AEP - SPP Formula Rate Actual/Projected NITS Rates Page: 1 of 80

### AEP West SPP Member Operating Companies Calculation of Actual/ Projected Zonal Rate For Schedule 9 For the 2020 Rate Year

#### SPP Zone 1 Actual/ Projected AEP Revenue Requirements

Line No.		zi Novemae Negamememe	AEP Annual Revenue Requirement	PSO Annual Revenue Requirement	SWEPCO Annual Revenue Requirement
A. Netwo	ork Service				
1	RATE YEAR REVENUE REQUIREMENT (w/o incentives)	(TCOS Line 1)	289,384,229	\$91,670,125	\$197,714,104
2	LESS: REVENUE CREDITS	(TCOS Line 2)	15,189,830	\$6,396,325	\$8,793,504
3	NETWORK CUSTOMER OWNED FACILITY CREDITS	(TCOS Line 3)	\$0	\$0	\$0
4	RATE YEAR ZONE 1 AEP NETWORK SERVICE REVENUE REQUIREMENT	(TCOS Line 4)	\$274,194,399	\$85,273,799 31.100%	\$188,920,600 68.900%
5	LESS: REVENUE REQUIREMENTS INCLUDED IN LINE 1 FOR:			31.100%	68.900%
6	BASE PLAN UPGRADES (W/O INCENTIVES)	(TCOS Line 5)	87,390,334	7,973,839	79,416,495
7	REQUESTED UPGRADES (W/O INCENTIVES)	(Worksheet F/G)	, , , <u>-</u>	-	-
8	ECONOMIC UPGRADES (W/O INCENTIVES)	(Worksheet F/G)			
9	SUBTOTAL		87,390,334	7,973,839	79,416,495
10	EXISTING ZONAL PTRR (W/O INCENTIVES)	(Line 4- Line 9)	186,804,066	77,299,961	109,504,105
10A	Refund Required (See Audit FA17-1-000)		(24,068)	(9,986)	(14,082)
11	INCENTIVE REVENUE REQUIREMENT FOR ZONAL PROJECTS	(TCOS Line 13)	-	-	-
12	RATE YEAR ZONAL PTRR (W/ INCENTIVES)	(Line 10 + Line 11)	186,779,998	77,289,975	109,490,023
13	Actual/Projected Rate Year AEP West Zone Average 12-Mo. Peak Demand, MW	(Load WS, In 34)	8,347	8,347	8,347
14	Monthly NITS Rate in \$/MW - Month	(Line 12 / Line 13) /12	1,864.74	771.63	1,093.11

#### AEP West SPP Member Operating Companies Utilizing Actual / Projected Cost Data for the 2020 Rate Year For rates effective January 1, 2020

#### SPP SCHEDULE 1 AEP Revenue Requirements

	Line No.			AEP Annual Revenue Requirement	PSO Annual Revenue Requirement	SWEPCO Annual Revenue Requirement
Α.	Schedul	le 1 ARR For 2020 Rate Year				
	1	Total Load Dispatch & Scheduling (Account 561) (TCOS Line 65)		\$28,240,888	\$14,211,878	\$14,029,010
	2	Less: Load Dispatch - Scheduling, System Control and Dispatch Services (321.88.b)		\$23,495,571	\$11,929,343	\$11,566,228
	3	Less: Load Dispatch - Reliability, Planning & Standards Development Services (321.92.b)		\$2,268,000	\$1,140,000	\$1,128,000
	4	Total 561 Internally Developed Costs	(Line 1 - Line 2 - Line 3)	\$2,477,316	\$1,142,535	\$1,334,782
	5	Less: PTP Service Credit (prior year Sched 1 revenue from PTP transactions)		579,449	\$271,507	\$307,943
	6	ZONAL ARR FOR RATE YEAR	(Line 4 - Line 5)	\$1,897,867	\$871,028	\$1,026,839
					45.895%	54.105%
В.	Schedul	le 1 2020 Rate Year Calculations				
	7	Rate Year AEP West Zone SPP Average 12-Mo. Peak Demand	(Load WS, In 20)	8,347 M	W	
	8	Annual Point-to-Point Rate in \$/MW - Year	(Line 6 / Line 7)	\$227.37		
	9	Monthly Point-to-Point Rate (In 8 / 12) \$/MW - Month	(Line 8 / 12)	\$18.95		
	10	Weekly Point-to-Point Rate (In 8 / 52) \$/MW - Weekly	(Line 8 / 52)	\$4.37		
	11	Daily Off-Peak Point-to-Point Rate (In 8 / 365) \$/MW - Day	(Line 8 / 365)	\$0.62		
	12	Hourly Off-Peak Point-to-Point Rate (In 8 / 8760) \$/MW - Hour	(Line 8 / 8760)	\$0.03		

### AEP Transmission Formula Rate Template Calculation of Schedule 11 Revenue Requirements For AEP Transmission Projects For Calendar Year 2019 and Projected Year 2020

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

#### PUBLIC SERVICE COMPANY OF OKLAHOMA

(37,936)

Note: Project's whose investment cost do NOT meet SPP's \$100,000 threshold for 'regional' socialization are marked with an asterik "\*" as SPP will only collect those ATRRs from the zone.

(A)	(B)	(C)	(D)	(E)	(F)	(G) = (E) + (F)	(H)	(I)	(J) = (H) - (I)	(K)	(L)	(M) = (K)-(L)	(N)	(O)	(P) = (J)+ (N)+(M)+(O)	(Q) = (G) + (P)
				Projected A	RR For 2020	From WS-F	True Up	ARR For 2018 Fro	om WS-G		Ince	ntive ARR				
Sheet Name	<u>Owner</u>	Project Description	Year in Service	Base ARR	Incentive	<u>Total</u>	Actual Rate Year True Up Revenue Requirement	Projected Rate Year Revenue Requirement	TRUE-UP Adjustment (WS- G)	<u>True-up</u>	<u>Projected</u>	TRUE-UP Adjustment (WS-G)	Schedule 11  Revenue  Credits and  SPP Billing  Adjustments	<u>Interest</u>	Total True Up net of revenue credits, including interest	Total ADJUSTED  Revenue  Requirement  Effective  1/1/2020
P.001	PSO	Riverside-Glenpool (81-523) Reconductor	2009	96,794	-	96,794	(22,506)	115,517	127,210		-	-	8,803	(3,737)	(29,134)	67,660
P.002	PSO	Craig Jct. to Broken Bow Dam 138 Rebuild (7.7mi)	2009	502,810	-	502,810	(112,616)	602,470	663,454		-	-	45,894	(18,972)	(146,677)	356,133
P.003	PSO	WFEC New 138 kV Ties: Sayre to Erick (WFEC) Line & Atoka and Tupelo station work	2009	1,231,447	-	1,231,447	(282,189)	1,479,501	1,629,261		-	-	112,802	(47,206)	(366,352)	865,095
P.004	PSO	Cache-Snyder to Altus Jct. 138 kV line (w/2 ring bus stations)	2008	1,544,541	-	1,544,541	(365,098)	1,844,109	2,030,776		-	-	108,560	(60,300)	(503,505)	1,041,037
P.005	PSO	Catoosa 138 kV Device (Cap. Bank)	2006	39,392	-	39,392	(8,789)	47,100	51,867		-	-	3,508	(1,482)	(11,530)	27,862
P.006 P.007	PSO PSO	Pryor Junction 138/69 Upgrade Transf Elk City - Elk City 69 kV line (CT Upgrades)*	2008 2007	160,493 8,872	-	160,493 8,872	(36,428) (2,029)	191,860 10,594	211,281 11,667		-	-	14,501 799	(6,103) (339)	(47,451) (2,641) *	113,042 6,231
P.008	PSO	Weleetka & Okmulgee Wavetrap replacement 81-805*	2006	5,710	_	5,710	(1,220)	6,861	7,555		_	_	513	(209)	(1,611) *	4,099
P.009	PSO		2007	7,531		7,531	(1,626)	9,048	9,964				682		, ,	5,393
P.009	PSO	Tulsa Southeast Upgrade (repl switches)* Wavetrap Clinton City-Foss Tap 69kV Ckt 1*	2010	10,576	-	10,576	(2,395)	12,669	13,951		-	-	972	(278) (402)	(2,138) * (3,107)	5,393 7,470
P.011	PSO	Bartlesville SE to Coffeyville T Rebuild	2011	156,683	-	156,683	(36,043)	187,485	206,463		-	-	14,473	(6,013)	(46,561)	110,122
P.012	PSO	Canadian River - McAlester City 138 kV Line Conversion	2012	381,297	-	381,297	(89,739)	455,629	501,750		-	-	35,539	(14,847)	(115,167)	266,130
P.013	PSO	CoffeyvilleT to Dearing 138 kv Rebuild - 1.1 mi*	2010	2,520	-	2,520	(585)	3,014	3,320		-	-	234	(97)	(753)	1,767
P.014	PSO	Ashdown West - Craig Junction	2013	111,352	-	111,352	(17,619)	153,879	169,455		-	-	10,912	(3,628)	(25,911)	85,442
P.015	PSO	Locust Grove to Lone Star 115 kV Rebuild 2.1 miles	2014	263,885	-	263,885	(61,736)	316,273	348,287		-	-	24,813	(10,245)	(79,182)	184,703
P.016	PSO	Cornville Station Conversion	2014	602,674	-	602,674	(141,271)	722,106	795,200		-	-	56,962	(23,427)	(180,830)	421,844
P.017	PSO	Grady Customer Connection	2015	205,070	-	205,070	(48,297)	240,996	265,390		-	-	19,462	(7,944)	(61,174)	143,896
P.018	PSO	Darlington-Red Rock 138 kV line	2014	203,353	-	203,353	(45,364)	244,915	269,706		-	-	19,336	(7,667)	(58,487)	144,867
P.019	PSO	Valliant-NW Texarkana 345 kV	2017	165,990	-	165,990	(41,141)	205,998	226,850		-	-	19,071	(6,775)	(49,696)	116,293
P.020	PSO	Sayre 138 kV Capacitor Bank Addition	2018	246,703	-	246,703	(15,391)	87,697	96,574		-	-	11,173	(2,652)	(15,747)	230,957
P.021	PSO	Darlington-Roman Nose 138 kV	2017	41,623	-	41,623	416	40,501	44,600		-	-	4,098	(403)	12	41,635
P.022	PSO	Northeastern Station 138 kV Terminal Upgrades	2018	30,971	-	30,971	(6,505)	19,039	20,966		-	-	1,877	(921)	(7,477)	23,494
P.023	PSO	Elk City 138KV Move Load	2018	150,275	-	150,275	(47,400)	138,732	152,775		-	-	13,675	(6,715)	(54,483)	95,793
P.024	PSO	Duncan-Comanche Tap 69 KV Rebuild	2018	35,671	-	35,671	(27,335)	81,460	89,706		-	-	8,030	(3,888)	(31,440)	4,232
P.025	PSO	Fort Towson-Valliant Line Rebuild	2018	171,175	-	171,175	(65,943)	94,881	104,485		-	-	9,352	(8,256)	(74,451)	96,724
P.026	PSO	Tulsa Southeast - E. 61st St 138 kV Rebuild	2019	934,062	-	934,062	-	-	-	-	-	-			-	934,062
P.027	PSO	Broken Arrow North-Lynn Lane East 138 kV	2019	552,919	-	552,919	-	-	-	-	-	-			-	552,919
P.028	PSO	Keystone Dam - Wekiwa 138 kV	2020	109,448	-	109,448	-	-	-						-	109,448
		PSOTotal	-	7,973,839	-	7,973,839	(1,478,848)	7,312,332	8,052,511	-	-	-	546,042	(242,507)	(1,915,492)	\$ 6,058,347

<sup>\*&</sup>lt;\$100K investment,

AEP Transmission Formula Rate Template
Calculation of Schedule 11 Revenue Requirements For AEP Transmission Projects
For Calendar Year 2019 and Projected Year 2020

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

#### SOUTHWESTERN ELECTRIC POWER COMPANY

Note: Project's whose investment cost do NOT meet SPP's \$100,000 threshold for 'regional' socialization are marked with an asterik "\*" as SPP will only collect those ATRRs from the zone.

(A)	(B)	(C)	(D)	(E)	(F)	(G) = (E) + (F)	(H)	(I)	(J) = (H) - (I)	(K)	(L)	(M) = (K)-(L)	(N)	(O)	(P) = (J)+ (N)+(M)+(O)	(Q) = (G) + (P)
				Projected A	RR For 2020	From WS-F	True Up	ARR For 2018 From	m WS-G		Ince	ntive ARR				
Sheet Name	<u>Owner</u>	Project Description	Year in Service	Base ARR	Incentive	<u>Total</u>	Actual Rate Year True Up Revenue Requirement	Projected Rate Year Revenue Requirement	TRUE-UP Adjustment (WS- G)	<u>True-up</u>	<u>Projected</u>	TRUE-UP Adjustment (WS-G)	Schedule 11  Revenue  Credits and  SPP Billing  Adjustments	Interest	Total True Up net of revenue credits, including interest	Total ADJUSTED  Revenue  Requirement  Effective  1/1/2020
S.001 S.002	SWE SWE	Arsenal Hill Auto xfmr & AH to Water Works line SW Shreveport (sub work & tap)	2009 2009	1,779,932 816,064	-	1,779,932 816,064	(306,636) (129,599)	2,152,517 991,452	2,370,402 1,091,810		-		170,350 83,882	(57,322) (25,131)	(411,493) (171,206)	1,368,440 644,858
S.003	SWE	[NW Ark Area Improve - 2009] E. Centerton-Flint Crk, E Rogers-N Rogers, Centerton	2009	1,381,430	-	1,381,430	(252,206)	1,664,357	1,832,829		-	-	123,264	(45,974)	(343,387)	1,038,043
S.004	SWE	Rebuild N. Magazine - Danville 161 kV Line	2009	1,159,600	-	1,159,600	(208,577)	1,398,428	1,539,981		-	-	105,262	(38,264)	(283,132)	876,468
S.005	SWE	[Greenwood, AR Area Improve] N Huntington, Greenwood, Reeves, Bonanza	2009	300,374	-	300,374	(51,782)	363,232	400,000		-	-	28,727	(9,677)	(69,500)	230,873
S.006 S.007	SWE SWE	Port Robson-Caplis Line (SW 138 kV Loop 2009) Linwood 138 Station Switch Replacement*	2009 2009	3,828,983 7,714	-	3,828,983 7,714	(633,789) (1,309)	4,642,517 9,337	5,112,448 10,282		-	-	386,002 747	(120,620) (246)	(838,338) (1,753) *	2,990,645 5,961
S.008	SWE	Dyess to S. Fayetteville 69 kV Convert to 161 kV (multi-projects)	2008	940,594	-	940,594	(153,238)	1,141,080	1,256,584		-	-	94,382	(29,370)	(203,729)	736,865
S.009	SWE	Northwest Texarkana-Bann-Alumax Tap 138kV reconductor	2008	278,462	-	278,462	(50,697)	335,515	369,477		-	-	24,759	(9,252)	(69,152)	209,311
S.010 S.011	SWE SWE	Tontitown - Elm Springs REC 161 kV line*** Siloam Springs - Chamber Springs 161 kV line***	2008 2007	-	-	-	-				-	-	-	-	-	- -
S.012	SWE	Knox Lee - Oak Hill #2 138 kV line, S. Shreveport (SWE Minor Proj II)	2007	18,188	-	18,188	(3,420)	21,866	24,079		-	-	1,546	(616)	(4,703)	13,485
S.013 S.014	SWE SWE	Carthage REC - Carthage T 138 kV NW Henderson - Oak Hill 138 kV line*	2006 2007	556,616 7,938	-	556,616 7,938	(88,195) (1,362)	670,959 9,600	738,875 10,572		-	-	(9,974) 753	(17,061) (255)	(183,146) (1,836) *	373,470 6,102
S.014 S.015	SWE	Arsenal Hill 138kV Device (Cap. Bank)	2007	35,078	-	35,078	(6,274)	42,301	46,583		-	-	3,130	(1,154)	(8,579)	26,499
S.016	SWE	Daingerfield - Jenkins REC 69 kV CB Repl**	2008	38,594	-	38,594	(6,064)	46,923	51,673		-	-	4,036	(1,182)	(7,960)	30,634
S.017	SWE	Linwood-McWillie 138 kV Rebuild	2008	191,020	-	191,020	(34,433)	230,295	253,607		-	-	17,145	(6,311)	(46,911)	144,109
S.018	SWE	Port Robson (SW 138 kV Loop 2008)	2009	-	-	-	(70,000)	-	-		-	-	-	-	(400.000)	-
S.019 S.020	SWE SWE	Wallace Lake-Prt Robson-Red Point 138 kV Loop [NW Ark Area Improve - 2008] Elm Springs, East Rogers, Shipe Road Stations	2008 2008	438,991 -	-	438,991 -	(79,638)	529,155 -	582,717		-	-	39,096	(14,557) -	(108,662)	330,329 -
S.021 S.022	SWE SWE	Reconductor 4 mi. of McNabb-Turk Longwood: r&r switches, upgrade bus	2010 2010	166,805 21,018	-	166,805 21,018	(27,977) (3,668)	202,063 25,399	222,517 27,970		-	-	16,483 1,992	(5,293) (682)	(37,240) (4,929)	129,565 16,089
S.023	SWE	Reconductor: Greggton-Lake Lamond & Quitman- Westwood 69 kV lines	2010	489,431	-	489,431	(85,038)	591,617	651,502		-	-	46,617	(15,838)	(114,145)	375,287
S.024	SWE	Rebuild/reconductor Dyess-Elm Springs REC [Dyess Station-Flint Creek]	2010	535,699	-	535,699	(92,827)	647,652	713,210		-	-	51,172	(17,309)	(124,521)	411,178
S.025	SWE	Replace switch at Diana*	2010	9,189	-	9,189	(1,611)	11,102	12,225		-	-	870	(299)	(2,163) *	7,025
S.026	SWE	Whitney repl CB and Switches	2011	26,390	-	26,390	(4,977)	31,736	34,948		-	-	2,303	(895)	(6,782) *	19,608
S.027	SWE	Linwood - Powell Street 138 kV	2012	45,086	-	45,086	(7,936)	54,473	59,986		-	-	4,302	(1,470)	(10,617) *	34,468
S.028 S.029	SWE	Bloomburg-Texarkana Plant  Knox Lee - Pirkey 138 kV / Pirkey - Whitney 138 kV -	2012	563,803 203,909	-	563,803 203,909	(99,139) (36,176)	681,203 246,247	750,157 271,173		-		53,865 19,364	(18,370) (6,678)	(132,598) * (48,415) *	431,205 155,493
S.030	SWE	Replace Breaker, Wavetraps, and reset relays and CT's NW Texarkana - Turk 345	2012	5,127,682	_	5,127,682	(909,847)	6,191,972	6,818,743				485,687	(167,930)	(1,218,862) *	3,908,820
S.030	SWE	Lone Star South - Pittsburg 138 kV - Replace	2012	24,658	-	24,658	(4,298)	29,809	32,826		-	-	2,378	(799)	(5,736) *	18,922
S.032	SWE	Wavetraps, reset CT's and Relays Howell-Kilgore 69 kV rebuild	2012	447,528	_	447,528	(79,467)	540,379	595,078		-	_	42,298	(14,662)	(106,530) *	340,998
S.033	SWE	Flint Creek-Shipe Road 345 kV Line	2012	6,551,112	-	6,551,112	(1,167,995)	7,909,467	8,710,089		-	-	622,601	(215,141)	(1,561,157) *	4,989,955
S.034	SWE	Bann - LS Ordnance - Hooks 69 kV - Rebuild 7.1 mi	2013	942,767	-	942,767	(168,211)	1,136,929	1,252,012		-	-	89,239	(30,960)	(225,015) *	717,751
S.035	SWE	Diana - Replace North Autotransformer #3	2013	476,769	-	476,769	(85,500)	570,668	628,433		-	-	44,685	(15,657)	(114,236) *	362,533
S.036	SWE	Osburn 161 kV Line Work	2013	714,348	-	714,348	(137,270)	844,662	930,161		-	-	61,377	(24,345)	(185,738) *	528,611
S.037	SWE	SW Shreveport to Spring Ridge REC 138 kV Line Rebuild Factor Switching Station Whitney 138 kV Station	2013	553,772	-	553,772	(99,082)	667,034	734,553		-	-	52,224	(18,207)	(132,585) *	421,188
S.038	SWE	Eastex Switching Station - Whitney 138 kV Station - Rebuild 2.5 miles of 138 KV	2013	288,315	-	288,315	(50,678)	349,838	385,249		-	-	27,826	(9,408)	(67,672) *	220,642
S.039	SWE	Ashdown West - Craig Junction 138KV Rebuild (tie w/PSO)	2013	469,508	-	469,508	(83,384)	566,936	624,323		-	-	44,589	(15,384)	(111,567) *	357,941
S.040	SWE	Rock Hill to Carthage 69 kV Rebuild 11.4 Miles	2014	1,075,715	-	1,075,715	(192,081)	1,299,755	1,431,320		-	-	102,455	(35,370)	(256,561) *	819,154

### AEP Transmission Formula Rate Template Calculation of Schedule 11 Revenue Requirements For AEP Transmission Projects For Calendar Year 2019 and Projected Year 2020

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

#### SOUTHWESTERN ELECTRIC POWER COMPANY

Note: Project's whose investment cost do NOT meet SPP's \$100,000 threshold for 'regional' socialization are marked with an asterik "\*" as SPP will only collect those ATRRs from the zone.

(A)	(B)	(C)	(D)	(E)	(F)	(G) = (E) + (F)	(H)	(I)	(J) = (H) - (I)	(K)	(L)	(M) = (K)-(L)	(N)	(O)	(P) = (J)+ (N)+(M)+(O)	(Q) = (G) + (P)
				Projected A	RR For 2020	From WS-F	True Up	ARR For 2018 Fro	om WS-G		Ince	ntive ARR				
Sheet Name	<u>Owner</u>	Project Description	Year in Service	Base ARR	Incentive	<u>Total</u>	Actual Rate Year True Up Revenue Requirement	Projected Rate Year Revenue Requirement	TRUE-UP Adjustment (WS- G)	<u>True-up</u>	<u>Projected</u>	TRUE-UP Adjustment (WS-G)	Schedule 11 Revenue Credits and SPP Billing Adjustments	Interest	Total True Up net of revenue credits, including interest	Total ADJUSTED  Revenue  Requirement  Effective  1/1/2020
S.041	SWE	Broadmoor to Fern Street 69 kV Rebuild 1 mile	2014	551,340	_	551,340	(98,510)	668,375	736,030		-	-	52,830	(18,159)	(131,495) *	419,845
S.042	SWE	Northwest Henderson to Poynter 69 kV Rebuild 3.2 miles	2014	593,403	-	593,403	(106,940)	714,348	786,657		-	-	55,900	(19,589)	(142,939) *	450,464
S.043	SWE	Diana to Perdue 138 kV Rebuild 21.8 miles; Station Upgrades at Diana and Perdue	2014	1,682,642	-	1,682,642	(300,248)	2,022,020	2,226,696		-	-	160,601	(55,181)	(399,503) *	1,283,139
S.044	SWE	Pittsburg-Winnsboro-North Mineola	2007	2,793,543	-	2,793,543	46,692	3,627,722	3,994,932		-	-	591,950	(35,028)	236,404 *	3,029,947
S.045	SWE	CHAMBER SPRINGS - TONTITOWN 161KV CKT 1	2007	250,823	-	250,823	9,734	328,304	361,536		-	-	56,448	(2,568)	30,382 *	281,205
S.046	SWE	CHAMBER SPRINGS - TONTITOWN 345KV CKT 1	2008	1,586,062	-	1,586,062	998	2,047,786	2,255,069		-	-	320,898	(22,544)	92,068 *	1,678,130
S.047	SWE	FULTON - HOPE 115KV CKT 1	2012	83,775	-	83,775	(9,069)	103,911	114,430		-	-	11,519	(2,141)	(10,209) *	73,565
S.048	SWE	MINEOLA - NORTH MINEOLA 69KV CKT 1	2010	16,296	-	16,296	(897)	20,617	22,703		-	-	2,757	(326)	(553) *	15,742
S.049	SWE	SUGAR HILL 138/69KV TRANSFORMER CKT 1	2011	2,440	-	2,440	(243)	3,049	3,357		-	-	350	(60)	(262) *	2,178
S.050	SWE	Dekalb-New Boston 69 kV	2015	1,858,641	-	1,858,641	(302,664)	2,249,254	2,476,931		-	-	187,243	(57,958)	(401,057) *	1,457,585
S.051	SWE	Hardy Street-Waterworks 69 kV	2015	639,836	-	639,836	(101,226)	768,884	846,713		-	-	67,626	(19,568)	(130,996) *	508,840
S.052	SWE	Red Oak (State Line)-North Huntington 69 kV	2015	1,375,144	-	1,375,144	(246,104)	1,681,897	1,852,144		-	-	132,618	(45,501)	(329,235) *	1,045,910
S.053	SWE	Mt. Pleasant - West Mt. Pleasant 69 kV Ckt 1)	2015	662,547	-	662,547	(118,909)	810,404	892,435		-	-	63,877	(21,960)	(159,023) *	503,524
S.054	SWE	Benteler - Port Robson 138 kV Ckt 1 and 2	2015	1,599,367	-	1,599,367	(286,990)	1,951,558	2,149,101		-	-	154,011	(52,952)	(383,474) *	1,215,893
S.055	SWE	Ellerbe Rd-S Shreveport 69 kv Build	2016	1,096,540	-	1,096,540	(201,274)	1,126,522	1,240,552		-	-	93,646	(34,458)	(256,117) *	840,423
S.056	SWE	Logansport 138 kv	2016	182,492	-	182,492	(32,291)	208,075	229,137		-	-	17,265	(5,831)	(41,918) *	140,574
S.057	SWE	Winnsboro 138 kw	2016	143,982	-	143,982	(26,488)	149,020	164,104		-	-	12,311	(4,543)	(33,805) *	110,177
S.058	SWE	Rock Hill-Springridge Pan-Harr REC 138 kv	2016	2,949,982	-	2,949,982	(503,766)	3,046,886	3,355,302		-	-	275,473	(88,759)	(625,468) *	2,324,515
S.059	SWE	Brownlee-North Mrket 69 kv Rebuild	2017	2,031,210	-	2,031,210	(199,869)	2,336,555	2,573,069		-	-	(334,963)	(47,690)	(819,037) *	1,212,174
S.060	SWE	Valliant-NW Texarkana 345 kV	2016	11,480,767	-	11,480,767	(2,457,517)	17,023,304	18,746,459		-	-	1,048,612	(456,886)	(3,588,946) *	7,891,822
S.061	SWE	Messick 500/230 kV	2017	6,818,881	-	6,818,881	(1,392,217)	8,808,928	9,700,597		-	-	781,264	(249,595)	(1,752,216) *	5,066,665
S.062	SWE	Letourneau 69 kV Capacitor Bank Addition	2017	149,182	-	149,182	(17,636)	175,921	193,728		-	-	17,823	(3,873)	(21,493) *	127,688
S.063	SWE	Brooks Street - Edwards Street 69 kV Line Rebuild	2017	555,917	-	555,917	(229,969)	825,839	909,433		-	-	17,119	(34,268)	(330,712) *	225,206
S.064	SWE	Hallsville - Marshall New 69 kV Circuit	2017	2,073,856	-	2,073,856	(201,898)	2,379,459	2,620,316		-	-	450,942	(48,387)	(40,200) *	2,033,657
S.065	SWE	Daingerfield - Jenkins Rebuild	2017	290,131	-	290,131	30,056	275,130	302,979		-	-	43,118	241 (25.705)	45,565 *	335,696
S.066 S.067	SWE SWE	Broadmoor - Fort Humbug Rebuild Chamber Springs - Farmington 161 kV Line	2017 2017	784,273	-	784,273 1 276 401	(137,699)	963,329	1,060,840		-	-	125,754	(25,705)	(135,162) *	649,111
	SWE	Evenside - Northwest Henderson 69 KV Line Rebuild		1,276,491	-	1,276,491	(12,382)	1,359,929	1,497,586		-	-	178,279	(16,397)	11,843 *	1,288,334
S.068	SWE		2018 2018	1,362,918	-	1,362,918	(158,315)	748,027	823,745		-	-	71,731 67,185	(25,576)	(187,878) *	1,175,040
S.069 S.070	SWE	Hallsville - Longview Heights 69 KV Line Rebuild Linwood - South Shreveport 138 KV Kine Rebuild	2018	1,206,023 873,342	-	1,206,023 873,342	(214,030) (211,182)	738,359 591,116	813,098 650,951		-	-	67,185 58,243	(31,558)	(253,142) *	952,881 630,951
S.070 S.071	SWE	IPC 138 KV Capacitor Bank Addition	2018	208,883	-	208,883	9,529	79,688	87,754		- -	-	9,377	(29,618) 160	(242,392) * 11,000 *	219,883
S.071	SWE	Ellerbe Road - Lucas 69 kV Rebuild	2018	998,426	-	208,883 998,426	9,529	79,000	01,134	_	-	-	9,377	100	-	219,883 998,426
S.072 S.073	SWE	Siloam Springs - Siloam Springs City 161 kV Rebuild	2019	484,093	-	484,093	-	-	-	-	-	-	-		-	484,093
S.073	SWE	Figure Five - VBI North 69 kV Rebuild	2019	240,164	-	240,164	-	-	-	-	-	-	-		-	240,164
2.0.		·	_3.0													·
		SWEPCO Total		79,416,495	-	79,416,495	(12,815,702)	94,682,689	104,266,784	-	-	-	7,637,241	(2,447,968)	(17,210,525)	\$ 62,205,970

<sup>\*&</sup>lt;\$100K investment,

### AEP West Member Operating Companies Network Load for January Through December 2019 Based on West Zone-SPP Monthly Transmission System Firm Peak Demands for the Twelve Months Ended December 31, 2019

#### **Combined Load Worksheet**

Unless noted (e.g., P	PSO), the loads reported on lin	nes 1 through 20 are the customer's	schedule 9 and 11 load.
-----------------------	---------------------------------	-------------------------------------	-------------------------

Line		Cincos Hotes (e.g., 1 00), and issues reported on mice i	Peak Day Peak Hour	January 01/24/19 800	February 02/08/19 800	March 03/05/19 800	April 04/10/19 1700	May 05/23/19 1700	June 06/21/19 1700	July 07/17/19 1700	August 08/12/19 1600	September 09/19/19 1600	October 10/03/19 1700	November 11/15/19 800	December 12/10/19 800			12 Month Average
No.	SPP Lo	pad Responsibility																MW
	1	PSO		2,561	2,792	2,805	2,574	2,970	3,724	3,923	4,089	3,731	2,928	2,394	2,546	3,086.5	37.0%	3,087
	2	SWEPCO		2,997	2,891	2,972	2,453	3,058	3,362	3,457	3,664	3,474	2,714	2,407	2,741	3,015.9	36.1%	3,016
	3	AECC		618	669	657	371	532	625	659	701	631	689	706	697	629.6	7.5%	630
	4 5	AECC-MISO WFEC		143 40	150 40	149 43	108 27	153 33	175 39	176 39	184 43	182 40	33	36	- 38	118.3 37.6	1.4% 0.5%	118 38
	6	OMPA		76	85	86	78	92	138	147	156	140	118	75	76	105.6	1.3%	106
	7	OG&E ATOKA COALGATE		5	5	5	-	2	-	9	9	9	2	8	5	4.9	0.1%	5
	8	OG&E LINN		24	22	23	23	26	26	24	26	23	24	20	23	23.7	0.3%	24
	9	OG&E - TALL BEAR		14	10	12	13	13	14	13	12	13	13	14	15	13.0	0.2%	13
	10	ETEC		988	951	1,055	514	701	822	868	933	890	677	905	879	848.6	10.2%	849
	11	GREENBELT		7	8	6	5	4	7	17	17	13	7	7	7	8.8	0.1%	9
	12	LIGHTHOUSE		1	4	1	3	3	2	6	4	3	2	3	2	2.8	0.0%	3
	13 14	BENTONVILLE, AR PRESCOTT, AR (ENTERGY)		108 11	116 9	115 12	96 10	127 13	143 12	153 14	162 16	145 13	121 13	93 11	105 11	123.6 12.1	1.5% 0.1%	124 12
	15	MINDEN, LA (ENTERGY)		22	20	21	21	30	32	33	36	34	26	18	21	26.2	0.1%	26
	16	HOPE, AR		43	42	42	39	49	52	53	53	49	46	36	38	45.2	0.5%	45
	17	COFFEYVILLE, KS		104	103	105	104	106	100	117	116	113	110	102	102	106.8	1.3%	107
	18	SWEPCO - VALLEY		157	138	153	85	115	119	136	141	137	-	-	-	98.4	1.2%	98
	19	AECI		38	43	45	22	31	44	47	50	45	35	35	36	39.3	0.5%	39
2	20 <b>System</b>	Firm Peak Demands		7957	8098	8307	6546	8058	9436	9891	10412	9685	7559	6872	7342	8346.929 Sch	ned - 9 12CP	8,347 `
2	21 <b>PSO:</b> 22	Supporting Data PSO Native Load (a) KAMO		2,574	2,805	2,817	2,588	2,987	3,735	3,937	4,102	3,742	2,928	2,394	2,546			
	23 24																	
	25	100% PSO E&W included in PSO native load		(7)	(7)	(7)	(6)	(7)	(6)	(7)	(7)	(7)	-	-	-			
	26	Allen Holdenville		(6)	(6)	(5)	(8)	(10)				(4)	-	-	-			
		PSO OATT Load Responsibility	_	2561	2792	2805	2574	2970				3731	2928	2394	2546	3086.465		3086
	28 <b>SWEPC</b>		_															
2	29	SWEPCO Native Load		3,135	3,015	3,133	2,443	3,108	3,431	3,545	3,767	3,578	2,714	2,407	2,741			
	30	Eastman Load added October 2018		157	157	152	149	152	155	150	148	143	-	-	-			
	31	VALLEY		(157)	(138)	(153)	(85)	(115)		(136)	(141)	(137)	- (0.0)	- (400)	-			
	32	Rayburn	_	(138)		(160)	(54)	(87)		•	(110)	(110)	(86)	(122)	(148)			
;	33	SWEPCO OATT Load Responsibility	_	2997	2891	2972	2453	3058	3362	3457	3664	3474	2628	2285	2593	2986.191		2986
;	34 <b>TOTAL</b>	AEP Affiliate Schedule 11 Load														pr yr Sch	ned - 11 12CP	8347
	AEP S	chedule 11 Worksheet																
3	35	PSO OATT Sched 9 load, Ln 1		2561	2792	2805	2574	2970	3724	3923	4089	3731	2928	2394	2546	3086.465		3086
	36	less GRDA load on PSO Jan-Nov(b) 2015 no lon	nger used	0	0	0	0	0	0	0	0	0	0		0	0.000		0
	37	WFEC load already subtracted from PSO sci	•	0	0	0	0	0	0	0	0	0	0	0	0	0.000		0
3	38	Subtotal PSO Schedule 11 load		2561	2792	2805	2574	2970	3724	3923	4089	3731	2928	2394	2546	3086.465		3086
	39	SWEPCO Sched 11 load, Ln 2		2997	2891	2972	2453	3058			3664	3474	2714	2407	2741	3015.858		3016
		TOTAL AEP Affiliate Schedule 11 Load		5558	5683	5777	5027	6028				7205	5643		5287	6102.323		6102
	41	TOTAL AEP ZONAL SCHEDULE 11	_	7957		8307	6546	8058					7559			8346.929		
			<del></del>															

NOTEs: [a] PSO Native load includes PSO load on GRDA

<sup>[</sup>b] GRDA and PSO enjoy a grandfathered load swap arrangement. Historically, both PSO load on GRDA and GRDA load on PSO were included in the PSO OATT load responsibility (Schedule 9). Beginning in Dec 2015, loads are telemetered - AEP and GRDA mutually agreed to report only their own load telemetered from the other zone for purposes of both Sch 9 & 11. Therefore, for Dec 2015 and forward, PSO will only report PSO load on GRDA for both Sch 9 & 11 reporting purposes as agreed to with GRDA. Also, for Schedule 11 purposes, in agreement w/SPP & GRDA, PSO will report the PSO load on GRDA in Schedule 11 while GRDA will report its load on PSO in its Schedule 11 values for the entire year.

<sup>{</sup>c} OG&E Atoka and Coalgate merged under 1 TSR (OG&E LSE) beginning with September 2018 billing. SPP required the merged loads to be reported for Jan - Dec 2018

2020 Rate Year

## AEP West SPP Member Operating Companies Transmission Cost of Service Formula Rate Utilizing Actual / Projected Cost Data for the 2020 Rate Year

#### PUBLIC SERVICE COMPANY OF OKLAHOMA

Line No.		(1. 447)				 Transmission Amount
1	REVENUE REQUIREMENT (w/o incentives)	(ln 117)	T (.)	,	All and the	\$91,670,125
2	REVENUE CREDITS	(Note A) (Worksheet H)	Total 6,396,325	DA	Allocator 1.00000	\$ 6,396,325
3	Network Customer Owned Facility Credits	Worksheet B				-
4	REVENUE REQUIREMENT For All Company Facilities	(In 1 less In 2 plus In 3)				 \$85,273,799
	The Carrying Charge Calculations on lines 7 to 12 below are us nent for these projects shown on line 5 is included in the total or		hrough SPP Schedule 11. The total non-incentive reve	nue		
5			7,973,839	DA	1.00000	\$ 7,973,839
	Trued-Up / Projected Revenue Requirement for SPP BPU Regional	Facilities (w/o incentives) (Worksheet F/G)				
6	NET PLANT CARRYING CHARGE (w/o incentives) (Note B)					
7	Annual Rate	(ln 1/ ln 37 x 100%)				13.95%
8	Monthly Rate	(ln 7 / 12)				1.16%
9	NET PLANT CARRYING CHARGE ON LINE 7, W/O DEPRECIA	TION (w/o incentives) (Note B)				
10	Annual Rate	( (ln 1 - ln 86) / ln 37 x 100%)				10.80%
11	NET PLANT CARRYING CHARGE ON LINE 9, W/O INCOME TA	AXES, RETURN (Note B)				
12	Annual Rate	( (ln 1 - ln 86 - ln 111 - ln 112) / ln 37 x 100%)				4.39%
13	ADDITIONAL REVENUE REQUIREMENT for projects w/ incentive	ROE's (Note C) (Worksheet F/G)				-

#### PUBLIC SERVICE COMPANY OF OKLAHOMA

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	(1)	(2)	(3)	(-	<del>†</del> )	(3)
		Data Sources				Total
	DATE DASE CALCULATION	(See "General Notes")	TO Total	Allo	natar	
Lina	RATE BASE CALCULATION	(See General Notes )	TO Total	Alloc	<u>sator</u>	<u>Transmission</u>
Line	CDOSS DI ANT IN SEDVICE		NOTE D			
No.	GROSS PLANT IN SERVICE	(Manhala ant A. A. In. A.A. D.)	4 504 404 000	NIA	0.00000	
14	Production ADC (F. (ADC)	(Worksheet A-1 In 14.B)	1,521,101,896	NA	0.00000	-
15	Less: Production ARO (Enter Negative)	(Worksheet A-1 In 14.C)	(25,313,183)	NA	0.00000	-
16	Transmission	(Worksheet A-1 In 14.D & Ln 121	907,863,136	DA	0.04540	858,295,809
17	Less: Transmission ARO (Enter Negative)	(Worksheet A-1 In 14.E)	-	TP	0.94540	-
18	Distribution	(Worksheet A-1 In 14.F)	2,791,165,312	NA	0.00000	-
19	Less: Distribution ARO (Enter Negative)	(Worksheet A-1 In 14.G)	<del>-</del>	NA	0.00000	-
20	General Plant	(Worksheet A-1 In 28.B)	173,168,530	W/S	0.08080	13,992,302
21	Less: General Plant ARO (Enter Negative)	(Worksheet A-1 In 28.C)	(572,169)	W/S	0.08080	(46,232)
22	Intangible Plant	(Worksheet A-1 In 28.D)	151,400,109	W/S	0.08080	12,233,378
23	TOTAL GROSS PLANT	(sum lns 14 to 22)	5,518,813,630	GP=	0.16027	884,475,257
				GTD=	0.24543	
24	ACCUMULATED DEPRECIATION AND AMORTIZATION					
25	Production	(Worksheet A-2 In 14.B)	747,070,617	NA	0.00000	-
26	Less: Production ARO (Enter Negative)	(Worksheet A-2 In 14.C)	(8,400,551)	NA	0.00000	-
27	Transmission	(Worksheet A-2 In 14.D less 29.F)	220,686,121	TP1=	0.91066	200,970,534
28	Less: Transmission ARO (Enter Negative)	(Worksheet A-2 In 14.E)	, , , <u>-</u>	TP1=	0.91066	, , , <del>-</del>
29	Distribution	(Worksheet A-2 In 14.F)	667,312,035	NA	0.00000	_
30	Less: Distribution ARO (Enter Negative)	(Worksheet A-2 In 14.G)	-	NA	0.00000	_
31	General Plant	(Worksheet A-2 In 28.B)	35,133,970	W/S	0.08080	2,838,883
32	Less: General Plant ARO (Enter Negative)	(Worksheet A-2 In 28.C)	(436,103)	W/S	0.08080	(35,238)
33	Intangible Plant	(Worksheet A-2 In 28.D)	54,638,994	W/S	0.08080	4,414,920
34	TOTAL ACCUMULATED DEPRECIATION	(sum Ins 25 to 33)	1,716,005,084	W/S	0.00000	208,189,099
34	TOTAL ACCOMOLATED DEFRECIATION	(Suiti ilis 25 to 55)	1,7 10,000,004			200, 109,099
35	NET PLANT IN SERVICE					
36	Production	(In 14 + In 15 - In 25 - In 26)	757,118,646			_
37	Transmission	(In 16 + In 17 - In 27 - In 28)	687,177,015			657,325,276
38	Distribution	(In 18 + In 19 - In 29 - In 30)	2,123,853,276			037,323,270
39	General Plant	(In 20 + In 21 - In 31 - In 32)	137,898,493			11 142 425
		,	· · · ·			11,142,425
40	Intangible Plant	(ln 22 - ln 33)	96,761,115	ND	0.47704	7,818,457
41	TOTAL NET PLANT IN SERVICE	(sum Ins 36 to 40)	3,802,808,546	NP=	0.17784	676,286,158
42	DEFERRED TAX ADJUSTMENTS TO RATE BASE	(Note E)				
43	Account No. 281.1 (enter negative)	272-273.8.k	-	NA		-
44	Account No. 282.1 (enter negative)	(Worksheet C, In 4 C & In 8 J)	(978,940,898)	DA		(164,474,027)
45	Account No. 283.1 (enter negative)	(Worksheet C, In 12 C & In 14 J)	(231,287,929)	DA		(26,314,725)
46	Account No. 190.1	(Worksheet C, In 18 C & In 22 J)	91,447,395	DA		5,417,908
47	Account No. 255 (enter negative)	(Worksheet C, In 26 C & In 28 J)	2,713	DA		286
48	TOTAL ADJUSTMENTS	(sum Ins 43 to 47)	(1,118,778,719)	D/ (	<del>-</del>	(185,370,558)
40	TO TAL ADUOUT MENTO	(30111113 43 10 47)	(1,110,170,119)			(100,070,000)
49	PLANT HELD FOR FUTURE USE	(Worksheet A-1 In 30.F)	302,647	DA		302,647
			,			,
50	REGULATORY ASSETS	(Worksheet S In 10 cols. G and J) (Note W)	-	DA		-
_,						
51	UNFUNDED RESERVES (ENTER NEGATIVE) (NOTE U)	(Worksheet R, In 6 F)	(149,509)	W/S	0.08080	(12,081)
52	WORKING CAPITAL	(Note F)				
53	Cash Working Capital	· · · ·	2.025.540			2.042.224
		(1/8 * (ln 70 - Ln 69)) (Note G)	2,035,510	TD	0.04540	2,012,234
54 55	Transmission Materials & Supplies	(Worksheet D, pg 1 In 1 E)	384,904	TP	0.94540	363,889
55 50	A&G Materials & Supplies	(Worksheet D, pg 1 ln 2 E)	377,877	W/S	0.08080	30,533
56 57	Stores Expense	(Worksheet D, pg 1 ln 3 E)	400 504 007	GP W/C	0.16027	- 0.005.770
57	Prepayments (Account 165) - Labor Allocated	(Worksheet D, pg 1 In 29 G)	106,504,927	W/S	0.08080	8,605,773
58	Prepayments (Account 165) - Gross Plant	(Worksheet D, pg 1 In 29 F)	5,194,421	GP	0.16027	832,486
59	Prepayments (Account 165) - Transmission Only	(Worksheet D, pg 1 In 29 E)	<b>-</b>	DA	1.00000	-
60	Prepayments (Account 165) - Unallocable	(Worksheet D, pg 1 ln 29 D)	(98,189,633)	NA	0.00000	<u>-</u>
61	TOTAL WORKING CAPITAL	(sum Ins 53 to 60)	16,308,005			11,844,916
62	IPP CONTRIBUTIONS FOR CONSTRUCTION	(Note H) (Worksheet E, In 8 B)	(1,050,066)	DA	1.00000	(1,050,066)
UΖ	II I CONTRIBUTIONS FOR CONSTRUCTION	(INOLE IT) (VVOINSHEELE, III O D)	(1,030,000)	DA	1.00000	(1,000,000)
63	RATE BASE (sum Ins 41, 48, 49, 50, 51, 61, 62)		2,699,440,904		<del>-</del> -	502,001,016
			<del></del> _		_	

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#### PUBLIC SERVICE COMPANY OF OKLAHOMA

