Limit - Five Basis Points of T			0.0005
	29 Limit of Recoverable Amount			#DIV/0!
	30 Recoverable Hedge Amortization (lesser of 5 basis point Cap or Actual (Gain)/Expense ba	sad an magnituda as indic	catod on In 26 or Ir	#DIV/0!
Devel	opment of Cost of Preferred Stock	sea on magnitude as indic	aled On Lii 20 Oi Li	129)
<u>DCVCI</u>	opinent of dost of Freienca Glock			
	Preferred Stock			<u>Average</u>
	31% Series Dividend Rate (p. 250-251a)			
	32% Series Par Value (p. 250-251c)			
	33% Series Shares O/S (p.250-251e) 34% Series Monetary Value (Ln 32 * Ln 33)	_	_	_
	35% Series Dividend Amount (Ln 31 * Ln 34)	_	-	-
	36% Series Dividend Rate (p. 250-251. col(a))			
	37% Series Par Value (p. 250-251. col(c)) 38% Series - 0 - Share O/S (p. 250-251. col(e))			
	39% Series Monetary Value (Ln 37 * Ln 38)	_	_	_
	40% Series Dividend Amount (Ln 36 * Ln 39)	-	-	-
	41 09/ Sorios - Dividend Bate (n. 250 251)			
	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)	_	_	
	47 Dividens on Preferred Stock (Lns 35, 40, 45)		- -	<u> </u>
	48 Average Cost of Preferred Stock (Ln 47/46)	0.00%	6 0.00%	0.00%

Line No.							Transmission Amount		
1	REVENUE REQUIREMENT (w/o incentives)	(ln 119)					#DIV/0!		
		-	Total	Allo	cator				
2	REVENUE CREDITS	(Note A)				•			
3	Transmission Credits	(Worksheet H)	-	DA	1.00000	\$	-		
4	Assoc. Business Development	(Worksheet H)	<u> </u>	DA	1.00000	\$	-		
5	Total Revenue Credits		-			\$	-		
6	REVENUE REQUIREMENT For All Company Facilities	(In 1 less In 5)					#DIV/0!		
MEN	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			-	DA	1.00000	\$	-		
	Revenue Requirement for SPP BPU Regional Facilities (w/o incentives) (Wor	ksheet F)							
8	NET PLANT CARRYING CHARGE (w/o incentives) (Note B)								
9	Annual Rate	(In 1/ (Sum of Ins 46, 47, 48, 49, 51)) x 100%					0.00%		
10	Monthly Rate	(ln 9 / 12)					0.00%		
11	NET PLANT CARRYING CHARGE ON LINE 9 , W/O DEPRECIATION (w/o in	centives) (Note B)							
12	Annual Rate	((In 1 - In 95) / (Sum of Ins 46, 47, 48, 49, 51)) x 100%					0.00%		
13	NET PLANT CARRYING CHARGE ON LINE 11, W/O INCOME TAXES, RET	URN (Note B)							
14	Annual Rate	((ln 1 - ln 95 - ln 117 - ln 118) / (Sum of lns 46, 47, 48, 49,	, 51)) x 100%				0.00%		
15	ADDITIONAL REVENUE REQUIREMENT for projects w/ incentive ROE's (No	te C) (Worksheet F)					-		

Part		(1)	(2)	(3)	(4)	(5)
CORGOS PLANT IN SERVICE		RATE BASE CALCULATION		<u>TO Total</u>	<u>Allocator</u>	
Fig. Production Productio		GROSS PLANT IN SERVICE		NOTE D		
	16 17	Production Less: Production ARO (Enter Negative)	(Worksheet A In 2.C) (Worksheet A In 3.C & Hist.	- -	NA 0.00000	- - -
Plant	19 20 21 22 23 24	Plus: Transmission Plant-in-Service Additions (Worksheet B) Plus: Additional Trans Plant on Transferred Assets (Worksheet B) Distribution Less: Distribution ARO (Enter Negative) General Plant	(Worksheet A In 4.C) (Worksheet A In 5.C) (Worksheet A In 6.C) (Worksheet A In 7.C)	-	DA 1.00000 TP 0.00000 NA 0.00000 NA 0.00000 W/S #DIV/0!	
Production Pro	26	Intangible Plant	(Worksheet A In 9.C)	<u> </u>		#DIV/0!
Tambrission Month Month	29	Production	,	- -		<u>-</u>
Least Transmission ARD (Emer Negrolavice) (Worksheet A in 15.C) TP1=			(Worksheet A In 14.C &	-	TP1=	
Plus Additional Control & Intergrible Depreciation for (in 994in 97) #DIV/OI #DI	32 33 34	Plus: Transmission Plant-in-Service Additions (Worksheet B) Plus: Additional Projected Deprec on Transferred Assets (Worksheet B)		- - -	TP1= 0.00000 DA 1.00000 DA 1.00000	- - - -
General Plant (Warsharet A in R.C.)	37 38	Plus: Additional General & Intangible Depreciation for (In 96+In 97) Plus: Additional Accum Deprec on Transferred Assets (Worksheet B) Distribution	,	- - -	DA 1.00000 NA 0.00000	#DIV/0! - -
NET PLANT IN SERVICE	40 41	General Plant Less: General Plant ARO (Enter Negative)	(Worksheet A In 18.C) (Worksheet A In 19.C)	- - <u>-</u>	W/S #DIV/0! W/S #DIV/0!	#DIV/0!
46 Production	43	TOTAL ACCUMULATED DEPRECIATION	(sum Ins 29 to 42)	-		#DIV/0!
Plus: Additional Accum Deprec on Transferred Assets (Worksheet B) (-In 37) (In 22 + In 23 - In 38 - In 38) .	45 46 47 48 49	Production Transmission Plus: Transmission Plant-in-Service Additions (In 20 - In 33) Plus: Additional Trans Plant on Transferred Assets (In 21 - In 34) Plus: Additional Transmission Depreciation for 2015 (-In 35)	,	- - - - -		- - - - #DIV/0!
Total Name Plant	51 52	Plus: Additional Accum Deprec on Transferred Assets (Worksheet B) (-In 37) Distribution	,	- - -		- -
Account No. 281.1 (enter negative) 272-273.8.k - NA		<u> </u>	,	<u> </u>		
64 WORKING CAPITAL (Note F) 65 Cash Working Capital (1/8 * ln 80) (Note G) - 66 Transmission Materials & Supplies (Worksheet D, ln 2.(D)) - TP 0.00000 - 67 A&G Materials & Supplies (Worksheet D, ln 3.(D)) - W/S #DIV/0! #DIV/0! 68 Stores Expense (Worksheet D, ln 4.(D)) - GP(h) 0.00000 - 69 Prepayments (Account 165) - Labor Allocated (Worksheet D, ln 5.G) - W/S #DIV/0! #DIV/0! 70 Prepayments (Account 165) - Gross Plant (Worksheet D, ln 5.F) - GP(h) 0.00000 - 71 Prepayments (Account 165) - Transmission Only (Worksheet D, ln 5.E) - DA 1.00000 - 72 Prepayments (Account 165) - Unallocable (Worksheet D, ln 5.D) - NA 0.00000 - 73 TOTAL WORKING CAPITAL (sum Ins 65 to 72) - DA 1.00000 - 74 IPP CONTRIBUTIONS FOR CONSTRUCTION (Note H) (Worksheet E, In 7 (B)) - DA 1.00000 - <	57 58 59 60 61	Account No. 281.1 (enter negative) Account No. 282.1 (enter negative) Account No. 283.1 (enter negative) Account No. 190.1 Account No. 255 (enter negative)	272-273.8.k (Worksheet C, In 1.C & In 3.J) (Worksheet C, In 10.C & Ln 12.J) (Worksheet C, In 19.C & Ln 21.J) (Worksheet C, In 28.C & Ln 30.J)	- - - - -	DA DA DA	#DIV/0! #DIV/0!
65 Cash Working Capital (1/8 * ln 80) (Note G) -	63	PLANT HELD FOR FUTURE USE	(Worksheet A In 29.C & In 30.C)	-	DA	-
73 TOTAL WORKING CAPITAL (sum Ins 65 to 72) - #DIV/0! 74 IPP CONTRIBUTIONS FOR CONSTRUCTION (Note H) (Worksheet E, In 7 (B)) - DA 1.00000 -	65 66 67 68 69 70 71	Cash Working Capital Transmission Materials & Supplies A&G Materials & Supplies Stores Expense Prepayments (Account 165) - Labor Allocated Prepayments (Account 165) - Gross Plant Prepayments (Account 165) - Transmission Only	(1/8 * In 80) (Note G) (Worksheet D, In 2.(D)) (Worksheet D, In 3.(D)) (Worksheet D, In 4.(D)) (Worksheet D, In 5.G) (Worksheet D, In 5.F) (Worksheet D, In 5.E)	- - - - - - -	W/S #DIV/0! GP(h) 0.00000 W/S #DIV/0! GP(h) 0.00000 DA 1.00000	-
	73	TOTAL WORKING CAPITAL	(sum Ins 65 to 72)	- -		#DIV/0!
	75	RATE BASE (sum Ins 55, 62, 63, 73, 74)		<u> </u>		#DIV/0!

	(1)	(2)	(3)	(4	l)	(5)
	EXPENSE, TAXES, RETURN & REVENUE REQUIREMENTS CALCULATION	Data Sources (See "General Notes")	<u>TO Total</u>	Alloc	eator_	Total <u>Transmission</u>
Line	ODEDATION & MAINTENANCE EVDENCE					
No.	OPERATION & MAINTENANCE EXPENSE	204 440 1				
76	Transmission	321.112.b	-			
77 70	Less: Total Account 561	(Note I) 321.84-92.b	-			
78 70	Less: Account 565	(Note J) 321.96.b	- #0			
79	Less: expenses 100% assigned to TO billed customers (Worksheet I, In 14)	(170 77 70 70)	<u> </u>	TD	0.00000	
80	Total O&M Allocable to Transmission	(Ins 76 - 77 - 78 - 79)	-	TP	0.00000	-
01	Administrative and General	222 107 h (Note K M)				
81		323.197.b (Note K, M) 323.185.b	- -			
82 83	Less: Acct. 924, Property Insurance	323.189.b	-			
84	Acct. 928, Reg. Com. Exp. Acct. 930.1, Gen. Advert. Exp.	323.191.b				
85	Acct. 930.1, Gen. Advert. Exp. Acct. 930.2, Misc. Gen. Exp.	323.191.b				
86	Balance of A & G	(ln 81 - sum ln 82 to ln 85)		W/S	#DIV/0!	#DIV/0!
87	Plus: Acct. 924, Property Insurance	(ln 82)	<u>-</u>	GP(h)	0.00000	#DIV/0!
88	Acct. 924, Property insurance Acct. 928 - Transmission Specific	Worksheet J In 33 23.(E) (Note L)		TP	0.00000	- -
89	Acct 930.1 - Only safety related ads -Direct	Worksheet J In 47 37.(E) (Note L)		TP	0.00000	_
90	Acct 930.1 - Only safety related ads -bliedt Acct 930.2 - Misc Gen. Exp Trans	Worksheet J In 49 47.(E) (Note L)	_	DA	1.00000	_
91	Less: PBOP Expense In Acct. 926 Adjustment	Worksheet J In 10.C (Note M)		W/S	#DIV/0!	#DIV/0!
91	A & G Subtotal	(sum lns 86 to 90 less ln 91)		VV/3	#DIV/0.	#DIV/0!
31	A & O Subiolai	(30111113 00 10 30 1033 111 31)				#DIV/0:
92	TOTAL O & M EXPENSE	(ln 80 + ln 91)	-			#DIV/0!
93	DEPRECIATION AND AMORTIZATION EXPENSE				•	_
94	Transmission	336.7.f	_	TP	0.00000	_
95	Plus: Transmission Plant-in-Service Additions (Worksheet B)	000.7.1	_	DA	1.00000	_
96	General	336.10.f	_	W/S	#DIV/0!	#DIV/0!
97	Intangible	336.1.f	_	W/S	#DIV/0!	#DIV/0!
98	TOTAL DEPRECIATION AND AMORTIZATION	(sum Ins 94 to 97)	-	, 5	,,	#DIV/0!
99	TAXES OTHER THAN INCOME	(Note N)				
100	Labor Related	,				
101	Payroll	Worksheet L, Col. D	-	W/S	#DIV/0!	#DIV/0!
102	Plant Related					
103	Property	Worksheet L, Col. C	-	GP(h)	0.00000	-
104	Gross Receipts/Sales & Use	Worksheet L, Col. F	-	NÀ	0.00000	-
105	Other	Worksheet L, Col. E	<u>-</u>	GP(h)	0.00000	<u>-</u> _
106	TOTAL OTHER TAXES	(sum Ins 101 to 105)	-			#DIV/0!
107	INCOME TAXES	(Note O)				
108	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =	(35.00%			
109	EIT=(T/(1-T)) * (1-(WCLTD/WACC)) =		0.00%			
110	where WCLTD=(In 146) and WACC = (In 149)					
111	and FIT, SIT & p are as given in Note O.					
112	GRCF=1/(1 - T) = (from ln 108)		1.5385			
113	Amortized Investment Tax Credit (enter negative)	(FF1 p.114, In 19.c)	-			
114	Income Tax Calculation	(ln 109 * ln 117)	-			#DIV/0!
115	ITC adjustment	(ln 112 * ln 113)	-	NP(h)	0.00000	-
116	TOTAL INCOME TAXES	(sum Ins 114 to 115)	-	()	•	#DIV/0!
		,				
117	RETURN ON RATE BASE (Rate Base*WACC)	(ln 75 * ln 149)	-			#DIV/0!
118	INTEREST ON IPP CONTRIBUTION FOR CONST. (Note E) (Worksheet E, In 2)		-	DA	1.00000	-
119	REVENUE REQUIREMENT BEFORE TEXAS GROSS MARGIN TAX		-		•	#DIV/0!
120	(sum lns 92, 98, 106, 116, 117, 118)				•	
404	TEVAC CDOCC MADCINI TAV (Nicto D) (Microscot IV)			DΛ		#DIV//OI
121	TEXAS GROSS MARGIN TAX (Note P) (Worksheet K)		-	DA		#DIV/0!
122	REVENUE REQUIREMENT INCLUDING GROSS MARGIN TAX					#DIV/0!
					:	

SOUTHWESTERN ELECTRIC POWER COMPANY

SUPPORTING CALCULATIONS

In									
No.	TRANSMISSION PLANT INCLUDED IN SPP TARIFF								
123	Total transmission plant	(In 18, 19, 20, 21)							-
124	Less transmission plant excluded from SPP Tariff (Note Q)	,							-
125	Less transmission plant included in OATT Ancillary Services (Worksh	neet A, In 23, Col. (C)) (Note R)							-
126	Transmission plant included in SPP Tariff	(In 123 - In 124 - In 125)							-
127	Percent of transmission plant in SPP Tariff	(ln 126 / ln 123)						TP=	0.00000
				Payrol	I Billed from				
128	WAGES & SALARY ALLOCATOR (W/S)	(Note S)	Direct Payroll	AEP S	ervice Corp.	Total			
129	Production	354.20.b		0	0	-	NA	0.00000	-
130	Transmission	354.21.b		0	0	-	TP	0.00000	-
131	Regional Market Expenses	354.22.b		0	0	-	NA	0.00000	-
132	Distribution	354.23.b		0	0	-	NA	0.00000	-
133	Other (Excludes A&G)	354.24,25,26.b		0	0	-	NA	0.00000	<u>-</u>
134	Total	(sum Ins 129 to 133)		0	0	0	•		-
135	Transmission related amount							W/S=	#DIV/0!
136	WEIGHTED AVERAGE COST OF CAPITAL (WACC)								\$
136 137	WEIGHTED AVERAGE COST OF CAPITAL (WACC)	l ong Term Interest (Workshe	et M. In. 21. col. (D))					_	\$
137	WEIGHTED AVERAGE COST OF CAPITAL (WACC)	Long Term Interest (Workshe Preferred Stock Dividends (W		I. (D))					\$ - -
137 138		Long Term Interest (Workshe Preferred Stock Dividends (W		I. (D))					\$ - -
137 138 139	WEIGHTED AVERAGE COST OF CAPITAL (WACC) Development of Common Stock:	Preferred Stock Dividends (W	orksheet M, In. 22, co	I. (D))					\$ - -
137 138		Preferred Stock Dividends (W Proprietary Capital (112.16.c)	orksheet M, In. 22, co	I. (D))					\$ - - -
137 138 139 140		Preferred Stock Dividends (W Proprietary Capital (112.16.c) Less Preferred Stock (In 147)	orksheet M, In. 22, co	I. (D))					\$ - - - -
137 138 139 140 141		Preferred Stock Dividends (W Proprietary Capital (112.16.c) Less Preferred Stock (In 147) Less Account 216.1 (112.12.c	orksheet M, In. 22, co	I. (D))					\$ - - - - -
137 138 139 140 141 142		Preferred Stock Dividends (W Proprietary Capital (112.16.c) Less Preferred Stock (In 147)	orksheet M, In. 22, co	. "					\$
137 138 139 140 141 142 143 144		Preferred Stock Dividends (W Proprietary Capital (112.16.c) Less Preferred Stock (In 147) Less Account 216.1 (112.12.c Less Account 219.1 (112.15.c Common Stock (In 140 - In 14	orksheet M, In. 22, co	<u>Capi</u>	tal Structure Pe			Cost	\$
137 138 139 140 141 142 143 144	Development of Common Stock:	Preferred Stock Dividends (W Proprietary Capital (112.16.c) Less Preferred Stock (In 147) Less Account 216.1 (112.12.c Less Account 219.1 (112.15.c	orksheet M, In. 22, co	<u>Capi</u>	∖ctual	Cap Limit	_	Cost (Note T)	\$
137 138 139 140 141 142 143 144	Development of Common Stock: Long Term Debt (Worksheet M, In. 21, col. (B))	Preferred Stock Dividends (W Proprietary Capital (112.16.c) Less Preferred Stock (In 147) Less Account 216.1 (112.12.c Less Account 219.1 (112.15.c Common Stock (In 140 - In 14	orksheet M, In. 22, co	<u>Capi</u>	Actual 0.00%	Cap Limit 0.00%			0.0000
137 138 139 140 141 142 143 144 145 146 147	Development of Common Stock: Long Term Debt (Worksheet M, In. 21, col. (B)) Preferred Stock (Worksheet M, In. 22, col. (B))	Preferred Stock Dividends (W Proprietary Capital (112.16.c) Less Preferred Stock (In 147) Less Account 216.1 (112.12.c Less Account 219.1 (112.15.c Common Stock (In 140 - In 14	orksheet M, In. 22, co	<u>Capi</u>	Actual 0.00% 0.00%	Cap Limit 0.00% 0.00%		(Note T) - -	0.0000 0.0000
137 138 139 140 141 142 143 144 145 146 147 148	Development of Common Stock: Long Term Debt (Worksheet M, In. 21, col. (B)) Preferred Stock (Worksheet M, In. 22, col. (B)) Common Stock (In 144) (Note U)	Preferred Stock Dividends (W Proprietary Capital (112.16.c) Less Preferred Stock (In 147) Less Account 216.1 (112.12.c Less Account 219.1 (112.15.c Common Stock (In 140 - In 14	orksheet M, In. 22, co	<u>Capi</u>	Actual 0.00%	Cap Limit 0.00%		(Note T) - - 0.0%	0.0000 0.0000 0.0000
137 138 139 140 141 142 143 144 145 146 147	Development of Common Stock: Long Term Debt (Worksheet M, In. 21, col. (B)) Preferred Stock (Worksheet M, In. 22, col. (B))	Preferred Stock Dividends (W Proprietary Capital (112.16.c) Less Preferred Stock (In 147) Less Account 216.1 (112.12.c Less Account 219.1 (112.15.c Common Stock (In 140 - In 14	orksheet M, In. 22, co	<u>Capi</u>	Actual 0.00% 0.00%	Cap Limit 0.00% 0.00%		(Note T) - -	0.0000 0.0000

AEP - SPP Formula Rate SWEPCO TCOS - Projected Page: 43 of 69

AEP West SPP Member Companies
2015 Transmission Cost of Service Formula Rate
Utilizing Historic Cost Data for 2014 and Projected Net Plant at Year-End 2015

SOUTHWESTERN ELECTRIC POWER COMPANY

<u>Letter</u> <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 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.
- 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.
- 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 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 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 118.
- 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.
- The Post-Employment Benefits other than Pension ("PBOP") amount is included in the Administrative and General total, and is based on current year expense. For year XXXX, the amount is \$XXXXXXX.

