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! |
| ' | | , | #BIV/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.

| Projected As Billed Red TRUE-UP ADJUSTED by SPP Sheet Year in Base ARR Adjustment ARR from Prior (for Prior Yr COLLECTION True- As Total Adjustments Ef | (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) |
|--|-------|--------------|--|------|-----------|-------------|-----------------|------------|-------------------------|--------------------------------|----------------------|-----------|---------------------|---------------|----------|-----------------------|---|
| Project Description Project Description | | | | | Projected | ARR For 201 | 15 From WS-F | | True-Up ARR CY2 | 2014 From Work | sheet G (includes ac | djustment | for SPP (| Collections) | | | |
| Residence Project Description Project | | | | | | | | | Base ARR | | | | Incentive | ARR | | | Table AD III OTED |
| P.002 PSO Craig Jud. to Broken Bow Dam 138 Rebuild (7.7mi) 2009 P.003 PSO WFEC New 138 kV Ties: Sayre to Erick (WFEC) Line & Aloka and Tupelo station work 2009 P.004 PSO Caches-Snyder to Altus Jud. 138 kV Jime (wi2 ring bus stations) 2008 P.005 PSO Catoosa 138 kV Device (Cap. Bank) 2006 P.006 PSO Proof Junior In 38/69 Upgrade Transf 2008 P.007 PSO Elik City - Elik City 96 kV line (CT Upgrades)* 2007 P.008 PSO Weleelka & Okmulgee Wavetrap replacement 81- 805* 2006 P.001 PSO Wavetrap Clinton City-Foss Tap 68kV Ckt 1* 2010 P.011 PSO Bantesville SE to Coffeyville T Rebuild 2011 P.012 PSO Canadian River - McAlester City 138 kV Line Conversion 2012 2013 P.014 PSO Conversion 2014 2014 P.015 PSO Coursile Station Conversion 2014 2014 P.016 PSO Conville Station Conversion 2014 2014 | | <u>Owner</u> | Project Description | | | Incentive | <u>Total</u> | Adjustment | ADJUSTED ARR from Prior | by SPP (for Prior Yr | | | <u>As</u> Billed | <u>Change</u> | Interest | | Total ADJUSTED Revenue Requirement Effective 7/1/2015 |
| P.003 PSO WEEC New 138 kV Tisss: Sayre to Erick (WFEC) Line & Atoka and Tupelo station work 2009 P.004 PSO Cache-Snyder to Altus Jct. 138 kV line (w2 ring bus stations) 2008 P.005 PSO Catoosa 138 kV Device (Cap. Bank) 2008 P.007 PSO Elk City - Elk City 69 kV line (CT Upgrades)* 2007 P.008 PSO Weleetka & Okmulgee Wavetrap replacement 81-80s² 2006 P.009 PSO Tulsa Southeast Upgrade (repl switches)* 2007 P.010 PSO Bartlesville SE to Coffeyville Ts Dearing 138 kV Line 2011 P.011 PSO Canadian River - McAlester City 138 kV Line 2012 P.014 PSO CoffeyvilleT to Dearing 138 kv Rebuild - 1.1 mi* 2010 P.015 PSO Courts Grove to Lone Star 115 kV Rebuild 2.1 miles 2014 P.016 PSO Coursilie Station Conversion 2014 P.017 PSO Grady Oustomer Connection 2014 | | | | | | | | | | | | | | | | | |
| P.004 PSO stations St | | | WFEC New 138 kV Ties: Sayre to Erick (WFEC) Line | | | | | | | | | | | | | | |
| P.006 PSO Pryor Junction 138/69 Upgrade Transf 2008 P.007 PSO Ellk City - Elk City 69 kV line (CT Upgrades)* 2007 P.008 PSO Weleatka & Okmulgee Wavetrap replacement 81-805* 2006 P.009 PSO Tulsa Southeast Upgrade (repl switches)* 2007 P.010 PSO Wavetrap Clinton City-Foss Tap 69kV Ckt 1* 2010 P.011 PSO Bartlesville SE to Coffeyville T Rebuild 2011 P.012 PSO Conversion Condian River - McAlester City 138 kV Line Conversion 2012 P.013 PSO CoffeyvilleT to Dearing 138 kv Rebuild - 1.1 mi* 2010 P.014 PSO Ashdown West - Craig Junction 2013 P.015 PSO Locust Grove to Lone Star 115 kV Rebuild 2.1 miles 2014 P.016 PSO Conville Station Conversion 2014 P.017 PSO Grady Customer Connection 2015 | P.004 | PSO | , | 2008 | | | | | | | | | | | | | |
| P.007 PSO Elk City - Elk City 69 kV line (CT Upgrades)* 2007 P.008 PSO Weleetka & Okmulgee Wavetrap replacement 81-805° 2006 P.009 PSO Tulsa Southeast Upgrade (repl switches)* 2007 P.010 PSO Wavetrap Clinton City-Foss Tap 69kV Ckt 1* 2010 P.011 PSO Bartlesville Ste to Coffeyville T Rebuild 2011 P.012 PSO Canadian River - McAlester City 138 kV Line Conversion 2012 P.013 PSO CoffeyvilleT to Dearing 138 kv Rebuild - 1.1 mi* 2010 P.014 PSO CoffeyvilleT to Dearing 138 kv Rebuild 2.1 miles 2014 P.015 PSO Locust Grove to Lone Star 115 kV Rebuild 2.1 miles 2014 P.016 PSO Conville Station Conversion 2014 P.017 PSO Grady Customer Connection 2015 | | | | | | | | | | | | | | | | | |
| P.008PSOWeleetka & Okmulgee Wavetrap replacement 81-805*2006P.009PSOTulsa Southeast Upgrade (repl switches)*2007P.010PSOWavetrap Clinton City-Foss Tap 69kV Ckt 1*2010P.011PSOBartlesville SE to Coffeyville T Rebuild2011P.012PSOCanadian River - McAlester City 138 kV Line Conversion2012P.013PSOCoffeyvilleT to Dearing 138 kv Rebuild - 1.1 mi*2010P.014PSOAshdown West - Craig Junction2013P.015PSOLocust Grove to Lone Star 115 kV Rebuild 2.1 miles2014P.016PSOCornville Station Conversion2014P.017PSOCornville Station Conversion2014P.018PSOCornville Station Conversion2014P.019PSOCornville Station Conversion2014P.010PSOCornville Station Conversion2014P.017PSOCornville Station Conversion2014 | | | | | | | | | | | | | | | | | |
| P.009 PSO Tulsa Southeast Upgrade (repl switches)* 2007 P.010 PSO Wavetrap Clinton City-Foss Tap 69kV Ckt 1* 2010 P.011 PSO Bartlesville St to Coffeyville T Rebuild 2011 P.012 PSO Conversion Conversion P.013 PSO CoffeyvilleT to Dearing 138 kv Rebuild - 1.1 mi* 2010 P.014 PSO Ashdown West - Craig Junction 2013 P.015 PSO Locust Grove to Lone Star 115 kV Rebuild 2.1 miles 2014 P.016 PSO Grady Customer Connection 2015 | | | Weleetka & Okmulgee Wavetrap replacement 81- | | | | | | | | | | | | | | |
| P.011 PSO Bartlesville SE to Coffeyville T Rebuild 2011 P.012 PSO Canadian River - McAlester City 138 kV Line Conversion 2010 P.013 PSO Coffeyville T to Dearing 138 kv Rebuild - 1.1 mi* 2010 P.014 PSO Ashdown West - Craig Junction 2013 P.015 PSO Locust Grove to Lone Star 115 kV Rebuild 2.1 miles 2014 P.016 PSO Cornville Station Conversion 2014 P.017 PSO Grady Customer Connection 2015 | P.009 | PSO | | 2007 | | | | | | | | | | | | | |
| P.012 PSO Conversion 2012 P.013 PSO CoffeyvilleT to Dearing 138 kv Rebuild - 1.1 mi* 2010 P.014 PSO Ashdown West - Craig Junction 2013 P.015 PSO Locust Grove to Lone Star 115 kV Rebuild 2.1 miles 2014 P.016 PSO Cornville Station Conversion 2014 P.017 PSO Grady Customer Connection 2015 | | | | | | | | | | | | | | | | | |
| P.012 PSO Conversion 2012 P.013 PSO CoffeyvilleT to Dearing 138 kv Rebuild - 1.1 mi* 2010 P.014 PSO Ashdown West - Craig Junction 2013 P.015 PSO Locust Grove to Lone Star 115 kV Rebuild 2.1 miles 2014 P.016 PSO Cornville Station Conversion 2014 P.017 PSO Grady Customer Connection 2015 | P.011 | PSO | • | 2011 | | | | | | | | | | | | | |
| P.014 PSO Ashdown West - Craig Junction 2013 P.015 PSO Locust Grove to Lone Star 115 kV Rebuild 2.1 miles 2014 P.016 PSO Cornville Station Conversion 2014 P.017 PSO Grady Customer Connection 2015 | P.012 | | Conversion | | | | | | | | | | | | | | |
| P.015 PSO Locust Grove to Lone Star 115 kV Rebuild 2.1 miles 2014 P.016 PSO Cornville Station Conversion 2014 P.017 PSO Grady Customer Connection 2015 | | | | | | | | | | | | | | | | | |
| P.016 PSO Cornville Station Conversion 2014 P.017 PSO Grady Customer Connection 2015 | P.014 | PSO | Ashdown West - Craig Junction | 2013 | | | | | | | | | | | | | |
| P.017 PSO Grady Customer Connection 2015 | P.015 | PSO | Locust Grove to Lone Star 115 kV Rebuild 2.1 miles | 2014 | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |
| P.018 PSO Darlington-Red Rock 138 kV line 2014 | | | | | | | | | | | | | | | | | |
| | P.018 | PSO | Darlington-Red Rock 138 kV line | 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

of the pirior year APP will be made in columns (H) through (O) but no projected APP will be shown in columns (F) through (G) for the

| 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) 5 From WS-F | (H) | (I) | (J) | (K) = (I) - (J) From Worksheet G | (L) | | (N) = (L)-(M) | (O) | (P) = (H)+(K)+(N)+(O) | (R) = (G) + (P) |
| | | | - | Frojecteu A | ANN TOT ZOTA | 7 1 10111 443-1 | | iiue- | OP AIN C12014 | Trom Worksheet G | (IIICiuues auju | ustillellt | TOT SEE COILE | ctions) | | |
| | | | | | | | | В | ase ARR | | In | centive | ARR | | | Total AD IIISTED |
| | | | | | | | TRUE-UP | Projected ADJUSTED | As Billed by SPP | | | | | | | Total ADJUSTED Revenue Requirement |
| <u>Sheet</u> | | | Year in | | | | Adjustment (WS | · · · · · · · · · · · · · · · · · · · | (for Prior Yr | COLLECTION | | <u>As</u> | | | Total Adjustments | Effective |
| <u>Name</u> | <u>Owner</u> | Project Description | <u>Service</u> | Base ARR | <u>Incentive</u> | <u>Total</u> | G) | Prior Update | T-Service) | <u>Adjustment</u> | <u>True-up</u> | <u>Billed</u> | <u>Change</u> | <u>Interest</u> | (Forecast, Billing, & Interest) | <u>7/1/2015</u> |
| S.001 S.002 | | Arsenal Hill Auto xfmr & AH to Water Works line SW Shreveport (sub work & tap) | 2009 2009 | | | | | | | | | | | | | |
| S.003 | SWE | [NW Ark Area Improve - 2009] E. Centerton-Flint Crk, E Rogers-N Rogers, Centerton | 2009 | | | | | | | | | | | | | |
| S.004 | | Rebuild N. Magazine - Danville 161 kV Line | 2009 | | | | | | | | | | | | | |
| S.005 | SWE | [Greenwood, AR Area Improve] N Huntington, Greenwood, Reeves, Bonanza | 2009 | | | | | | | | | | | | | |
| S.006 | | Port Robson-Caplis Line (SW 138 kV Loop 2009) | 2009 | | | | | | | | | | | | | |
| S.007 | SWE | Linwood 138 Station Switch Replacement* | 2009 | | | | | | | | | | | | | |
| S.008 | SWE | Dyess to S. Fayetteville 69 kV Convert to 161 kV (multi-projects) | 2008 | | | | | | | | | | | | | |
| S.009 | SWE | Northwest Texarkana-Bann-Alumax Tap 138kV reconductor | 2008 | | | | | | | | | | | | | |

S.010 SWE Tontitown - Elm Springs REC 161 kV line***

(SWE Minor Proj II) S.013 SWE Carthage REC - Carthage T 138 kV

S.014 SWE NW Henderson - Oak Hill 138 kV line*

S.015 SWE Arsenal Hill 138kV Device (Cap. Bank)

S.018 SWE Port Robson (SW 138 kV Loop -- 2008)

Westwood 69 kV lines

S.025 SWE Replace switch at Diana*

CT's S.030 SWE NW Texarkana - Turk 345

S.026 SWE Whitney repl CB and Switches

S.027 SWE Linwood - Powell Street 138 kV

S.028 SWE Bloomburg-Texarkana Plant

S.032 SWE Howell-Kilgore 69 kV rebuild

Rebuild

S.033 SWE Flint Creek-Shipe Road 345 kV Line

SWE Osburn 161 kV Line Work

S.035 SWE Diana - Replace North Autotransformer #3

S.037 SWE SW Shreveport to Spring Ridge REC 138 kV Line

[Dyess Station-Flint Creek]

S.024 SWE

S.034

S.017 SWE Linwood-McWillie 138 kV Rebuild

S.016 SWE Daingerfield - Jenkins REC 69 kV CB Repl**

Rogers, Shipe Road Stations SWE Reconductor 4 mi. of McNabb-Turk

SWE Longwood: r&r switches, upgrade bus

S.023 SWE Reconductor: Greggton-Lake Lamond & Quitman-

S.029 SWE Replace Breaker, Wavetraps, and reset relays and

SWE Lone Star South - Pittsburg 138 kV - Replace Wavetraps, reset CT's and Relays