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		(')	(=)	(0)	`	( ')	(3)
OFFERENCING A WARD INVOICE DEPOSITION				<u>TO Total</u>	Allo	<u>ocator</u>	Total <u>Transmission</u>
Formation   175,000   17							
Lose   Lose   Antonio 2016   Part   1727   24 Aug.   Part   1727   Part   1727   Part   1727   Part   1727   Part							
Early   Equation of the Post Service   Company   Compa			· · · ·	· · · · · · · · · · · · · · · · · · ·			
Public Provide No.   Committee   Committ	66	Less: Account 565	(Note J) 321.96.b	126,334,887			
File	67	Less: Regulatory Amortizations / (Deferrals)	Worksheet S In 2 (Note V)	757,202			
File	68	Plus: Includable 561 and 565 Expenses	Worksheet I In 10	\$0			
Total DAM Alkadate to Transmission		·	Worksheet S In 4 (Note V)	743,464			
Total Content   Total Conten					TP	0.94540	16,097,875
Total Content   Total Conten	71	Administrative and General	323.197.b (Note K, M)	52,950,824			
Act 1988, Sq., Colin Fact			,				
Add 1901 (Sin Advertifier Street)							
Act   1902, Alex Cent   100							
Rigislatiny Asset Amortinations (Informis)		•					
Page		·					
Plus, Acut. 98.8   Pipoperly Instance   (in 72)		` ,	` ,		14/10		
79 Act. 698 - Transmission Specific Warkshord of 17,50 (Next 1)			,				3,600,036
Acci 98.01 - 1.0mly selecy valence as so-thread to 1.5 (1.5 (1.5 kg) 1.5 (1.5 kg)				1,248,599			200,107
Act   State   Act   State   Act   State   Act   Collection   State   Collection		·	Worksheet J In 7.(E) (Note L)	-			-
### A & Go dubtical Southers   Worksheet Sin 8 (Note 1)	80	Acct 930.1 - Only safety related ads -Direct	Worksheet J In 12.(E) (Note L)	-	GP	0.16027	-
### A G Substance   Workshoet Sin 8 (Note V)	81	Acct 930.2 - Misc Gen. Exp Trans	Worksheet J In 16.(E) (Note L)	352,533	DA	1.00000	352,533
A & G Subtotal (sum in x / 7 o 82)	82	Approved A&G Reg. Asset Amort. / (Deferrals)		489,915	W/S	0.08080	39,586
DEPRECIATION AND AMORTIZATION EXPENSE   338.7 to			,	·		-	4,192,262
1	84	TOTAL O & M EXPENSE	(ln 70 + ln 83)	63,672,580		-	20,290,137
1							
General   336.10.1   13.967,104   W/S   0.08080   14.1524,452							
Interrigible   338.1.d   13,987,104   W/S   0,08080	86	Transmission					20,675,855
TOTAL DEPRECIATION AND AMORTIZATION (sum ins 86 to 86)  TAXES OTHER THAN INCOME (Note N)  Lubor Related Payroll Worksheet I., Col. D 5,817,421 W/S 0,08080  Payroll Worksheet I., Col. D 5,817,421 W/S 0,08080  Worksheet I., Col. E 12,000 GP 0,18027  Worksheet I., Col. F 12,000 GP 0,18027  Worksheet I., Col. F 12,000 GP 0,18027  Worksheet I., Col. F 12,000 GP 0,18027  TOTAL OTHER TAXES (sum ins 82 to 96)  NOOME TAXES  INCOME TAXES (sum ins 82 to 96)  EFF=7(1/L-17) *(1- VCLTDWACCO) = ***  Worksheet I., Col. F 2,000 GP 0,18027  TOTAL OTHER TAXES (Sum ins 82 to 96)  EFF=7(1/L-17) *(1- VCLTDWACCO) = ***  Worksheet I., Col. F 2,000 GP 0,18027  TOTAL OTHER TAXES (Sum ins 82 to 96)  EFF=7(1/L-17) *(1- VCLTDWACCO) = ***  Worksheet I., Col. F 2,000 GP 0,18027  TOTAL OTHER TAXES (Sum ins 82 to 96)  EFF=7(1/L-17) *(1- VCLTDWACCO) = ***  Worksheet I., Col. F 2,000 GP 0,18027  TOTAL OTHER TAXES (Sum ins 82 to 96)  EFF=7(1/L-17) *(1- VCLTDWACCO) = ***  Worksheet I., Col. F 2,000 GP 0,18027  TOTAL OTHER TAXES (Sum ins 10 E) TOTAL INCOME TAX	87	General	336.10.b	5,667,444	W/S	0.08080	457,939
TAXES OTHER THAN INCOME	88	Intangible	336.1.d	13,987,104	W/S	0.08080	1,130,181
Liabor Related   Payroll   Worksheet L, Col. D   5,817,421   W/S   0.08080	89	TOTAL DEPRECIATION AND AMORTIZATION	(sum Ins 86 to 88)	41,524,452		_	22,263,975
Pint Related   Property   Worksheet L, Col. C   40,340,500   GP   0.16027			(Note N)				
Pint Related   Property   Worksheet L, Col. C   40,340,500   GP   0.16027	92	Pavroll	Worksheet L. Col. D	5.817.421	W/S	0.08080	470,057
94 Proporty Shown-Alocable Taxes 95 Non-Alocable Taxes Worksheet L. Col. F 12,000 NA 0,00000 96 Other Worksheet L. Col. F 208,000 GP 0,16027  TOTAL OTHER TAXES (sum ins 92 to 96)  81 NCOME TAXES 98 INCOME TAXES 99 Individual Taxes 101 where WCLTD-(in 141) and WACC = (in 144) and FIT SIT 2 and ETT SIT 2 and FIT SIT 2 are as given in Note 0. 102 and FIT SIT 2 are as given in Note 0. 103 GRCF=1 / (1-T) = (from in 99) 104 Amortized Investment Tax Credit (enter negative) 105 Excess / (Oelicii) Deferred Income Tax Company Records (Note O) 107 Income Tax Plor to Adjustments 108 ITC adjustment 109 Excess / (Oelici) Deferred Income Tax (In 103 'in 104) 109 Excess / (Oelici) Deferred Income Tax (In 103 'in 104) 109 Excess / (Oelici) Deferred Income Tax (In 103 'in 104) 109 Excess / (Oelici) Deferred Income Tax (In 103 'in 104) 109 Excess / (Oelici) Deferred Income Tax (In 103 'in 104) 109 Excess / (Oelici) Deferred Income Tax (In 103 'in 104) 109 Excess / (Oelici) Deferred Income Tax (In 103 'in 104) 109 Excess / (Oelici) Deferred Income Tax (In 103 'in 106) 109 Excess / (Oelici) Deferred Income Tax (In 103 'in 106) 109 Excess / (Oelici) Deferred Income Tax (In 103 'in 106) 100 'in 112 100 (In 104 Aloca) 101 Tax Effect of Permanent and Flow Through Differences (In 103 'in 106) 100 'in 112 100 (In 104 Aloca) 101 Tax Effect of Permanent and Flow Through Differences (In 103 'in 106) 100 'in 112 101 (In 104 Aloca) 101 Tax Effect of Permanent and Flow Through Differences (In 103 'in 106) 100 'in 112 100 (In 104 Aloca) 101 Tax Effect of Permanent and Flow Through Differences (In 103 'in 106) 100 'in 112 100 (In 104 Aloca) 101 Tax Effect of Permanent and Flow Through Differences (In 103 'in 106) 100 (In 104 Aloca) 101 Tax Effect of Permanent and Flow Through Differences (In 104 Aloca) 105 (In 105 Aloca) 107 (In 105 Aloca) 108 (In 105 Aloca) 108 (In 105 Aloca) 109 (In 105 Aloca) 100 (In 105 Aloca) 100 (In 105 Aloca) 100 (In 105 Aloca) 101 (In 105 Aloca) 102 (In 105 Aloca) 103 (In 105 Aloca) 103 (In 105 Aloca) 104 (In 105 Aloca)		•	,	, ,			,
Nor-Allocable Taxees			Worksheet L. Col. C.	40.340.500	GP	0.16027	6,465,189
96 Other Worksheet L, Cd. E 208.000 GP 0.16027  7TOTAL OTHER TAXES (sum ins 92 to 96) 46,377,921  98 INCOME TAXES (Sum ins 92 to 96) 25,34%  99 T-1 - {(11 - SIT) * (1 - FIT) * (1 - FIT * (1)) = EEE (T(1,1-T)) * (1 - FIT) *		·	,	·			-
Solution			·				33,335
99 T=1-[([1-SIT)*(1-SIT)*(1-SIT)*(1) =			·		Oi .	0.10021	6,968,582
99 T=1-[([1-SIT)*(1-SIT)*(1-SIT)*(1) =	98	INCOME TAXES	(Note O)				
100 EIT=("(1-T))* (1-(WCLTDMACC)) =			(110.000)	25 3/1%			
where WCLTD=(in 141) and WACC = (in 144) and FIT, SIT & p are as given in Note O. GRCF=1 / (1 - T) = (from in 99)  1.3394  Mortized Investment Tax Credit (enter negative)  Excess / (Deficit) Deferred Income Tax  Company Records (Note O) and WS C-4 Ln 24  Tax Effect of Permanent and Flow Through Differences  Company Records (Note O)  Income Tax Prior to Adjustments  (in 100 * in 112) (in 103 * in 104) (in 103 * in 105) (in 103 * in 105) (in 103 * in 106)  Tax Effect of Permanent and Flow Through Differences  (in 103 * in 105) (in 103 * in 106)  Tax Effect of Permanent and Flow Through Differences  (in 103 * in 105) (in 103 * in 106)  Tax Effect of Permanent and Flow Through Differences  (in 103 * in 106)  Tax Effect of Permanent and Flow Through Differences  (in 103 * in 106)  Total InCoME TAXES  (sum ins 107 to 110)  Interest On IPP CONTRIBUTION FOR CONST. (Note E) (Worksheet E, in 2)  Total REVENUE REQUIREMENT BEFORE TEXAS GROSS MARGIN TAX  (sum ins 84, 89, 97, 111, 112, 113)  TEXAS GROSS MARGIN TAX (Note P) (Worksheet K)  Lass defect of Permanent and Flow Through Office Explain Tax (sum ins 84, 89, 97, 111, 112, 113)							
103 GRCF=1/(1-T) = (from in 99) 1.3394 104 Amortized Investment Tax Credit (enter negative) 105 Excess / (Deficit) Deferred Income Tax 106 Tax Effect of Permanent and Flow Through Differences 107 Company Records (Note O) and WS C-4 Ln 24 108 Tax Effect of Permanent and Flow Through Differences 109 (In 100 * in 112) 100 Tax Effect of Permanent and Flow Through Differences 109 (In 103 * in 104) 109 Excess / (Deficit) Deferred Income Tax 100 (In 103 * in 105) 101 Tax Effect of Permanent and Flow Through Differences 101 (In 103 * in 105) 102 (2.058,688) 103 (36,748,420) 104 DA 105 Tax Effect of Permanent and Flow Through Differences 106 (In 103 * in 105) 107 Tax Effect of Permanent and Flow Through Differences 108 (In 103 * in 106) 109 Excess / (Deficit) Deferred Income Tax 109 (In 103 * in 106) 109 (100 Tax Effect of Permanent and Flow Through Differences 100 (In 103 * in 106) 101 Tax Effect of Permanent and Flow Through Differences 101 (In 103 * in 106) 102 (In 103 * in 104) 103 * In 106) 104 (In 103 * in 104) 105 (In 103 * in 104) 107 (In 103 * in 104) 108 (In 103 * in 104) 109 (In 103 * in 106) 109 (In 10	101	where WCLTD=(In 141) and WACC = (In 144)		24.1270			
Amortized Investment Tax Credit (enter negative) Excess / (Deficit) Deferred Income Tax Company Records (Note O) and WS C-4 Ln 24 (27,437,436) DA Tax Effect of Permanent and Flow Through Differences (In 100 * In 112) Excess / (Deficit) Deferred Income Tax (In 100 * In 112) (In 100 * In 112) Excess / (Deficit) Deferred Income Tax (In 103 * In 104) (In 103 * In 104) (In 103 * In 105) (In 103 * In 105) (In 103 * In 106) (In 1							
105 Excess / (Deficit) Deferred Income Tax Company Records (Note O) and WS C-4 Ln 24 (27,437,436) DA 106 Tax Effect of Permanent and Flow Through Differences Company Records (Note O) 20 A Company Records (Note O) 20 A DA 107 Income Tax Prior to Adjustments (In 100 * In 112) 48,703,733 (2,058,688) GP 0.16027 108 Excess / (Deficit) Deferred Income Tax (In 103 * In 104) (2,058,688) GP 0.16027 109 Excess / (Deficit) Deferred Income Tax (In 103 * In 105) (36,748,420) DA 110 Tax Effect of Permanent and Flow Through Differences (In 103 * In 106) 947,346 DA 111 TOTAL INCOME TAXES (sum Ins 107 to 110) 10,843,971 112 RETURN ON RATE BASE (Rate Base*WACC) (In 63 * In 144) 201,896,649 113 INTEREST ON IPP CONTRIBUTION FOR CONST. (Note E) (Worksheet E, In 2) DA 1.00000 114 REVENUE REQUIREMENT BEFORE TEXAS GROSS MARGIN TAX (sum Ins 84, 89, 97, 111, 112, 113) 116 TEXAS GROSS MARGIN TAX (Note P) (Worksheet K) - DA	103	GRCF=1 / (1 - T) = (from ln 99)		1.3394			
106         Tax Effect of Permanent and Flow Through Differences         Company Records (Note O)         707,316         DA           107         Income Tax Prior to Adjustments         (In 100 * In 112)         48,703,733         Cyc. 58,888)         GP         0.16027           109         Excess / (Deficit) Deferred Income Tax         (In 103 * In 104)         (2,058,888)         GP         0.16027           109         Excess / (Deficit) Deferred Income Tax         (In 103 * In 105)         (36,748,420)         DA           110         Tax Effect of Permanent and Flow Through Differences         (In 103 * In 106)         947,346         DA           111         TOTAL INCOME TAXES         (sum Ins 107 to 110)         10,843,971         10,843,971           112         RETURN ON RATE BASE (Rate Base*WACC)         (In 63 * In 144)         201,896,649         DA           113         INTEREST ON IPP CONTRIBUTION FOR CONST. (Note E) (Worksheet E, In 2)         -         DA         1.00000           114         REVENUE REQUIREMENT BEFORE TEXAS GROSS MARGIN TAX (sum Ins 84, 89, 97, 111, 112, 113)         -         DA         -           116         TEXAS GROSS MARGIN TAX (Note P) (Worksheet K)         -         -         DA	104	Amortized Investment Tax Credit (enter negative)	(FF1 p.114, ln 19.c)	(1,537,076)			
106         Tax Effect of Permanent and Flow Through Differences         Company Records (Note O)         707,316         DA           107         Income Tax Prior to Adjustments         (In 100 * In 112)         48,703,733         GP         0.16027           108         ITC adjustment         (In 103 * In 104)         (2,058,668)         GP         0.16027           109         Excess / (Deficit) Deferred Income Tax         (In 103 * In 105)         (36,748,420)         DA           110         Tax Effect of Permanent and Flow Through Differences         (In 103 * In 106)         947,346         DA           111         TOTAL INCOME TAXES         (sum Ins 107 to 110)         10,843,971         10,843,971           112         RETURN ON RATE BASE (Rate Base*WACC)         (In 63 * In 144)         201,896,649         DA         1.00000           113         INTEREST ON IPP CONTRIBUTION FOR CONST. (Note E) (Worksheet E, In 2)         -         DA         1.00000           114         REVENUE REQUIREMENT BEFORE TEXAS GROSS MARGIN TAX (sum ins 84, 89, 97, 111, 112, 113)         -         DA         DA           116         TEXAS GROSS MARGIN TAX (Note P) (Worksheet K)         -         DA         -         DA	105	Excess / (Deficit) Deferred Income Tax	Company Records (Note O) and WS C-4 Ln 24	(27,437,436)	DA		(3,127,889)
108	106	Tax Effect of Permanent and Flow Through Differences	Company Records (Note O)	707,316	DA		47,683
108	107	Income Tax Prior to Adjustments	(In 100 * In 112)	48 703 733			9,057,180
109   Excess / (Deficit) Deferred Income Tax (In 103 * In 105) (36,748,420) DA     110   Tax Effect of Permanent and Flow Through Differences (In 103 * In 106) (In 103 * In 106) DA     111   TOTAL INCOME TAXES (sum Ins 107 to 110)		•	,		CP	0.16027	(329,937)
110       Tax Effect of Permanent and Flow Through Differences       (In 103* In 106)       947,346       DA         111       TOTAL INCOME TAXES       (sum Ins 107 to 110)       10,843,971         112       RETURN ON RATE BASE (Rate Base*WACC)       (In 63* In 144)       201,896,649         113       INTEREST ON IPP CONTRIBUTION FOR CONST. (Note E) (Worksheet E, In 2)       -       DA         114       REVENUE REQUIREMENT BEFORE TEXAS GROSS MARGIN TAX (sum Ins 84, 89, 97, 111, 112, 113)       364,315,573         116       TEXAS GROSS MARGIN TAX (Note P) (Worksheet K)       -       DA			· · · · · · · · · · · · · · · · · · ·			0.10027	
112       RETURN ON RATE BASE (Rate Base*WACC)       (In 63 * In 144)       201,896,649         113       INTEREST ON IPP CONTRIBUTION FOR CONST. (Note E) (Worksheet E, In 2)       -       DA       1.00000         114       REVENUE REQUIREMENT BEFORE TEXAS GROSS MARGIN TAX (sum Ins 84, 89, 97, 111, 112, 113)       364,315,573			,				(4,189,349) 63,864
112       RETURN ON RATE BASE (Rate Base*WACC)       (In 63 * In 144)       201,896,649         113       INTEREST ON IPP CONTRIBUTION FOR CONST. (Note E) (Worksheet E, In 2)       -       DA       1.00000         114       REVENUE REQUIREMENT BEFORE TEXAS GROSS MARGIN TAX (sum Ins 84, 89, 97, 111, 112, 113)       364,315,573	111	TOTAL INCOME TAXES	(sum lns 107 to 110)	10,843,971			4,601,759
113 INTEREST ON IPP CONTRIBUTION FOR CONST. (Note E) (Worksheet E, In 2)  114 REVENUE REQUIREMENT BEFORE TEXAS GROSS MARGIN TAX  (sum Ins 84, 89, 97, 111, 112, 113)  116 TEXAS GROSS MARGIN TAX (Note P) (Worksheet K)  117 DA  1.00000  1.00000  1.00000  1.00000  1.00000  1.00000  1.00000  1.00000  1.00000  1.00000  1.00000  1.00000  1.00000  1.00000  1.00000  1.00000							
114 REVENUE REQUIREMENT BEFORE TEXAS GROSS MARGIN TAX 115 (sum Ins 84, 89, 97, 111, 112, 113) 116 TEXAS GROSS MARGIN TAX (Note P) (Worksheet K)  DA  DA		·		ZU1,090,0 <del>4</del> 9			37,545,672
115 (sum Ins 84, 89, 97, 111, 112, 113)  116 TEXAS GROSS MARGIN TAX (Note P) (Worksheet K)  - DA	113	INTEREST ON IPP CONTRIBUTION FOR CONST. (Note E) (\	Vorksheet E, In 2)	_	DA	1.00000	
116 TEXAS GROSS MARGIN TAX (Note P) (Worksheet K)			N TAX	364,315,573		- -	91,670,125
117 REVENUE REQUIREMENT INCL GROSS MARGIN TAX (In 114 + 116) 364,315,573	116	TEXAS GROSS MARGIN TAX (Note P) (Worksheet K)		-	DA		-
	117	REVENUE REQUIREMENT INCL GROSS MARGIN TAX	(In 114 + 116)	364,315,573		- =	91,670,125

#### PUBLIC SERVICE COMPANY OF OKLAHOMA

#### SUPPORTING CALCULATIONS

No.	TRANSMISSION PLANT INCLUDED IN SPP TARIFF (Note W)							
118	Total transmission plant	(ln 16)						907,863,136
119	Less transmission plant excluded from SPP Tariff (Worksheet A-1	, In 28 Col. (F)) (Note Q)						49,567,327
120	Less transmission plant included in OATT Ancillary Services (Work	sheet A-1, In 28, Col. (E)) (Note R)						
121	Transmission plant included in SPP Tariff	(ln 118 - ln 119 - ln 120)						858,295,809
122	Percent of transmission plant in SPP Tariff	(ln 121 / ln 118)					TP=	0.94540
122	r crock of transmission plant in Or r Tailin	(111217 111110)						0.04040
				Payroll Billed from				
123	WAGES & SALARY ALLOCATOR (W/S)	(Note S)	Direct Payroll	AEP Service Corp.	Total			
124	Production	354.20.b	28,711,327	12,463,333	41,174,660	NA	0.00000	-
125	Transmission	354.21.b	3,816,825	3,274,568	7,091,393	TP	0.94540	6,704,219
126	Regional Market Expenses	354.22.b	_	· · · · · · · · · · · · · · · · · · ·	· · · · · -	NA	0.00000	· · · -
127	Distribution	354.23.b	21,448,924	2,161,157	23,610,081	NA	0.00000	-
128	Other (Excludes A&G)	354.24,25,26.b	5,109,356	5,985,825	11,095,181	NA	0.0000	-
129	Total	(sum lns 124 to 128)	59,086,432	23,884,883	82,971,315			6,704,219
130	Transmission related amount						W/S=	0.08080
131	WEIGHTED AVERAGE COST OF CAPITAL (WACC) (Note T, Not	e X)						\$
132	Long Term Interest	Long Term Interest (Worksheet M, In. 37,	col (d))					
133	Preferred Dividends	Preferred Stock Dividends (Worksheet M						-
134	Development of Common Stock:	Troiding Stock Biridondo (Workshoot W	, iii. 07 , 00i. (d <i>))</i>					Average
135	Proprietary Capital	(Worksheet M, In. 14, col. (b))						1,420,992,485
136	Less Preferred Stock (In 142)	(Worksheet M, In. 14, col. (c))						-
137	Less Account 216.1	(Worksheet M, In. 14, col. (d))						-
138	Less Account 219	(Worksheet M, In. 14, col. (e))						738,631
139	Common Stock	(ln 135 - ln 136 - ln 137 - ln 138)						1,420,253,854
				Capital Structure				
				<u>Percentage</u>			Cost	
140		Rate Year Average Balances					(Note T)	Weighted
141	Avg Long Term Debt (Worksheet M, In. 28, col. (g))	1,384,655,967		49.37%			4.38%	0.0216
142	Avg Preferred Stock (Worksheet M, In. 14, col. (c))			0.00%			0.00%	0.0000
143	Avg Common Stock (In 139)	1,420,253,854		50.63%			10.50%	0.0532
144	Total (sum lns 141 to 143)	2,804,909,821					WACC=	0.0748

#### PUBLIC SERVICE COMPANY OF OKLAHOMA

<u>Letter</u>

<u>Notes</u>

General Note: True Up References to data from FERC Form 1 are indicated as: page#.line#.col.#. Rate Year Projections from Company forecasts.

- 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 H 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 calculated from inputs on this TCOS. Line 13 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 and depreciation expense are reduced by the removal of amounts 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 to transmission. 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 70.
- 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 113.
- Line 65 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 than 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 or allocable to transmission service. Worksheet J 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 H.
- M Recoverable PBOP expense is based on actual annual PBOP costs, including charges from the AEP Service Corporation. The PBOP amounts are included in the Administrative and General total, and are based on current year expenses. 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, local franchise 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 99) multiplied by (1/1-T). If the applicable tax rates are zero enter 0.

Inputs Required:

FIT = 21.00%

SIT= 5.49% (State Income Tax Rate or Composite SIT. Worksheet K)
p = 0.00% (percent of federal income tax deductible for state purposes)

Excess / (Deficit) Deferred Income Taxes will be amortized over the average remaining life of the assets to which it relates, unless the Commission requires a different amortization period. Recovery of permanent and flow through differences is limited to only the transmission functional portion of the tax difference related to capitalized AFUDC Equity.

- The Texas Gross Margin tax is calculated on the Texas allocated revenue of the Company, reduced by cost of goods sold deduction 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 plant excluded from the OATT because it does not meet the SPF's definition of Transmission Facilities of is otherwise ineligible to be recovered under the OATT
- Removes transmission plant (e.g. step-up transformers) included in the development of OATT ancillary service rates and not already removed for reasons indicated in Note Q.

  S Includes functional wages & salaries incurred by parent company service corporation for support of the operating company.
- Long Term Debt cost rate = Long-Term Interest (ln 132) / Long Term Debt (ln 141). Preferred Stock cost rate = preferred dividends (ln 133) / preferred outstanding (ln 142). Common Stock cost rate (ROE) = 10.5%, the rate accepted by FERC pursuant to the settlement filed in Docket Nos.EL17-76 / EL18-199. It includes an additional 50 basis points for remaining a member of the SPP RTO.

The amount of eligible hedging gains or losses included in total interest expense is limited to five basis points of the capital structure. Details and calculations of the weighted average cost of capital are shown on Worksheet M. Eligible Hedging Gains and Losses are computed on Worksheet M. The unamortized balance of eligible hedge gains/losses and related ADIT amounts shall not flow through the formula rate.

- U The cost of service will make a rate base adjustment to remove unfunded reserves associated with contingent liabilities recorded to Accounts 228.1-228.4 from rate base.
- V O&M and A&G shall be adjusted to remove all regulatory asset deferrals and amortizations that have not been approved by FERC for inclusion in cost of service, and then to add back in FERC approved amortizations and deferrals. Negative amounts in O&M or A&G represent deferrals. See Worksheet S.
- W If the company submits a Section 205 filing proposing to make adjustments to this formula rate cost of service template to remove assets and costs related to transmission facilities constructed and operated specifically for the purpose of delivering the output of generation facilities, including generation tie-lines, which do not qualify under the SPP OATT for inclusion in transmission cost of service, challenges to such filing(s) shall be limited to the justness and reasonableness of such proposal.
- If the company submits a Section 205 filing proposing to make adjustments to this formula rate cost of service template to remove from the cost of capital the debt and related interest costs incurred in connection with financing specifically dedicated to non-transmission-related assets, such as securitization financing, challenges to such filing(s) shall be limited to the justness and reasonableness of such proposal's impacts on the Company's cost of capital.

#### AEP West SPP Member Operating Companies Actual / Projected 2020 Rate Year Cost of Service Formula Rate Worksheet A-1 - Detailed Plant Balances PUBLIC SERVICE COMPANY OF OKLAHOMA

				Gross Plant In Serv	ice - Production		
Line No	Month (a)	Production (b)	Production ARO (c)	Transmission (d)	Transmission ARO (e)	Distribution (f)	Distribution ARO (g)
			FF1, page 205&204,		Acct. 359.1		FF1, page 207 Col.(g)
		FF1, page 205 Col.(g) & pg.	Col.(g)&(b), Ins	FF1, page 207 Col.(g) &		FF1, page 207 Col.(g) &	& pg. 206 Col. (b), ln
		204 Col. (b), ln 46	15,24,34,44		& pg. 206 Col. (b), ln 57		74
1	December Prior to Rate Year	1,549,876,887	27,254,988	896,000,002	-	2,730,719,639	-
2	January	1,549,671,266	27,226,202	894,243,207	-	2,742,633,804	-
3	February	1,549,570,405	27,198,695	894,131,632	-	2,752,587,074	-
4	March	1,550,108,065	27,172,409	894,732,255	-	2,762,626,038	-
5	April	1,551,162,398	27,147,292	897,856,501	-	2,771,427,905	-
6	May	1,552,171,284	27,123,289	909,881,201	-	2,785,262,437	-
7	June	1,552,697,125	27,100,352	911,732,566	-	2,794,288,118	-
8	July	1,553,060,002	27,078,434	912,866,609	-	2,803,225,917	-
9	August	1,553,501,304	27,057,488	913,127,126	-	2,811,023,536	-
10	September	1,451,239,143	21,205,913	914,081,655	-	2,818,827,930	-
11	October	1,452,234,992	21,186,784	914,785,028	-	2,826,557,587	-
12	November	1,453,258,156	21,168,505	915,620,881	-	2,834,304,257	-
13	December of Rate Year	1,455,773,616	21,151,035	933,162,111	-	2,851,664,809	-
14	13 Month Average	1,521,101,896	25,313,183	907,863,136	-	2,791,165,312	-

(455,072)

		Gross Pl	ant In Service - Distrib	ution, General and Inta		ed Plant
Line					OATT Ancillary	
No	Month	General	General ARO	Intangible	Services (GSU)	Excluded Plant
	(a)	(b)	(c)	(d)	(e)	<b>(f)</b>
			Acct. 399.1			
		FF1, page 207 Col.(g) & pg.	FF1, page 207 Col.(g) &	FF1, page 205 Col.(g) &		
		206 Col. (b), ln 99	pg. 206 Col. (b), ln 98	pg. 204 Col. (b), ln 5	Company Records	Company Records
15	December Prior to Rate Year	173,876,390	572,169	125,416,291	-	49,567,32
16	January	173,547,654	572,169	140,650,670	-	49,567,32
17	February	173,035,076	572,169	143,432,050	-	49,567,32
18	March	172,338,380	572,169	147,011,566	-	49,567,32
19	April	171,640,606	572,169	148,987,319	-	49,567,32
20	May	170,944,223	572,169	151,006,651	-	49,567,32
21	June	170,251,444	572,169	151,780,076	-	49,567,32
22	July	169,559,718	572,169	154,068,441	-	49,567,32
23	August	168,872,779	572,169	156,337,707	-	49,567,32
24	September	168,184,973	572,169	158,005,235	-	49,567,32
25	October	167,494,217	572,169	160,807,885	-	49,567,32
26	November	166,801,813	572,169	164,173,025	-	49,567,32
27	December of Rate Year	204,643,615	572,169	166,524,503	-	49,567,3
28	13 Month Average	173,168,530	572,169	151,400,109	_	49,567,3

	Transmission Functional Plant Held For Future Use (N	lotes A and B)				
Line			Estimated in	2020 Rate Year	2020 Rate Year	2020 Rate Year
No	Asset Description	Definite Plan for Future Use	Service Year	Beginning balance	Ending balance	Average
	(a)	(b)	(c)	(d)	(e)	(f)
29A	Plant Held For Future Use			302,647	302,647	302,647
29B	Transmission Plant Held for Future			-	-	-
29C						-
30	Total			302,647	302,647	302,647

Notes:

(A) Per the general instruction for Account No. 105 in 18 CFR Part 101.

(B) Include only the Transmission functional component of amounts reported page 214 of the FERC Form 1.

## AEP West SPP Member Operating Companies Actual / Projected 2020 Rate Year Cost of Service Formula Rate Worksheet A-2 - Detailed Accumulated Depreciation Balances PUBLIC SERVICE COMPANY OF OKLAHOMA

			Acc	cumulated Deprecicat	ion - Production		
Line No	Month (a)	Production (b)	Production ARO (c)	Transmission (d)	Transmission ARO (e)	Distribution (f)	Distribution ARO (g)
			Company Records		Company Records		Company Records
		FF1, page 219, Ins 20-24, Col. (b)	(Included in total in Column (b))	FF1, page 219, ln 25, Col. (b)	(Included in total in Column (b))	FF1, page 219, ln 26, Col. (b)	(Included in total in Column (b))
1	December Prior to Rate Year	762,448,930	9,950,950	218,313,436	-	651,208,480	-
2	January	765,303,167	9,988,371	217,869,713	-	653,778,190	-
3	February	768,035,489	10,027,017	218,407,626	-	656,379,535	-
4	March	770,595,047	10,066,832	218,944,930	-	659,007,368	-
5	April	773,212,799	10,107,764	219,482,567	-	661,659,394	-
6	May	775,975,799	10,149,765	220,024,229	-	664,334,886	-
7	June	778,736,448	10,192,785	220,582,676	-	667,108,054	-
8	July	781,547,444	10,236,684	221,143,325	-	669,905,276	-
9	August	784,398,184	10,281,515	221,705,148	-	672,726,319	-
10	September	684,153,516	4,495,679	222,266,892	-	675,568,191	-
11	October	686,493,632	4,532,270	222,829,550	-	678,425,348	-
12	November	689,119,439	4,569,675	223,392,764	-	681,303,160	-
13	December of Rate Year	691,898,131	4,607,856	223,956,724	-	683,652,257	-
14	13 Month Average	747,070,617	8,400,551	220,686,121	-	667,312,035	-

687,177,015

		Accumulated	Depreciation- Distribu	ition, General and Inta	ngible, GSU, Exclud	ed Plant
Line No	Month (a)	General (b)	General ARO (c)	Intangible (d)	OATT Ancillary Services (GSU) (e)	Excluded Plant (f)
		FF1, page 219, ln 28, Col. (b)	Company Records (Included in total in Column (d))	FF1, page 200, ln 21, Col. (b)	Company Records	Company Records
15	December Prior to Rate Year	38,641,539	436,103	49,432,794	-	19,715,588
16	January	38,063,665	436,103	50,421,206	-	19,715,588
17	February	37,484,805	436,103	51,503,904	-	19,715,588
18	March	36,904,325	436,103	51,956,479	-	19,715,588
19	April	36,321,595	436,103	53,092,601	-	19,715,588
20	May	35,736,615	436,103	54,245,056	-	19,715,588
21	June	35,149,388	436,103	54,048,298	-	19,715,588
22	July	34,559,925	436,103	55,225,512	-	19,715,588
23	August	33,968,229	436,103	56,421,797	-	19,715,588
24	September	33,374,315	436,103	57,055,001	-	19,715,588
25	October	32,778,180	436,103	58,284,649	-	19,715,588
26	November	32,179,816	436,103	59,537,652	-	19,715,588
27	December of Rate Year	31,579,218	436,103	59,081,971	-	19,715,588
28	13 Month Average	35,133,970	436,103	54,638,994	-	19,715,588

Transmission Accumulated, net of GSU and Excluded- Ln 14 Col (d) less Ln 28 Cols. (e) & (f)

29

\$200,970,534

AEP - SPP Formula Rate TCOS - WS B Page: 14 of 80

## AEP West SPP Member Operating Companies Actual / Projected 2020 Rate Year Cost of Service Formula Rate Worksheet B - Third Party Facility Credits PUBLIC SERVICE COMPANY OF OKLAHOMA

Line No.	Source	Amount
1	Facility Credits under the SPP OATT	-

Note:

Under Section 30.9 of the SPP OATT, a network customer that owns existing transmission facilities that are integrated with the Transmission Provider's Transmission System may be eligible to receive consideration either through a billing credit or some other mechanism. Calculation of any credit under this subsection, pursuant to approval by FERC for inclusion in this formula rate for collection on behalf of the network customer, shall be addressed in either the Network Customer's Service Agreement or any other agreement between the parties.

# AEP West SPP Member Operating Companies Actual / Projected 2020 Rate Year Cost of Service Formula Rate Worksheet C - ADIT and ADITC Balances PUBLIC SERVICE COMPANY OF OKLAHOMA

Line	(A)	(B)	(C)	(E)	(F) 100% Transmission	(G) PTD Plant	(H) Transmission & Distribution	(I) Labor	(J) Total Included in Rate base
<u>No.</u>	Acc. No.	<u>Description</u>	YE Balance	Exclusions *	Related	Related	Plant Related	Related	(E)+(F)+(G)+(H)
	Note: Acc	count 281 is not allocated to Transmission							
		Account 282 - Form-1 page 274.2.b and 275.2.k							
1 2	282.1 282.1	2020 Year End Tax Deferrals - WS C-1 2019 Year End Tax Deferrals - WS C-2	(982,638,697) (975,243,099)	(309,452,871) (302,390,787)	(67,378,532) (71,564,111)	(592,059,415) (587,628,390)	-	(13,747,878) (13,659,811)	
3 4 5		Subtotal Average Balance before Proration Proration Adjustment - WS C-3, Ln 19	(1,957,881,796) (978,940,898)	(611,843,658) (305,921,829)	(138,942,643) (69,471,321)	(1,179,687,805) (589,843,903) 3,969,646	- 0	(27,407,689) (13,703,845)	
6		Prorated Average balance	(978,940,898)	(305,921,829)	(69,471,321)	(585,874,257)	0	(13,703,845)	
7 8		Transmission Allocator from TCOS Allocated Total		<u>0.0000%</u> 0	<u>100.0000%</u> (69,471,321)	16.0265% (93,895,413)	<u>24.5433%</u> 0	<u>8.0802%</u> (1,107,293)[	(164,474,027)
		Account 283 - Form-1 page 276.9.b and 277.9.k							
9	283.1	2020 Year End Tax Deferrals - WS C-1	(231,287,929)	(35,540,236)	3,267,441	(180,186,086)	0	(18,829,048)	
10	283.1	2019 Year End Tax Deferrals - WS C-2	(231,287,929)	(37,173,956)	4,901,161	(180,186,086)	0	(18,829,048)	
11		Subtotal	(462,575,857)	(72,714,191)	8,168,602	(360,372,172)	0	(37,658,096)	
12		Average Balance	(231,287,929)	(36,357,096)	4,084,301	(180,186,086)	0	(18,829,048)	
13 14		Transmission Allocator from TCOS Allocated Total		<u>0.0000%</u> 0	<u>100.0000%</u> 4,084,301	16.0265% (28,877,608)	<u>24.5433%</u> 0	<u>8.0802%</u> (1,521,418)[	(26,314,725)
		Account 190 - Form-1 page 234, Ln 8, Col. (b) & ( c)	1						
15	190.1	2020 Year End Tax Deferrals - WS C-1	92,780,919	56,964,446	_	32,690,400	_	3,126,074	
16	190.1	2019 Year End Tax Deferrals - WS C-2	90,113,870	55,279,651	-	31,831,094	-	3,003,124	
17		Subtotal	182,894,789	112,244,097		64,521,494		6,129,198	
18		Average Balance before Proration Proration Adjustment - WS C-3, Ln 38	91,447,395	56,122,049	0 0	32,260,747	0	3,064,599	
19 20		Prorated Average balance	91,447,395	56,122,049	0	32,260,747	0	3,064,599	
21		Transmission Allocator from TCOS	- , ,	0.0000%	100.0000%	16.0265%	24.5433%	<u>8.0802%</u>	
22		Allocated Total		0	0	5,170,284	0	247,625	5,417,908
		Account 255 - Form-1 page 266-267			!	Pre 1971 ITC Includable in Rate Base			
23 24	255.0 255.0	Acc Defrd ITC - Federal - 12/31/2020 (FF1 p. 267, Ln 2.h) Acc Defrd ITC - Federal - 12/31/2019 (FF1 p. 266, Ln 2.b)	1,860.00 3,565.00			3,565			
25 26 27		Subtotal Average Balance Transmission Allocator from TCOS	5,425 2,713			3,565 1,783 <u>16.0265%</u>			
28		Allocated Total		<u>N/A</u>	<u>N/A</u>	286	<u>N/A</u>	<u>N/A</u>	286