 The annual actuarial valuation report supporting the derivation of the PBOP expense, along with an explanation of PBOP derivation process, is submitted during the formula rate annual update.
 - 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 108) multiplied by (1/1-T). If the applicable tax rates are zero enter 0.

Inputs Required:

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

35.00%

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.
- Long Term Debt cost rate = long-term interest (ln 137) / long term debt (ln 146). Preferred Stock cost rate = preferred dividends (ln 138) / preferred outstanding (ln 147). Common Stock cost rate (ROE) = 0%, 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 this date it can only be changed via an approved 205 or 206 filing.

AEP - SPP Formula Rate SWEPCO TCOS - Historic

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AEP West SPP Member Companies Transmission Cost of Service Formula Rate Utilizing Historic Cost Data for 2014 with Year-End Rate Base Balances

Line No. 151	REVENUE REQUIREMENT (w/o incentives)	(In 269)				T	ransmission Amount #DIV/0!		
101	NEVEROE NEGONEMENT (W/o moonavee)	(200)	Total	Allo	cator		<i>115117</i> 6.		
152	REVENUE CREDITS	(Note A)			4.00000	•			
153	Transmission Credits	(Worksheet H)	-	DA	1.00000	\$	-		
154 155	Assoc. Business Development Total Revenue Credits	(Worksheet H)	-	DA	1.00000	\$	<u> </u>		
156	REVENUE REQUIREMENT For All Company Facilities	(In 151 less In 155)					#DIV/0!		
MEI	MEMO: The Carrying Charge Calculations on lines 159 to 164 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 156.								
157			-	DA	1.00000	\$	-		
	Revenue Requirement for SPP BPU Regional Facilities (w/o incentives) (Wo	rksheet F)							
158	NET PLANT CARRYING CHARGE (w/o incentives) (Note B)	// ATA// ADD ADDA/)					0.000/		
159	Annual Rate	(ln 151/ ln 196 x 100%)					0.00%		
160	Monthly Rate	(ln 159 / 12)					0.00%		
161	NET PLANT CARRYING CHARGE ON LINE 159, W/O DEPRECIATION (w/o	o incentives) (Note B)							
162	Annual Rate	((ln 151 - ln 244) / ln 196 x 100%)					0.00%		
163	NET PLANT CARRYING CHARGE ON LINE 161, W/O INCOME TAXES, RE	TURN (Note B)							
164	Annual Rate	((In 151 - In 244 - In 266 - In 267) / In 196 x 100%	6)				0.00%		
165	ADDITIONAL REVENUE REQUIREMENT for projects w/ incentive ROE's (No	ote C) (Worksheet F)					-		

	(1)	(2)	(3)	(4)	(5)
	RATE BASE CALCULATION	Data Sources (See "General Notes")	TO Total	Allocator	Total Transmission
Line No.	GROSS PLANT IN SERVICE		NOTE D		
166 167	Production Less: Production ARO (Enter Negative) Transmission	(Worksheet A In 1.C) (Worksheet A In 2.C) (Worksheet A In 3.C & Ln	- -	NA 0.00000 NA 0.00000	- -
168 169 170 171	Less: Transmission ARO (Enter Negative) Plus: Transmission Plant-in-Service Additions (Worksheet B) Plus: Additional Trans Plant on Transferred Assets (Worksheet B)	(Worksheet A In 4.C)	- - N/A N/A	DA TP 0.00000 NA 0.00000 NA 0.00000	- N/A N/A
172 173 174 175 176 177	Distribution Less: Distribution ARO (Enter Negative) General Plant Less: General Plant ARO (Enter Negative) Intangible Plant TOTAL GROSS PLANT	(Worksheet A In 5.C) (Worksheet A In 6.C) (Worksheet A In 7.C) (Worksheet A In 8.C) (Worksheet A In 9.C) (sum Ins 166 to 176)	- - - - -	NA 0.00000 NA 0.00000 W/S #DIV/0! W/S #DIV/0! W/S #DIV/0! GP(h)= 0.000000	#DIV/0! #DIV/0! #DIV/0! #DIV/0!
178	ACCUMULATED DEPRECIATION AND AMORTIZATION	,		GTD= #DIV/0!	#DIV/0:
179 180	Production Less: Production ARO (Enter Negative)	(Worksheet A In 12.C) (Worksheet A In 13.C) (Worksheet A In 14.C &	- -	NA 0.00000 NA 0.00000	-
181 182 183 184 185 186	Transmission Less: Transmission ARO (Enter Negative) Plus: Transmission Plant-in-Service Additions (Worksheet B) Plus: Additional Projected Deprec on Transferred Assets (Worksheet B) Plus: Additional Transmission Depreciation for 2015 (In 244) Plus: Additional General & Intangible Depreciation for 2015 (In 246+In 247)	28.C) (Worksheet A In 15.C)	- N/A N/A N/A N/A	TP1= 0.00000 TP1= 0.00000 DA 1.00000 DA 1.00000 TP1 0.00000 W/S #DIV/0!	- N/A N/A N/A N/A
187 188 189 190 191 192	Plus: Additional Accum Deprec on Transferred Assets (Worksheet B) Distribution Less: Distribution ARO (Enter Negative) General Plant Less: General Plant ARO (Enter Negative) Intangible Plant	(Worksheet A In 16.C) (Worksheet A In 17.C) (Worksheet A In 18.C) (Worksheet A In 19.C) (Worksheet A In 20.C)	N/A	DA 1.00000 NA 0.00000 NA 0.00000 W/S #DIV/0! W/S #DIV/0! W/S #DIV/0!	N/A - - #DIV/0! #DIV/0! #DIV/0!
193 194	TOTAL ACCUMULATED DEPRECIATION NET PLANT IN SERVICE	(sum Ins 179 to 192)	-		#DIV/0!
195 196 197 198 199 200 201	Production Transmission Plus: Transmission Plant-in-Service Additions (In 170 - In 183) Plus: Additional Trans Plant on Transferred Assets (In 171 - In 184) Plus: Additional Transmission Depreciation for 2015 (-In 185) Plus: Additional General & Intangible Depreciation for 2015 (-In 186) Plus: Additional Accum Deprec on Transferred Assets (Worksheet B) (-In 18	(In 166 + In 167 - In 179 - In 180) (In 168 + In 169 - In 181 - In 182)	- N/A N/A N/A N/A N/A		- N/A N/A N/A N/A N/A
202 203 204 205	Distribution General Plant Intangible Plant TOTAL NET PLANT IN SERVICE	(In 172 + In 173 - In 188 - In 189) (In 174 + In 175 - In 190 - In 191) (In 176 - In 192) (sum Ins 195 to 204)	- - - -	NP(h)= 0.000000	#DIV/0! #DIV/0! #DIV/0!
206 207 208 209 210 211 212	DEFERRED TAX ADJUSTMENTS TO RATE BASE Account No. 281.1 (enter negative) Account No. 282.1 (enter negative) Account No. 283.1 (enter negative) Account No. 190.1 Account No. 255 (enter negative) TOTAL ADJUSTMENTS	(Note E) 272-273.8.k (Worksheet C, In 1.C & In 3.J) (Worksheet C, In 10.C & Ln 12.J) (Worksheet C, In 19.C & Ln 21.J) (Worksheet C, In 28.C & Ln 30.J) (sum Ins 207 to 211)	- - - - -	NA DA DA DA DA	#DIV/0! #DIV/0! #DIV/0! - #DIV/0!
213	PLANT HELD FOR FUTURE USE	(Worksheet A In 29.C & In 30.C)	-	DA	-
214 215 216 217 218 219 220 221 222 223	WORKING CAPITAL Cash Working Capital Transmission Materials & Supplies A&G Materials & Supplies Stores Expense Prepayments (Account 165) - Labor Allocated Prepayments (Account 165) - Gross Plant Prepayments (Account 165) - Transmission Only Prepayments (Account 165) - Unallocable TOTAL WORKING CAPITAL	(Note F) (1/8 * In 230) (Note G) (Worksheet D, In 2.(D)) (Worksheet D, In 3.(D)) (Worksheet D, In 4.(D)) (Worksheet D, In 5.G) (Worksheet D, In 5.F) (Worksheet D, In 5.E) (Worksheet D, In 5.D) (sum Ins 215 to 222)	- - - - - - - -	TP 0.00000 W/S #DIV/0! GP(h) 0.00000 W/S #DIV/0! GP(h) 0.00000 DA 1.00000 NA 0.00000	#DIV/0! - #DIV/0! - - - - #DIV/0!
224	IPP CONTRIBUTIONS FOR CONSTRUCTION	(Note H) (Worksheet E, In 7.(B))	<u>-</u>	DA 1.00000	-
225	RATE BASE (sum Ins 205, 212, 213, 223, 224)		-		#DIV/0!

	(1)	(2)	(3)	(4)	(5)
	EXPENSE, TAXES, RETURN & REVENUE REQUIREMENTS CALCULATION	Data Sources (See "General Notes")	TO Total	Allo	<u>cator</u>	Total <u>Transmission</u>
Line	OPERATION & MAINTENANCE EXPENSE					
No. 226	Transmission	321.112.b				
227	Less: Total Account 561	(Note I) 321.84-92.b				
228	Less: Account 565	(Note J) 321.94-92.b (Note J) 321.96.b				
229	Less: expenses 100% assigned to TO billed customers (Worksheet I, In 14)	(11010 0) 021.00.5	\$0			
230	Total O&M Allocable to Transmission	(Ins 226 - 227 - 228 - 229)		TP	0.00000	-
231	Administrative and General	323.197.b (Note K, M)				
232	Less: Acct. 924, Property Insurance	323.185.b				
233	Acct. 928, Reg. Com. Exp.	323.189.b				
234	Acct. 930.1, Gen. Advert. Exp.	323.191.b				
235	Acct. 930.2, Misc. Gen. Exp.	323.192.b				
236	Balance of A & G	(ln 231 - sum ln 232 to ln 235)	-	W/S	#DIV/0!	#DIV/0!
237	Plus: Acct. 924, Property Insurance	(ln 232)	-	GP(h)	0.00000	-
238	Acct. 928 - Transmission Specific	Worksheet J In 33 23.(E) (Note L)	-	TP	0.00000	-
239	Acct 930.1 - Only safety related ads -Direct	Worksheet J In 47 37.(E) (Note L)	-	TP	0.00000	-
240	Acct 930.2 - Misc Gen. Exp Trans	Worksheet J In 49 47.(E) (Note L)	-	DA	1.00000	-
241	Less: PBOP Expense In Acct. 926 Adjustment	Worksheet J In 10.C (Note M)		W/S	#DIV/0!	#DIV/0!
241	A & G Subtotal	(sum lns 236 to 240 less ln 241)	-	,	,	#DIV/0!
242	TOTAL O & M EXPENSE	(In 230 + In 241)	-			#DIV/0!
243	DEPRECIATION AND AMORTIZATION EXPENSE					
244	Transmission	336.7.f		TP	0.00000	<u>-</u>
245	Plus: Transmission Plant-in-Service Additions (Worksheet B)		N/A		0.0000	N/A
246	General	336.10.f	14/1	W/S	#DIV/0!	#DIV/0!
247	Intangible	336.1.f		W/S	#DIV/0!	#DIV/0!
248	TOTAL DEPRECIATION AND AMORTIZATION	(sum Ins 244 to 247)	-			#DIV/0!
249	TAXES OTHER THAN INCOME	(Note N)				
250	Labor Related	,				
251	Payroll	Worksheet L, Col. D	-	W/S	#DIV/0!	#DIV/0!
252	Plant Related					
253	Property	Worksheet L, Col. C	-	GP(h)	0.00000	-
254	Gross Receipts/Sales & Use	Worksheet L, Col. F	-	NA	0.00000	-
255	Other	Worksheet L, Col. E		GP(h)	0.00000	<u>-</u> _
256	TOTAL OTHER TAXES	(sum Ins 251 to 255)	-			#DIV/0!
257	INCOME TAXES	(Note O)				
258	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		35.00%			
259	EIT=(T/(1-T)) * (1-(WCLTD/WACC)) =		0.00%			
260	where WCLTD=(In 296) and WACC = (In 299)					
261	and FIT, SIT & p are as given in Note O.					
262	GRCF=1 / (1 - T) = (from ln 258)		1.5385			
263	Amortized Investment Tax Credit (enter negative)	(FF1 p.114, ln 19.c)				
264	Income Tax Calculation	(In 259 * In 267)	-			#DIV/0!
265	ITC adjustment	(ln 262 * ln 263)	<u>-</u> _	NP(h)	0.00000	<u> </u>
266	TOTAL INCOME TAXES	(sum Ins 264 to 265)	-			#DIV/0!
267	RETURN ON RATE BASE (Rate Base*WACC)	(In 225 * In 299)	-			#DIV/0!
268	INTEREST ON IPP CONTRIBUTION FOR CONST. (Note E) (Worksheet E, In 2		-	DA	1.00000	-
269	REVENUE REQUIREMENT BEFORE TEXAS GROSS MARGIN TAX					#DIV/0!
270	(sum Ins 242, 248, 256, 266, 267, 268)					πΟΙ ۷/Ο:
210	(3411 113 272, 270, 200, 200, 201, 200)					
271	TEXAS GROSS MARGIN TAX (Note P) (Worksheet K)		-	DA		#DIV/0!
272	REVENUE REQUIREMENT INCLUDING GROSS MARGIN TAX		<u> </u>			#DIV/0!

SOUTHWESTERN ELECTRIC POWER COMPANY

SUPPORTING CALCULATIONS

In								
No.	TRANSMISSION PLANT INCLUDED IN SPP TARIFF							
273	Total transmission plant	(In 168)						-
274	Less transmission plant excluded from SPP Tariff (Worksheet A, In 23	Ba Col. (C)) (Note Q)						-
275	Less transmission plant included in OATT Ancillary Services (Workshop)							-
276	Transmission plant included in SPP Tariff	(ln 273 - ln 274 - ln 275)						-
277	Percent of transmission plant in SPP Tariff	(ln 276 / ln 273)					TP=	0.00000
				Payroll Billed from				
278	WAGES & SALARY ALLOCATOR (W/S)	(Note S)	Direct Payroll	AEP Service Corp.	Total			
279	Production	354.20.b			-	NA	0.00000	-
280	Transmission	354.21.b			-	TP	0.00000	-
281	Regional Market Expenses	354.22.b		0 0	-	NA	0.00000	-
282	Distribution	354.23.b			-	NA	0.00000	-
283	Other (Excludes A&G)	354.24,25,26.b			-	NA	0.00000	-
284	Total	(sum Ins 279 to 283)		0 0	0			-
285	Transmission related amount						W/S=	#DIV/0!
286	WEIGHTED AVERAGE COST OF CAPITAL (WACC)							\$
287	(Long Term Interest (Worksl	heet M. In. 21. col. (D))				-
288		Preferred Stock Dividends (-
289	Development of Common Stock:		, , ,	(),				
290		Proprietary Capital (112.16.	.c)					-
291		Less Preferred Stock (In 29						-
292		Less Account 216.1 (112.12						-
293		Less Account 219.1 (112.1)	•					-
294		Common Stock (In 290 - In	•					-
		•	,	Capital Structure	<u>Percentages</u>		Cost	
295		\$		Actual	Cap Limit		(Note T)	Weighted
296	Long Term Debt (Worksheet M, In. 21, col. (B))	-		0.00%			-	0.0000
297	Preferred Stock (Worksheet M, In. 22, col. (B))	-		0.00%			-	0.0000
298	Common Stock (In 294) (Note U)	-		0.00%				0.0000
299	Total (sum lns 296 to 298)	-					WACC=	0.0000
300	Capital Structure Equity Limit (Note U)	52.5%						

SOUTHWESTERN ELECTRIC POWER COMPANY

<u>Letter</u> <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 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, ancillarly 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 this TCOS. Line 165 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 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 230.
- 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 268.
- 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.
- The Post-Employment Benefits other than Pension ("PBOP") amount is included in the Administrative and General total, and is based on current year expense. For year XXXX, the amount is \$XXXXXX. The annual actuarial valuation report supporting the derivation of the PBOP expense, along with an explanation of PBOP derivation process, is submitted during the formula rate annual update.
- N 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 258) multiplied by (1/1-T). If the applicable tax rates are zero enter 0.

Inputs Required:

FIT = 35.00%

SIT= 0.00% (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.
- 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 287) / long term debt (ln 296). Preferred Stock cost rate = preferred dividends (ln 288) / preferred outstanding (ln 297). Common Stock cost rate (ROE) = 0%, 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 this date it can only be changed via an approved 205 or 206 filing.