SWE Bann - LS Ordnance - Hooks 69 kV - Rebuild 7.1 mi

SWE Wallace Lake-Prt Robson-Red Point 138 kV Loop

SWE [NW Ark Area Improve - 2008] Elm Springs, East

Rebuild/reconductor Dyess-Elm Springs REC

Knox Lee - Pirkey 138 kV / Pirkey - Whitney 138 kV -

S.011 SWE Siloam Springs - Chamber Springs 161 kV line***

S.012 SWE Knox Lee - Oak Hill #2 138 kV line, S. Shreveport

2008

2007

2007

2006

2007

2007

2008

2008

2009

2008

2008

2010

2010

2010

2010

2010

2011

2012

2012

2012

2012

2012

2012

2013

2013

2013

2013

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) (N | (N) = (L)-(M) | (O) | (P) = (H)+(K)+(N)+(O) | (R) = (G) + (P) |
|--|--|--|--|----------------|------------------|-----------------|--|--|--|--------------------------|--------------------------|------------------|-----------------|---|---|
| | | | | Projected A | ARR For 2015 | From WS-F | | True- | Up ARR CY2014 | From Worksheet G (i | ncludes adjustm | ent for SPP Coll | ections) | | |
| | | | | | | | | В | ase ARR | | Incent | ive ARR | | | Total AD HIGTED |
| Shee Name | | r <u>Project Description</u> | Year in Service | Base ARR | <u>Incentive</u> | <u>Total</u> | <u>TRUE-UP</u> <u>Adjustment (</u> WS G) | Projected ADJUSTED ARR from Prior Update | As Billed by SPP (for Prior Yr T-Service) | COLLECTION Adjustment | <u>A</u> True-up Bill | | <u>Interest</u> | <u>Total Adjustments</u> (Forecast, Billing, & Interest) | Total ADJUSTED Revenue Requirement Effective 7/1/2015 |
| S.038 | SWE | Eastex Switching Station - Whitney 138 kV Station - Rebuild 2.5 miles of 138 Kv | 2013 | | | | | | | | | | | | |
| S.039 | SWE | Ashdown West - Craig Junction 138KV Rebuild (tie w/PSO) | 2013 | | | | | | | | | | | | |
| S.040 S.041 | | Rock Hill to Carthage 69 kV Rebuild 11.4 Miles Broadmoor to Fern Street 69 kV Rebuild 1 mile | 2014 2014 | | | | | | | | | | | | |
| S.042 | SWE | miles | 2014 | | | | | | | | | | | | |
| S.043 | SWE | Diana to Perdue 138 kV Rebuild 21.8 miles; Station Upgrades at Diana and Perdue | 2014 | | | | | | | | | | | | |
| S.044 | | Pittsburg-Winnsboro-North Mineola | 2007 | | | | | | | | | | | | |
| S.045 | SWE | CHAMBER SPRINGS - TONTITOWN 161KV CKT 1 | 2007 | | | | | | | | | | | | |
| S.046 | SWE | CHAMBER SPRINGS - TONTITOWN 345KV CKT 1 | 2008 | | | | | | | | | | | | |
| S.047 S.048 S.049 S.050 S.051 S.052 S.053 S.054 | SWE SWE SWE SWE SWE SWE | FULTON - HOPE 115KV CKT 1 MINEOLA - NORTH MINEOLA 69KV CKT 1 SUGAR HILL 138/69KV TRANSFORMER CKT 1 Dekalb-New Boston 69 kV Hardy Street-Waterworks 69 kV Red Oak (State Line)-North Huntington 69 kV Mt. Pleasant - West Mt. Pleasant 69 kV Ckt 1) Benteler - Port Robson 138 kV Ckt 1 and 2 | 2012 2010 2011 2015 2015 2015 2015 2015 | | | | | | | | | | | | |
| | | SWEPCO Total | - | | | | | | | | | | | | |
| | | *<\$100K investment, **Al xfer, ***Non-BPU (to be rem | noved from li | st in future). | | | | | | | | | | | |
| | | Informational ONLY PSO Total | _ | | | | | | | | | | | | |

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 | 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 |
|---|-----------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|------------------|-------------------|------------------|-------------------|--------------------|--------------------|----------------------------|--|
| No. SPP Load Responsibility 1 PSO (2) 2 SWEPCO (2) | | - | - | - | - | - | - | - - | - | - | - | - | - | - - | #DIV/0! #DIV/0! |
| 3 AECC (3) 4 AECC-MISO | | | | | | | | | | | | | | - | #DIV/0! #DIV/0! #DIV/0! |
| 5 WFEC (3) 6 OMPA (3) 7 OG&E (3) | | | | | | | | | | | | | | - - - | #DIV/0! #DIV/0! |
| 8 NTEC (3) 9 ETEC (3) 10 TEXLA (3) 11 Greenbelt (3) | | | | | | | | | | | | | | - - - | #DIV/0! #DIV/0! #DIV/0! #DIV/0! |
| 12 Lighthouse (3) 13 Bentonville, AR (3) 14 Prescott, AR (Entergy) (3) 15 Minden, LA (Entergy) (3) 16 Hope, AR (3) 17 Coffeyville, KS (3) | | | | | | | | | | | | | | - - - - - - | #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! |
| 18 Zone 1 - System Firm Peak Demands | | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 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 | <u> </u> | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 24 SWEPCO : SWEPCO Native Load (2) (5) 25 Dolet Hills Aux. Load (4) 26 VEMCO (on Entergy/CLECO) 27 VEMCO (SPA Hydro Replacement) |) (6) | | | | | | | | | | | | | | |
| 28 SWEPCO Load Responsibility | | 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 | ((ln 1 - ln 94) / (Sum of lns 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)

| | (· / | (-) | (-) | () | (-) |
|-------------|---|---|--------------|--------------------------|------------------------------|
| | RATE BASE CALCULATION | Data Sources (See "General Notes") | TO Total | Allocator | Total <u>Transmission</u> |
| Line No. | GROSS PLANT IN SERVICE | | NOTE D | | |
| 16 | Production | (Worksheet A In 1.C) | <u>_</u> | NA 0.00000 | _ |
| 17 | Less: Production ARO (Enter Negative) | (Worksheet A In 1.0) | | NA 0.00000 | <u>-</u> |
| 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) | (, | <u>-</u> | 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) | | 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 | - |
| 0.4 | Transmission | (Worksheet A In 14.C & | - | TP1= | |
| 31 | | 28.C) | | 0.00000 TD4 | - |
| 32 | Less: Transmission ARO (Enter Negative) | (Worksheet A In 15.C) | - | TP1= 0.00000 | - |
| 33 34 | Plus: Transmission Plant-in-Service Additions (Worksheet B) Plus: Additional Projected Deprec on Transferred Assets (Worksheet B) | | - | DA 1.00000 DA 1.00000 | - |
| 34 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 | #DIV/O: |
| 38 | Distribution | (Worksheet A In 16.C) | - <u>-</u> | NA 0.00000 | <u>-</u> |
| 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) | <u>-</u> | 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 | (In 16 + In 17 - In 29 - In 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 (-ln 35) | | - | | - |
| 50 | Plus: Additional General & Intangible Depreciation for 2015 (-ln 36) | | - | | #DIV/0! |
| 51 | Plus: Additional Accum Deprec on Transferred Assets (Worksheet B) (-In 37) | (1 00 1 00 1 00 1 00) | - | | - |
| 52 52 | Distribution Congret Plant | (ln 22 + ln 23 - ln 38 - ln 39) | - | | - #DD///OI |
| 53 | General Plant | (ln 24 + ln 25 - ln 40 - ln 41) | - | | #DIV/0! |
| 54 55 | Intangible Plant | (In 26 - In 42) | | | #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) | (Note E) 272-273.8.k | <u>_</u> | 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) | <u>-</u> | 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) | | NA 0.00000 | |
| 73 | TOTAL WORKING CAPITAL | (sum Ins 65 to 72) | - | | #DIV/0! |
| 74 | IPP CONTRIBUTIONS FOR CONSTRUCTION | (Note H) (Worksheet E, In 7.(B)) | <u>-</u> | 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 | - | | | |
| 79 | Less: expenses 100% assigned to TO billed customers (Worksheet I, In 14) | (333 3) 3 3 3 | \$0 | | | |
| 80 | Total O&M Allocable to Transmission | (Ins 76 - 77 - 78 - 79) | | TP | 0.00000 | - |
| 00 | Total Calli Allocable to Hallotticolori | (1110 10 11 10 10) | | • • | 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 | | | | |
| | Acct. 930.1, Gen. Advert. Exp. Acct. 930.2, Misc. Gen. Exp. | 323.192.b | - | | | |
| 85 86 | | | - | \\/\C | #DIV//OI | #DIV/0I |
| 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) | - | GP(h) | 0.00000 | - |
| 88 | Acct. 928 - Transmission Specific | Worksheet J In 10.(E) (Note L) | - | TP | 0.00000 | - |
| 89 | Acct 930.1 - Only safety related ads -Direct | Worksheet J In 24.(E) (Note L) | - | TP | 0.00000 | - |
| 90 | Acct 930.2 - Misc Gen. Exp Trans | Worksheet J In 33.(E) (Note L) | <u> </u> | DA | 1.00000 | <u> </u> |
| 91 | A & G Subtotal | (sum Ins 86 to 90) | - | | | #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) | 333.7.11 | <u>-</u> | 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! |
| | TOTAL DEPRECIATION AND AMORTIZATION | | | VV/S | #DIV/U: | |
| 98 | TOTAL DEPRECIATION AND AMORTIZATION | (sum Ins 94 to 97) | - | | | #DIV/0! |
| 00 | TAVES OTHER THAN INCOME | (Nata NI) | | | | |
| 99 | TAXES OTHER THAN INCOME | (Note N) | | | | |
| 100 | Labor Related | | | 14//0 | "D" //01 | "D" ('0' |
| 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 | - | NA | 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 In 108) | | 1.5385 | | | |
| 113 | Amortized Investment Tax Credit (enter negative) | (FF1 p.114, In 19.c) | - | | | |
| 113 | Amortized investment Tax Oredit (enter negative) | (11 1 p.114, iii 19.0) | | | | |
| 114 | Income Tax Calculation | (In 109 * In 117) | | | | #DIV/0! |
| | | , | - | NID/b) | 0.00000 | #DIV/0! |
| 115 | ITC adjustment | (ln 112 * ln 113) | - | NP(h) | 0.00000 | - "DIV //OI |
| 116 | TOTAL INCOME TAXES | (sum Ins 114 to 115) | - | | | #DIV/0! |
| | | (I == i I (| | | | |
| 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) | | | | = | |
| - | | | | | | |
| 121 | TEXAS GROSS MARGIN TAX (Note P) (Worksheet K) | | <u>-</u> | DA | | #DIV/0! |
| | | | | | | |
| 122 | REVENUE REQUIREMENT INCLUDING GROSS MARGIN TAX | | | | _ | #DIV/0! |
| 144 | TEVERSE REGULEMENT INDEDDING STOOG WARDING TAX | | | | = | //DIV/O: |

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

| 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 (Worksheet A, In 23, C | 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 | (In 126 / In 123) | | | | | | TP= | 0.00000 |
| | | | | Р | ayroll Billed from | | | | |
| 128 | WAGES & SALARY ALLOCATOR (W/S) | (Note S) | Direct Payroll | Α | EP Service 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) | | | | | | | | \$ |
| 137 | | Long Term Interest (Worksho | eet M. In. 17. col. (D)) | | | | | | · - |
| 138 | | Preferred Stock Dividends (V | | I. (D)) | | | | | _ |
| 139 | Development of Common Stock: | (| | (- // | | | | | |
| 140 | | Proprietary Capital (112.16.c |) | | | | | | - |
| 141 | | Less Preferred Stock (In 147 | | | | | | | - |
| 142 | | Less Account 216.1 (112.12. | | | | | | | - |
| 143 | | Less Account 219.1 (112.15. | • | | | | | | - |
| 144 | | Common Stock (In 140 - In 1 | • | | | | | | - |
| | | • | , | | Capital Structure F | Percentages | | Cost | |
| 145 | | \$ | | | Actual | Cap Limit | | (Note T) | Weighted |
| 146 | Long Term Debt (Worksheet M, In. 17, col. (B)) | - | | | 0.00% | 0.00% | _ | - | 0.0000 |
| 147 | Preferred Stock (Worksheet M, In. 21, col. (B)) | - | | | 0.00% | 0.00% | | - | 0.0000 |
| 148 | Common Stock (In 144) (Note U) | - | | | 0.00% | 0.00% | | 0.0% | 0.0000 |
| 149 | Total (sum Ins 146 to 148) | - | | | | | | WACC= | 0.0000 |
| | , | | | | | | | | |

Capital Structure Equity Limit (Note U)

150

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.
- 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.
- 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= 0.00%

SIT= 0.00 p = 0.000

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

- Effective January 1, 2007, Texas instituted a gross margin tax. This tax is calculated on the Texas allocated revenue of the Company, reduced by 30% to derive a "Gross Margin" for the Company. The tax rate of one percent is assessed on the resulting amount. The jurisdictional allocator is based on transmission demand allocators.
- 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 P.
- 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 0% 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
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. 151 | REVENUE REQUIREMENT (w/o incentives) | (In 269) | Total | ΔIIc | ocator | Tra | ansmission Amount #DIV/0! |
|--------------------|--|--|-------|----------|---------|-----|---------------------------------|
| 152 | REVENUE CREDITS | (Note A) | Total | 71110 | Catol | | |
| 153 | Transmission Credits | (Worksheet H) | - | DA | 1.00000 | \$ | _ |
| 154 | Assoc. Business Development | (Worksheet H) | - | DA | 1.00000 | \$ | _ |
| 155 | Total Revenue Credits | () | - | | | \$ | - |
| 156 | REVENUE REQUIREMENT For All Company Facilities | (In 151 less In 155) | | | | | #DIV/0! |
| MEN | MO: The Carrying Charge Calculations on lines 159 to 164 below is used in carrying charge Calculations on lines 159 to 164 below is used in carrying charge charge charge charges in the carrying charges in the c | alculating project revenue requirements billed on shown on line 157 is included in the total on line 1 | | ncentive | | | |
| 157 | | | - | DA | 1.00000 | \$ | - |
| | Revenue Requirement for SPP BPU Regional Facilities (w/o incentives) (Work | sheet F) | | | | | |
| 158 | NET PLANT CARRYING CHARGE (w/o incentives) (Note B) | | | | | | |
| 159 | Annual Rate | (In 151/ In 196 x 100%) | | | | | 0.00% |
| 160 | Monthly Rate | (In 159 / 12) | | | | | 0.00% |
| 161 | NET PLANT CARRYING CHARGE ON LINE 159, W/O DEPRECIATION (w/o i | ncentives) (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, RET | URN (Note B) | | | | | |
| 164 | Annual Rate | ((ln 151 - ln 244 - ln 266 - ln 267) / ln 196 x 100% | ·) | | | | 0.00% |
| 165 | ADDITIONAL REVENUE REQUIREMENT for projects w/ incentive ROE's (Note | e C) (Worksheet F) | | | | | - |

(5)

(4)