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

### AEP West SPP Member Operating Companies PUBLIC SERVICE COMPANY OF OKLAHOMA

### **WORKSHEET C-1** - END OF YEAR DETAIL OF DEFERRED INCOME TAX BALANCES **AS OF DECEMBER 31, 2020**

				Allocation		100%	Allocation Method		
Account	Line #	Description	Balance	Basis	Exclusions	Transmission	PTD Plant	T&D	Labor
2821001	210E	LIBERALIZED DEPR-ELIG DFL	(111,671,196)	PTD			(111,671,196)		
821001	230A	ACRS BENEFIT NORMALIZED	(314,214,935)	PTD			(314,214,935)		
821001	230G	ACRS-ACCRUED BK REMOVAL COSTS	(10,168,603)	PTD			(10,168,603)		
321001 321001	230J	CAPD INTEREST-SECTION 481(a)-CHANGE IN METHO	(754,634)	PTD PTD			(754,634) 55,575		
321001	230X	RELOCATION CST-SECTION 481(a)-CHANGE IN METHD  R & D DEDUCTION - SEC 174	55,575 (2,232,364)	PTD			(2,232,364)		
821001	280H	BK PLANT IN SERVICE - SFAS 143 - ARO	(3,451,524)	E	(3,451,524)		(2,202,004)		
821001	295A	GAIN/LOSS ON ACRS/MACRS PROPERTY	(1,011,827)	PTD	(0, 10 1,02 1)		(1,011,827)		
821001	295C	GAIN/LOSS-ACRS/MACRS-BK/TX UNIT PROP	1,877,226	PTD			1,877,226		
821001	295D	TAX LOSS ON PLANT RETIREMENTS / SALE	(1,730,874)	E	(1,730,874)				
821001	320A	ABFUDC	(6,589,091)	PTD			(6,589,091)		
821001	380J	INT EXP CAPITALIZED FOR TAX	12,039,631	PTD	40.500.000		12,039,631		
821001 821001	390A 510H	CIAC - BOOK RECEIPTS PROPERTY TAX-NEW METHOD-BOOK	12,582,383	E PTD	12,582,383		(40,006)		
821001 821001	532A	PERCENT REPAIR ALLOWANCE	(40,006) (13,616,609)	PTD			(40,006) (13,616,609)		
821001	532C	BOOK/TAX UNIT OF PROPERTY ADJ	(51,540,946)	PTD			(51,540,946)		
821001	532D	BK/TX UNIT OF PROPERTY ADJ-SEC 481 ADJ	(27,589,367)	PTD			(27,589,367)		
821001	533J	TX ACCEL AMORT - CAPITALIZED SOFTWARE	(1,287,973)	E	(1,287,973)				
821001	534A	CAPITALIZED RELOCATION COSTS	(13,524,932)	PTD			(13,524,932)		
821001	630R	ACCRD ENERGY CONSERV EXPEND	(106,803)	PTD	0.044.007		(106,803)		
821001	651A	IMPAIRED ASSETS RES-FAS 121-BK	3,241,027	E	3,241,027				
821001 821001	710H 710T	AMORT ELEC PLT ACQ ADJS AMORT CHELSEA MUN AUTH-TX	30,622 19,092	E E	30,622 19,092				
821001 821001	7101 710U	CHELSEA ACQUSITON ADJ-25 YR TX	80,503	E	80,503				
821001	710V	PLANT ACQUSITION ADJ-CSIAP-TX	90,473	Ē	90,473				
821001	711N	CAPITALIZED SOFTWARE COSTS-TAX	2,229	Labor	23, 3				2,22
821001	7110	BOOK LEASES CAPITALIZED FOR TAX	(192,688)	PTD			(192,688)		, -
821001	712K	CAPITALIZED SOFTWARE COST-BOOK	(13,807,315)	Labor			,		(13,807,31
821001	908B	BOOK OPERATING LEASE - ASSET	7,456,100	PTD			7,456,100		
821001	910K	REMOVAL CST	(71,723,365)	PTD			(71,723,365)		
821001	910N 930A	ACCRUED BK REMOVAL COST - ACRS BOOK > TAX BASIS-PRTSHP INVEST	8,692,057 (1,764,153)	PTD	(1.764.152)		8,692,057		
821001 821001	930A 930J	PROV FOR WRITEDOWN OF INVEST	386,635	E	(1,764,153) 386,635				
821001	9401	1985-1987 IRS AUDIT SETTLEMENT	(81,039)	PTD	300,033		(81,039)		
821001	960F-XS	EXCESS ADFIT 282 - PROTECTED	0	WS C-4			(0.,000)		
821001	960F-XS	EXCESS ADFIT 282 - PROTECTED-OK	0	WS C-4					
2821001	960F-XS	EXCESS ADFIT 282 - PROTECTED-OK.	(296,279,168)	WS C-4	(236,017,322)	(60,261,846)			
2821001 2821001	960F-XS 960F-XS	EXCESS ADFIT 282 - UNPROTECTED-OK EXCESS ADFIT 282 - UNPROTECTED-OK.	0 (90,617,028)	WS C-4 WS C-4	(83,126,153)	(7,490,876)			
2821001	0001 AC	Forecast Adjustment	4,804,190		1,494,392	374,190	2,878,400		57,208
		·						_	
282.1		TOTAL ELECTRIC ACCOUNT SUBTOTAL (absolute value Total Company Amount Ties to FF1 p.275(k)	(982,638,697)		(309,452,871)	(67,378,532)	(592,059,415)	0	(13,747,878
		Acct 282 Electric)							
		7,664,262,2,664,67							
0024004	014A DOITO		(4.125.010)	-	(4.135.010)				
2831001	014A-DSITC	ADSITC STATE C/F-DEF STATE TAX ASSET-L/T	(4,125,010)	E	(4,125,010) (3,840,383)				
831001	014C-DSIT	ADSITC STATE C/F-DEF STATE TAX ASSET-L/T NOL-STATE C/F-DEF STATE TAX ASSET-L/T	(3,840,383)	E	(3,840,383)				
831001 831001	014C-DSIT 014W-DSIT	ADSITC STATE C/F-DEF STATE TAX ASSET-L/T NOL-STATE C/F-DEF STATE TAX ASSET-L/T STATE CREDIT C/F-VALUATION ALLOWANCE	(3,840,383) 65,625	E E	(3,840,383) 65,625				
831001 831001 831001	014C-DSIT	ADSITC STATE C/F-DEF STATE TAX ASSET-L/T NOL-STATE C/F-DEF STATE TAX ASSET-L/T	(3,840,383)	E	(3,840,383)		272,242		
831001 831001 831001 831001	014C-DSIT 014W-DSIT 433B	ADSITC STATE C/F-DEF STATE TAX ASSET-L/T NOL-STATE C/F-DEF STATE TAX ASSET-L/T STATE CREDIT C/F-VALUATION ALLOWANCE INTEREST-FUEL OVER/UNDER RECOVERY	(3,840,383) 65,625 894	E E E	(3,840,383) 65,625		272,242		
831001 831001 831001 831001 831001	014C-DSIT 014W-DSIT 433B 533I 575E 605B	ADSITC STATE C/F-DEF STATE TAX ASSET-L/T NOL-STATE C/F-DEF STATE TAX ASSET-L/T STATE CREDIT C/F-VALUATION ALLOWANCE INTEREST-FUEL OVER/UNDER RECOVERY INDIAN RESERVATION SECTION 481a ADJUSTMENT MTM BK GAIN-A/L-TAX DEFL ACCRUED BK PENSION EXPENSE	(3,840,383) 65,625 894 272,242 420,984 (16,038,733)	E E E PTD	(3,840,383) 65,625 894 420,984		272,242		(16,038,73
831001 831001 831001 831001 831001 831001	014C-DSIT 014W-DSIT 433B 533I 575E 605B 605C	ADSITC STATE C/F-DEF STATE TAX ASSET-L/T NOL-STATE C/F-DEF STATE TAX ASSET-L/T STATE CREDIT C/F-VALUATION ALLOWANCE INTEREST-FUEL OVER/UNDER RECOVERY INDIAN RESERVATION SECTION 481a ADJUSTMENT MTM BK GAIN-A/L-TAX DEFL ACCRUED BK PENSION EXPENSE ACCRUED BK PENSION COSTS - SFAS 158	(3,840,383) 65,625 894 272,242 420,984 (16,038,733) 15,835,411	E E E PTD E Labor E	(3,840,383) 65,625 894				(16,038,73
831001 831001 831001 831001 831001 831001 831001	014C-DSIT 014W-DSIT 433B 533I 575E 605B 605C 630J	ADSITC STATE C/F-DEF STATE TAX ASSET-L/T NOL-STATE C/F-DEF STATE TAX ASSET-L/T STATE CREDIT C/F-VALUATION ALLOWANCE INTEREST-FUEL OVER/UNDER RECOVERY INDIAN RESERVATION SECTION 481a ADJUSTMENT MTM BK GAIN-A/L-TAX DEFL ACCRUED BK PENSION EXPENSE ACCRUED BK PENSION COSTS - SFAS 158 DEFD STORM DAMAGE	(3,840,383) 65,625 894 272,242 420,984 (16,038,733) 15,835,411 (6,462,777)	E E PTD E Labor E PTD	(3,840,383) 65,625 894 420,984 15,835,411		272,242 (6,462,777)		(16,038,73
831001 831001 831001 831001 831001 831001 831001 831001	014C-DSIT 014W-DSIT 433B 533I 575E 605B 605C 630J 630M	ADSITC STATE C/F-DEF STATE TAX ASSET-L/T NOL-STATE C/F-DEF STATE TAX ASSET-L/T STATE CREDIT C/F-VALUATION ALLOWANCE INTEREST-FUEL OVER/UNDER RECOVERY INDIAN RESERVATION SECTION 481a ADJUSTMENT MTM BK GAIN-A/L-TAX DEFL ACCRUED BK PENSION EXPENSE ACCRUED BK PENSION COSTS - SFAS 158 DEFD STORM DAMAGE RATE CASE DEFD CHGS	(3,840,383) 65,625 894 272,242 420,984 (16,038,733) 15,835,411	E E PTD E Labor E PTD	(3,840,383) 65,625 894 420,984		(6,462,777)		(16,038,73
831001 831001 831001 831001 831001 831001 831001 831001 831001	014C-DSIT 014W-DSIT 433B 533I 575E 605B 605C 630J 630M 632U	ADSITC STATE C/F-DEF STATE TAX ASSET-L/T NOL-STATE C/F-DEF STATE TAX ASSET-L/T STATE CREDIT C/F-VALUATION ALLOWANCE INTEREST-FUEL OVER/UNDER RECOVERY INDIAN RESERVATION SECTION 481a ADJUSTMENT MTM BK GAIN-A/L-TAX DEFL ACCRUED BK PENSION EXPENSE ACCRUED BK PENSION COSTS - SFAS 158 DEFD STORM DAMAGE RATE CASE DEFD CHGS BK DEFL-DEMAND SIDE MNGMT EXP	(3,840,383) 65,625 894 272,242 420,984 (16,038,733) 15,835,411 (6,462,777) (117,753)	E E PTD E Labor E PTD E PTD	(3,840,383) 65,625 894 420,984 15,835,411 (117,753)				(16,038,73
831001 831001 831001 831001 831001 831001 831001 831001 831001	014C-DSIT 014W-DSIT 433B 533I 575E 605B 605C 630J 630M	ADSITC STATE C/F-DEF STATE TAX ASSET-L/T NOL-STATE C/F-DEF STATE TAX ASSET-L/T STATE CREDIT C/F-VALUATION ALLOWANCE INTEREST-FUEL OVER/UNDER RECOVERY INDIAN RESERVATION SECTION 481a ADJUSTMENT MTM BK GAIN-A/L-TAX DEFL ACCRUED BK PENSION EXPENSE ACCRUED BK PENSION COSTS - SFAS 158 DEFD STORM DAMAGE RATE CASE DEFD CHGS	(3,840,383) 65,625 894 272,242 420,984 (16,038,733) 15,835,411 (6,462,777)	E E PTD E Labor E PTD	(3,840,383) 65,625 894 420,984 15,835,411		(6,462,777)		(16,038,73
831001 831001 831001 831001 831001 831001 831001 831001 831001 831001	014C-DSIT 014W-DSIT 433B 533I 575E 605B 605C 630J 630M 632U 638A	ADSITC STATE C/F-DEF STATE TAX ASSET-L/T NOL-STATE C/F-DEF STATE TAX ASSET-L/T STATE CREDIT C/F-VALUATION ALLOWANCE INTEREST-FUEL OVER/UNDER RECOVERY INDIAN RESERVATION SECTION 481a ADJUSTMENT MTM BK GAIN-A/L-TAX DEFL ACCRUED BK PENSION EXPENSE ACCRUED BK PENSION COSTS - SFAS 158 DEFD STORM DAMAGE RATE CASE DEFD CHGS BK DEFL-DEMAND SIDE MNGMT EXP BOOK > TAX BASIS - EMA-A/C 283	(3,840,383) 65,625 894 272,242 420,984 (16,038,733) 15,835,411 (6,462,777) (117,753) 0 (15,456)	E E PTD E Labor E PTD E PTD	(3,840,383) 65,625 894 420,984 15,835,411 (117,753) (15,456)		(6,462,777) 0		(16,038,73
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831001 831001 831001 831001 831001 831001 831001 831001 831001 831001 831001 831001 831001	014C-DSIT 014W-DSIT 433B 533I 575E 605B 605C 630J 630M 632U 638A 660M 660N 660R	ADSITC STATE C/F-DEF STATE TAX ASSET-L/T NOL-STATE C/F-DEF STATE TAX ASSET-L/T STATE CREDIT C/F-VALUATION ALLOWANCE INTEREST-FUEL OVER/UNDER RECOVERY INDIAN RESERVATION SECTION 481a ADJUSTMENT MTM BK GAIN-A/L-TAX DEFL ACCRUED BK PENSION EXPENSE ACCRUED BK PENSION COSTS - SFAS 158 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	(3,840,383) 65,625 894 272,242 420,984 (16,038,733) 15,835,411 (6,462,777) (117,753) 0 (15,456) 0 (0) 0 (15,835,411)	E E E PTD E Labor E PTD E PTD E E PTD E T&D T&D E	(3,840,383) 65,625 894 420,984 15,835,411 (117,753) (15,456) 0		(6,462,777) 0	0	(16,038,73
831001 831001 831001 831001 831001 831001 831001 831001 831001 831001 831001 831001 831001	014C-DSIT 014W-DSIT 433B 533I 575E 605B 605C 630J 630M 632U 638A 660M 660N 660R 661R	ADSITC STATE C/F-DEF STATE TAX ASSET-L/T NOL-STATE C/F-DEF STATE TAX ASSET-L/T STATE CREDIT C/F-VALUATION ALLOWANCE INTEREST-FUEL OVER/UNDER RECOVERY INDIAN RESERVATION SECTION 481a ADJUSTMENT MTM BK GAIN-A/L-TAX DEFL ACCRUED BK PENSION EXPENSE ACCRUED BK PENSION COSTS - SFAS 158 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	(3,840,383) 65,625 894 272,242 420,984 (16,038,733) 15,835,411 (6,462,777) (117,753) 0 (15,456) 0 (0) 0 (15,835,411) (142,570)	E E E PTD E Labor E PTD E PTD E PTD E PTD T&D	(3,840,383) 65,625 894 420,984 15,835,411 (117,753) (15,456) 0 (15,835,411) (142,570)		(6,462,777) 0	0	(16,038,73
831001 831001 831001 831001 831001 831001 831001 831001 831001 831001 831001 831001 831001 831001 831001	014C-DSIT 014W-DSIT 433B 533I 575E 605B 605C 630J 630M 632U 638A 660M 660N 660R 661R 661S 661T	ADSITC STATE C/F-DEF STATE TAX ASSET-L/T NOL-STATE C/F-DEF STATE TAX ASSET-L/T STATE CREDIT C/F-VALUATION ALLOWANCE INTEREST-FUEL OVER/UNDER RECOVERY INDIAN RESERVATION SECTION 481a ADJUSTMENT MTM BK GAIN-A/L-TAX DEFL ACCRUED BK PENSION EXPENSE ACCRUED BK PENSION COSTS - SFAS 158 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	(3,840,383) 65,625 894 272,242 420,984 (16,038,733) 15,835,411 (6,462,777) (117,753) 0 (15,456) 0 (0) 0 (15,835,411) (142,570) (1,737,557)	E E E PTD E Labor E PTD E PTD E E PTD E T&D T&D E	(3,840,383) 65,625 894 420,984 15,835,411 (117,753) (15,456) 0 (15,835,411) (142,570) (1,737,557)		(6,462,777) 0	0	(16,038,73
831001 831001 831001 831001 831001 831001 831001 831001 831001 831001 831001 831001 831001 831001 831001 831001	014C-DSIT 014W-DSIT 433B 533I 575E 605B 605C 630J 630M 632U 638A 660M 660N 660R 661R 661S 661T	ADSITC STATE C/F-DEF STATE TAX ASSET-L/T NOL-STATE C/F-DEF STATE TAX ASSET-L/T STATE CREDIT C/F-VALUATION ALLOWANCE INTEREST-FUEL OVER/UNDER RECOVERY INDIAN RESERVATION SECTION 481a ADJUSTMENT MTM BK GAIN-A/L-TAX DEFL ACCRUED BK PENSION EXPENSE ACCRUED BK PENSION COSTS - SFAS 158 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	(3,840,383) 65,625 894 272,242 420,984 (16,038,733) 15,835,411 (6,462,777) (117,753) 0 (15,456) 0 (0) 0 (15,835,411) (142,570) (1,737,557) (838,235)	E E E PTD E Labor E PTD E PTD E E PTD E T&D T&D E	(3,840,383) 65,625 894 420,984 15,835,411 (117,753) (15,456) 0 (15,835,411) (142,570) (1,737,557) (838,235)		(6,462,777) 0	0	(16,038,73
831001 831001 831001 831001 831001 831001 831001 831001 831001 831001 831001 831001 831001 831001 831001 831001	014C-DSIT 014W-DSIT 433B 533I 575E 605B 605C 630J 630M 632U 638A 660M 660N 660R 661R 661S 661T 661V 664E	ADSITC STATE C/F-DEF STATE TAX ASSET-L/T NOL-STATE C/F-DEF STATE TAX ASSET-L/T STATE CREDIT C/F-VALUATION ALLOWANCE INTEREST-FUEL OVER/UNDER RECOVERY INDIAN RESERVATION SECTION 481a ADJUSTMENT MTM BK GAIN-A/L-TAX DEFL ACCRUED BK PENSION EXPENSE ACCRUED BK PENSION COSTS - SFAS 158 DEFD STORM DAMAGE RATE CASE DEFD CHGS BK DEFL-DEMAND SIDE MNGMT EXP BOOK > TAX BASIS - EMA-A/C 283 REG ASSET-CARRY COST ON STRANDED COST REG ASSET-DEFD CARRY COST ON STRANDED COST REG ASSET-DEFD ACCR VEGETATION MGT EXPENSE REG ASSET-SFAS 158 - PENSIONS REG ASSET-SFAS 158 - OPEB REG ASSET-RED ROCK FACILITY REG ASSET-NON-AMI METERS	(3,840,383) 65,625 894 272,242 420,984 (16,038,733) 15,835,411 (6,462,777) (117,753) 0 (15,456) 0 (0) 0 (15,835,411) (142,570) (1,737,557) (838,235) (13,967,511)	E E E PTD E Labor E PTD E PTD E E E E E E	(3,840,383) 65,625 894 420,984 15,835,411 (117,753) (15,456) 0 (15,835,411) (142,570) (1,737,557) (838,235) (13,967,511)		(6,462,777) 0	0	(16,038,73
831001 831001 831001 831001 831001 831001 831001 831001 831001 831001 831001 831001 831001 831001 831001 831001 831001 831001	014C-DSIT 014W-DSIT 433B 533I 575E 605B 605C 630J 630M 632U 638A 660M 660N 660R 661R 661S 661T	ADSITC STATE C/F-DEF STATE TAX ASSET-L/T NOL-STATE C/F-DEF STATE TAX ASSET-L/T STATE CREDIT C/F-VALUATION ALLOWANCE INTEREST-FUEL OVER/UNDER RECOVERY INDIAN RESERVATION SECTION 481a ADJUSTMENT MTM BK GAIN-A/L-TAX DEFL ACCRUED BK PENSION EXPENSE ACCRUED BK PENSION COSTS - SFAS 158 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	(3,840,383) 65,625 894 272,242 420,984 (16,038,733) 15,835,411 (6,462,777) (117,753) 0 (15,456) 0 (0) 0 (15,835,411) (142,570) (1,737,557) (838,235) (13,967,511) 7,336,130	E E E PTD E PTD E PTD E PTD T&D E	(3,840,383) 65,625 894 420,984 15,835,411 (117,753) (15,456) 0 (15,835,411) (142,570) (1,737,557) (838,235) (13,967,511) 7,336,130		(6,462,777) 0	0	(16,038,73
331001 331001 331001 331001 331001 331001 331001 331001 331001 331001 331001 331001 331001 331001 331001 331001 331001 331001 331001	014C-DSIT 014W-DSIT 433B 533I 575E 605B 605C 630J 630M 632U 638A 660M 660N 660R 661R 661S 661T 661V 664E 664F	ADSITC STATE C/F-DEF STATE TAX ASSET-L/T NOL-STATE C/F-DEF STATE TAX ASSET-L/T STATE CREDIT C/F-VALUATION ALLOWANCE INTEREST-FUEL OVER/UNDER RECOVERY INDIAN RESERVATION SECTION 481a ADJUSTMENT MTM BK GAIN-A/L-TAX DEFL ACCRUED BK PENSION EXPENSE ACCRUED BK PENSION COSTS - SFAS 158 DEFD STORM DAMAGE RATE CASE DEFD CHGS BK DEFL-DEMAND SIDE MNGMT EXP BOOK > TAX BASIS - EMA-A/C 283 REG ASSET-CARRY COST ON STRANDED COST REG ASSET-DEFD CARRY COST ON STRANDED COST REG ASSET-DEFD ACCR VEGETATION MGT EXPENSE REG ASSET-SFAS 158 - PENSIONS REG ASSET-SFAS 158 - OPEB REG ASSET-RED ROCK FACILITY REG ASSET-NON-AMI METERS REG ASSET-NON-AMI METERS REG ASSET-NON-AMI METERS REG ASSET-NON-AMI METERS	(3,840,383) 65,625 894 272,242 420,984 (16,038,733) 15,835,411 (6,462,777) (117,753) 0 (15,456) 0 (0) 0 (15,835,411) (142,570) (1,737,557) (838,235) (13,967,511)	E E E PTD E Labor E PTD E PTD E E PTD T&D E E E E E	(3,840,383) 65,625 894 420,984 15,835,411 (117,753) (15,456) 0 (15,835,411) (142,570) (1,737,557) (838,235) (13,967,511)		(6,462,777) 0	0	(16,038,73
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831001 831001	014C-DSIT 014W-DSIT 433B 533I 575E 605B 605C 630J 630M 632U 638A 660M 660N 660R 661R 661S 661T 661V 664E 664F 665G 673H 673S	ADSITC STATE C/F-DEF STATE TAX ASSET-L/T NOL-STATE C/F-DEF STATE TAX ASSET-L/T STATE CREDIT C/F-VALUATION ALLOWANCE INTEREST-FUEL OVER/UNDER RECOVERY INDIAN RESERVATION SECTION 481a ADJUSTMENT MTM BK GAIN-A/L-TAX DEFL ACCRUED BK PENSION EXPENSE ACCRUED BK PENSION COSTS - SFAS 158 DEFD STORM DAMAGE RATE CASE DEFD CHGS BK DEFL-DEMAND SIDE MNGMT EXP BOOK > TAX BASIS - EMA-A/C 283 REG ASSET-CARRY COST ON STRANDED COST REG ASSET-DEFD CARRY COST ON STRANDED COST REG ASSET-DEFD ACCR VEGETATION MGT EXPENSE REG ASSET-SFAS 158 - PENSIONS REG ASSET-SFAS 158 - OPEB REG ASSET-RED ROCK FACILITY REG ASSET-NON-AMI METERS REG ASSET-NON-AMI METERS REG ASSET-NON-AMI METERS - AMORT REG ASSET-NE3/COMANCHE ENVIRON DEF REG ASSET-NE3/COMANCHE ENVIRON-CONTRA REG ASSET-INDEPENDENT EVALUATOR DEFRL	(3,840,383) 65,625 894 272,242 420,984 (16,038,733) 15,835,411 (6,462,777) (117,753) 0 (15,456) 0 (0) 0 (15,835,411) (142,570) (1,737,557) (838,235) (13,967,511) 7,336,130 (315,383) (9,091,320) 3,149,036 (40,429)	E E E PTD E Labor E PTD E PTD T&D E E E E E E E	(3,840,383) 65,625 894 420,984 15,835,411 (117,753) (15,456) 0 (15,835,411) (142,570) (1,737,557) (838,235) (13,967,511) 7,336,130 (315,383) (9,091,320) 3,149,036 (40,429)		(6,462,777) 0	0	(16,038,73
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831001 831001	014C-DSIT 014W-DSIT 433B 533I 575E 605B 605C 630J 630M 632U 638A 660M 660N 660R 661R 661S 661T 664E 664F 665G 673H 673S 673X 673X 674E	ADSITC STATE C/F-DEF STATE TAX ASSET-L/T NOL-STATE C/F-DEF STATE TAX ASSET-L/T STATE CREDIT C/F-VALUATION ALLOWANCE INTEREST-FUEL OVER/UNDER RECOVERY INDIAN RESERVATION SECTION 481a ADJUSTMENT MTM BK GAIN-A/L-TAX DEFL ACCRUED BK PENSION EXPENSE ACCRUED BK PENSION COSTS - SFAS 158 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-BFAS 158 - PENSIONS REG ASSET-SFAS 158 - PENSIONS REG ASSET-SFAS 158 - OPEB REG ASSET-RED ROCK FACILITY REG ASSET-NON-AMI METERS REG ASSET-NON-AMI METERS - AMORT REG ASSET-NON-EPON BPF REG ASSET-NEJ/COMANCHE ENVIRON DEF REG ASSET-NEJ/COMANCHE ENVIRON-CONTRA REG ASSET-NIDEPENDENT EVALUATOR DEFRL REG ASSET-NIDD CATCHER COST RECOV REG ASSET-NE U4 UNDEPRECIATED BALANCE	(3,840,383) 65,625 894 272,242 420,984 (16,038,733) 15,835,411 (6,462,777) (117,753) 0 (15,456) 0 (0) 0 (15,835,411) (142,570) (1,737,557) (838,235) (13,967,511) 7,336,130 (315,383) (9,091,320) 3,149,036 (40,429) (91,341) (15,769,564)	E E E PTD E Labor E PTD E E PTD T&D E E E E E E E E E E	(3,840,383) 65,625 894 420,984 15,835,411 (117,753) (15,456) 0 (15,835,411) (142,570) (1,737,557) (838,235) (13,967,511) 7,336,130 (315,383) (9,091,320) 3,149,036 (40,429) (91,341) (15,769,564)		(6,462,777) 0	0	(16,038,73
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831001 831001	014C-DSIT 014W-DSIT 433B 533I 575E 605B 605C 630J 630M 632U 638A 660M 660R 661R 661S 661T 661V 664E 664F 665G 673H 673I 673S 673X 674E 690F 900A 906A 906D 906Z 913Y 960F-XS 960F-XS	ADSITC STATE C/F-DEF STATE TAX ASSET-L/T NOL-STATE C/F-DEF STATE TAX ASSET-L/T STATE CREDIT C/F-VALUATION ALLOWANCE INTEREST-FUEL OVER/UNDER RECOVERY INDIAN RESERVATION SECTION 481a ADJUSTMENT MTM BK GAIN-A/L-TAX DEFL ACCRUED BK PENSION EXPENSE ACCRUED BK PENSION COSTS - SFAS 158 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-SFAS 158 - OPEB REG ASSET-NON-AMI METERS REG ASSET-NON-AMI METERS REG ASSET-NON-AMI METERS REG ASSET-NE3/COMANCHE ENVIRON DEF REG ASSET-NE3/COMANCHE ENVIRON-CONTRA REG ASSET-NE3/COMANCHE EN	(3,840,383) 65,625 894 272,242 420,984 (16,038,733) 15,835,411 (6,462,777) (117,753) 0 (15,456) 0 (0) 0 (15,835,411) (142,570) (1,737,557) (838,235) (13,967,511) 7,336,130 (315,383) (9,091,320) 3,149,036 (40,429) (91,341) (15,769,564) 7,446 (1,431,333) (5,317,400) 3,075,790 (548,705) 0 0	E E E PTD E PTD E E E E E E E E E E E E E E E E E E E	(3,840,383) 65,625 894 420,984 15,835,411 (117,753) (15,456) 0 (15,835,411) (142,570) (1,737,557) (838,235) (13,967,511) 7,336,130 (315,383) (9,091,320) 3,149,036 (40,429) (91,341) (15,769,564) 7,446		(6,462,777) 0 (0)	0	(5,317,400 3,075,790 (548,705
831001 831001	014C-DSIT 014W-DSIT 433B 533I 575E 605B 605C 630J 630M 632U 638A 660M 660N 660R 661R 661S 661T 661V 664E 664F 665G 673H 673I 673S 673X 674E 690F 900A 906A 906D 906Z 913Y 960F-XS 960F-XS	ADSITC STATE C/F-DEF STATE TAX ASSET-L/T NOL-STATE C/F-DEF STATE TAX ASSET-L/T STATE CREDIT C/F-VALUATION ALLOWANCE INTEREST-FUEL OVER/UNDER RECOVERY INDIAN RESERVATION SECTION 481a ADJUSTMENT MTM BK GAIN-A/L-TAX DEFL ACCRUED BK PENSION EXPENSE ACCRUED BK PENSION COSTS - SFAS 158 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 CARRY COST ON STRANDED COST REG ASSET-SFAS 158 - PENSIONS REG ASSET-SFAS 158 - PENSIONS REG ASSET-SFAS 158 - OPEB REG ASSET-NON-AMI METERS REG ASSET-NON-AMI METERS REG ASSET-NON-AMI METERS REG ASSET-NEJ/COMANCHE ENVIRON DEF REG ASSET-NEJ/COMANCHE ENVIRON DEF REG ASSET-NINDEPENDENT EVALUATION DEFRL REG ASSET-NINDEPENDENT EVALUATOR DEFRL REG ASSET-NIND CATCHER COST RECOV REG ASSET-NBV-ARO-RETIRED PLANTS LOSS ON REACQUIRED DEBT ACCRD SFAS 106 PST RETIRE EXP SFAS 106 PST RETIRE EXP SFAS 106 - MEDICARE SUBSIDY - (PPACA)-REG ASSET BK DEFL - MERGER COSTS EXCESS ADFIT 283 - UNPROTECTED EXCESS ADFIT 283 - UNPROTECTED-OK EXCESS ADFIT 283 - UNPROTECTED-OK	(3,840,383) 65,625 894 272,242 420,984 (16,038,733) 15,835,411 (6,462,777) (117,753) 0 (15,456) 0 (0) 0 (15,835,411) (142,570) (1,737,557) (838,235) (13,967,511) 7,336,130 (315,383) (9,091,320) 3,149,036 (40,429) (91,341) (15,769,564) 7,446 (1,431,333) (5,317,400) 3,075,790 (548,705) 0 0 8,096,977	E E E PTD E Labor E PTD E PTD T&D E E E E E E E E E E E E E E E E E E E	(3,840,383) 65,625 894 420,984 15,835,411 (117,753) (15,456) 0 (15,835,411) (142,570) (1,737,557) (838,235) (13,967,511) 7,336,130 (315,383) (9,091,320) 3,149,036 (40,429) (91,341) (15,769,564) 7,446	3,267,441	(6,462,777) 0 (0)	0	(5,317,40 3,075,79
331001 331001	014C-DSIT 014W-DSIT 433B 533I 575E 605B 605C 630J 630M 632U 638A 660M 660N 660R 661R 661S 661T 661V 664E 664F 665G 673H 673I 673S 673X 674E 690F 900A 906D 906Z 913Y 960F-XS 960F-XS 960F-XS 960X	ADSITC STATE C/F-DEF STATE TAX ASSET-L/T NOL-STATE C/F-DEF STATE TAX ASSET-L/T STATE CREDIT C/F-VALUATION ALLOWANCE INTEREST-FUEL OVER/UNDER RECOVERY INDIAN RESERVATION SECTION 481a ADJUSTMENT MTM BK GAIN-A/L-TAX DEFL ACCRUED BK PENSION EXPENSE ACCRUED BK PENSION COSTS - SFAS 158 DEFD STORM DAMAGE RATE CASE DEFD CHGS BK DEFL-DEMAND SIDE MNGMT EXP BOOK > TAX BASIS - EMA-A/C 283 REG ASSET-DEFD CARRY COST ON STRANDED COST REG ASSET-DEFD ACCR VEGETATION MGT EXPENSE REG ASSET-SFAS 158 - PENSIONS REG ASSET-SFAS 158 - PENSIONS REG ASSET-SFAS 158 - OPEB REG ASSET-NON-AMI METERS REG ASSET-NON-AMI M	(3,840,383) 65,625 894 272,242 420,984 (16,038,733) 15,835,411 (6,462,777) (117,753) 0 (15,456) 0 (0) 0 (15,835,411) (142,570) (1,737,557) (838,235) (13,967,511) 7,336,130 (315,383) (9,091,320) 3,149,036 (40,429) (91,341) (15,769,564) 7,446 (1,431,333) (5,317,400) 3,075,790 (548,705) 0 0 8,096,977 (1,257,375)	E E E PTD E Labor E PTD E E E E E E E E E E E E E E E E E E E	(3,840,383) 65,625 894 420,984 15,835,411 (117,753) (15,456) 0 (15,835,411) (142,570) (1,737,557) (838,235) (13,967,511) 7,336,130 (315,383) (9,091,320) 3,149,036 (40,429) (91,341) (15,769,564) 7,446	3,267,441	(6,462,777) 0 (0)	0	(5,317,40 3,075,79
831001 831001	014C-DSIT 014W-DSIT 433B 533I 575E 605B 605C 630J 630M 632U 638A 660M 660N 660R 661R 661S 661T 661V 664E 664F 665G 673H 673I 673S 673X 674E 690F 900A 906A 906D 906Z 913Y 960F-XS 960F-XS	ADSITC STATE C/F-DEF STATE TAX ASSET-L/T NOL-STATE C/F-DEF STATE TAX ASSET-L/T STATE CREDIT C/F-VALUATION ALLOWANCE INTEREST-FUEL OVER/UNDER RECOVERY INDIAN RESERVATION SECTION 481a ADJUSTMENT MTM BK GAIN-A/L-TAX DEFL ACCRUED BK PENSION EXPENSE ACCRUED BK PENSION COSTS - SFAS 158 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 CARRY COST ON STRANDED COST REG ASSET-SFAS 158 - PENSIONS REG ASSET-SFAS 158 - PENSIONS REG ASSET-SFAS 158 - OPEB REG ASSET-NON-AMI METERS REG ASSET-NON-AMI METERS REG ASSET-NON-AMI METERS REG ASSET-NEJ/COMANCHE ENVIRON DEF REG ASSET-NEJ/COMANCHE ENVIRON DEF REG ASSET-NINDEPENDENT EVALUATION DEFRL REG ASSET-NINDEPENDENT EVALUATOR DEFRL REG ASSET-NIND CATCHER COST RECOV REG ASSET-NBV-ARO-RETIRED PLANTS LOSS ON REACQUIRED DEBT ACCRD SFAS 106 PST RETIRE EXP SFAS 106 PST RETIRE EXP SFAS 106 - MEDICARE SUBSIDY - (PPACA)-REG ASSET BK DEFL - MERGER COSTS EXCESS ADFIT 283 - UNPROTECTED EXCESS ADFIT 283 - UNPROTECTED-OK EXCESS ADFIT 283 - UNPROTECTED-OK	(3,840,383) 65,625 894 272,242 420,984 (16,038,733) 15,835,411 (6,462,777) (117,753) 0 (15,456) 0 (0) 0 (15,835,411) (142,570) (1,737,557) (838,235) (13,967,511) 7,336,130 (315,383) (9,091,320) 3,149,036 (40,429) (91,341) (15,769,564) 7,446 (1,431,333) (5,317,400) 3,075,790 (548,705) 0 0 8,096,977	E E E PTD E Labor E PTD E PTD T&D E E E E E E E E E E E E E E E E E E E	(3,840,383) 65,625 894 420,984 15,835,411 (117,753) (15,456) 0 (15,835,411) (142,570) (1,737,557) (838,235) (13,967,511) 7,336,130 (315,383) (9,091,320) 3,149,036 (40,429) (91,341) (15,769,564) 7,446	3,267,441	(6,462,777) 0 (0)	0	(5,317,4 3,075,7
831001 831001	014C-DSIT 014W-DSIT 433B 533I 575E 605B 605C 630J 630M 632U 638A 660M 660N 660R 661R 661S 661T 661V 664E 664F 665G 673H 673I 673S 673X 674E 690F 900A 906D 906Z 913Y 960F-XS 960F-XS 960F-XS 960X	ADSITC STATE C/F-DEF STATE TAX ASSET-L/T NOL-STATE C/F-DEF STATE TAX ASSET-L/T STATE CREDIT C/F-VALUATION ALLOWANCE INTEREST-FUEL OVER/UNDER RECOVERY INDIAN RESERVATION SECTION 481a ADJUSTMENT MTM BK GAIN-A/L-TAX DEFL ACCRUED BK PENSION EXPENSE ACCRUED BK PENSION COSTS - SFAS 158 DEFD STORM DAMAGE RATE CASE DEFD CHGS BK DEFL-DEMAND SIDE MNGMT EXP BOOK > TAX BASIS - EMA-A/C 283 REG ASSET-DEFD CARRY COST ON STRANDED COST REG ASSET-DEFD ACCR VEGETATION MGT EXPENSE REG ASSET-SFAS 158 - PENSIONS REG ASSET-SFAS 158 - PENSIONS REG ASSET-SFAS 158 - OPEB REG ASSET-NON-AMI METERS REG ASSET-NON-AMI M	(3,840,383) 65,625 894 272,242 420,984 (16,038,733) 15,835,411 (6,462,777) (117,753) 0 (15,456) 0 (0) 0 (15,835,411) (142,570) (1,737,557) (838,235) (13,967,511) 7,336,130 (315,383) (9,091,320) 3,149,036 (40,429) (91,341) (15,769,564) 7,446 (1,431,333) (5,317,400) 3,075,790 (548,705) 0 0 8,096,977 (1,257,375)	E E E PTD E Labor E PTD E E E E E E E E E E E E E E E E E E E	(3,840,383) 65,625 894 420,984 15,835,411 (117,753) (15,456) 0 (15,835,411) (142,570) (1,737,557) (838,235) (13,967,511) 7,336,130 (315,383) (9,091,320) 3,149,036 (40,429) (91,341) (15,769,564) 7,446	3,267,441	(6,462,777) 0 (0)	O	(5,317,4 3,075,7

283.1		TOTAL ELECTRIC ACCOUNT SUBTOTAL (absolute value Total Company Amount Ties to FF1 p.277(k) Acct 283 Electric)	(231,287,929)		(35,540,236)	3,267,441	(180,186,086)	0	(18,829,048)
		Acct 200 Liberio,							
1901001	011C-DFIT	TAX CREDIT C/F - DEF TAX ASSET	(659,755)	Е	(659,755)				
1901001	011C-MJE	TAX CREDIT C/F - DEF TAX ASSET- MJE	659,755	E	659,755				
1901001	014A	ACCUM DITC-STATE-A/C 2550002	4,955,866	E	4,955,866				
1901001	433F	PSO-FUEL O/U RECOVERY-WSLE	0	E	0				
1901001	460A	UNBILLED REVENUE	3,281,107	Е	3,281,107				
1901001	520A	PROVS POSS REV REFDS-A/L	1,775,478	PTD			1,775,478		
1901001	520X	PROV FOR RATE REFUND-TAX REFORM	0	E	0				
1901001	520Y	PROV FOR RATE REFUND-EXCESS PROTECTED	328,227	E	328,227				
1901001	576F	MARK & SPREAD-DEFL-190-A/L	(0)	Е	(0)				
1901001	602A	PROV WORKER'S COMP	218,015	Labor					218,015
1901001	605E	SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN	267,618	Labor					267,618
1901001	605F	ACCRD SUP EXEC RETIR PLAN COSTS-SFAS 158	142,570	E	142,570				0.405
1901001	6051	ACCRD BK SUP. SAVINGS PLAN EXP	8,135	Labor	•				8,135
1901001	605J	EMPLOYER SAVINGS PLAN MATCH	(4.077)	E	0				(4.077)
1901001	605O	ACCRUED PSI PLAN EXP	(4,977)	Labor					(4,977)
1901001	605P	STOCK BASED COMP-CAREER SHARES	417,506	Labor	70.400				417,506
1901001	610A 612Y	BK PROV UNCOLL ACCTS - ST	70,128	E	70,128				044 500
1901001		ACCRUED BOOK VACATION DAY	944,522	Labor					944,522
1901001 1901001	613E 613K	ACCRUED BOOK VACATION PAY (ICDP)-INCENTIVE COMP DEFERRAL PLAN	1,415,780	Labor					1,415,780
1901001	613Y	ACCRUED BK SEVERANCE BENEFITS	132,457 (42,780)	Labor Labor					132,457
1901001	615B	ACCRUED INTEREST-LONG-TERM - FIN 48	(605,420)	E	(605,420)				(42,780)
1901001	615B-MJE	ACCRD INTEREST-LONG-TERM - FIN 48  ACCRD INTRST-TAX RES-L/T-FIN 48-MJE	605,420	E	605,420				
1901001	615C	ACCRUED INTEREST-SHORT-TERM - FIN 48	000,420		003,420				
1901001	615E	ACCRUED STATE INCOME TAX EXP	(123,948)	E	(123,948)				
1901001	641I	ADVANCE RENTAL INC (CUR MO)	320,240	Ē	320,240				
1901001	642B	DEFD REV-BONUS LEASE SHORT-TERM	34,404	Ē	34,404				
1901001	642C	DEFD REV-BONUS LEASE LONG-TERM	9,255	Ē	9,255				
1901001	652G	REG LIAB-UNREAL MTM GAIN-DEFL	(135,229)	Ē	(135,229)				
1901001	663U	REG ASSET-DEFERRED BASE LOAD PUR PWR	(100,220)	Ē	0				
1901001	712P	PROF SERVICES CAPITALIZED-TX	1,009	PTD	ŭ		1,009		
1901001	906F	ACCRD OPEB COSTS - SFAS 158	1,737,557	E	1,737,557		.,		
1901001	906K	ACCRD SFAS 112 PST EMPLOY BEN	572,916	Labor	.,,				572,916
1901001	906P	ACCRD BOOK ARO EXPENSE - SFAS 143	10,760,957	E	10,760,957				-,,
1901001	908A	BOOK OPERATING LEASE - LIAB	(7,459,166)	E	(7,459,166)				
1901001	911F-FIN48	FIN 48 DSIT	0	PTD	( ) , , ,		0		
1901001	911Q-DSIT	DSIT ENTRY - NORMALIZED	36,238,486	PTD			36,238,486		
1901001	911V	ACCRD SIT TX RESERVE-LNG-TERM-FIN 48	(416,399)	E	(416,399)				
1901001	911V-MJE	ACCRD SIT TX RES-LNG-TERM-FIN 48-MJE	416,399	E	416,399				
1901001	911W	ACCRD SIT TX RESERVE-SHRT-TERM-FIN 48	0	E	0				
1901001	940A	IRS AUDIT SETTLEMENT	0	PTD			0		
1901001	940X	IRS CAPITALIZATION ADJUSTMENT	288,501	PTD			288,501		
1901001	980A	RESTRICTED STOCK PLAN	30,574	Е	30,574				
1901001	980J	PSI - STOCK BASED COMP	205,117	Е	205,117				
1901002	014A	ACCUM DITC-STATE-A/C 2550002-MJE	16,194,103	Е	16,194,103				
1901002	014A-DSITC	ADSITC STATE C/F-DEF STATE TAX ASSET-L/T	19,642,905	Ē	19,642,905				
1901002	014C-DSIT	NOL-STATE C/F-DEF STATE TAX ASSET-L/T	18,287,537	Ē	18,287,537				
1901002	014W-DSIT	STATE CREDIT C/F-VALUATION ALLOWANCE	(312,500)	Ē	(312,500)				
1901001		Forecast Adjustment	(17,421,449)		(11,005,258)		(5,613,074)		(803,118)
190.1		TOTAL ELECTRIC ACCOUNT SUBTOTAL	92,780,919		56,964,446	0	32,690,400	0	3,126,074
		(Total Company Amount Ties to FF1 p.234(c) Electric)							_

## AEP West SPP Member Operating Companies PUBLIC SERVICE COMPANY OF OKLAHOMA WORKSHEET C-2 -BEGINNING OF YEAR DETAIL OF DEFERRED INCOME TAX BALANCES

#### AS OF DECEMBER 31, 2019

				•		Δ	llocation Method		
Account	Line #	Description	Balance	Allocation Basis	Exclusions	100% Transmission	PTD Plant	T&D	Labor
2821001	210E	LIBERALIZED DEPR-ELIG DFL	(111,671,196)	PTD			(111,671,196)		
2821001	230A	ACRS BENEFIT NORMALIZED	(314,214,935)	PTD			(314,214,935)		
2821001	230G	ACRS-ACCRUED BK REMOVAL COSTS	(10,168,603)	PTD			(10,168,603)		
2821001 2821001	230J	CAPD INTEREST-SECTION 481(a)-CHANGE IN METHD RELOCATION CST-SECTION 481(a)-CHANGE IN METHD	(754,634) 55,575	PTD PTD			(754,634) 55,575		
2821001	230X	R & D DEDUCTION - SEC 174	(2,232,364)	PTD			(2,232,364)		
2821001	280H	BK PLANT IN SERVICE - SFAS 143 - ARO	(3,451,524)	E	(3,451,524)		(4.044.007)		
2821001 2821001	295A 295C	GAIN/LOSS ON ACRS/MACRS PROPERTY GAIN/LOSS-ACRS/MACRS-BK/TX UNIT PROP	(1,011,827) 1,877,226	PTD PTD			(1,011,827) 1,877,226		
2821001	295D	TAX LOSS ON PLANT RETIREMENTS / SALE	(1,730,874)	Е	(1,730,874)				
2821001 2821001	320A 380J	ABFUDC INT EXP CAPITALIZED FOR TAX	(6,589,091) 12,039,631	PTD			(6,589,091) 12,039,631		
2821001	390A	CIAC - BOOK RECEIPTS	12,582,383	PTD E	12,582,383		12,039,631		
2821001	510H	PROPERTY TAX-NEW METHOD-BOOK	(40,006)	PTD	,,		(40,006)		
2821001	532A	PERCENT REPAIR ALLOWANCE	(13,616,609)	PTD			(13,616,609)		
2821001 2821001	532C 532D	BOOK/TAX UNIT OF PROPERTY ADJ BK/TX UNIT OF PROPERTY ADJ-SEC 481 ADJ	(51,540,946) (27,589,367)	PTD PTD			(51,540,946) (27,589,367)		
2821001	533J	TX ACCEL AMORT - CAPITALIZED SOFTWARE	(1,287,973)	Е	(1,287,973)		, ,		
2821001 2821001	534A 630R	CAPITALIZED RELOCATION COSTS ACCRD ENERGY CONSERV EXPEND	(13,524,932) (106,803)	PTD PTD			(13,524,932)		
2821001	651A	IMPAIRED ASSETS RES-FAS 121-BK	3,241,027	E	3,241,027		(106,803)		
2821001	710H	AMORT ELEC PLT ACQ ADJS	30,622	E	30,622				
2821001 2821001	710T 710U	AMORT CHELSEA MUN AUTH-TX CHELSEA ACQUSITON ADJ-25 YR TX	19,092 80,503	E E	19,092 80,503				
2821001	710V	PLANT ACQUSITION ADJ-CSIAP-TX	90,473	E	90,473				
2821001	711N	CAPITALIZED SOFTWARE COSTS-TAX	2,229	Labor					2,229
2821001 2821001	711O 712K	BOOK LEASES CAPITALIZED FOR TAX CAPITALIZED SOFTWARE COST-BOOK	(192,688) (13,807,315)	PTD Labor			(192,688)		(13,807,315)
2821001	908B	BOOK OPERATING LEASE - ASSET	7,456,100	PTD			7,456,100		(13,607,313)
2821001	910K	REMOVAL CST	(71,723,365)	PTD			(71,723,365)		
2821001 2821001	910N 930A	ACCRUED BK REMOVAL COST - ACRS BOOK > TAX BASIS-PRTSHP INVEST	8,692,057	PTD E	(1,764,153)		8,692,057		
2821001	930J	PROV FOR WRITEDOWN OF INVEST	(1,764,153) 386,635	E	386,635				
2821001	9401	1985-1987 IRS AUDIT SETTLEMENT	(81,039)	PTD	·		(81,039)		
2821001 2821001	960F-XS 960F-XS	EXCESS ADFIT 282 - PROTECTED  EXCESS ADFIT 282 - PROTECTED-OK	0	WS C-4 WS C-4					
2821001	960F-XS	EXCESS ADFIT 282 - PROTECTED-OK  EXCESS ADFIT 282 - PROTECTED-OK.	(296,279,168)	WS C-4	(235,001,150)	(61,278,018)			
2821001	960F-XS	EXCESS ADFIT 282 - UNPROTECTED-OK	0	WS C-4	, , , ,				
2821001	960F-XS	EXCESS ADFIT 282 - UNPROTECTED-OK.	(90,617,028)	WS C-4	(79,380,715)	(11,236,313)			
2821001		Forecast Adjustment	12,199,788		3,794,866	950,220	7,309,426		145,275
282.1		TOTAL ELECTRIC ACCOUNT SUBTOTAL	(975,243,099)		(302,390,787)	(71,564,111)	(587,628,390)	0	(13,659,811)
202.1		(absolute value Total Company Amount Ties to FF1 p.275(k)	(973,243,099)		(302,390,707)	(71,304,111)	(307,020,390)	<u> </u>	(13,039,011)
		Acct 282 Electric)							
2831001	014A-DSITC	ADSITC STATE C/F-DEF STATE TAX ASSET-L/T	(4,125,010)	Е	(4,125,010)				
2831001	014C-DSIT	NOL-STATE C/F-DEF STATE TAX ASSET-L/T	(3,840,383)	Е	(3,840,383)				
2831001 2831001	014W-DSIT 433B	STATE CREDIT C/F-VALUATION ALLOWANCE INTEREST-FUEL OVER/UNDER RECOVERY	65,625 894	E E	65,625 894				
2831001	533I	INDIAN RESERVATION SECTION 481a ADJUSTMENT	272,242	PTD	094		272,242		
2831001	575E	MTM BK GAIN-A/L-TAX DEFL	420,984	Е	420,984				
2831001 2831001	605B 605C	ACCRUED BK PENSION EXPENSE ACCRUED BK PENSION COSTS - SFAS 158	(16,038,733) 15,835,411	Labor E	1E 02E //11				(16,038,733)
2831001	630J	DEFD STORM DAMAGE	(6,462,777)	PTD	15,835,411		(6,462,777)		
2831001	630M	RATE CASE DEFD CHGS	(117,753)	Е	(117,753)		( , , , ,		
2831001	632U	BK DEFL-DEMAND SIDE MNGMT EXP BOOK > TAX BASIS - EMA-A/C 283	(45.456)	PTD	(4E 4EC)		0		
2831001 2831001	638A 660M	REG ASSET-CARRY COST ON STRANDED COST	(15,456)	E E	(15,456) 0				
2831001	660N	REG ASSET-DEFD CARRY COST ON STRANDED COST	(0)	PTD			(0)		
2831001	660R	REG ASSET-DEFD ACCR VEGETATION MGT EXPENSE	(45.005.444)	T&D	(45.005.444)			0	
2831001 2831001	661R 661S	REG ASSET-SFAS 158 - PENSIONS REG ASSET-SFAS 158 - SERP	(15,835,411) (142,570)	E E	(15,835,411) (142,570)				
2831001	661T	REG ASSET-SFAS 158 - OPEB	(1,737,557)	Е	(1,737,557)				
2831001	661V	REG ASSET NON AMI METERS	(838,235)	E	(838,235)				
2831001 2831001	664E 664F	REG ASSET-NON-AMI METERS REG ASSET-NON-AMI METERS - AMORT	(13,967,511) 7,336,130	E E	(13,967,511) 7,336,130				
2831001	665G	REG ASSET-UND/REC PSO BPF	(315,383)	E	(315,383)				
2831001	673H	REG ASSET-NE3/COMANCHE ENVIRON CONTRA	(9,091,320)	E	(9,091,320)				
2831001 2831001	673I 673S	REG ASSET-NE3/COMANCHE ENVIRON-CONTRA REG ASSET-INDEPENDENT EVALUATOR DEFRL	3,149,036 (40,429)	E E	3,149,036 (40,429)				
2831001	673X	REG ASSET-WIND CATCHER COST RECOV	(91,341)	Е	(91,341)				
2831001	674E	REG ASSET-NE U4 UNDEPRECIATED BALANCE	(15,769,564)	E	(15,769,564)				
2831001 2831001	690F 900A	REG ASSET-NBV-ARO-RETIRED PLANTS LOSS ON REACQUIRED DEBT	7,446 (1,431,333)	E PTD	7,446		(1,431,333)		
2831001	906A	ACCRD SFAS 106 PST RETIRE EXP	(5,317,400)	Labor			(1,701,000)		(5,317,400)
2831001	906D	SFAS 106 PST RETIRE EXP - NON-DEDUCT CONT	3,075,790	Labor					3,075,790
	0007	SFAS 106 - MEDICARE SUBSIDY - (PPACA)-REG ASSET	(548,705)	Labor E	0				(548,705)
2831001 2831001	906Z 913Y			_	U				
2831001 2831001 2831001	906Z 913Y 960F-XS	BK DEFL - MERGER COSTS EXCESS ADFIT 283 - UNPROTECTED	0	WS C-4					
2831001 2831001 2831001	913Y 960F-XS 960F-XS	BK DEFL - MERGER COSTS EXCESS ADFIT 283 - UNPROTECTED EXCESS ADFIT 283 - UNPROTECTED-OK	0	WS C-4	0.405.010	4004.464			
2831001 2831001	913Y 960F-XS	BK DEFL - MERGER COSTS EXCESS ADFIT 283 - UNPROTECTED	0		3,195,816 (1,257,375)	4,901,161			
2831001 2831001 2831001 2831001	913Y 960F-XS 960F-XS 960F-XS	BK DEFL - MERGER COSTS EXCESS ADFIT 283 - UNPROTECTED EXCESS ADFIT 283 - UNPROTECTED-OK EXCESS ADFIT 283 - UNPROTECTED-OK.	0 0 8,096,977	WS C-4 WS C-4		4,901,161	(172,564,217)		
2831001 2831001 2831001 2831001 2831001	913Y 960F-XS 960F-XS 960F-XS 960X	BK DEFL - MERGER COSTS EXCESS ADFIT 283 - UNPROTECTED EXCESS ADFIT 283 - UNPROTECTED-OK EXCESS ADFIT 283 - UNPROTECTED-OK. STATE NOL CURRENT BENEFIT	0 0 8,096,977 (1,257,375)	WS C-4 WS C-4 E		4,901,161	(172,564,217)		
2831001 2831001 2831001 2831001 2831001 2831002	913Y 960F-XS 960F-XS 960F-XS 960X	BK DEFL - MERGER COSTS EXCESS ADFIT 283 - UNPROTECTED EXCESS ADFIT 283 - UNPROTECTED-OK EXCESS ADFIT 283 - UNPROTECTED-OK. STATE NOL CURRENT BENEFIT  DSIT ENTRY - NORMALIZED	0 0 8,096,977 (1,257,375)	WS C-4 WS C-4 E		4,901,161 <b>4,901,161</b>	(172,564,217)		(18,829,048)

(absolute value Total Company Amount Ties to FF1 p.277(k) --

Acct 283 Electric)

### AEP - SPP Formula Rate

TCOS - WS-C-2 Page: 19 of 80

		(Total Company Amount Ties to FF1 p.234(c) Electric)	33,,310			<del>-</del>	,,	<u> </u>	-,,· <u>-</u> -
190.1		TOTAL ELECTRIC ACCOUNT SUBTOTAL	90,113,870		55,279,651	0	31,831,094	0	3,003,124
1901001		Forecast Adjustment	(20,088,498)		(12,690,052)		(6,472,379)		(926,067)
1901002	014W-DSIT	STATE CREDIT C/F-VALUATION ALLOWANCE	(312,500)	Е	(312,500)				
1901002	014C-DSIT	NOL-STATE C/F-DEF STATE TAX ASSET-L/T	18,287,537	E	18,287,537				
1901002	014A-DSITC	ADSITC STATE C/F-DEF STATE TAX ASSET-L/T	19,642,905	E	19,642,905				
1901002	014A	ACCUM DITC-STATE-A/C 2550002-MJE	16,194,103	Е	16,194,103				
.001001	0000		200,117	_	200,111				
1901001	980J	PSI - STOCK BASED COMP	205,117	E	205,117				
1901001	980A	RESTRICTED STOCK PLAN	30,574	E	30,574		200,001		
1901001	940X	IRS CAPITALIZATION ADJUSTMENT	288,501	PTD			0 288,501		
1901001 1901001	911W 940A	IRS AUDIT SETTLEMENT	0	E PTD	U		0		
1901001	911V-MJE	ACCRD SIT TX RES-LNG-TERM-FIN 48-MJE ACCRD SIT TX RESERVE-SHRT-TERM-FIN 48	416,399	E	416,399				
1901001	911V	ACCRD SIT TX RESERVE-LNG-TERM-FIN 48	(416,399)	E	(416,399)				
1901001	911Q-DSIT	DSIT ENTRY - NORMALIZED	36,238,486	PTD	(440,000)		36,238,486		
1901001	911F-FIN48	FIN 48 DSIT	0	PTD			0		
1901001	908A	BOOK OPERATING LEASE - LIAB	(7,459,166)	E	(7,459,166)		•		
1901001	906P	ACCRD BOOK ARO EXPENSE - SFAS 143	10,760,957	E	10,760,957				
1901001	906K	ACCRD SFAS 112 PST EMPLOY BEN	572,916	Labor					572,916
1901001	906F	ACCRD OPEB COSTS - SFAS 158	1,737,557	Ε	1,737,557				
1901001	712P	PROF SERVICES CAPITALIZED-TX	1,009	PTD			1,009		
1901001	663U	REG ASSET-DEFERRED BASE LOAD PUR PWR	0	_E_	0				
1901001	652G	REG LIAB-UNREAL MTM GAIN-DEFL	(135,229)	Е	(135,229)				
1901001	642C	DEFD REV-BONUS LEASE LONG-TERM	9,255	Е	9,255				
1901001	642B	DEFD REV-BONUS LEASE SHORT-TERM	34,404	E	34,404				
1901001	6411	ADVANCE RENTAL INC (CUR MO)	320,240	E	320,240				
1901001	615E	ACCRUED STATE INCOME TAX EXP	(123,948)	E	(123,948)				
1901001	615C	ACCRUED INTEREST-SHORT-TERM - FIN 48	0	Е	0				
1901001	615B-MJE	ACCRD INTRST-TAX RES-L/T-FIN 48-MJE	605,420	Е	605,420				
1901001	615B	ACCRUED INTEREST-LONG-TERM - FIN 48	(605,420)	Е	(605,420)				
1901001	613Y	ACCRUED BK SEVERANCE BENEFITS	(42,780)	Labor					(42,780)
1901001	613K	(ICDP)-INCENTIVE COMP DEFERRAL PLAN	132,457	Labor					132,457
1901001	613E	ACCRUED BOOK VACATION PAY	1,415,780	Labor					1,415,780
1901001	612Y	ACCRD COMPANYWIDE INCENTV PLAN	944,522	Labor					944,522
1901001	610A	BK PROV UNCOLL ACCTS - ST	70,128	Е	70,128				
1901001	605P	STOCK BASED COMP-CAREER SHARES	417,506	Labor					417,506
1901001	605O	ACCRUED PSI PLAN EXP	(4,977)	Labor					(4,977)
1901001	605J	EMPLOYER SAVINGS PLAN MATCH	0	E	0				
1901001	6051	ACCRD BK SUP. SAVINGS PLAN EXP	8,135	Labor					8,135
1901001	605F	ACCRD SUP EXEC RETIR PLAN COSTS-SFAS 158	142,570	Е	142,570				
1901001	605E	SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN	267,618	Labor					267,618
1901001	602A	PROV WORKER'S COMP	218,015	Labor	,				218,015
1901001	576F	MARK & SPREAD-DEFL-190-A/L	(0)	Е	(0)				
1901001	520Y	PROV FOR RATE REFUND-EXCESS PROTECTED	328,227	Ē	328,227				
1901001	520X	PROV FOR RATE REFUND-TAX REFORM	0	E	0		, , -		
1901001	520A	PROVS POSS REV REFDS-A/L	1,775,478	PTD	-,,		1,775,478		
1901001	460A	UNBILLED REVENUE	3,281,107	Ē	3,281,107				
1901001	433F	PSO-FUEL O/U RECOVERY-WSLE	4,000,000	Ē	0				
1901001	014A	ACCUM DITC-STATE-A/C 2550002	4,955,866	E	4,955,866				
1901001	011C-DFIT	TAX CREDIT C/F - DEF TAX ASSET  TAX CREDIT C/F - DEF TAX ASSET- MJE	659,755	E	659,755		i age	. 13 01 0	J
1901001	011C-DFIT	TAX CREDIT C/F - DEF TAX ASSET	(659,755)	Е	(659,755)		Page	: 19 of 8	$\cap$

# AEP West SPP Member Operating Companies PUBLIC SERVICE COMPANY OF OKLAHOMA WORKSHEET C-3 -PRORATION OF PROPERTY-RELATED DEFERRED INCOME TAX BALANCES AS OF DECEMBER 31, 2020

Note: This workpaper documents the calculation of the rate base adjustment to prorate forecasted activity in ADIT required by IRS regulation Section1.167(I)-I(h)(6)(ii) when preparing forecasted rates. This worksheet is not used during Annual True-Ups. Proratable activity in Account 282 results from the use of accelerated tax depreciation on additions to plant in service. The adjustment on line 19 is included on Worksheet C as a reduction to the ending forecasted ADIT balance of account 282. A proration adjustment for account 190, if any, will be calculated beginning on line 20.