Line No. 1	REVENUE REQUIREMENT (w/o incentives)	(In 106)	Total	Δllo	cator	Tı	ransmission Amount #DIV/0!
2	REVENUE CREDITS	(Note A)	Total	Allu	cator		
2		(Note A)		DΛ	4 00000	Φ	
3	Transmission Credits	(Worksheet H)	- -	DA	1.00000	\$	-
4	Assoc. Business Development	(Worksheet H)	- _	DA	1.00000	<u> </u>	<u> </u>
5	Total Revenue Credits		-			\$	-
6	REVENUE REQUIREMENT For All Company Facilities	(In 1 less In 2)					#DIV/0!
MEMO:	The Carrying Charge Calculations on lines 9 to 14 below requirements for	w is used in calculating project revenue requireme or these projects shown on line 7 is included in the		tive revenue			
7			<u>-</u>	DA	1.00000	\$	-
	Trued-Up Revenue Requirement for SPP BPU Regional F	acilities (w/o incentives) (Worksheet G)					
8	NET PLANT CARRYING CHARGE (w/o incentives) (Note	, , ,					
9	Annual Rate	(In 1/ In 39 x 100)					0.00%
10	Monthly Rate	(ln 9 / 12)					0.00%
11	NET PLANT CARRYING CHARGE ON LINE 9, W/O DEF	, , ,					
12	Annual Rate	((ln 1 - ln 82) / ln 39 x 100)					0.00%
13	NET PLANT CARRYING CHARGE ON LINE 11, W/O INC	COME TAXES RETURN (Note B)					
14	Annual Rate	((ln 1 - ln 82 - ln 103 - ln 104) / ln 39 x 100)					0.00%
14	Allitual Nate	((III 1 - III 02 - III 103 - III 104) / III 39 X 100)					0.00%
15	ADDITIONAL REVENUE REQUIREMENT for projects w/	incentive ROE's (Note C) (Worksheet G)					-

SOUTHWESTERN ELECTRIC POWER COMPANY

(1) (2) (3)

	RATE BASE CALCULATION	Data Sources (See "General Notes")	<u>TO Total</u>	<u>Al</u>	<u>locator</u>	Total <u>Transmission</u>
Line	00 000 DLANT IN 05D\/IO5		NOTE D			
No.	GROSS PLANT IN SERVICE	(M) 1 1 (A I - 4 E)		NIA	0.00000	
16	Production	(Worksheet A In 1.E)	-	NA	0.00000	-
17	Less: Production ARO (Enter Negative)	(Worksheet A In 2.E)	-	NA DA	0.00000	-
18 19	Transmission	(Worksheet A In 3.E & Ln 114) (Worksheet A In 4.E)	-	DA TP	0.0000	-
20	Less: Transmission ARO (Enter Negative) Distribution	(Worksheet A In 4.E)	- -	NA	0.00000	<u>-</u>
21	Less: Distribution ARO (Enter Negative)	(Worksheet A III 3.E)		NA NA	0.00000	_
22	General Plant	(Worksheet A III 0.E)		W/S	0.00000	-
23	Less: General Plant ARO (Enter Negative)	(Worksheet A In 8.E)	-	W/S	0.00000	-
24	Intangible Plant	(Worksheet A In 9.E)	-	W/S	0.00000	_
25	TOTAL GROSS PLANT	(sum Ins 16 to 24)	-	GP(TU)=	0.00000	
		,		GTD=	#DIV/0!	
26	ACCUMULATED DEPRECIATION AND AMORTIZATION					
27	Production	(Worksheet A In 12.E)	-	NA	0.00000	-
28	Less: Production ARO (Enter Negative)	(Worksheet A In 13.E)	-	NA	0.00000	-
29	Transmission	(Worksheet A In 14.E & 28.E)	-	TP1=	0.00000	-
30	Less: Transmission ARO (Enter Negative)	(Worksheet A In 15.E)	-	TP1=	0.00000	-
31	Distribution	(Worksheet A In 16.E)	-	NA	0.00000	-
32	Less: Distribution ARO (Enter Negative)	(Worksheet A In 17.E)	-	NA W (2	0.00000	-
33	General Plant	(Worksheet A In 18.E)	-	W/S	0.00000	-
34	Less: General Plant ARO (Enter Negative)	(Worksheet A In 19.E)	-	W/S	0.00000	-
35	Intangible Plant	(Worksheet A In 20.E)		W/S	0.00000	
36	TOTAL ACCUMULATED DEPRECIATION	(sum Ins 27 to 35)	-			-
37	NET PLANT IN SERVICE					
38	Production	(In 16 + In 17 - In 27 - In 28)	-			-
39	Transmission	(In 18 + In 19 - In 29 - In 30)	-			-
40	Distribution	(In 20 + In 21 - In 31 - In 32)	-			-
41	General Plant	(In 22 + In 23 - In 33 - In 34)	-			-
42	Intangible Plant	(In 24 - In 35)				-
43	TOTAL NET PLANT IN SERVICE	(sum Ins 38 to 42)	-	NP(TU)=	0.00000	-
4.4	DEFERRED TAX ADJUSTMENTS TO RATE BASE	(Note E)				
44 45	Account No. 281.1 (enter negative)	(Note E) 272-273.8.k		NA		
45 46	Account No. 281.1 (enter negative) Account No. 282.1 (enter negative)	(Worksheet C, In 7.C & In 9.J)	- -	DA		#DIV/0!
47	Account No. 283.1 (enter negative)	(Worksheet C, In 16.C & Ln 18.J)	- -	DA		#DIV/0!
48	Account No. 190.1	(Worksheet C, In 25.C & Ln 27.J)	<u>-</u>	DA		#DIV/0!
49	Account No. 255 (enter negative)	(Worksheet C, In 34.C & Ln 36.J)	-	DA		<i></i>
50	TOTAL ADJUSTMENTS	(sum Ins 45 to 49)		27.		#DIV/0!
51	PLANT HELD FOR FUTURE USE	(Worksheet A In 29.E & In 30.E)		DA		-
	WORKING OARTTA	·				
52 50	WORKING CAPITAL	(Note F)				
53	Cash Working Capital	(1/8 * In 68) (Note G)	-	TD	0.0000	-
54 55	Transmission Materials & Supplies	(Worksheet D, In 2.(F))	-	TP	0.00000	-
55 56	A&G Materials & Supplies	(Worksheet D, In 3.(F))	-	W/S	0.00000	-
56 57	Stores Expense Propagments (Account 165) - Labor Allocated	(Worksheet D, In 4.(F)) (Worksheet D, In 7.G)	-	GP(TU) W/S	0.00000 0.00000	-
57 58	Prepayments (Account 165) - Labor Allocated Prepayments (Account 165) - Gross Plant	(Worksheet D, In 7.6) (Worksheet D, In 7.F)	-	GP(TU)	0.0000	-
56 59	Prepayments (Account 165) - Gross Plant Prepayments (Account 165) - Transmission Only	(Worksheet D, In 7.F)	- -	DA	1.00000	<u>-</u>
60	Prepayments (Account 165) - Transmission Only Prepayments (Account 165) - Unallocable	(Worksheet D, III 7.E) (Worksheet D, In 7.D)	- -	NA	0.0000	-
61	TOTAL WORKING CAPITAL	(sum Ins 53 to 60)		1 4/ 1	0.0000	
01	. STAL WORKING OATTIAL	(00111 1110 00 10 00)	_			_
62	IPP CONTRIBUTIONS FOR CONSTRUCTION	(Note H) (Worksheet E, In 8.(B))	-	DA	1.00000	-
63	RATE BASE (sum Ins 43, 50, 51, 61, 62)					#DIV/0!
03	17.11 DAOL (301111113 40, 30, 31, 01, 02)					πυιν/υ:

	(1)	(2)	(3)	(4	4)	(5)
Lina	EXPENSE, TAXES, RETURN & REVENUE REQUIREMENTS CALCULATION	Data Sources (See "General Notes")	TO Total	Alloc	eator_	Total <u>Transmission</u>
Line No.	OPERATION & MAINTENANCE EXPENSE					
64	Transmission	321.112.b	<u>-</u>			
65	Less: Total Account 561	(Note I) 322.84-92.b	-			
66	Less: Account 565	(Note J) 322.96.b	<u>-</u>			
67	Less: expenses 100% assigned to TO billed customers		\$0			
68	Total O&M Allocable to Transmission	(Ins 64 - 65 - 66 - 67)	-	TP	0.00000	-
69	Administrative and General	323.197.b (Note K, M)	-			
70	Less: Acct. 924, Property Insurance	323.185.b	-			
71	Acct. 928, Reg. Com. Exp.	322.189.b	-			
72	Acct. 930.1, Gen. Advert. Exp.	322.191.b	-			
73	Acct. 930.2, Misc. Gen. Exp.	322.192.b	-			
74	Balance of A & G	(In 69 - sum In 70 to In 73)		W/S	0.00000	_
75	Plus: Acct. 924, Property Insurance	(In 70)	<u>.</u>	GP(TU)	0.00000	_
76	Acct. 928 - Transmission Specific	Worksheet J In 33 23.(E) (Note L)	<u>-</u>	TP	0.00000	_
77	Acct 930.1 - Only safety related ads -Direct	Worksheet J In 47 37.(E) (Note L)	<u>-</u>	GP(TU)	0.00000	_
78	Acct 930.2 - Misc Gen. Exp Trans	Worksheet J In 49 47.(E) (Note L)	<u>-</u>	DA	1.00000	_
79	Less: PBOP Expense In Acct. 926 Adjustment	Worksheet J In 10.C (Note M)		W/S	0.00000	
79	A & G Subtotal	(sum Ins 74 to 78 less In 79)	-	, 5	0.0000	_
80	TOTAL O & M EXPENSE	(In 68 + In 79)	-			
81	DEPRECIATION AND AMORTIZATION EXPENSE					
82	Transmission	336.7.f	-	TP	0.00000	-
83	General	336.10.f	<u>-</u>	W/S	0.00000	-
84	Intangible	336.1.f	-	W/S	0.00000	-
85	TOTAL DEPRECIATION AND AMORTIZATION	(sum Ins 82 to 84)	-			-
86 87	TAXES OTHER THAN INCOME Labor Related	(Note N)				
88	Payroll	Worksheet L, Col. D	<u>-</u>	W/S	0.00000	_
89	Plant Related	7, 6, 1, 6, 1, 6, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,		, 6	0.00000	
90	Property	Worksheet L, Col. C	-	GP(TU)	0.00000	_
91	Gross Receipts/Sales & Use	Worksheet L, Col. F	-	ŇA	0.0000	-
92	Other	Worksheet L, Col. E	-	GP(TU)	0.00000	-
93	TOTAL OTHER TAXES	(sum Ins 88 to 92)		,		-
94	INCOME TAXES	(Note O)				
95	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =	` ,	35.00%			
96	EIT=(T/(1-T)) * (1-(WCLTD/WACC)) =		#DIV/0!			
97	where WCLTD=(In 133) and WACC = (In 136)					
98	and FIT, SIT & p are as given in Note O.					
99	GRCF=1 / (1 - T) = (from In 95)		1.5385			
100	Amortized Investment Tax Credit (enter negative)	(FF1 p.114, ln 19.c)	-			
101	Income Tax Calculation	(In 96 * In 104)	#DIV/0!			#DIV/0!
102	ITC adjustment	(ln 99 * ln 100)	<u> </u>	NP(TU)	0.00000	
103	TOTAL INCOME TAXES	(sum Ins 101 to 102)	#DIV/0!			#DIV/0!
104	RETURN ON RATE BASE (Rate Base*WACC)	(In 63 * In 136)	#DIV/0!			#DIV/0!
105	INTEREST ON IPP CONTRIBUTION FOR CONST. (No	te E) (Worksheet E, In 2)	-	DA	1.00000	-
106 107	REVENUE REQUIREMENT BEFORE TEXAS GROSS (sum Ins 80, 85, 93, 103, 104, 105)	MARGIN TAX	#DIV/0!			#DIV/0!
108	TEXAS GROSS MARGIN TAX (Note P) (Worksheet K)		#DIV/0!	DA		#DIV/0!
109	REVENUE REQUIREMENT INCLUDING GROSS MAR	GIN TAX	#DIV/0!			#DIV/0!
.00						

SOUTHWESTERN ELECTRIC POWER COMPANY

SUPPORTING CALCULATIONS

ln No											
No.	TRANSMISSION PLANT INCLUDED IN SPP TARIFF	/ln 10\									
110 111	Total transmission plant	(In 18)									-
111	Less transmission plant excluded from SPP Tariff (Wo Less transmission plant included in OATT Ancillary Ser		Noto D)								-
113	Transmission plant included in SPP Tariff	(In 110 - In 111 - In 112)	Note it)							_	
113	Hansinission plantinicidded in SFF Tanii	(111110 - 1111111 - 111112)									-
114	Percent of transmission plant in SPP Tariff	(ln 113 / ln 110)								TP=	0.00000
						Payroll Billed from					
115	WAGES & SALARY ALLOCATOR (W/S)	(Note S)		Direct Payroll	1	AEP Service Corp.	Total				
116	Production	354.20.b		•	0	0	-		NA	0.0000	-
117	Transmission	354.21.b			0	0	-		TP	0.0000	-
118	Regional Market Expenses	354.22.b			0	0	-		NA	0.0000	-
119	Distribution	354.23.b			0	0	-		NA	0.0000	-
120	Other (Excludes A&G)		0		0	0	-		NA	0.0000	-
121	Total	(sum Ins 116 to 120)			0	0		0			-
122	Transmission related amount									W/S=	0.00000
123	WEIGHTED AVERAGE COST OF CAPITAL (WACC)										\$
124	Long Term Interest	Long Term Interest (Worksheet N	l. ln. 19.	col. (E))							#DIV/0!
125	Preferred Dividends	Preferred Stock Dividends (Work									-
126	Development of Common Stock:	(,	(-//							Average
127	Proprietary Capital	(Worksheet N, In. 1, col. (E))									#DIV/0!
128	Less Preferred Stock (In 134)	(Worksheet N, In. 2, col. (E))									-
129	Less Account 216.1	(Worksheet N, In. 3, col. (E))									#DIV/0!
130	Less Account 219	(Worksheet N, In. 4, col. (E))									#DIV/0!
131	Common Stock	(ln 127 - ln 128 - ln 129 - ln 130)									#DIV/0!
						Capital Structure	Percentages			Cost	
132		2014 Avg Balances				Actual	Cap Limit			(Note T)	Weighted
133	Avg Long Term Debt (Worksheet N, In. 10, col. (E))		-			#DIV/0!	#DIV/0!			0.00%	#DIV/0!
134	Avg Preferred Stock (Worksheet N, In. 46, col. (E))		_			#DIV/0!	#DIV/0!			0.00%	#DIV/0!
135	Avg Common Stock (In 131) (Note U)	#DIV/0!				#DIV/0!	#DIV/0!			0.00%	#DIV/0!
136	Total (sum lns 133 to 135)	#DIV/0!								WACC=	#DIV/0!
137	Capital Structure Equity Limit (Note U)	52	2.5%								

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 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.
- 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 D 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 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 C.
- F Identified as being transmission related or functionally booked to transmission.
- Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission on line 68. G
- 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 105.
- 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 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.
- The Post-Employment Benefits other than Pension ("PBOP") amount is included in the Administrative and General total, and is based on current year expense. For year XXXX, the amount is \$XXXXXX. М The annual actuarial valuation report supporting the derivation of the PBOP expense, along with an explanation of PBOP derivation process, is submitted during the formula rate annual update.
- 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 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)

($\ln 95$) multiplied by (1/1-T). If the applicable tax rates are zero enter 0.

Q

Inputs Required: 35.00%

SIT= 0.00% (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 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. 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 124) / long term debt (ln 133). Preferred Stock cost rate = preferred dividends (ln 125) / preferred outstanding (ln 134). Common Stock cost rate (ROE) = 0%, 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.

AEP West SPP Member Companies 2015 Cost of Service Formula Rate Worksheet A - Detail Plant Balances SOUTHWESTERN ELECTRIC POWER COMPANY

1.5	(A)	(B)	(C)	(D)	(E)
<u>Line</u> Number	Rate Base Item & Supporting Balance	Source of Data	Balances @ 12/31/2014	<u>Balances</u> 12/31/2013	Average Balance for 2014
NOTE: Funct	ional ARO investment and accumulated depreciation I	palances shown below are included in the total func	tional balances shown he	ere.	
Plant Investm	ent Blalances				
1	Production Plant In Service	FF1, page 205 Col.(g) & pg. 204 Col. (b), In 46			-
2	Production Asset Retirement Obligation (ARO)	FF1, page 205 & 204, Col.(g)&(b), Ins 15,24,34,44			-
3	Transmission Plant In Service	FF1, page 207 Col.(g) & pg. 206 Col. (b), ln 58			-
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			-
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			-
8	General Asset Retirement Obligation	FF1, page 207 Col.(g) & pg. 206 Col. (b), ln 98			-
9	Intangible Plant In Service	FF1, page 205 Col.(g) & pg. 204 Col. (b), ln 5			-
10	Total Property Investment Balance	(Sum of Lines: 1, 3, 5, 7, 9)	-	-	-
11	Total ARO Balance (included in total on line 10)	(Sum of Lines: 2, 4, 6, 8)	-	-	-
Accumulated	Depreciation & Amortization Balances				
12	Production Accumulated Depreciation	FF1, page 219, Ins 20-24, Col. (b)			-
13	Production ARO Accumulated Depreciation	Company Records			-
14	Transmission Accumulated Depreciation	FF1, page 219, In 25, Col. (b)			-
15	Transmission ARO Accumulated Depreciation	Company Records			-
16	Distribution Accumulated Depreciation	FF1, page 219, In 26, Col. (b)			-
17	Distribution ARO Accumulated Depreciation	Company Records			-
18	General Accumulated Depreciation	FF1, page 219, In 28, Col. (b)			-
19	General ARO Accumulated Depreciation	Company Records			-
20	Intangible Accumulated Amortization	FF1, page 200, In 21, Col. (b)			-
21	Total Accumulated Depreciation or Amortization	(Sum of Lines: 12, 14, 16, 18, 20)	-	-	-
22	Total ARO Balance (included in total on line 21)	(Sum of Lines: 13, 15, 17, 19)	-	-	-
Generation St	tep-Up Units				
23 24	GSU Investment Amount GSU Accumulated Depreciation	Company Records Company Records			<u>-</u>
25	GSU Net Balance	(Line 23 - Line 24)	-	<u>-</u>	-
	Plant Excluded from SPP Tariff (see TCOS Note Q)				
23a 24a	Excluded Facilities Investment Amount Excluded Facilities Accumulated Depreciation	Company Records Company Records			<u> </u>
25a	Excluded Facilities Net Balance Accumulated Depreciation Net of GSU/Excluded Faci	(Line 23a - Line 24a)	-	<u> </u>	<u> </u>
26	Transmission Accumulated Depreciation	(Line 14 Above)	_	_	_
27	Less: GSU & Excl Facilities Acc Dep	(Line 24 + Line 24a Above)	_	_	_
28	Subtotal of Transmission Accumulated Depreciation	` _			
Plant Held Fo					_
29	Plant Held For Future Use	FF1, page 214, In 47, Col. (d)			-
30	Transmission Plant Held For Future	Company Records	-		-

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AEP West SPP Member Companies 2015 Cost of Service Formula Rate Projected on 2014 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 (2014) (P.206, In 58,(b)):	-
2	Transmission Plant @ End of Historic Period (2014) (P.207, In 58,(g)):	-
3		-
4	Average Balance of Transmission Investment	-
5	Annual Depreciation Expense, Historic TCOS, In 244	-
6	Composite Depreciation Rate	0.00%
7	Round to 0% to Reflect a Composite Life of 0 Years	0.00%