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)

| | | Data Sources | | | Total |
|------------|---|---|---------------------------|----------------------------|--|
| Line | RATE BASE CALCULATION | (See "General Notes") | <u>TO Total</u> NOTE D | Allocator | <u>Transmission</u> |
| No. | GROSS PLANT IN SERVICE | | | | |
| 166 | Production | (Worksheet A In 1.C) | - | NA 0.00000 | - |
| 167 | Less: Production ARO (Enter Negative) | (Worksheet A In 2.C) | - | NA 0.00000 | - |
| | Transmission | (Worksheet A In 3.C & Ln | <u>_</u> | DA | _ |
| 168 | | 276) | - | | _ |
| 169 | Less: Transmission ARO (Enter Negative) | (Worksheet A In 4.C) | - | TP 0.00000 | - |
| 170 | Plus: Transmission Plant-in-Service Additions (Worksheet B) | | N/A | NA 0.00000 | N/A |
| 171 | Plus: Additional Trans Plant on Transferred Assets (Worksheet B) | (M. 1.1. (A.1. = 0) | 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! |
| 174 | Less: General Plant ARO (Enter Negative) | (Worksheet A In 7.C) | | W/S #DIV/0! W/S #DIV/0! | #DIV/0! #DIV/0! |
| 175 | Intangible Plant | (Worksheet A In 9.C) | - <u>-</u> | W/S #DIV/0! W/S #DIV/0! | #DIV/0! #DIV/0! |
| 177 | TOTAL GROSS PLANT | (sum Ins 166 to 176) | | GP(h)= 0.000000 | #DIV/0! |
| 1,7,7 | | (cum me ree to rre) | | GTD= #DIV/0! | <i>,,,</i> ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, |
| 178 | ACCUMULATED DEPRECIATION AND AMORTIZATION | | | | |
| 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 & | | | |
| 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) | (1.0.0.00) | N/A | DA 1.00000 | N/A |
| 184 | Plus: Additional Projected Deprec on Transferred Assets (Worksheet B) | | N/A | DA 1.00000 | N/A |
| 185 | Plus: Additional Transmission Depreciation for 2015 (In 244) | | N/A | TP1 0.00000 | 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 | - |
| 190 | General Plant | (Worksheet A In 18.C) | - | W/S #DIV/0! | #DIV/0! |
| 191 | Less: General Plant ARO (Enter Negative) | (Worksheet A In 19.C) | - | W/S #DIV/0! | #DIV/0! |
| 192 | Intangible Plant | (Worksheet A In 20.C) | <u> </u> | W/S #DIV/0! | #DIV/0! |
| 193 | TOTAL ACCUMULATED DEPRECIATION | (sum lns 179 to 192) | - | | #DIV/0! |
| 104 | NET DI ANT IN CEDVICE | | | | |
| 194 195 | NET PLANT IN SERVICE Production | (In 166 + In 167 - In 179 - In 180) | _ | | _ |
| 195 | Transmission | (In 168 + In 169 - In 181 - In 182) | _ | | _ |
| 197 | Plus: Transmission Plant-in-Service Additions (In 170 - In 183) | (11 100 1 11 100 11 101 11 102) | N/A | | N/A |
| 198 | Plus: Additional Trans Plant on Transferred Assets (In 171 - In 184) | | N/A | | N/A |
| 199 | Plus: Additional Transmission Depreciation for 2015 (-In 185) | | N/A | | N/A |
| 200 | Plus: Additional General & Intangible Depreciation for 2015 (-In 186) | | N/A | | N/A |
| 201 | Plus: Additional Accum Deprec on Transferred Assets (Worksheet B) (-In 187 | 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 | Intangible Plant | (In 176 - In 192) | | | #DIV/0! |
| 205 | TOTAL NET PLANT IN SERVICE | (sum Ins 195 to 204) | - | NP(h)= 0.000000 | #DIV/0! |
| | | | | | |
| 206 | DEFERRED TAX ADJUSTMENTS TO RATE BASE | (Note E) | | | |
| 206 207 | Account No. 281.1 (enter negative) | (Note E) 272-273.8.k | _ | NA | _ |
| 207 | Account No. 282.1 (enter negative) | (Worksheet C, In 1.C & In 3.J) | - - | 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 | - |
| 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 | - |
| 04.4 | MODICINIO CADITAL | (NI=4= E) | | | |
| 214 215 | WORKING CAPITAL | (Note F) | | | |
| 215 216 | Cash Working Capital Transmission Materials & Supplies | (1/8 * In 230) (Note G) | - | TP 0.00000 | - - |
| 217 | Transmission Materials & Supplies A&G Materials & Supplies | (Worksheet D, In 2.(D)) (Worksheet D, In 3.(D)) | - - | W/S #DIV/0! | #DIV/0! |
| 218 | Stores Expense | (Worksheet D, In 3.(D)) | - - | GP(h) 0.00000 | #DIV/O: |
| 219 | Prepayments (Account 165) - Labor Allocated | (Worksheet D, In 5.G) | - | W/S #DIV/0! | #DIV/0! |
| 220 | Prepayments (Account 165) - Gross Plant | (Worksheet D, In 5.F) | - | GP(h) 0.00000 | - |
| 221 | Prepayments (Account 165) - Transmission Only | (Worksheet D, In 5.E) | - | DA 1.00000 | - |
| 222 | Prepayments (Account 165) - Unallocable | (Worksheet D, In 5.D) | <u> </u> | NA 0.00000 | |
| 223 | TOTAL WORKING CAPITAL | (sum Ins 215 to 222) | - | | #DIV/0! |
| 004 | IDD CONTRIBUTIONS FOR CONSTRUCTION | Alexandra de la companya del companya de la companya del companya de la companya | | DA (00000 | |
| 224 | IPP CONTRIBUTIONS FOR CONSTRUCTION | (Note H) (Worksheet E, In 7.(B)) | - | DA 1.00000 | - |
| 225 | RATE BASE (sum Ins 205, 212, 213, 223, 224) | | - | | #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)

| | EXPENSE, TAXES, RETURN & REVENUE REQUIREMENTS CALCULATION | Data Sources (See "General Notes") | <u>TO Total</u> | <u>Allo</u> | <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) 321.94-92.0 (Note J) 321.96.b | | | | |
| 229 | Less: Account 303 Less: expenses 100% assigned to TO billed customers (Worksheet I, In 14) | (Note 3) 321.30.b | <u>-</u> | | | |
| 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 | (ln 232) | - | GP(h) | 0.00000 | - |
| 238 | Acct. 928 - Transmission Specific | Worksheet J In 10.(E) (Note L) | - | TP ´ | 0.00000 | - |
| 239 | Acct 930.1 - Only safety related ads -Direct | Worksheet J In 24.(E) (Note L) | - | TP | 0.00000 | - |
| 240 | Acct 930.2 - Misc Gen. Exp Trans | Worksheet J In 33.(E) (Note L) | - | DA | 1.00000 | - |
| 241 | A & G Subtotal | (sum Ins 236 to 240) | - | | | #DIV/0! |
| 242 | TOTAL O & M EXPENSE | (ln 230 + ln 241) | - | | | #DIV/0! |
| 242 | DEDDECIATION AND AMODIZATION EVDENCE | | | | | |
| 243 244 | DEPRECIATION AND AMORTIZATION EXPENSE Transmission | 336.7.f | | TP | 0.00000 | |
| 2 44 245 | Plus: Transmission Plant-in-Service Additions (Worksheet B) | 330.7.1 | N/A | IF | 0.00000 | N/A |
| 245 246 | , | 336.10.f | N/A | W/S | #DIV/0! | |
| 246 247 | General | 336.1.f | | W/S | #DIV/0! #DIV/0! | #DIV/0! #DIV/0! |
| 247 248 | Intangible TOTAL DEPRECIATION AND AMORTIZATION | | | VV/3 | #DIV/U! | #DIV/0! |
| 240 | TOTAL DEPRECIATION AND AMORTIZATION | (sum Ins 244 to 247) | - | | | #DIV/U! |
| 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 | <u></u> _ | GP(h) | 0.00000 | |
| 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)} = | (11010-0) | 35.00% | | | |
| 259 | EIT=(T/(1-T)) * (1-(WCLTD/WACC)) = | | 0.00% | | | |
| 260 | where WCLTD=(In 296) and WACC = (In 299) | | 0.0070 | | | |
| 261 | and FIT, SIT & p are as given in Note O. | | | | | |
| 262 | GRCF=1 / (1 - T) = (from In 258) | | 1.5385 | | | |
| 263 | Amortized Investment Tax Credit (enter negative) | (FF1 p.114, ln 19.c) | 1.0000 | | | |
| 200 | Amorazoa invocamente rax croait (enter negativo) | (1.1.β.1.1, 16.6) | | | | |
| 264 | Income Tax Calculation | (In 259 * In 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! |
| 268 | INTEREST ON IPP CONTRIBUTION FOR CONST. (Note E) (Worksheet E, In 2) | | - | DA | 1.00000 | - |
| 000 | DEVENUE DECUMPENT DEFODE TEVAS ODGO MAR DOWN TAY | | | | | #DIV//01 |
| 269 270 | REVENUE REQUIREMENT BEFORE TEXAS GROSS MARGIN TAX | | <u> </u> | | | #DIV/0! |
| 210 | (sum Ins 242, 248, 256, 266, 267, 268) | | | | | |
| 271 | TEXAS GROSS MARGIN TAX (Note P) (Worksheet K) | | - | DA | | #DIV/0! |
| 272 | REVENUE REQUIREMENT INCLUDING GROSS MARGIN TAX | | | | | #DIV/0! |
| | | | | | | |

AEP - SPP Formula Rate PSO TCOS - Historic Page: 16 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

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 23a Col. | (C)) (Note Q) | | | | | | - |
| 275 | Less transmission plant included in OATT Ancillary Services (Worksheet A, Ir | | | | | | | - |
| 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 | | | - | 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 lns 279 to 283) | (| 0 | 0 | ' | | - |
| 285 | Transmission related amount | | | | | | W/S= | #DIV/0! |
| 286 | WEIGHTED AVERAGE COST OF CAPITAL (WACC) | | | | | | | \$ |
| 287 | WEIGHTED AVERTICE GOOT OF GAILTIAL (WAGO) | Long Term Interest (Works | heet M In 17 col (D) |) | | | | <u> </u> |
| 288 | | Preferred Stock Dividends | | | | | | _ |
| 289 | Development of Common Stock: | Troibinda Otobik Biriabinab | (11011001111, 1111 21, | oon (<i>D</i>)) | | | | |
| 290 | Development of Common Closes. | 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 | Percentages | | Cost | |
| 295 | | \$ | | Actual | Cap Limit | | (Note T) | Weighted |
| 296 | Long Term Debt (Worksheet M, In. 17, col. (B)) | - | | 0.00% | | İ | | 0.0000 |
| 297 | Preferred Stock (Worksheet M, In. 21, 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 |
| | | | | | | | | |

Capital Structure Equity Limit (Note U)

300

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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

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.
- 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.
- 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)

- 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
- 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 P.

"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.

- 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.
- U Per Settlement, equity is limited to 0% 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
Transmission Cost of Service Formula Rate
Utilizing Actual Cost Data for 2014 with Average Ratebase Balances

PUBLIC SERVICE COMPANY OF OKLAHOMA

| Line No. 1 | REVENUE REQUIREMENT (w/o incentives) | (In 106) | Total | AII | locator | | ansmission Amount #DIV/0! |
|------------------|--|--|-------------|------------|--------------------|----------------|---------------------------------|
| 2 3 4 5 | REVENUE CREDITS Transmission Credits Assoc. Business Development Total Revenue Credits | (Note A) (Worksheet H) (Worksheet H) | - - - | DA DA | 1.00000 1.00000 | \$ \$ \$ | - - - |
| 6 | REVENUE REQUIREMENT For All Company Facilities | (In 1 less In 5) | | | | | #DIV/0! |
| МЕМО | The Carrying Charge Calculations on lines 9 to 14 belo | w is used in calculating project revenue requireme for these projects shown on line 7 is included in the | | re revenue | | | |
| 7 | T D | | - | DA | 1.00000 | \$ | - |
| 8 | Trued-Up Revenue Requirement for SPP BPU Regional F NET PLANT CARRYING CHARGE (w/o incentives) (Note | | | | | | |
| 9 | Annual Rate | (ln 1/ ln 39 x 100%) | | | | | 0.00% |
| 10 | Monthly Rate | (In 9 / 12) | | | | | 0.00% |
| 11 | NET PLANT CARRYING CHARGE ON LINE 9, W/O DEF | RECIATION (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 INC | COME 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/ | ncentive ROE's (Note C) (Worksheet G) | | | | | - |

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) (3)

| | | Data Sources | TO Total | Δ.1 | la actor | Total |
|------|---|----------------------------------|---------------------------|---------|----------|---------------------|
| Line | RATE BASE CALCULATION | (See "General Notes") | <u>TO Total</u> NOTE D | Al | locator | <u>Transmission</u> |
| No. | GROSS PLANT IN SERVICE | | NOTED | | | |
| 16 | Production | (Worksheet A In 1.E) | - | NA | 0.00000 | - |
| 17 | Less: Production ARO (Enter Negative) | (Worksheet A In 2.E) | - | 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) | <u>-</u> | 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) | <u>-</u> | 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 | - |
| | | (03 10.10 1., | | GTD= | #DIV/0! | |
| 26 | ACCUMULATED DEPRECIATION AND AMORTIZATION | NC | | | | |
| 27 | Production | (Worksheet A In 12.E) | - | NA | 0.0000 | - |
| 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) | <u> </u> | | | _ |
| 39 | Transmission | (ln 18 + ln 19 - ln 29 - ln 30) | _ | | | _ |
| 40 | Distribution | (ln 20 + ln 21 - ln 31 - ln 32) | <u>-</u> | | | _ |
| 41 | General Plant | (ln 22 + ln 23 - ln 33 - ln 34) | _ | | | _ |
| 42 | Intangible Plant | (ln 24 - ln 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 | | <u>-</u> |
| 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 | | |
| 50 | TOTAL ADJUSTMENTS | (sum Ins 45 to 49) | | 271 | | #DIV/0! |
| 00 | TO THE REGION TIME INTO | (can me to to to) | | | | <i>11211</i> 70. |
| 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)) | - | GP(TU) | 0.00000 | - |
| 57 | Prepayments (Account 165) - Labor Allocated | (Worksheet D, In 7.G) | - | W/S | 0.00000 | - |
| 58 | Prepayments (Account 165) - Gross Plant | (Worksheet D, In 7.F) | - | GP(TU) | 0.00000 | - |
| 59 | Prepayments (Account 165) - Transmission Only | (Worksheet D, In 7.E) | - | DA | 1.00000 | - |
| 60 | Prepayments (Account 165) - Unallocable | (Worksheet D, In 7.D) | - | NA | 0.00000 | - |
| 61 | TOTAL WORKING CAPITAL | (sum Ins 53 to 60) | - | | | - |
| 62 | IPP CONTRIBUTIONS FOR CONSTRUCTION | (Note H) (Worksheet E, In 8.(B)) | _ | DA | 1.00000 | - |
| | D.T. D.O. (| | | | | |
| 63 | RATE BASE (sum Ins 43, 50, 51, 61, 62) | | - _ | | | #DIV/0! |

(5)