Account 2	282 Proration Adjustment			Sou	ırce			
1	Rate Year ending balance (Note 1)		7	NS C-1			(982,638,697)	
2	Rate Year beginning balance (Note 1)		\	NS C-2			(975,243,099)	
3	Annual forecasted change		L	Line 1 less Line	e 2	_	(7,395,597)	•
4	Monthly forecasted change		L	_ine 3 / 12			(616,300)	
	$(\mathbf{A})$	<b>(B)</b>	<b>(C)</b>	$(\mathbf{D})$	<b>(E)</b>	$(\mathbf{F})$	(G)	$(\mathbf{H})$
		Proratable			Number of			
		Deferred Tax	Deferred Tax	Days in	Days Left in			
<u>Line</u>	Future Test Period	Activity	Balance	Month	Period	Proration Amount	Prorated Item	Prorated Balance
5	Beginning Balance	(975,243,099)	(975,243,099)		365	100.00%	(975,243,099)	(975,243,099)
6	January (line 4)	(616,300)	(975,859,399)	31	335	91.78%	(565,645)	(975,808,744)
7	February	(616,300)	(976,475,699)	28	307	84.11%	(518,367)	(976,327,111)
8	March	(616,300)	(977,091,999)	31	276	75.62%	(466,024)	(976,793,135)
9	April	(616,300)	(977,708,298)	30	246	67.40%	(415,369)	(977,208,505)
10	May	(616,300)	(978,324,598)	31	215	58.90%	(363,026)	(977,571,530)
11	June	(616,300)	(978,940,898)	30	185	50.68%	(312,371)	(977,883,902)
12	July	(616,300)	(979,557,198)	31	154	42.19%	(260,028)	(978,143,929)
13	August	(616,300)	(980,173,497)	31	123	33.70%	(207,685)	(978,351,614)
14	September	(616,300)	(980,789,797)	30	93	25.48%	(157,030)	(978,508,644)
15	October	(616,300)	(981,406,097)	31	62	16.99%	(104,687)	(978,613,330)
16	November	(616,300)	(982,022,397)	30	32	8.77%	(54,032)	(978,667,362)
17	December	(616,300)	(982,638,697)	31	1	0.27%	(1,688)	(978,669,051)
18	Ending Balance		(982,638,697)					(978,669,051)
19	Proration Adjustment - Line 18 Col. (H) les	es Col. (C.)						\$ 3,969,646
.0	Treration / Capacition Con. (11) loc	00 001. (0 )						+ 2,000,000
Account 1	90 Proration Adjustment		_	Sou	ırce	_		
20	Rate Year ending balance			NS C-1	rce		-	
					ırce	_	-	
20 21 22	Rate Year ending balance Rate Year beginning balance Annual forecasted change		\ L	NS C-1 NS C-2 Line 20 less Li			0	
20 21	Rate Year ending balance Rate Year beginning balance		\ L	NS C-1 NS C-2			- - 0 0	
20 21 22	Rate Year ending balance Rate Year beginning balance Annual forecasted change Monthly forecasted change	<b>(B)</b>	\ L L	WS C-1 WS C-2 Line 20 less Li Line 22 / 12	ne 21	(F)	0	(H)
20 21 22	Rate Year ending balance Rate Year beginning balance Annual forecasted change	( <b>B</b> )	\ L	NS C-1 NS C-2 Line 20 less Li	ne 21 ( <b>E</b> )	( <b>F</b> )		( <b>H</b> )
20 21 22	Rate Year ending balance Rate Year beginning balance Annual forecasted change Monthly forecasted change	Proratable	(C)	WS C-1 WS C-2 Line 20 less Liu Line 22 / 12 ( <b>D</b> )	ne 21 (E) Number of	(F)	0	(H)
20 21 22 23	Rate Year ending balance Rate Year beginning balance Annual forecasted change Monthly forecasted change	Proratable Deferred Tax	\ L L	WS C-1 WS C-2 Line 20 less Li Line 22 / 12	ne 21 (E) Number of Days Left in	( <b>F</b> ) Proration Amount	0	
20 21 22 23 <u>Line</u>	Rate Year ending balance Rate Year beginning balance Annual forecasted change Monthly forecasted change  (A)  Future Test Period	Proratable	(C) Deferred Tax	WS C-1 WS C-2 Line 20 less Liu Line 22 / 12 ( <b>D</b> ) Days in	ne 21  (E)  Number of  Days Left in  Period	Proration Amount	( <b>G</b> )	(H) Prorated Balance
20 21 22 23 <u>Line</u> 24	Rate Year ending balance Rate Year beginning balance Annual forecasted change Monthly forecasted change  (A)  Future Test Period  Beginning Balance	Proratable Deferred Tax	(C) Deferred Tax	WS C-1 WS C-2 Line 20 less Line 22 / 12  (D)  Days in Month	(E) Number of Days Left in Period 365	Proration Amount	( <b>G</b> )	
20 21 22 23 <u>Line</u> 24 25	Rate Year ending balance Rate Year beginning balance Annual forecasted change Monthly forecasted change  (A)  Future Test Period  Beginning Balance January (line 4)	Proratable Deferred Tax	(C) Deferred Tax	WS C-1 WS C-2 Line 20 less Li Line 22 / 12  ( <b>D</b> )  Days in Month	(E) Number of Days Left in Period  365 335	Proration Amount 100.00% 91.78%	( <b>G</b> )	
20 21 22 23 <u>Line</u> 24 25 26	Rate Year ending balance Rate Year beginning balance Annual forecasted change Monthly forecasted change  (A)  Future Test Period  Beginning Balance January (line 4) February	Proratable Deferred Tax	(C) Deferred Tax	WS C-1 WS C-2 Line 20 less Line 22 / 12  (D)  Days in Month	(E) Number of Days Left in Period  365 335 307	Proration Amount 100.00% 91.78% 84.11%	( <b>G</b> )	
20 21 22 23 <u>Line</u> 24 25 26 27	Rate Year ending balance Rate Year beginning balance Annual forecasted change Monthly forecasted change  (A)  Future Test Period  Beginning Balance January (line 4) February March	Proratable Deferred Tax	(C) Deferred Tax	WS C-1 WS C-2 Line 20 less Line 22 / 12  (D)  Days in Month  31 28 31	(E) Number of Days Left in Period  365 335 307 276	Proration Amount 100.00% 91.78% 84.11% 75.62%	( <b>G</b> )	
20 21 22 23 <u>Line</u> 24 25 26 27 28	Rate Year ending balance Rate Year beginning balance Annual forecasted change Monthly forecasted change  (A)  Future Test Period  Beginning Balance January (line 4) February March April	Proratable Deferred Tax	(C) Deferred Tax	WS C-1 WS C-2 Line 20 less Line 22 / 12  (D)  Days in Month  31 28 31 30	(E) Number of Days Left in Period  365 335 307 276 246	Proration Amount 100.00% 91.78% 84.11% 75.62% 67.40%	( <b>G</b> )	
20 21 22 23 Line 24 25 26 27 28 29	Rate Year ending balance Rate Year beginning balance Annual forecasted change Monthly forecasted change  (A)  Future Test Period  Beginning Balance January (line 4) February March April May	Proratable Deferred Tax	(C) Deferred Tax	WS C-1 WS C-2 Line 20 less Li Line 22 / 12  (D)  Days in Month  31 28 31 30 31	(E) Number of Days Left in Period  365 335 307 276 246 215	Proration Amount 100.00% 91.78% 84.11% 75.62% 67.40% 58.90%	( <b>G</b> )	
20 21 22 23 Line 24 25 26 27 28 29 30	Rate Year ending balance Rate Year beginning balance Annual forecasted change Monthly forecasted change  (A)  Future Test Period  Beginning Balance January (line 4) February March April May June	Proratable Deferred Tax	(C) Deferred Tax	WS C-1 WS C-2 Line 20 less Line 22 / 12  (D)  Days in Month  31 28 31 30 31 30	(E) Number of Days Left in Period  365 335 307 276 246 215 185	Proration Amount 100.00% 91.78% 84.11% 75.62% 67.40% 58.90% 50.68%	( <b>G</b> )	
20 21 22 23 Line 24 25 26 27 28 29 30 31	Rate Year ending balance Rate Year beginning balance Annual forecasted change Monthly forecasted change  (A)  Future Test Period  Beginning Balance January (line 4) February March April May June July	Proratable Deferred Tax	(C) Deferred Tax	WS C-1 WS C-2 Line 20 less Line 22 / 12  (D)  Days in Month  31 28 31 30 31 30 31	(E) Number of Days Left in Period  365 335 307 276 246 215 185 154	Proration Amount  100.00% 91.78% 84.11% 75.62% 67.40% 58.90% 50.68% 42.19%	( <b>G</b> )	
20 21 22 23 Line 24 25 26 27 28 29 30 31 32	Rate Year ending balance Rate Year beginning balance Annual forecasted change Monthly forecasted change  (A)  Future Test Period  Beginning Balance January (line 4) February March April May June July August	Proratable Deferred Tax	(C) Deferred Tax	WS C-1 WS C-2 Line 20 less Line 22 / 12  (D)  Days in Month  31 28 31 30 31 30 31 31	(E) Number of Days Left in Period  365 335 307 276 246 215 185 154 123	Proration Amount  100.00% 91.78% 84.11% 75.62% 67.40% 58.90% 50.68% 42.19% 33.70%	( <b>G</b> )	
20 21 22 23 Line 24 25 26 27 28 29 30 31 32 33	Rate Year ending balance Rate Year beginning balance Annual forecasted change Monthly forecasted change  (A)  Future Test Period  Beginning Balance January (line 4) February March April May June July August September	Proratable Deferred Tax	(C) Deferred Tax	WS C-1 WS C-2 Line 20 less Line 22 / 12  (D)  Days in Month  31 28 31 30 31 30 31 31 31 30	(E) Number of Days Left in Period  365 335 307 276 246 215 185 154 123 93	Proration Amount  100.00% 91.78% 84.11% 75.62% 67.40% 58.90% 50.68% 42.19% 33.70% 25.48%	( <b>G</b> )	
20 21 22 23 Line 24 25 26 27 28 29 30 31 32 33 34	Rate Year ending balance Rate Year beginning balance Annual forecasted change Monthly forecasted change  (A)  Future Test Period  Beginning Balance January (line 4) February March April May June July August September October	Proratable Deferred Tax	(C) Deferred Tax	WS C-1 WS C-2 Line 20 less Line 22 / 12  (D)  Days in Month  31 28 31 30 31 30 31 30 31 30 31	(E) Number of Days Left in Period  365 335 307 276 246 215 185 154 123 93 62	Proration Amount  100.00% 91.78% 84.11% 75.62% 67.40% 58.90% 50.68% 42.19% 33.70% 25.48% 16.99%	( <b>G</b> )	
20 21 22 23 Line 24 25 26 27 28 29 30 31 32 33	Rate Year ending balance Rate Year beginning balance Annual forecasted change Monthly forecasted change  (A)  Future Test Period  Beginning Balance January (line 4) February March April May June July August September	Proratable Deferred Tax	(C) Deferred Tax	WS C-1 WS C-2 Line 20 less Line 22 / 12  (D)  Days in Month  31 28 31 30 31 30 31 31 31 30	(E) Number of Days Left in Period  365 335 307 276 246 215 185 154 123 93	Proration Amount  100.00% 91.78% 84.11% 75.62% 67.40% 58.90% 50.68% 42.19% 33.70% 25.48%	(G)	
20 21 22 23 Line 24 25 26 27 28 29 30 31 32 33 34 35 36	Rate Year ending balance Rate Year beginning balance Annual forecasted change Monthly forecasted change  (A)  Future Test Period  Beginning Balance January (line 4) February March April May June July August September October November December	Proratable Deferred Tax	(C) Deferred Tax	WS C-1 WS C-2 Line 20 less Line 22 / 12  (D)  Days in Month  31 28 31 30 31 30 31 30 31 30 31	(E) Number of Days Left in Period  365 335 307 276 246 215 185 154 123 93 62 32	Proration Amount  100.00% 91.78% 84.11% 75.62% 67.40% 58.90% 50.68% 42.19% 33.70% 25.48% 16.99% 8.77%	(G)	
20 21 22 23 Line 24 25 26 27 28 29 30 31 32 33 34 35	Rate Year ending balance Rate Year beginning balance Annual forecasted change Monthly forecasted change  (A)  Future Test Period  Beginning Balance January (line 4) February March April May June July August September October November	Proratable Deferred Tax	(C) Deferred Tax	WS C-1 WS C-2 Line 20 less Line 22 / 12  (D)  Days in Month  31 28 31 30 31 30 31 30 31 30 31	(E) Number of Days Left in Period  365 335 307 276 246 215 185 154 123 93 62 32	Proration Amount  100.00% 91.78% 84.11% 75.62% 67.40% 58.90% 50.68% 42.19% 33.70% 25.48% 16.99% 8.77%	(G)	
20 21 22 23 Line 24 25 26 27 28 29 30 31 32 33 34 35 36	Rate Year ending balance Rate Year beginning balance Annual forecasted change Monthly forecasted change  (A)  Future Test Period  Beginning Balance January (line 4) February March April May June July August September October November December	Proratable Deferred Tax Activity	(C) Deferred Tax	WS C-1 WS C-2 Line 20 less Line 22 / 12  (D)  Days in Month  31 28 31 30 31 30 31 30 31 30 31	(E) Number of Days Left in Period  365 335 307 276 246 215 185 154 123 93 62 32	Proration Amount  100.00% 91.78% 84.11% 75.62% 67.40% 58.90% 50.68% 42.19% 33.70% 25.48% 16.99% 8.77%	(G)	

#### <u>Notes</u>

Amounts to be prorated include only line items related to the difference between book and tax depreciation expense. This includes the line item labeled 230A, and any other such items

## AEP West SPP Member Operating Companies Actual / Projected 2020 Rate Year Cost of Service Formula Rate Worksheet C-4 - Excess Deferred Federal Income Taxes

### PUBLIC SERVICE COMPANY OF OKLAHOMA

NOTES

Include only excess DFIT recorded in accounts which are included in the formula rate cost of service. These include one or more subaccounts within accounts 190.1, 282.1, and 283.1.

Line	(A)	(B)		(C)	(D)	(E)	(F)	(G)
Line	_		_			Account		
	Unprotected ADIT Balances	Source	Total	1901001	2821001	2831001	XXXXXXX	XXXXXXX
_	Balance per Books- Transmission Function only (190		(40.550.507)		(40.707.400)	0.400.000		
1	enter positive, 282/283 enter negative)	Company records	(10,558,587)	-	(18,727,189)	8,168,602	-	_
2 3	Settlement Amortization period  Annual Transmission Function Amortization	ER18-194/195 Settlement Line 1 / Line 2	(2,111,717)	5	(2.745.429)	1,633,720	5	5
3 4			( ' ' ' '	-	(3,745,438)		-	-
4 5	Rate Year Beginning Accumulated Amortization  Rate year Ending Accumulated Amortization	Company records Line 3 + Line 4	(4,223,435) (6,335,152)	-	(7,490,876) (11,236,313)	3,267,441 4,901,161		
5	Rate year Ending Accumulated Amortization	LINE 3 + LINE 4	(0,333,132)	-	(11,230,313)	4,901,101	-	-
6	Rate Year Beginning Balance Per Books - Total Company Rate Year Beginning Included Balance - 100%	WS C-2 960F XS Unprotected	(82,520,052)		(90,617,028)	8,096,977		
7	Transmission Function net of amortization	Line 1 - Line 4	(6,335,152)	-	(11,236,313)	4,901,161	-	-
8	Worksheet C-2 Rate Base Excluded Balance	Line 6 - Line 7	(76,184,899)	-	(79,380,715)	3,195,816	-	-
9	Rate Year Ending Balance Per Books - Total Company Rate Year Ending Included Balance - 100% Transmission	WS C-1 960F XS Unprotected	(82,520,052)	-	(90,617,028)	8,096,977		
10	Function net of amortization	Line 1 - Line 5	(4,223,435)	-	(7,490,876)	3,267,441	-	-
11	Worksheet C-1 Rate Base Excluded Balance	Line 9 - Line 10	(78,296,617)	-	(83,126,153)	4,829,536	-	-
	Protected ADIT Balances	Source	Total	2821001	Account XXXXXXX	XXXXXXX		
	Balance per Books- Transmission Function only (190							
12	enter positive, 282/283 enter negative)	Company records	(64,421,196)	(64,421,196)	-	-		
13	Annual Transmission Function Amortization	Company records	(1,016,172)	(1,016,172)				
14	Beginning Accumulated Amortization	Company records	(3,143,178)	(3,143,178)				
15	Ending Accumulated Amortization	Line 13 + Line 14	(4,159,350)	(4,159,350)	-			
16	WS C-2 Beginning Balance Per Books - Total Company	WS C-2 960F XS Protected	(296,279,168)	(296,279,168)				
	Rate Year Ending Included Balance - 100% Transmission							
17	Function net of amortization	Line 12 - Line 14	(61,278,018)	(61,278,018)	-			
18	Worksheet C-2 Rate Base Excluded Balance	Line 16 - Line 17	(235,001,150)	(235,001,150)	-	-		
	WS C-1 Ending Balance Net of Accumulated Amortization							
19	Per Books - Total Company	WS C-1 960F XS Protected	(296,279,168)	(296,279,168)				
	Rate Year Ending Included Balance - 100% Transmission							
20	Function net of amortization	Line 12 - Line 15	(60,261,846)	(60,261,846)	-			
21	Worksheet C-1 Rate Base Excluded Balance	Line 19 - Line 20	(236,017,322)	(236,017,322)	-	-		
	Annual Amortization of Excess ADIT		Transmission Function					
22	Unprotected	Line 3	(2,111,717)					
23	Protected	Line 13	(1,016,172)					
24	Total	Line 22 + Line 23	(3,127,889)					

## AEP West SPP Member Operating Companies Actual / Projected 2020 Rate Year Cost of Service Formula Rate Worksheet D - Materials and Supplies and Prepayments PUBLIC SERVICE COMPANY OF OKLAHOMA

(A) (B) (C) (D) (E) (F) (G) (H)

#### **Materials & Supplies**

Line Number

Source

Beginning/Average
Balance for Rate Year

1 Transmission Materials & Supplies
WS D, p. 2 of 2, Col. (D), line 1
384,904
2 General Materials & Supplies
WS D, p. 2 of 2, Col. (D), line 2
377,877
3 Stores Expense (Undistributed) - Account 163
WS D, p. 2 of 2, Col. (D), line 3
0

#### **Prepayments Account 165**

100%

			Decimals of Examines		100 /8			
			Beginning/Ending Average balance Source - Page 2 of 2. Col	Excludable	Transmission	Plant	Labor	
Line Number	Acc. No.	<u>Description</u>	(D)	<u>Balances</u>	Related	Related	Related	<u>Explanation</u>
								Fiduciary, Directors & Officers Liability, Casualty Broker Fee,
								Casualty Excess Public Liability, Property Ins, Cyber
	1650001	Prepaid Insurance	1,705,718	0		741,663	964,055	Liability, Excess Workers Compensation Liability.
	1650004 1650005	Prepaid Interest Prepaid Employee Benefits	0	0				HSA Seed Monies
U	1630003	Frepaid Employee Bellents	Ü	U				HSA Seed Monies
8 9 10 11	1650006 1650009 1650010 165001117/18 165001217/18	Other Prepayments Prepaid Carry Cost-Factored Prepaid Pension Benefits Prepaid Sales Taxes Prepaid Use Taxes FAS 158 Qual Contra Asset	5,430,644 265,160 84,443,907 3,938,401 359,359 (84,443,907)	5,430,644 265,160 359,359 (84,443,907)		3,938,401		Prepaid Oklahoma Corporate Commission Fees (OCC) and NERC Assessment Fees.Prepaid Outage Alerts Service, Prepaid AMI Advertising and promotion costs, Innovari Corporate Mobilization Prepayment, Enable Oklahoma Transmission gas prepayment (under BU198-Generation). AR Factoring - Excluded because it is retail. Prefunded Pension Expense - FAS 87 Prepaid Sales Taxes Prepaid Use Taxes LT portion of the FAS 158 Projected Benefit Obligation for the Qualified Pension Plan when the net plan is still prepaid - offset a/c 1650010.
	1650014	FAS 112 ASSETS	(84,443,907)	(64,443,907) O				Overfunding of FAS112 - offset account 2283005.
	1650021	Prepaid Insurance - EIS	1,678,747	O		514,357	1.164.390	EIS Plant (Property) Ins and EIS Excess Liability Ins.
	1650023	Prepaid Leases	131,686	131,686		0.1,00.	.,,	Prepaid Lease
	1650028	Trinity Rail Car Lease - Non-current	0	0				
17	1650031	Prepaid OCIP Work Comp	0				0	
	1650032	Prepaid OCIP Work Comp-Long Term	0				0	
	1650033	Prepaid OCIP Work Comp-Affiliated	0				0	
20	1650034	Prepaid OCIP Work Comp-Affiliated Long Term	0				0	
								FAS158 Post Retirement Welfare (PRW) Excluding the effect
21	1650035	PRW Without MED-D Benefits	19,932,575				19,932,575	of the Med-D Subsidy.
22	1650036	PRW for Med-D Benefits	0				0	
23 24 25 26 27 28	1650037	FAS158 Contra-PRW Exclude Med-D	(19,932,575) 0 0 0 0 0	(19,932,575) 0			0	Contr Acct - FAS158 Post Retirement Welfare (PRW) Excluding
20			40 500 744	(00 400 633)		E 404 404	106 F04 007	•
29			13,509,714	(98,189,633)	0	5,194,421	106,504,927	

Note 1: Prepayment Balance will not include: (i) federal and state income tax payments made to offset additional tax liabilities resulting (or expected to result) from prior federal or state audits or from the filing of one or more amended income tax returns; (ii) outstanding income tax refunds due to the company resulting (or expected to result) from prior federal or state audits or from the filing of one or more amended income tax returns; or (iii) prepayments of federal or state income taxes which are attributable to income earned during periods prior to January 1 of the year depicted in the Balance Sheet (as described in USofA Account 236).

## AEP West SPP Member Operating Companies Actual / Projected 2020 Rate Year Cost of Service Formula Rate Worksheet D - Materials and Supplies and Prepayments PUBLIC SERVICE COMPANY OF OKLAHOMA

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

#### **Materials & Supplies**

					Monthly Balances											
Line Number	Description	Source - December Balances	Beginning/Ending <u>Average</u>	December 2019	January 2020	February 2020	March 2020	April 2020	May 2020	June 2020	July 2020	August 2020	September 2020	October 2020	November 2020 D	ecember 2020
1	Transmission Materials & Supplies	FF1, p. 227, In 8, Col. (c & b)	384,904	384,904	384,904	384,904	384,904	384,904	384,904	384,904	384,904	384,904	384,904	384,904	384,904	384,904
2	General Materials & Supplies	FF1, p. 227, In 11, Col. (c & b)	377,877	377,877	377,877	377,877	377,877	377,877	377,877	377,877	377,877	377,877	377,877	377,877	377,877	377,877
3	Stores Expense (Undistributed) - Account 163	FF1, p. 227, ln 16, Col. (c & b)	-	-	-	-	-	-	-	-	- ·	-	-	-	-	-

#### **Prepayments Account 165**

	Line item balar	nces obtained from Company Records							М	onthly Balances						
Line Number	Acc. No.	<u>Description</u>	Beginning/Ending Average	December 2019	January 2020	February 2020	March 2020	April 2020	May 2020	June 2020	July 2020	August 2020	September 2020	October 2020	November 2020 D	December 2020
4 5 6	1650001 1650004 1650005	Prepaid Insurance Prepaid Interest Prepaid Employee Benefits	1,705,718 - -	1,705,718 0 0	1,705,718 0 0	1,705,718 0 0	1,705,718 0 0	1,705,718 0 0	1,705,718 0 0	1,705,718 0 0	1,705,718 0 0	1,705,718 0 0	1,705,718 0 0	1,705,718 0 0	1,705,718 0 0	1,705,718 0 0
7 8 9 10 11	1650006 1650009 1650010 165001117/18 165001217/18	Other Prepayments Prepaid Carry Cost-Factored Prepaid Pension Benefits Prepaid Sales Taxes Prepaid Use Taxes	5,430,644 265,160 84,443,907 3,938,401 359,359	5,430,644 265,160 84,443,907 3,938,401 359,359	5,430,644 265,160 84,443,907 3,938,401 359,359	5,430,644 265,160 84,443,907 3,938,401 359,359	5,430,644 265,160 84,443,907 3,938,401 359,359	5,430,644 265,160 84,443,907 3,938,401 359,359	5,430,644 265,160 84,443,907 3,938,401 359,359	5,430,644 265,160 84,443,907 3,938,401 359,359	5,430,644 265,160 84,443,907 3,938,401 359,359	5,430,644 265,160 84,443,907 3,938,401 359,359	5,430,644 265,160 84,443,907 3,938,401 359,359	5,430,644 265,160 84,443,907 3,938,401 359,359	5,430,644 265,160 84,443,907 3,938,401 359,359	5,430,644 265,160 84,443,907 3,938,401 359,359
12 13 14 15 16 17 18 19 20	1650014 1650016 1650021 1650023 1650028 1650031 1650032 1650033 1650034	FAS 158 Qual Contra Asset FAS 112 ASSETS Prepaid Insurance - EIS Prepaid Leases Trinity Rail Car Lease - Non-current Prepaid OCIP Work Comp Prepaid OCIP Work Comp-Long Term Prepaid OCIP Work Comp-Affiliated Prepaid OCIP Work Comp-Affiliated Long Term	(84,443,907) - 1,678,747 131,686	(84,443,907) 0 1,678,747 131,686 0 0 0 0	(84,443,907) 0 1,678,747 131,686 0 0 0	(84,443,907) 0 1,678,747 131,686 0 0 0 0	(84,443,907) 0 1,678,747 131,686 0 0 0	(84,443,907) 0 1,678,747 131,686 0 0 0 0	(84,443,907) 0 1,678,747 131,686 0 0 0 0	(84,443,907) 0 1,678,747 131,686 0 0 0 0	(84,443,907) 0 1,678,747 131,686 0 0 0	(84,443,907) 0 1,678,747 131,686 0 0 0	(84,443,907) 0 1,678,747 131,686 0 0 0	(84,443,907) 0 1,678,747 131,686 0 0 0	(84,443,907) 0 1,678,747 131,686 0 0 0	(84,443,907) 0 1,678,747 131,686 0 0 0 0
21 22	1650035 1650036	PRW Without MED-D Benefits PRW for Med-D Benefits	19,932,575	19,932,575 0	19,932,575 0	19,932,575 0	19,932,575 0	19,932,575 0	19,932,575 0	19,932,575 0	19,932,575 0	19,932,575 0	19,932,575 0	19,932,575 0	19,932,575 0	19,932,575 0
23 24 25 26 27 28	1650037 0 0 0 0 0	FAS158 Contra-PRW Exclude Med-D 0 0 0 0 0 0 0	(19,932,575) - - - - -	(19,932,575)	(19,932,575)	(19,932,575)	(19,932,575)	(19,932,575)	(19,932,575)	(19,932,575)	(19,932,575)	(19,932,575)	(19,932,575)	(19,932,575)	(19,932,575)	(19,932,575)
29	Total - Decem	ber Balances tie to Form 1, p 111.57.c and d	13,509,714	13,509,714	13,509,714	13,509,714	13,509,714	13,509,714	13,509,714	13,509,714	13,509,714	13,509,714	13,509,714	13,509,714	13,509,714	13,509,714

Note 1: Prepayment Balance will not include: (i) federal and state income tax payments made to offset additional tax liabilities resulting (or expected to result) from prior federal or state audits or from the filing of one or more amended income tax returns; (ii) outstanding income tax refunds due to the company resulting (or expected to result) from prior federal or state audits or from the filing of one or more amended income tax returns; or (iii) prepayments of federal or state income tax returns and to result of the year depicted in the Balance Sheet (as described in USofA Account 236).

## AEP West SPP Member Operating Companies Actual / Projected 2020 Rate Year Cost of Service Formula Rate Worksheet E - IPP Credits PUBLIC SERVICE COMPANY OF OKLAHOMA

<u>Line</u> <u>Number</u>	(A) <u>Description</u>	(B) <u>2020</u>
1	Net Funds from IPP Customers @ 12/31/2019 (2020 FORM 1, P269, (B))	1,050,066
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 12/31/2020 (2020 FORM 1, P269, (F))	1,050,066
8	Average Balance for 2020 ((ln 1 + ln 7)/2)	1,050,066

#### **AEP West SPP Member Operating Companies**

#### Actual / Projected 2020 Rate Year Cost of Service Formula Rate

### Worksheet F - Calculation of PROJECTED Annual Revenue Requirement for Base Plan and Special-Billed Projects PUBLIC SERVICE COMPANY OF OKLAHOMA

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

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

1	ROE w/o incentives (TCOS, In 1	10.50%				
2	Project ROE Incentive Adder (En	Project ROE Incentive Adder (Enter as whole number)				
3	ROE with additional 0 basis point	10.50% <==Incentive ROE				
4	Determine R (cost of long term d	ebt, cost of preferred	d stock and percent is from	TCOS, lns 141 through 143)		
5		<u>%</u>	Cost	Weighted cost		
6	Long Term Debt	49.37%	4.38%	2.16%		
7	Preferred Stock	0.00%	0.00%	0.00%		
8	Common Stock	50.63%	10.50%	<u>5.32%</u>		
9			R =	7.48%		

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

10	Rate Base (TCOS, In 63)	502,001,016
11	R (from A. above)	0.0748
12	Return (Rate Base x R)	37,545,672

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

13	Return (from B. above)	37,545,672
14	Tax Rate (TCOS, In 99)	25.34%
15	EIT=(T/(1-T)) * (1-(WCLTD/WACC)) =	24.12%
16	Income Tax Calculation (Return x EIT)	9,057,180
17	ITC Adjustment (TCOS, In 108)	(329,937)
18	Excess DFIT Adjustment (TCOS, In 109)	(4,189,349)
19	Tax Effect of Permanent and Flow Through Differences (TCOS, In 110)	63,864
20	Income Taxes	4,601,759

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

A.	<b>Determine Net</b>	Revenue Red	quirement less	return and	d Income	Taxes.
----	----------------------	-------------	----------------	------------	----------	--------

21	Net Revenue Requirement (TCOS, In 117)	91,670,125
22	Return (TCOS, In 112)	37,545,672
23	Income Taxes (TCOS, In 111)	4,601,759
24	Gross Margin Taxes (TCOS, In 116)	-
25	Net Revenue Requirement, Less Return and Taxes	49,522,694

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

26	Net Revenue Requirement, Less Return and Taxes	49,522,694
27	Return (from I.B. above)	37,545,672
28	Income Taxes (from I.C. above)	4,601,759
29	Net Revenue Requirement, with 0 Basis Point ROE increase	91,670,125
30	Gross Margin Tax with Basis Point ROE Increase (II C. below)	<u>-</u>
31	Revenue Requirement w/ Gross Margin Taxes	91,670,125
32	Less: Depreciation (TCOS, In 86)	20,675,855
33	Net Rev. Req, w/0 Basis Point ROE increase, less Depreciation	70,994,270

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

34	Net Revenue Requirement before Gross Margin Taxes, with 0	91,670,125
35	Basis Point ROE increase (II B. above)	
36	Apportionment Factor to Texas (Worksheet K, In 12)	0.00%
37	Apportioned Texas Revenues	-
38	Taxable Percentage of Revenue	22%
39	Taxable, Apportioned Margin	-
40	Texas Gross Margin Tax Rate	1%
41	Texas Gross Margin Tax Expense	-
42	Gross-up Required for Gross Margin Tax Expense	
43	Total Additional Gross Margin Tax Revenue Requirement	-

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

	7 p	
44	Net Transmission Plant (TCOS, In 37)	657,325,276
45	Net Revenue Requirement, with 0 Basis Point ROE increase	91,670,125
46	FCR with 0 Basis Point increase in ROE	13.95%
47	Net Rev. Req, w / 0 Basis Point ROE increase, less Dep.	70,994,270
48	FCR with 0 Basis Point ROE increase, less Depreciation	10.80%
49	FCR less Depreciation (TCOS, In 10)	<u>10.80%</u>
50	Incremental FCR with 0 Basis Point ROE increase, less Depreciation	0.00%

#### III. Calculation of Composite Depreciation Rate

	•	
51	Transmission Plant Average Balance for 2020 (WS A-1 Ln 14 Col (d))	907,863,136
52	Annual Depreciation Expense (TCOS, In 86)	21,869,904
53	Composite Depreciation Rate	2.41%
54	Depreciable Life for Composite Depreciation Rate	41.51
55	Round to pearest whole year	42

AEP - SPP Formula Rate TCOS - WS F Page: 25 of 80

Note: Worksheets F and G are both populated from the TCOS worksheet every update. Worksheet F is only used in Projections. Worksheet G is used only in True-Ups. These worksheets add up all of the individual SPP Base Plan projects, Requested Upgrades, Economic Upgrades, or any other projects billed by SPP through other than the NITS rate

SUMMARY OF PROJECTED ANNUAL BASE PLAN AND NON-BASE PLAN REVENUE REQUIREMENTS			BASE PLAN		
		Rev Require	With Incentives	Incentive Amounts	
∑ Projected Year	2020	7,973,839	7,973,839	\$ -	

NOTE: PART IV ---Projected Base Plan Project Tables are contained in a separate file

#### 'Worksheet F -- PUBLIC SERVICE COMPANY OF OKLAHOMA -- Calculation of Projected ARR for SPP Base Plan Upgrade Projects

IV. Determine the Revenue Requirement & Additional Revenue Requirement for facilities receiving incentives.

Project Description:						
DETAILS Investment (EOY)		Project Number Projected Year				2020
Service Year (yyyy)		ROE increase accepted by FI	ERC (Basis Points)			-
Service Month (1-12)	-	FCR w/o incentives, less dep	reciation			10.80%
Useful life	-	FCR w/incentives approved for	or these facilities, less	dep.		10.80%
CIAC (Yes or No)		Annual Depreciation Expense	Э			-
				Annual	Annual Revenue	
Investment	Beginning	Depreciation	Ending	Revenue	Req't.	Additional Rev.
Year	Balance	Expense	Balance	Requirement	with Incentives	Requirement **
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Current Projected Year ARR

Current Projected Year ARR w/ Incentive

Current Projected Year Incentive ARR

CUMMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS:
INPUT PROJECTED ARR (WITH & WITHOUT INCENTIVES) FROM EACH PRIOR YEAR
TEMPLATE BELOW TO MAINTAIN HISTORY OF PROJECTED ARRS OVER THE
LIFE OF THE PROJECT.

PROJECTED Rev. Req't From Prior Year Template w/o Incentives	Project Rev Req't True-up w/o Incentives	PROJECTED Rev. Req't From Prior Year Template with Incentives **	Project Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
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<sup>\*\*</sup> This is the calculation of additional incentive revenue on projects deemed by the FERC to be eligible for an incentive return. This additional incentive requirement is applicable for the life of this specific project. Each year the revenue requirement calculated for SPP should be incremented by the amount of the incentive revenue calculated for that year on this project.

#### AEP West SPP Member Operating Companies

Actual / Projected 2020 Rate Year Cost of Service Formula Rate

### Worksheet G - Calculation of TRUED-UP Annual Revenue Requirement for Base Plan and Special-Billed Projects PUBLIC SERVICE COMPANY OF OKLAHOMA

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

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

1	ROE w/o incentives (TCOS, In 143)		10.50%	
2	Project ROE Incentive Adder (Enter as whole number)		- basis points	
3	ROE with additional 0 basis point in	ROE with additional 0 basis point incentive		10.50% <==Incentive ROE
4	Determine R (cost of long term deb	t, cost of preferred st	tock and percent is from TC	OS, Ins 141 through 143)
5		<u>%</u>	Cost	Weighted cost
6	Long Term Debt	49.37%	4.38%	2.16%
7	Preferred Stock	0.00%	0.00%	0.00%
8	Common Stock	50.63%	10.50%	<u>5.32%</u>
9			R =	7.48%

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

10	Rate Base (TCOS, In 63)	502,001,016
11	R (from A. above)	0.0748
12	Return (Rate Base x R)	37,545,672

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

13	Return (from B. above)	37,545,672
14	Tax Rate (TCOS, In 99)	25.34%
15	EIT=(T/(1-T)) * (1-(WCLTD/WACC)) =	24.12%
16	Income Tax Calculation (Return x EIT)	9,057,180
17	ITC Adjustment (TCOS, In 108)	(329,937)
18	Excess DFIT Adjustment (TCOS, In 109)	(4,189,349)
19	Tax Effect of Permanent and Flow Through Differences (TCOS, In 110)	63,864
20	Income Taxes	4,601,759

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

657,325,276

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

21	Net Revenue Requirement (1005, in 117)	91,670,125
22	Return (TCOS, In 112)	37,545,672
23	Income Taxes (TCOS, In 111)	4,601,759
24	Gross Margin Taxes (TCOS, In 116)	-
25	Net Revenue Requirement, Less Return and Taxes	49,522,694

#### B. Determine Net Revenue Requirement with hypothetical 0 basis point increase in ROE. Net Revenue Requirement, Less Return and Taxes 49 522 694

20	Net Revenue Requirement, Less Return and Taxes	49,522,694
27	Return (from I.B. above)	37,545,672
28	Income Taxes (from I.C. above)	4,601,759
29	Net Revenue Requirement, with 0 Basis Point ROE increase	91,670,125
30	Gross Margin Tax with Basis Point ROE Increase (II C. below)	
31	Revenue Requirement w/ Gross Margin Taxes	91,670,125
32	Less: Depreciation (TCOS, In 86)	20,675,855
33	Net Rev. Req, w/0 Basis Point ROE increase, less Depreciation	70,994,270

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

34	Net Revenue Requirement before Gross Margin Taxes, with 0	91,670,125
35	Basis Point ROE increase (II B. above)	
36	Apportionment Factor to Texas (Worksheet K, In 12)	0.00%
37	Apportioned Texas Revenues	-
38	Taxable Percentage of Revenue	22%
39	Taxable, Apportioned Margin	-
40	Texas Gross Margin Tax Rate	1%
41	Texas Gross Margin Tax Expense	-
42	Gross-up Required for Gross Margin Tax Expense	
43	Total Additional Gross Margin Tax Revenue Requirement	-

#### D. Determine FCR with hypothetical 0 basis point ROE increase. Net Transmission Plant (TCOS, In 37)

45	Net Revenue Requirement, with 0 Basis Point ROE increase	91,670,125
46	FCR with 0 Basis Point increase in ROE	13.95%
47	Net Rev. Req, w / 0 Basis Point ROE increase, less Dep.	70,994,270
48	FCR with 0 Basis Point ROE increase, less Depreciation	10.80%
49	FCR less Depreciation (TCOS, In 10)	<u>10.80%</u>
50	Incremental FCR with 0 Basis Point ROE increase, less Depreciation	0.00%

#### III. Calculation of Composite Depreciation Rate

51 52	Transmission Plant Average Balance for 2020 (WS A-1 Ln 14 Col (d)) Annual Depreciation Expense (TCOS, In 86)	907,863,136 21.869.904
53	Composite Depreciation Rate	21,869,904
54	Depreciable Life for Composite Depreciation Rate	41.51
55	Round to nearest whole year	42

AEP - SPP Formula Rate TCOS - WS G Page: 27 of 80

Note: Worksheets F and G are both populated from the TCOS worksheet every update. Worksheet F is only used in Projections. Worksheet G is used only in True-Ups. These worksheets add up all of the individual SPP Base Plan projects, Requested Upgrades, Economic Upgrades, or any other projects billed by SPP through other than the NITS rate

SUMMARY OF TRUED-UP ANNUAL REVENUE REQUIREMENTS FOR SPP BPU & NON-BPU PROJECTS										
		Rev Re	equire	With	Incentives	Incentive Amounts	S			
True-Up Rate Year	2018									
∑ True Up Year Proje	cted WS-F	\$	7,463,959	\$	7,463,959	\$	-			
∑ True-Up Year True-	Up WS-G	\$	5,985,111	\$	5,985,111	\$	-			
True-up Adjustment Fo	or 2018		(1.478.848)		(1.478.848)		-			

NOTE: PART IV --- True-Up Base Plan Project Tables are contained in a separate file

#### Worksheet G -- PUBLIC SERVICE COMPANY OF OKLAHOMA-- Calculation of Trued-Up ARR for SPP Base Plan Upgrade Projects

IV. Determine the Revenue Requirement, and Additional Revenue Requirement for facilities receiving incentives.

					Annual Bayanua		
CIAC (Yes or No)	Annual Depreciation Expen	ual Depreciation Expense					
Useful life	FCR w/incentives approved	w/incentives approved for these facilities, less dep.					
Service Month (1-12)	FCR w/o incentives, less de	w/o incentives, less depreciation					
Service Year (yyyy)	ROE increase accepted by	crease accepted by FERC (Basis Points)					
Investment (EOY)	True-Up Year	Year					
Details	Project Number						

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	Annual Revenue Requirement	Annual Revenue Req't. with Incentives	Incentive Rev. Requirement **
2013	-	-	-	-	\$0	\$0	
2014	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	\$ -
2016	-	-	-	-	-	-	\$ -
2017	-	-	-	-	-	-	\$ -
2018	-	-	-	-	-	-	\$ -
2019	-	-	-	-	-	-	\$ -
2020	_	-	_	_	_	-	\$ -
2021	_	_	_	_	_	_	\$ -
2022	_	_	_	_	_	_	\$ -
2023	_	_	_	_	_	_	\$ -
2024			_			_	\$ -
	-	-		-	-		
2025	-	·	-	-	-	-	\$ -
2026	-	-	-	-	-	-	-
2027	-	-	-	-	-	-	\$ -
2028	-	-	-	-	-	-	\$ -
2029	-	-	-	-	-	-	\$ -
2030	-	-	-	-	-	-	\$ -
2031	-	- 1	-	-	-	-	\$ -
2032	_	-	-	-	-	-	\$ -
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2034	_	_	_	_	_	_	\$ -
2035			_		-	_	\$ -
	-	-		-			
2036	-	-	-	-	-	-	\$ -
2037	-	-	-	-	-	-	-
2038	-	-	-	-	-	-	\$ -
2039	-	-	-	-	-	-	\$ -
2040	-	-	-	-	-	-	\$ -
2041	-	-	-	-	-	-	\$ -
2042	-	-	-	-	-	-	\$ -
2043	-	-	-	-	-	-	\$ -
2044	-	-	_	_	-	-	\$ -
2045	_	-	_	_	_	-	\$ -
2046	_	_	_	_	_	_	\$ -
2047	_	_	_	_	_	_	\$ -
2048	_	_	_	_	_	_	\$ -
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2066	-	-	-	-	-	-	\$ -
2067	-	-	-	-	-	-	\$ -
2068	-	-	-	-	-	-	\$ -

Project Totals 1,035,552 4,670,144 4,670,144

CUMMULATIVE HISTORY OF TRUED-UP ANNUAL REVENUE REQUIREMENTS:
INPUT TRUE-UP ARR (WITH & WITHOUT INCENTIVES) FROM EACH PRIOR YEAR
TEMPLATE BELOW TO MAINTAIN HISTORY OF TRUED-UP ARRS OVER THE
LIFE OF THE PROJECT.

DDU D				
BPU Rev.	DDLI Dov Dogit	DDU Dov. Doglé From	DDU Dov Dogle True	
Req't.From Prior Year Template	BPU Rev Req't True-up	BPU Rev. Req't.From Prior Year Template		True-up of Incentive
w/o Incentives	w/o Incentives	with Incentives **	up with Incentives **	with Incentives **
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<sup>\*\*</sup> This is the total amount that needs to be reported to SPP for billing to all regions.

<sup>\*\*</sup> This is the calculation of additional incentive revenue on projects deemed by the FERC to be eligible for an incentive return. This additional incentive requirement is applicable for the life of this specific project. Each year the revenue requirement calculated for SPP should be incremented by the amount of the incentive revenue calculated for that year on this project.

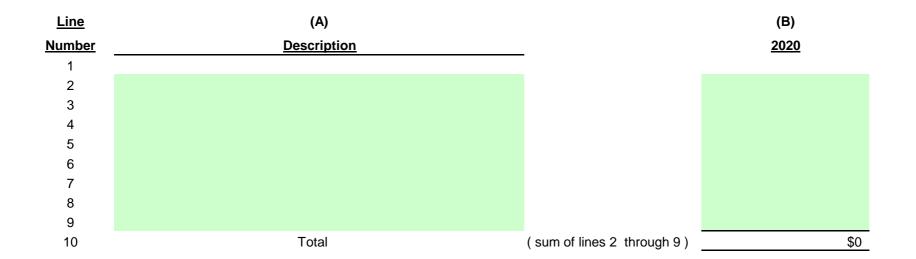
## AEP West SPP Member Operating Companies Actual / Projected 2020 Rate Year Cost of Service Formula Rate Worksheet H - Revenue Credits PUBLIC SERVICE COMPANY OF OKLAHOMA

Line:	_	Total Company	Non- Transmission	Transmission
1	Account 450, Forfeited Discounts (FF1 p.300.16.(b); Company Records - Note 1)	2,328,000	2,328,000	-
2	Account 451, Misc. Service Revenues (FF1 p.300.17.(b); Company Records - Note 1)	290,400	290,400	-
	Account 454, Rent from Electric Property (FF1 p.300.19.(b); Company Records - Note 1)			
	Account 4540001 - Rent from Elect Property-Aff	4,017,009	3,714,807	302,202
	Account 4540002 - Rent from Elect Property - Non-Aff	167,880	56,259	111,621
	Account 4540005 - Rent from Elect Property - Pole Attach	3,050,000	2,996,735	53,265
	Account 4540004 - Rent from Elect Property - ABD - Non-Aff	50,000	50,000	-
	Other 454 Accounts			
3	Total Rents from Electric Property	7,284,889		467,087
	Account 456.0 Other Operating Revenues (FF1 p.300.21.(b); Company Records - Note 1)			
	1 Account 4560015, Revenues from Associated Business Development	5,075,000	4,917,596	157,404
	2 All Other 456.0 Revenues	3,697,408	3,697,408	137,404
4	Total 456.0 Other Operating Revenues	8,772,408	3,037,400	157,404
	Account 456.1, Revenues from Transmission of Electricity of Others (FF1 p.300.22.(b); Com	npany Records	- Note 1)	41,598,924
	Less:			
	Transmission Direct Assignment Revenue (if costs not in the ARR)			647,004
	Sponsored Upgrade Revenue			
	Credits against Transmission Service Revenue related to Generation Interconnections			
	Revenue for GFA's (Relative to SPP OATT) Associated with Load Included in the Divisor			87,675
	Network Service Revenue (SPP Schedule 9) Associated with Load included in the Divisor			16,357,083
	Revenue Associated with Transmission Plant Excluded From SPP Tariff			
	Distribution and Other Non-Transmission Revenue			257,187
	Revenue from SPP Ancillary Services Provided			128,316
	Base Plan Revenue (from SPP)			18,349,824
	Flow Through of ERCOT Ancillary Charges			
	Other			
5	Net 456.1 Trans	smission Credi	ts	\$5,771,835
6	Account 457.1, Regional Control Service Revenues (FF1 p.300.23.(b); Company Records - Note 1)			-
7	Account 457.2, Miscellaneous Revenues (FF1p.300.24.(b); Company Records - Note 1)			-
8	Total Revenue Credits - Sum lines 1 through 7			\$6,396,325

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

AEP West SPP Member Operating Companies
Actual / Projected 2020 Rate Year Cost of Service Formula Rate
Worksheet I - Supporting Transmission Expense Adjustments
PUBLIC SERVICE COMPANY OF OKLAHOMA

Note: This worksheet is used to include any FERC jurisdictional transmission-related (i.e. non-retail) expenses recorded in Accounts 561 or 565 which are includable in the formula on TCOS line 66, and make any other necessary FERC jurisdictional adjustments to Transmission O&M.



# AEP West SPP Member Operating Companies Actual / Projected 2020 Rate Year Cost of Service Formula Rate Worksheet J - Allocation of Specific O&M or A&G Expenses PUBLIC SERVICE COMPANY OF OKLAHOMA

	(A)	(B)	(C)	(D)	(E) <u>100%</u>	(F)
<u>Line</u> Number	FERC Acct No.	<u>Description</u>	2020 Expense	100% Non-Transmission	100% Transmission Specific	Explanation of Transmission Specific Items
		Account 928				
1 1 2 3 4 5	928XXXX	Reg Commission Expenses	2,515,156	2,515,156	0	
7		Total (FERC Form 1 p.323.189.b) <u>Account 930.1</u>	2,515,156	2,515,156	0	
8 9 10 11	9301XXX	General Advertising Expenses	226,133	226,133	-	
12		Total (FERC Form 1 p.323.191.b) <u>Account 930.2</u>	226,133	226,133	0	
13 14 15	9302XXX	Misc General Expenses	3,917,029	3,564,496	352,533	
16		Total (FERC Form 1 p.323.192.b)	3,917,029	3,564,496	352,533	

AEP West SPP Member Operating Companies

Actual / Projected 2020 Rate Year Cost of Service Formula Rate

Worksheet K - Development of Composite State Income Tax Rate

PUBLIC SERVICE COMPANY OF OKLAHOMA

#### I. DEVELOPMENT OF COMPOSITE STATE INCOME TAX RATES FOR 2020

State Income Tax Rate - Oklahoma	Note 1	5.66%	
Apportionment Factor		96.97%	
Effective State Income Tax Rate			5.4884%
State Income Tax Rate - Texas		0.75%	
Apportionment Factor		0.01%	
Effective State Income Tax Rate			0.0001%
State Income Tax Rate -			
Apportionment Factor			
Effective State Income Tax Rate			0.0000%
State Income Tax Rate -			
Apportionment Factor			
Effective State Income Tax Rate			0.0000%
State Income Tax Rate -			
Apportionment Factor			
Effective State Income Tax Rate			0.0000%
Total Effective State Income Tax Rate		-	5.4900%

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

		Projected / A	<u>sctual</u>
Line #	REVENUE REQUIREMENT BEFORE TEXAS GROSS MARGIN TAX (TCOS In 116)	Total Company 364,315,573	Trans. Only 91,670,125
1	Apportionment Factor to Texas (In12)	0.00%	0.00%
2	Apportioned Texas Revenues	\$0	\$0
3	Taxable Percentage of Revenue	14%	14%
4	Taxable, Apportioned Margin	-	-
5	Texas Gross Margin Tax Rate	1%	1%
6	Texas Gross Margin Tax Expense	-	_
7	Gross-up Required for Texas Gross Margin Expense ((In 6 * In 3 * In 1)/(1- In 5) * In 5)	-	-
8	Total Additional Gross Margin Tax Revenue Requirement		
9	WHOLESALE LOAD ALLOCATOR (For Use in Gross Margin Tax Allocator)		
10	Texas Jurisdictional Load 0 KW		
11	Total Load KW		
12	Allocation Percentage (In 10 / In 11) 0.00%		

# AEP West SPP Member Operating Companies Actual / Projected 2020 Rate Year Cost of Service Formula Rate Worksheet L - Taxes Other than Income PUBLIC SERVICE COMPANY OF OKLAHOMA

(B)

(C)

(D)

(E)

(F)

	. ,	• •				
_ine		Total				
No.	Account	Company	Property	Labor	Other	Non-Allocable
1	Revenue Taxes					
2	OH CAT Tax	-				-
3	Real Estate and Personal Property Taxes					
4	Oklahoma Ad Valorum	38,726,880	38,726,880			
5	Texas Ad Valorum	1,613,620	1,613,620			
6	Louisiana Ad Valorum	-	-			
7	Payroll Taxes					
8	Federal Insurance Contribution (FICA)	5,737,617		5,737,617		
9	Federal Unemployment Tax	30,353		30,353		
10	State Unemployment Insurance	49,451		49,451		
1	Production Taxes					
2	<u>i roddollott raxoo</u>					_
13						
	Missallan sava Tausa					
14	Miscellaneous Taxes  Todard Taxing Tax					
5	Federal Excise Tax	-			200,000	-
6	Ok State Franchise Tax	208,000			208,000	40.00
7	Ok Level Franchise Tax 2016	12,000				12,00
8 9	Ok Local Franchise Tax - 2016 Ok Lsd PP Tax	-				_
0	State License Fee					
21	Tx Sales & Use Taxes	-			_	_
22	Unemployement TX - 015					
23	TX Lsd PP Tax	_				
<u>2</u> 4	Ok Misc Tax	_			_	
25	MT Misc Tax	_			_	
26	Wy Misc Tax	-			-	
27	Total Tayes by Allocable Basis	46,377,921	40,340,500	5,817,421	208 000	12.07
_ /	Total Taxes by Allocable Basis (Total Company Amount Ties to FFI p.114, Ln 14,(c))	40,377,921	40,340,300	5,017,421	208,000	12,00

NOTE: As a check, the difference between the total from Ln 27 above and the total on FF1 p.263 line 41(i) should equal the sum of the 'income' tax line items within FF1 p262.x-263.x

(A)

#### AEP West SPP Member Operating Companies Actual / Projected 2020 Rate Year Cost of Service Formula Rate

### Worksheet M - Cost of Capital PUBLIC SERVICE COMPANY OF OKLAHOMA

		Average Balance of Common Equity							
Line No	Month (a)	Proprietary Capital (b)	Less: Preferred Stock (c)	Less Undistributed Sub Earnings (Acct 216.1) (d)	Less AOCI (Acct 219.1) (e)	Average Balance of Common Equity (f)=(b)-( c)-(d)-( e)			
	(Note A)	(FF1 112.16)	(FF1 250-251)	(FF1 112.12)	(FF1 112.15)				
1	December Prior to Rate Year	1,368,196,847	-	-	1,162,532	1,367,034,315			
2	January	1,370,060,782	-	-	1,091,881	1,368,968,901			
3	February	1,372,338,743	-	-	1,021,231	1,371,317,512			
4	March	1,372,988,539	-	-	950,581	1,372,037,958			
5	April	1,371,019,471	-	-	879,931	1,370,139,540			
6	May	1,378,179,088	-	-	809,281	1,377,369,807			
7	June	1,405,119,606	-	-	738,631	1,404,380,975			
8	July	1,434,726,681	-	-	667,981	1,434,058,700			
9	August	1,461,872,900	-	-	597,330	1,461,275,570			
10	September	1,478,078,004	-	-	526,680	1,477,551,324			
11	October	1,488,243,473	-	-	456,030	1,487,787,443			
12	November	1,484,393,579	-	-	385,380	1,484,008,199			
13	December of Rate Year	1,487,684,585	-	-	314,730	1,487,369,855			
14	13 Month Average	1,420,992,485	-	-	738,631	1,420,253,854			

		Average Balance of Long Term Debt							
				Acct 223	Acct 224		Gross Proceeds		
Line		Acct 221	Less: Acct 222	LT Advances from	Senior Unsecured	Less: Fair Value	Outstanding Long-Term		
No	Month (a)	Bonds (b)	Reacquired Bonds (c)	Assoc. Companies (d)	Notes (e)	Hedges (f)	Debt (g)=(b)-( c)+(d)+( e)-(f)		
	(Note A)	(FF1 112.18)	(FF1 112.19)	(FF1 112.20)	(FF1 112.21)	FF1, page 257, Col. (h) - Note 1			
15	December Prior to Rate Year	-	-	-	1,391,719,867	-	1,391,719,867		
16	January	-	-	-	1,391,679,080	-	1,391,679,080		
17	February	-	-	-	1,391,638,192	-	1,391,638,192		
18	March	-	-	-	1,391,597,201	-	1,391,597,201		
19	April	-	-	-	1,391,556,108	-	1,391,556,108		
20	May	-	-	-	1,391,514,912	-	1,391,514,912		
21	June	-	-	-	1,378,813,613	-	1,378,813,613		
22	July	-	-	-	1,378,772,211	-	1,378,772,211		
23	August	-	-	-	1,378,730,706	-	1,378,730,706		
24	September	-	-	-	1,378,689,096	-	1,378,689,096		
25	October	-	-	-	1,378,647,383	-	1,378,647,383		
26	November	-	-	-	1,378,605,565	-	1,378,605,565		
27	December of Rate Year	-	-	-	1,378,563,643	-	1,378,563,643		
28	13 Month Average	-	-	-	1,384,655,967	-	1,384,655,967		

NOTE 1: The balance of fair value hedges on outstanding long term debt are to be excluded from the balance of long term debt included in the formula's capital structure. (Page 257 Column H of the FF1)

Line							
No	(a)	<b>(b)</b>	(c)	<b>(d)</b>	(e)	<b>(f)</b>	<b>(g)</b>
29	Annual Interest Expense for 2020						
30	Interest on Long Term Debt - Accts 221 - 224 (256-257.33.i)	59,574,511					
	Less: Total Hedge Gain/Expense Accumulated from p 256-257,	col. (i) of FERC Form 1					
31	included in Ln 30 and shown in 50 below.			(1,279,141)			
32	Plus: Allowed Hedge Recovery From Ln 55 below.			(1,279,141)			
33	Amort of Debt Discount & Expense - Acct 428 (117.63.c)			804,300			
34	Amort of Loss on Reacquired Debt - Acct 428.1 (117.64.c)			279,417			
35	Less: Amort of Premium on Debt - Acct 429 (117.65.c)			-			
36	Less: Amort of Gain on Reacquired Debt - Acct 429.1 (117.66.c	<b>c</b> )		-			
37	Total Interest Expense (Ln 30 - 31 + 33 + 34 - 35 - 36)			60,658,228			
38	Average Cost of Debt for 2020 (Ln 37/ In 28 (g))			4.38%			
				-			

#### CALCULATION OF RECOVERABLE HEDGE GAINS/LOSSES

NOTE: The net amount of hedging gains or losses recorded in account 427 to be recovered in this formula rate should be limited to the effective portion of pre-issuance cash flow hedges that are amortized over the life of the underlying debt issuances. The recovery of a net loss or passback of a net gain will be limited to five basis points of the total Capital Structure. Amounts related to the ineffective portion of pre-issuance hedges, cash settlements of fair value hedges issued on Long Term Debt, post-issuance cash flow hedges, and cash flow hedges of variable rate debt issuances are not recoverable in this formula and are to be recorded in the "Excludable" column below.