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

8	Month in Service	Capitalized Balance	Composite Annual Depreciation Rate	Annual Depreciation	Month	lly Depreciation	No. Months Depreciation	First Year Depreciation Expense	
9	January		0.00%	\$ -	\$	-	11	\$ -	
10	February		0.00%	\$ -	\$	-	10	\$ -	
11	March		0.00%	\$ -	\$	-	9	\$ -	
12	April		0.00%	\$ -	\$	-	8	\$ -	
13	May		0.00%	\$ -	\$	-	7	\$ -	
14	June		0.00%	\$ -	\$	-	6	\$ -	
15	July		0.00%	\$ -	\$	-	5	\$ -	
16	August		0.00%	\$ -	\$	-	4	\$ -	
17	September		0.00%	\$ -	\$	-	3	\$ -	
18	October		0.00%	\$ -	\$	-	2	\$ -	
19	November		0.00%	\$ -	\$	-	1	\$ -	
20	December		0.00%	\$ -	\$	-	0	\$ -	
21	Investment	\$ -				Depr	eciation Expense	\$ -	_

III. Plant Transferred

22	\$ - <== This input area is for original cost plant
23	\$ - <== 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)	\$ - <== This input area is for additional Depreciation Expense

AEP West SPP Member Companies 2015 Cost of Service Formula Rate Worksheet C - ADIT Balances used in Projection & True-Up SOUTHWESTERN ELECTRIC POWER COMPANY

Line <u>No.</u>	(A) <u>Acc. No.</u>	(B) <u>Description</u>	(C) <u>YE Balance</u>	(E) <u>Exclusions *</u>	(F) 100% Transmission <u>Related</u>	(G) PTD Plant <u>Related</u>	(H) Transmission & Distribution <u>Plant Related</u>	(I) Labor <u>Related</u>	(J) Total Included in Ratebase (E)+(F)+(G)+(H)
4	282.1	Account 282 - Form-1 page 274-275, Ln 2 Col. (k) 282 Balance to Use in Projection 2014 Year End Tax Deferrals - Ws C-1							
2	282.1 282.1 282.1	Transmission Allocator from Historic TCOS [GP or W/S] Allocated Total	-	<u>0.0000%</u> 0	100.0000 <u>%</u> 0	<u>0.0000%</u> 0	#DIV/0! #DIV/0!	#DIV/0! #DIV/0!	#DIV/0!
4 5	282.1 282.1	282 Balance to Use in True-Up 2014 Year End Tax Deferrals - Ws C-1 2013 Year End Tax Deferrals - Ws C-2	- -	<u>-</u>	- -		- -	-	
6 7 8 9		Subtotal Average Balance Transmission Allocator from True-Up TCOS [GP or W/S] Allocated Total	0	0 0.0000% 0	- 0 <u>100.0000%</u> 0	0 0.0000% 0	- 0 #DIV/0! #DIV/0!	0.0000 <u>%</u>	#DIV/0!
10 11	283.1 283.1	Account 283 - Form-1 page 276-277, Ln 9, Col (k) 283 Balance to Use in Projection 2014 Year End Tax Deferrals - Ws C-1 Transmission Allocator from Historic TCOS [GP or W/S]	-	<u> </u>	- 100.0000%	<u>-</u> <u>0.0000</u> %	- #DIV/0!	- #DIV/0!	
12 13	283.1 283.1	Allocated Total 283 Balance to Use in True-Up 2014 Year End Tax Deferrals - Ws C-1		0.0000 78	0	0	#DIV/0! #DIV/0!	#DIV/0! #DIV/0!	#DIV/0!
14 15 16 17 18	283.1	2013 Year End Tax Deferrals - Ws C-2 Subtotal Average Balance Transmission Allocator from True-Up TCOS [GP or W/S] Allocated Total	- 0	- 0 0.0000% 0	- 0 100.0000% 0	- 0 0.0000% 0	- 0 #DIV/0! #DIV/0!	0 0.0000% 0	#DIV/0!
19 20	190.1 190.1	Account 190 - Form-1 page 234, Ln 8, Col. (c) 190 Balance to Use in Projection 2014 Year End Tax Deferrals - Ws C-1 Transmission Allocator from Historic TCOS [GP or W/S]	-			0.0000%	- #DIV/0!		
21 22 23	190.1 190.1 190.1	Allocated Total 190 Balance to Use in True-Up 2014 Year End Tax Deferrals - Ws C-1 2013 Year End Tax Deferrals - Ws C-2	- -	0 - -	0 - -	0	#DIV/0!	#DIV/0! -	#DIV/0!
24 25 26 27		Subtotal Average Balance Transmission Allocator from True-Up TCOS [GP or W/S] Allocated Total	- 0	0 0.0000% 0	- 0 <u>100.0000%</u> 0	0 0.0000% 0	#DIV/0! #DIV/0!	- 0 <u>0.0000%</u> 0	#DIV/0!
28 29	255 255	Account 255 - Form-1 page 266-267 255 Balance to Use in Projection Acc Defrd ITC - Federal - 12/31/2014 (FF1 p. 267, Ln 2.h) Transmission Allocator from Historic TCOS [GP or W/S]			<u>Inc</u>	Pre 1971 ITC cludeable in Rate Base - 0.0000%			
30 31 32	255 255 255	Allocated Total 255 Balance to Use in True-Up Acc Defrd ITC - Federal - 12/31/2014 (FF1 p. 267, Ln 2.h) Acc Defrd ITC - Federal - 12/31/2013 (FF1 p. 266, Ln 2.b)	- -	<u>N/A</u>	<u>N/A</u>		<u>N/A</u>	<u>N/A</u>	0
33 34 35 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 <u>0.0000%</u> 0	<u>N/A</u>	<u>N/A</u>	0

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

Worksheet C-2 - ADIT & ITC Details

SOUTHWESTERN ELECTRIC POWER COMPANY DETAIL OF DEFERRED INCOME TAX BALANCES AS OF DECEMBER 31, 2014

				Allocation		100%	Allocation Method		
Account	Line #	Description	Balance	Basis	Exclusions	Transmission	PTD Plant	T&D	Labor
2821001 2821001	230A 230I	ACRS BENEFIT NORMALIZED CAPD INTEREST-SECTION 481(a)-CHANGE IN METHD		PTD PTD			0		
2821001	230J	RELOCATION CST-SECTION 481(a)-CHANGE IN METHD		PTD			0		
2821001 2821001	230X 234Q	R & D DEDUCTION - SEC 174 MACRS TAX DEPRECIATION - RAIL CARS		PTD PTD			0		
2821001 2821001	260A 280H	SPARE PARTS INVENTORY BK PLANT IN SERVICE - SFAS 143 - ARO		PTD E	0		0		
2821001 2821001	295A 295C	GAIN/LOSS ON ACRS/MACRS PROPERTY GAIN/LOSS-ACRS/MACRS-BK/TX UNIT PROP		PTD PTD			0		
2821001	320A	ABFUDC		PTD			0		
2821001 2821001	380J 390A	INT EXP CAPITALIZED FOR TAX CIAC - BOOK RECEIPTS		PTD E	0		0		
2821001 2821001	510H 532A	PROPERTY TAX-NEW METHOD-BOOK PERCENT REPAIR ALLOWANCE		PTD PTD			0		
2821001	532C	BOOK/TAX UNIT OF PROPERTY ADJ		PTD			0		
2821001 2821001	532D 534A	BK/TX UNIT OF PROPERTY ADJ-SEC 481 ADJ CAPITALIZED RELOCATION COSTS		PTD PTD			0		
2821001 2821001	560K 651A	LOSS-ABANDONMENT S TIE - BK IMPAIRED ASSETS RES-FAS 121-BK		PTD E	0		0		
2821001 2821001	662A 662B	WRITE-OFF RE SFAS 71 SFAS 109 WRITE-OFF RE SFAS 71		PTD PTD			0		
2821001	680A	JOINT VENTURES-SYS FUEL PRJ-TX		E	0		0		
2821001 2821001	710W 711N	BREM & HAUGH ACQUSITON ADJ-TX CAPITALIZED SOFTWARE COSTS-TAX		Labor	0				0
2821001 2821001	711O 711R	BOOK LEASES CAPITALIZED FOR TAX CAPITALIZED LEASES - A/C 1011 ASSETS		PTD PTD			0		
2821001 2821001	712K 910J	CAPITALIZED SOFTWARE COST-BOOK INTEREST EXPENSE - COAL CARS		Labor E	0				0
2821001	910K 910W	REMOVAL CST REMOVAL COSTS REV-SFAS 143-ARO		PTD E			0		
2821001 2821001	960F-XS	EXCESS ADFIT 282		PTD _	0		0		
2821001 (a	absolute value T	TOTAL ELECTRIC ACCOUNT SUBTOTAL otal Company Amount Ties to FF1 p.275(k) Acct 282 Electric)			0	0	0		0 0
2831001 2831001	014C-DSIT 575E	NOL-STATE C/F-DEF STATE TAX ASSET-L/T MTM BK GAIN-A/L-TAX DEFL		E.	0				
2831001	575E-MJE	MTM BK GAIN-A/L-TAX DEFL - MJE		E	0				
2831001 2831001	576E 605B	MARK & SPREAD-DEFL-283-A/L ACCRUED BK PENSION EXPENSE		E Labor	0				0
2831001 2831001	605C 630A	ACCRUED BK PENSION COSTS - SFAS 158 DEFD EXPS (A/C 186)		E PTD	0		0		
2831001 2831001	630J 630M	DEFD STORM DAMAGE RATE CASE DEFD CHGS		PTD PTD			0		
2831001	631A	DEFD VALENCE EXPENSES-CURRENT		PTD			0		
2831001 2831001	631B 632U	DEFD VALENCE EXPENSES-NON-CURRENT BK DEFL-DEMAND SIDE MNGMT EXP		PTD PTD			0		
2831001 2831001	638A 660A	BOOK > TAX BASIS - EMA-A/C 283 TRANSITION REGULATORY ASSETS		E E	0				
2831001	660F	REG ASSET-SFAS 143 - ARO		E	0				
2831001 2831001	661R 661S	REG ASSET-SFAS 158 - PENSIONS REG ASSET-SFAS 158 - SERP		E	0				
2831001 2831001	661T 664A	REG ASSET-SFAS 158 - OPEB REG ASSET-UND/REC ENVIRON ADJ CLAUSE-LA		E E	0				
2831001 2831001	664R 664S	REG ASSET-VALLEY DISTRICT DUE DILIGENCE REG ASSET-VEMCO EMPLOYEE RETIREMENT		E	0				
2831001	664U	REG ASSET-VEMCO ACQUIS/INVESTMENTS		E	0				
2831001 2831001	664V 664X	REG ASSET-NET CCS FEED STUDY COSTS REG ASSET-SWEPCO/VEMCO TRANSACTION COST		E E	0				
2831001 2831001	668P 669M	REG ASSET-LA 2009 FRP ASSET REG ASSET-LOUISIANA VEGETATION MGMT		E E	0				
2831001	669X	REG ASSET-SWEPCO SHIPE ROAD		E	0				
2831001 2831001	669Y 900A	REG ASSET-2010 SEVERANCE COSTS-LA FRP LOSS ON REACQUIRED DEBT		PTD	0		0		
2831001 2831001	900F 906A	BK DEFL-GAIN REACQUIRED DEBT ACCRD SFAS 106 PST RETIRE EXP		PTD Labor			0		0
2831001 2831001	906D 906K	SFAS 106 PST RETIRE EXP - NON-DEDUCT CONT ACCRD SFAS 112 PST EMPLOY BEN		Labor Labor					0 0
2831001	906Z	SFAS 106 - MEDICARE SUBSIDY - (PPACA)-REG ASSET		Labor					0
2831001 2831001	913Y 921A	BK DEFL - MERGER COSTS BK DEPLETION-MINERALS & RIGHTS		E	0				
2831001 2831001	930A 940K	BOOK > TAX BASIS-PRTSHP INVEST 1988-1990 IRS AUDIT SETTLEMENT		E E	0				
2831002	911Q-DSIT	DSIT ENTRY - NORMALIZED		PTD			0		
							·		
2831	de a de da contra T	TOTAL ELECTRIC ACCOUNT SUBTOTAL		0	0	0	0		0 0
(a	absolute value 1	otal Company Amount Ties to FF1 p.277(k) Acct 283 Electric)							
1901001	011C	TAX CREDIT C/F - DEF TAX ASSET- MJE		E	0				
1901001 1901001	433A 433B	PUCT FUEL O/U RECOVERY-RETAIL INTEREST-FUEL OVER/UNDER RECOVERY		E	0				
1901001	433C	AR - FUEL OVER/UNDER RECOVERY		Ē	0				
1901001 1901001	433D 460A	LA - FUEL OVER/UNDER RECOVERY UNBILLED REVENUE		E	0				
1901001 1901001	520A 562G	PROVS POSS REV REFDS-A/L DEFERRED BOOK GAIN/LOSS ON SALE		PTD PTD			0		
1901001 1901001	576F 602A	MARK & SPREAD-DEFL-190-A/L PROV WORKER'S COMP		E Labor	0				0
1901001	605E	SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN		Labor					0
1901001 1901001	605F 605I	ACCRD SUP EXEC RETIR PLAN COSTS-SFAS 158 ACCRD BK SUP. SAVINGS PLAN EXP		E Labor	0				0
1901001 1901001	605J 605K	EMPLOYER SAVINGS PLAN MATCH ACCRUED BK BENEFIT COSTS		Labor Labor					0 0
1901001 1901001	605O 610A	ACCRUED PSI PLAN EXP BK PROV UNCOLL ACCTS - ST		Labor PTD			0		0
1901001	610U	PROV-TRADING CREDIT RISK - A/L PROV-FAS 157 - A/L		E	0		U		
1901001 1901001	610V 611E	ACCRUED MINE RECLAMATION		E	0				
1901001 1901001	611G 612G	DEFD COMPENSATION-BOOK EXPENSE ACCRD COMPANY INCENT PLAN-ENGAGE TO GAIN		Labor Labor					0 0
1901001 1901001	612Y 613C	ACCRD COMPANYWIDE INCENTV PLAN ACCRD ENVIRONMENTAL LIAB-CURRENT		Labor PTD			0		0
1901001	613E	ACCRUED BOOK VACATION PAY		Labor			0		0
1901001 1901001	613K 613Y	(ICDP)-INCENTIVE COMP DEFERRAL PLAN ACCRUED BK SEVERANCE BENEFITS		Labor Labor					0
1901001 1901001	615A 615B	ACCRUED INTEREST EXP -STATE ACCRUED INTEREST-LONG-TERM - FIN 48		PTD E	0		0		
1901001 1901001	615B-MJE 615C	ACCRD INTRST-TAX RES-L/T-FIN 48-MJE ACCRUED INTEREST-SHORT-TERM - FIN 48		E	0				
1901001 1901001 1901001	615C-MJE 615E	ACCRUED INTEREST-SHORT-TERM - FIN 48 ACCRUED INTEREST-SHORT-TERM - FIN 48 ACCRUED STATE INCOME TAX EXP		E	0				
1901001	615O	BK DFL RAIL TRANS REV/EXP		E	0				
1901001 1901001	639A 641I	DEFD BK GAIN-NON-AFF SALE-EMA ADVANCE RENTAL INC (CUR MO)		E PTD	0		0		
1901001 1901001	641X 651F	DEFERRED INCOME - DOLET HILLS MINING BUYOUT DISALLOWED COSTS - TURK PLANT		E F	0		,		
1901001 1901001 1901001	651H 652G	DISALLOWED COSTS - TORK P LANT DISALLOWED COSTS - TURK PLANT AUX BOILER REG LIAB-UNREAL MTM GAIN-DEFL		E E	0				
1901001	664G	REG LIAB-MIRROR AFUDC-LA		E -	0				
1901001 1901001	701A 702A	AMORT - GOODWILL PER BOOKS GOODWILL PER TAX		E E	0 0				
1901001 1901001	710H 906F	AMORT ELEC PLT ACQ ADJS ACCRD OPEB COSTS - SFAS 158		PTD E	0		0		
1901001	906P	ACCRD BOOK ARO EXPENSE - SFAS 143		E	0				
1901001 1901001	911F-FIN48 911Q-DSIT	DSIT ENTRY - NORMALIZED		E PTD	0		0		
1901001 1901001	911S	ACCRUED SALES & USE TAX RESERVE ACCRUED SALES & USE TAX RESERVE - MJE		E E	0				
1901001 1901001	911V 911V-MJE	ACCRD SIT TX RESERVE-LNG-TERM-FIN 48 ACCRD SIT TX RES-LNG-TERM-FIN 48-MJE		E F	0				
1901001	911W	ACCRD SIT TX RESERVE-SHRT-TERM-FIN 48		E E DTD	0		*		
1901001 1901001	940X 960E	IRS CAPITALIZATION ADJUSTMENT AMT CREDIT - DEFERRED		PTD E	0		0		
1901001	960Z	NOL - DEFERRED TAX ASSET RECLASS		PTD			0		
1901002 1901	014C-DSIT	NOL-STATE C/F-DEF STATE TAX ASSET-L/T TOTAL ELECTRIC ACCOUNT SUBTOTAL		<u> </u>	0 0	0	0		0 0
		(Total Company Amount Ties to FF1 p.234(c) Electric)		_					