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) (3)

| | EXPENSE, TAXES, RETURN & REVENUE REQUIREMENTS CALCULATION | Data Sources (See "General Notes") | <u>TO Total</u> | Alloc | ator | 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) 321.94-32.b | | | | |
| 67 | Less: expenses 100% assigned to TO billed customers | | \$0 | | | |
| | | | φυ | TP | 0.0000 | |
| 68 | Total O&M Allocable to Transmission | (Ins 64 - 65 - 66 - 67) | - | IP | 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) | - | GP(TU) | 0.00000 | - |
| 76 | Acct. 928 - Transmission Specific | Worksheet J In 10.(E) (Note L) | - | TP | 0.00000 | - |
| 77 | Acct 930.1 - Only safety related ads -Direct | Worksheet J In 24.(E) (Note L) | - | GP(TU) | 0.00000 | - |
| 78 | Acct 930.2 - Misc Gen. Exp Trans | Worksheet J In 33.(E) (Note L) | - | ĎA | 1.00000 | - |
| 79 | A & G Subtotal | (sum lns 74 to 78) | | | | - |
| 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) | - | ,0 | 0.0000 | - |
| 0.0 | TAVES OTHER THAN INCOME | (Nigto NI) | | | | |
| 86 | TAXES OTHER THAN INCOME | (Note N) | | | | |
| 87 | Labor Related | W 1 1 4 0 1 D | | W//O | 0.00000 | |
| 88 | Payroll | Worksheet L, Col. D | - | W/S | 0.00000 | - |
| 89 | Plant Related | W 1 1 4 0 1 0 | | OD/THN | 0.00000 | |
| 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 | | 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 ln 95) | | 1.5385 | | | |
| 100 | Amortized Investment Tax Credit (enter negative) | (FF1 p.114, In 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! | (13) | 0.0000 | #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 | ote E) (Worksheet E, In 2) | - | DA | 1.00000 | - |
| | DEVENUE DECLUBERATION | MADON TAY | | | | (IDN //2) |
| 106 | REVENUE REQUIREMENT BEFORE TEXAS GROSS | MARGIN IAX | #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 MAR | GIN TAX | #DIV/0! | | | #DIV/0! |
| | | | | | | |

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

SUPPORTING CALCULATIONS

| In No. 110 111 112 113 | TRANSMISSION PLANT INCLUDED IN SPP TARIFF Total transmission plant Less transmission plant excluded from SPP Tariff (Worldess transmission plant included in OATT Ancillary Serv Transmission plant included in SPP Tariff | | ote R) | | | | | | - - - - |
|---------------------------------------|--|-------------------------------------|---|--------------------------|----------------|-----------|----------|-------------------|------------------|
| 114 | Percent of transmission plant in SPP Tariff | (ln 113 / ln 110) | | | | | | TP= | 0.00000 |
| 115 | WAGES & SALARY ALLOCATOR (W/S) | (Note S) | Direct Payroll | Payroll Bil AEP Servi | | Total | | | |
| 116 | Production | 354.20.b | | 0 | 0 | - | NA | 0.00000 | - |
| 117 | Transmission | 354.21.b | | 0 | 0 | - | TP | 0.00000 | - |
| 118 119 | Regional Market Expenses Distribution | 354.22.b 354.23.b | | 0 | 0 | - | NA NA | 0.00000 0.0000 | - |
| 120 | Other (Excludes A&G) | 334.23.0 | 0 | 0 | 0 | - | NA NA | 0.0000 | - |
| 121 | Total | (sum Ins 116 to 120) | <u> </u> | 0 | 0 | 0 | 14/ (| 0.00000 | |
| | | (00 | | - | _ | - | | | |
| 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 (Worksh | | | | | | | - |
| 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 | (In 127 - In 128 - In 129 - In 130) | | | | | | | #DIV/0! |
| | | | | | al Structure P | | | 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! | | 0.00% | #DIV/0! |
| 136 | Total (sum Ins 133 to 135) | #DIV/0! | | | | | | WACC= | #DIV/0! |
| | | | | | | | | | |

Capital Structure Equity Limit (Note U)

137

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

<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 trued-up revenue requirement for each project, based on an FCR rate caclulated from inputs on this TCOS. Line 15 shows the incremental ARR for projects receiving incentives as accepted by FERC. These individual additional revenue requirements are summed for the true-up year, and included here.
- D The gross plant, accumulated depreciation, and deferred tax balances included in rate base are reduced by the removal of balances related to Asset Retirement Obligations (AROs). This is to comply with the requirements of FERC Rulemaking RM02-7-000.
- The total-company balances shown for Accounts 281, 282, 283, 190 only reflect ADIT that relates to utility operations. The balance of Account 255 is reduced by 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.
- G Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission on line 68.
- 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 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.
- 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.
- 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 95) multiplied by (1/1-T). If the applicable tax rates are zero enter 0.

Inputs Required:

FIT =

35.00%

SIT= p = 0.00% (State Income Tax Rate or Composite SIT. Worksheet K)

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

- P Effective January 1, 2007, Texas instituted a gross margin tax. This tax is calculated on the Texas allocated revenue of the Company, reduced by 30% to derive a "Gross Margin" for the Company. The tax rate of one percent is assessed on the resulting amount. The jurisdictional allocator is based on transmission demand allocators.
- Q Removes plant excluded from the OATT because it does not meet the SPP's definition of Transmission Facilities or is otherwise ineligible to be recovered under the OATT.
- 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 PQ.
- 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.
- Per Settlement, equity is limited to 0% 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 PUBLIC SERVICE COMPANY OF OKLAHOMA

| Lina | (A) | (B) | (C) | (D) | (E) |
|------------------------------|---|---|--------------------------|-------------------------------|--------------------------|
| <u>Line</u> <u>Number</u> | 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 b | palances shown below are included in the total function | onal balances shown here | | |
| Plant Investm | 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) | - | - | - |
| 11 | Total ARO Balance (included in total on line 10) | (Sum of Lines: 2, 4, 6, 8) | - | - | - |
| Accumulated 12 | <u>Depreciation & Amortization Balances</u> 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, In 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 St | tep-Up Units GSU Investment Amount | Company Records | | | |
| 24 | GSU Accumulated Depreciation | Company Records | | | <u> </u> |
| 25 | GSU Net Balance | (Line 23 - Line 24) | <u> </u> | - | <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 Excluded Facilities Net Balance | Company Records | - | | <u>-</u> |
| 25a | | (Line 23a - Line 24a) | | - _ | <u> </u> |
| <u>1 ransmission</u> 26 | Accumulated Depreciation Net of GSU/Excluded Faci Transmission Accumulated Depreciation | (Line 14 Above) | - | - | - |
| 27 | Less: GSU & Excl Facilities Acc Dep | (Line 24 + Line 24a Above) | - | - | - |
| 28 | Subtotal of Transmission Accumulated Depreciation Net of GSU/Excluded Facilities | (Line 26 - Line 27) | - | - | - |
| Plant Held Fo | r 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 | \$ - | <u> </u> |

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 | 0.0000% 0.0000% | #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 | 605I 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 OVER AUTHOR VAILUED SOFT STATE TAX ASSET-L/T INTEREST-FUEL OVER/UNDER RECOVERY INDIAN RESERVATION SECTION 481a ADJUSTMENT MTM BK GAIN-AL-TAX DEFL MARK & SPREAD-DEFL-283-AL ACCRUED BK PENSION COSTS - SFAS 158 ACCRUED BK PENSION EXPENSE ACCRUED BK PENSION COSTS - SFAS 158 ACCRUED BK PENSION EXPENSE ACCRUED BK PENSION COSTS - SFAS 158 ACCRUED BK PENSION EXPENSE REG ASSET-BEFD CARRY COST ON STRANDED COST REG ASSET-SFAS 158 - PENSIONS REG ASSET-BEFD CARRY COST ON STRANDED COST REG ASSET-BEFD CARRY COST ON STRANDED COST REG ASSET-SFAS 158 - PENSIONS REG ASSET-SFAS 158 - PENSIONS REG ASSET-SFAS 158 - PENS | 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 |
|--|--|---------|---|--------------------------------------|-----------------------|---|---|-------------------|
| 2821001 210E 2821001 230A 2821001 230J 2821001 230J 2821001 230X 2821001 295A 2821001 295A 2821001 320A 2821001 390A 2821001 390A 2821001 510H 2821001 532A 2821001 532C 2821001 532D 2821001 532D 2821001 534A 2821001 534A 2821001 630R 2821001 710H 2821001 710H 2821001 710T 2821001 710T 2821001 710V 2821001 710V 2821001 711N 2821001 711N 2821001 711N 2821001 711R 2821001 711R 2821001 711R 2821001 711R 2821001 711R 2821001 711R 2821001 910K 2821001 910K 2821001 930J 2821001 930J 2821001 940I 2821001 930J 2821001 940I 2821001 930J 2821001 940I 2821001 638A 2831001 638A 2831001 630M 2831001 660R 2831001 660R 2831001 660R 2831001 661R 2831001 660R 2831001 661S 2831001 661C 2831001 661C 2831001 661C 2831001 661C 2831001 663D 2831001 663D 2831001 663D 2831001 663C 2831001 661C 2831001 661C 2831001 663D 2831001 906A 2831001 906A 2831001 906A 2831001 906D | 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 GAINLOSS ON ACRS/MACRS PROPERTY GAINLOSS-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-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-CSIAP-TX CAPITALIZED SOFTWARE COSTS-TAX 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 OVER JUNDER RECOVERY INDIAN RESERVATION SECTION 481a ADJUSTMENT MTM BK GAIN-AL-TAX DEFL MARK & SPREAD-DEFL-283-AL ACCRUED BK PENSION COSTS - SFAS 158 ACCRUED BK PENSION EXPENSE BACGRUED BK PENSION EXPENSE BACGRUED BK PENSION EXPENSE ACCRUED BK PENSION EXPENSE BACGRUED BK PENSION EXPENSE BACGRUED BK PENSION EXPENSE BACGRUED 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 BACGRUED BK PENSION EXPENSE BACGRUED BK PENSION COSTS - SFAS 158 ACCRUED BK PENSION EXPENSE BACGRUED BK PENSION EXPENSE BACGRUED BK PENSION EXPENSE BACGRUED BK PENSION EXPENSE BACGRUED BK PENSION EXPENSE BACG ASSET-SFAS 158 - PENSIONS BACG ASSET-SFAS 158 - PENSIONS BACG ASSET-SFAS 158 - PENSIONS BACG ASSET- | | PTD | 0 0 0 0 0 0 0 0 | | 0 0 0 0 0 0 0 0 0 0 0 0 0 | | 0 0 |
| 2821001 230A 2821001 230G 2821001 230J 2821001 230X 2821001 230X 2821001 295A 2821001 295C 2821001 320A 2821001 390A 2821001 390A 2821001 510H 2821001 532A 2821001 532C 2821001 532D 2821001 532D 2821001 534A 2821001 534A 2821001 630R 2821001 710H 2821001 710T 2821001 710U 2821001 710U 2821001 710V 2821001 711N 2821001 711N 2821001 711N 2821001 711R 2821001 711R 2821001 711R 2821001 711R 2821001 711R 2821001 711R 2821001 910K 2821001 910K 2821001 930J 2821001 930J 2821001 940I 2821001 960F-XS 2821001 605B 2831001 605C 2831001 632U 2831001 632U 2831001 632U 2831001 632U 2831001 660N 2831001 661R 2831001 661R 2831001 661R 2831001 661R 2831001 661C 2831001 661C 2831001 661C 2831001 663D 2831001 663D 2831001 663D 2831001 664K 2831001 665G 2831001 665G 2831001 665G 2831001 665C 2831001 661C 2831001 663D 2831001 663D 2831001 663D 2831001 663D 2831001 663D 2831001 665G 2831001 665C 2831001 663D 2831001 663D 2831001 663D 2831001 663D 2831001 663D 2831001 663D 2831001 664K 2831001 665C 2831001 663D 2831001 663D 2831001 665C 2831001 663D 2831001 665C 2831001 665C 2831001 665C 2831001 665C 2831001 663D 2831001 663D 2831001 665C 2831001 663D 2831001 665C 2831001 665C 2831001 665C 2831001 663D 2831001 663D 2831001 663D 2831001 663D 2831001 663D 2831001 665C 2831001 906A 2831001 906A 2831001 906A 2831001 906D | ACRS BENEFIT NORMALIZED ACRS-ACCRUED BK REMOVAL COSTS CAPD INTEREST-SECTION 481(a)-CHANGE IN METHD RELOCATION CST-SECTION 481(a)-CHANGE IN METHD RELOCATION CST-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-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 ACQUSITON ADJ-25 YR TX PLANT ACQUSITION ADJ-25 IAP-TX CAPITALIZED SOFTWARE COSTS-TAX BOOK LEASES CAPITALIZED FOR TAX CAPITALIZED LEASES - A/C 1011 ASSETS PROV FOR WRITEDOWN OF INVEST P | | PTD | 0 0 0 0 0 0 0 | 0 | 0 0 0 0 0 0 0 0 0 0 0 0 0 | 0 | 0 |
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| 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 661T 2831001 663C 2831001 663C 2831001 665G 2831001 665G 2831001 665G 2831001 906A 2831001 906A 2831001 906A 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 | |
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| 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 |
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| 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 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 661S 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