			Amortization Period				
40 41 42 43 44 45 46	HEDGE AMOUNTS BY ISSUANCE (FROM p. 256-257 (i) of the FERC Form 1)  Senior Unsecured Notes, Series 1 - 4.4% Financial Hedges	Total Hedge (Gain)/Loss for 2020 (1,279,141)	Less Excludable Amounts (See NOTE on Line 39)	Net Includable Hedge Amount (1,279,141) - - - - -	Remaining Unamortized Balance -	Beginning -	Ending -
47 48 49 50	Total Hedge Amortization	(1,279,141)	-	-	- -		
51 52 53 54 55	Hedge Gain or Loss Prior to Application of Recovery Limit (Sum of Lines 40 to 48) Total Average Capital Structure Balance for 2020 (TCOS, Ln 144) Financial Hedge Recovery Limit - Five Basis Points of Total Capital Limit of Recoverable Amount Recoverable Hedge Amortization (Lesser of Ln 51 or Ln 54)			(1,279,141) 2,804,909,821 0.0005 1,402,455 (1,279,141)			
<u>Develop</u>	ment of Cost of Preferred Stock						
56 57 58	13 Month Average Balance of Preferred Stock (Ln 14 Col. (c)) Dividends on Preferred Stock Average Cost of Preferred Stock (Ln 57/ Ln 56)			0.00%			

Privileged and Confidential Settlement Communication — Subject to FERC Rules 602 and 606□

## AEP West SPP Member Operating Companies Actual / Projected 2020 Rate Year Cost of Service Formula Rate Worksheet N - Schedule 11 True-up With Interest PUBLIC SERVICE COMPANY OF OKLAHOMA

True up Revenue Cash Revenue Requirement For Year 2018 Collections for True-up True-up Adjustment - Over Available May, 2019 Net of Year, Net of Schedule 11 Schedule 11 Revenue Credits (Under) Recovery Revenue Credits True Up Year: 2018 Intermediate Year: 2019 \$0 \$0 \$0 Rate Year: 2020

Month	Refunds/ (Surcharges)	Cumulative Refunds/(Surcharges) - Beginning of Month (Without Interest)	Base for Quarterly Compound Interest	Base for Monthly Interest	Monthly Interest Rate (Worksheet Q)	Calculated Interest	Amortization	Cumulative Refunds and Interest - End o Month
<u>Calculation of Interest</u>								
True-Up Year								
/1/2018	-	-	-	-	0.440%	-		-
2/1/2018	-	-	-	-	0.400%	-		-
3/1/2018	-	-	-	-	0.440%	-		-
1/1/2018	-	-	-	-	0.450%	-		-
5/1/2018	-	-	-	-	0.460%	-		-
5/1/2018	-	-	-	-	0.450%	-		-
7/1/2018	-	-	-	-	0.450%	-		-
3/1/2018	-	-	-	-	0.450%	-		-
0/1/2018	-	-	-	-	0.450%	-		-
0/1/2018	-	-	-	-	0.450%	-		-
1/1/2018	-	-	-	-	0.450%	-		-
2/1/2018	-	-	-	-	0.450%	-		-
ntermediate Year								
/1/2019	-	-	-	-	0.440%	-		-
/1/2019	-	-	-	-	0.400%	-		-
/1/2019	-	-	-	-	0.440%	-		-
/1/2019	-	-	-	-	0.450%	-		-
/1/2019	-	-	-	-	0.460%	-		-
/1/2019	-	-	-	-	0.450%	-		-
/1/2019	-	-	-	-	0.450%	-		-
/1/2019	-	-	-	-	0.450%	-		-
/1/2019	-	-	-	-	0.450%	-		-
0/1/2019	-	-	-	-	0.450%	-		-
1/1/2019	-	-	-	-	0.450%	-		-
2/1/2019	-	-	-	-	0.450%	-		-
<del>_</del>	s Interest Amortized and Re	covered Over 12 Months						
Rate Year								
/1/2020	-	-	-	-	0.445%	-	-	-
/1/2020	-	-	-	-	0.445%	-	-	-
1/1/2020	-	-	-	-	0.445%	-	-	-
/1/2020	-	-	-	-	0.445%	-	-	-
/1/2020	-	-	-	-	0.445%	-	-	-
/1/2020	-	-	-	-	0.445%	-	-	-
/1/2020	-	-	-	-	0.445%	-	-	-
/1/2020	-	-	-	-	0.445%	-	-	-
/1/2020	-	-	-	-	0.445%	-	-	-
0/1/2020	-	-	-	-	0.445%	-	-	-
1/1/2020	-	-	-	-	0.445%	-	-	-
2/1/2020	-	-	-	-	0.445%	-	-	-

**Note 1:** The monthly interest rates to be applied to the over recovery or under recovery amounts during the true-up year and the intermediate year will be determined using the monthly FERC interest rates (as determined pursuant to 18 C.F.R. Section 35.19a) posted at <a href="https://www.ferc.gov/enforcement/acct-matts/interest-rates.asp">https://www.ferc.gov/enforcement/acct-matts/interest-rates.asp</a>. The monthly interest rate to be applied to the over recovery or under recovery amounts each month during the rate year will equal a simple average of the 12 monthly interest rates for the intermediate year.

Note 2: An over or under collection for the Schedule 11 charge will be recovered prorata over the true-up year, held for the intermediate year and returned prorata over the rate year.

True-Up Adjustment with Interest Less Over (Under) Recovery

**Total Interest** 

# AEP West SPP Member Operating Companies Actual / Projected 2020 Rate Year Cost of Service Formula Rate Worksheet O - Schedule 9 NITS True-up With Interest PUBLIC SERVICE COMPANY OF OKLAHOMA

True up Revenue
Requirement For Year 2020
Available May, 2021

Solvedule 9 Revenue
Credits

True-up Adjustment - Over
(Under) Recovery
Intermediate

\$0

Rate

Total Interest

True Up Year:	2020
Intermediate Year:	2021
Rate Year:	2022

Month	Refunds/ (Surcharges)	Refunds/(Surcharges) - Beginning of Month (Without Interest)	Base for Quarterly Compound Interest	Base for Monthly Interest	Monthly Interest Rate (Worksheet Q)	Calculated Interest	Cumulative Refund and Interest - End of Month
Calculation of Interest							
rue-Up Year							
/1/2020	-	-	-	-	0.440%	-	-
1/2020	-	-	-	-	0.400%	-	-
1/2020	-	-	-	-	0.440%	-	-
1/2020	-	-	-	-	0.450%	-	-
1/2020	-	-	-	-	0.460%	-	-
1/2020	-	-	-	-	0.450%	-	-
1/2020	-	-	-	-	0.450%	-	-
1/2020	-	-	-	-	0.450%	-	-
1/2020	-	-	-	-	0.450%	-	-
0/1/2020	-	-	-	-	0.450%	-	-
1/1/2020	-	-	-	-	0.450%	-	-
2/1/2020	-	-	-	-	0.450%	-	-
ntermediate Year							
/1/2021	-	-	-	-	0.440%	-	-
1/2021	-	-	-	-	0.400%	-	-
1/2021	-	-	-	-	0.440%	-	-
1/2021	-	-	-	-	0.450%	-	-
1/2021	-	-	-	-	0.460%	-	-
/1/2021	-	-	-	-	0.450%	-	-

**Note 1:** The monthly interest rates to be applied to the over recovery or under recovery amounts during the true-up year and the intermediate year will be determined using the monthly FERC interest rates (as determined pursuant to 18 C.F.R. Section 35.19a) posted at <a href="https://www.ferc.gov/enforcement/acct-matts/interest-rates.asp">https://www.ferc.gov/enforcement/acct-matts/interest-rates.asp</a>.

Note 2: An over or under collection for the Schedule 9 charge will be recovered prorata over the true-up year, held through June of the intermediate year and charged/refunded in a lump sum during July of the intermediate year.

# AEP West SPP Member Operating Companies Actual / Projected 2020 Rate Year Cost of Service Formula Rate Worksheet P - Schedule 1 NITS True-up With Interest PUBLIC SERVICE COMPANY OF OKLAHOMA

True up Revenue
Requirement For Year 2020
Available May, 2021

Solved Its 

Cash Revenue Collections for True-up Year, Net of Schedule 1 Revenue
Credits 

True-up Adjustment - Over
(Under) Recovery 

Intermediate Year

Solved Its 

True-up Adjustment - Over
(Under) Recovery 

Rate Year

**Total Interest** 

True Up Year:	2020
Intermediate Year:	2021
Rate Year:	2022

Month	Refunds/ (Surcharges)	Cumulative Refunds/(Surcharges) - Beginning of Month (Without Interest)	Base for Quarterly Compound Interest	Base for Monthly Interest	Monthly Interest Rate (Worksheet Q)	Calculated Interest	Cumulative Refund and Interest - End of Month
Calculation of Interest							
True-Up Year							
/1/2020	-	-	-	-	0.440%	-	-
/1/2020	-	-	-	-	0.400%	-	-
/1/2020	-	-	-	-	0.440%	-	-
/1/2020	-	-	-	-	0.450%	-	-
/1/2020	-	-	-	-	0.460%	-	-
1/2020	-	-	-	-	0.450%	-	-
1/2020	-	-	-	-	0.450%	-	-
1/2020	-	-	-	-	0.450%	-	-
1/2020	-	-	-	-	0.450%	-	-
0/1/2020	-	-	-	-	0.450%	-	-
1/1/2020	-	-	-	-	0.450%	-	-
2/1/2020	-	-	-	-	0.450%	-	-
ntermediate Year							
/1/2021	-	-	-	-	0.440%	-	-
1/2021	-	-	-	-	0.400%	-	-
/1/2021	-	-	-	-	0.440%	-	-
/1/2021	-	-	-	-	0.450%	-	-
/1/2021	-	-	-	-	0.460%	-	-
/1/2021	-	-	-	-	0.450%	-	-

**Note 1:** The monthly interest rates to be applied to the over recovery or under recovery amounts during the true-up year and the intermediate year will be determined using the monthly FERC interest rates (as determined pursuant to 18 C.F.R. Section 35.19a) posted at <a href="https://www.ferc.gov/enforcement/acct-matts/interest-rates.asp">https://www.ferc.gov/enforcement/acct-matts/interest-rates.asp</a>.

Note 2: An over or under collection for the Schedule 1 NITS charge will be recovered prorata over the true-up year, held through June of the intermediate year and charged/refunded in a lump sum during July of the intermediate year. Schedule 1 Point to Point revenues are not subject to true up.

## AEP West SPP Member Operating Companies Actual / Projected 2020 Rate Year Cost of Service Formula Rate Worksheet Q - True-up Interest Rates PUBLIC SERVICE COMPANY OF OKLAHOMA

This Attachment is used to input and compute the interest rates to be applied to each year's revenue requirement true-ups.

	Applicable FERC Interest Rate (Note A):	
1	1/1/2018	0.44%
2	2/1/2018	0.40%
3	3/1/2018	0.44%
4	4/1/2018	0.45%
5	5/1/2018	0.46%
6	6/1/2018	0.45%
7	7/1/2018	0.45%
8	8/1/2018	0.45%
9	9/1/2018	0.45%
10	10/1/2018	0.45%
11	11/1/2018	0.45%
12	12/1/2018	0.45%
13	1/1/2019	0.44%
14	2/1/2019	0.40%
15	3/1/2019	0.44%
16	4/1/2019	0.45%
17	5/1/2019	0.46%
18	6/1/2019	0.45%
19	7/1/2019	0.45%
20	8/1/2019	0.45%
21	9/1/2019	0.45%
22	10/1/2019	0.45%
23	11/1/2019	0.45%
24	12/1/2019	0.45%
	Schedule 11 Base Plan True Up	
25	Average Monthly Rate - Lines 13- 24	0.45%

Note A - Lines 1-20 are the FERC interest rates under section 35.19a of the regulations for the period shown, as posted at https://www.ferc.gov/enforcement/acct-matts/interest-rates.asp.

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## AEP West SPP Member Operating Companies Actual / Projected 2020 Rate Year Cost of Service Formula Rate Worksheet R - Unfunded Reserves

## PUBLIC SERVICE COMPANY OF OKLAHOMA

	(A)	(B)	(C)	(D)	(E)	(F)
<u>Line</u> <u>Number</u>	<u>Description</u>	Account	Formula Expense Account	Balances @ 12/31/2020	<u>Balances</u> 12/31/2019	Average Balance for 2020
1	Accm Prv I/D - Worker's Com	2282003		88,313	210,705	149,509
2						-
3						-
4						-
5						<u>-</u>
6	Total			88,313	210,705	149,509

Note - The cost of service will make a rate base adjustment to remove unfunded reserves associated with contingent liabilities recorded to Accounts 228.1-228.4 from rate base. Include only contingent liabilities which were expensed through accounts included in formula rate cost of service.

## AEP West SPP Member Operating Companies Actual / Projected 2020 Rate Year Cost of Service Formula Rate Worksheet S - Regulatory Assets

## PUBLIC SERVICE COMPANY OF OKLAHOMA

(B)

(A)

	( )		(-/	(-)	ν-,	<b>\-</b> /				
<u>Line</u>	<u>Description</u>		FERC Docket	<u>Source</u>	Amort. / Deferral Account	2020 Amortization / (Deferral)				
1	Regulatory Asset Amortizations / (Deferrals) in O&M (Not	e 1)								
,				201300217 &		757.000				
1a	Deferred Storm Restoration Expenses–Relating to major stor	ms		201700151	571	757,202				
1b 1c										
1d										
1e										
2	Net Amortization / (Deferral)					757,202				
3	FERC Approved Regulatory Amortizations / (Deferrals) in	O&M (Note 2)								
				201300217 &						
3a	Deferred Storm Restoration Expenses–Relating to major stor	ms	ER18-195	201700151	571	743,464				
3b										
3c										
3d 4	Net Approved Amortization / (Deferral)					743,464				
5	Reg Asset Amortizations / (Deferrals) in A&G (Note 3)									
5a 5b	SFAS 106 Medicare Subsidy				926	489,915				
6	Net Amortization / (Deferral)					489,915				
7	FERC Approved Reg Amortizations / (Deferrals) in A&G (I	Note 4)								
7a	SFAS 106 Medicare Subsidy	ĺ	ER18-195		926	489,915				
7b										
8	Net Approved Amortization / (Deferral)					489,915				
	Regulatory Assets Included in Rate Base (Note 5)									
	(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	<b>(I)</b>
			- •		Recovery			- •	Functional	Functional
	FE	RC Approval			Period	Balance @	Balance @	<u>Average</u>	Allocator (Note	Allocator
9	Description	Docket	Form 1 Reference	Recovery Start Date	(Months)	12/31/2020	12/31/2019	Balance	<u>6)</u>	<u>Value</u>
9a								-		
9b 9c								-		
0.1										

(C)

(D)

(E)

### Notes

Total

9d 9e 10

- Include all regulatory asset amortizations and deferrals included in accounts in Transmission O&M on FERC Form 1 p. 321, In 122. Exclude all Distribution and Production-related items.
- 2 Include only regulatory asset amortizations and deferrals included in accounts in Transmission O&M approved by FERC for inclusion in cost of service.
- Include all amortizations and deferrals of regulatory assets included in accounts in A&G expense on FERC Form 1 p. 321, ln 197, except amounts in Account 928, 930.1, and 930.2, which are accounted Worksheet J.
- Include only regulatory asset amortizations and deferrals included in accounts in A&G expense approved by FERC for inclusion in cost of service.
- See referenced FERC docket for details of Regulatory Assets approved for inclusion in rate base. Include only the Transmission functional balance for assets which have both Transmission and Distrib components.
- Balances direct assigned to Transmission except for payroll-related balances, which will be allocated using a wages and salaries allocator.

(J)

Transmission Balance				
	-			
	-			
	-			
	-			
	-			

ed for on

ution

## AEP West SPP Member Operating Companies Actual / Projected 2018 Rate Year Cost of Service Formula Rate Worksheet T - Depreciation Rates PUBLIC SERVICE COMPANY OF OKLAHOMA

## SUMMARY OF TOTAL DEPRECIATION RATES BASED ON PLANT IN SERVICE AT DECEMBER 31, 2016

#### TRANSMISSION PLANT

Acct. No.	Account Title	Total Depr Rates
350.1	Land Rights	1.07%
352.0	Structures & Improvements	2.05%
353.0	Station Equipment	1.72%
354.0	Towers & Fixtures	1.73%
355.0	Poles & Fixtures	3.92%
356.0	OH Conductor & Devices	2.18%
358.0	Underground Conductor	2.09%

#### **GENERAL PLANT**

Acct. No.	Account Title	Total Depr Rates
390.0	Structures & Improvements	1.76%
391.0	Office Furniture	2.44%
391.11	Office Equipment - Computers	20.00%
392.0	Transportation Equipment	6.67%
393.0	Stores Equipment	3.33%
394.0	Tools Shop & Garage Equipment	4.00%
395.0	Laboratory Equipment	1.94%
396.0	Power Operated Equip	4.24%
397.0	Communication Equip - Amortized	4.54%
397.16	AMI - Communication Equipment	6.67%
398.0	Miscellaneous Equipment	5.00%
399.3	Alliance Rail	2.50%

#### **INTANGIBLE PLANT**

Acct. No.		Account Title	<u>Total Depr Rates</u>
303.0	Intangible Plant		10.00%

Note 1 - These depreciation and amortization rates will not be changed absent a Section 205 or 206 filing at the Commission.

2020 Rate Year

### AEP West SPP Member Operating Companies Transmission Cost of Service Formula Rate Utilizing Actual / Projected Cost Data for the 2020 Rate Year

### SOUTHWESTERN ELECTRIC POWER COMPANY

Line No.  1 2 3 4	REVENUE REQUIREMENT (w/o incentives)  REVENUE CREDITS  Network Customer Owned Facility Credits  REVENUE REQUIREMENT For All Company Facilities  The Carrying Charge Calculations on lines 7 to 12 below are	(In 117)  (Note A) (Worksheet H)  Worksheet B  (In 1 less In 2 plus In 3)	Total 8,793,504	DA	Allocator 1.00000	\$  ransmission Amount \$197,714,104 8,793,504 - \$188,920,600
	requirement for these projects shown on line 5 is included in	• • • • • • • • • • • • • • • • • • • •	Silled through SFF Schedule 11. The total hon-incen	uve		
5	Trued-Up / Projected Revenue Requirement for SPP BPU Region (Worksheet F/G)	nal Facilities (w/o incentives)	79,416,495	DA	1.00000	\$ 79,416,495
6	NET PLANT CARRYING CHARGE (w/o incentives) (Note B)					
7	Annual Rate	(ln 1/ ln 37 x 100%)				13.63%
8	Monthly Rate	(ln 7 / 12)				1.14%
۵	NET PLANT CARRYING CHARGE ON LINE 7 , W/O DEPREC	IATION (w/o incentives) (Note B)				
10	Annual Rate	( (ln 1 - ln 86) / ln 37 x 100%)				10.23%
10	Annual Nate	( (III 1 - III 00) / III 0/ X 100/0)				10.2370
11	NET PLANT CARRYING CHARGE ON LINE 9, W/O INCOME	TAXES, RETURN (Note B)				
12	Annual Rate	( (ln 1 - ln 86 - ln 111 - ln 112) / ln 37 x 100%)				3.14%
13	ADDITIONAL REVENUE REQUIREMENT for projects w/ incent	ive ROE's (Note C) (Worksheet F/G)				-

## SOUTHWESTERN ELECTRIC POWER COMPANY

	(1)	(2)	(3)	(4)		(5)
		Data Sources				Total
Lina	RATE BASE CALCULATION	(See "General Notes")	TO Total	Alloca	<u>ator</u>	<u>Transmission</u>
Line No.	GROSS PLANT IN SERVICE		NOTE D			
14	Production	(Worksheet A-1 In 14.B)	4,667,430,488	NA	0.00000	-
15	Less: Production ARO (Enter Negative)	(Worksheet A-1 In 14.C)	(80,549,734)	NA	0.00000	-
16	Transmission	(Worksheet A-1 In 14.D & Ln 121	2,046,255,920	DA		1,994,563,841
17	Less: Transmission ARO (Enter Negative)	(Worksheet A-1 In 14.E)	·	TP	0.97474	-
18	Distribution	(Worksheet A-1 In 14.F)	2,347,020,465	NA	0.00000	-
19	Less: Distribution ARO (Enter Negative)	(Worksheet A-1 In 14.G)	-	NA W/O	0.00000	-
20	General Plant ABO (Enter Negative)	(Worksheet A-1 In 28.B)	318,793,415	W/S	0.07960	25,374,629
21 22	Less: General Plant ARO (Enter Negative) Intangible Plant	(Worksheet A-1 In 28.C) (Worksheet A-1 In 28.D)	(1,162,570)	W/S W/S	0.07960 0.07960	(92,536) 12,247,345
23	TOTAL GROSS PLANT	(sum lns 14 to 22)	<u>153,869,160</u> 9,451,657,144	GP=	<b>0.21500</b>	2,032,093,279
23	TOTAL GROSS FLANT	(Sulli IIIS 14 to 22)	9,431,037,144	GTD=	0.46577	2,032,093,279
24	ACCUMULATED DEPRECIATION AND AMORTIZATION					
25	Production	(Worksheet A-2 In 14.B)	1,611,574,611	NA	0.00000	-
26	Less: Production ARO (Enter Negative)	(Worksheet A-2 In 14.C)	(15,925,455)	NA	0.00000	-
27	Transmission	(Worksheet A-2 In 14.D less 29.F)	565,584,130	TP1=	0.96135	543,723,951
28	Less: Transmission ARO (Enter Negative)	(Worksheet A-2 In 14.E)	-	TP1=	0.96135	-
29	Distribution	(Worksheet A-2 In 14.F)	788,420,002	NA	0.00000	-
30	Less: Distribution ARO (Enter Negative)	(Worksheet A-2 In 14.G)	-	NA W (2	0.00000	-
31	General Plant	(Worksheet A-2 In 28.B)	168,403,474	W/S	0.07960	13,404,215
32 33	Less: General Plant ARO (Enter Negative)	(Worksheet A-2 In 28.C)	(621,573)	W/S W/S	0.07960 0.07960	(49,475)
33 34	Intangible Plant TOTAL ACCUMULATED DEPRECIATION	(Worksheet A-2 In 28.D) (sum Ins 25 to 33)	<u>59,911,464</u> 3,177,346,653	VV/3	0.07960	4,768,703 561,847,395
04	TO THE MODERNIED BET REGIMINATE	(3411 113 23 10 33)	3,177,040,000			001,047,000
35	NET PLANT IN SERVICE					
36	Production	(In 14 + In 15 - In 25 - In 26)	2,991,231,597			-
37	Transmission	(ln 16 + ln 17 - ln 27 - ln 28)	1,480,671,791			1,450,839,891
38	Distribution	(ln 18 + ln 19 - ln 29 - ln 30)	1,558,600,463			-
39	General Plant	(ln 20 + ln 21 - ln 31 - ln 32)	149,848,944			11,927,352
40	Intangible Plant	(In 22 - In 33)	93,957,696	ND	0.00400	7,478,641
41	TOTAL NET PLANT IN SERVICE	(sum Ins 36 to 40)	6,274,310,491	NP=	0.23433	1,470,245,884
42	DEFERRED TAX ADJUSTMENTS TO RATE BASE	(Note E)				
43	Account No. 281.1 (enter negative)	272-273.8.k	<u>.</u>	NA		
44	Account No. 282.1 (enter negative)	(Worksheet C, In 4 C & In 8 J)	(1,348,491,216)	DA		(270,632,640)
45	Account No. 283.1 (enter negative)	(Worksheet C, In 12 C & In 14 J)	(32,004,643)	DA		(1,621,826)
46 47	Account No. 190.1	(Worksheet C, In 18 C & In 22 J)	95,304,534	DA		2,421,122
47 48	Account No. 255 (enter negative)	(Worksheet C, In 26 C & In 28 J)	5,195,141	DA		634,918
40	TOTAL ADJUSTMENTS	(sum lns 43 to 47)	(1,279,996,184)			(269,198,426)
49	PLANT HELD FOR FUTURE USE	(Worksheet A-1 In 30.F)	1,281,768	DA		1,281,768
50	REGULATORY ASSETS	(Worksheet S In 10 cols. G and J) (Note W)	-	DA		-
51	UNFUNDED RESERVES (ENTER NEGATIVE) (NOTE U)	(Worksheet R, In 8 F)	(233,633)	W/S	0.07960	(18,596)
52	WORKING CAPITAL	(Note F)				
53	Cash Working Capital	(1/8 * (ln 70 - Ln 69)) (Note G)	2,545,602			2,481,296
54	Transmission Materials & Supplies	(Worksheet D, pg 1 ln 1 E)	167,005	TP	0.97474	162,786
55	A&G Materials & Supplies	(Worksheet D, pg 1 ln 2 E)	108,356	W/S	0.07960	8,625
56	Stores Expense	(Worksheet D, pg 1 ln 3 E)	-	GP	0.21500	-
57	Prepayments (Account 165) - Labor Allocated	(Worksheet D, pg 1 ln 29 G)	109,493,112	W/S	0.07960	8,715,196
58	Prepayments (Account 165) - Gross Plant	(Worksheet D, pg 1 ln 29 F)	2,951,695	GP	0.21500	634,610
59	Prepayments (Account 165) - Transmission Only	(Worksheet D, pg 1 ln 29 E)	- (05 550 000)	DA	1.00000	-
60 61	Prepayments (Account 165) - Unallocable	(Worksheet D, pg 1 ln 29 D)	(85,558,223)	NA	0.00000	10,000,510
61	TOTAL WORKING CAPITAL	(sum lns 53 to 60)	29,707,547			12,002,513
62	IPP CONTRIBUTIONS FOR CONSTRUCTION	(Note H) (Worksheet E, In 8 B)	(25,201,024)	DA	1.00000	(25,201,024)
63	RATE BASE (sum Ins 41, 48, 49, 50, 51, 61, 62)		4,999,868,965			1,189,112,120
03	NATE DAGE (Sullillis 41, 40, 48, 50, 51, 61, 62)		4,999,000,900			1,100,112,120

## SOUTHWESTERN ELECTRIC POWER COMPANY

	(1)	(2)	(3)	(	4)	(5)
	EXPENSE, TAXES, RETURN & REVENUE REQUIREMENTS CALCULATION	Data Sources (See "General Notes")	TO Total	Allo	<u>cator</u>	Total <u>Transmission</u>
Line No.	OPERATION & MAINTENANCE EXPENSE					
64 65 66	Transmission Less: Total Account 561 Less: Account 565	321.112.b (Note I) 321.84-92.b (Note J) 321.96.b	127,652,960 14,029,010 93,227,834			
67 68	Less: Regulatory Amortizations / (Deferrals) Plus: Includable 561 and 565 Expenses	Worksheet S In 2 (Note V) Worksheet I In 10	31,298 \$0			
69	Plus : Approved Regulatory Amortizations / (Deferrals)	Worksheet S In 4 (Note V)				
70	Total O&M Allocable to Transmission	(Ins 64 - 65 - 66 - 67 + 68 + 69)	20,364,818	TP	0.97474	19,850,366
71 72	Administrative and General Less: Acct. 924, Property Insurance	323.197.b (Note K, M) 323.185.b	76,594,902 2,378,969			
73	Acct. 928, Reg. Com. Exp.	323.189.b	1,733,910			
74	Acct. 930.1, Gen. Advert. Exp.	323.191.b	215,783			
75	Acct. 930.2, Misc. Gen. Exp.	323.192.b	1,454,232			
76	Regulatory Asset Amortizations / (Deferrals)	Worksheet S In 6 (Note V)	587,431			
77 <b>7</b> 2	Balance of A & G	(ln 71 - sum ln 72 to ln 76)	70,224,577	W/S	0.07960	5,589,584
78 70	Plus: Acct. 924, Property Insurance	(In 72)	2,378,969	GP	0.21500 0.97474	511,475
79 80	Acct. 928 - Transmission Specific Acct 930.1 - Only safety related ads -Direct	Worksheet J In 10.(E) (Note L) Worksheet J In 16.(E) (Note L)	-	TP GP	0.97474	_
81	Acct 930.2 - Misc Gen. Exp Trans	Worksheet J In 22.(E) (Note L)	130,881	DA	1.00000	130,881
82	Approved A&G Reg. Asset Amort. / (Deferrals)	Worksheet S In 8 (Note V)	533,310	W/S	0.07960	42,449
83	A & G Subtotal	(sum lns 77 to 82)	73,267,736			6,274,389
84	TOTAL O & M EXPENSE	(ln 70 + ln 83)	93,632,555			26,124,756
85	DEPRECIATION AND AMORTIZATION EXPENSE					
86	Transmission	336.7.b	50,517,916	TP	0.97474	49,241,744
87	General	336.10.b	7,036,497	W/S	0.07960	560,076
88 89	Intangible TOTAL DEPRECIATION AND AMORTIZATION	336.1.d	23,935,057 81,489,471	W/S	0.07960	1,905,131
		(sum Ins 86 to 88)	01,409,471			51,706,950
90	TAXES OTHER THAN INCOME	(Note N)				
91 92	Labor Related Payroll	Worksheet L, Col. D	7,820,823	W/S	0.07960	622,505
93	Plant Related	Worksheet E, Col. D	7,020,023	VV/S	0.07900	022,303
94	Property	Worksheet L, Col. C	68,040,027	GP	0.21500	14,628,512
95	Non-Allocable Taxes	Worksheet L, Col. F	25,537,000	NA	0.00000	-
96	Other	Worksheet L, Col. E	7,726,868	GP	0.21500	1,661,266
97	TOTAL OTHER TAXES	(sum Ins 92 to 96)	109,124,718			16,912,283
98 99	INCOME TAXES T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =	(Note O)	24.70%			
100 101 102	EIT=(T/(1-T)) * (1-(WCLTD/WACC)) = where WCLTD=(In 141) and WACC = (In 144) and FIT, SIT & p are as given in Note O.		22.89%			
103	GRCF=1 / (1 - T) = (from In 99)	(554 - 444   10 )	1.3280			
104 105	Amortized Investment Tax Credit (enter negative)	(FF1 p.114, ln 19.c)	(911,304) (16,337,107)	DA		(2.070.074)
106	Excess / (Deficit) Deferred Income Tax Tax Effect of Permanent and Flow Through Differences	Company Records (Note O) and WS C-4 Ln 24 Company Records (Note O)	(16,237,107) 1,595,051	DA		(3,078,074) 143,027
107	Income Tax Prior to Adjustments	(ln 100 * ln 112)	83,828,785			19,936,887
108	ITC adjustment	(ln 103 * ln 104)	(1,210,186)	GP	0.21500	(260,188)
109	Excess / (Deficit) Deferred Income Tax	(ln 103 * ln 105)	(21,562,421)	DA		(4,087,595)
110	Tax Effect of Permanent and Flow Through Differences	(In 103 * In 106)	2,118,183	DA		189,936
111	TOTAL INCOME TAXES	(sum lns 107 to 110)	63,174,361			15,779,039
112	RETURN ON RATE BASE (Rate Base*WACC)	(In 63 * In 144)	366,276,955			87,111,156
113	INTEREST ON IPP CONTRIBUTION FOR CONST. (Note E)	(Worksheet E, In 2)	-	DA	1.00000	-
114 115	REVENUE REQUIREMENT BEFORE TEXAS GROSS MARC (sum lns 84, 89, 97, 111, 112, 113)	GIN TAX	713,698,059			197,634,185
116	TEXAS GROSS MARGIN TAX (Note P) (Worksheet K)		288,604	DA		79,920
117	REVENUE REQUIREMENT INCL GROSS MARGIN TAX	(In 114 + 116)	713,986,663			197,714,104

## SOUTHWESTERN ELECTRIC POWER COMPANY

### SUPPORTING CALCULATIONS

In No. 118 119 120 121	TRANSMISSION PLANT INCLUDED IN SPP TARIFF (Note W) Total transmission plant Less transmission plant excluded from SPP Tariff (Worksheet Less transmission plant included in OATT Ancillary Services (W Transmission plant included in SPP Tariff							2,046,255,920 51,692,079 - 1,994,563,841
122	Percent of transmission plant in SPP Tariff	(ln 121 / ln 118)					TP=	0.97474
123 124 125 126 127 128 129	WAGES & SALARY ALLOCATOR (W/S) Production Transmission Regional Market Expenses Distribution Other (Excludes A&G) Total	(Note S) 354.20.b 354.21.b 354.22.b 354.23.b 354.24,25,26.b (sum lns 124 to 128)	Direct Payroll 45,527,944 4,115,912 - 29,448,387 8,068,420 87,160,663	Payroll Billed from AEP Service Corp. 16,009,205 5,469,602 - 1,979,380 6,766,269 30,224,456	Total 61,537,149 9,585,514 - 31,427,767 14,834,689 117,385,119	NA TP NA NA NA	0.00000 0.97474 0.00000 0.00000 0.00000	9,343,367 - - - 9,343,367
130	Transmission related amount						W/S=	0.07960
131 132 133 134 135 136 137 138 139	WEIGHTED AVERAGE COST OF CAPITAL (WACC) (Note T, I Long Term Interest Preferred Dividends Development of Common Stock: Proprietary Capital Less Preferred Stock (In 142) Less Account 216.1 Less Account 219 Common Stock	Note X) Long Term Interest (Worksheet M, In. 3 Preferred Stock Dividends (Worksheet III) (Worksheet M, In. 14, col. (b)) (Worksheet M, In. 14, col. (c)) (Worksheet M, In. 14, col. (d)) (Worksheet M, In. 14, col. (e)) (In 135 - In 136 - In 137 - In 138)						\$ 111,309,910 - Average 2,479,045,122 - 34,451,515 (3,533,983) 2,448,127,590
140 141 142 143 144	Avg Long Term Debt (Worksheet M, In. 28, col. (g)) Avg Preferred Stock (Worksheet M, In. 14, col. (c)) Avg Common Stock (In 139) Total (sum Ins 141 to 143)	Rate Year Average Balances 2,580,221,154 - 2,448,127,590 5,028,348,744		Capital Structure Percentage  51.31% 0.00% 48.69%			Cost (Note T) 4.31% 0.00% 10.50% WACC=	Weighted 0.0221 0.0000 0.0511 0.0733

#### SOUTHWESTERN ELECTRIC POWER COMPANY

Letter

<u>Notes</u>

General Note: True Up References to data from FERC Form 1 are indicated as: page#.line#.col.#. Rate Year Projections from Company forecasts.

- 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 H for details.
- В The annual and monthly net plant carrying charges on page 1 are used to compute the revenue requirement for facilities and any upgrades.
- This additional revenue requirement is determined using a net plant carrying charge (fixed carrying charge or FCR) approach. Worksheet G shows the calculation of the trued-up revenue requirement for each project, based on an FCR rate calculated from inputs on this TCOS. Line 13 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 and depreciation expense are reduced by the removal of amounts 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 to transmission. Transmission allocations are shown on Worksheet C.
- Identified as being transmission related or functionally booked to transmission.
- Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission on line 70.
- 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 113.
- Line 65 Removes the expense booked to transmission accounts included in the development of OATT ancillary services rates, including all of Account No. 561.
  - Removes cost of transmission service provided by others to the extent such service is not incurred to provide the SPP service at issue.
- General Plant and Administrative & General expenses may be functionalized based on allocators other than 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 or allocable to transmission service. Worksheet J 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 H.
- Recoverable PBOP expense is based on actual annual PBOP costs, including charges from the AEP Service Corporation. The PBOP amounts are included in the Administrative and General total, and are based on current year expenses. The annual actuarial valuation report supporting the derivation of the PBOP expense, along with an explanation of PBOP derivation process, is submitted during the formula rate annual update.
- Ν Includes only FICA, unemployment, property and other assessments charged in the current year. Gross Receipts tax, Sales & Use taxes, local franchise 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 99) multiplied by (1/1-T). If the applicable tax rates are zero enter 0.

Inputs Required: FIT = SIT=

4.68% (State Income Tax Rate or Composite SIT. Worksheet K) 0.00% (percent of federal income tax deductible for state purposes) Excess / (Deficit) Deferred Income Taxes will be amortized over the average remaining life of the assets to which it relates, unless the Commission requires a different amortization period. Recovery of

The Texas Gross Margin tax is calculated on the Texas allocated revenue of the Company, reduced by cost of goods sold deduction to derive a

permanent and flow through differences is limited to only the transmission functional portion of the tax difference related to capitalized AFUDC Equity.

- "Gross Margin" for the Company. The tax rate of one percent is assessed on the resulting amount. The jurisdictional allocator is based on transmission demand allocators. Removes plant excluded from the OATT because it does not meet the SPP's definition of Transmission Facilities or is otherwise ineligible to be recovered under the OATT. Q
- R Removes transmission plant (e.g. step-up transformers) included in the development of OATT ancillary service rates and not already removed for reasons indicated in Note Q.
- S Includes functional wages & salaries incurred by parent company service corporation for support of the operating company.
- Long Term Debt cost rate = Long-Term Interest (In 132) / Long Term Debt (In 141). Preferred Stock cost rate = preferred dividends (In 133) / preferred outstanding (In 142). Common Stock cost rate (ROE) = 10.5%, the rate accepted by FERC pursuant to the settlement filed in Docket Nos.EL17-76 / EL18-199. It includes an additional 50 basis points for remaining a member of the SPP RTO.

The amount of eligible hedging gains or losses included in total interest expense is limited to five basis points of the capital structure. Details and calculations of the weighted average cost of capital are shown on Worksheet M. Eligible Hedging Gains and Losses are computed on Worksheet M. The unamortized balance of eligible hedge gains/losses and related ADIT amounts shall not flow through the formula rate.

- U The cost of service will make a rate base adjustment to remove unfunded reserves associated with contingent liabilities recorded to Accounts 228.1-228.4 from rate base.
- O&M and A&G shall be adjusted to remove all regulatory asset deferrals and amortizations that have not been approved by FERC for inclusion in cost of service, and then to add back in FERC approved amortizations and deferrals. Negative amounts in O&M or A&G represent deferrals. See Worksheet S.
- If the company submits a Section 205 filing proposing to make adjustments to this formula rate cost of service template to remove assets and costs related to transmission facilities constructed and operated specifically for the purpose of delivering the output of generation facilities, including generation tie-lines, which do not qualify under the SPP OATT for inclusion in transmission cost of service, challenges to such filing(s) shall be limited to the justness and reasonableness of such proposal.
- If the company submits a Section 205 filing proposing to make adjustments to this formula rate cost of service template to remove from the cost of capital the debt and related interest costs incurred in connection with financing specifically dedicated to non-transmission-related assets, such as securitization financing, challenges to such filing(s) shall be limited to the justness and reasonableness of such proposal's impacts on the Company's cost of capital.

## AEP West SPP Member Operating Companies Actual / Projected 2020 Rate Year Cost of Service Formula Rate Worksheet A-1 - Detailed Plant Balances

### SOUTHWESTERN ELECTRIC POWER COMPANY

				Gross Plant In Servi	ice - Production		
Line No	Month (a)	Production (b)	Production ARO (c)	Transmission (d)	Transmission ARO (e) Acct. 359.1	Distribution (f)	Distribution ARO (g)
			FF1, page 205&204,		FF1, page 207 Col.(g)		FF1, page 207 Col.(g)
		FF1, page 205 Col.(g) &	Col.(g)&(b), Ins	FF1, page 207 Col.(g) &	& pg. 206 Col. (b), In	FF1, page 207 Col.(g) &	& pg. 206 Col. (b), In
		pg. 204 Col. (b), ln 46	15,24,34,44	pg. 206 Col. (b), In 58	57	pg. 206 Col. (b), In 75	74
1	December Prior to Rate Year	4,667,363,360	80,610,777	2,007,922,668	-	2,307,295,167	-
2	January	4,665,280,439	80,600,380	2,017,397,472	-	2,316,280,417	-
3	February	4,663,174,046	80,590,045	2,020,404,067	-	2,323,955,587	-
4	March	4,660,908,879	80,579,771	2,024,524,293	-	2,329,399,375	-
5	April	4,667,140,561	80,569,558	2,039,684,170	-	2,334,889,075	-
6	May	4,669,559,183	80,559,406	2,045,860,386	-	2,340,477,127	-
7	June	4,670,473,192	80,549,315	2,059,373,227	-	2,346,301,810	-
8	July	4,671,123,713	80,539,283	2,058,808,893	-	2,352,309,831	-
9	August	4,670,085,159	80,529,311	2,057,007,252	-	2,358,606,578	-
10	September	4,668,931,471	80,519,398	2,057,368,980	-	2,365,005,026	-
11	October	4,667,994,684	80,509,544	2,057,281,709	-	2,371,633,915	-
12	November	4,667,546,626	80,499,748	2,060,073,936	-	2,378,277,697	-
13	December of Rate Year	4,667,015,029	80,490,011	2,095,619,913	-	2,386,834,435	-
14	13 Month Average	4,667,430,488	80,549,734	2,046,255,920	-	2,347,020,465	-

		Gross Pla	ant In Service - Distrib	ution, General and Inta	ngible, GSU, Exclude	ed Plant
Line					OATT Ancillary	
No	Month	General	General ARO	Intangible	Services (GSU)	Excluded Plant
	(a)	(b)	(c)	(d)	(e)	<b>(f)</b>
			Acct. 399.1			
		FF1, page 207 Col.(g) &	FF1, page 207 Col.(g) &	FF1, page 205 Col.(g) &		
		pg. 206 Col. (b), ln 99	pg. 206 Col. (b), In 98	pg. 204 Col. (b), In 5	Company Records	Company Records
15	December Prior to Rate Year	318,114,136	1,162,570	124,335,525	-	51,692,079
16	January	318,682,618	1,162,570	145,746,262	-	51,692,079
17	February	318,651,245	1,162,570	147,966,857	-	51,692,079
18	March	318,541,000	1,162,570	151,836,297	-	51,692,079
19	April	318,422,007	1,162,570	153,322,884	-	51,692,079
20	May	318,297,726	1,162,570	154,783,554	-	51,692,079
21	June	318,172,674	1,162,570	156,343,739	-	51,692,079
22	July	318,047,540	1,162,570	157,893,264	-	51,692,079
23	August	317,940,466	1,162,570	159,436,919	-	51,692,079
24	September	317,828,183	1,162,570	160,959,406	-	51,692,079
25	October	317,808,730	1,162,570	162,026,307	-	51,692,079
26	November	317,701,128	1,162,570	163,753,956	-	51,692,079
27	December of Rate Year	326,106,947	1,162,570	161,894,106	-	51,692,079
28	13 Month Average	318,793,415	1,162,570	153,869,160	-	51,692,079

	Transmission Functional Plant Held For Future Use (N	Notes A and B)				
Line			Estimated in	2020 Rate Year	2020 Rate Year	2020 Rate Year
No	Asset Description	Definite Plan for Future Use	Service Year	Beginning balance	<b>Ending balance</b>	Average
	(a)	(b)	(c)	(d)	(e)	(f)
29A	Plant Held For Future Use			1,281,768	1,281,768	1,281,768
29B	Transmission Plant Held for Future			-	-	-
29C						
30	Total			1,281,768	1,281,768	1,281,768

## Notes: (A) (B)

Per the general instruction for Account No. 105 in 18 CFR Part 101.

Include only the Transmission functional component of amounts reported page 214 of the FERC Form 1.

# AEP West SPP Member Operating Companies Actual / Projected 2020 Rate Year Cost of Service Formula Rate Worksheet A-2 - Detailed Accumulated Depreciation Balances SOUTHWESTERN ELECTRIC POWER COMPANY

			Acc	cumulated Deprecicat	ion - Production		
Line No	Month (a)	Production (b)	Production ARO (c)	Transmission (d)	Transmission ARO (e)	Distribution (f)	Distribution ARO (g)
		FF1, page 219, Ins 20-24, Col. (b)	Company Records (Included in total in Column (b))	FF1, page 219, In 25, Col. (b)	Company Records (Included in total in Column (b))	FF1, page 219, In 26, Col. (b)	Company Records (Included in total in Column (b))
1	December Prior to Rate Year	1,570,082,251	14,485,805	546,054,572	-	772,059,400	-
2	January	1,577,302,825	14,725,601	549,229,039	-	774,718,957	-
3	February	1,584,506,085	14,965,438	552,439,331	-	777,410,685	-
4	March	1,591,396,016	15,205,315	555,659,237	-	780,130,265	-
5	April	1,598,067,953	15,445,232	558,893,197	-	782,834,969	-
6	May	1,604,760,447	15,685,187	562,169,925	-	785,559,808	-
7	June	1,611,874,848	15,925,182	565,466,522	-	788,305,574	-
8	July	1,619,024,815	16,165,216	568,792,521	-	791,073,254	-
9	August	1,626,179,575	16,405,289	572,120,073	-	793,862,804	-
10	September	1,633,161,205	16,645,400	575,445,278	-	796,668,564	-
11	October	1,640,259,014	16,885,549	578,773,888	-	799,464,354	-
12	November	1,647,406,507	17,125,737	582,104,624	-	802,284,024	-
13	December of Rate Year	1,646,448,403	17,365,962	585,445,480	-	805,087,365	-
14	13 Month Average	1,611,574,611	15,925,455	565,584,130	-	788,420,002	-

		Accumulated	Depreciation- Distribu	ition, General and Inta	ngible, GSU, Exclud	ed Plant
Line No	Month (a)	General (b)	General ARO (c)	Intangible (d)	OATT Ancillary Services (GSU) (e)	Excluded Plant (f)
		FF1, page 219, In 28, Col. (b)	Company Records (Included in total in Column (d))	FF1, page 200, In 21, Col. (b)	Company Records	Company Records
15	December Prior to Rate Year	167,522,725	621,573	54,993,082	-	21,860,179
16	January	167,672,462	621,573	55,535,785	-	21,860,179
17	February	167,823,936	621,573	56,235,112	-	21,860,179
18	March	167,968,368	621,573	56,974,667	-	21,860,179
19	April	168,112,596	621,573	58,167,877	-	21,860,179
20	May	168,256,594	621,573	59,387,964	-	21,860,179
21	June	168,411,796	621,573	60,635,076	-	21,860,179
22	July	168,555,299	621,573	61,744,843	-	21,860,179
23	August	168,698,553	621,573	62,883,542	-	21,860,179
24	September	168,841,577	621,573	64,051,077	-	21,860,179
25	October	168,984,360	621,573	64,131,552	-	21,860,179
26	November	169,127,162	621,573	64,236,442	-	21,860,179
27	December of Rate Year	169,269,736	621,573	59,872,015	-	21,860,179
28	13 Month Average	168,403,474	621,573	59,911,464	-	21,860,179

Transmission Accumulated, net of GSU and Excluded- Ln 14 Col (d) less Ln 28 Cols. (e) & (f)

29

\$543,723,951

AEP - SPP Formula Rate TCOS - WS B Page: 51 of 80

## AEP West SPP Member Operating Companies Actual / Projected 2020 Rate Year Cost of Service Formula Rate Worksheet B - Third Party Facility Credits SOUTHWESTERN ELECTRIC POWER COMPANY

Line No.	Source	Amount
1	Facility Credits under the SPP OATT	-

Note:

Under Section 30.9 of the SPP OATT, a network customer that owns existing transmission facilities that are integrated with the Transmission Provider's Transmission System may be eligible to receive consideration either through a billing credit or some other mechanism. Calculation of any credit under this subsection, pursuant to approval by FERC for inclusion in this formula rate for collection on behalf of the network customer, shall be addressed in either the Network Customer's Service Agreement or any other agreement between the parties.