SOUTHWESTERN ELECTRIC POWER COMPANY DETAIL OF DEFERRED INCOME TAX BALANCES AS OF DECEMBER 31, 2013

21001	Line #	Description	Balance	Exclusions	100% Transmission	ocation Method PTD Plant	T&D	Labor
	230A	ACRS BENEFIT NORMALIZED	PTD	Exclusions	Transmission	PTD Plant 0	ואַט	Labor
1001	2301	CAPD INTEREST-SECTION 481(a)-CHANGE IN METHD	PTD			0		
1001 1001	230J 230X	RELOCATION CST-SECTION 481(a)-CHANGE IN METHD R & D DEDUCTION - SEC 174	PTD PTD			0		
1001 1001	230X 234Q	MACRS TAX DEPRECIATION - RAIL CARS	PTD PTD			0		
001	260A	SPARE PARTS INVENTORY	PTD			0		
1001	280H	BK PLANT IN SERVICE - SFAS 143 - ARO	E	0		0		
1001 1001	295A 295C	GAIN/LOSS ON ACRS/MACRS PROPERTY GAIN/LOSS-ACRS/MACRS-BK/TX UNIT PROP	PTD PTD			0		
1001	320A	ABFUDC	PTD			0		
1001	380J	INT EXP CAPITALIZED FOR TAX	PTD			0		
1001	390A	CIAC - BOOK RECEIPTS	E	0		0		
1001 1001	510H 532A	PROPERTY TAX-NEW METHOD-BOOK PERCENT REPAIR ALLOWANCE	PTD PTD			0		
1001	532C	BOOK/TAX UNIT OF PROPERTY ADJ	PTD			0		
1001	532D	BK/TX UNIT OF PROPERTY ADJ-SEC 481 ADJ	PTD			0		
1001	534A	CAPITALIZED RELOCATION COSTS	PTD			0		
1001 1001	560K 651A	LOSS-ABANDONMENT S TIE - BK IMPAIRED ASSETS RES-FAS 121-BK	PTD E	0		0		
1001	662A	WRITE-OFF RE SFAS 71	PTD	U		0		
1001	662B	SFAS 109 WRITE-OFF RE SFAS 71	PTD			0		
1001	680A	JOINT VENTURES-SYS FUEL PRJ-TX	E	0				
1001 1001	710W 711N	BREM & HAUGH ACQUSITON ADJ-TX CAPITALIZED SOFTWARE COSTS-TAX	E Labor	0				
1001	711N 711O	BOOK LEASES CAPITALIZED FOR TAX	PTD			0		
1001	711R	CAPITALIZED LEASES - A/C 1011 ASSETS	PTD			0		
1001	712K	CAPITALIZED SOFTWARE COST-BOOK	Labor					
1001	910J	INTEREST EXPENSE - COAL CARS	E	0		0		
1001 1001	910K 910W	REMOVAL CST REMOVAL COSTS REV-SFAS 143-ARO	PTD E	0		0		
1001	960F-XS	EXCESS ADFIT 282	PTD	U		0		
2821001		TOTAL ELECTRIC ACCOUNT SUBTOTAL	0	0	0	0	0	
	(absolute value	Total Company Amount Ties to FF1 p.275(k) Acct 282 Electric)						
1001	014C-DSIT	NOL-STATE C/F-DEF STATE TAX ASSET-L/T	Е	0				
1001	510H	PROPERTY TAX-NEW METHOD-BOOK	E	0				
1001	575E	MTM BK GAIN-A/L-TAX DEFL	E	0				
1001 1001	575E-MJE 576E	MTM BK GAIN-A/L-TAX DEFL - MJE MARK & SPREAD-DEFL -283-A/I	E	0				
1001 1001	576E 605B	MARK & SPREAD-DEFL-283-A/L ACCRUED BK PENSION EXPENSE	E Labor	0				
1001	605B 605C	ACCRUED BK PENSION COSTS - SFAS 158	Labor F	0				
1001	613Z	ACC SEVER CSTS-ARK DO. #98339U	E	0				
1001	630A	DEFD EXPS (A/C 186)	PTD	,		0		
1001	630J	DEFD STORM DAMAGE	PTD			0		
1001 1001	630M 631A	RATE CASE DEFD CHGS DEFD VALENCE EXPENSES-CURRENT	PTD PTD			0		
1001 1001	631A 631B	DEFD VALENCE EXPENSES-CURRENT DEFD VALENCE EXPENSES-NON-CURRENT	PTD PTD			0 0		
1001	632U	BK DEFL-DEMAND SIDE MNGMT EXP	PTD			0		
1001	638A	BOOK > TAX BASIS - EMA-A/C 283	E	0		Ž		
1001	660A	TRANSITION REGULATORY ASSETS	Е	0				
1001	660F	REG ASSET - SFAS 143 - ARO	E	0				
1001 1001	660L	REG ASSET-SFAS 143 - ARO REG ASSET - DEFERRED LITIGATION COSTS	E	0				
1001	661R	REG ASSET - DEFERRED LITIGATION COSTS REG ASSET - SFAS 158 - PENSIONS	E F	0 0				
1001		REG ASSET-SFAS 158 - PENSIONS	Ē	0				
1001	661S	REG ASSET - SFAS 158 - SERP	Е	0				
1001	0047	REG ASSET-SFAS 158 - SERP	Е	0				
31001 31001	661T	REG ASSET - SFAS 158 - OPEB REG ASSET-SFAS 158 - OPEB	E	0				
31001 31001	664A	REG ASSET-SFAS 158 - OPEB REG ASSET-UND/REC ENVIRON ADJ CLAUSE-LA	E F	0				
1001	664R	REG ASSET-VALLEY DISTRICT DUE DILIGENCE	E	0				
1001	664S	REG ASSET-VEMCO EMPLOYEE RETIREMENT	E	0				
1001	664U	REG ASSET-VEMCO ACQUIS/INVESTMENTS	E	0				
31001 31001	664V 664X	REG ASSET-NET CCS FEED STUDY COSTS REG ASSET-SWEPCO/VEMCO TRANSACTION COST	E	0				
1001	668P	REG ASSET-LA 2009 FRP ASSET	E	0				
1001	900A	LOSS ON REACQUIRED DEBT	PTD			0		
1001	900F	BK DEFL-GAIN REACQUIRED DEBT	PTD			0		
1001	906A	ACCRD SFAS 106 PST RETIRE EXP	Labor					
1001	906D	SFAS 106 PST RETIRE EXP - NON-DEDUCT CONT	Labor					
31001 31001	906K 906Z	ACCRD SFAS 112 PST EMPLOY BEN SFAS 106 - MEDICARE SUBSIDY - (PPACA)-REG ASSET	Labor Labor					
1001	913Y	BK DEFL - MERGER COSTS	E	0				
1001	920G	TX AMORT-30% OF MINE DEV COSTS	Е	0				
	921A	BK DEPLETION-MINERALS & RIGHTS						
			E	0				
1001	930A	BOOK > TAX BASIS-PRTSHP INVEST	E E	0				
31001 31001 31001			E E E	0 0 0				
1001	930A	BOOK > TAX BASIS-PRTSHP INVEST	E E E PTD	0 0 0		0		
1001 1001 1002	930A 940K	BOOK > TAX BASIS-PRTSHP INVEST 1988-1990 IRS AUDIT SETTLEMENT DSIT ENTRY - NORMALIZED		0 0				
1001 1001	930A 940K 911Q-DSIT	BOOK > TAX BASIS-PRTSHP INVEST 1988-1990 IRS AUDIT SETTLEMENT DSIT ENTRY - NORMALIZED TOTAL ELECTRIC ACCOUNT SUBTOTAL	E E E PTD	0 0 0	0	0 0	0	
1001 1001 1002 2831	930A 940K 911Q-DSIT (absolute value	BOOK > TAX BASIS-PRTSHP INVEST 1988-1990 IRS AUDIT SETTLEMENT DSIT ENTRY - NORMALIZED TOTAL ELECTRIC ACCOUNT SUBTOTAL Total Company Amount Ties to FF1 p.277(k) Acct 283 Electric)	0		0		0	
1001 1001 1002 2831 1001	930A 940K 911Q-DSIT (absolute value 011C	BOOK > TAX BASIS-PRTSHP INVEST 1988-1990 IRS AUDIT SETTLEMENT DSIT ENTRY - NORMALIZED TOTAL ELECTRIC ACCOUNT SUBTOTAL Total Company Amount Ties to FF1 p.277(k) Acct 283 Electric) TAX CREDIT C/F - DEF TAX ASSET- MJE		0 0 0	0		0	
1001 1002 2831 1001 1001	930A 940K 911Q-DSIT (absolute value 011C 433A	BOOK > TAX BASIS-PRTSHP INVEST 1988-1990 IRS AUDIT SETTLEMENT DSIT ENTRY - NORMALIZED TOTAL ELECTRIC ACCOUNT SUBTOTAL Total Company Amount Ties to FF1 p.277(k) Acct 283 Electric) TAX CREDIT C/F - DEF TAX ASSET- MJE PUCT FUEL O/U RECOVERY-RETAIL	0		0		0	
1001 1001 1002	930A 940K 911Q-DSIT (absolute value 011C	BOOK > TAX BASIS-PRTSHP INVEST 1988-1990 IRS AUDIT SETTLEMENT DSIT ENTRY - NORMALIZED TOTAL ELECTRIC ACCOUNT SUBTOTAL Total Company Amount Ties to FF1 p.277(k) Acct 283 Electric) TAX CREDIT C/F - DEF TAX ASSET- MJE	0		0		0	
1001 1002 2831 1001 1001 1001 1001 1001	930A 940K 911Q-DSIT (absolute value 011C 433A 433B 433C 433D	BOOK > TAX BASIS-PRTSHP INVEST 1988-1990 IRS AUDIT SETTLEMENT DSIT ENTRY - NORMALIZED TOTAL ELECTRIC ACCOUNT SUBTOTAL Total Company Amount Ties to FF1 p.277(k) Acct 283 Electric) TAX CREDIT C/F - DEF TAX ASSET- MJE PUCT FUEL O/U RECOVERY-RETAIL INTEREST-FUEL OVER/UNDER RECOVERY AR - FUEL OVER/UNDER RECOVERY LA - FUEL OVER/UNDER RECOVERY	0		0		0	
1001 1002 2831 1001 1001 1001 1001 1001 1001	930A 940K 911Q-DSIT (absolute value 011C 433A 433B 433C 433D 460A	BOOK > TAX BASIS-PRTSHP INVEST 1988-1990 IRS AUDIT SETTLEMENT DSIT ENTRY - NORMALIZED TOTAL ELECTRIC ACCOUNT SUBTOTAL Total Company Amount Ties to FF1 p.277(k) Acct 283 Electric) TAX CREDIT C/F - DEF TAX ASSET- MJE PUCT FUEL O/U RECOVERY-RETAIL INTEREST-FUEL OVER/UNDER RECOVERY AR - FUEL OVER/UNDER RECOVERY LA - FUEL OVER/UNDER RECOVERY UNBILLED REVENUE	0 E E E E E		0	0	0	
1001 1002 2831 1001 1001 1001 1001 1001 1001 1001	930A 940K 911Q-DSIT (absolute value 011C 433A 433B 433C 433D 460A 520A	BOOK > TAX BASIS-PRTSHP INVEST 1988-1990 IRS AUDIT SETTLEMENT DSIT ENTRY - NORMALIZED TOTAL ELECTRIC ACCOUNT SUBTOTAL Total Company Amount Ties to FF1 p.277(k) Acct 283 Electric) TAX CREDIT C/F - DEF TAX ASSET- MJE PUCT FUEL O/U RECOVERY-RETAIL INTEREST-FUEL OVER/UNDER RECOVERY AR - FUEL OVER/UNDER RECOVERY LA - FUEL OVER/UNDER RECOVERY UNBILLED REVENUE PROVS POSS REV REFDS-A/L	0 E E E E E PTD		0	0	0	
1001 1002 2831 1001 1001 1001 1001 1001 1001 1001 1	930A 940K 911Q-DSIT (absolute value 011C 433A 433B 433C 433D 460A	BOOK > TAX BASIS-PRTSHP INVEST 1988-1990 IRS AUDIT SETTLEMENT DSIT ENTRY - NORMALIZED TOTAL ELECTRIC ACCOUNT SUBTOTAL Total Company Amount Ties to FF1 p.277(k) Acct 283 Electric) TAX CREDIT C/F - DEF TAX ASSET- MJE PUCT FUEL O/U RECOVERY-RETAIL INTEREST-FUEL OVER/UNDER RECOVERY AR - FUEL OVER/UNDER RECOVERY LA - FUEL OVER/UNDER RECOVERY UNBILLED REVENUE PROVS POSS REV REFDS-A/L DEFERRED BOOK GAIN/LOSS ON SALE	D E E E E E PTD PTD	0 0 0 0 0	0	0	0	
1001 1002 2831 1001 1001 1001 1001 1001 1001 1001 1	930A 940K 911Q-DSIT (absolute value 011C 433A 433B 433C 433D 460A 520A 562G	BOOK > TAX BASIS-PRTSHP INVEST 1988-1990 IRS AUDIT SETTLEMENT DSIT ENTRY - NORMALIZED TOTAL ELECTRIC ACCOUNT SUBTOTAL Total Company Amount Ties to FF1 p.277(k) Acct 283 Electric) TAX CREDIT C/F - DEF TAX ASSET- MJE PUCT FUEL O/U RECOVERY-RETAIL INTEREST-FUEL OVER/UNDER RECOVERY AR - FUEL OVER/UNDER RECOVERY LA - FUEL OVER/UNDER RECOVERY UNBILLED REVENUE PROVS POSS REV REFDS-A/L DEFERRED BOOK GAIN/LOSS ON SALE DEFERRED BOOK GAIN/LOSS ON SALE-LT	O E E E E E PTD PTD E	0 0 0 0 0	0	0	0	
1001 1002 2831 1001 1001 1001 1001 1001 1001 1001 1	930A 940K 911Q-DSIT (absolute value 011C 433A 433B 433C 433D 460A 520A 562G	BOOK > TAX BASIS-PRTSHP INVEST 1988-1990 IRS AUDIT SETTLEMENT DSIT ENTRY - NORMALIZED TOTAL ELECTRIC ACCOUNT SUBTOTAL Total Company Amount Ties to FF1 p.277(k) Acct 283 Electric) TAX CREDIT C/F - DEF TAX ASSET- MJE PUCT FUEL O/U RECOVERY-RETAIL INTEREST-FUEL OVER/UNDER RECOVERY AR - FUEL OVER/UNDER RECOVERY LA - FUEL OVER/UNDER RECOVERY UNBILLED REVENUE PROVS POSS REV REFDS-A/L DEFERRED BOOK GAIN/LOSS ON SALE DEFERRED BOOK GAIN/LOSS ON SALE-LT MARK & SPREAD-DEFL-190-A/L	0 E E E E PTD PTD PTD E E	0 0 0 0 0	0	0	0	
1001 1002 2831 1001 1001 1001 1001 1001 1001 1001 1	930A 940K 911Q-DSIT (absolute value 011C 433A 433B 433C 433D 460A 520A 562G	BOOK > TAX BASIS-PRTSHP INVEST 1988-1990 IRS AUDIT SETTLEMENT DSIT ENTRY - NORMALIZED TOTAL ELECTRIC ACCOUNT SUBTOTAL Total Company Amount Ties to FF1 p.277(k) Acct 283 Electric) TAX CREDIT C/F - DEF TAX ASSET- MJE PUCT FUEL O/U RECOVERY-RETAIL INTEREST-FUEL OVER/UNDER RECOVERY AR - FUEL OVER/UNDER RECOVERY LA - FUEL OVER/UNDER RECOVERY UNBILLED REVENUE PROVS POSS REV REFDS-A/L DEFERRED BOOK GAIN/LOSS ON SALE DEFERRED BOOK GAIN/LOSS ON SALE-LT	O E E E E F D PTD PTD E E Labor	0 0 0 0 0	0	0	0	
1001 1002 2831 1001 1001 1001 1001 1001 1001 1001 1	930A 940K 911Q-DSIT (absolute value 011C 433A 433B 433C 433D 460A 520A 562G 576F 602A	BOOK > TAX BASIS-PRTSHP INVEST 1988-1990 IRS AUDIT SETTLEMENT DSIT ENTRY - NORMALIZED TOTAL ELECTRIC ACCOUNT SUBTOTAL Total Company Amount Ties to FF1 p.277(k) Acct 283 Electric) TAX CREDIT C/F - DEF TAX ASSET- MJE PUCT FUEL O/U RECOVERY-RETAIL INTEREST-FUEL OVER/UNDER RECOVERY AR - FUEL OVER/UNDER RECOVERY LA - FUEL OVER/UNDER RECOVERY UNBILLED REVENUE PROVS POSS REV REFDS-A/L DEFERRED BOOK GAIN/LOSS ON SALE DEFERRED BOOK GAIN/LOSS ON SALE-LT MARK & SPREAD-DEFL-190-A/L PROV WORKER'S COMP	0 E E E E PTD PTD PTD E E	0 0 0 0 0	0	0	0	
1001 1002 2831 1001 1001 1001 1001 1001 1001 1001 1	930A 940K 911Q-DSIT (absolute value 011C 433A 433B 433C 433D 460A 520A 562G 576F 602A 605E 605F 605I	BOOK > TAX BASIS-PRTSHP INVEST 1988-1990 IRS AUDIT SETTLEMENT DSIT ENTRY - NORMALIZED TOTAL ELECTRIC ACCOUNT SUBTOTAL Total Company Amount Ties to FF1 p.277(k) Acct 283 Electric) TAX CREDIT C/F - DEF TAX ASSET- MJE PUCT FUEL O/U RECOVERY-RETAIL INTEREST-FUEL OVER/UNDER RECOVERY AR - FUEL OVER/UNDER RECOVERY LA - FUEL OVER/UNDER RECOVERY UNBILLED REVENUE PROVS POSS REV REFDS-A/L DEFERRED BOOK GAIN/LOSS ON SALE DEFERRED BOOK GAIN/LOSS ON SALE DEFERRED BOOK GAIN/LOSS ON SALE-LT MARK & SPREAD-DEFL-190-A/L PROV WORKER'S COMP SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN ACCRD SUP EXEC RETIR PLAN COSTS-SFAS 158 ACCRD BK SUP. SAVINGS PLAN EXP	D E E E E FTD PTD PTD E Labor Labor E Labor	0 0 0 0 0	0	0	0	
1001 1002 2831 1001 1001 1001 1001 1001 1001 1001 1	930A 940K 911Q-DSIT (absolute value 011C 433A 433B 433C 433D 460A 520A 562G 576F 602A 605E 605F 605I 605J	BOOK > TAX BASIS-PRTSHP INVEST 1988-1990 IRS AUDIT SETTLEMENT DSIT ENTRY - NORMALIZED TOTAL ELECTRIC ACCOUNT SUBTOTAL Total Company Amount Ties to FF1 p.277(k) Acct 283 Electric) TAX CREDIT C/F - DEF TAX ASSET- MJE PUCT FUEL O/U RECOVERY-RETAIL INTEREST-FUEL OVER/UNDER RECOVERY AR - FUEL OVER/UNDER RECOVERY LA - FUEL OVER/UNDER RECOVERY UNBILLED REVENUE PROVS POSS REV REFDS-A/L DEFERRED BOOK GAIN/LOSS ON SALE DEFERRED BOOK GAIN/LOSS ON SALE-LT MARK & SPREAD-DEFL-190-A/L PROV WORKER'S COMP SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN ACCRD SUP EXEC RETIR PLAN COSTS-SFAS 158 ACCRD BK SUP. SAVINGS PLAN MATCH	O E E E E FTD PTD PTD E E Labor Labor Labor Labor Labor	0 0 0 0 0	0	0	0	
1001 1002 2831 1001 1001 1001 1001 1001 1001 1001 1	930A 940K 911Q-DSIT (absolute value 011C 433A 433B 433C 433D 460A 520A 562G 576F 602A 605E 605F 605J 605K	BOOK > TAX BASIS-PRTSHP INVEST 1988-1990 IRS AUDIT SETTLEMENT DSIT ENTRY - NORMALIZED TOTAL ELECTRIC ACCOUNT SUBTOTAL Total Company Amount Ties to FF1 p.277(k) Acct 283 Electric) TAX CREDIT C/F - DEF TAX ASSET- MJE PUCT FUEL O/U RECOVERY-RETAIL INTEREST-FUEL OVER/UNDER RECOVERY AR - FUEL OVER/UNDER RECOVERY LA - FUEL OVER/UNDER RECOVERY UNBILLED REVENUE PROVS POSS REV REFDS-A/L DEFERRED BOOK GAIN/LOSS ON SALE DEFERRED BOOK GAIN/LOSS ON SALE-LT MARK & SPREAD-DEFL-190-A/L PROV WORKER'S COMP SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN ACCRD SUP EXEC RETIR PLAN COSTS-SFAS 158 ACCRD BK SUP. SAVINGS PLAN MATCH ACCRUED BK BENEFIT COSTS	D E E E E PTD PTD E E Labor Labor Labor Labor Labor	0 0 0 0 0	0	0	0	
1001 1002 2831 1001 1001 1001 1001 1001 1001 1001 1	930A 940K 911Q-DSIT (absolute value 011C 433A 433B 433C 433D 460A 520A 562G 576F 602A 605E 605F 605I 605J	BOOK > TAX BASIS-PRTSHP INVEST 1988-1990 IRS AUDIT SETTLEMENT DSIT ENTRY - NORMALIZED TOTAL ELECTRIC ACCOUNT SUBTOTAL Total Company Amount Ties to FF1 p.277(k) Acct 283 Electric) TAX CREDIT C/F - DEF TAX ASSET- MJE PUCT FUEL O/U RECOVERY-RETAIL INTEREST-FUEL OVER/UNDER RECOVERY AR - FUEL OVER/UNDER RECOVERY LA - FUEL OVER/UNDER RECOVERY UNBILLED REVENUE PROVS POSS REV REFDS-A/L DEFERRED BOOK GAIN/LOSS ON SALE DEFERRED BOOK GAIN/LOSS ON SALE-LT MARK & SPREAD-DEFL-190-A/L PROV WORKER'S COMP SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN ACCRD SUP EXEC RETIR PLAN COSTS-SFAS 158 ACCRD BK SUP. SAVINGS PLAN MATCH	O E E E E FTD PTD PTD E E Labor Labor Labor Labor Labor	0 0 0 0 0	0	0 0	0	
1001 1002 2831 1001 1001 1001 1001 1001 1001 1001 1	930A 940K 911Q-DSIT (absolute value 011C 433A 433B 433C 433D 460A 520A 562G 576F 602A 605E 605F 605J 605K 605O	BOOK > TAX BASIS-PRTSHP INVEST 1988-1990 IRS AUDIT SETTLEMENT DSIT ENTRY - NORMALIZED TOTAL ELECTRIC ACCOUNT SUBTOTAL Total Company Amount Ties to FF1 p.277(k) Acct 283 Electric) TAX CREDIT C/F - DEF TAX ASSET- MJE PUCT FUEL O/U RECOVERY-RETAIL INTEREST-FUEL OVER/UNDER RECOVERY AR - FUEL OVER/UNDER RECOVERY UNBILLED REVENUE PROVS POSS REV REFDS-A/L DEFERRED BOOK GAIN/LOSS ON SALE DEFERRED BOOK GAIN/LOSS ON SALE-LT MARK & SPREAD-DEFL-190-A/L PROV WORKER'S COMP SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN ACCRD SUP EXEC RETIR PLAN COSTS-SFAS 158 ACCRD BK SUP. SAVINGS PLAN EXP EMPLOYER SAVINGS PLAN MATCH ACCRUED BK BENEFIT COSTS ACCRUED PSI PLAN EXP	D E E E E E PTD PTD E E Labor Labor Labor Labor Labor Labor Labor Labor	0 0 0 0 0	0	0	0	
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1001 1002 2831 1001 1001 1001 1001 1001 1001 1001 1	930A 940K 911Q-DSIT (absolute value) 011C 433A 433B 433C 433D 460A 520A 562G 576F 602A 605E 605F 605I 605J 605K 605O 610A 610U 611E 611G 611Y 612G 612Y 613C 613E 613K 613V 613F 615B 615B-MJE 615C 615C-MJE 615C 615C-MJE 615E 615O 633Y 639A 641I 641X 651F 651H 652G 664G 700Z 701A 700A 710H 906F 906P 911F-FIN48 911Q-DSIT 911V 911V-MJE 911V 911V 910X 960E	BOOK > TAX BASIS-PRTSHP INVEST 1988-1990 IRS AUDIT SETTLEMENT DSIT ENTRY - NORMALIZED TOTAL ELECTRIC ACCOUNT SUBTOTAL Total Company Amount Ties to FF1 p.277(k) - Acct 283 Electric) TAX CREDIT C/F - DEF TAX ASSET-MJE PUCT FUEL O/U RECOVERY-RETAIL INTEREST-FUEL OVER/UNDER RECOVERY AR - FUEL OVER/UNDER RECOVERY LA - FUEL OVER/UNDER RECOVERY UNBILLED REVENUP PROVS POSS REV REFDS-A/L DEFERRED BOOK GAIN/LOSS ON SALE DEFERRED BOOK GAIN/LOSS ON SALE DEFERRED BOOK GAIN/LOSS ON SALE-LT MARK & SPREAD-DEFL-190-A/L PROV WORKER'S COMP SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN ACCRD SUP EXEC RETIR PLAN COSTS-SFAS 158 ACCRD BK SUP. SAVINGS PLAN BATCH ACCRUED BK SEPESTIC COSTS ACCRUED PSI PLAN EXP BK PROV UNCOLL ACCTS - ST PROV-TRADING CREDIT RISK - A/L PROV-FAS 157 - A/L ACCRUED MINE RECLAMATION DEFD COMPENSATION-BOOK EXPENSE PROVISION FOR LITIGATION ACCRD COMPANY INCENT PLAN-ENGAGE TO GAIN ACCRD ENVIRONMENTAL LIAB-CURRENT ACCRUED BK SELMP BENEFIT COSTS ACCRUED BY SELMP BENEFIT SACCRUED BY SELMP BAYE (ICDP)-INCENTIVE COMP DEFERRAL PLAN ACCRD ENVIRONMENTAL LIAB-CURRENT ACCRUED BINTEREST-LONG-TERM - FIN 48 ACCRD INTEREST EXP - STATE ACCRUED INTEREST-LONG-TERM - FIN 48 ACCRD INTERTST-TAX RES-L/T-FIN 48-MJE ACCRUED STATE INCOME TAX EXP BK DFL RAIL TRANS REV/EXP DEFD REVENUE-DSM LOST REVENUES DEFD BK GAIN-NON-AFF SALE-EMA ADVANCE RENTALINC (CUR MO) DEFERRED INCOME - DOLET HILLS MINING BUYOUT DISALLOWED COSTS - TURK PLANT AUX BOILER REG LIAB-MIRROR AFUNCAL TAX PERSON SERVE - MJE ACCRUED STATE INCOME TAX EXP BK DFL RAIL TRANS REV/EXP DEFD REVENUE-DSM LOST REVENUES DEFD BK GAIN-NON-AFF SALE-EMA ADVANCE RENTALINC (CUR MO) DEFERRED INCOME - DOLET HILLS MINING BUYOUT DISALLOWED COSTS - TURK PLANT AUX BOILER REG LIAB-MIRROR AFUNCAL-TAX ESERVE ACCRUED SALES & USE TAX RESERVE - MCREDIT- D	E E E E E E E E E E E E E E E E E E E		0		0	