| | | | • | PUBLIC SERVICE CON | MPANY OF OKLAHOM | 4 | | | |
|-------------|------------------------|--|----------------------------------|-------------------------------|--------------------------------|-------------------------|-------------------------|--------------------------------|--|
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (1) |
| | ` , | . , | | | , , | , , | . , | . , | • |
| | | | <u>Mater</u> | rials & Supplies | | | | | |
| <u>Line</u> | | | | Balance @ | Balance @ | Average Balance for | | | |
| Number | | | <u>Source</u> | December 31, 2014 | December 31, 2013 | Rate Year 2014 | | | |
| 1 | | | | FF1, p. 227, Col. (c) | FF1, p. 227, Col. (b) | | | | |
| | | | | | | | | | |
| 2 | | Transmission Materials & Supplies | FF1, p. 227, ln 8, Col. (c & b) | | | - | | | |
| 3 | | General Materials & Supplies | FF1, p. 227, ln 11, Col. (c & b) | | | - | | | |
| | | 0. 5 (II II . 1) | 554 005 1 40 0 1 (0.1) | | | | | | |
| 4 | | Stores Expense (Undistributed) | FF1, p. 227, ln 16, Col. (c & b) | | | 0 | | | |
| | | | | | | | | | |
| | | | <u>Prepaymei</u> | <u>nt Balance Summa</u> | | | | Total Included | |
| | | | Average of | Excludable | 100% Transmission | Plant | Labor | Total Included in Rate Base | |
| | | | YE Balance | <u>Balances</u> | <u>Related</u> | <u>Related</u> | Related | (E)+(F)+(G) | |
| 5 | | Totals as of December 31, 2014 | 0 | 0 | (| 0 | 0 | (| |
| 6 | | Totals as of December 31, 2013 | | | 0 |) | 0 | (| <u>) </u> |
| 7 | | Average Balance | 0 | 0 | (| 0 | 0 | (|) = |
| | | | | | | | | | |
| | | | Prepayments Account 165 | - Balance @ 12/31/ | <u> 2014</u> | | | | |
| | | | 2011 | English Island | 100% | Disast | 1 -1 | Total Included | |
| | Acc. No. | Description | 2014 <u>YE Balance</u> | Excludable <u>Balances</u> | Transmission <u>Related</u> | Plant <u>Related</u> | Labor <u>Related</u> | in Rate Base (E)+(F)+(G) | |
| | | | <u>-==</u> | | <u></u> | <u></u> | <u></u> | <u> </u> | |
| 8 | 1650001 | Prepaid Insurance | | 0 | | | | _ | Plant: Property Ins, Labor Related: Gen Liability Ins, D&O Ins, Workers Comp Ins. |
| 9 | 1650001 | Prepaid Instrance Prepaid Interest | 0 | 0 | | | | - | Prepaid Executive Life Insurance |
| 10 | 1650005 | Prepaid Employee Benefits | | 0 | | | | - | · |
| | | | | | | | | | Prepaid Oklahoma Corporate Commission Fees |
| 11 | 1650006 | Other Prepayments | | 0 | | | | - | (OCC) and NERC Assessment Fees. |
| 12 | 1650009 | Prepaid Carry Cost-Factored | | 0 | | | | - | AR Factoring - Excluded because it is retail. |
| 13 | 1650010 | Prepaid Pension Benefits | | | | | O | - | Prefunded Pension Expense |
| 14 15 | 165001114 165001214 | Prepaid Sales Taxes Prepaid Use Taxes | | | | 0 | | - | |
| 16 | 1650014 | FAS 158 Qual Contra Asset | | 0 | | · · | | - | Non-Cash Offset Excludable from Rate Base |
| 17 | 1650016 | FAS 112 ASSETS | | | | | | - | SFAS 158 Offset |
| 18 | 1650021 | Prepaid Insurance - EIS | | | | | | - | Plant: EIS Property Ins, Labor Related: EIS Gen Liability Ins. |
| 19 | 1650023 | Prepaid Leases | | 0 | | | | - | · |
| 20 21 | 1650028 1650031 | Trinity Rail Car Lease - Non-current Prepaid OCIP Work Comp | | 0 | | | | | |
| 22 | 1650031 | Prepaid OCIP Work Comp-Long Term | | 0 | | | | | |
| 23 | 1650033 | Prepaid OCIP Work Comp-Affiliated | | 0 | | | | | |
| 24 25 | 1650034 1650035 | Prepaid OCIP Work Comp-Affiliated Long Term PRW Without MED-D Benefits | | 0 | | | | | |
| 26 | 1650036 | PRW for Med-D Benefits | | 0 | | | | | |
| 27 | 1650037 | FAS158 Contra-PRW Exclude Med-D | | 0 | | | | | |
| 28 | | Subtotal - Form 1, p 111.57.c | 0 | 0 | (| 0 | 0 | (| |
| | | • | | | | | | | |
| | | | Draw arms and Assert 405 | Delemas @ 40/04/ | 2042 | | | | |
| | | | Prepayments Account 165 | - Balance @ 12/31/ | <u>2013</u> 100% | | | Total Included | |
| | | | 2013 | Excludable | Transmission | Plant | Labor | in Rate Base | |
| 29 | Acc. No. | <u>Description</u> | YE Balance | Balances | Related | <u>Related</u> | Related | <u>(E)+(F)+(G)</u> | |
| | | | | | | | | | Plant: Property Ins, Labor Related: Gen Liability Ins, |
| 30 | 1650001 | Prepaid Insurance | | 0 | | | | - | D&O Ins, Workers Comp Ins. |
| 31 | 1650004 | Prepaid Interest | | 0 | | | | - | Prepaid Executive Life Insurance |
| 32 | 1650005 | Prepaid Employee Benefits | | U | | | | - | |
| | | | | _ | | | | | Prepaid Royalty Pmts to Coal Leaseholders, Stall |
| 33 34 | 1650006 1650009 | Other Prepayments Prepaid Carry Cost-Factored | | 0 | | | | - | Prepaid agreement fees & NERC Assessment fees. AR Factoring - Excluded because it is retail. |
| 35 | 1650010 | Prepaid Pension Benefits | | 0 | | | O | - | Prefunded Pension Expense |
| 36 37 | 165001113 | Prepaid Lias Taxes | | | | 0 | | - | |
| 37 38 | 165001213 1650014 | Prepaid Use Taxes FAS 158 Qual Contra Asset | | 0 | | 0 | | - | Non-Cash Offset Excludable from Rate Base |
| 39 | 1650016 | FAS 112 ASSETS | | | | | | - | SFAS 158 Offset |
| 40 | 1650021 | Prepaid Insurance - EIS | | | | | | - | Plant: EIS Property Ins, Labor Related: EIS Gen Liability Ins. |
| 41 | 1650023 | Prepaid Leases | | 0 | | | | - | , _ . |
| 42 | 1650028 | Trinity Rail Car Lease - Non-current | | 0 | | | | - | |
| 43 | | Subtotal - Form 1, p 111.57.c | | | (| <u> </u> | O | (| <u> </u> |
| | | • • | | | | | | | |

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) | | 0.00% | |
|----------------------------------|---------------------|-----------------------------|--|----------------------|
| Project ROE Incentive Adder (E | nter as whole num | nber) | 0 basis points | |
| ROE with additional 0 basis poir | nt incentive | | 0.00% <==Incentive ROE | Cannot Exceed 12.45% |
| Determine R (cost of long term | debt, cost of prefe | rred stock and percent is f | rom Projected TCOS, Ins 146 through 14 | 8) |
| | <u>%</u> | Cost | 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/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) | 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 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 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 PSO TCOS - WS F Page: 30 of 69

| SUMMARY OF PROJECTED ANNUAL BASE PLAN AND NON-BASE PLAN REVENUE REQUIREMENTS | | | | | | | |
|---|------|-------------|--------------|---|----------|--------|-----|
| | | Rev Require | W Incentives | | Incentiv | e Amou | 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- | Jp TCOS, In 135) | | 0.00% | |
|------------------------------|---------------------|--------------------------|--|-------|
| Project ROE Incentive Adde | er (Enter as whole | number) | 0 basis points | |
| ROE with additional 0 basis | point incentive | | 0.00% <==Incentive ROE Cannot Exceed 1 | 2.45% |
| Determine R (cost of long to | erm debt, cost of p | referred stock and perce | ent is from True-Up TCOS, Ins 133 through 135) | |
| | <u>%</u> | Cost | 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 | <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) | 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! |

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) | |
| 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 (True-Up TCOS, In 39) Net Revenue Requirement, with 0 Basis Point ROE increase | - #DIV/0! |
|---|--------------|
| Net Nevertue Negulierilerit, with a basis Foirit NOE 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) | 0.00% |
| 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 | - |

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| | | Rev Require | | W Incentives | | Incentive Amounts | |
|----------------|--------------------|-------------|---|--------------|---|-------------------|---|
| ΓRUE-UP YEAR | 2014 | | | | | | |
| ∑ Prior Year F | Projected (WS-F) | \$ | - | \$ | - | \$ | - |
| ∑ Prior Year | True-Up (WS-G) | \$ | - | \$ | - | \$ | - |
| True-up A | djustment 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.

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 PUBLIC SERVICE COMPANY OF OKLAHOMA

Revenue Credits for

| event | ie Credits for | Total Company | Non- Transmission | Transmission |
|-------|---|--------------------|-----------------------|--------------|
| I. | Account 450, Forfeited Discounts | | - | - |
| П. | Account 451, Miscellaneous Service Revenues | | - | - |
| Ш. | 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 | - | - | |
| | (Revenue related to transmission facilities for pole attachments, rentals, etc. Provide data sources and exp | lanations in Secti | 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 | | | |
| | Net Transm | ission Credi | ts | \$0 |
| | TOC TRANSMI | | · | |
| 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 | | | |
| 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) | (F) |
|-------------|-------------|---|-------------|------------------|----------------------|---|
| <u>Line</u> | FERC | | <u>2014</u> | <u>100%</u> | 100% Transmission | |
| Number | Acct No. | <u>Description</u> | Expense | Non-Transmission | Specific | Explanation |
| | | Account 928 | | | | |
| 1 | 9280000 | Reg Commission Expense - OCC Annual Fees | | | | Oklahoma Corporation Commission Assessment |
| 2 | | Reg Commission Expense Admin | | | | FERC Assessment Fees |
| 0 | | | | | | To accumulate AEPSC costs in connection with the |
| 3 | 9280002 | Reg Commission Exp - Case | | | | preparation and filing of the 2013 Public Service of Oklahoma base rate case. |
| 4 | | Reg Commission Exp - Transmission | | | | Activity not associated with a project. |
| 5 | 9280002 | Reg Commission Exp - Labor Accruals | | | | Labor accruals - for various depts |
| 6 | | Reg Commission Exp - Misc Filings | | | | General Culture Initiative |
| 7 | | Reg Commission Exp - Misc Filings | | | | PSO Transmission |
| 8 9 | | Reg Commission Exp - Misc Filings Rate Case Amort | | | | Reg/Leg Act-Oklahoma Rate Case Amortization |
| 9 | 9200003 | Nate Case Affort | | | | Nate Case Amortization |
| 10 | | Total (FF1, pg. 323) | 0 | 0 | 0 | |
| | | Account 930.1 | | | | |
| 11 | 9301000 | General Advertising Expenses | | | | |
| 12 | | Newspaper Advertising Space | | | | |
| 13 | | Radio Station Advertising Time | | | | |
| 14 | | Spec Corporate Comm Info Proj | | | | |
| 15 | | Special Adv Space & Prod Exp | | | | |
| 16 | | Direct Mail and Handouts | | | | |
| 17 | | Fairs, Shows, and Exhibits | | | | |
| 18 | 9301010 | | | | | |
| 19 20 | | Dedications, Tours, & Openings | | | | |
| 20 21 | | Public Opinion Surveys Movies Slide Films & Speeches | | | | |
| 22 | | Video Communications | | | | |
| 23 | | Other Corporate Comm Exp | | | | |
| | | | | | | _ |
| 24 | | Total (FF1, pg. 323) | 0 | 0 | 0 | |
| | | Account 930.2 | | | | |
| 25 | | Misc General Expenses | | | | |
| 26 | | Corporate & Fiscal Expenses | | | | |
| 27 | | Research, Develop&Demonstr Exp | | | | |
| 28 | | Assoc Bus Development - Materials Sold-Trans | | | | |
| 29 30 | | Assoc Business Dovelopment Exp. Transmission | | | | |
| 30 31 | | Assoc Business Development Exp - Transmission Assoc Business Development Exp - Non-Transmission | | | | |
| 32 | | AEPSC Non Affliated expenses | | | | |
| 22 | | | ^ | | | _ |
| 33 | | Total (FF1, pg. 323) | 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

I. DEVELOPMENT OF COMPOSITE STATE INCOME TAX RATES FOR 2014

State Income Tax Rate - Oklahoma Note 1 Apportionment Factor Effective State Income Tax Rate 0.0000% 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 **Apportionment Factor** 0.00% 0.0000% Effective State Income Tax Rate 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.
- Note 2 --- The Ohio State Income Tax is being phased-out over a 5 year period and is being replaced with a Commercial Activites Tax. The taxable portion of income is 40% in 2007.

II. CALCULATION OF TEXAS GROSS MARGIN TAX

| | <u>Projected</u> | | <u>Historic</u> | | <u>Actual</u> | |
|---|------------------|------------------------|-----------------|------------------------|--------------------------|------------------------|
| Line # REVENUE REQUIREMENT BEFORE TEXAS GROSS MARGIN TAX (In 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 | - | #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 (ln 10 / ln 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 | Revenue Taxes | | | | | |
| 2 | OH CAT Tax | | | | | - |
| 3 4 5 6 | Real Estate and Personal Property Taxes Oklahoma Ad Valorum Texas Ad Valorum Louisiana Ad Valorum | | - - - | | | |
| 7 | Zodiolaria / ta Valoram | | - | | | |
| 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 Taxes by Allocable Basis | | | <u> </u> | - | |
| | (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 20095 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%[| - | |

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

| (A) | (B) | (C) | (D) | (E) |
|-----------------------|---|----------------------------|-----------------------|----------------------------|
| | | Balances @ | Balances @ | _ |
| <u>Line</u> Develo | opment of Average Balance of Common Equity | 12/31/2014 | <u>12/31/2013</u> | Average |
| | | | | |
| | 1 Total Proprietary Capital (p. 112.16.c&d) 2 Less Preferred Stock from Ln 46 below | 0 | 0 | #DIV/0! |
| | 3 Less Account 216.1 (p. 112.12.c&d) | 0 | - | - |
| | 4 Less Account 219.1 (p. 112.15.c&d) 5 Average Balance of Common Equity | | | #DIV/0! # DIV/0! |
| Develo | opment of Cost of Long Term Debt Based on A | verage Outstanding F | - Balance | #DIV/0: |
| Dover | | tvorago outotarianing L | <u> </u> | |
| | 6 Bonds (221) (p. 112.18.c&d) 7 Less: Reacquired Bonds (222) (p. 112.19.c&d) | - | - | - |
| | 8 Advances from Assoc. Companies (223) (p. 112.19.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 | U 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) | | | |
| | 18 Less: Amort of Gain on Reacquired Debt (429.1) (p. 117 | | | |
| | 19 Total Interest Expense (Ln 12 + Ln 13 + Ln 14 + Ln 15 | + Ln 16 - Ln 17 - Ln 18) | | #DIV/0! |
| | 20 Average Cost of Debt for 2015 (Ln 19/Ln 10) | | | #DIV/0! |
| | 21 Financial Hedge Amortization Reported in Column (i) on 22 SUN Series I 4.4% Financial Hedge (p. 257.1 Ln 5.i) 23 SUN Series F 6.15% Financial Hedge (p. 256 Ln 17.i) 24 25 | Page 256-257 (Enter Gains | as a Negative Nu | mber) |
| | 26 Total Hedge Amortization | ~ 400\ | | - "5" // 61 |
| | 27 Total Average Capital Balance for 2014 (Actual TCOS, L 28 Financial Hedge Recovery Limit - Five Basis Points of T | | | #DIV/0! 0.0005 |
| | 29 Limit of Recoverable Amount | • | | #DIV/0! |
| | 30 Recoverable Hedge Amortization (lesser of 5 basis point Cap or Actual (Gain)/Expense ba | sed on magnitude as indica | ted on Ln 26 or Lr | #DIV/0! |
| Develo | opment of Cost of Preferred Stock | ood on magmado do maisa | 100 011 211 20 01 211 | ,, |
| ' | Professed Charles | | | A., |
| | Preferred Stock 31% Series Dividend Rate (p. 250-251a) | | | <u>Average</u> |
| | 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 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) | - | - | - |
| 1 | 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) | - | - | - |
| | 48 Average Cost of Preferred Stock (Lns 33, 40, 43) | 0.00% | 0.00% | 0.00% |
| | • | | | |