# AEP West SPP Member Operating Companies Actual / Projected 2020 Rate Year Cost of Service Formula Rate Worksheet C - ADIT and ADITC Balances SOUTHWESTERN ELECTRIC POWER COMPANY

Line	(A)	(B)	(C)	(E)	(F) 100% Transmission	(G) PTD Plant	(H) Transmission & Distribution	(I) Labor	(J) Total Included in Rate base
<u>No.</u>	Acc. No.	<u>Description</u>	YE Balance	Exclusions *	Related	<u>Related</u>	Plant Related	<u>Related</u>	(E)+(F)+(G)+(H)
	Note: Acc	count 281 is not allocated to Transmission							
		Account 282 - Form-1 page 274.2.b and 275.2.k							
1 2	282.1 282.1	2020 Year End Tax Deferrals - WS C-1 2019 Year End Tax Deferrals - WS C-2	(1,351,647,561) (1,345,334,871)	(425,926,003) (420,706,607)	(93,030,133) (95,724,944)	(820,580,154) (816,839,429)	-	(12,111,271) (12,063,891)	
3 4 5		Subtotal Average Balance before Proration Proration Adjustment - WS C-3, Ln 19	(2,696,982,432) (1,348,491,216)	(846,632,611) (423,316,305)	(188,755,077) (94,377,538)	(1,637,419,583) (818,709,792) 3,388,387	0	(24,175,161) (12,087,581)	
6		Prorated Average balance	(1,348,491,216)	(423,316,305)	(94,377,538)	(815,321,405)	0	(12,087,581)	
7 8		Transmission Allocator from TCOS Allocated Total		<u>0.0000%</u> 0	<u>100.0000%</u> (94,377,538)	<u>21.4999%</u> (175,292,980)	<u>46.5770%</u> 0	<u>7.9596%</u> (962,121)	(270,632,640)
		Account 283 - Form-1 page 276.9.b and 277.9.k							
9	283.1	2020 Year End Tax Deferrals - WS C-1	(32,004,643)	(11,930,160)	149,463	(1,469,049)	-	(18,754,897)	
10	283.1	2019 Year End Tax Deferrals - WS C-2	(32,004,643)	(12,004,891)	224,195	(1,469,049)	-	(18,754,897)	
11		Subtotal	(64,009,286)	(23,935,051)	373,659	(2,938,099)	-	(37,509,794)	
12 13		Average Balance	(32,004,643)	(11,967,526)	186,829	(1,469,049)	0	(18,754,897)	
14		Transmission Allocator from TCOS Allocated Total		<u>0.0000%</u> 0	<u>100.0000%</u> 186,829	<u>21.4999%</u> (315,844)	<u>46.5770%</u> 0	<u>7.9596%</u> (1,492,812)	(1,621,826)
		Account 190 - Form-1 page 234, Ln 8, Col. (b) & ( c)	1						
15	190.1	2020 Year End Tax Deferrals - WS C-1	96,360,931	81,913,464	-	9,592,189	-	4,855,278	
16	190.1	2019 Year End Tax Deferrals - WS C-2	94,248,137	80,144,907	-	9,386,199	-	4,717,031	
17		Subtotal	190,609,068	162,058,371	-	18,978,388	-	9,572,309	
18 19		Average Balance before Proration Proration Adjustment - WS C-3, Ln 38	95,304,534	81,029,186	0	9,489,194	0	4,786,155	
20		Prorated Average balance	95,304,534	81,029,186	0	9,489,194	0	4,786,155	
21		Transmission Allocator from TCOS		0.0000%	100.0000%	21.4999%	46.5770%	7.9596%	
22		Allocated Total		0	0	2,040,164	0	380,958	2,421,122
		Account 255 - Form-1 page 266-267			<u>!</u>	Pre 1971 ITC ncludable in Rate Base			
23 24	255.0 255.0	Acc Defrd ITC - Federal - 12/31/2020 (FF1 p. 267, Ln 2.h) Acc Defrd ITC - Federal - 12/31/2019 (FF1 p. 266, Ln 2.b)	4,484,028 5,906,253			5,906,253			
25 26 27		Subtotal Average Balance Transmission Allocator from TCOS	10,390,281 5,195,141			5,906,253 2,953,127 21.4999%			
28		Allocated Total		<u>N/A</u>	<u>N/A</u>	634,918	<u>N/A</u>	<u>N/A</u>	634,918

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

## AEP West SPP Member Operating Companies SOUTHWESTERN ELECTRIC POWER COMPANY

## **WORKSHEET C-1** - END OF YEAR DETAIL OF DEFERRED INCOME TAX BALANCES **AS OF DECEMBER 31, 2020**

Part					•		Δ.11.4	a a ati a m. N. A a tha a d		
Section   Sect					Allocation			ocation Method		
1999   1999	Account	Line #	Description	Balance	Basis	Exclusions	Transmission	PTD Plant	T&D	Labor
Application	2821001	230A	ACRS BENEFIT NORMALIZED	(653,519,050)	PTD			(653,519,050)		
## Part								, ,		
250101   2402										
Secret   State	2821001	234Q	MACRS TAX DEPRECIATION - RAIL CARS	(2,743,596)	PTD			(2,743,596)		
						(22 542 542)		1,679,950		
						(22,543,542)		(24.187.219)		
298101   2004								, , ,		
						(1,612,881)		(40.450.440)		
1987-001   1990								, , ,		
						10,456,607		77,000,400		
2021-0912   SSCO										
2221001   SIZO   BOTT LUTTOF PROPERTY ACASES OF MARK   TO ACTUAL PROPERTY ACASES OF MARK   TO ACCUS OF MA								, , , , ,		
250001   SAA								. ,		
282000   1920	2821001	533J		(1,669,243)	PTD			(1,669,243)		
2021-01   0.00								, , , , ,		
2021001   500								, , , , ,		
287007   710W   PREMA PARCIDA FOLISTICAL PROPERTY   2.770,049   E   3.770,049   E   3.770,049   A.877   Capital Property Constitution   4.772   Capital Property Con						(13,720)		(1,720,000)		
2021-01   710   000KLEASES CAPTRIZED FOR TAX   18,783   710   0,763   12,146,569				3,730,949	E	, , ,				
								(0.762)		4,397
								(8,763)		(12.146.998)
						8,326,263				(12,110,000)
Part						(8,507,705)				
						(6.220)		(50,690,045)		
EXCESS ADFT 22	2021001	91000	REMOVAL COSTS REV-SFAS 143-ARO	(6,336)	_	(6,336)				
2821001   980F-X5   EXCESS ADFT 22 - PROTECTED-ERC.   168,025-780   189,025-781   189,025-780   189,025-781   189,025-780   189,025-781   189,025-780   189,025-781   189,025-780   189,025-781   189,025-780   189,025-781   189,025-780   189,025-781   189,025-780   189,025-781   18	2821001	960F-XS	EXCESS ADFIT 282 - PROTECTED	-	WS C-4	(365,445,598)	(88,561,373)			
2821-01   905F-X5   EXCESS APPT 22 - PROTECTIENTA   (144,026,789)   (156,027,71)   (22,027,71)   (22,027,71)   (23,027,71)   (										
B281001   S0E-XS   EXCESS APPT 222 - PROTECTED-TX.   (18,012,716)										
2821001   909F XS EXCESS ADEIT 282 UNPROTECTED AR   (12.001.33)										
2821001   9067-X5   EXCESS ADFTI 222- UNPROTECTED-FAC.   (1,823,966)			960F-XS EXCESS ADFIT 282 UNPROTECTED	0	WS C-4	(51,676,578)	(4,771,611)			
282101   960F-XS   EXCESS ADFT 222 - UNPROTECTED-IX   (84,230,966)										
2821001   SOF-XS   EXCESS ADFT 122 - UNPROTECTED-TX.   (24.247,534)										
TOTAL ELECTRIC ACCOUNT SUBTOTAL										
TOTAL ELECTRIC ACCOUNT SUBTOTAL										
(absolute value Total Company Amount Ties to FF1 p.275(t) Acct 282 Electric) Acct 282 Electric) Acct 282 Electric) Acct 282 Electric) D14C-AR NOL-STATE CP-DEF TAX ASSET-L/T - AR (1,134,520) E (1,134,520) D14C-AR NOL-STATE CP-DEF TAX ASSET-L/T - AR (8,551,810) E (1,134,520) E (1,	2821001		Forecast Adjustment	4,174,286		1,366,539	302,851	2,473,566		31,330
(absolute value Total Company Amount Ties to FF1 p.275(i) Acct 282 Electric Base Ba	202.4		TOTAL ELECTRIC ACCOUNT SURTOTAL	(4.254.647.564)		(425.026.002)	(02 020 422)	(920 E90 4E4)		(42 444 274)
2851001 014C-AR NOL-STATE C/F-DEF TAX ASSET-LIT - AR (1,134,520) E (1,134,520)	202.1			(1,351,647,361)		(425,926,003)	(93,030,133)	(820,380,134)		(12,111,271)
2831001			Acct 282 Electric)							
2831001										
28310101   01-4C-OK				(1,134,520)		(1,134,520)				
2831001   675E						<b>,</b> , , , , , , , , , , , , , , , , , ,				
28310101   575E-MJE   MTM BK GAIN-AL-TAX DEFL: MJE   (3.333)   E   (3.333)   (15.829.977)   28310101   605B   ACCRUED BK PENSION EXPENSE   (15.829.977)   Labor   (1.90.93.833)   28310101   605C   ACCRUED BK PENSION EXPENSE   (1.90.33.833)   E   (1.90.33.833)   28310101   630J   DEFD STORM DAMAGE   4   PTD   4   2831001   630M   RATE CASE DEFD CHGS   (1.226.770)   E   (1.226.770)   2831001   632U   BK DEFL-DEMAND SIDE MNGMT EXP   (0)   E   (0)   2831001   633A   BOOK - TAX BASIS - EMA-NC 283   26.437   E   26.437   2831001   660A   TRANSITION REQULATORY ASSETS   0   E   (0)   2831001   660F   REG ASSET-SEAS 143 - ARO   (1.90.276)   E   (1.90.276)   E   (1.90.276)   2831001   660F   REG ASSET-SEAS 143 - ARO   (1.90.276)   E   (1.90.276)   2831001   661R   REG ASSET-SEAS 143 - ARO   (1.90.276)   E   (1.90.276)   2831001   661R   REG ASSET-SEAS 158 - PENSIONS   (1.90.38.33)   E   (19.93.833)   E   (19.93.833)   2831001   661R   REG ASSET-SEAS 158 - PENSIONS   (1.90.38.33)   E   (1.90.724)   E   (1.269.724)   2831001   664A   REG ASSET-SEAS 158 - PENSIONS   (1.90.38.33)   E   (1.269.724)   E   (1.269.724)   2831001   664A   REG ASSET-SEAS 158 - PENSIONS   (1.90.274)   E   (1.269.724)						, , ,				
2831001 660C ACCRUED BK PENSION COSTS - SFAS 158 19,933,833 E 19,933,833 (0) 2831001 630J DEFD STORM DAMAGE 4 PTD 4 2831001 630M RATE CASE DEFD CHIGS (1,226,770) E (1,226,770) 2831001 630M RATE CASE DEFD CHIGS (1,226,770) E (1,226,770) 2831001 632M BK DEFL-DEMAND SIDE MINOMT EXP (0) E (0) 2831001 632A BK DEFL-DEMAND SIDE MINOMT EXP (0) E (0) 2831001 632A BK DEFL-DEMAND SIDE MINOMT EXP (0) E (0) 2831001 632A BK DEFL-DEMAND SIDE MINOMT EXP (0) E (0) 2831001 632A BK DEFL-DEMAND SIDE MINOMT EXP (0) E (0) 2831001 632A BK DEFL-DEMAND SIDE MINOMT EXP (0) E (0) 2831001 660A TRANSITION REGULATORY ASSETS (0) E (0) 2831001 660F REG ASSET-SFAS 143 - ARO (1,490,276) E (1,490,276) 2831001 660L REG ASSET-SFAS 143 - ARO (1,490,276) E (1,490,276) 2831001 661R REG ASSET-SFAS 158 - SERP (155,878) E (155,878) 2831001 661R REG ASSET-SFAS 158 - SERP (155,878) E (155,878) 2831001 661R REG ASSET-SFAS 158 - SERP (155,878) E (152,677) 2831001 664A REG ASSET-VINDREC ENVIRON ADJ CLAUSE-LA (1,2677 E (1,269,724) 2831001 664A REG ASSET-VINDREC ENVIRON ADJ CLAUSE-LA (1,2677 E (1,269,724) 2831001 664W REG ASSET-VINDREC ENVIRON ADJ CLAUSE-LA (1,2677 E (1,269,724) 2831001 664W REG ASSET-VINDREC ENVIRON ADJ CLAUSE-LA (1,2677 E (1,269,724) 2831001 664W REG ASSET-VINDREC ENVIRON ADJ CLAUSE-LA (1,2677 E (1,269,724) 2831001 664W REG ASSET-SPENCO ACQUISINVESTIMENTS (0) E (0) 2831001 669W REG ASSET-NERGY EFFICIENCY RECOVERY (226,800) E (36,802) 2831001 669W REG ASSET-NERGY EFFICIENCY RECOVERY (226,800) E (35,802) 2831001 669W REG ASSET-NERGY EFFICIENCY RECOVERY (226,800) E (36,802) 2831001 673W REG ASSET-NURSOMENTAL CHEMICAL COST-AR (756,178) E (756,178) E (756,178) 2831001 673W REG ASSET-WELSHFLINT CRK ENVIRON DEF (4,371,470) E (4,371,470) 2831001 673W REG ASSET-WELSHFLINT CRK ENVIRON DEF (4,371,470) E (4,371,470) 2831001 673W REG ASSET-WELSHFLINT CRK ENVIRON DEF (4,371,470) E				•		· · · · · · · · · · · · · · · · · · ·				
2831001 630J DEFD STORM DAMAGE										(15,829,977)
2831001 630J DEFD STORM DAMAGE										
2831001 6320M RATE CASE DEFD CHGS 2831001 632A BX DEFL DEMAND SIDE MNOMT EXP 2831001 632A BOOK - TAX BASIS - EMA-A/C 283 2831001 660A TRANSITION REGULATORY ASSETS 0 0 E 0 2831001 660A TRANSITION REGULATORY ASSETS 0 0 E 0 2831001 660F REG ASSET-SFAS 143 - ARO (1,490,276) E (1,490,276) E 2831001 660I REG ASSET-SET-SET STAS 143 - ARO (1,490,276) E (1,490,276) E 2831001 661R REG ASSET-SFAS 154 - SERP (15,5878) E (1,58,78) 2831001 661R REG ASSET-SFAS 156 - SERP (15,5878) E (1,58,78) 2831001 661R REG ASSET-SFAS 156 - SERP (15,5878) E (1,58,78) 2831001 661T REG ASSET-SFAS 156 - SERP (15,5878) E (1,58,78) 2831001 661T REG ASSET-SFAS 156 - SERP (1,58,78) E (1,58,78) 2831001 664T REG ASSET-VENCO EMPLOYEE RETIREMENT 0 E 0 E 0 2831001 664A REG ASSET-VENCO EMPLOYEE RETIREMENT 0 E 0 E 0 2831001 664V REG ASSET-VENCO CACUUSINVESTMENTS (0) E (0) 2831001 664V REG ASSET-VENCO COMPLOYER SET				(0)		(0)		4		
2831001 683A BOOK > TAX BASIS - EMA-WC 283 26,437 E 26,437 B 2831001 6600 TRANSITION REGULATORY ASSETS 0 E 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				(1,226,770)		(1,226,770)				
2831001 660A TRANSITION REGULATORY ASSETS 0 E 0 (1.490.276) 2831001 660L REG ASSET-SFAS 13- ARO (1.490.276) E (1.490.276) 2831001 660L REG ASSET-SFAS 158- PENSIONS (19.933,833) E (19.933,833,83] E (19.933,833) E (19.933,833) E (19.933,833) E (19.933,833,833 E (19.933,833) E (19.933,833) E (19.933,833,833 E (19.933,833,833 E (19.933,833,83] E (19.933,833,833 E (19.933,833) E (19.933,833,833 E (19.933,833,833 E (19.933,833,833 E (19.933,833,833,833 E (19.933,833,833,833,833 E (19.933,833,833,833,833,833 E (19.933,833,833,833,833,833,833,833,833,833,										
2831001         660F         REG ASSET-SFAS 143 - ARO         (1,490,276)         E         (1,490,276)           2831001         660L         REG ASSET-SFAS 158 - PENSIONS         (0)         E         (0)           2831001         661R         REG ASSET-SFAS 158 - PENSIONS         (19,933,833)         E         (19,933,833)           2831001         661S         REG ASSET-SFAS 158 - SERP         (155,878)         E         (155,878)           2831001         664A         REG ASSET-SPAS 158 - SERP         (16,937,24)         E         (12,697,24)           2831001         664A         REG ASSET-WEMCO EMPLOYEE RETIREMENT         0         E         0           2831001         664S         REG ASSET-VEMCO ACQUIS/INVESTMENTS         (0)         E         (0)           2831001         664V         REG ASSET-SET CCS FEED STUDY COSTS         (93,840)         E         (93,840)           2831001         664V         REG ASSET-SWEPCO-OXEMO TRANSACTION COST         (0)         E         (0)           2831001         668P         REG ASSET-LENGY COVEMO TRANSACTION COST         (25,203)         E         (25,233)           2831001         669X         REG ASSET-SWEPCO SHIPE ROAD         (85,082)         E         (85,082)				26,437		26,437				
2831001 660L REG ASSET-DEFERRED LITIGATION COSTS (0) E (0) 2831001 661R REG ASSET-SFAS 158 - PENSIONS (19,33,833) E (19,33,833) E (155,878) 2831001 661S REG ASSET-SFAS 158 - SERP (155,878) E (155,878) 2831001 661T REG ASSET-SFAS 158 - OPEB (1,269,724) E (1,269,724) 2831001 664A REG ASSET-UNDRICE ENVIRON ADJ CLAUSE-LA (1,269,724) E (1,269,724) 2831001 664V REG ASSET-VEMCO CAGUIS/INVESTMENTS (0) E (0) 2831001 664V REG ASSET-VEMCO ACQUIS/INVESTMENTS (0) E (0) 2831001 664V REG ASSET-VEMCO CONTROL CONT				(1,490,276)		(1,490,276)				
2831001 661S REG ASSET-SFAS 158 - SERP (15.6.878) E (15.6.878) 2831001 661T REG ASSET-SFAS 158 - OPEB (1.269,724) E (1.269,724) 2831001 664A REG ASSET-UND/REC ENVIRON ADJ CLAUSE-LA 12,677 E 12,677 2831001 664A REG ASSET-UND/REC ENVIRON ADJ CLAUSE-LA 12,677 E 0.0 2831001 664B REG ASSET-UND/REC ENVIRON ADJ CLAUSE-LA 12,677 E 0.0 2831001 664B REG ASSET-VEMCO EMPLOYEE RETIREMENT 0 E 0 2831001 664B REG ASSET-VEMCO ACQUIS/INVESTMENTS (0) E (0) 2831001 664B REG ASSET-SERD STUDY COSTS (93,840) E (93,840) 2831001 664B REG ASSET-SWEPCO/VEMCO TRANSACTION COST (0) E (0) 2831001 666B REG ASSET-SWEPCO/VEMCO TRANSACTION COST (25,233) E (25,233) 2831001 669J REG ASSET-SWEPCO SHIPE ROAD (85,082) E (85,082) 2831001 669B REG ASSET-SWEPCO SHIPE ROAD (85,082) E (85,082) 2831001 669B REG ASSET-SWEPCO SHIPE ROAD (85,082) E (85,082) 2831001 670O REG ASSET-SWEPCO SHIPE ROAD (85,082) E (305,491) 2831001 673J REG ASSET-SWEPCO SHIPE ROAD (10,305,491) E (305,491) 2831001 673J REG ASSET-WILSH/FLINT CRK ENVIRON DEF (4,371,470) E (4,371,470) 2831001 673L REG ASSET-WELSH/FLINT CRK ENVIRON DEF (4,371,470) E (4,371,470) 2831001 673V REG ASSET-WELSH/FLINT CRK ENVIRON-CONTRA (1,529,017 E (5,590)) 2831001 673V REG ASSET-LA 2015 FRP-UNREC EQUITY (42,587 E (42,587) 2831001 673R REG ASSET-WELSH/FLINT CRK ENVIRON-CONTRA (55,590) 2831001 673R REG ASSET-WELSH/FLINT CRK ENVIRON-CONTRA (55,590) 2831001 673R REG ASSET-WELSH/FLINT CRK ENVIRON-CONTRA (1,529,017 E (7,80,207) 2831001 673R REG ASSET-WELSH/FLINT CRK ENVIRON-CONTRA (1,529,017 E (7,529,017) 2831001 673R REG ASSET-WELSH/FLINT CRK ENVIRON-CONTRA (1,529,017 E (7,529,017) 2831001 673R REG ASSET-WELSH/FLINT CRK ENVIRON-CONTRA (1,529,017 E (7,529,017) 2831001 673R REG ASSET-WELSH 2 TX-UNDEPE BAL (7,529,017 E (7,529,017) 2831001 673R REG ASSET-WELSH 2 TX-UNDEPE BAL (7,55,590) 2831001 673R REG ASSET-WELSH 2 TX-UNDEPE BAL (7,55,590) 2831001 679R REG ASSET-WELSH 2 TX-UNDEPE BAL (7,55,590) 2831001 679R REG ASSET-WELSH 2 TX-UNDEPE BAL (7,55,590) 2831001 679R REG ASSET-WELSH 2 TX-UNDEPE BAL (7,55,590) 2831001 6				(0)		(0)				
2831001 661T REG ASSET-SFAS 158 - OPEB (1,269,724) E (1,269,724) 2831001 664A REG ASSET-UND/REC ENVIRON ADJ CLAUSE-LA 12,677 E 12,677 2831001 664S REG ASSET-VEMCO EMPLOYEE RETIREMENT 0 E 0 2831001 664U REG ASSET-VEMCO ACQUIS/INVESTMENTS (0) E (0) 2831001 664V REG ASSET-NET CCS FEED STUDY COSTS (93,840) E (93,840) 2831001 668V REG ASSET-SWEPCO/VEMCO TRANSACTION COST (0) E (0) 2831001 668P REG ASSET-LA FRR ASSET (25,233) E (25,233) 2831001 669V REG ASSET-SNEPCO/SHECY RECOVERY (225,800) E (225,800) 2831001 669V REG ASSET-SNEPCO SHIPE ROAD (85,082) E (85,082) 2831001 669V REG ASSET-SOLO SEVERANCE COSTS-LA FRP 0 E 0 2831001 670O REG ASSET-ENVIRONMENTAL CHEMICAL COST-AR (756,178) E (756,178) 2831001 672P REG ASSET-FNURIS SHIPLINT CRK ENVIRON DEF (4,371,470) E (305,491) 2831001 673U REG ASSET-WELSH/FLINT CRK ENVIRON DEF (4,371,470) E (4,371,470) 2831001 673U REG ASSET-LA 2015 FRP-SPP DEFERRAL (780,207) E (780,207) 2831001 673V REG ASSET-LA 2015 FRP-SPP DEFERRAL (780,207) E (780,207) 2831001 673V REG ASSET-LA 2015 FRP-SPP DEFERRAL (780,207) E (780,207) 2831001 673V REG ASSET-LA 2015 FRP-SPP DEFERRAL (780,207) E (780,207) 2831001 673V REG ASSET-LA 2015 FRP-SPP DEFERRAL (780,207) E (780,207) 2831001 673V REG ASSET-LA 2015 FRP-SPP DEFERRAL (780,207) E (780,207) 2831001 673V REG ASSET-LA 2015 FRP-SPP DEFERRAL (780,207) E (780,207) 2831001 673V REG ASSET-LA 2015 FRP-SPP DEFERRAL (780,207) E (780,207) 2831001 673V REG ASSET-LA 2015 FRP-SPP DEFERRAL (780,207) E (780,207) 2831001 673V REG ASSET-LA 2015 FRP-SPP DEFERRAL (780,207) E (780,207) 2831001 673V REG ASSET-LA 2015 FRP-SPP DEFERRAL (780,207) E (780,207) 2831001 673V REG ASSET-LA 2015 FRP-SPP DEFERRAL (780,207) E (780,207) 2831001 673V REG ASSET-LA 2015 FRP-SPP DEFERRAL (780,207) E (780,207) 2831001 673V REG ASSET-LA 2015 FRP-SPP DEFERRAL (780,207) E (780,207) 2831001 673V REG ASSET-NEV-SRP DEFERRAL (780,207) E (780,207) 2831001 673V REG ASSET-LA 2015 FRP-SPP DEFERRAL (780,207) E (780,207) 2831001 673V REG ASSET-LA 2015 FRP-SPP DEFERRAL (780,207) E (780,207)						, , ,				
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2831001 664U REG ASSET-VEMCO ACQUIS/INVESTMENTS (0) E (9) 2831001 664V REG ASSET-NET CCS FEED STUDY COSTS (9) 2831001 664V REG ASSET-SWEPCO/VEMCO TRANSACTION COST (0) E (0) 2831001 668P REG ASSET-SWEPCO/VEMCO TRANSACTION COST (0) E (0) 2831001 668P REG ASSET-LA FRP ASSET (25,233) E (25,233) 2831001 669J REG ASSET-ENERGY EFFICIENCY RECOVERY (225,800) E (225,800) 2831001 669V REG ASSET-SWEPCO SHIPE ROAD (85,082) E (85,082) 2831001 669Y REG ASSET-SU10 SEVERANCE COSTS-LA FRP 0 E 0 2831001 6700 REG ASSET-POI OSEVERANCE COSTS-LA FRP 0 E 0 2831001 672P REG ASSET-FACILITIES MAINT-SWEPCO LA (305,491) E (305,491) 2831001 673J REG ASSET-WELSH/FLINT CRK ENVIRON DEF (4,371,470) E (4,371,470) 2831001 673K REG ASSET-WELSH/FLINT CRK ENVIRON-CONTRA 1,529,017 E 1,529,017 2831001 673U REG ASSET-WELSH/FLINT CRK ENVIRON-CONTRA 1,529,017 E (780,207) 2831001 673V REG ASSET-LA 2015 FRP-SPP DEFERRAL (780,207) E (780,207) 2831001 673Z REG ASSET-WELSH 21 STRP-SPP DEFERRAL (780,207) E (3,517,997) 2831001 673Z REG ASSET-WELSH 21 TX-UNDEPR BAL (3,517,997) E (3,517,997) 2831001 674R REG ASSET-WELSH 21 TX-UNDEPR BAL (3,517,997) E (55,590) 2831001 674R REG ASSET-NBL-REG COV-EXCESS TAX ETRR (55,590) E (55,590) 2831001 711M AMAX COAL CONTRACT-TX 0 0 E 0 2831001 900A LOSS ON REACQUIRED DEBT (1,469,356)						,				
2831001 664V REG ASSET-NET CCS FEED STUDY COSTS (93,840) E (93,840) 2831001 664X REG ASSET-SEPPCO/VEMCO TRANSACTION COST (0) E (0) 2831001 668P REG ASSET-LA FRP ASSET (25,233) 2831001 668J REG ASSET-LA FRP ASSET (25,233) 2831001 669V REG ASSET-SEPCO SHIPE ROAD (85,082) E (25,000) 2831001 669Y REG ASSET-SEPCO SHIPE ROAD (85,082) E (85,082) 2831001 6700 REG ASSET-ENVIRONMENTAL CHEMICAL COST-AR (756,178) E (756,178) 2831001 672P REG ASSET-FACILITIES MAINT-SWEPCO LA (305,491) E (305,491) 2831001 673V REG ASSET-WELSH/FLINT CRK ENVIRON DEF (4,371,470) E (4,371,470) 2831001 673V REG ASSET-LA 2015 FRP-SPP DEFERRAL (780,207) E (780,207) 2831001 673V REG ASSET-LA 2015 FRP-SPP DEFERRAL (780,207) E (780,207) 2831001 673V REG ASSET-LA 2015 FRP-SPP DEFERRAL (780,207) E (780,207) 2831001 673V REG ASSET-WELSH/FLINT CRK ENVIRON CONTRA (3,517,997) 2831001 673V REG ASSET-WELSH CYLVINDER BAL (3,517,997) E (3,517,997) 2831001 674R REG ASSET-WELSH CYLVINDER BAL (3,517,997) E (55,590) 2831001 674R REG ASSET-UNDER RECOV-EXCESS TAX ETRR (55,590) E (55,590) 2831001 671M AMAX COAL CONTRACT-TX 0 0 E  2831001 900A LOSS ON REACQUIRED DEBT (1,469,356) PTD (1,469,356)				0		0				
2831001 664X REG ASSET-SWEPCO/VEMCO TRANSACTION COST (0) E (0) (25,233) (25										
2831001       668P       REG ASSET-LA FRP ASSET       (25,233)       E       (25,233)         2831001       669J       REG ASSET-ENERGY EFFICIENCY RECOVERY       (225,800)       E       (225,800)         2831001       669X       REG ASSET-SWEPCO SHIPE ROAD       (85,082)       E       (85,082)         2831001       669Y       REG ASSET-2010 SEVERANCE COSTS-LA FRP       0       E       0         2831001       670O       REG ASSET-ENVIRONMENTAL CHEMICAL COST-AR       (756,178)       E       (756,178)         2831001       672P       REG ASSET-HACILITIES MAINT-SWEPCO LA       (305,491)       E       (305,491)         2831001       673J       REG ASSET-WELSH/FLINT CRK ENVIRON DEF       (4,371,470)       E       (4,371,470)         2831001       673U       REG ASSET-LA 2015 FRP-SPP DEFERRAL       (780,207)       E       (780,207)         2831001       673V       REG ASSET-LA 2015 FRP-UNREC EQUITY       42,587       E       42,587         2831001       673Z       REG ASSET-WELSH 2 TX-UNDEPR BAL       (3,517,997)       E       (3,517,997)         2831001       69F       REG ASSET-INDER RECOV-EXCESS TAX ETRR       (55,590)       E       (55,590)         2831001       711M       AMAX COAL CONTRACT-TX					E	, ,				
2831001 669X REG ASSET-SWEPCO SHIPE ROAD (85,082) E (85,082) 2831001 669Y REG ASSET-2010 SEVERANCE COSTS-LA FRP 0 E 0 2831001 670O REG ASSET-ENVIRONMENTAL CHEMICAL COST-AR (756,178) E (756,178) 2831001 672P REG ASSET-FACILITIES MAINT-SWEPCO LA (305,491) E (305,491) 2831001 673J REG ASSET-WELSH/FLINT CRK ENVIRON DEF (4,371,470) E (4,371,470) 2831001 673K REG ASSET-WELSH/FLINT CRK ENVIRON-CONTRA 1,529,017 E 1,529,017 2831001 673U REG ASSET-LA 2015 FRP-SPP DEFERRAL (780,207) E (780,207) 2831001 673V REG ASSET-LA 2015 FRP-UNREC EQUITY 42,587 E 42,587 2831001 673Z REG ASSET-WELSH 2 TX-UNDEPR BAL (3,517,997) E (3,517,997) 2831001 674R REG ASSET-UNDER RECOV-EXCESS TAX ETRR (55,590) E (55,590) 2831001 690F REG ASSET-NBV-ARO-RETIRED PLANTS (104,229) E (104,229) 2831001 711M AMAX COAL CONTRACT-TX 0 D E 0 2831001 900A LOSS ON REACQUIRED DEBT (1,469,356) PTD (1,469,356)	2831001	668P	REG ASSET-LA FRP ASSET	(25,233)	Е	(25,233)				
2831001 669Y REG ASSET-2010 SEVERANCE COSTS-LA FRP 0 E 0 2831001 6700 REG ASSET-ENVIRONMENTAL CHEMICAL COST-AR (756,178) E (756,178) 2831001 672P REG ASSET-FACILITIES MAINT-SWEPCO LA (305,491) E (305,491) 2831001 673J REG ASSET-WELSH/FLINT CRK ENVIRON DEF (4,371,470) E (4,371,470) 2831001 673K REG ASSET-WELSH/FLINT CRK ENVIRON-CONTRA 1,529,017 E 1,529,017 2831001 673U REG ASSET-LA 2015 FRP-SPP DEFERRAL (780,207) E (780,207) 2831001 673V REG ASSET-LA 2015 FRP-UNREC EQUITY 42,587 E 42,587 2831001 673Z REG ASSET-WELSH 2 TX-UNDEPR BAL (3,517,997) E (3,517,997) 2831001 674R REG ASSET-WELSH 2 TX-UNDEPR BAL (55,590) E (55,590) 2831001 690F REG ASSET-UNDER RECOV-EXCESS TAX ETRR (55,590) E (55,590) 2831001 711M AMAX COAL CONTRACT-TX 0 E 0 2831001 900A LOSS ON REACQUIRED DEBT (1,469,356) PTD (1,469,356)					E	, , , , , , , , , , , , , , , , , , , ,				
2831001 6700 REG ASSET-ENVIRONMENTAL CHEMICAL COST-AR (756,178) E (756,178) 2831001 672P REG ASSET-FACILITIES MAINT-SWEPCO LA (305,491) E (305,491) 2831001 673J REG ASSET-WELSH/FLINT CRK ENVIRON DEF (4,371,470) E (4,371,470) 2831001 673K REG ASSET-WELSH/FLINT CRK ENVIRON-CONTRA 1,529,017 E 1,529,017 2831001 673U REG ASSET-LA 2015 FRP-SPP DEFERRAL (780,207) E (780,207) 2831001 673V REG ASSET-LA 2015 FRP-UNREC EQUITY 42,587 E 42,587 2831001 673Z REG ASSET-WELSH 2 TX-UNDEPR BAL (3,517,997) E (3,517,997) 2831001 674R REG ASSET-UNDER RECOV-EXCESS TAX ETRR (55,590) E (55,590) 2831001 699F REG ASSET-NBV-ARO-RETIRED PLANTS (104,229) E (104,229) 2831001 711M AMAX COAL CONTRACT-TX 0 E 0 2831001 900A LOSS ON REACQUIRED DEBT (1,469,356) PTD (1,469,356)				(85,082)		(85,082)				
2831001 672P REG ASSET-FACILITIES MAINT-SWEPCO LA (305,491) E (305,491) 2831001 673J REG ASSET-WELSH/FLINT CRK ENVIRON DEF (4,371,470) E (4,371,470) 2831001 673K REG ASSET-WELSH/FLINT CRK ENVIRON-CONTRA 1,529,017 E 1,529,017 2831001 673U REG ASSET-LA 2015 FRP-SPP DEFERRAL (780,207) E (780,207) 2831001 673V REG ASSET-LA 2015 FRP-UNREC EQUITY 42,587 E 42,587 2831001 673Z REG ASSET-WELSH 2 TX-UNDEPR BAL (3,517,997) E (3,517,997) 2831001 674R REG ASSET-UNDER RECOV-EXCESS TAX ETRR (55,590) E (55,590) 2831001 690F REG ASSET-NBV-ARO-RETIRED PLANTS (104,229) E (104,229) 2831001 711M AMAX COAL CONTRACT-TX 0 E 0 2831001 900A LOSS ON REACQUIRED DEBT (1,469,356) PTD (1,469,356)				(756,178)		(756,178)				
2831001       673K       REG ASSET-WELSH/FLINT CRK ENVIRON-CONTRA       1,529,017       E       1,529,017         2831001       673U       REG ASSET-LA 2015 FRP-SPP DEFERRAL       (780,207)       E       (780,207)         2831001       673V       REG ASSET-LA 2015 FRP-UNREC EQUITY       42,587       E       42,587         2831001       673Z       REG ASSET-WELSH 2 TX-UNDEPR BAL       (3,517,997)       E       (3,517,997)         2831001       674R       REG ASSET-UNDER RECOV-EXCESS TAX ETRR       (55,590)       E       (55,590)         2831001       690F       REG ASSET-NBV-ARO-RETIRED PLANTS       (104,229)       E       (104,229)         2831001       711M       AMAX COAL CONTRACT-TX       0       E       0         2831001       900A       LOSS ON REACQUIRED DEBT       (1,469,356)       PTD       (1,469,356)	2831001	672P	REG ASSET-FACILITIES MAINT-SWEPCO LA	(305,491)		(305,491)				
2831001       673U       REG ASSET-LA 2015 FRP-SPP DEFERRAL       (780,207)       E       (780,207)         2831001       673V       REG ASSET-LA 2015 FRP-UNREC EQUITY       42,587       E       42,587         2831001       673Z       REG ASSET-WELSH 2 TX-UNDEPR BAL       (3,517,997)       E       (3,517,997)         2831001       674R       REG ASSET-UNDER RECOV-EXCESS TAX ETRR       (55,590)       E       (55,590)         2831001       690F       REG ASSET-NBV-ARO-RETIRED PLANTS       (104,229)       E       (104,229)         2831001       711M       AMAX COAL CONTRACT-TX       0       E       0         2831001       900A       LOSS ON REACQUIRED DEBT       (1,469,356)       PTD       (1,469,356)					E	, ,				
2831001       673V       REG ASSET-LA 2015 FRP-UNREC EQUITY       42,587       E       42,587         2831001       673Z       REG ASSET-WELSH 2 TX-UNDEPR BAL       (3,517,997)       E       (3,517,997)         2831001       674R       REG ASSET-UNDER RECOV-EXCESS TAX ETRR       (55,590)       E       (55,590)         2831001       690F       REG ASSET-NBV-ARO-RETIRED PLANTS       (104,229)       E       (104,229)         2831001       711M       AMAX COAL CONTRACT-TX       0       E       0         2831001       900A       LOSS ON REACQUIRED DEBT       (1,469,356)       PTD       (1,469,356)					E					
2831001       673Z       REG ASSET-WELSH 2 TX-UNDEPR BAL       (3,517,997)       E       (3,517,997)         2831001       674R       REG ASSET-UNDER RECOV-EXCESS TAX ETRR       (55,590)       E       (55,590)         2831001       690F       REG ASSET-NBV-ARO-RETIRED PLANTS       (104,229)       E       (104,229)         2831001       711M       AMAX COAL CONTRACT-TX       0       E       0         2831001       900A       LOSS ON REACQUIRED DEBT       (1,469,356)       PTD       (1,469,356)					E	,				
2831001 690F REG ASSET-NBV-ARO-RETIRED PLANTS (104,229) E (104,229) 2831001 711M AMAX COAL CONTRACT-TX 0 E 0 2831001 900A LOSS ON REACQUIRED DEBT (1,469,356) PTD (1,469,356)				(3,517,997)	Е	(3,517,997)				
2831001 711M AMAX COAL CONTRACT-TX 0 E 0 2831001 900A LOSS ON REACQUIRED DEBT (1,469,356) PTD (1,469,356)						` '				
2831001 900A LOSS ON REACQUIRED DEBT (1,469,356) PTD (1,469,356)				(104,229)		(104,229) O				
2831001 900F BK DEFL-GAIN REACQUIRED DEBT 302 PTD 302	2831001	900A	LOSS ON REACQUIRED DEBT		PTD	Ţ		,		
	2831001	900F	BK DEFL-GAIN REACQUIRED DEBT	302	PTD			302		

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2831001 2831001 2831001 2831001 2831001	906A 906D 906K 906Z 913Y 921A	ACCRD SFAS 106 PST RETIRE EXP SFAS 106 PST RETIRE EXP - NON-DEDUCT CONT ACCRD SFAS 112 PST EMPLOY BEN SFAS 106 - MEDICARE SUBSIDY - (PPACA)-REG ASSET BK DEFL - MERGER COSTS BK DEPLETION-MINERALS & RIGHTS	(6,978,348) 3,441,111 1,209,623 (597,307) 0 2,449,598	Labor Labor Labor Labor E E	0 2,449,598				(6,978,348) 3,441,111 1,209,623 (597,307)
2831001 2831001	930A 940K	BOOK > TAX BASIS-PRTSHP INVEST 1988-1990 IRS AUDIT SETTLEMENT	(2,668,748) (1,623)	E E	(2,668,748) (1,623)				
2831001 2831001	960F-XS 960F-XS	EXCESS ADFIT 283 - UNPROTECTED EXCESS ADFIT 283 - UNPROTECTED-AR.	0 1,678,691	WS C-4	10,807,072	149,463			
2831001 2831001	960F-XS 960F-XS	EXCESS ADFIT 283 - UNPROTECTED-FERC. EXCESS ADFIT 283 - UNPROTECTED-LA.	793,814 3,400,752						
2831001	960F-XS	EXCESS ADFIT 283 - UNPROTECTED-TX.	5,083,280						
2831001		Forecast Adjustment to 283							
283.1		TOTAL ELECTRIC ACCOUNT SUBTOTAL	(32,004,643)		(11,930,160)	149,463	(1,469,049)	0	(18,754,897)
		(absolute value Total Company Amount Ties to FF1 p.277(k) Acct 283 Electric)							
1901001	011C-DFIT	TAX CREDIT C/F - DEF TAX ASSET	(898,797)	E	(898,797)				
1901001 1901001	011C-MJE 433A	TAX CREDIT C/F - DEF TAX ASSET- MJE PUCT FUEL O/U RECOVERY-RETAIL	898,797 (10,026)	E E	898,797 (10,026)				
1901001	433B	INTEREST-FUEL OVER/UNDER RECOVERY	(0)	Е	(0)				
1901001 1901001	433C 433D	AR - FUEL OVER/UNDER RECOVERY LA - FUEL OVER/UNDER RECOVERY	(2,818,041) (0)	E E	(2,818,041)				
1901001 1901001	460A 520A	UNBILLED REVENUE PROVS POSS REV REFDS-A/L	4,518,340 6,535,987	E PTD	4,518,340		6,535,987		
1901001	520X	PROV FOR RATE REFUND-TAX REFORM	1,892,733	PTD			1,892,733		
1901001 1901001	520Y 576F	PROV FOR RATE REFUND-EXCESS PROTECTED MARK & SPREAD-DEFL-190-A/L	2,416,247 (0)	PTD E	(0)		2,416,247		
1901001	602A	PROV WORKER'S COMP	250,772	Labor	(0)				250,772
1901001 1901001	605E 605F	SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN ACCRD SUP EXEC RETIR PLAN COSTS-SFAS 158	105,797 155,878	Labor E	155,878				105,797
1901001	605I	ACCRD BK SUP. SAVINGS PLAN EXP	9,669	Labor					9,669
1901001 1901001	605J 605K	EMPLOYER SAVINGS PLAN MATCH ACCRUED BK BENEFIT COSTS	0 11,455	E Labor	0				11,455
1901001	605O	ACCRUED PSI PLAN EXP	(10,867)	Labor					(10,867)
1901001 1901001	605P 610A	STOCK BASED COMP-CAREER SHARES BK PROV UNCOLL ACCTS - ST	1,394,533 303,081	Labor E	303,081				1,394,533
1901001 1901001	610U 610V	PROV-TRADING CREDIT RISK - A/L PROV-FAS 157 - A/L	(0) (1,247)	E E	(0) (1,247)				
1901001	611E	ACCRUED MINE RECLAMATION	8,803,723	Е	8,803,723				
1901001 1901001	611G 612Y	DEFD COMPENSATION-BOOK EXPENSE ACCRD COMPANYWIDE INCENTV PLAN	355,965 1,707,323	Labor Labor					355,965 1,707,323
1901001	613C	ACCRD ENVIRONMENTAL LIAB-CURRENT	401	Е	401				
1901001 1901001	613E 613F	ACCRUED BOOK VACATION PAY ACCRD ENVIRONMENTAL LIAB-LONG TERM	2,089,630 401	Labor E	401				2,089,630
1901001 1901001	613K 615A	(ICDP)-INCENTIVE COMP DEFERRAL PLAN ACCRUED INTEREST EXP -STATE	25,832 0	Labor PTD			0		25,832
1901001	615B	ACCRUED INTEREST-LONG-TERM - FIN 48	(432,254)	E	(432,254)		O		
1901001 1901001	615B-MJE 615C	ACCRD INTRST-TAX RES-L/T-FIN 48-MJE ACCRUED INTEREST-SHORT-TERM - FIN 48	432,254 0	E	432,254 0				
1901001	615E	ACCRUED STATE INCOME TAX EXP	(372,842)	Ē	(372,842)				
1901001 1901001	615O 641I	BK DFL RAIL TRANS REV/EXP ADVANCE RENTAL INC (CUR MO)	60,388 568,017	E E	60,388 568,017				
1901001	641X	DEFERRED INCOME - DOLET HILLS MINING BUYOUT	57,310	E	57,310				
1901001 1901001	651F 651H	DISALLOWED COSTS-TURK PLANT DISALLOWED COSTS-TURK PLANT AUX BOILER	10,860,148 3,383,164	E	10,860,148 3,383,164				
1901001 1901001	651J	DISALLOWED COSTS-TX TRANS VEG MGT CST DISALLOWED COSTS-TX DIST VEG MGT CST	357,052 861,751	E	357,052 861,751				
1901001	651K	DISALLOWED COSTS-TX TRANS VEG MGT CST-AMORT	(19,143)	E	(19,143)				
1901001 1901001	651M 651Q	DISALLOWED COSTS-TX DIST VEG MGT CST-AMORT DISALLOWED COSTS-TX SERP COSTS	(90,284) 33,705	E	(90,284) 33,705				
1901001	651R	DISALLOWED COSTS-TX DIST COSTS	10,252	Ē	10,252				
1901001 1901001	651T 651W	DISALLOWED COSTS-TX CWIP FINBASED INCEN-TRANS DISALLOWED COSTS-TX CWIP FINBASED INCEN-DIST	450,851 520,839	E E	450,851 520,839				
1901001	651X	DISALLOWED COSTS TX DWIP FINBASED INCENTED AND	570,574	E	570,574				
1901001 1901001	651Y 651Z	DISALLOWED COSTS-TX RWIP FINBASED INCEN-TRANS DISALLOWED COSTS-TX RWIP FINBASED INCEN-DIST	14,033 23,195	E	14,033 23,195				
1901001 1901001	652G 653A	REG LIAB-UNREAL MTM GAIN-DEFL DISALLOWED COSTS-TX RWIP FINBASED INCEN-GEN	(278,422) 20,374	E	(278,422) 20,374				
1901001	<b>701A</b>	AMORT - GOODWILL PER BOOKS	1,271,789	E	1,271,789				
1901001 1901001	702A 710H	GOODWILL PER TAX AMORT ELEC PLT ACQ ADJS	(699,485) 86,560	E E	(699,485) 86,560				
1901001	906F	ACCRD OPEB COSTS - SFAS 158	1,262,882	E	1,262,882				
1901001 1901001	906P 908A	ACCRD BOOK ARO EXPENSE - SFAS 143 BOOK OPERATING LEASE - LIAB	27,448,351 (8,403,392)	E	27,448,351 (8,403,392)				
1901001	911F-FIN48	FIN 48 DSIT	0	E	0				
1901001 1901001	911S 911S	ACCRUED SALES & USE TAX RESERVE ACCRUED SALES & USE TAX RESERVE - MJE	(457,590) 457,590	E	(457,590) 457,590				
1901001 1901001	911V 911V-MJE	ACCRD SIT TX RESERVE-LNG-TERM-FIN 48 ACCRD SIT TX RES-LNG-TERM-FIN 48-MJE	(565,363) 565,363	E	(565,363) 565,363				
1901001	911W	ACCRD SIT TX RESERVE-SHRT-TERM-FIN 48	0	E	0				
1901001 1901001	940A 940X	IRS AUDIT SETTLEMENT IRS CAPITALIZATION ADJUSTMENT	(0) 363,635	PTD PTD			(0) 363,635		
1901001 1901001	980A 980J	RESTRICTED STOCK PLAN PSI - STOCK BASED COMP	33,664 248,378	E E	33,664 248,378		223,000		
1901002	014C-AR	NOL-STATE C/F-DEF TAX ASSET-L/T - AR	5,402,475	Ē	5,402,475				
1901002 1901002	014C-LA 014C-OK	NOL-STATE C/F-DEF TAX ASSET-L/T - LA NOL-STATE C/F-DEF TAX ASSET-L/T - OK	40,913,381 243,337	E E	40,913,381 243,337				
1901001		Forecast Adjustment	(16,579,192)		(13,877,949)		(1,616,414)		(1,084,830)
190.1		TOTAL ELECTRIC ACCOUNT SUBTOTAL (Total Company Amount Ties to FF1 p.234(c) Electric)	96,360,931		81,913,464	0	9,592,189	0	4,855,278