AEP West SPP Member Companies 2015 Cost of Service Formula Rate Worksheet D - Working Capital Rate Base Adjustments SOUTHWESTERN ELECTRIC POWER COMPANY

			SOUT	HWESTERN ELECT	RIC POWER COMPAN	Υ				
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
			<u>Materia</u>	ls & Supplies						
<u>Line</u> <u>Number</u> 1			<u>Source</u>	Balance @_ December 31, 2014	Balance @ December 31, 2013	Average Balance for Rate Year 2014				
2		Transmission Materials & Supplies	FF1, p. 227, ln 8, Col. (c & b)			-				
3		General Materials & Supplies	FF1, p. 227, ln 11, Col. (c & b)			-				
4		Stores Expense (Undistributed)	FF1, p. 227, ln 16, Col. (c & b)	0	0	0				
			Prenavment	Balance Summar	rv					
			Average of	Excludable	100% Transmission	Plant	Labor	Total Included in Rate Base		
			YE Balance	Balances	Related	Related	Related	(E)+(F)+(G)		
5 6		Totals as of December 31, 2014 Totals as of December 31, 2013	0	0	0	0		0 0 0	_	
7		Average Balance	0	0	0	0		0 0	- =	
	Prepayments Account 165 - Balance @ 12/31/2014									
	Acc. No.	<u>Description</u>	2014 <u>YE Balance</u>	Excludable Balances	100% Transmission <u>Related</u>	Plant <u>Related</u>	Labor <u>Related</u>	Total Included in Rate Base (E)+(F)+(G)		
8		Prepaid Insurance						0	Plant: Property Ins, Labor Related: Gen Liability Ins, D&O Ins, Workers Comp Ins.	
9 10	1650004 1650005	Prepaid Interest Prepaid Employee Benefits	0							
44	1650006	Other Preneuments		0					Prepaid Royalty Pmts to Coal Leaseholders, Stall Prepaid agreement fees & NERC Assessment fees.	
11 12	1650006	Other Prepayments Prepaid Carry Cost		0					ices.	
13	1650009	Prepaid Pension Benefits		U				0 0	Prefunded Pension Expense	
14	165001114	Prepaid Sales Taxes				0		0	·	
15	165001214	Prepaid Use Taxes		0						
16 17	165001314 1650014	Prepaid Local Franchise Taxes FAS 158 Qual Contra Asset		0						
18	1650014	FAS 112 ASSETS	0	U					SFAS 158 Offset	
19	1650021	Prepaid Insurance - EIS	-					0	Liability Ins.	
20	1650023	Prepaid Leases		0					Distribution of the second of	
21 22	1650029 1650031	Future Wetland Credits - Long Term Prepaid OCIP Work Comp		0					Dolet Hills Future Wetlands Credit	
23	1650031	Prepaid OCIP Work Comp-Long Term		0						
24	1650033	Prepaid OCIP Work Comp-Affiliated		0						
25	1650034	Prepaid OCIP Work Comp-Affiliated Long Term PRW Without MED-D Benefits		0						
26 27	1650035 1650036	PRW for Med-D Benefits PRW for Med-D Benefits		0						
28	1650037	FAS158 Contra-PRW Exclude Med-D		0						
29		Subtotal - Form 1, p 111.57.c	0	0	0	0		0 0	-	
		<u>F</u>	Prepayments Account 165 -	Balance @ 12/31	/2013					
		-	2042	Evoludoblo	100%	Dlant	Lohor	Total Included in Rate Base		
30	Acc. No.	Description	2013 <u>YE Balance</u>	Excludable <u>Balances</u>	Transmission <u>Related</u>	Plant <u>Related</u>	Labor <u>Related</u>	(E)+(F)+(G)		
31	1650001	Prepaid Insurance						0	Plant: Property Ins, Labor Related: Gen Liability Ins, D&O Ins, Workers Comp Ins.	
32	1650001	Prepaid Instraince Prepaid Interest	0					O	ins, bao ins, workers comp ins.	
33	1650005	Prepaid Employee Benefits	0							
34	1650006	Other Prepayments Prepaid Carry Cost		0						
35 36	1650009 1650010	Prepaid Pension Benefits		U				0 0	Prefunded Pension Expense	
37	165001113	Prepaid Sales Taxes				0		0	- 101411404 1 010001 <u>-</u> 1401100	
38	165001213	Prepaid Use Taxes								
39 40	1650014 1650016	FAS 158 Qual Contra Asset	•	0					SEAS 158 Officet	
40	1650016	FAS 112 ASSETS	0						SFAS 158 Offset Plant: EIS Property Ins, Labor Related: EIS Gen	
41 42	1650021 1650023	Prepaid Insurance - EIS Prepaid Leases		0				0	Liability Ins.	
43	1650029	Future Wetland Credits - Long Term		0					Dolet Hills Future Wetlands Credit	
44		Subtotal - Form 1, p 111.57.d	0	0	0	0		0 0	_	

AEP - SPP Formula Rate SWEPCO TCOS - WS E Page: 60 of 69

AEP West SPP Member Companies 2015 Cost of Service Formula Rate Worksheet E - IPP Credits SOUTHWESTERN ELECTRIC POWER COMPANY

<u>Line</u> <u>Number</u>	(A) <u>Description</u>	(B) <u>2014</u>
1	Net Funds from IPP Customers @ 12/31/2013 (2014 FORM 1, P269, (B))	
2	Interest Accrual (company records)	
3 4	Revenue Credits to Generators (company records)	
5 6	Other Adjustments (company records) Accounting Adjustment	
7	Net Funds from IPP Customers 12/31/2014 (2014 FORM 1, P269, (F))	-
8	Average Balance for 2014 ((ln 1 + ln 7)/2)	

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

R	OE w/o incentives (Projected	TCOS, In 148)		0.00%	
Р	roject ROE Incentive Adder (E	nter as whole nu	mber)	0 basis points	
R	OE with additional 0 basis poil	nt incentive		0.00% <==Incentive ROE Cannot Exceed 1	2.45%
D	etermine R (cost of long term	debt, cost of pre	ferred stock and percent	is from Projected TCOS, Ins 146 through 148)	
		<u>%</u>	<u>Cost</u>	Weighted cost	
	Long Term Debt	0.00%	0.0000	0.0000	
	Preferred Stock	0.00%	0.0000	0.0000	
	Common Stock	0.00%	0.0000	<u>0.0000</u>	
			R =	0.0000	

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

Rate Base (Projected TCOS, In 75)	#DIV/0!
R (from A. above)	
Return (Rate Base x R)	#DIV/0I

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

Return (from B. above)	#DIV/0!
Tax Rate (Projected TCOS, In 108)	35.00%
EIT=(T/(1-T)) * (1-(WCLTD/WACC)) =	0.00%
Income Tax Calculation (Return x EIT)	#DIV/0!
ITC Adjustment (Projected TCOS, In 115)	_
Income Taxes	#DIV/0!

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 122)	#DIV/0!
Return (Projected TCOS, In 117)	#DIV/0!
Income Taxes (Projected TCOS, In 116)	#DIV/0!
Gross Margin Taxes (Projected TCOS, In 121)	#DIV/0!
Net Revenue Requirement, Less Return and Taxes	#DIV/0!

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

Net Revenue Requirement, Less Return and Taxes	#DIV/0!	
Return (from I.B. above)	#DIV/0!	
Income Taxes (from I.C. above)	#DIV/0!	
Net Revenue Requirement, with 0 Basis Point ROE increase	#DIV/0!	
Gross Margin Tax with 0 Basis Point ROE Increase (II C. below)	#DIV/0!	#DIV/0!
Revenue Requirement w/ Gross Margin Taxes	#DIV/0!	
Less: Depreciation (Projected TCOS, In 94)		
Net Rev. Reg. w/0 Basis Point ROF increase, less Depreciation	#DIV/0!	

C. Determine Gross Margin Tax with hypothetical 0 basis point increase in ROE. Net Revenue Requirement before Gross Margin Taxes, with 0 #DIV/0!

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

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

Net Transmission Plant (Projected TCOS, Ins 46, 47, 48, 49, 51) Net Revenue Requirement, with 0 Basis Point ROE increase FCR with 0 Basis Point increase in ROE	#DIV/0! 0.00%
Net Rev. Req, w / 0 Basis Point ROE increase, less Dep. FCR with 0 Basis Point ROE increase, less Depreciation FCR less Depreciation (Projected TCOS, In 12)	#DIV/0! 0.00% <u>0.00%</u> 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) Transmission Plant @ End of Period (P.207, In 58)	<==From Input on Worksheet B<==From Input on Worksheet B
	-
Transmission Plant Average Balance for 2014	-
Annual Depreciation Expense (Historic TCOS, In 244)	-
Composite Depreciation Rate	0.00%
Depreciable Life for Composite Depreciation Rate	-
Round to nearest whole year	-

AEP - SPP Formula Rate SWEPCO TCOS - WS F Page: 61 of 69

SUMMARY OF PROJECT REQUIREMENTS	TED ANNUAL	BASE PLAN AND	NON-BASE PLAN RI	EVENUE	
TEQUITE INTEREST		Rev Require	W Incentives	Incen	tive Amount
PROJECTED YEAR	2015	-	-	\$	-

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

2015 Cost of Service Formula Rate Projected on 2014 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 2014 Data SOUTHWESTERN ELECTRIC POWER COMPANY

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

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

ROE w/o incentives (True-	-Up TCOS, In 135	5)		0.00%)	
Project ROE Incentive Add	ler (Enter as whole	e number)		C	basis points	
ROE with additional 0 basis	s point incentive			0.00%	<==Incentive ROE	Cannot Exceed 12.45%
Determine R (cost of long	term debt, cost of	f preferred stock and	percen	t is from True-Up	TCOS, Ins 133 throug	gh 135)
	<u>%</u>	<u>Cost</u>		Weighted cost		
Long Term Debt	#DIV/0!	0.0000		#DIV/0!		
Preferred Stock	#DIV/0!	0.0000		#DIV/0!		
Common Stock	#DIV/0!	0.0000		#DIV/0!		
			R =	#DIV/0!		

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

Rate Base (True-Up TCOS, In 63)	#DIV/0!
R (from A. above)	#DIV/0!
Return (Rate Base x R)	#DIV/0!

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

Return (from B. above)	#DIV/0!
Tax Rate (True-Up TCOS, In 95)	35.00%
EIT=(T/(1-T)) * (1-(WCLTD/WACC)) =	#DIV/0!
Income Tax Calculation (Return x EIT)	#DIV/0!
ITC Adjustment (True-Up TCOS, In 102)	
Income Taxes	#DIV/0!

11. 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 109)	#DIV/0!
Return (True-Up TCOS, In 104)	#DIV/0!
Income Taxes (True-Up TCOS, In 103)	#DIV/0!
Gross Margin Taxes (True-Up TCOS, In 108)	#DIV/0!
Net Revenue Requirement, Less Return and Taxes	#DIV/0!

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

Net Revenue Requirement, Less Return and Taxes	#DIV/0!
Return (from I.B. above)	#DIV/0!
Income Taxes (from I.C. above)	#DIV/0!
Net Revenue Requirement, with 0 Basis Point ROE increase	#DIV/0!
Gross Margin Tax with Basis Point ROE Increase (II C. below)	#DIV/0!
Revenue Requirement w/ Gross Margin Taxes	#DIV/0!
Less: Depreciation (True-Up TCOS, In 82)	
Net Rev. Reg. w/0 Basis Point ROE increase, less Depreciation	#DIV/0!