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

| 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) | | | | | - | | | |

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

| | (1) | (2) | (3) | (4) | (5) |
|----------------|--|--|-----------------|--|------------------------------|
| | RATE BASE CALCULATION | Data Sources (See "General Notes") | <u>TO Total</u> | Allocator | Total <u>Transmission</u> |
| Line No. | GROSS PLANT IN SERVICE | • | NOTE D | | |
| 16 17 | Production Less: Production ARO (Enter Negative) | (Worksheet A In 1.C) (Worksheet A In 2.C) | - - | NA 0.00000 NA 0.00000 | |
| 18 | Transmission | (Worksheet A In 3.C & Hist. Template Ln 168) | - | DA | - |
| 19 20 21 | 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) | - - - | TP 0.00000 DA 1.00000 TP 0.00000 | - - - |
| 22 | Distribution | (Worksheet A In 5.C) | - | NA 0.00000 | - |
| 23 24 | 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! |
| 25 | Less: General Plant ARO (Enter Negative) | (Worksheet A In 8.C) | - | W/S #DIV/0! | #DIV/0! |
| 26 27 | Intangible Plant TOTAL GROSS PLANT | (Worksheet A In 9.C) (sum Ins 16 to 26) | - | W/S #DIV/0! | #DIV/0! #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 | - |
| 31 | Transmission | (Worksheet A In 14.C & 28.C) | - | TP1= 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 35 | Plus: Additional Projected Deprec on Transferred Assets (Worksheet B) Plus: Additional Transmission Depreciation for 2015 (In 94) | | | DA 1.00000 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) | (14) | - | DA 1.00000 | - |
| 38 39 | Distribution Less: Distribution ARO (Enter Negative) | (Worksheet A In 16.C) (Worksheet A In 17.C) | | NA 0.00000 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 43 | Intangible Plant TOTAL ACCUMULATED DEPRECIATION | (Worksheet A In 20.C) (sum Ins 29 to 42) | | W/S #DIV/0! | #DIV/0! #DIV/0! |
| | | (64.11 11.16 26 16 12) | | | <i>"2.176.</i> |
| 44 45 | NET PLANT IN SERVICE 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 49 | Plus: Additional Trans Plant on Transferred Assets (In 21 - In 34) 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 53 | Distribution General Plant | (ln 22 + ln 23 - ln 38 - ln 39) (ln 24 + ln 25 - ln 40 - ln 41) | - | | - #DIV/0! |
| 54 | Intangible Plant | (ln 26 - ln 42) | - - | | #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 60 | Account No. 283.1 (enter negative) Account No. 190.1 | (Worksheet C, In 10.C & Ln 12.J) (Worksheet C, In 19.C & Ln 21.J) | - - | DA DA | #DIV/0! #DIV/0! |
| 61 | Account No. 255 (enter negative) | (Worksheet C, In 28.C & Ln 30.J) | - | DA | <i>IIDIVI</i> 0: |
| 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) | - | TD 0.0000 | - |
| 66 67 | Transmission Materials & Supplies A&G Materials & Supplies | (Worksheet D, In 2.(D)) (Worksheet D, In 3.(D)) | - - | TP 0.00000 W/S #DIV/0! | - #DIV/0! |
| 68 | Stores Expense | (Worksheet D, In 4.(D)) | - | GP(h) 0.00000 | #DIV/O: |
| 69 | Prepayments (Account 165) - Labor Allocated | (Worksheet D, In 5.G) | - | W/S #DIV/0! | #DIV/0! |
| 70 71 | Prepayments (Account 165) - Gross Plant Prepayments (Account 165) - Transmission Only | (Worksheet D, In 5.F) (Worksheet D, In 5.E) | - - | GP(h) 0.00000 DA 1.00000 | - |
| 7 1 72 | Prepayments (Account 165) - Transmission Only Prepayments (Account 165) - Unallocable | (Worksheet D, In 5.D) | - - | NA 0.00000 | - - |
| 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! |
| 13 | 10.11E DAGE (30H H3 30, 02, 03, 73, 74) | | | | #UΙ V/U! |

#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

SOUTHWESTERN ELECTRIC POWER COMPANY

| | (1) | (2) | (3) | (4 | 4) | (5) |
|-----------|--|---------------------------------------|--------------|-------|--------------------|------------------------------|
| | EXPENSE, TAXES, RETURN & REVENUE REQUIREMENTS CALCULATION | Data Sources (See "General Notes") | TO Total | Allo | <u>cator</u> | Total <u>Transmission</u> |
| Line | ODEDATION & MAINTENANCE EVDENCE | | | | | |
| No. 76 | OPERATION & MAINTENANCE EXPENSE Transmission | 321.112.b | | | | |
| 76 77 | Less: Total Account 561 | (Note I) 321.84-92.b | - | | | |
| 77 78 | Less: Account 565 | ` , | - | | | |
| 78 79 | Less: expenses 100% assigned to TO billed customers (Worksheet I, In 14) | (Note J) 321.96.b | \$0 | | | |
| 79 80 | Total O&M Allocable to Transmission | (Ins 76 - 77 - 78 - 79) | | TP | 0.00000 | _ |
| 00 | Total Odivi Allocable to Transmission | (113 70 - 77 - 70 - 79) | | 11 | 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 | (ln 81 - sum ln 82 to ln 85) | | W/S | #DIV/0! | #DIV/0! |
| 87 | Plus: Acct. 924, Property Insurance | (ln 82) | _ | GP(h) | 0.00000 | #B1470: |
| 88 | Acct. 928 - Transmission Specific | Worksheet J In 23.(E) (Note L) | | TP | 0.00000 | _ |
| 89 | Acct 930.1 - Only safety related ads -Direct | Worksheet J In 37.(E) (Note L) | | TP | 0.00000 | _ |
| 90 | Acct 930.1 - Only safety related ads -bliect Acct 930.2 - Misc Gen. Exp Trans | Worksheet J In 47.(E) (Note L) | | DA | 1.00000 | _ |
| | | | | DA | 1.00000 | #DIV//OI |
| 91 | A & G Subtotal | (sum lns 86 to 90) | - | | | #DIV/0! |
| 92 | TOTAL O & M EXPENSE | (ln 80 + ln 91) | - | | | #DIV/0! |
| 93 | DEPRECIATION AND AMORTIZATION EXPENSE | | | | • | |
| 94 | Transmission | 336.7.f | <u>-</u> | 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! | #DIV/0! |
| 98 | TOTAL DEPRECIATION AND AMORTIZATION | (sum Ins 94 to 97) | | VV/O | #DIV/0: | #DIV/0! |
| 90 | TOTAL DELINEGIATION AND AMORTIZATION | (80111 1113 34 10 31) | - | | | #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 | - | NA | 0.00000 | - |
| 105 | Other | Worksheet L, Col. E | - | GP(h) | 0.00000 | - |
| 106 | TOTAL OTHER TAXES | (sum Ins 101 to 105) | - | () | , | #DIV/0! |
| 100 | | (can me rer to ree) | | | | <i>"51170.</i> |
| 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 In 108) | | 1.5385 | | | |
| 113 | Amortized Investment Tax Credit (enter negative) | (FF1 p.114, In 19.c) | - | | | |
| | | | | | | |
| 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) | (ln 75 * ln 149) | - | | | #DIV/0! |
| 118 | INTEREST ON IPP CONTRIBUTION FOR CONST. (Note E) (Worksheet E, In 2) | , | _ | DA | 1.00000 | _ |
| | | | | 2, (| | |
| 119 | REVENUE REQUIREMENT BEFORE TEXAS GROSS MARGIN TAX | | <u> </u> | | | #DIV/0! |
| 120 | (sum Ins 92, 98, 106, 116, 117, 118) | | | | • | |
| | | | | | | |
| 121 | TEXAS GROSS MARGIN TAX (Note P) (Worksheet K) | | - | DA | | #DIV/0! |
| | | | | | | |

REVENUE REQUIREMENT INCLUDING GROSS MARGIN TAX

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

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 (Workshe | et 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 | (In 126 / In 123) | | | | | | TP= | 0.00000 |
| | | | | Payro | oll Billed from | | | | |
| 128 | WAGES & SALARY ALLOCATOR (W/S) | (Note S) | Direct Payroll | AEP | 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 | 0.0000 | - |
| 132 | Distribution | 354.23.b | | 0 | 0 | - | NA | 0.0000 | - |
| 133 | Other (Excludes A&G) | 354.24,25,26.b | | 0 | 0 | - | NA | 0.0000 | - |
| 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 | WEIGHTED AVERAGE COST OF CAPITAL (WACC) | Long Torm Interest (Worksho | ot M In 21 col (D)\ | | | | | | Ψ |
| 137 | | Long Term Interest (Workshe Preferred Stock Dividends (W | | / (D)) | | | | | - |
| 139 | Development of Common Stock: | Freiened Stock Dividends (W | TOIKSHEEL WI, III. 22, CO | n. (D)) | | | | | - |
| 140 | Development of Common Stock. | Proprietory Capital (112 16 a) | | | | | | | |
| 140 | | Proprietary Capital (112.16.c) Less Preferred Stock (In 147) | | | | | | | - |
| 141 | | Less Account 216.1 (112.12.0 | | | | | | | - |
| 142 | | Less Account 210.1 (112.12.0 | | | | | | | - - |
| 144 | | Common Stock (In 140 - In 14 | | | | | | | |
| 144 | | Common Stock (iii 140 - iii 14 | +1 - 111 142 - 111 143) | Car | oital Structure Pe | rcontagos | | Cost | - |
| 145 | | ¢ | | <u>Ca</u> | | | | (Note T) | Weighted |
| | Long Torm Dobt (Morkehoet M. In. 24, and (D)) | Ф | | | | Cap Limit | _ | (Note 1) | |
| 146 | Long Term Debt (Worksheet M, In. 21, col. (B)) | - | | | 0.00% | 0.00% | | - | 0.0000 |
| 147 149 | Preferred Stock (Worksheet M, In. 22, col. (B)) | - | | | 0.00% | 0.00% | | - 0.00/ | 0.0000 |
| 148 | Common Stock (In 144) (Note U) | _ | | | 0.00% | 0.00% | | 0.0% | 0.0000 |
| 149 | Total (sum lns 146 to 148) | - | | | | | | WACC= | 0.0000 |
| | | | | | | | | | |

Capital Structure Equity Limit (Note U)

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.

- 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, 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 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.
- 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.
- 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.
- 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.

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.
- 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 P.
- 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 0% 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

SOUTHWESTERN ELECTRIC POWER COMPANY

| Line No. 151 | REVENUE REQUIREMENT (w/o incentives) | (In 269) | Total | Allo | cator | Tr | ansmission 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 | 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 | \$ | - | | | |
| 158 | Revenue Requirement for SPP BPU Regional Facilities (w/o incentives) (Work NET PLANT CARRYING CHARGE (w/o incentives) (Note B) | sheet F) | | | | | | | | |
| 159 | Annual Rate | (ln 151/ ln 196 x 100%) | | | | | 0.00% | | | |
| 160 | Monthly Rate | (In 159 / 12) | | | | | 0.00% | | | |
| 161 | NET PLANT CARRYING CHARGE ON LINE 159 , W/O DEPRECIATION (w/o i | ncentives) (Note B) | | | | | | | | |
| 162 | Annual Rate | ((In 151 - In 244) / In 196 x 100%) | | | | | 0.00% | | | |
| 163 164 | NET PLANT CARRYING CHARGE ON LINE 161, W/O INCOME TAXES, RETAINUAL Rate | URN (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 | e C) (Worksheet F) | | | | | - | | | |

#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

SOUTHWESTERN ELECTRIC POWER COMPANY

| | (1) | (2) | (3) | (4) | (5) |
|-------------|---|--|-----------------|---|---|
| | RATE BASE CALCULATION | Data Sources (See "General Notes") | <u>TO Total</u> | Allocator | Total Transmission |
| Line No. | GROSS PLANT IN SERVICE | · | NOTE D | | |
| 166 | Production | (Worksheet A In 1.C) | - | NA 0.00000 | - |
| 167 | Less: Production ARO (Enter Negative) | (Worksheet A In 2.C) | - | NA 0.00000 | - |
| | Transmission | (Worksheet A In 3.C & Ln | | DA | |
| 168 | i i di istilission | 276) | - | | - |
| 169 | Less: Transmission ARO (Enter Negative) | (Worksheet A In 4.C) | - | TP 0.00000 | - |
| 170 | Plus: Transmission Plant-in-Service Additions (Worksheet B) | | 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 | Less: Distribution ARO (Enter Negative) | (Worksheet A In 6.C) | - | NA 0.00000 | #DIV//OI |
| 174 175 | General Plant | (Worksheet A In 7.C) (Worksheet A In 8.C) | - | W/S #DIV/0! W/S #DIV/0! | #DIV/0! #DIV/0! |
| 175 | Less: General Plant ARO (Enter Negative) Intangible Plant | (Worksheet A III 8.C) | · . | W/S #DIV/0! W/S #DIV/0! | #DIV/0! #DIV/0! |
| 177 | TOTAL GROSS PLANT | (sum Ins 166 to 176) | | GP(h)= 0.000000 | #DIV/0! |
| 177 | TOTAL GROSS I LAIVI | (34111113 100 to 170) | | GTD= #DIV/0! | #DIV/0: |
| 178 | ACCUMULATED DEPRECIATION AND AMORTIZATION | | | 31 <i>D</i> = # <i>D</i> (V /0: | |
| 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 & | | | |
| 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 | Plus: Additional Projected Deprec on Transferred Assets (Worksheet B) | | N/A | DA 1.00000 | N/A |
| 185 | Plus: Additional Transmission Depreciation for 2015 (In 244) | | N/A | TP1 0.00000 | 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) | 444 | N/A | DA 1.00000 | N/A |
| 188 | Distribution | (Worksheet A In 16.C) | - | NA 0.00000 | - |
| 189 | Less: Distribution ARO (Enter Negative) General Plant | (Worksheet A In 17.C) | - | NA 0.00000 | #DIV//OI |
| 190 191 | Less: General Plant ARO (Enter Negative) | (Worksheet A In 18.C) (Worksheet A In 19.C) | - | W/S #DIV/0! W/S #DIV/0! | #DIV/0! #DIV/0! |
| 191 | Intangible Plant | (Worksheet A III 19.C) | · . | W/S #DIV/0! W/S #DIV/0! | #DIV/0! #DIV/0! |
| 193 | TOTAL ACCUMULATED DEPRECIATION | (sum Ins 179 to 192) | | 1101070. | #DIV/0! |
| .00 | 101/12/100011102 11 22 22/1120/111011 | (64.11 11.6 17.6 16.16.2) | | | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, |
| 194 | NET PLANT IN SERVICE | | | | |
| 195 | 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 | Plus: Additional Transmission Depreciation for 2015 (-In 185) | | N/A | | N/A |
| 200 | Plus: Additional General & Intangible Depreciation for 2015 (-ln 186) | _, | N/A | | N/A |
| 201 | Plus: Additional Accum Deprec on Transferred Assets (Worksheet B) (-In 18 | , | N/A | | N/A |
| 202 | Distribution | (ln 172 + ln 173 - ln 188 - ln 189) | - | | #DIV//OI |
| 203 204 | General Plant Intangible Plant | (ln 174 + ln 175 - ln 190 - ln 191) (ln 176 - ln 192) | - - | | #DIV/0! #DIV/0! |
| 204 | TOTAL NET PLANT IN SERVICE | (sum lns 195 to 204) | | NP(h)= 0.000000 | #DIV/0! |
| 203 | TOTAL NET FLANT IN SERVICE | (Suiti ilis 193 to 204) | · | NF(II)= 0.000000 | #DIV/U: |
| | | | | | |
| 206 | DEFERRED TAX ADJUSTMENTS TO RATE BASE | (Note E) | | | |
| 207 | Account No. 281.1 (enter negative) | 272-273.8.k | - | NA | - |
| 208 | Account No. 282.1 (enter negative) | (Worksheet C, In 1.C & In 3.J) | - | 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) | <u>-</u> _ | 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 | WORKING CAPITAL | (Note F) | | | |
| 215 | Cash Working Capital | (1/8 * In 230) (Note G) | _ | | _ |
| 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 | Prepayments (Account 165) - Labor Allocated | (Worksheet D, In 5.G) | - | W/S #DIV/0! | #DIV/0! |
| 220 | Prepayments (Account 165) - Gross Plant | (Worksheet D, In 5.F) | - | GP(h) 0.00000 | - |
| 221 | 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) | - | | #DIV/0! |
| 204 | IDD CONTDIBLITIONS FOR CONSTRUCTION | (Note H) (Markshoot E In 7 (D)) | | DA 4.00000 | |
| 224 | IPP CONTRIBUTIONS FOR CONSTRUCTION | (Note H) (Worksheet E, In 7.(B)) | - | DA 1.00000 | - |
| 225 | DATE BASE (sum lnc 205, 212, 212, 222, 224) | | | , | #DIV//OI |