(Total Company Amount Ties to FF1 p.234(c) -- Electric)

## AEP West SPP Member Operating Companies SOUTHWESTERN ELECTRIC POWER COMPANY WORKSHEET C-2 -BEGINNING OF YEAR DETAIL OF DEFERRED INCOME TAX BALANCES

## AS OF DECEMBER 31, 2019

				Allocation		<u>А</u> 1 <b>00</b> %	Illocation Method		
Account	Line #	Description	Balance	Basis	Exclusions	Transmission	PTD Plant	T&D	Labor
2821001	230A	ACRS BENEFIT NORMALIZED	(653,519,050)	PTD			(653,519,050)		
2821001	2301	CAPD INTEREST-SECTION 481(a)-CHANGE IN METHD	(763,036)	PTD			(763,036)		
2821001	230J	RELOCATION CST-SECTION 481(a)-CHANGE IN METHD	48,939	PTD			48,939		
2821001 2821001	230X 234Q	R & D DEDUCTION - SEC 174  MACRS TAX DEPRECIATION - RAIL CARS	(9,342,799) (2,743,596)	PTD PTD			(9,342,799) (2,743,596)		
2821001	260A	SPARE PARTS INVENTORY	1,679,950	PTD			1,679,950		
2821001	280H	BK PLANT IN SERVICE - SFAS 143 - ARO	(22,543,542)	E	(22,543,542)		1,010,000		
2821001	295A	GAIN/LOSS ON ACRS/MACRS PROPERTY	(24,187,219)	PTD	, , ,		(24,187,219)		
2821001	295C	GAIN/LOSS-ACRS/MACRS-BK/TX UNIT PROP	1,058,847	PTD			1,058,847		
2821001	295D	TAX LOSS ON PLANT RETIREMENTS / SALE	(1,612,881)	E	(1,612,881)		(40.450.440)		
2821001 2821001	320A 380J	ABFUDC INT EXP CAPITALIZED FOR TAX	(49,158,110) 77,569,408	PTD PTD			(49,158,110) 77,569,408		
2821001	390A	CIAC - BOOK RECEIPTS	10,456,607	E	10,456,607		77,509,406		
2821001	510H	PROPERTY TAX-NEW METHOD-BOOK	(235,402)	PTD	10,400,007		(235,402)		
2821001	532A	PERCENT REPAIR ALLOWANCE	(9,076,044)	PTD			(9,076,044)		
2821001	532C	BOOK/TAX UNIT OF PROPERTY ADJ	(66,622,981)	PTD			(66,622,981)		
2821001	532D	BK/TX UNIT OF PROPERTY ADJ-SEC 481 ADJ	(20,312,369)	PTD			(20,312,369)		
2821001	533J	TX ACCEL AMORT - CAPITALIZED SOFTWARE	(1,669,243)	PTD			(1,669,243)		
2821001 2821001	534A 662A	CAPITALIZED RELOCATION COSTS WRITE-OFF RE SFAS 71	(6,646,865) (6,708,347)	PTD PTD			(6,646,865) (6,708,347)		
2821001	662B	SFAS 109 WRITE-OFF RE SFAS 71	(1,726,995)	PTD			(1,726,995)		
2821001	680A	JOINT VENTURES-SYS FUEL PRJ-TX	(13,720)	E	(13,720)		(1,720,000)		
2821001	710W	BREM & HAUGH ACQUSITON ADJ-TX	3,730,949	E	3,730,949				
2821001	711N	CAPITALIZED SOFTWARE COSTS-TAX	4,397	Labor					4,397
2821001	7110	BOOK LEASES CAPITALIZED FOR TAX	(8,763)	PTD			(8,763)		
2821001	712K	CAPITALIZED SOFTWARE COST-BOOK	(12,146,998)	Labor	0.000.000				(12,146,998)
2821001 2821001	908B 910J	BOOK OPERATING LEASE - ASSET INTEREST EXPENSE - COAL CARS	8,326,263 (8,507,705)	E	8,326,263				
2821001	9105 910K	REMOVAL CST	(50,690,045)	E PTD	(8,507,705)		(50,690,045)		
2821001	910W	REMOVAL COSTS REV-SFAS 143-ARO	(6,338)	E	(6,338)		(30,090,043)		
2021001	0.000	NEWS VILE SOSTS NEV STATE THE VIRES	(0,000)	_	(0,000)				
2821001	960F-XS	EXCESS ADFIT 282 - PROTECTED	-	WS C-4	(364,678,598)	(89,328,373)			
2821001	960F-XS	EXCESS ADFIT 282 - PROTECTED-AR.	(56,538,908)						
2821001	960F-XS	EXCESS ADFIT 282 - PROTECTED-FERC.	(26,826,555)						
2821001	960F-XS	EXCESS ADFIT 282 - PROTECTED-LA.	(184,628,798)						
2821001	960F-XS 960F	EXCESS ADFIT 282 - PROTECTED-TX.	(186,012,710)	WC C 4	(40,200,772)	(7.457.447)			
2821001 2821001	960F-XS	960F-XS EXCESS ADFIT 282 UNPROTECTED EXCESS ADFIT 282 - UNPROTECTED-AR.	(12,000,130)	WS C-4	(49,290,772)	(7,157,417)			
2821001	960F-XS	EXCESS ADFIT 282 - UNPROTECTED-FARC.	(1,966,559)						
2821001	960F-XS	EXCESS ADFIT 282 - UNPROTECTED-LA.	(18,233,966)						
2821001	960F-XS	EXCESS ADFIT 282 - UNPROTECTED-TX.	(24,247,534)						
2821001		Forecast Adjustment	10,486,977		3,433,130	760,846	6,214,290		78,710
282.1		TOTAL ELECTRIC ACCOUNT SUBTOTAL	(1,345,334,871)		(420,706,607)	(95,724,944)	(816,839,429)	0	(12,063,891)
282.1		TOTAL ELECTRIC ACCOUNT SUBTOTAL (absolute value Total Company Amount Ties to FF1 p.275(k) Acct 282 Electric)	(1,345,334,871)		(420,706,607)	(95,724,944)	(816,839,429)	0	(12,063,891)
282.1		(absolute value Total Company Amount Ties to FF1 p.275(k)	(1,345,334,871)		(420,706,607)	(95,724,944)	(816,839,429)	0	(12,063,891)
2831001	014C-AR	(absolute value Total Company Amount Ties to FF1 p.275(k) Acct 282 Electric)  NOL-STATE C/F-DEF TAX ASSET-L/T - AR	(1,345,334,871)	E	<b>(420,706,607)</b> (1,134,520)	(95,724,944)	(816,839,429)	0	(12,063,891)
2831001 2831001	014C-LA	(absolute value Total Company Amount Ties to FF1 p.275(k) Acct 282 Electric)  NOL-STATE C/F-DEF TAX ASSET-L/T - AR NOL-STATE C/F-DEF TAX ASSET-L/T - LA	(1,134,520) (8,591,810)	E	(1,134,520) (8,591,810)	(95,724,944)	(816,839,429)	0	(12,063,891)
2831001 2831001 2831001	014C-LA 014C-OK	(absolute value Total Company Amount Ties to FF1 p.275(k) Acct 282 Electric)  NOL-STATE C/F-DEF TAX ASSET-L/T - AR NOL-STATE C/F-DEF TAX ASSET-L/T - LA NOL-STATE C/F-DEF TAX ASSET-L/T - OK	(1,134,520) (8,591,810) (51,101)	E E	(1,134,520) (8,591,810) (51,101)	(95,724,944)	(816,839,429)	0	(12,063,891)
2831001 2831001 2831001 2831001	014C-LA 014C-OK 575E	(absolute value Total Company Amount Ties to FF1 p.275(k) Acct 282 Electric)  NOL-STATE C/F-DEF TAX ASSET-L/T - AR NOL-STATE C/F-DEF TAX ASSET-L/T - LA NOL-STATE C/F-DEF TAX ASSET-L/T - OK MTM BK GAIN-A/L-TAX DEFL	(1,134,520) (8,591,810) (51,101) 117,354	E E E	(1,134,520) (8,591,810) (51,101) 117,354	(95,724,944)	(816,839,429)	0	(12,063,891)
2831001 2831001 2831001 2831001 2831001	014C-LA 014C-OK 575E 575E-MJE	(absolute value Total Company Amount Ties to FF1 p.275(k) Acct 282 Electric)  NOL-STATE C/F-DEF TAX ASSET-L/T - AR NOL-STATE C/F-DEF TAX ASSET-L/T - LA NOL-STATE C/F-DEF TAX ASSET-L/T - OK MTM BK GAIN-A/L-TAX DEFL MTM BK GAIN-A/L-TAX DEFL - MJE	(1,134,520) (8,591,810) (51,101) 117,354 (3,333)	E E E	(1,134,520) (8,591,810) (51,101)	(95,724,944)	(816,839,429)	0	
2831001 2831001 2831001 2831001 2831001 2831001	014C-LA 014C-OK 575E 575E-MJE 605B	(absolute value Total Company Amount Ties to FF1 p.275(k) Acct 282 Electric)  NOL-STATE C/F-DEF TAX ASSET-L/T - AR NOL-STATE C/F-DEF TAX ASSET-L/T - LA NOL-STATE C/F-DEF TAX ASSET-L/T - OK MTM BK GAIN-A/L-TAX DEFL MTM BK GAIN-A/L-TAX DEFL - MJE ACCRUED BK PENSION EXPENSE	(1,134,520) (8,591,810) (51,101) 117,354 (3,333) (15,829,977)	E E E E Labor	(1,134,520) (8,591,810) (51,101) 117,354 (3,333)	(95,724,944)	(816,839,429)	0	(12,063,891) (15,829,977)
2831001 2831001 2831001 2831001 2831001	014C-LA 014C-OK 575E 575E-MJE	(absolute value Total Company Amount Ties to FF1 p.275(k) Acct 282 Electric)  NOL-STATE C/F-DEF TAX ASSET-L/T - AR NOL-STATE C/F-DEF TAX ASSET-L/T - LA NOL-STATE C/F-DEF TAX ASSET-L/T - OK MTM BK GAIN-A/L-TAX DEFL MTM BK GAIN-A/L-TAX DEFL - MJE	(1,134,520) (8,591,810) (51,101) 117,354 (3,333) (15,829,977) 19,933,833	E E E	(1,134,520) (8,591,810) (51,101) 117,354 (3,333) 19,933,833	(95,724,944)	(816,839,429)	0	
2831001 2831001 2831001 2831001 2831001 2831001 2831001 2831001	014C-LA 014C-OK 575E 575E-MJE 605B 605C 614G 630J	(absolute value Total Company Amount Ties to FF1 p.275(k) Acct 282 Electric)  NOL-STATE C/F-DEF TAX ASSET-L/T - AR NOL-STATE C/F-DEF TAX ASSET-L/T - LA NOL-STATE C/F-DEF TAX ASSET-L/T - OK MTM BK GAIN-A/L-TAX DEFL MTM BK GAIN-A/L-TAX DEFL - MJE ACCRUED BK PENSION EXPENSE ACCRUED BK PENSION COSTS - SFAS 158 PROV LA FUEL LITIGATION EXP DEFD STORM DAMAGE	(1,134,520) (8,591,810) (51,101) 117,354 (3,333) (15,829,977)	E E E Labor E	(1,134,520) (8,591,810) (51,101) 117,354 (3,333)	(95,724,944)	(816,839,429)	0	
2831001 2831001 2831001 2831001 2831001 2831001 2831001 2831001 2831001	014C-LA 014C-OK 575E 575E-MJE 605B 605C 614G 630J 630M	(absolute value Total Company Amount Ties to FF1 p.275(k) Acct 282 Electric)  NOL-STATE C/F-DEF TAX ASSET-L/T - AR NOL-STATE C/F-DEF TAX ASSET-L/T - LA NOL-STATE C/F-DEF TAX ASSET-L/T - OK MTM BK GAIN-A/L-TAX DEFL MTM BK GAIN-A/L-TAX DEFL - MJE ACCRUED BK PENSION EXPENSE ACCRUED BK PENSION COSTS - SFAS 158 PROV LA FUEL LITIGATION EXP DEFD STORM DAMAGE RATE CASE DEFD CHGS	(1,134,520) (8,591,810) (51,101) 117,354 (3,333) (15,829,977) 19,933,833 (0) 4 (1,226,770)	E E E Labor E E PTD	(1,134,520) (8,591,810) (51,101) 117,354 (3,333) 19,933,833 (0) (1,226,770)	(95,724,944)		0	
2831001 2831001 2831001 2831001 2831001 2831001 2831001 2831001 2831001 2831001	014C-LA 014C-OK 575E 575E-MJE 605B 605C 614G 630J 630M 632U	(absolute value Total Company Amount Ties to FF1 p.275(k) Acct 282 Electric)  NOL-STATE C/F-DEF TAX ASSET-L/T - AR NOL-STATE C/F-DEF TAX ASSET-L/T - LA NOL-STATE C/F-DEF TAX ASSET-L/T - OK MTM BK GAIN-A/L-TAX DEFL MTM BK GAIN-A/L-TAX DEFL - MJE ACCRUED BK PENSION EXPENSE ACCRUED BK PENSION COSTS - SFAS 158 PROV LA FUEL LITIGATION EXP DEFD STORM DAMAGE RATE CASE DEFD CHGS BK DEFL-DEMAND SIDE MNGMT EXP	(1,134,520) (8,591,810) (51,101) 117,354 (3,333) (15,829,977) 19,933,833 (0) 4 (1,226,770) (0)	E E E Labor E E PTD E	(1,134,520) (8,591,810) (51,101) 117,354 (3,333) 19,933,833 (0) (1,226,770) (0)	(95,724,944)		0	
2831001 2831001 2831001 2831001 2831001 2831001 2831001 2831001 2831001 2831001 2831001	014C-LA 014C-OK 575E 575E-MJE 605B 605C 614G 630J 630M 632U 638A	(absolute value Total Company Amount Ties to FF1 p.275(k) Acct 282 Electric)  NOL-STATE C/F-DEF TAX ASSET-L/T - AR NOL-STATE C/F-DEF TAX ASSET-L/T - LA NOL-STATE C/F-DEF TAX ASSET-L/T - OK MTM BK GAIN-A/L-TAX DEFL MTM BK GAIN-A/L-TAX DEFL - MJE ACCRUED BK PENSION EXPENSE ACCRUED BK PENSION COSTS - SFAS 158 PROV LA FUEL LITIGATION EXP DEFD STORM DAMAGE RATE CASE DEFD CHGS BK DEFL-DEMAND SIDE MNGMT EXP BOOK > TAX BASIS - EMA-A/C 283	(1,134,520) (8,591,810) (51,101) 117,354 (3,333) (15,829,977) 19,933,833 (0) 4 (1,226,770)	E E E Labor E E PTD E E	(1,134,520) (8,591,810) (51,101) 117,354 (3,333) 19,933,833 (0) (1,226,770)	(95,724,944)		0	
2831001 2831001 2831001 2831001 2831001 2831001 2831001 2831001 2831001 2831001 2831001 2831001	014C-LA 014C-OK 575E 575E-MJE 605B 605C 614G 630J 630M 632U 638A 660A	(absolute value Total Company Amount Ties to FF1 p.275(k) Acct 282 Electric)  NOL-STATE C/F-DEF TAX ASSET-L/T - AR NOL-STATE C/F-DEF TAX ASSET-L/T - LA NOL-STATE C/F-DEF TAX ASSET-L/T - OK MTM BK GAIN-A/L-TAX DEFL MTM BK GAIN-A/L-TAX DEFL - MJE ACCRUED BK PENSION EXPENSE ACCRUED BK PENSION COSTS - SFAS 158 PROV LA FUEL LITIGATION EXP DEFD STORM DAMAGE RATE CASE DEFD CHGS BK DEFL-DEMAND SIDE MNGMT EXP BOOK > TAX BASIS - EMA-A/C 283 TRANSITION REGULATORY ASSETS	(1,134,520) (8,591,810) (51,101) 117,354 (3,333) (15,829,977) 19,933,833 (0) 4 (1,226,770) (0) 26,437 0	E E E Labor E E PTD E E E	(1,134,520) (8,591,810) (51,101) 117,354 (3,333) 19,933,833 (0) (1,226,770) (0) 26,437 0	(95,724,944)		0	
2831001 2831001 2831001 2831001 2831001 2831001 2831001 2831001 2831001 2831001 2831001	014C-LA 014C-OK 575E 575E-MJE 605B 605C 614G 630J 630M 632U 638A	(absolute value Total Company Amount Ties to FF1 p.275(k) Acct 282 Electric)  NOL-STATE C/F-DEF TAX ASSET-L/T - AR NOL-STATE C/F-DEF TAX ASSET-L/T - LA NOL-STATE C/F-DEF TAX ASSET-L/T - OK MTM BK GAIN-A/L-TAX DEFL MTM BK GAIN-A/L-TAX DEFL - MJE ACCRUED BK PENSION EXPENSE ACCRUED BK PENSION COSTS - SFAS 158 PROV LA FUEL LITIGATION EXP DEFD STORM DAMAGE RATE CASE DEFD CHGS BK DEFL-DEMAND SIDE MNGMT EXP BOOK > TAX BASIS - EMA-A/C 283	(1,134,520) (8,591,810) (51,101) 117,354 (3,333) (15,829,977) 19,933,833 (0) 4 (1,226,770) (0)	E E E Labor E E PTD E E	(1,134,520) (8,591,810) (51,101) 117,354 (3,333) 19,933,833 (0) (1,226,770) (0)	(95,724,944)		0	
2831001 2831001 2831001 2831001 2831001 2831001 2831001 2831001 2831001 2831001 2831001 2831001 2831001 2831001 2831001	014C-LA 014C-OK 575E 575E-MJE 605B 605C 614G 630J 630M 632U 638A 660A 660F 660L	(absolute value Total Company Amount Ties to FF1 p.275(k) Acct 282 Electric)  NOL-STATE C/F-DEF TAX ASSET-L/T - AR NOL-STATE C/F-DEF TAX ASSET-L/T - LA NOL-STATE C/F-DEF TAX ASSET-L/T - OK MTM BK GAIN-A/L-TAX DEFL MTM BK GAIN-A/L-TAX DEFL - MJE ACCRUED BK PENSION EXPENSE ACCRUED BK PENSION COSTS - SFAS 158 PROV LA FUEL LITIGATION EXP DEFD STORM DAMAGE RATE CASE DEFD CHGS BK DEFL-DEMAND SIDE MNGMT EXP BOOK > TAX BASIS - EMA-A/C 283 TRANSITION REGULATORY ASSETS REG ASSET-SFAS 143 - ARO REG ASSET-DEFERRED LITIGATION COSTS REG ASSET-SFAS 158 - PENSIONS	(1,134,520) (8,591,810) (51,101) 117,354 (3,333) (15,829,977) 19,933,833 (0) 4 (1,226,770) (0) 26,437 0 (1,490,276) (0) (19,933,833)	E E E Labor E PTD E E E E E	(1,134,520) (8,591,810) (51,101) 117,354 (3,333) 19,933,833 (0) (1,226,770) (0) 26,437 0 (1,490,276) (0) (19,933,833)	(95,724,944)		0	
2831001 2831001 2831001 2831001 2831001 2831001 2831001 2831001 2831001 2831001 2831001 2831001 2831001 2831001 2831001 2831001	014C-LA 014C-OK 575E 575E-MJE 605B 605C 614G 630J 630M 632U 638A 660A 660F 660L 661R	(absolute value Total Company Amount Ties to FF1 p.275(k) Acct 282 Electric)  NOL-STATE C/F-DEF TAX ASSET-L/T - AR NOL-STATE C/F-DEF TAX ASSET-L/T - LA NOL-STATE C/F-DEF TAX ASSET-L/T - OK MTM BK GAIN-A/L-TAX DEFL MTM BK GAIN-A/L-TAX DEFL - MJE ACCRUED BK PENSION EXPENSE ACCRUED BK PENSION COSTS - SFAS 158 PROV LA FUEL LITIGATION EXP DEFD STORM DAMAGE RATE CASE DEFD CHGS BK DEFL-DEMAND SIDE MNGMT EXP BOOK > TAX BASIS - EMA-A/C 283 TRANSITION REGULATORY ASSETS REG ASSET-SFAS 143 - ARO REG ASSET-SFAS 158 - PENSIONS REG ASSET-SFAS 158 - SERP	(1,134,520) (8,591,810) (51,101) 117,354 (3,333) (15,829,977) 19,933,833 (0) 4 (1,226,770) (0) 26,437 0 (1,490,276) (0) (19,933,833) (155,878)	E E E Labor E E PTD E E E E E	(1,134,520) (8,591,810) (51,101) 117,354 (3,333) 19,933,833 (0) (1,226,770) (0) 26,437 0 (1,490,276) (0) (19,933,833) (155,878)	(95,724,944)		0	
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2831001 2831001 2831001 2831001 2831001 2831001 2831001 2831001 2831001 2831001 2831001 2831001 2831001 2831001 2831001 2831001 2831001 2831001 2831001	014C-LA 014C-OK 575E 575E-MJE 605B 605C 614G 630J 630M 632U 638A 660A 660F 660L 661R 661S 661T	(absolute value Total Company Amount Ties to FF1 p.275(k) Acct 282 Electric)  NOL-STATE C/F-DEF TAX ASSET-L/T - AR NOL-STATE C/F-DEF TAX ASSET-L/T - LA NOL-STATE C/F-DEF TAX ASSET-L/T - OK MTM BK GAIN-A/L-TAX DEFL MTM BK GAIN-A/L-TAX DEFL MTM BK GAIN-A/L-TAX DEFL - MJE ACCRUED BK PENSION EXPENSE ACCRUED BK PENSION COSTS - SFAS 158 PROV LA FUEL LITIGATION EXP DEFD STORM DAMAGE RATE CASE DEFD CHGS BK DEFL-DEMAND SIDE MNGMT EXP BOOK > TAX BASIS - EMA-A/C 283 TRANSITION REGULATORY ASSETS REG ASSET-SFAS 143 - ARO REG ASSET-SFAS 158 - PENSIONS REG ASSET-SFAS 158 - SERP REG ASSET-SFAS 158 - OPEB REG ASSET-UND/REC ENVIRON ADJ CLAUSE-LA	(1,134,520) (8,591,810) (51,101) 117,354 (3,333) (15,829,977) 19,933,833 (0) 4 (1,226,770) (0) 26,437 0 (1,490,276) (0) (19,933,833) (155,878) (1,269,724) 12,677 0 (0)	E E E Labor E E PTD E E E E E E E E	(1,134,520) (8,591,810) (51,101) 117,354 (3,333) 19,933,833 (0) (1,226,770) (0) 26,437 0 (1,490,276) (0) (19,933,833) (155,878) (1,269,724) 12,677 0 (0)	(95,724,944)		0	
2831001 2831001	014C-LA 014C-OK 575E 575E-MJE 605B 605C 614G 630J 630M 632U 638A 660A 660F 660L 661R 661S 661T 664A 664S 664U	(absolute value Total Company Amount Ties to FF1 p.275(k) Acct 282 Electric)  NOL-STATE C/F-DEF TAX ASSET-L/T - AR NOL-STATE C/F-DEF TAX ASSET-L/T - LA NOL-STATE C/F-DEF TAX ASSET-L/T - OK MTM BK GAIN-A/L-TAX DEFL MTM BK GAIN-A/L-TAX DEFL - MJE ACCRUED BK PENSION EXPENSE ACCRUED BK PENSION COSTS - SFAS 158 PROV LA FUEL LITIGATION EXP DEFD STORM DAMAGE RATE CASE DEFD CHGS BK DEFL-DEMAND SIDE MNGMT EXP BOOK > TAX BASIS - EMA-A/C 283 TRANSITION REGULATORY ASSETS REG ASSET-SFAS 143 - ARO REG ASSET-SFAS 158 - PENSIONS REG ASSET-SFAS 158 - SERP REG ASSET-SFAS 158 - OPEB REG ASSET-UND/REC ENVIRON ADJ CLAUSE-LA REG ASSET-VEMCO EMPLOYEE RETIREMENT REG ASSET-VEMCO ACQUIS/INVESTMENTS	(1,134,520) (8,591,810) (51,101) 117,354 (3,333) (15,829,977) 19,933,833 (0) 4 (1,226,770) (0) 26,437 0 (1,490,276) (0) (19,933,833) (155,878) (1,269,724) 12,677	E E E Labor E PTD E E E E E E E E E	(1,134,520) (8,591,810) (51,101) 117,354 (3,333) 19,933,833 (0) (1,226,770) (0) 26,437 0 (1,490,276) (0) (19,933,833) (155,878) (1,269,724) 12,677	(95,724,944)		0	
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2831001 2831001	014C-LA 014C-OK 575E 575E-MJE 605B 605C 614G 630J 630M 632U 638A 660A 660F 660L 661R 661S 661T 664A 664S 664U 664V 664V 664V 668P	(absolute value Total Company Amount Ties to FF1 p.275(k) Acct 282 Electric)  NOL-STATE C/F-DEF TAX ASSET-L/T - AR NOL-STATE C/F-DEF TAX ASSET-L/T - LA NOL-STATE C/F-DEF TAX ASSET-L/T - OK MTM BK GAIN-A/L-TAX DEFL MTM BK GAIN-A/L-TAX DEFL MTM BK GAIN-A/L-TAX DEFL - MJE ACCRUED BK PENSION EXPENSE ACCRUED BK PENSION COSTS - SFAS 158 PROV LA FUEL LITIGATION EXP DEFD STORM DAMAGE RATE CASE DEFD CHGS BK DEFL-DEMAND SIDE MNGMT EXP BOOK > TAX BASIS - EMA-A/C 283 TRANSITION REGULATORY ASSETS REG ASSET-SFAS 143 - ARO REG ASSET-SFAS 158 - PENSIONS REG ASSET-SFAS 158 - PENSIONS REG ASSET-SFAS 158 - OPEB REG ASSET-VEMCO EMPLOYEE RETIREMENT REG ASSET-VEMCO EMPLOYEE RETIREMENT REG ASSET-VEMCO ACQUIS/INVESTMENTS REG ASSET-NET CCS FEED STUDY COSTS REG ASSET-SWEPCO/VEMCO TRANSACTION COST REG ASSET-LA FRP ASSET REG ASSET-ENERGY EFFICIENCY RECOVERY	(1,134,520) (8,591,810) (51,101) 117,354 (3,333) (15,829,977) 19,933,833 (0) 4 (1,226,770) (0) 26,437 0 (1,490,276) (0) (19,933,833) (155,878) (1,269,724) 12,677 0 (0) (93,840) (0) (25,233) (225,800)	E E E Labor E E E E E E E E E E E E	(1,134,520) (8,591,810) (51,101) 117,354 (3,333)  19,933,833 (0)  (1,226,770) (0) 26,437 0 (1,490,276) (0) (19,933,833) (155,878) (1,269,724) 12,677 0 (0) (93,840) (0) (25,233) (225,800)	(95,724,944)		0	
2831001 2831001	014C-LA 014C-OK 575E 575E-MJE 605B 605C 614G 630J 630M 632U 638A 660A 660F 660L 661R 661S 661T 664A 664S 664U 664V 664V 664X 668P 669J 669X	(absolute value Total Company Amount Ties to FF1 p.275(k) Acct 282 Electric)  NOL-STATE C/F-DEF TAX ASSET-L/T - AR NOL-STATE C/F-DEF TAX ASSET-L/T - LA NOL-STATE C/F-DEF TAX ASSET-L/T - OK MTM BK GAIN-A/L-TAX DEFL MTM BK GAIN-A/L-TAX DEFL - MJE ACCRUED BK PENSION EXPENSE ACCRUED BK PENSION COSTS - SFAS 158 PROV LA FUEL LITIGATION EXP DEFD STORM DAMAGE RATE CASE DEFD CHGS BK DEFL-DEMAND SIDE MNGMT EXP BOOK > TAX BASIS - EMA-A/C 283 TRANSITION REGULATORY ASSETS REG ASSET-SFAS 143 - ARO REG ASSET-SFAS 158 - PENSIONS REG ASSET-SFAS 158 - OPEB REG ASSET-SFAS 158 - OPEB REG ASSET-VEMCO EMPLOYEE RETIREMENT REG ASSET-VEMCO ACQUIS/INVESTMENTS REG ASSET-WECO ACQUIS/INVESTMENTS REG ASSET-WEPCO/VEMCO TRANSACTION COST REG ASSET-LA FRP ASSET REG ASSET-ENERGY EFFICIENCY RECOVERY REG ASSET-SWEPCO SHIPE ROAD	(1,134,520) (8,591,810) (51,101) 117,354 (3,333) (15,829,977) 19,933,833 (0) 4 (1,226,770) (0) 26,437 0 (1,490,276) (0) (19,933,833) (155,878) (1,269,724) 12,677 0 (0) (93,840) (0) (25,233)	E E E Labor E E E E E E E E E E E E E	(1,134,520) (8,591,810) (51,101) 117,354 (3,333)  19,933,833 (0)  (1,226,770) (0) 26,437 0 (1,490,276) (0) (19,933,833) (155,878) (1,269,724) 12,677 0 (0) (93,840) (0) (25,233) (225,800) (85,082)	(95,724,944)		0	
2831001 2831001	014C-LA 014C-OK 575E 575E-MJE 605B 605C 614G 630J 630M 632U 638A 660A 660F 660L 661R 661S 661T 664A 664S 664U 664V 664V 666V 669J 669X 669Y	(absolute value Total Company Amount Ties to FF1 p.275(k) Acct 282 Electric)  NOL-STATE C/F-DEF TAX ASSET-L/T - AR NOL-STATE C/F-DEF TAX ASSET-L/T - LA NOL-STATE C/F-DEF TAX ASSET-L/T - OK MTM BK GAIN-A/L-TAX DEFL MTM BK GAIN-A/L-TAX DEFL MTM BK GAIN-A/L-TAX DEFL - MJE ACCRUED BK PENSION EXPENSE ACCRUED BK PENSION COSTS - SFAS 158 PROV LA FUEL LITIGATION EXP DEFD STORM DAMAGE RATE CASE DEFD CHGS BK DEFL-DEMAND SIDE MNGMT EXP BOOK > TAX BASIS - EMA-A/C 283 TRANSITION REGULATORY ASSETS REG ASSET-SFAS 143 - ARO REG ASSET-BFERRED LITIGATION COSTS REG ASSET-SFAS 158 - PENSIONS REG ASSET-SFAS 158 - SERP REG ASSET-SFAS 158 - OPEB REG ASSET-UND/REC ENVIRON ADJ CLAUSE-LA REG ASSET-VEMCO EMPLOYEE RETIREMENT REG ASSET-VEMCO EMPLOYEE RETIREMENT REG ASSET-VEMCO ACQUIS/INVESTMENTS REG ASSET-WED COVEMCO TRANSACTION COST REG ASSET-LA FRP ASSET REG ASSET-LA FRP ASSET REG ASSET-LA FRP ASSET REG ASSET-LA FRP ASSET REG ASSET-SWEPCO SHIPE ROAD REG ASSET-SWEPCO SHIPE ROAD REG ASSET-SUEPCO SEVERANCE COSTS-LA FRP	(1,134,520) (8,591,810) (51,101) 117,354 (3,333) (15,829,977) 19,933,833 (0) 4 (1,226,770) (0) 26,437 0 (1,490,276) (0) (19,933,833) (155,878) (1,269,724) 12,677 0 (0) (93,840) (0) (25,233) (225,800) (85,082) 0	E E E Labor E E E E E E E E E E E E E E E E E E E	(1,134,520) (8,591,810) (51,101) 117,354 (3,333)  19,933,833 (0)  (1,226,770) (0) 26,437 0 (1,490,276) (0) (19,933,833) (155,878) (1,269,724) 12,677 0 (0) (93,840) (0) (25,233) (225,800) (85,082) 0	(95,724,944)		0	
2831001 2831001	014C-LA 014C-OK 575E 575E-MJE 605B 605C 614G 630J 630M 632U 638A 660A 660F 660L 661R 661S 661T 664A 664S 664V 664X 668P 669J 669X 669Y 670O	(absolute value Total Company Amount Ties to FF1 p.275(k) Acct 282 Electric)  NOL-STATE C/F-DEF TAX ASSET-L/T - AR NOL-STATE C/F-DEF TAX ASSET-L/T - LA NOL-STATE C/F-DEF TAX ASSET-L/T - OK MTM BK GAIN-A/L-TAX DEFL MTM BK GAIN-A/L-TAX DEFL MTM BK GAIN-A/L-TAX DEFL - MJE ACCRUED BK PENSION COSTS - SFAS 158 PROV LA FUEL LITIGATION EXP DEFD STORM DAMAGE RATE CASE DEFD CHGS BK DEFL-DEMAND SIDE MNGMT EXP BOOK > TAX BASIS - EMA-A/C 283 TRANSITION REGULATORY ASSETS REG ASSET-SFAS 143 - ARO REG ASSET-SFAS 158 - PENSIONS REG ASSET-SFAS 158 - PENSIONS REG ASSET-SFAS 158 - OPEB REG ASSET-SFAS 158 - OPEB REG ASSET-UND/REC ENVIRON ADJ CLAUSE-LA REG ASSET-VEMCO EMPLOYEE RETIREMENT REG ASSET-VEMCO EMPLOYEE RETIREMENT REG ASSET-VEMCO ACQUIS/INVESTMENTS REG ASSET-WEDCO ACQUIS/INVESTMENTS REG ASSET-LA FRP ASSET REG ASSET-LA FRP ASSET REG ASSET-LA FRP ASSET REG ASSET-LA FRP ASSET REG ASSET-ENERGY EFFICIENCY RECOVERY REG ASSET-SWEPCO SHIPE ROAD REG ASSET-ENVIRONMENTAL CHEMICAL COST-AR	(1,134,520) (8,591,810) (51,101) 117,354 (3,333) (15,829,977) 19,933,833 (0) 4 (1,226,770) (0) 26,437 0 (1,490,276) (0) (19,933,833) (155,878) (1,269,724) 12,677 0 (0) (93,840) (0) (25,233) (225,800) (85,082) 0 (756,178)	E E E E E E E E E E E E E E E E E E E	(1,134,520) (8,591,810) (51,101) 117,354 (3,333)  19,933,833 (0)  (1,226,770) (0) 26,437 0 (1,490,276) (0) (19,933,833) (155,878) (1,269,724) 12,677 0 (0) (93,840) (0) (25,233) (225,800) (85,082) 0 (756,178)	(95,724,944)		0	
2831001 2831001	014C-LA 014C-OK 575E 575E-MJE 605B 605C 614G 630J 630M 632U 638A 660A 660F 660L 661R 661S 661T 664A 664S 664U 664V 664V 666V 669J 669X 669Y	(absolute value Total Company Amount Ties to FF1 p.275(k) Acct 282 Electric)  NOL-STATE C/F-DEF TAX ASSET-L/T - AR NOL-STATE C/F-DEF TAX ASSET-L/T - LA NOL-STATE C/F-DEF TAX ASSET-L/T - OK MTM BK GAIN-A/L-TAX DEFL MTM BK GAIN-A/L-TAX DEFL MTM BK GAIN-A/L-TAX DEFL - MJE ACCRUED BK PENSION EXPENSE ACCRUED BK PENSION COSTS - SFAS 158 PROV LA FUEL LITIGATION EXP DEFD STORM DAMAGE RATE CASE DEFD CHGS BK DEFL-DEMAND SIDE MNGMT EXP BOOK > TAX BASIS - EMA-A/C 283 TRANSITION REGULATORY ASSETS REG ASSET-SFAS 143 - ARO REG ASSET-BFERRED LITIGATION COSTS REG ASSET-SFAS 158 - PENSIONS REG ASSET-SFAS 158 - SERP REG ASSET-SFAS 158 - OPEB REG ASSET-UND/REC ENVIRON ADJ CLAUSE-LA REG ASSET-VEMCO EMPLOYEE RETIREMENT REG ASSET-VEMCO EMPLOYEE RETIREMENT REG ASSET-VEMCO ACQUIS/INVESTMENTS REG ASSET-WED COVEMCO TRANSACTION COST REG ASSET-LA FRP ASSET REG ASSET-LA FRP ASSET REG ASSET-LA FRP ASSET REG ASSET-LA FRP ASSET REG ASSET-SWEPCO SHIPE ROAD REG ASSET-SWEPCO SHIPE ROAD REG ASSET-SUEPCO SEVERANCE COSTS-LA FRP	(1,134,520) (8,591,810) (51,101) 117,354 (3,333) (15,829,977) 19,933,833 (0) 4 (1,226,770) (0) 26,437 0 (1,490,276) (0) (19,933,833) (155,878) (1,269,724) 12,677 0 (0) (93,840) (0) (25,233) (225,800) (85,082) 0	E E E Labor E E E E E E E E E E E E E E E E E E E	(1,134,520) (8,591,810) (51,101) 117,354 (3,333)  19,933,833 (0)  (1,226,770) (0) 26,437 0 (1,490,276) (0) (19,933,833) (155,878) (1,269,724) 12,677 0 (0) (93,840) (0) (25,233) (225,800) (85,082) 0	(95,724,944)		0	
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2831001 2831001	014C-LA 014C-OK 575E 575E-MJE 605B 605C 614G 630J 630M 632U 638A 660A 660F 660L 661R 661S 661T 664A 664S 664V 664V 664V 664V 664V 6673V 673V 673V 673Z 674R 690F	(absolute value Total Company Amount Ties to FF1 p.275(k)	(1,134,520) (8,591,810) (51,101) 117,354 (3,333) (15,829,977) 19,933,833 (0) 4 (1,226,770) (0) 26,437 0 (1,490,276) (0) (19,933,833) (155,878) (1,269,724) 12,677 0 (0) (93,840) (0) (93,840) (0) (25,233) (225,800) (85,082) 0 (756,178) (305,491) (4,371,470) 1,529,017 (780,207) 42,587 (3,517,997)	E E E E E E E E E E E E E E E E E E E	(1,134,520) (8,591,810) (51,101) 117,354 (3,333)  19,933,833 (0)  (1,226,770) (0) 26,437 0 (1,490,276) (0) (19,933,833) (155,878) (1,269,724) 12,677 0 (0) (93,840) (0) (93,840) (0) (25,233) (225,800) (85,082) 0 (756,178) (305,491) (4,371,470) 1,529,017 (780,207) 42,587 (3,517,997)	(95,724,944)		0	
2831001 2831001	014C-LA 014C-OK 575E 575E-MJE 605B 605C 614G 630J 630M 632U 638A 660A 660F 660L 661R 661S 661T 664A 664S 664U 664V 664X 668P 669J 669X 669Y 670O 672P 673J 673K 673U 673Z 674R	(absolute value Total Company Amount Ties to FF1 p.275(k) Acct 282 Electric)  NOL-STATE C/F-DEF TAX ASSET-L/T - AR NOL-STATE C/F-DEF TAX ASSET-L/T - LA NOL-STATE C/F-DEF TAX ASSET-L/T - OK MTM BK GAIN-A/L-TAX DEFL MTM BK GAIN-A/L-TAX DEFL MTM BK GAIN-A/L-TAX DEFL - MJE ACCRUED BK PENSION COSTS - SFAS 158 PROV LA FUEL LITIGATION EXP DEFD STORM DAMAGE RATE CASE DEFD CHGS BK DEFL-DEMAND SIDE MNGMT EXP BOOK > TAX BASIS - EMA-A/C 283 TRANSITION REGULATORY ASSETS REG ASSET-SFAS 143 - ARO REG ASSET-SFAS 158 - PENSIONS REG ASSET-SFAS 158 - PENSIONS REG ASSET-SFAS 158 - OPEB REG ASSET-SFAS 158 - OPEB REG ASSET-VEMCO EMPLOYEE RETIREMENT REG ASSET-WEMCO ACQUIS/INVESTMENTS REG ASSET-LA FRP ASSET REG ASSET-LA FRP ASSET REG ASSET-LA FRP ASSET REG ASSET-LA FRP ASSET REG ASSET-ENERGY EFFICIENCY RECOVERY REG ASSET-ENERGY EFFICIENCY RECOVERY REG ASSET-ENERGY EFFICIENCY RECOVERY REG ASSET-ENURONMENTAL CHEMICAL COST-AR REG ASSET-FACILITIES MAINT-SWEPCO LA REG ASSET-FACILITIES MAINT-SWEPCO LA REG ASSET-WELSH/FLINT CRK ENVIRON DEF REG ASSET-WELSH/FLINT CRK ENVIRON-CONTRA REG ASSET-LA 2015 FRP-SPP DEFERRAL REG ASSET-LA 2015 FRP-SPP DEFERRAL REG ASSET-LA 2015 FRP-SPP DEFERRAL REG ASSET-LA 2015 FRP-UNREC EQUITY REG ASSET-WELSH/FLINT CRK ENVIRON-CONTRA REG ASSET-LA 2015 FRP-SPP DEFERRAL REG ASSET-LA 2015 FRP-UNREC EQUITY REG ASSET-WELSH/FLINT CRK ENVIRON-CONTRA REG ASSET-LA 2015 FRP-UNREC EQUITY REG ASSET-UNDER RECOV-EXCESS TAX ETRR	(1,134,520) (8,591,810) (51,101) 117,354 (3,333) (15,829,977) 19,933,833 (0) 4 (1,226,770) (0) 26,437 0 (1,490,276) (0) (19,933,833) (155,878) (1,269,724) 12,677 0 (0) (93,840) (0) (25,233) (225,800) (85,082) 0 (756,178) (305,491) (4,371,470) 1,529,017 (780,207) 42,587 (3,517,997) (55,590) (104,229)	E E E E E E E E E E E E E E E E E E E	(1,134,520) (8,591,810) (51,101) 117,354 (3,333)  19,933,833 (0)  (1,226,770) (0) 26,437 0 (1,490,276) (0) (19,933,833) (155,878) (1,269,724) 12,677 0 (0) (93,840) (0) (25,233) (225,800) (85,082) 0 (756,178) (305,491) (4,371,470) 1,529,017 (780,207) 42,587 (3,517,997) (55,590) (104,229)	(95,724,944)		0	
2831001 2831001	014C-LA 014C-OK 575E 575E-MJE 605B 605C 614G 630J 630M 632U 638A 660A 660F 660L 661R 661S 661T 664A 664S 664U 664V 664X 668P 669J 669X 669Y 670O 672P 673J 673K 673U 673V 673Z 674R 690F 711M 900A 900F	(absolute value Total Company Amount Ties to FF1 p.275(k) Acct 282 Electric)  NOL-STATE C/F-DEF TAX ASSET-L/T - AR NOL-STATE C/F-DEF TAX ASSET-L/T - LA NOL-STATE C/F-DEF TAX ASSET-L/T - OK MTM BK GAIN-A/L-TAX DEFL MTM BK GAIN-A/L-TAX DEFL - MJE ACCRUED BK PENSION EXPENSE ACCRUED BK PENSION COSTS - SFAS 158 PROV LA FUEL LITIGATION EXP DEFD STORM DAMAGE RATE CASE DEFD CHGS BK DEFL-DEMAND SIDE MNGMT EXP BOOK > TAX BASIS - EMA-A/C 283 TRANSITION REGULATORY ASSETS REG ASSET-SFAS 143 - ARO REG ASSET-SFAS 158 - PENSIONS REG ASSET-SFAS 158 - PENSIONS REG ASSET-SFAS 158 - OPEB REG ASSET-VEMCO EMPLOYEE RETIREMENT REG ASSET-VEMCO EMPLOYEE RETIREMENT REG ASSET-VEMCO ACQUIS/INVESTMENTS REG ASSET-NET CCS FEED STUDY COSTS REG ASSET-NET CCS FEED STUDY COSTS REG ASSET-WEPCO/VEMCO TRANSACTION COST REG ASSET-LA FRP ASSET REG ASSET-WEPCO/VEMCO TRANSACTION COST REG ASSET-SWEPCO SHIPE ROAD REG ASSET-ENERGY EFFICIENCY RECOVERY REG ASSET-ENERGY EFFICIENCY RECOVERY REG ASSET-SWEPCO SHIPE ROAD REG ASSET-ENLITIES MAINT-SWEPCO LA REG ASSET-ENLITIES MAINT-SWEPCO LA REG ASSET-ENLITIES MAINT-SWEPCO LA REG ASSET-LA 2015 FRP-SPP DEFERRAL REG ASSET-LA 2015 FRP-UNREC EQUITY REG ASSET-LA 2015 FRP-UNREC EQUITY REG ASSET-LA 2015 FRP-UNREC EQUITY REG ASSET-NBU-RO-RETIRED PLANTS AMAX COAL CONTRACT-TX LOSS ON REACQUIRED DEBT BK DEFL-GAIN REACQUIRED DEBT	(1,134,520) (8,591,810) (51,101) 117,354 (3,333) (15,829,977) 19,933,833 (0) 4 (1,226,770) (0) 26,437 0 (1,490,276) (0) (19,933,833) (155,878) (1,269,724) 12,677 0 (0) (93,840) (0) (93,840) (0) (25,233) (225,800) (85,082) 0 (756,178) (305,491) (4,371,470) 1,529,017 (780,207) 42,587 (3,517,997) (55,590) (104,229) 0	E E E E E E E E E E E E E E E E E E E	(1,134,520) (8,591,810) (51,101) 117,354 (3,333)  19,933,833 (0)  (1,226,770) (0) 26,437 0 (1,490,276) (0) (19,933,833) (155,878) (1,269,724) 12,677 0 (0) (93,840) (0) (25,233) (225,800) (85,082) 0 (756,178) (305,491) (4,371,470) 1,529,017 (780,207) 42,587 (3,517,997) (55,590) (104,229)	(95,724,944)	4	0	
2831001 2831001	014C-LA 014C-OK 575E 575E-MJE 605B 605C 614G 630J 630M 632U 638A 660A 660F 660L 661R 661S 661T 664A 664S 664U 664V 664V 664X 668P 669J 669Y 670O 672P 673J 673K 673U 673V 673Z 674R 690F 711M 900A 900F 906A	(absolute value Total Company Amount Ties to FF1 p.275(k)	(1,134,520) (8,591,810) (51,101) 117,354 (3,333) (15,829,977) 19,933,833 (0) 4 (1,226,770) (0) 26,437 0 (1,490,276) (0) (19,933,833) (155,878) (1,269,724) 12,677 0 (0) (93,840) (0) (93,840) (0) (25,233) (225,800) (85,082) 0 (756,178) (305,491) (4,371,470) 1,529,017 (780,207) 42,587 (3,517,997) (55,590) (104,229) 0 (1,469,356) 302 (6,978,348)	E E E E E E E E E E E E E E E E E E E	(1,134,520) (8,591,810) (51,101) 117,354 (3,333)  19,933,833 (0)  (1,226,770) (0) 26,437 0 (1,490,276) (0) (19,933,833) (155,878) (1,269,724) 12,677 0 (0) (93,840) (0) (25,233) (225,800) (85,082) 0 (756,178) (305,491) (4,371,470) 1,529,017 (780,207) 42,587 (3,517,997) (55,590) (104,229)	(95,724,944)	(1,469,356)	0	(15,829,977)
2831001 2831001	014C-LA 014C-OK 575E 575E-MJE 605B 605C 614G 630J 630M 632U 638A 660A 660F 660L 661R 661S 661T 664A 664S 664U 664V 664X 668P 669J 669X 669Y 670O 672P 673J 673K 673U 673V 673Z 674R 690F 711M 900A 900F	(absolute value Total Company Amount Ties to FF1 p.275(k) Acct 282 Electric)  NOL-STATE C/F-DEF TAX ASSET-L/T - AR NOL-STATE C/F-DEF TAX ASSET-L/T - LA NOL-STATE C/F-DEF TAX ASSET-L/T - OK MTM BK GAIN-A/L-TAX DEFL MTM BK GAIN-A/L-TAX DEFL - MJE ACCRUED BK PENSION EXPENSE ACCRUED BK PENSION COSTS - SFAS 158 PROV LA FUEL LITIGATION EXP DEFD STORM DAMAGE RATE CASE DEFD CHGS BK DEFL-DEMAND SIDE MNGMT EXP BOOK > TAX BASIS - EMA-A/C 283 TRANSITION REGULATORY ASSETS REG ASSET-SFAS 143 - ARO REG ASSET-SFAS 158 - PENSIONS REG ASSET-SFAS 158 - PENSIONS REG ASSET-SFAS 158 - OPEB REG ASSET-VEMCO EMPLOYEE RETIREMENT REG ASSET-VEMCO EMPLOYEE RETIREMENT REG ASSET-VEMCO ACQUIS/INVESTMENTS REG ASSET-NET CCS FEED STUDY COSTS REG ASSET-NET CCS FEED STUDY COSTS REG ASSET-WEPCO/VEMCO TRANSACTION COST REG ASSET-LA FRP ASSET REG ASSET-WEPCO/VEMCO TRANSACTION COST REG ASSET-SWEPCO SHIPE ROAD REG ASSET-ENERGY EFFICIENCY RECOVERY REG ASSET-ENERGY EFFICIENCY RECOVERY REG ASSET-SWEPCO SHIPE ROAD REG ASSET-ENLITIES MAINT-SWEPCO LA REG ASSET-ENLITIES MAINT-SWEPCO LA REG ASSET-ENLITIES MAINT-SWEPCO LA REG ASSET-LA 2015 FRP-SPP DEFERRAL REG ASSET-LA 2015 FRP-UNREC EQUITY REG ASSET-LA 2015 FRP-UNREC EQUITY REG ASSET-LA 2015 FRP-UNREC EQUITY REG ASSET-NBU-RO-RETIRED PLANTS AMAX COAL CONTRACT-TX LOSS ON REACQUIRED DEBT BK DEFL-GAIN REACQUIRED DEBT	(1,134,520) (8,591,810) (51,101) 117,354 (3,333) (15,829,977) 19,933,833 (0) 4 (1,226,770) (0) 26,437 0 (1,490,276) (0) (19,933,833) (155,878) (1,269,724) 12,677 0 (0) (93,840) (0) (93,840) (0) (25,233) (225,800) (85,082) 0 (756,178) (305,491) (4,371,470) 1,529,017 (780,207) 42,587 (3,517,997) (55,590) (104,229) 0 (1,469,356) 302	E E E E E E E E E E E E E E E E E E E	(1,134,520) (8,591,810) (51,101) 117,354 (3,333)  19,933,833 (0)  (1,226,770) (0) 26,437 0 (1,490,276) (0) (19,933,833) (155,878) (1,269,724) 12,677 0 (0) (93,840) (0) (25,233) (225,800) (85,082) 0 (756,178) (305,491) (4,371,470) 1,529,017 (780,207) 42,587 (3,517,997) (55,590) (104,229)	(95,724,944)	(1,469,356)	0	(15,829,977)