C. Determine Gross Margin Tax with hypothetical 0 basis point increase in ROE. Net Revenue Requirement before Gross Margin Taxes, with 0

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

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

Net Transmission Plant (True-Up TCOS, In 39)	-
Net Revenue Requirement, with 0 Basis Point ROE increase	#DIV/0!
FCR with 0 Basis Point increase in ROE	0.00%
Net Rev. Req, w / 0 Basis Point ROE increase, less Dep.	#DIV/0!
FCR with 0 Basis Point ROE increase, less Depreciation	0.00%
FCR less Depreciation (True-Up TCOS, In 12)	<u>0.00%</u>
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)	- <==From Input on Worksheet B
Transmission Plant @ End of Period (P.207, In 58)	- <==From Input on Worksheet B
	-
Transmission Plant Average Balance for 2014	-
Annual Depreciation Expense (True-Up TCOS, In 82)	-
Composite Depreciation Rate	0.00%
Depreciable Life for Composite Depreciation Rate	-
Round to nearest whole year	-

AEP - SPP Formula Rate SWEPCO TCOS - WS G Page: 62 of 69

		Rev Require		W Incentives		Incentive A	mounts
TRUE-UP YEAR	2014	-					
∑ Prior Year P	rojected (WS-F)	\$	-	\$	-	\$	-
∑ Prior Year 7	True-Up (WS-G)	\$	-	\$	-	\$	-
True-up Ad	djustment For 2014		-		-		-

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 2014 FF1 Balances
Worksheet H - Revenue Credits for Historic Period
SOUTHWESTERN ELECTRIC POWER COMPANY

Revenue Credits for

evenu	e Credits for	Total Company	Non- Transmission	Transmission
I.	Account 450, Forfeited Discounts		-	
11.	Account 451, Miscellaneous Service Revenues		0	
III.	Account 454, Rent from Electric Property			
	1 Account 4540001 - Rent from Elect Property-Aff		0	
	2 Account 4540002 - Rent from Elect Property - Non-Aff			
	3 Account 4540005 - Rent from Elect Property - Pole Attach		0	
	4 Account 4540004 - Rent from Elect Property - ABD - Non-Aff		0	
	5 Total Rents from Electirc Property	0		0
	(Revenue related to transmission facilities for pole attachments, rentals, etc. Provide data sources and expla	anations in Section	on VIII, Notes below)	
IV.	Account 4560015, Revenues from Associated Business Development 1 Account 4560015, Revenues from Associated Business Development			
V.	Total Other Operating Revenues To Reduce Revenue Requirement			0
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:			
	1 Transmission Direct Assignment Revenue (if costs not in the ARR)			
	2 Sponsored Upgrade Revenue			
	3 Credits against Transmission Service Revenue related to Generation Interconnections			
	4 Revenue for GFA's (Relative to SPP OATT) Associated with Load Included in the Divisor			
	5 Network Service Revenue (SPP Schedule 9) Associated with Load included in the Divisor			
	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			
	Net Transmi	ission Credi	ts	\$0
				,
VII.	Total Worksheet A Revenue Credits		,	\$0
			1	

VIII. Data Sources:

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

AEP - SPP Formula Rate SWEPCO TCOS - WS I Page: 64 of 69

AEP West SPP Member Companies Cost of Service Formula Rate Using 2014 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 2014 FF1 Balances Worksheet J - Allocation of Specific O&M or A&G Expenses SOUTHWESTERN ELECTRIC POWER COMPANY

	(A)	(B)	(C)	(D)	(E) 100%	(F)
<u>Line</u> Number	FERC Acct No.	<u>Description</u>	2014 Expense	100% Non-Transmission	Transmission	<u>Explanation</u>
		Account 926 2007 Base Year OPEB Expense (Note 1)				
1	9260021	Postretirement Benefits - OPEB				
2 3	9260057	Postret Ben Medicare Subsidy OPEB Billed From Service Corporation				
4		Net 2007 Base Year Expense		- ·		
5		2014 Current Year Expense				
6	9260021	Postretirement Benefits - OPEB				
7 8	9260057	Postret Ben Medicare Subsidy OPEB Billed From Service Corporation				
9		Net 2014 Expense		- ·		
10		Net Increase (Decrease) in OPEB Expense	θ	This Amount Is Alloca	ated on Wages & Sal	aries
	Note 1: Ab	sent a 205 Filing with FERC, the base amounts (Lns 1-4) will n	o t change in sul	bsequent years.		
		Account 928				
1	9280000	Regulatory Commission Exp				
2	9280001	Reg Commission Expense - OCC Annual Fees				FERC Annual Assessment
3	9280002	Reg Commission Exp - Labor Accruals				Labor accruals - for various depts
4	9280002					EECRF Filing-SWEPCO Tx Distribution
5		Reg Commission Exp - Case				Misc Filing To accumulate costs to support an Arkansas rate case
6	9280002	Reg Commission Exp - Case				for SWEPCo.
7	9280002	Reg Commission Exp - Case				To accumulate costs associated with an Energy Efficiency Rulemaking for SWEPCO Arkansas. To accumulate AEPSC costs in connection with the
8	9280002	Reg Commission Exp - Case		()	preparation and filing of the 2015 Louisiana Integrated
9	9280002	Reg Commission Exp - Case				Resource Plan IRP . General Culture Initiative
10	9280002	Reg Commission Exp - Case				SWEPCO EECRF Filing
11	9280002	Reg Commission Exp - Case				Transmission Formula Rate Updates
12		Reg Commission Exp - Case				2009 TX Filing - Fuel Rec
13 14		Reg Commission Exp - Case Reg Commission Exp - Case				2009 TX Rate Filing SWEPCO TX Rate Case filing
15		Reg Commission Exp - Case				To accumulate operating company costs in connection with preparation and filing of a 2015 SWEPCO Arkansas Base Rate Case.
16	9280002	Reg Commission Exp - Case				Rate Case Support - SWEPCO Turk CWIP Case 2010.
17	9280002	Reg Commission Exp - Case				Rate Case Support - SWEPCO Turk CWIP Case 2011.
18		Reg Commission Exp - Case				This work order will accumulate charges for the TCRF for SWEPCo transmission.
19 20		Reg Commission Exp - Case Reg Commission Exp - Case				SWEPCO Tx Rate Case Exp 2014 SWEPCO Tx 2014 Filing - Fuel Rec
21		Reg Commission Exp - Case				SWEPCO Energy Efficiency Cost Recovery Factors
22	9280003	Rate Case Amort				Rate Case Amortization
23		Total (FF1, pg. 323)	0	0	0	- -
		Account 930.1				
24	9301000	General Advertising Expenses			C	
25 26	9301001 9301002	Newspaper Advertising Space Radio Station Advertising Time			C	
27	9301003	TV Station Advertising Time			C	
28	9301006	Spec Corporate Comm Info Proj		0 (
29	9301008	Direct Mail and Handouts		0 (
30 31	9301009 9301010	Fairs, Shows, and Exhibits Publicity	(0 () (
32	9301011	Dedications, Tours, & Openings	(0 () (
33	9301012	Public Opinion Surveys			C	
34	9301013	Movies Slide Films & Speeches			0	
35 36	9301014 9301015	Video Communications Other Corporate Comm Exp	(0 (0 0	
37		Total (FF1, pg. 323)	0	-	-	_ _
	000000	Account 930.2			-	
38 39		Misc General Expenses Corporate & Fiscal Expenses			0	
39 40		Research, Develop&Demonstr Exp			0	,)
41		Assoc Bus Development - Materials Sold-Trans				
42	9302006	Assoc Bus Development - Materials Sold-Non Trans			C	
43		Assoc Business Development Exp - Transmission		()	
44 45		Assoc Business Development Exp - Non-Transmission	,	0	0	
45 46		AEPSC Non Affliated expenses Franchise Requirements	-	0 0 () ())
	22, 3000	·				- -
47		Total (FF1, pg. 323)	0	0	-	_

AEP West SPP Member Companies Cost of Service Formula Rate Using 2014 FF1 Balances Worksheet K - Development of Composite State Income Tax Rate SOUTHWESTERN ELECTRIC POWER COMPANY

I. DEVELOPMENT OF COMPOSITE STATE INCOME TAX RATES FOR 2014

State Income Tax Rate - Louisiana Apportionment Factor Effective Louisiana State Income Tax Rate		 0.0000%
State Income Tax Rate - Arkansas Apportionment Factor Effective Arkansas State Income Tax Rate		0.0000%
State Income Tax Rate - Oklahoma Apportionment Factor Effective Oklahoma State Income Tax Rate	Note 1	0.0000%
State Income Tax Rate - Texas Apportionment Factor Effective Texas State Income Tax Rate		0.0000%
State Income Tax Rate - Nebraska Apportionment Factor Effective Nebraska State Income Tax Rate		0.0000%
Total Effective State Income Tax Rate		0.0000%

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.

II. CALCULATION OF TEXAS GROSS MARGIN TAX

Line # REVENUE REQUIREMENT BEFORE TEXAS GROSS MA	RGIN TAX (In 117 of Template)	Total Company -	Trans. Only #DIV/0!
1 Apportionment Factor to Texas (In12)		0.00%	0.00%
2 Apportioned Texas Revenues		\$0	#DIV/0!
3 Taxable Percentage of Revenue (70%)		70%	70%
4 Taxable, Apportioned Margin		-	#DIV/0!
5 Texas Gross Margin Tax Rate (1%)		1%	1%
6 Texas Gross Margin Tax Expense			#DIV/0!
7 Gross-up Required for Texas Gross Margin Expense		-	#DIV/0!
((ln 6 * ln 3 * ln 1)/(1- ln 5) * ln	5)		
8 Total Additional Gross Margin Tax Revenue Requirement		<u> </u>	#DIV/0!
9 WHOLESALE LOAD ALLOCATOR (For Use in Gross Mar	gin Tax Allocator)		
10 Texas Jurisdictional Load	KW		
11 Total Load	KW		
12 Allocation Percentage (In 10 / In 11)	0.00%		

<u>Projected</u>		<u>Historic</u>		<u>Actual</u>		
Total Company -	Trans. Only #DIV/0!	Total Company -	Trans. Only #DIV/0!	Total Company #DIV/0!	Trans. Only #DIV/0!	
0.00%	0.00%_ #DIV/0!	0.00%	0.00% #DIV/0!	0.00% #DIV/0!	0.00% #DIV/0!	
70%	70%	70%	70%	70%	70%	
-	#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!	
1%	1%	1%	1%	1%	1%	
-	#DIV/0! #DIV/0!	-	#DIV/0! #DIV/0!	#DIV/0! #DIV/0!	#DIV/0! #DIV/0!	
-	#DIV/0!	<u> </u>	#DIV/0!	#DIV/0!	#DIV/0!	

AEP West SPP Member Companies Cost of Service Formula Rate Using 2014 FF1 Balances Worksheet L - Taxes Other than Income SOUTHWESTERN ELECTRIC POWER COMPANY

HISTORIC PERIOD EXPENSE (2014) - TO BE USED ON TRUE-UP TEMPLATE

(A) (B) (C) (D) **(E) (F)** Line **Total** Non-Allocable **Property** Other No. Account Company Labor **Revenue Taxes** 1 TX Gross Receipts/OH CAT Tax 2 Real Estate and Personal Property Taxes 3 Oklahoma Ad Valorum 4 Arkansas Ad Valorum Louisiana Ad Valorum Texas Ad Valorum Payroll Taxes 8 Federal Insurance Contribution (FICA) 9 Federal Unemployment Tax 10 State Unemployment Insurance 11 **Production Taxes** 12 13 14 Miscellaneous Taxes 15 16 Federal Excise Tax LA State Franchise 17 **DE State Franchise** 18 AR State Franchise 19 20 Ok State Franchise Tax Ok State License 21 AR State License 22 **NE State License** 23 **DE State License** 24 25 LA State License 26 **AR Local Franchise** 27 TX Local Franchise TX State Franchise 28 29 LA Local Franchise AR Sales & Use Tax 30 31 LA Sales & Use Tax NE Sales & Use Tax 32 Ok Sales & Use Tax 33 TX Sales & Use Tax 34 TX PUC 35 LA Insp & Cntrl Fees 36 State Licence Registration 37 LA PUC 38 **AR PUC** 39 DE Misc State and Local 40 Total Taxes by Allocable Basis

41

(Total Company Amount Ties to FFI p.114, Ln 14,(c))

AEP - SPP Formula Rate SWEPCO TCOS - WS M Page: 68 of 69

AEP West SPP Member Companies Cost of Service Formula Rate Using 2014 FF1 Balances

Worksheet M - Cost of Debt Based on Outstanding Balances as of 12/31/2014 SOUTHWESTERN ELECTRIC POWER COMPANY

(A)	(B)	(C)	(D)	(E)
<u>Issuance</u>	Principle Amount FF1.p. 257.x (h)	Interest Rate	Annual Expense	<u>Notes</u>
Long Term Debt (FF1.p. 256-257.h)	,			
2 TX Local Bank Facility FERC Auth ES 14-24-000		Var	-	p257.1 L12h)
 4 <u>Pollution Control Bonds</u> 5 PCRB - Parish of DeSoto, LA - Series 2010 6 PCRB - Sabine River - Series 2006 - 4.95% 		3.25% 4.95%	- - -	p257 L8(h) p257 L17(h)
8 <u>Senior Unsecured Notes</u> 9 Senior Unsecured Notes - Series C 10 Senior Unsecured Notes - Series D 11 Senior Unsecured Notes - Series E 12 Senior Unsecured Notes - Series F 13 Senior Unsecured Notes - Series G 14 Senior Unsecured Notes - Series H 15 Senior Unsecured Notes - Series I		5.375% 4.90% 5.55% 5.875% 6.45% 6.20% 3.55%	- - - -	p257 L11(h) p257 L14(h) p257 L20(h) p257 L25(h) p257 L28(h) p257.1 L3(h) p257.1 L6(h)
Issuance Discount, Premium, & Expenses:				
16 Financial Hedges & Auction Fees	FF1.p256 & 257.i Lines Described as	Hedges or Fees		p257.1,Ln9
17 Amort of Debt Discount and Expenses18 Less: Amor of Debt Premiums	FF1.p. 117.63.c (or WS-N Ln 15) FF1.p. 117.65.c (or WS-N Ln 17)		-	p257,Ln23
Reacquired Debt: 19 Amortization of Loss 20 Less: Amortization of Gain	FF1.p. 117.64.c (or WS-N Ln 16) FF1.p. 117.66.c (or WS-N Ln 18)		- -	
21 Total Interest on Long Term Debt		0.00%		
Preferred Stock (FF1.p. 250-251)	Preferred Balance Outstanding			
			-	
			-	
22 Dividends on Preferred Stock		0.00%	_	

(E)

AEP West SPP Member Companies Cost of Service Formula Rate Using 2014 FF1 Balances SOUTHWESTERN ELECTRIC POWER COMPANY

Calculation of Capital Structure and Weighted Average Cost of Capital Based on Average of Balances At 12/31/2013 and 12/31/2014

(B)

(A)

(C)

(D)