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

#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

SOUTHWESTERN ELECTRIC POWER COMPANY

| | (1) | (2) | (3) | (4 | 4) | (5) |
|---|---|--|---------------------------------|--------------------------------|---|--|
| Line | EXPENSE, TAXES, RETURN & REVENUE REQUIREMENTS CALCULATION | Data Sources (See "General Notes") | TO Total | Allo | <u>cator</u> | Total <u>Transmission</u> |
| No. | OPERATION & MAINTENANCE EXPENSE | | | | | |
| 226 227 228 229 | Transmission Less: Total Account 561 Less: Account 565 Less: expenses 100% assigned to TO billed customers (Worksheet I, In 14) | 321.112.b (Note I) 321.84-92.b (Note J) 321.96.b | <u> </u> | | | |
| 230 | Total O&M Allocable to Transmission | (Ins 226 - 227 - 228 - 229) | - | TP | 0.00000 | - |
| 231 232 233 234 235 236 237 238 239 240 241 | Administrative and General Less: Acct. 924, Property Insurance | 323.197.b (Note K, M) 323.185.b 323.189.b 323.191.b 323.192.b (In 231 - sum In 232 to In 235) (In 232) Worksheet J In 23.(E) (Note L) Worksheet J In 37.(E) (Note L) Worksheet J In 47.(E) (Note L) (sum Ins 236 to 240) | - - - - - - - | W/S GP(h) TP TP DA | #DIV/0! 0.00000 0.00000 0.00000 1.00000 | #DIV/0! - - - - #DIV/0! |
| 0.40 | TOTAL O A MEVDENOE | | · | | | "DIV/O |
| 242 243 | TOTAL O & M EXPENSE DEPRECIATION AND AMORTIZATION EXPENSE | (ln 230 + ln 241) | - | | | #DIV/0! |
| 244 | Transmission | 336.7.f | | TP | 0.00000 | - |
| 245 246 | Plus: Transmission Plant-in-Service Additions (Worksheet B) General | 336.10.f | N/A | W/S | #DIV/0! | N/A #DIV/0! |
| 240 247 | Intangible | 336.1.f | | W/S | #DIV/0! #DIV/0! | #DIV/0! #DIV/0! |
| 248 | TOTAL DEPRECIATION AND AMORTIZATION | (sum Ins 244 to 247) | | ***** | <i>110</i> 1770. | #DIV/0! |
| 249 250 | TAXES OTHER THAN INCOME Labor Related | (Note N) | | | | |
| 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 | |
| 256 | TOTAL OTHER TAXES | (sum Ins 251 to 255) | - | | | #DIV/0! |
| 257 258 259 260 261 | INCOME TAXES T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = EIT=(T/(1-T)) * (1-(WCLTD/WACC)) = where WCLTD=(In 296) and WACC = (In 299) and FIT, SIT & p are as given in Note O. | (Note O) | 35.00% 0.00% | | | |
| 262 | GRCF=1 / (1 - T) = (from In 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 | - |
| 269 270 | REVENUE REQUIREMENT BEFORE TEXAS GROSS MARGIN TAX (sum Ins 242, 248, 256, 266, 267, 268) | | <u> </u> | | | #DIV/0! |
| 271 | TEXAS GROSS MARGIN TAX (Note P) (Worksheet K) | | - | DA | | #DIV/0! |

272 REVENUE REQUIREMENT INCLUDING GROSS MARGIN TAX

SOUTHWESTERN ELECTRIC POWER COMPANY

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 23a | a Col. (C)) (Note Q) | | | | | | - |
| 275 | Less transmission plant included in OATT Ancillary Services (Workshee | et A, In 23, Col. (C)) (Note R) | | | | | | <u>-</u> |
| 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 | | | - | 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 | WEIGHTED / WEIGHTEL GOOT OF G/11 11/12 (W/100) | Long Term Interest (Works | sheet M In 21 col (D) |)) | | | | <u> </u> |
| 288 | | Preferred Stock Dividends | | | | | | - |
| 289 | Development of Common Stock: | Treferred Greek Enrideride | (1.0.1.0.1.001 111, 1111 22, | 33 (2)) | | | | |
| 290 | | Proprietary Capital (112.16 | i.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 Pe | ercentages | | Cost | |
| 295 | | \$ | | Actual | Cap Limit | | (Note T) | Weighted |
| 296 | Long Term Debt (Worksheet M, In. 21, col. (B)) | | | 0.00% | 0.00% | _ | - | 0.0000 |
| 297 | Preferred Stock (Worksheet M, In. 22, col. (B)) | - | | 0.00% | 0.00% | | - | 0.0000 |
| 298 | Common Stock (In 294) (Note U) | - | | 0.00% | 0.00% | | | 0.0000 |
| 299 | Total (sum lns 296 to 298) | - | | | | | WACC= | 0.0000 |
| | | | | | | | | |

Capital Structure Equity Limit (Note U)

300

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.

- 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, 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.
- 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 P.
- 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 0% 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.

SOUTHWESTERN ELECTRIC POWER COMPANY

| 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)

| | | Data Sources | | | | Total |
|----------|--|--------------------------------------|-----------------|---------------|--------------------|---------------------|
| | RATE BASE CALCULATION | (See "General Notes") | <u>TO Total</u> | A | llocator | Transmission |
| Line | | | NOTE D | | | |
| No. | GROSS PLANT IN SERVICE | | | | | |
| 16 | Production | (Worksheet A In 1.E) | <u>-</u> | NA | 0.0000 | - |
| 17 | Less: Production ARO (Enter Negative) | (Worksheet A In 2.E) | - | NA | 0.0000 | - |
| 18 | Transmission | (Worksheet A In 3.E & Ln 114) | - | DA | | - |
| 19 | Less: Transmission ARO (Enter Negative) | (Worksheet A In 4.E) | - | TP | 0.00000 | <u>-</u> |
| 20 | Distribution | (Worksheet A In 5.E) | - | NA | 0.00000 | <u>-</u> |
| 21 | Less: Distribution ARO (Enter Negative) | (Worksheet A In 6.E) | - | NA | 0.00000 | _ |
| 22 | General Plant | (Worksheet A In 7.E) | <u>-</u> | W/S | 0.00000 | _ |
| 23 | Less: General Plant ARO (Enter Negative) | (Worksheet A In 8.E) | - | W/S | 0.00000 | <u>-</u> |
| 24 | Intangible Plant | (Worksheet A In 9.E) | <u>-</u> | W/S | 0.00000 | <u>-</u> |
| 25 | TOTAL GROSS PLANT | (sum Ins 16 to 24) | | GP(TU)= | 0.00000 | |
| 25 | TO THE GROOD FEMINI | (30111 1113 10 to 24) | | GTD= | #DIV/0! | |
| 26 | ACCUMULATED DEPRECIATION AND AMORTIZATIO | N | | GID- | #514/6: | |
| 20 27 | Production | (Worksheet A In 12.E) | | NA | 0.00000 | |
| 28 | | (Worksheet A III 12.E) | - | NA NA | 0.00000 | - |
| | Less: Production ARO (Enter Negative) | | - | TP1= | | - |
| 29 | Transmission | (Worksheet A In 14.E & 28.E) | - | | 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) | - | | | - |
| 07 | NET DI ANT IN CEDVICE | | | | | |
| 37 | NET PLANT IN SERVICE | (la 40 : la 47 la 97 la 99) | | | | |
| 38 | Production | (ln 16 + ln 17 - ln 27 - ln 28) | - | | | - |
| 39 | Transmission | (ln 18 + ln 19 - ln 29 - ln 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 | (ln 24 - ln 35) | <u> </u> | NID (TILL) | | |
| 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 | | - |
| 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) | _ | | | _ |
| 53 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 57 | Stores Expense Propayments (Account 165) - Labor Allocated | (Worksheet D, In 4.(F)) | - | GP(TU) W/S | 0.00000 0.00000 | - |
| 57 59 | Prepayments (Account 165) - Labor Allocated | (Worksheet D, In 7.G) | - | | | - |
| 58 50 | Prepayments (Account 165) - Gross Plant | (Worksheet D, In 7.F) | - | GP(TU) | 0.00000 | - |
| 59 60 | Prepayments (Account 165) - Transmission Only | (Worksheet D, In 7.E) | - | DA | 1.00000 | - |
| 60 | Prepayments (Account 165) - Unallocable | (Worksheet D, In 7.D) | | NA | 0.00000 | <u>-</u> |
| 61 | TOTAL WORKING CAPITAL | (sum Ins 53 to 60) | - | | | - |
| 62 | IPP CONTRIBUTIONS FOR CONSTRUCTION | (Note H) (Worksheet E, In 8.(B)) | <u>-</u> | DA | 1.00000 | - |
| 02 | Commission on Continuonon | (. 13.3 · .) (113.100(L, 1110.(D)) | | Dit | 1.00000 | |
| 63 | RATE BASE (sum Ins 43, 50, 51, 61, 62) | | <u> </u> | | | #DIV/0! |
| | | | | | | |

SOUTHWESTERN ELECTRIC POWER COMPANY

(1) (2) (3)

| L.C. | EXPENSE, TAXES, RETURN & REVENUE REQUIREMENTS CALCULATION | Data Sources (See "General Notes") | <u>TO Total</u> | Alloc | <u>ator</u> | Total <u>Transmission</u> |
|-------------|--|---|-----------------|--------------|--------------------|------------------------------|
| Line No. | OPERATION & MAINTENANCE EXPENSE | | | | | |
| 64 | Transmission | 321.112.b | _ | | | |
| 65 | Less: Total Account 561 | (Note I) 322.84-92.b | <u>-</u> | | | |
| 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) | <u> </u> | 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 70 | Acct. 930.1, Gen. Advert. Exp. | 322.191.b | - | | | |
| 73 74 | Acct. 930.2, Misc. Gen. Exp. | 322.192.b | _ | W/O | 0.00000 | |
| 74 75 | Balance of A & G | (ln 69 - sum ln 70 to ln 73) | - | W/S | 0.00000 | - |
| 75 76 | Plus: Acct. 924, Property Insurance | (In 70) | - | GP(TU) TP | 0.00000 0.00000 | - |
| 76 77 | Acct. 928 - Transmission Specific Acct 930.1 - Only safety related ads -Direct | Worksheet J In 23.(E) (Note L) Worksheet J In 37.(E) (Note L) | - | GP(TU) | 0.00000 | - |
| 77 78 | Acct 930.1 - Only safety related ads -Direct Acct 930.2 - Misc Gen. Exp Trans | Worksheet J In 47.(E) (Note L) | | DA | 1.00000 | _ |
| 79 | A & G Subtotal | (sum Ins 74 to 78) | <u> </u> | DA | 1.00000 | - - |
| 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 | - | 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 | | | (1) | | |
| 90 | Property | Worksheet L, Col. C | - | GP(TU) | 0.00000 | - |
| 91 | Gross Receipts/Sales & Use | Worksheet L, Col. F | - | NA CD(TU) | 0.00000 | - |
| 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. | | 4 5005 | | | |
| 99 100 | GRCF=1 / (1 - T) = (from In 95) Amortized Investment Tax Credit (enter negative) | (FF1 p.114, ln 19.c) | 1.5385 - | | | |
| 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) | (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 | REVENUE REQUIREMENT BEFORE TEXAS GROSS I | 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 MAR | GIN TAX | #DIV/0! | | | #DIV/0! |
| | | | | | | |

SOUTHWESTERN ELECTRIC POWER COMPANY

SUPPORTING CALCULATIONS

| In No. | TRANSMISSION PLANT INCLUDED IN SPP TARIFF | | | | | | | | | | |
|-----------|---|-------------------------------------|------------|----------------|----|---------------------|-------------|---|----|----------|----------|
| 110 | Total transmission plant | (In 18) | | | | | | | | | _ |
| 111 | Less transmission plant excluded from SPP Tariff (Wor | | | | | | | | | | _ |
| 112 | Less transmission plant included in OATT Ancillary Serv | | Note R) | | | | | | | | _ |
| 113 | Transmission plant included in SPP Tariff | (In 110 - In 111 - In 112) | NOIC IX) | | | | | | | | _ |
| 110 | Transmission plant moraded in Or 1 Talin | (11110 111111 11112) | | | | | | | | | |
| 114 | Percent of transmission plant in SPP Tariff | (In 113 / In 110) | | | | | | | | TP= | 0.00000 |
| | | | | | | ayroll Billed from | | | | | |
| 115 | WAGES & SALARY ALLOCATOR (W/S) | (Note S) | | Direct Payroll | Al | EP Service 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 | J. In. 19. | col. (E)) | | | | | | | #DIV/0! |
| 125 | Preferred Dividends | Preferred Stock Dividends (Works | | | | | | | | | - |
| 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 F | 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! |
| | | | | | | | | | | | |

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 trued-up revenue requirement for each project, based on an FCR rate caclulated from inputs on this TCOS. Line 15 shows the incremental ARR for projects receiving incentives as accepted by FERC. These individual additional revenue requirements are summed for the true-up year, and included here.
- D The gross plant, accumulated depreciation, and deferred tax balances included in rate base are reduced by the removal of balances related to Asset Retirement Obligations (AROs). This is to comply with the requirements of FERC Rulemaking RM02-7-000.
- The total-company balances shown for Accounts 281, 282, 283, 190 only reflect ADIT that relates to utility operations. The balance of Account 255 is reduced by 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.

Q

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

Inputs Required: FIT = 35.00% SIT= 0.00%

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

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.

- "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.
- 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 P.
- 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.
- 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

| Line | (A) | (B) | (C) Balances @ | (D) Balances | (E) Average Balance for |
|---------------------|---|--|------------------------|-----------------|----------------------------|
| <u>Number</u> | Rate Base Item & Supporting Balance | Source of Data | 12/31/2014 | 12/31/2013 | 2014 |
| NOTE: Funct | ional ARO investment and accumulated depreciation I | palances shown below are included in the total funct | ional balances shown h | 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), In 58 | | | - |
| 4 | Transmission Asset Retirement Obligation | FF1, page 207 Col.(g) & pg. 206 Col. (b), In 57 | | | - |
| 5 | Distribution Plant In Service | FF1, page 207 Col.(g) & pg. 206 Col. (b), In 75 | | | - |
| 6 | Distribution Asset Retirement Obligation | FF1, page 207 Col.(g) & pg. 206 Col. (b), In 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) | - | - | - |
| <u>Accumulated</u> | 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, ln 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 S | tep-Up Units | | | | |
| 23 24 | GSU Investment Amount GSU Accumulated Depreciation | Company Records Company Records | | | - |
| 25 | GSU Net Balance | (Line 23 - Line 24) | - | - | - |
| <u>Transmission</u> | Plant Excluded from SPP Tariff (see TCOS Note Q) | | | | |
| 23a 24a | Excluded Facilities Investment Amount Excluded Facilities Accumulated Depreciation | Company Records Company Records | | | - |
| 25a | Excluded Facilities Net Balance | (Line 23a - Line 24a) | - | - | - |
| | Accumulated Depreciation Net of GSU/Excluded Faci | . | | | |
| 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 | n (Line 26 - Line 27) | <u>-</u> | - | <u>-</u> |
| Plant Held Fo | | FF4 page 244 is 47 Cal (4) | | | |
| 29 | Plant Held For Future Use | FF1, page 214, In 47, Col. (d) | | | - |
| 30 | <u>Transmission Plant Held For Future</u> | 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 | \$ - | <u> </u> |

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 Plant Related | (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 | |
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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 613Y 615A 615B 615B-MJE 615C 615C-MJE 615C 615C 615C 615C 615C 615C 615C 615C | 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 (ICD)-INCENTIVE COMP DEFERRAL PLAN ACCRD ENVIRONMENTAL LIAB-CURRENT ACCRUED BINTEREST-LONG-TERM - FIN 48 ACCRD INTEREST-SHORT-TERM - FIN 48 ACCRD INTEREST-SHORT-TERM - FIN 48 ACCRD INTEREST-SHORT-TERM - FIN 48 ACCRUED INTEREST-SHORT-TERM - FIN 48 ACCRUED STATE INCOME TAX EXP BK DFL RAIL TRANS REV/EXP DEFD REVENUE-DSM LOST REVENUES DEFD BK GAIN-NON-AFF SALE-EMA ADVANCE RENTAL INC (CUR MO) DEFERRED INCOME - DOLET HILLS MINING BUYOUT DISALLOWED COSTS - TURK PLANT AUDITIONAL CAP DISALLOWED COSTS - TURK PLANT AUTITIONAL CAP DISALLOWED COSTS - TURK PLANT AUDITIONAL CAP DISALLOWED COSTS - TURK PLANT AUX BOILER REG LIAB-MINRON AFEVENUES DEF | 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

| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (1) |
|---|----------------------|--|----------------------------------|-------------------------------|--------------------------------|-------------------------|-------------------------|-----------------------------|---|
| | | | <u>Material</u> | s & Supplies | | | | | |
| <u>Line</u> | | | | Balance @ | Balance @ December 31, | Average Balance for | | | |
| Number | <u>r</u> | | <u>Source</u> | <u>December 31, 2014</u> | <u>2013</u> | Rate Year 2014 | | | |
| 1 | | | | | | | | | |
| 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 | | | |
| | | | Prepayment I | Balance Summar | v | | | | |
| | | | Average of | Excludable | 100% Transmission | Plant | Labor | Total Included in Rate Base | |
| | | | YE Balance | <u>Balances</u> | 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 | |
| 7 | | Average Balance | 0 | 0 | 0 | 0 | | 0 0 | - = |
| | | D | ronovmento Account 165 | Balanaa @ 12/21 | /2014 | | | | |
| Prepayments Account 165 - Balance @ 12/31/2014 100% Total Included | | | | | | | | | |
| | Acc. No. | Description | 2014 <u>YE Balance</u> | Excludable <u>Balances</u> | Transmission <u>Related</u> | Plant <u>Related</u> | Labor <u>Related</u> | in Rate Base (E)+(F)+(G) | |
| | | | | | | | | | Plant: Property Ins, Labor Related: Gen Liability |
| 8 9 | 1650001 1650004 | Prepaid Insurance Prepaid Interest | | | | | | 0 | Ins, D&O Ins, Workers Comp Ins. |
| 10 | 1650005 | Prepaid Employee Benefits | | | | | | | Prepaid Royalty Pmts to Coal Leaseholders, Stall |
| 11 | 1650006 | Other Prepayments | | 0 | | | | | Prepaid agreement fees & NERC Assessment fees. |
| 12 | 1650009 | Prepaid Carry Cost | | 0 | | | | | 1003. |
| 13 14 | 1650010 165001114 | Prepaid Pension Benefits Prepaid Sales Taxes | | | | 0 | | 0 0 | Prefunded Pension Expense |
| 15 | 165001214 | Prepaid Use Taxes | | 0 | | | | | |
| 16 17 | 165001314 1650014 | Prepaid Local Franchise Taxes FAS 158 Qual Contra Asset | | 0 | | | | | |
| 18 | 1650016 | FAS 112 ASSETS | | | | | | | SFAS 158 Offset |
| 19 20 | 1650021 1650023 | Prepaid Insurance - EIS Prepaid Leases | | 0 | | | | 0 | Liability Ins. |
| 21 | 1650029 | Future Wetland Credits - Long Term | | 0 | | | | | Dolet Hills Future Wetlands Credit |
| 22 | 1650031 | Prepaid OCIP Work Comp | | 0 | | | | | |
| 23 24 | 1650032 1650033 | Prepaid OCIP Work Comp-Long Term Prepaid OCIP Work Comp-Affiliated | | 0 | | | | | |
| 25 | 1650034 | Prepaid OCIP Work Comp-Affiliated Long Term | | 0 | | | | | |
| 26 | 1650035 | PRW Without MED-D Benefits | | 0 | | | | | |
| 27 28 | 1650036 1650037 | PRW for Med-D Benefits FAS158 Contra-PRW Exclude Med-D | | 0 | | | | | |
| 20 | 1030037 | FAS 136 CONTRAFTON EXCITATE INTEGER | | 0 | | | | | |
| 29 | | Subtotal - Form 1, p 111.57.c | 0 | 0 | 0 | 0 | | 0 0 | _ |
| | | Pı | repayments Account 165 - | Ralance @ 12/31 | /2013 | | | | |
| | | <u></u> | 2013 | Excludable | 100% Transmission | Plant | Labor | Total Included in Rate Base | |
| 30 | Acc. No. | <u>Description</u> | YE Balance | <u>Balances</u> | <u>Related</u> | Related | Related | (E)+(F)+(G) | |
| | | | | | | | | | Plant: Property Ins, Labor Related: Gen Liability |
| 31 32 | 1650001 1650004 | Prepaid Insurance Prepaid Interest | | | | | | 0 | Ins, D&O Ins, Workers Comp Ins. |
| 33 | 1650004 | Prepaid Interest Prepaid Employee Benefits | | | | | | | |
| 34 | 1650006 | Other Prepayments | | 0 | | | | | |
| 35 | 1650009 | Prepaid Carry Cost | | 0 | | | | 0 0 | Def and Desire France |
| 36 37 | 1650010 165001113 | Prepaid Pension Benefits Prepaid Sales Taxes | | | | 0 | | 0 0 | Prefunded Pension Expense |
| 38 | 165001213 | Prepaid Use Taxes | | | | | | · · | |
| 39 | 1650014 | FAS 158 Qual Contra Asset | | 0 | | | | | |
| 40 | 1650016 | FAS 112 ASSETS | | | | | | | 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 | - |
| r | | | | 3 | O . | O | | - 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 | - |
| | |

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| | | 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 | le Credits for | Total Company | Non- Transmission | Transmission |
|-------|---|---------------------|-----------------------|--------------|
| ۱. | Account 450, Forfeited Discounts | | - | |
| 11. | Account 451, Miscellaneous Service Revenues | | 0 | |
| 111. | 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 | 0 | 0 0 0 0 | 0 |
| | (Revenue related to transmission facilities for pole attachments, rentals, etc. Provide data sources and expl | anations in Section | on VIII, Notes below) | |
| IV. | Account 4560015, Revenues from Associated Business Development 1 Account 4560015, Revenues from Associated Business Development | | | |
| ٧. | 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 Transm | ission Credi | ts | \$0 |
| 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 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) | (F) |
|-----------------------|--------------------|---|-----------------|--------------------------|----------------------------------|---|
| <u>Line</u> Number | FERC Acct No. | <u>Description</u> | 2014 Expense | 100% Non-Transmission | 100% Transmission Specific | <u>Explanation</u> |
| 1 | | Account 928 Regulatory Commission Exp | | | | |
| 2 | | Reg Commission Expense - OCC Annual Fees | | | | FERC Annual Assessment |
| 3 | | Reg Commission Exp - Labor Accruals | | | | Labor accruals - for various depts |
| 4 5 | | Reg Commission Exp - Case Reg Commission Exp - Case | | | | EECRF Filing-SWEPCO Tx Distribution Misc Filing |
| 6 | 9280002 | Reg Commission Exp - Case | | | | To accumulate costs to support an Arkansas rate 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 | | Reg Commission Exp - Case | | 0 | | preparation and filing of the 2015 Louisiana Integrated Resource Plan IRP . |
| 9 | 9280002 | Reg Commission Exp - Case | | | | General Culture Initiative |
| 10 | 9280002 | Reg Commission Exp - Case | | | | SWEPCO EECRF Filing |
| 11 | | Reg Commission Exp - Case | | | | Transmission Formula Rate Updates |
| 12 13 | | Reg Commission Exp - Case Reg Commission Exp - Case | | | | 2009 TX Filing - Fuel Rec 2009 TX Rate Filing |
| 14 | | Reg Commission Exp - Case | | | | SWEPCO TX Rate Case filing |
| 15 | 9280002 | 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 | 9280002 | 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 | | | _ | |
| | 9301000 9301001 | General Advertising Expenses Newspaper Advertising Space | | | 0 | |
| | 9301002 | Radio Station Advertising Time | | | 0 | |
| | 9301003 | TV Station Advertising Time | | | 0 | |
| | 9301006 9301008 | Spec Corporate Comm Info Proj Direct Mail and Handouts | | | 0 | |
| | 9301009 | Fairs, Shows, and Exhibits | | | 0 | |
| | 9301010 | Publicity Padiagtions Tours & Openings | | | 0 | |
| | 9301011 9301012 | Dedications, Tours, & Openings Public Opinion Surveys | | | 0 | |
| 34 | 9301013 | Movies Slide Films & Speeches | | | 0 | |
| | 9301014 9301015 | Video Communications Other Corporate Comm Exp | | | 0 | |
| 37 | | Total (FF1, pg. 323) | 0 | - | - | - - |
| | | Account 930.2 | | | | |
| 38 39 | | Misc General Expenses Corporate & Fiscal Expenses | | | | |
| 40 | | Research, Develop&Demonstr Exp | | | | |
| 41 | 9302006 | Assoc Bus Development - Materials Sold-Trans | | | | |
| 42 43 | | Assoc Business Dovelopment Exp. Transmission | | | | |
| 43 44 | | Assoc Business Development Exp - Transmission Assoc Business Development Exp - Non-Transmission | | | | |
| 45 | 9302458 | AEPSC Non Affliated expenses | | | | |
| 46 | 9270000 | Franchise Requirements | | | | |
| 47 | | Total (FF1, pg. 323) | | - | - | - - |

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))

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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)

(C)

(D)

(A)

| ` , | () | ` ' | () | ` ' |
|--------------|---|------------------------------|-----------------------|----------------|
| Line | | Balances @ 12/31/2014 | Balances @ 12/31/2013 | Average |
| Devel | opment of Average Balance of Common Equity | | | |
| | 4 Total Proprietory Conital (p. 442.46 and) | | | #DI\//OI |
| | 1 Total Proprietary Capital (p. 112.16.c&d) 2 Less Preferred Stock from Ln 46 below | 0 | 0 | #DIV/0! |
| | 3 Less Account 216.1 (p. 112.12.c&d) | O . | O | #DIV/0! |
| | 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 | Average Outstanding B | <u>alance</u> | |
| | | | | |
| | 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 201412 Coupon Interest on Long Term Debt (256-257.33.i) | | | |
| | 13 Less: Financial Hedge (Gain)/Expense from Ln 26 Included | ted in Ln 12 | | _ |
| | 14 Plus: Allowed Hedge Recovery from Ln 30 below | ded III EII 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) | | | - |
| | 18 Less: Amort of Gain on Reacquired Debt (429.1) (p. 117 | | - | #DIV/01 |
| | 19 Total Interest Expense (Ln 12 - Ln 13 + Ln 14 + Ln 15 | + Ln 16 - Ln 17 - Ln 18) | _ | #DIV/0! |
| | 20 Average Cost of Debt for 2015 (Ln 19/Ln 10) | | [| #DIV/0! |
| | 21 Financial Hedge Amortization Reported in Column (i) on | Page 256-257 | | |
| | 22 SUN Series I 3.55% Financial Hedge (p257.1/Ln9) | | | |
| | 23 SUN Series 5.55% Financial Hedge (p257/Ln23) | | | |
| | 24 | | | |
| | 25 | | - | |
| | 26 Total Hedge Amortization27 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 (Gain)/Expense Amount | | | #DIV/0! |
| | 30 Recoverable Hedge Amortization | | | #DIV/0! |
| | (lesser of 5 basis point Cap or Actual (Gain)/Expense ba | ised on magnitude as indicat | ed on Ln 26 or Ln | 29) |
| <u>Devel</u> | opment of Cost of Preferred Stock | | | |
| | Preferred Stock | | | <u>Average</u> |
| | 31 0% Series Dividend Rate (p. 250-251. 10.a) | | | |
| | 32 0% Series Par Value (p. 250-251. 10.c) | | | |
| | 33 0% Series Shares O/S (p.250-251, 10.e) | | | |
| | 34 0% Series Monetary Value (Ln 32 * Ln 33) | - | - | - |
| | 35 0% Series Dividend Amount (Ln 31 * Ln 34) | - | - | - |
| | 36 0% Series Dividend Rate (p. 250-251. 9.a) | | | |
| | 37 0% Series Par Value (p. 250-251. 9.c) | | | |
| | 38 0% Series Shares O/S (p.250-251. 9.e) | | | |
| | 39 0% Series Monetary Value (Ln 37 * Ln 38) | - | - | - |
| | 40 0% Series Dividend Amount (Ln 36 * Ln 39) | - | - | - |
| | 41 0% Series Dividend Rate (p. 250-251. 8.a) | | | |
| | 42 0% Series Par Value (p. 250-251. 8.c) | | | |
| | 43 0% Series Shares O/S (p.250-251. 8.e) | | | |
| | 44 0% Series Monetary Value (Ln 42 * Ln 43) 45 0% Series Dividend Amount (Ln 41 * Ln 44) | - | - | - |
| | 40 0/0 Selies Dividend Amount (LH 41 LH 44) | - | - | - |
| | 46 Balance of Preferred Stock (Lns 34, 39, 44) | - | - , | <u>-</u> |
| | 47 Dividens on Preferred Stock (Lns 35, 40, 45) 48 Average Cost of Preferred Stock (Ln 47/46) | 0.00% | 0.00% | 0.00% |
| | siago ooot of i foldified olook (Eli 1/170) | 0.0070 | 0.0070 | 0.0070 |