				(-)
		Balances @	Balances @	
1 :			40/04/0040	A
Line	oment of Average Palance of Common Equity	<u>12/31/2014</u>	<u>12/31/2013</u>	Average
Develop	oment of Average Balance of Common Equity			
	4.7.4.7.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4			WD I) //01
	1 Total Proprietary Capital (p. 112.16.c&d)			#DIV/0!
	2 Less Preferred Stock from Ln 46 below	•	0 0	-
	3 Less Account 216.1 (p. 112.12.c&d)			#DIV/0!
4	4 Less Account 219.1 (p. 112.15.c&d)			#DIV/0!
	5 Average Balance of Common Equity	-	-	#DIV/0!
Develor	oment of Cost of Long Term Debt Based on Av	erage Outstanding	r Balance	
		<u> </u>		
6	6 Bonds (221) (p. 112.18.c&d)	_	_	_
	7 Less: Reacquired Bonds (222) (p. 112.19.c&d)	_	_	_
	B Advances from Assoc. Companies (223) (p112.20.c&d)		_	_
	9 Senior Unsecured Notes (224) (p. 112.21.c&d)	_	_	#DIV/0!
				#DIV/0!
10	O Total Average Debt	-	-	-
4.				
	1 Annual Interest Expense for 2014			
	2 Coupon Interest on Long Term Debt (256-257.33.i)			
13	3 Less: Financial Hedge (Gain)/Expense from Ln 26 Included	in Ln 12		-
14	4 Plus: Allowed Hedge Recovery from Ln 30 below			#DIV/0!
	5 Amort of Debt Discount & Expense (428) (p. 117.63.c)			
	6 Amort of Loss on Reacquired Debt (428.1) (p. 117.64.c)			
	7 Less: Amort of Premium on Debt (429) (p. 117.65.c)			
	B Less: Amort of Gain on Reacquired Debt (429.1) (p. 117.66	S (c)		
	9 Total Interest Expense (Ln 12 - Ln 13 + Ln 14 + Ln 15 +			#DIV/0!
13	o Total Interest Expense (En 12 - En 13 + En 14 + En 15 +	Lii 10 - Lii 17 - Lii 10)		#DIV/0:
20	O Average Cost of Debt for 2015 (Ln 19/Ln 10)			#DIV/0!
20	Average Cost of Debt for 2013 (Ell 19/Ell 10)			#DIV/0:
0.1	4 Fire a significant Association Control (Control Control Cont	050 057		
	1 Financial Hedge Amortization Reported in Column (i) on Pa	ge 256-257		
	2 SUN Series I 3.55% Financial Hedge (p257.1/Ln9)			
	3 SUN Series 5.55% Financial Hedge (p257/Ln23)			
_				
24	4			
2 ² 25				
25	5			
25 26	5 6 Total Hedge Amortization	36)		- #DIV/0!
25 26 27	5 6 Total Hedge Amortization 7 Total Average Capital Balance for 2014 (Actual TCOS, Ln 1			
25 26 27 28	5 6 Total Hedge Amortization 7 Total Average Capital Balance for 2014 (Actual TCOS, Ln 1 8 Financial Hedge Recovery Limit - Five Basis Points of Tota			0.0005
25 26 27 28 29	5 6 Total Hedge Amortization 7 Total Average Capital Balance for 2014 (Actual TCOS, Ln 1 8 Financial Hedge Recovery Limit - Five Basis Points of Tota 9 Limit of Recoverable (Gain)/Expense Amount			0.0005 #DIV/0!
25 26 27 28 29	5 6 Total Hedge Amortization 7 Total Average Capital Balance for 2014 (Actual TCOS, Ln 1 8 Financial Hedge Recovery Limit - Five Basis Points of Tota 9 Limit of Recoverable (Gain)/Expense Amount 10 Recoverable Hedge Amortization	al Capital	eated on Ln 26 or Ln	0.0005 #DIV/0! #DIV/0!
25 26 27 28 29	5 6 Total Hedge Amortization 7 Total Average Capital Balance for 2014 (Actual TCOS, Ln 1 8 Financial Hedge Recovery Limit - Five Basis Points of Tota 9 Limit of Recoverable (Gain)/Expense Amount	al Capital	cated on Ln 26 or Ln	0.0005 #DIV/0! #DIV/0!
25 26 27 28 29 30	Total Hedge Amortization Total Average Capital Balance for 2014 (Actual TCOS, Ln 1 Financial Hedge Recovery Limit - Five Basis Points of Total Limit of Recoverable (Gain)/Expense Amount Recoverable Hedge Amortization (lesser of 5 basis point Cap or Actual (Gain)/Expense base	al Capital	cated on Ln 26 or Ln	0.0005 #DIV/0! #DIV/0!
25 26 27 28 29 30	5 6 Total Hedge Amortization 7 Total Average Capital Balance for 2014 (Actual TCOS, Ln 1 8 Financial Hedge Recovery Limit - Five Basis Points of Tota 9 Limit of Recoverable (Gain)/Expense Amount 10 Recoverable Hedge Amortization	al Capital	cated on Ln 26 or Ln	0.0005 #DIV/0! #DIV/0!
25 26 27 28 29 30	Total Hedge Amortization Total Average Capital Balance for 2014 (Actual TCOS, Ln 18 Financial Hedge Recovery Limit - Five Basis Points of Total Limit of Recoverable (Gain)/Expense Amount Recoverable Hedge Amortization (lesser of 5 basis point Cap or Actual (Gain)/Expense bases Comment of Cost of Preferred Stock	al Capital	cated on Ln 26 or Ln	0.0005 #DIV/0! #DIV/0! 29)
26 27 28 29 30 Develo	Total Hedge Amortization Total Average Capital Balance for 2014 (Actual TCOS, Ln 18 Financial Hedge Recovery Limit - Five Basis Points of Total Limit of Recoverable (Gain)/Expense Amount Recoverable Hedge Amortization (lesser of 5 basis point Cap or Actual (Gain)/Expense base Coment of Cost of Preferred Stock Preferred Stock	al Capital	cated on Ln 26 or Ln	0.0005 #DIV/0! #DIV/0!
25 26 27 28 29 30 Develo	Total Hedge Amortization Total Average Capital Balance for 2014 (Actual TCOS, Ln 13 Financial Hedge Recovery Limit - Five Basis Points of Total Limit of Recoverable (Gain)/Expense Amount Recoverable Hedge Amortization (lesser of 5 basis point Cap or Actual (Gain)/Expense base Oment of Cost of Preferred Stock	al Capital	cated on Ln 26 or Ln	0.0005 #DIV/0! #DIV/0! 29)
25 26 27 28 29 30 Develor	Total Hedge Amortization Total Average Capital Balance for 2014 (Actual TCOS, Ln 13 Financial Hedge Recovery Limit - Five Basis Points of Total Limit of Recoverable (Gain)/Expense Amount Recoverable Hedge Amortization (lesser of 5 basis point Cap or Actual (Gain)/Expense base Oment of Cost of Preferred Stock	al Capital	cated on Ln 26 or Ln	0.0005 #DIV/0! #DIV/0! 29)
25 26 27 28 29 30 Develop	Total Hedge Amortization Total Average Capital Balance for 2014 (Actual TCOS, Ln 13 Financial Hedge Recovery Limit - Five Basis Points of Total Limit of Recoverable (Gain)/Expense Amount Recoverable Hedge Amortization (lesser of 5 basis point Cap or Actual (Gain)/Expense base) Coment of Cost of Preferred Stock Preferred Stock 1 0% Series Dividend Rate (p. 250-251. 10.a) 2 0% Series Par Value (p. 250-251. 10.c) 3 0% Series Shares O/S (p.250-251. 10.e)	al Capital	cated on Ln 26 or Ln	0.0005 #DIV/0! #DIV/0! 29)
25 26 27 28 29 30 Develop 37 32 33 33	6 Total Hedge Amortization 7 Total Average Capital Balance for 2014 (Actual TCOS, Ln 18 Financial Hedge Recovery Limit - Five Basis Points of Total Limit of Recoverable (Gain)/Expense Amount 9 Recoverable Hedge Amortization (Iesser of 5 basis point Cap or Actual (Gain)/Expense base) Oment of Cost of Preferred Stock	al Capital	cated on Ln 26 or Ln	0.0005 #DIV/0! #DIV/0! 29)
25 26 27 28 29 30 Develop 37 32 33 33	Total Hedge Amortization Total Average Capital Balance for 2014 (Actual TCOS, Ln 13 Financial Hedge Recovery Limit - Five Basis Points of Total Limit of Recoverable (Gain)/Expense Amount Recoverable Hedge Amortization (lesser of 5 basis point Cap or Actual (Gain)/Expense base) Coment of Cost of Preferred Stock Preferred Stock 1 0% Series Dividend Rate (p. 250-251. 10.a) 2 0% Series Par Value (p. 250-251. 10.c) 3 0% Series Shares O/S (p.250-251. 10.e)	al Capital	cated on Ln 26 or Ln - -	0.0005 #DIV/0! #DIV/0! 29)
25 26 27 28 29 30 Develop 37 32 33 33	6 Total Hedge Amortization 7 Total Average Capital Balance for 2014 (Actual TCOS, Ln 18 Financial Hedge Recovery Limit - Five Basis Points of Total Limit of Recoverable (Gain)/Expense Amount 9 Recoverable Hedge Amortization (Iesser of 5 basis point Cap or Actual (Gain)/Expense base) Oment of Cost of Preferred Stock	al Capital	cated on Ln 26 or Ln - -	0.0005 #DIV/0! #DIV/0! 29)
25 26 27 28 30 Develor 37 32 33 34 35	6 Total Hedge Amortization 7 Total Average Capital Balance for 2014 (Actual TCOS, Ln 18 Financial Hedge Recovery Limit - Five Basis Points of Total Limit of Recoverable (Gain)/Expense Amount 9 Recoverable Hedge Amortization (Iesser of 5 basis point Cap or Actual (Gain)/Expense base) Oment of Cost of Preferred Stock	al Capital	cated on Ln 26 or Ln - -	0.0005 #DIV/0! #DIV/0! 29)
25 26 27 28 30 Develor 37 32 33 34 35	Total Hedge Amortization Total Average Capital Balance for 2014 (Actual TCOS, Ln 13 Financial Hedge Recovery Limit - Five Basis Points of Total Limit of Recoverable (Gain)/Expense Amount Recoverable Hedge Amortization (lesser of 5 basis point Cap or Actual (Gain)/Expense bases Oment of Cost of Preferred Stock	al Capital	cated on Ln 26 or Ln - -	0.0005 #DIV/0! #DIV/0! 29)
25 26 27 28 29 30 Develop 33 34 35 36 36 37	Total Hedge Amortization Total Average Capital Balance for 2014 (Actual TCOS, Ln 13 Financial Hedge Recovery Limit - Five Basis Points of Total Limit of Recoverable (Gain)/Expense Amount Recoverable Hedge Amortization (lesser of 5 basis point Cap or Actual (Gain)/Expense base Preferred Stock	al Capital	cated on Ln 26 or Ln - -	0.0005 #DIV/0! #DIV/0! 29)
25 26 27 28 29 30 Develop 37 32 33 34 35 36 37 38	Total Hedge Amortization Total Average Capital Balance for 2014 (Actual TCOS, Ln 13 Financial Hedge Recovery Limit - Five Basis Points of Total Limit of Recoverable (Gain)/Expense Amount Recoverable Hedge Amortization (Iesser of 5 basis point Cap or Actual (Gain)/Expense base) Coment of Cost of Preferred Stock Preferred Stock 1 0% Series - Dividend Rate (p. 250-251. 10.a) 2 0% Series - Par Value (p. 250-251. 10.e) 3 0% Series - Monetary Value (Ln 32 * Ln 33) 5 0% Series - Dividend Rate (p. 250-251. 9.a) 6 0% Series - Dividend Rate (p. 250-251. 9.a) 7 0% Series - Par Value (p. 250-251. 9.c) 8 0% Series - Par Value (p. 250-251. 9.e)	al Capital	cated on Ln 26 or Ln - -	0.0005 #DIV/0! #DIV/0! 29)
25 26 27 28 29 30 Develor 33 32 33 34 35 36 36 37 38	Total Hedge Amortization Total Average Capital Balance for 2014 (Actual TCOS, Ln 18 Financial Hedge Recovery Limit - Five Basis Points of Total Limit of Recoverable (Gain)/Expense Amount Recoverable Hedge Amortization (Iesser of 5 basis point Cap or Actual (Gain)/Expense base) Ment of Cost of Preferred Stock Preferred Stock 1 0% Series - Dividend Rate (p. 250-251. 10.a) 2 0% Series - Par Value (p. 250-251. 10.c) 3 0% Series - Shares O/S (p.250-251. 10.e) 4 0% Series - Monetary Value (Ln 32 * Ln 33) 5 0% Series - Dividend Rate (p. 250-251. 9.a) 6 0% Series - Dividend Rate (p. 250-251. 9.a) 7 0% Series - Par Value (p. 250-251. 9.c) 8 0% Series - Shares O/S (p.250-251. 9.e) 9 0% Series - Monetary Value (Ln 37 * Ln 38)	al Capital	cated on Ln 26 or Ln - - -	0.0005 #DIV/0! #DIV/0! 29)
25 26 27 28 29 30 Develor 33 32 33 34 35 36 36 37 38	Total Hedge Amortization Total Average Capital Balance for 2014 (Actual TCOS, Ln 13 Financial Hedge Recovery Limit - Five Basis Points of Total Limit of Recoverable (Gain)/Expense Amount Recoverable Hedge Amortization (Iesser of 5 basis point Cap or Actual (Gain)/Expense base) Coment of Cost of Preferred Stock Preferred Stock 1 0% Series - Dividend Rate (p. 250-251. 10.a) 2 0% Series - Par Value (p. 250-251. 10.e) 3 0% Series - Monetary Value (Ln 32 * Ln 33) 5 0% Series - Dividend Rate (p. 250-251. 9.a) 6 0% Series - Dividend Rate (p. 250-251. 9.a) 7 0% Series - Par Value (p. 250-251. 9.c) 8 0% Series - Par Value (p. 250-251. 9.e)	al Capital	cated on Ln 26 or Ln - - -	0.0005 #DIV/0! #DIV/0! 29)
25 26 27 28 29 30 Develor 33 34 35 36 37 38 38 40	Total Hedge Amortization Total Average Capital Balance for 2014 (Actual TCOS, Ln 13 Financial Hedge Recovery Limit - Five Basis Points of Total Limit of Recoverable (Gain)/Expense Amount Recoverable Hedge Amortization (lesser of 5 basis point Cap or Actual (Gain)/Expense bases Oment of Cost of Preferred Stock	al Capital	cated on Ln 26 or Ln - - -	0.0005 #DIV/0! #DIV/0! 29)
25 26 27 28 29 30 Develor 33 34 35 36 37 38 40 40	Total Hedge Amortization Total Average Capital Balance for 2014 (Actual TCOS, Ln 13 Financial Hedge Recovery Limit - Five Basis Points of Total Limit of Recoverable (Gain)/Expense Amount Recoverable Hedge Amortization (Iesser of 5 basis point Cap or Actual (Gain)/Expense base) Coment of Cost of Preferred Stock Preferred Stock 1 0% Series - Dividend Rate (p. 250-251. 10.a) 2 0% Series - Par Value (p. 250-251. 10.e) 3 0% Series - Shares O/S (p.250-251. 10.e) 4 0% Series - Monetary Value (Ln 32 * Ln 33) 5 0% Series - Dividend Rate (p. 250-251. 9.a) 7 0% Series - Dividend Rate (p. 250-251. 9.e) 8 0% Series - Par Value (p. 250-251. 9.e) 9 0% Series - Shares O/S (p.250-251. 9.e) 9 0% Series - Dividend Amount (Ln 37 * Ln 38) 10 0% Series - Dividend Amount (Ln 36 * Ln 39)	al Capital	cated on Ln 26 or Ln - - -	0.0005 #DIV/0! #DIV/0! 29)
25 26 27 28 29 30 Develop 33 34 35 36 37 38 40 41 42	Total Hedge Amortization Total Average Capital Balance for 2014 (Actual TCOS, Ln 13 Financial Hedge Recovery Limit - Five Basis Points of Total Limit of Recoverable (Gain)/Expense Amount Recoverable Hedge Amortization (Iesser of 5 basis point Cap or Actual (Gain)/Expense base) Ment of Cost of Preferred Stock Preferred Stock Now Series - Dividend Rate (p. 250-251. 10.a) Now Series - Par Value (p. 250-251. 10.e) Now Series - Monetary Value (Ln 32 * Ln 33) Now Series - Dividend Rate (p. 250-251. 9.a) Now Series - Par Value (p. 250-251. 9.c) Now Series - Par Value (p. 250-251. 9.c) Now Series - Par Value (p. 250-251. 9.e) Now Series - Shares O/S (p.250-251. 9.e) Now Series - Dividend Amount (Ln 37 * Ln 38) Now Series - Dividend Amount (Ln 36 * Ln 39) Now Series - Dividend Rate (p. 250-251. 8.a) Now Series - Par Value (p. 250-251. 8.a)	al Capital	cated on Ln 26 or Ln - - -	0.0005 #DIV/0! #DIV/0! 29)
25 26 27 28 29 30 Develop 3,3 3,2 3,3 3,3 3,4 4,0 4,4 4,4 4,4 4,4	Total Hedge Amortization Total Average Capital Balance for 2014 (Actual TCOS, Ln 13 Financial Hedge Recovery Limit - Five Basis Points of Total Limit of Recoverable (Gain)/Expense Amount Recoverable Hedge Amortization (Iesser of 5 basis point Cap or Actual (Gain)/Expense base Preferred Stock	al Capital	cated on Ln 26 or Ln - - -	0.0005 #DIV/0! #DIV/0! 29)
25 26 27 28 29 30 Develor 33 34 35 36 36 37 38 40 42 42 43 44	Total Hedge Amortization Total Average Capital Balance for 2014 (Actual TCOS, Ln 13 Financial Hedge Recovery Limit - Five Basis Points of Total Limit of Recoverable (Gain)/Expense Amount Recoverable Hedge Amortization (Iesser of 5 basis point Cap or Actual (Gain)/Expense base Preferred Stock	al Capital	cated on Ln 26 or Ln - - - -	0.0005 #DIV/0! #DIV/0! 29)
25 26 27 28 29 30 Develor 33 34 35 36 36 37 38 40 42 42 43 44	Total Hedge Amortization Total Average Capital Balance for 2014 (Actual TCOS, Ln 13 Financial Hedge Recovery Limit - Five Basis Points of Total Limit of Recoverable (Gain)/Expense Amount Recoverable Hedge Amortization (Iesser of 5 basis point Cap or Actual (Gain)/Expense base Preferred Stock	al Capital	cated on Ln 26 or Ln	0.0005 #DIV/0! #DIV/0! 29)
25 26 27 28 29 30 Develor 33 34 35 36 36 37 38 40 42 42 43 44	Total Hedge Amortization Total Average Capital Balance for 2014 (Actual TCOS, Ln 13 Financial Hedge Recovery Limit - Five Basis Points of Total Limit of Recoverable (Gain)/Expense Amount Recoverable Hedge Amortization (Iesser of 5 basis point Cap or Actual (Gain)/Expense base Preferred Stock	al Capital	cated on Ln 26 or Ln	0.0005 #DIV/0! #DIV/0! 29)
25 26 27 28 29 30 Develor 33 34 35 36 37 38 39 40 41 42 43 44 44 44 45	Total Hedge Amortization Total Average Capital Balance for 2014 (Actual TCOS, Ln 13 Financial Hedge Recovery Limit - Five Basis Points of Total Limit of Recoverable (Gain)/Expense Amount Recoverable Hedge Amortization (Iesser of 5 basis point Cap or Actual (Gain)/Expense base Ment of Cost of Preferred Stock Preferred Stock 1 0% Series - Dividend Rate (p. 250-251. 10.a) 2 0% Series - Par Value (p. 250-251. 10.c) 3 0% Series - Shares O/S (p.250-251. 10.e) 4 0% Series - Monetary Value (Ln 32 * Ln 33) 5 0% Series - Dividend Amount (Ln 31 * Ln 34) 6 0% Series - Dividend Rate (p. 250-251. 9.a) 7 0% Series - Par Value (p. 250-251. 9.e) 9 0% Series - Dividend Rate (p. 250-251. 9.e) 10 0% Series - Dividend Amount (Ln 37 * Ln 38) 10 0% Series - Dividend Rate (p. 250-251. 8.a) 10 0% Series - Dividend Rate (p. 250-251. 8.a) 10 0% Series - Dividend Rate (p. 250-251. 8.a) 10 0% Series - Dividend Rate (p. 250-251. 8.e) 10 0% Series - Dividend Rate (p. 250-251. 8.e) 10 0% Series - Dividend Rate (p. 250-251. 8.e) 10 0% Series - Dividend Rate (p. 250-251. 8.e) 10 0% Series - Dividend Rate (p. 250-251. 8.e) 10 0% Series - Dividend Amount (Ln 42 * Ln 43) 10 0% Series - Dividend Amount (Ln 41 * Ln 44) 10 Balance of Preferred Stock (Lns 34, 39, 44)	al Capital	eated on Ln 26 or Ln	0.0005 #DIV/0! #DIV/0! 29)
25 26 27 28 29 30 Develor 33 34 35 36 37 38 39 40 41 42 43 44 44 44 45	Total Hedge Amortization Total Average Capital Balance for 2014 (Actual TCOS, Ln 13 Financial Hedge Recovery Limit - Five Basis Points of Total Accoverable (Gain)/Expense Amount Recoverable Hedge Amortization (Iesser of 5 basis point Cap or Actual (Gain)/Expense base) Coment of Cost of Preferred Stock Preferred Stock 1 0% Series - Dividend Rate (p. 250-251. 10.a) 2 0% Series - Par Value (p. 250-251. 10.e) 3 0% Series - Shares O/S (p.250-251. 10.e) 4 0% Series - Dividend Amount (Ln 32 * Ln 33) 5 0% Series - Dividend Rate (p. 250-251. 9.a) 7 0% Series - Dividend Rate (p. 250-251. 9.c) 8 0% Series - Par Value (p. 250-251. 9.e) 9 0% Series - Dividend Amount (Ln 37 * Ln 38) 0 0% Series - Dividend Rate (p. 250-251. 8.a) 1 0% Series - Dividend Rate (p. 250-251. 8.a) 2 0% Series - Dividend Rate (p. 250-251. 8.a) 3 0% Series - Dividend Rate (p. 250-251. 8.a) 4 0% Series - Dividend Rate (p. 250-251. 8.e) 5 0% Series - Dividend Rate (p. 250-251. 8.e) 6 0% Series - Dividend Rate (p. 250-251. 8.e) 7 0% Series - Dividend Rate (p. 250-251. 8.e) 8 0% Series - Dividend Rate (p. 250-251. 8.e) 9 0% Series - Dividend Rate (p. 250-251. 8.e) 9 0% Series - Dividend Rate (p. 250-251. 8.e) 9 0% Series - Dividend Rate (p. 250-251. 8.e)	al Capital	cated on Ln 26 or Ln	0.0005 #DIV/0! #DIV/0! 29)