## AEP - SPP Formula Rate TCOS - WS-C-2

2831001 2831001 2831001 2831001 2831001 2831001 2831001 2831001 2831001	906Z 913Y 921A 930A 940K 960F-XS 960F-XS 960F-XS 960F-XS	SFAS 106 - MEDICARE SUBSIDY - (PPACA)-REG ASSET BK DEFL - MERGER COSTS BK DEPLETION-MINERALS & RIGHTS BOOK > TAX BASIS-PRTSHP INVEST 1988-1990 IRS AUDIT SETTLEMENT EXCESS ADFIT 283 - UNPROTECTED EXCESS ADFIT 283 - UNPROTECTED-AR. EXCESS ADFIT 283 - UNPROTECTED-FERC. EXCESS ADFIT 283 - UNPROTECTED-LA. EXCESS ADFIT 283 - UNPROTECTED-TX.	(597,307) 0 2,449,598 (2,668,748) (1,623) 0 1,678,691 793,814 3,400,752 5,083,280	Labor E E E E WS C-4	0 2,449,598 (2,668,748) (1,623) 10,732,341	224,195		e: 56 of	80 (597,307)
2831001		Forecast Adjustment to 283							
283.1		TOTAL ELECTRIC ACCOUNT SUBTOTAL (absolute value Total Company Amount Ties to FF1 p.277(k) Acct 283 Electric)	(32,004,643)		(12,004,891)	224,195	(1,469,049)	0	(18,754,897)
1901001	011C-DFIT	TAX CREDIT C/F - DEF TAX ASSET	(898,797)	E	(898,797)				
1901001 1901001	011C-MJE 433A	TAX CREDIT C/F - DEF TAX ASSET- MJE PUCT FUEL O/U RECOVERY-RETAIL	898,797 (10,026)	E E	898,797 (10,026)				
1901001 1901001	433B 433C	INTEREST-FUEL OVER/UNDER RECOVERY AR - FUEL OVER/UNDER RECOVERY	(0) (2,818,041)	E E	(0) (2,818,041)				
1901001 1901001	433D 460A	LA - FUEL OVER/UNDER RECOVERY UNBILLED REVENUE	(0) 4,518,340	E E	(0) 4,518,340				
1901001	520A	PROVS POSS REV REFDS-A/L	6,535,987	PTD	4,516,540		6,535,987		
1901001 1901001	520X 520Y	PROV FOR RATE REFUND-TAX REFORM PROV FOR RATE REFUND-EXCESS PROTECTED	1,892,733 2,416,247	PTD PTD			1,892,733 2,416,247		
1901001 1901001	576F 602A	MARK & SPREAD-DEFL-190-A/L PROV WORKER'S COMP	(0) 250,772	E Labor	(0)				250,772
1901001	605E	SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN	105,797	Labor	455.070				105,797
1901001 1901001	605F 605I	ACCRD SUP EXEC RETIR PLAN COSTS-SFAS 158 ACCRD BK SUP. SAVINGS PLAN EXP	155,878 9,669	E Labor	155,878				9,669
1901001 1901001	605J 605K	EMPLOYER SAVINGS PLAN MATCH ACCRUED BK BENEFIT COSTS	0 11,455	E Labor	0				11,455
1901001 1901001	605O 605P	ACCRUED PSI PLAN EXP STOCK BASED COMP-CAREER SHARES	(10,867) 1,394,533	Labor Labor					(10,867) 1,394,533
1901001	610A	BK PROV UNCOLL ACCTS - ST	303,081	E	303,081				1,004,000
1901001 1901001	610U 610V	PROV-TRADING CREDIT RISK - A/L PROV-FAS 157 - A/L	(0) (1,247)	E E	(0) (1,247)				
1901001 1901001	611E 611G	ACCRUED MINE RECLAMATION DEFD COMPENSATION-BOOK EXPENSE	8,803,723 355,965	E Labor	8,803,723				355,965
1901001 1901001	612Y 613C	ACCRD COMPANYWIDE INCENTV PLAN ACCRD ENVIRONMENTAL LIAB-CURRENT	1,707,323 401	Labor E	401				1,707,323
1901001	613E	ACCRUED BOOK VACATION PAY	2,089,630	Labor					2,089,630
1901001 1901001	613F 613K	ACCRD ENVIRONMENTAL LIAB-LONG TERM (ICDP)-INCENTIVE COMP DEFERRAL PLAN	401 25,832	E Labor	401				25,832
1901001 1901001	615A 615B	ACCRUED INTEREST EXP -STATE ACCRUED INTEREST-LONG-TERM - FIN 48	0 (432,254)	PTD E	(432,254)		0		
1901001	615B-MJE	ACCRD INTRST-TAX RES-L/T-FIN 48-MJE	432,254	E	432,254				
1901001 1901001	615C 615E	ACCRUED INTEREST-SHORT-TERM - FIN 48 ACCRUED STATE INCOME TAX EXP	0 (372,842)	E E	0 (372,842)				
1901001 1901001	615O 641I	BK DFL RAIL TRANS REV/EXP ADVANCE RENTAL INC (CUR MO)	60,388 568,017	E E	60,388 568,017				
1901001 1901001	641X 651F	DEFERRED INCOME - DOLET HILLS MINING BUYOUT DISALLOWED COSTS-TURK PLANT	57,310 10,860,148	E E	57,310 10,860,148				
1901001	651H	DISALLOWED COSTS-TURK PLANT AUX BOILER	3,383,164	E	3,383,164				
1901001 1901001	651J	DISALLOWED COSTS-TX TRANS VEG MGT CST DISALLOWED COSTS-TX DIST VEG MGT CST	357,052 861,751	E E	357,052 861,751				
1901001 1901001	651K 651M	DISALLOWED COSTS-TX TRANS VEG MGT CST-AMORT DISALLOWED COSTS-TX DIST VEG MGT CST-AMORT	(19,143) (90,284)	E E	(19,143) (90,284)				
1901001 1901001	651Q 651R	DISALLOWED COSTS-TX SERP COSTS DISALLOWED COSTS-TX DIST COSTS	33,705 10,252	E E	33,705 10,252				
1901001	651T	DISALLOWED COSTS-TX CWIP FINBASED INCEN-TRANS	450,851	E	450,851				
1901001 1901001	651W 651X	DISALLOWED COSTS-TX CWIP FINBASED INCEN-DIST DISALLOWED COSTS-TX CWIP FINBASED INCEN-GEN	520,839 570,574	E E	520,839 570,574				
1901001 1901001	651Y 651Z	DISALLOWED COSTS-TX RWIP FINBASED INCEN-TRANS DISALLOWED COSTS-TX RWIP FINBASED INCEN-DIST	14,033 23,195	E E	14,033 23,195				
1901001	652G	REG LIAB-UNREAL MTM GAIN-DEFL DISALLOWED COSTS-TX RWIP FINBASED INCEN-GEN	(278,422)	E	(278,422)				
1901001 1901001	653A 701A	AMORT - GOODWILL PER BOOKS	20,374 1,271,789	E E	20,374 1,271,789				
1901001 1901001	702A 710H	GOODWILL PER TAX AMORT ELEC PLT ACQ ADJS	(699,485) 86,560	E E	(699,485) 86,560				
1901001 1901001	906F 906P	ACCRD OPEB COSTS - SFAS 158 ACCRD BOOK ARO EXPENSE - SFAS 143	1,262,882 27,448,351	E E	1,262,882 27,448,351				
1901001	908A	BOOK OPERATING LEASE - LIAB	(8,403,392)	E	(8,403,392)				
1901001 1901001	911F-FIN48 911S	FIN 48 DSIT ACCRUED SALES & USE TAX RESERVE	0 (457,590)	E E	0 (457,590)				
1901001 1901001	911S 911V	ACCRUED SALES & USE TAX RESERVE - MJE ACCRD SIT TX RESERVE-LNG-TERM-FIN 48	457,590 (565,363)	E E	457,590 (565,363)				
1901001 1901001	911V-MJE 911W	ACCRD SIT TX RES-LNG-TERM-FIN 48-MJE ACCRD SIT TX RESERVE-SHRT-TERM-FIN 48	565,363	E E	565,363				
1901001	940A	IRS AUDIT SETTLEMENT	0 (0)	PTD	0		(0)		
1901001 1901001 1901001	940X 980A 980J	IRS CAPITALIZATION ADJUSTMENT RESTRICTED STOCK PLAN PSI - STOCK BASED COMP	363,635 33,664 248,378	PTD E E	33,664 248,378		363,635		
1901002	014C-AR	NOL-STATE C/F-DEF TAX ASSET-L/T - AR	5,402,475	Е	5,402,475				
1901002 1901002	014C-AK 014C-LA 014C-OK	NOL-STATE C/F-DEF TAX ASSET-L/T - LA NOL-STATE C/F-DEF TAX ASSET-L/T - OK	40,913,381 243,337	E E	40,913,381 243,337				
1901001		Forecast Adjustment	(18,691,986)		(15,646,505)		(1,822,404)		(1,223,077)
190.1		TOTAL ELECTRIC ACCOUNT SUBTOTAL (Total Company Amount Ties to FF1 p.234(c) Electric)	94,248,137		80,144,907	0	9,386,199	0	4,717,031

# AEP West SPP Member Operating Companies SOUTHWESTERN ELECTRIC POWER COMPANY WORKSHEET C-3 -PRORATION OF PROPERTY-RELATED DEFERRED INCOME TAX BALANCES AS OF DECEMBER 31, 2020

Note: This workpaper documents the calculation of the rate base adjustment to prorate forecasted activity in ADIT required by IRS regulation Section1.167(I)-I(h)(6)(ii) when preparing forecasted rates. This worksheet is not used during Annual True-Ups. Proratable activity in Account 282 results from the use of accelerated tax depreciation on additions to plant in service. The adjustment on line 19 is included on Worksheet C as a reduction to the ending forecasted ADIT balance of account 282. A proration adjustment for account 190, if any, will be calculated beginning on line 20.

Account 2	282 Proration Adjustment			Sou	rce			
1	Rate Year ending balance (Note 1)		V	VS C-1			(1,351,647,561)	
2	Rate Year beginning balance (Note 1)		V	VS C-2			(1,345,334,871)	
3	Annual forecasted change		L	ine 1 less Line	e 2	_	(6,312,690)	
4	Monthly forecasted change		L	ine 3 / 12			(526,058)	
	,						(===,===,	
	<b>(A)</b>	<b>(B</b> )	( <b>C</b> )	<b>(D)</b>	<b>(E)</b>	<b>(F)</b>	<b>(G)</b>	$(\mathbf{H})$
		Proratable			Number of			
		Deferred Tax	Deferred Tax	Days in	Days Left in			
<u>Line</u>	Future Test Period	Activity	Balance	Month	Period	Proration Amount	Prorated Item	Prorated Balance
5	Beginning Balance	(1,345,334,871)	(1,345,334,871)		365	100.00%	(1,345,334,871)	(1,345,334,871)
6	January (line 4)	(526,058)	(1,345,860,928)	31	335	91.78%	(482,820)	(1,345,817,691)
7	February	(526,058)	(1,346,386,986)	28	307	84.11%	(442,465)	(1,346,260,156)
8	March	(526,058)	(1,346,913,043)	31	276	75.62%	(397,786)	(1,346,657,942)
9	April	(526,058)	(1,347,439,101)	30	246	67.40%	(354,548)	(1,347,012,490)
10	May	(526,058)	(1,347,965,159)	31	215	58.90%	(309,870)	(1,347,322,359)
11	June	(526,058)	(1,348,491,216)	30	185	50.68%	(266,632)	(1,347,588,991)
12	July	(526,058)	(1,349,017,274)	31	154	42.19%	(221,953)	(1,347,810,944)
13	August	(526,058)	(1,349,543,331)	31	123	33.70%	(177,274)	(1,347,988,219)
14	September	(526,058)	(1,350,069,389)	30	93	25.48%	(134,037)	(1,348,122,255)
15	October	(526,058)	(1,350,595,446)	31	62	16.99%	(89,358)	(1,348,211,613)
16	November	(526,058)	(1,351,121,504)	30	32	8.77%	(46,120)	(1,348,257,733)
17	December	(526,058)	(1,351,647,561)	31	1	0.27%	(1,441)	(1,348,259,174)
		(0=0,000)	,			5.2. 73	(1,111)	, ,
18	Ending Balance		(1,351,647,561)					(1,348,259,174)
19	Proration Adjustment - Line 18 Col. (H) les	ss Col. (C)						\$ 3,388,387
Account 1	OO Dranation Adjustment							
	MIL Proration Adulatment			Sou	rce			
	90 Proration Adjustment Rate Year ending balance		<u> </u>	Sou VS C-1	rce		_	
20	Rate Year ending balance			VS C-1	rce		1	
20 21	Rate Year ending balance Rate Year beginning balance		V	VS C-1 VS C-2			-	
20 21 22	Rate Year ending balance Rate Year beginning balance Annual forecasted change		\ L	VS C-1 VS C-2 Line 20 less Liı			0	
20 21	Rate Year ending balance Rate Year beginning balance		\ L	VS C-1 VS C-2				
20 21 22	Rate Year ending balance Rate Year beginning balance Annual forecasted change	<b>(B)</b>	\ L	VS C-1 VS C-2 Line 20 less Liı	ne 21 (E)	( <b>F</b> )	0	(H)
20 21 22	Rate Year ending balance Rate Year beginning balance Annual forecasted change Monthly forecasted change	Proratable	(C)	VS C-1 VS C-2 Line 20 less Lin Line 22 / 12 ( <b>D</b> )	ne 21 (E) Number of	( <b>F</b> )	0	(H)
20 21 22	Rate Year ending balance Rate Year beginning balance Annual forecasted change Monthly forecasted change		V L L	VS C-1 VS C-2 Line 20 less Lin Line 22 / 12	ne 21 (E)	, ,	0	(H)
20 21 22	Rate Year ending balance Rate Year beginning balance Annual forecasted change Monthly forecasted change	Proratable	(C)	VS C-1 VS C-2 Line 20 less Lin Line 22 / 12 ( <b>D</b> )	ne 21 (E) Number of	( <b>F</b> ) Proration Amount	0	(H) Prorated Balance
20 21 22 23	Rate Year ending balance Rate Year beginning balance Annual forecasted change Monthly forecasted change  (A)	Proratable Deferred Tax	(C) Deferred Tax	VS C-1 VS C-2 Line 20 less Lin Line 22 / 12 ( <b>D</b> ) Days in	ne 21  (E)  Number of  Days Left in	, ,	(G)	
20 21 22 23 <u>Line</u>	Rate Year ending balance Rate Year beginning balance Annual forecasted change Monthly forecasted change  (A)  Future Test Period	Proratable Deferred Tax	(C) Deferred Tax	VS C-1 VS C-2 Line 20 less Lin Line 22 / 12 ( <b>D</b> ) Days in	(E) Number of Days Left in Period	Proration Amount	(G)	
20 21 22 23 <u>Line</u> 24	Rate Year ending balance Rate Year beginning balance Annual forecasted change Monthly forecasted change  (A)  Future Test Period  Beginning Balance	Proratable Deferred Tax	(C) Deferred Tax	VS C-1 VS C-2 Line 20 less Lin Line 22 / 12  (D)  Days in Month	(E) Number of Days Left in Period 365	Proration Amount	(G)	
20 21 22 23 <u>Line</u> 24 25	Rate Year ending balance Rate Year beginning balance Annual forecasted change Monthly forecasted change  (A)  Future Test Period  Beginning Balance January (line 4)	Proratable Deferred Tax	(C) Deferred Tax	VS C-1 VS C-2 Line 20 less Lin Line 22 / 12  (D)  Days in Month	(E) Number of Days Left in Period  365 335	Proration Amount 100.00% 91.78%	(G)	
20 21 22 23 <u>Line</u> 24 25 26 27	Rate Year ending balance Rate Year beginning balance Annual forecasted change Monthly forecasted change  (A)  Future Test Period  Beginning Balance January (line 4) February March	Proratable Deferred Tax	(C) Deferred Tax	VS C-1 VS C-2 Line 20 less Lin Line 22 / 12  (D)  Days in Month  31 28	(E) Number of Days Left in Period  365 335 307 276	Proration Amount 100.00% 91.78% 84.11%	(G)	
20 21 22 23 <u>Line</u> 24 25 26 27 28	Rate Year ending balance Rate Year beginning balance Annual forecasted change Monthly forecasted change  (A)  Future Test Period  Beginning Balance January (line 4) February March April	Proratable Deferred Tax	(C) Deferred Tax	VS C-1 VS C-2 Line 20 less Lin Line 22 / 12  (D)  Days in Month  31 28 31 30	(E) Number of Days Left in Period  365 335 307 276 246	Proration Amount 100.00% 91.78% 84.11% 75.62% 67.40%	(G)	
20 21 22 23 Line 24 25 26 27 28 29	Rate Year ending balance Rate Year beginning balance Annual forecasted change Monthly forecasted change  (A)  Future Test Period  Beginning Balance January (line 4) February March April May	Proratable Deferred Tax	(C) Deferred Tax	VS C-1 VS C-2 Line 20 less Lin Line 22 / 12  (D)  Days in Month  31 28 31 30 31	(E) Number of Days Left in Period  365 335 307 276 246 215	Proration Amount  100.00% 91.78% 84.11% 75.62% 67.40% 58.90%	(G)	
20 21 22 23 Line 24 25 26 27 28 29 30	Rate Year ending balance Rate Year beginning balance Annual forecasted change Monthly forecasted change  (A)  Future Test Period  Beginning Balance January (line 4) February March April May June	Proratable Deferred Tax	(C) Deferred Tax	VS C-1 VS C-2 Line 20 less Line ine 22 / 12  (D)  Days in Month  31 28 31 30 31 30	(E) Number of Days Left in Period  365 335 307 276 246 215 185	Proration Amount  100.00% 91.78% 84.11% 75.62% 67.40% 58.90% 50.68%	(G)	
20 21 22 23 Line 24 25 26 27 28 29 30 31	Rate Year ending balance Rate Year beginning balance Annual forecasted change Monthly forecasted change  (A)  Future Test Period  Beginning Balance January (line 4) February March April May June July	Proratable Deferred Tax	(C) Deferred Tax	VS C-1 VS C-2 Line 20 less Linine 22 / 12  (D)  Days in Month  31 28 31 30 31 30 31	(E) Number of Days Left in Period  365 335 307 276 246 215 185 154	Proration Amount  100.00% 91.78% 84.11% 75.62% 67.40% 58.90% 50.68% 42.19%	(G)	
20 21 22 23 Line 24 25 26 27 28 29 30 31 32	Rate Year ending balance Rate Year beginning balance Annual forecasted change Monthly forecasted change  (A)  Future Test Period  Beginning Balance January (line 4) February March April May June July August	Proratable Deferred Tax	(C) Deferred Tax	VS C-1 VS C-2 Line 20 less Lin Line 22 / 12  (D)  Days in Month  31 28 31 30 31 30 31 31 31	(E) Number of Days Left in Period  365 335 307 276 246 215 185 154 123	Proration Amount  100.00% 91.78% 84.11% 75.62% 67.40% 58.90% 50.68% 42.19% 33.70%	(G)	
20 21 22 23 Line 24 25 26 27 28 29 30 31 32 33	Rate Year ending balance Rate Year beginning balance Annual forecasted change Monthly forecasted change  (A)  Future Test Period  Beginning Balance January (line 4) February March April May June July August September	Proratable Deferred Tax	(C) Deferred Tax	VS C-1 VS C-2 Line 20 less Lin Line 22 / 12  (D)  Days in Month  31 28 31 30 31 30 31 31 30	(E) Number of Days Left in Period  365 335 307 276 246 215 185 154 123 93	Proration Amount  100.00% 91.78% 84.11% 75.62% 67.40% 58.90% 50.68% 42.19% 33.70% 25.48%	(G)	
20 21 22 23 Line 24 25 26 27 28 29 30 31 32 33 34	Rate Year ending balance Rate Year beginning balance Annual forecasted change Monthly forecasted change  (A)  Future Test Period  Beginning Balance January (line 4) February March April May June July August September October	Proratable Deferred Tax	(C) Deferred Tax	VS C-1 VS C-2 Line 20 less Line 22 / 12  (D)  Days in Month  31 28 31 30 31 30 31 30 31 30 31	(E) Number of Days Left in Period  365 335 307 276 246 215 185 154 123 93 62	Proration Amount  100.00% 91.78% 84.11% 75.62% 67.40% 58.90% 50.68% 42.19% 33.70% 25.48% 16.99%	(G)	
20 21 22 23 Line 24 25 26 27 28 29 30 31 32 33 34 35	Rate Year ending balance Rate Year beginning balance Annual forecasted change Monthly forecasted change  (A)  Future Test Period  Beginning Balance January (line 4) February March April May June July August September October November	Proratable Deferred Tax	(C) Deferred Tax	VS C-1 VS C-2 Line 20 less Line ine 22 / 12  (D)  Days in Month  31 28 31 30 31 30 31 30 31 30 31	(E) Number of Days Left in Period  365 335 307 276 246 215 185 154 123 93 62 32	Proration Amount  100.00% 91.78% 84.11% 75.62% 67.40% 58.90% 50.68% 42.19% 33.70% 25.48% 16.99% 8.77%	(G)	
20 21 22 23 Line 24 25 26 27 28 29 30 31 32 33 34	Rate Year ending balance Rate Year beginning balance Annual forecasted change Monthly forecasted change  (A)  Future Test Period  Beginning Balance January (line 4) February March April May June July August September October	Proratable Deferred Tax	(C) Deferred Tax	VS C-1 VS C-2 Line 20 less Line 22 / 12  (D)  Days in Month  31 28 31 30 31 30 31 31 30 31	(E) Number of Days Left in Period  365 335 307 276 246 215 185 154 123 93 62	Proration Amount  100.00% 91.78% 84.11% 75.62% 67.40% 58.90% 50.68% 42.19% 33.70% 25.48% 16.99%	(G)	
20 21 22 23 Line 24 25 26 27 28 29 30 31 32 33 34 35	Rate Year ending balance Rate Year beginning balance Annual forecasted change Monthly forecasted change  (A)  Future Test Period  Beginning Balance January (line 4) February March April May June July August September October November	Proratable Deferred Tax	(C) Deferred Tax	VS C-1 VS C-2 Line 20 less Line ine 22 / 12  (D)  Days in Month  31 28 31 30 31 30 31 30 31 30 31	(E) Number of Days Left in Period  365 335 307 276 246 215 185 154 123 93 62 32	Proration Amount  100.00% 91.78% 84.11% 75.62% 67.40% 58.90% 50.68% 42.19% 33.70% 25.48% 16.99% 8.77%	(G)	
20 21 22 23 Line 24 25 26 27 28 29 30 31 32 33 34 35 36	Rate Year ending balance Rate Year beginning balance Annual forecasted change Monthly forecasted change  (A)  Future Test Period  Beginning Balance January (line 4) February March April May June July August September October November December	Proratable Deferred Tax Activity	(C) Deferred Tax	VS C-1 VS C-2 Line 20 less Line ine 22 / 12  (D)  Days in Month  31 28 31 30 31 30 31 30 31 30 31	(E) Number of Days Left in Period  365 335 307 276 246 215 185 154 123 93 62 32	Proration Amount  100.00% 91.78% 84.11% 75.62% 67.40% 58.90% 50.68% 42.19% 33.70% 25.48% 16.99% 8.77%	(G)	

#### <u>Notes</u>

Amounts to be prorated include only line items related to the difference between book and tax depreciation expense. This includes the line item labeled 230A, and any other such items

# AEP West SPP Member Operating Companies Actual / Projected 2020 Rate Year Cost of Service Formula Rate Worksheet C-4 - Excess Deferred Federal Income Taxes SOUTHWESTERN ELECTRIC POWER COMPANY

#### NOTES

Include only excess DFIT recorded in accounts which are included in the formula rate cost of service. These include one or more subaccounts within accounts 190.1, 282.1, and 283.1.

ine	(A)	(B)		(C)	(D)	(E)	(F)	(G)
IIIE	<del>_</del>		_			Account		
	Unprotected ADIT Balances	Source	Total	1901001	2821001	2831001	XXXXXXX	XXXXXXX
	Balance per Books- Transmission Function only (190		\		///·			
1	enter positive, 282/283 enter negative)	Company records	(11,555,369)		(11,929,028)	373,659	_	_
2	Settlement Amortization period	ER18-194/195 Settlement	(2.044.074)	5	5 (2.005.000)	5	5	ξ
3	Annual Transmission Function Amortization	Line 1 / Line 2	(2,311,074)	-	(2,385,806)	74,732	-	-
4	Rate Year Beginning Accumulated Amortization	Company records	(4,622,148)		(4,771,611)	149,463		
5	Rate year Ending Accumulated Amortization	Line 3 + Line 4	(6,933,221)	-	(7,157,417)	224,195	-	-
6	Rate Year Beginning Balance Per Books - Total Company Rate Year Beginning Included Balance - 100%	WS C-2 960F XS Unprotected	(45,491,653)	-	(56,448,189)	10,956,536		
	Transmission Function net of amortization	Line 1 - Line 4	(6,933,221)	_	(7,157,417)	224,195	_	_
3	Worksheet C-2 Rate Base Excluded Balance	Line 6 - Line 7	(38,558,432)		(49,290,772)	10,732,341		
	Workshoot o 2 Nate base Excluded Balance	Line o - Line i	(50,550,452)	_	(49,290,772)	10,732,341	_	_
	Rate Year Ending Balance Per Books - Total Company Rate Year Ending Included Balance - 100% Transmission	WS C-1 960F XS Unprotected	(45,491,653)	-	(56,448,189)	10,956,536		
)	Function net of amortization	Line 1 - Line 5	(4,622,148)	-	(4,771,611)	149,463	-	-
1	Worksheet C-1 Rate Base Excluded Balance	Line 9 - Line 10	(40,869,505)	-	(51,676,578)	10,807,072	-	-
	Dratected ADIT Polences	0	Total	0004004	Account	VVVVVVV		
	Protected ADIT Balances	Source	Total	2821001	XXXXXXX	XXXXXXX		
^	Balance per Books- Transmission Function only (190	Commony records	(04.732.030)	(04 700 000)				
2	enter positive, 282/283 enter negative) Annual Transmission Function Amortization	Company records	(91,732,939)	(91,732,939)				
3		Company records	(767,000)	(767,000)				
4	Beginning Accumulated Amortization	Company records	(2,404,566)	(2,404,566)				
5	Ending Accumulated Amortization	Line 13 + Line 14	(3,171,566)	(3,171,566)	-			
3								
,	WS C-2 Beginning Balance Per Books - Total Company	WS C-2 960F XS Protected	(454,006,971)	(454,006,971)				
	Rate Year Ending Included Balance - 100% Transmission		·	, , , ,				
7	Rate Year Ending Included Balance - 100% Transmission Function net of amortization	Line 12 - Line 14	(89,328,373)	(89,328,373)	<u>-</u>	<u>-</u>		
7	Rate Year Ending Included Balance - 100% Transmission		·	, , , ,	<u>-</u>	<u>-</u> -		
7	Rate Year Ending Included Balance - 100% Transmission Function net of amortization Worksheet C-2 Rate Base Excluded Balance WS C-1 Ending Balance Net of Accumulated Amortization	Line 12 - Line 14 Line 16 - Line 17	(89,328,373) (364,678,598)	(89,328,373) (364,678,598)	<u>-</u>	<u>-</u> -		
7 8	Rate Year Ending Included Balance - 100% Transmission Function net of amortization Worksheet C-2 Rate Base Excluded Balance WS C-1 Ending Balance Net of Accumulated Amortization Per Books - Total Company	Line 12 - Line 14	(89,328,373)	(89,328,373)	<u>-</u> -	<u>-</u> -		
7 8	Rate Year Ending Included Balance - 100% Transmission Function net of amortization Worksheet C-2 Rate Base Excluded Balance  WS C-1 Ending Balance Net of Accumulated Amortization Per Books - Total Company Rate Year Ending Included Balance - 100% Transmission	Line 12 - Line 14 Line 16 - Line 17 WS C-1 960F XS Protected	(89,328,373) (364,678,598) (454,006,971)	(89,328,373) (364,678,598) (454,006,971)	- -	<u>-</u>		
7 8 9	Rate Year Ending Included Balance - 100% Transmission Function net of amortization Worksheet C-2 Rate Base Excluded Balance  WS C-1 Ending Balance Net of Accumulated Amortization Per Books - Total Company Rate Year Ending Included Balance - 100% Transmission Function net of amortization	Line 12 - Line 14 Line 16 - Line 17  WS C-1 960F XS Protected  Line 12 - Line 15	(89,328,373) (364,678,598) (454,006,971) (88,561,373)	(89,328,373) (364,678,598) (454,006,971) (88,561,373)	<u>-</u> -	<u>-</u> -		
7 8 9	Rate Year Ending Included Balance - 100% Transmission Function net of amortization Worksheet C-2 Rate Base Excluded Balance  WS C-1 Ending Balance Net of Accumulated Amortization Per Books - Total Company Rate Year Ending Included Balance - 100% Transmission	Line 12 - Line 14 Line 16 - Line 17 WS C-1 960F XS Protected	(89,328,373) (364,678,598) (454,006,971)	(89,328,373) (364,678,598) (454,006,971)	- - -	- - -		
17 18 19	Rate Year Ending Included Balance - 100% Transmission Function net of amortization Worksheet C-2 Rate Base Excluded Balance  WS C-1 Ending Balance Net of Accumulated Amortization Per Books - Total Company Rate Year Ending Included Balance - 100% Transmission Function net of amortization	Line 12 - Line 14 Line 16 - Line 17  WS C-1 960F XS Protected  Line 12 - Line 15	(89,328,373) (364,678,598) (454,006,971) (88,561,373) (365,445,598)	(89,328,373) (364,678,598) (454,006,971) (88,561,373)				
17 18 19 20 21	Rate Year Ending Included Balance - 100% Transmission Function net of amortization Worksheet C-2 Rate Base Excluded Balance WS C-1 Ending Balance Net of Accumulated Amortization Per Books - Total Company Rate Year Ending Included Balance - 100% Transmission Function net of amortization Worksheet C-1 Rate Base Excluded Balance  Annual Amortization of Excess ADIT	Line 12 - Line 14 Line 16 - Line 17  WS C-1 960F XS Protected  Line 12 - Line 15 Line 19 - Line 20	(89,328,373) (364,678,598) (454,006,971) (88,561,373) (365,445,598) Transmission Function	(89,328,373) (364,678,598) (454,006,971) (88,561,373)	- - - -			
17 18 19 20 21	Rate Year Ending Included Balance - 100% Transmission Function net of amortization  Worksheet C-2 Rate Base Excluded Balance  WS C-1 Ending Balance Net of Accumulated Amortization Per Books - Total Company Rate Year Ending Included Balance - 100% Transmission Function net of amortization  Worksheet C-1 Rate Base Excluded Balance	Line 12 - Line 14 Line 16 - Line 17  WS C-1 960F XS Protected  Line 12 - Line 15	(89,328,373) (364,678,598) (454,006,971) (88,561,373) (365,445,598)	(89,328,373) (364,678,598) (454,006,971) (88,561,373)	- - - -			

# AEP West SPP Member Operating Companies Actual / Projected 2020 Rate Year Cost of Service Formula Rate Worksheet D - Materials and Supplies and Prepayments SOUTHWESTERN ELECTRIC POWER COMPANY

(A) (B) (C) (D) (E) (F) (G) (H)

### **Materials & Supplies**

Line Number		<u>Source</u>	Beginning/Ending Average Balance for Rate Year	
1	Transmission Materials & Supplies	WS D, p. 2 of 2, Col. (D), line 1	167,005	
2	General Materials & Supplies	WS D, p. 2 of 2, Col. (D), line 2	108,356	
3	Stores Expense (Undistributed) - Account 163	WS D, p. 2 of 2, Col. (D), line 3	0	

## **Prepayments Account 165**

100%

			Beginning/Ending  Average balance  Source - Page 2 of 2. Col	Excludable	Transmission	Plant	Labor	
Line Number	Acc. No.	<u>Description</u>	<u>(D)</u>	<u>Balances</u>	Related	<u>Related</u>	Related	<u>Explanation</u>
4	1650001	Prepaid Insurance	2,080,101			966,057		Crime Liability, Fiduciary Liability, Directors & Officers Liability, Casualty Broker Fee, Casualty Excess Public Liability, Property Ins, Cyber Liability and Workers Compensation Liability.
	1650004	Prepaid Interest	0	•				
6	1650005	Prepaid Employee Benefits	0	0				HSA Seed Monies
8 9 10 11 12	1650006 1650009 1650010 165001118 165001218 165001318	Other Prepayments Prepaid Carry Cost Prepaid Pension Benefits Prepaid Sales Taxes Prepaid Use Taxes Prepaid Local Franchise Taxes  FAS 158 Qual Contra Asset	17,448,235 265,241 83,668,037 1,234,613 15,926 84,682	17,448,235 265,241 84,682 (83,668,037)		1,234,613 15,926	83,668,037	Prepaid Royalty Pmts to Coal Leaseholders, Stall Prepaid agreement fees, NERC Assessment fees, Prepayment to SWEPCO Transmission for 345KV line relocation in North Area and Customer Alert Prepaid for outage program. Prepaid carrying costs Prefunded Pension Expense - FAS 87 Prepaid Sales Taxes Prepaid Use Taxes Prepaid Local Franchise Taxes LT portion of the FAS 158 Projected Benefit Obligation for the Qualified Pension Plan when the net plan is still prepaid offset a/c 1650010.
14	1650016	FAS 112 ASSETS	0	, , , ,				Overfunding of FAS112 - offset account 2283005.
15	1650017	Prepayment - Coal	0	0				Prepayment - Coal EIS Excess Liability Ins, EIS Property Ins and EIS Boiler
16	1650021	Prepaid Insurance - EIS	1,918,289	0		735,099	1,183,190	Inspection Service Fee.
	1650023	Prepaid Leases	311,342	311,342				Prepaid Lease
	1650029	Future Wetland Credits - Long Term	469,554	469,554			0	Dolet Hills Future Wetlands Credit - LT
	1650030	Other Prepayments - Long Term	3,058,602	3,058,602			0	
	1650031	Prepaid OCIP Work Comp	0				0	
	1650032	Prepaid OCIP Work Comp-Long Term	0				0	
	1650033	Prepaid OCIP Work Comp-Affiliated	0	_			0	
23	1650034	Prepaid OCIP Work Comp-Affiliated Long Term	0	0				FAS158 Post Retirement Welfare (PRW) Excluding the effect
24	1650035	PRW Without MED-D Benefits	23,527,840	0				of the Med-D Subsidy.
25	1650036	PRW for Med-D Benefits	0	0			-,- ,	,
	1650037	FAS158 Contra-PRW Exclude Med-D	(23,527,840)	(23,527,840)				Contr Acct - FAS158 Post Retirement Welfare (PRW) Excluding the effect of the Med-D Subsidy.
29			26,886,584	(85,558,223)	0	2,951,695	109,493,112	•

Note 1: Prepayment Balance will not include: (i) federal and state income tax payments made to offset additional tax liabilities resulting (or expected to result) from prior federal or state audits or from the filing of one or more amended income tax returns; (ii) outstanding income tax refunds due to the company resulting (or expected to result) from prior federal or state audits or from the filing of one or more amended income tax returns; or (iii) prepayments of federal or state income taxes which are attributable to income earned during periods prior to January 1 of the year depicted in the Balance Sheet (as described in USofA Account 236).

## AEP West SPP Member Operating Companies Actual / Projected 2020 Rate Year Cost of Service Formula Rate Worksheet D - Materials and Supplies and Prepayments SOUTHWESTERN ELECTRIC POWER COMPANY

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

### **Materials & Supplies**

									M	onthly Balances						
Line Number	Description	Source - December Balances	13 Month Average	December 2019	January 2020	February 2020	March 2020	April 2020	May 2020	June 2020	July 2020	August 2020	September 2020	October 2020	November 2020 De	ecember 2020
1	Transmission Materials & Supplies	FF1, p. 227, ln 8, Col. (c & b)	167,005	167,005	167,005	167,005	167,005	167,005	167,005	167,005	167,005	167,005	167,005	167,005	167,005	167,005
2	General Materials & Supplies	FF1, p. 227, In 11, Col. (c & b)	108,356	108,356	108,356	108,356	108,356	108,356	108,356	108,356	108,356	108,356	108,356	108,356	108,356	108,356
3	Stores Expense (Undistributed) - Account 163	FF1, p. 227, ln 16, Col. (c & b)	-	-	-	-	-	-	-	-	-	-	-	-	-	-

## **Prepayments Account 165**

	Line item balar	nces obtained from Company Records							М	onthly Balances						
Line Number	Acc. No.	<u>Description</u>	13 Month Average	December 2019	January 2020	February 2020	March 2020	April 2020	May 2020	June 2020	July 2020	August 2020	September 2020	October 2020	November 2020 D	ecember 2020
4	1650001	Prepaid Insurance	2,080,101	2,080,101	2,080,101	2,080,101	2,080,101	2,080,101	2,080,101	2,080,101	2,080,101	2,080,101	2,080,101	2,080,101	2,080,101	2,080,101
5	1650004	Prepaid Interest	2,000,101	2,080,101	2,080,101	2,000,101	2,000,101	2,000,101	2,000,101	2,000,101	2,000,101	2,000,101	2,000,101	2,000,101	2,060,101	2,080,101
6	1650005	Prepaid Employee Benefits	-	0	0	0	0	0	0	0	0	0	0	0	0	0
7	1650006	Other Prepayments	17,448,235	17,448,235	17,448,235	17,448,235	17,448,235	17,448,235	17,448,235	17,448,235	17,448,235	17,448,235	17,448,235	17,448,235	17,448,235	17,448,235
8	1650009	Prepaid Carry Cost	265,241	265,241	265,241	265,241	265,241	265,241	265,241	265,241	265,241	265,241	265,241	265,241	265,241	265,241
9	1650010	Prepaid Pension Benefits	83,668,037	83,668,037	83,668,037	83,668,037	83,668,037	83,668,037	83,668,037	83,668,037	83,668,037	83,668,037	83,668,037	83,668,037	83,668,037	83,668,037
10	165001118	Prepaid Sales Taxes	1,234,613	1,234,613	1,234,613	1,234,613	1,234,613	1,234,613	1,234,613	1,234,613	1,234,613	1,234,613	1,234,613	1,234,613	1,234,613	1,234,613
11 12	165001218 165001318	Prepaid Use Taxes Prepaid Local Franchise Taxes	15,926 84,682													
12	165001316	Prepaid Local Franchise Taxes	04,002	04,002	04,002	04,002	04,002	04,002	04,002	04,002	04,002	04,002	04,002	04,002	04,002	04,002
13	1650014	FAS 158 Qual Contra Asset	(83,668,037)	(83,668,037)	(83,668,037)	(83,668,037)	(83,668,037)	(83,668,037)	(83,668,037)	(83,668,037)	(83,668,037)	(83,668,037)	(83,668,037)	(83,668,037)	(83,668,037)	(83,668,037)
14	1650016	FAS 112 ASSETS	-	0	0	0	0	0	0	0	0	0	0	0	0	0
15	1650017	Prepayment - Coal	-	0	0	0	0	0	0	0	0	0	0	0	0	0
16	1650021	Prepaid Insurance - EIS	1,918,289	1,918,289	1,918,289	1,918,289	1,918,289	1,918,289	1,918,289	1,918,289	1,918,289	1,918,289	1,918,289	1,918,289	1,918,289	1,918,289
17	1650023	Prepaid Leases	311,342	311,342	311,342	311,342	311,342	311,342	311,342	311,342	311,342	311,342	311,342	311,342	311,342	311,342
18	1650029	Future Wetland Credits - Long Term	469,554	469,554	469,554	469,554	469,554	469,554	469,554	469,554	469,554	469,554	469,554	469,554	469,554	469,554
19 20	1650030 1650031	Other Prepayments - Long Term Prepaid OCIP Work Comp	3,058,602	3,058,602	3,058,602	3,058,602	3,058,602	3,058,602	3,058,602	3,058,602	3,058,602	3,058,602	3,058,602	3,058,602	3,058,602	3,058,602
20 21	1650031	Prepaid OCIP Work Comp-Long Term	-	0	0	0	0	0	0	0	0	0	0	0	0	0
22	1650033	Prepaid OCIP Work Comp-Affiliated	_	0	0	0	0	0	0	0	0	0	0	0	0	0
23	1650034	Prepaid OCIP Work Comp-Affiliated Long Term	-	0	0	0	0	0	0	0	0	0	0	0	0	0
24	1650035	PRW Without MED-D Benefits	23,527,840	23,527,840	23,527,840	23,527,840	23,527,840	23,527,840	23,527,840	23,527,840	23,527,840	23,527,840	23,527,840	23,527,840	23,527,840	23,527,840
25	1650036	PRW for Med-D Benefits	-	0	0	0	0	0	0	0	0	0	0	0	0	0
26 27 28	1650037	FAS158 Contra-PRW Exclude Med-D	(23,527,840)	(23,527,840)	(23,527,840)	(23,527,840)	(23,527,840)	(23,527,840)	(23,527,840)	(23,527,840)	(23,527,840)	(23,527,840)	(23,527,840)	(23,527,840)	(23,527,840)	(23,527,840)
29	Total - Decem	ber Balances tie to Form 1, p 111.57.c and d	26,886,584	26,886,584	26,886,584	26,886,584	26,886,584	26,886,584	26,886,584	26,886,584	26,886,584	26,886,584	26,886,584	26,886,584	26,886,584	26,886,584

Note 1: Prepayment Balance will not include: (i) federal and state income tax payments made to offset additional tax liabilities resulting (or expected to result) from prior federal or state audits or from the filing of one or more amended income tax returns; (ii) outstanding income tax refunds due to the company resulting (or expected to result) from prior federal or state audits or from the filing of one or more amended income tax returns; or (iii) prepayments of federal or state income taxes which are attributable to income earned during periods prior to January 1 of the year depicted in the Balance Sheet (as described in USofA Account 236).

# AEP West SPP Member Operating Companies Actual / Projected 2020 Rate Year 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>2020</u>
1	Net Funds from IPP Customers @ 12/31/2019 (2020 FORM 1, P269, (B))	25,261,807
2	Interest Accrual (Company Records)	-
3	Revenue Credits to Generators (Company Records)	(121,567)
4 5 6	Other Adjustments (Company Records) Accounting Adjustment	-
7	Net Funds from IPP Customers 12/31/2020 (2020 FORM 1, P269, (F))	25,140,240
8	Average Balance for 2020 ((In 1 + In 7)/2)	25,201,024

### **AEP West SPP Member Operating Companies**

### Actual / Projected 2020 Rate Year Cost of Service Formula Rate

## **Worksheet F** - Calculation of PROJECTED Annual Revenue Requirement for Base Plan and Special-Billed Projects **SOUTHWESTERN ELECTRIC POWER COMPANY**

## Line 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

1	ROE w/o incentives (TCOS, In 1	10.50%		
2	Project ROE Incentive Adder (En	iter as whole number	·)	- basis points
3	ROE with additional 0 basis point	incentive		10.50% <==Incentive ROE
4	Determine R (cost of long term d	lebt, cost of preferred	stock and percent is from	TCOS, lns 141 through 143)
5		<u>%</u>	Cost	Weighted cost
6	Long Term Debt	51.31%	4.31%	2.21%
7	Preferred Stock	0.00%	0.00%	0.00%
8	Common Stock	48.69%	10.50%	<u>5.11%</u>
9			R =	7.33%

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

10	Rate Base (TCOS, In 63)	1,189,112,120
11	R (from A. above)	0.0733
12	Return (Rate Base x R)	87,111,156

<u>Number</u>

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

13	Return (from B. above)	87,111,156
14	Tax Rate (TCOS, In 99)	24.70%
15	EIT=(T/(1-T)) * (1-(WCLTD/WACC)) =	22.89%
16	Income Tax Calculation (Return x EIT)	19,936,887
17	ITC Adjustment (TCOS, In 108)	(260,188)
18	Excess DFIT Adjustment (TCOS, In 109)	(4,087,595)
19	Tax Effect of Permanent and Flow Through Differences (TCOS, In 110)	189,936
20	Income Taxes	15,779,039

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

1,450,839,891

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

	• • • • • • • • • • • • • • • • • • •	
21	Net Revenue Requirement (TCOS, In 117)	197,714,104
22	Return (TCOS, In 112)	87,111,156
23	Income Taxes (TCOS, In 111)	15,779,039
24	Gross Margin Taxes (TCOS, In 116)	79,920
25	Net Revenue Requirement, Less Return and Taxes	94,743,989

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

26	Net Revenue Requirement, Less Return and Taxes	94,743,989
27	Return (from I.B. above)	87,111,156
28	Income Taxes (from I.C. above)	15,779,039
29	Net Revenue Requirement, with 0 Basis Point ROE increase	197,634,185
30	Gross Margin Tax with Basis Point ROE Increase (II C. below)	172,483
31	Revenue Requirement w/ Gross Margin Taxes	197,806,668
32	Less: Depreciation (TCOS, In 86)	49,241,744
33	Net Rev. Req, w/0 Basis Point ROE increase, less Depreciation	148,564,924

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

34	Net Revenue Requirement before Gross Margin Taxes, with 0	197,634,185
35	Basis Point ROE increase (II B. above)	
36	Apportionment Factor to Texas (Worksheet K, In 12)	39.63%
37	Apportioned Texas Revenues	78,332,246
38	Taxable Percentage of Revenue	22%
39	Taxable, Apportioned Margin	17,233,094
40	Texas Gross Margin Tax Rate	1%
41	Texas Gross Margin Tax Expense	172,331
42	Gross-up Required for Gross Margin Tax Expense	152_
43	Total Additional Gross Margin Tax Revenue Requirement	172,483

## D. Determine FCR with hypothetical 0 basis point ROE increase. Net Transmission Plant (TCOS, In 37)

45	Net Revenue Requirement, with 0 Basis Point ROE increase	197,806,668
46	FCR with 0 Basis Point increase in ROE	13.63%
47	Net Rev. Req, w / 0 Basis Point ROE increase, less Dep.	148,564,924
48	FCR with 0 Basis Point ROE increase, less Depreciation	10.24%
49	FCR less Depreciation (TCOS, In 10)	<u>10.23%</u>
50	Incremental FCR with 0 Basis Point ROE increase, less Depreciation	0.01%

### III. Calculation of Composite Depreciation Rate

	 Carcaraneri er Cempeene Deprecianen kate	
51	Transmission Plant Average Balance for 2020 (WS A-1 Ln 14 Col (d))	2,046,255,920
52	Annual Depreciation Expense (TCOS, In 86)	50,517,916
53	Composite Depreciation Rate	2.47%
54	Depreciable Life for Composite Depreciation Rate	40.51
55	Round to nearest whole year	41

AEP - SPP Formula Rate TCOS - WS F Page: 62 of 80

Note: Worksheets F and G are both populated from the TCOS worksheet every update. Worksheet F is only used in Projections. Worksheet G is used only in True-Ups. These worksheets add up all of the individual SPP Base Plan projects, Requested Upgrades, Economic Upgrades, or any other projects billed by SPP through other than the NITS rate

SUMMARY OF PROJECTED ANNUAL BASE PLAN AND NON-BASE PLAN REVENUE REQUIREMENTS						
		Rev Require	With Incentives	Incentive Amounts		
∑ Projected Year	2020	79,416,495	79,416,495	\$ -		

NOTE: PART IV ---Projected Base Plan Project Tables are contained in a separate file

## 'Worksheet F -- SOUTHWESTERN ELECTRIC POWER COMPANY -- Calculation of Projected ARR for SPP Base Plan Upgrade Projects

IV. Determine the Revenue Requirement & Additional Revenue Requirement for facilities receiving incentives.

A. Facilities receiving ince	entives accepted by FE	ERC in Docket No.				
Project Description:						
DETAILS		Project Number				
Investment (EOY) Service Year (yyyy) Service Month (1-12) Useful life CIAC (Yes or No)	- -	Projected Year ROE increase accepted by FCR w/o incentives, less de FCR w/incentives approved Annual Depreciation Expen	epreciation d for these facilities, less	s dep.		<b>2020</b> - 10.23% 10.23% -
Investment	Beginning	Depreciation	Ending	Annual Revenue	Annual Revenue Req't.	Additional Rev.

	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Annual Revenue Requirement	Annual Revenue Req't. with Incentives	Additional Rev. Requirement **
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<sup>\*\*</sup> This is the calculation of additional incentive revenue on projects deemed by the FERC to be eligible for an incentive return. This additional incentive requirement is applicable for the life of this specific project. Each year the revenue requirement calculated for SPP should be incremented by the amount of the incentive revenue calculated for that year on this project.

Current Projected Year ARR

Current Projected Year ARR w/ Incentive

Current Projected Year Incentive ARR

CUMMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS:
INPUT PROJECTED ARR (WITH & WITHOUT INCENTIVES) FROM EACH PRIOR YEAR
TEMPLATE BELOW TO MAINTAIN HISTORY OF PROJECTED ARRS OVER THE
LIFE OF THE PROJECT.

PROJECTED Rev. Req't From Prior Year Template w/o Incentives	Project Rev Req't True-up w/o Incentives	PROJECTED Rev. Req't From Prior Year Template with Incentives **	Project Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
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### AEP West SPP Member Operating Companies

Actual / Projected 2020 Rate Year Cost of Service Formula Rate

## Worksheet G - Calculation of TRUED-UP Annual Revenue Requirement for Base Plan and Special-Billed Projects SOUTHWESTERN ELECTRIC POWER COMPANY

## <u>Line</u> I. Calculate Return and Income Taxes with 0 basis point ROE increase for Projects Qualified for Incentive. <u>Number</u>

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

1	ROE w/o incentives (TCOS, In 143	3)		10.50%	
2	Project ROE Incentive Adder (Enter	as whole number)		- basis points	
3	ROE with additional 0 basis point in	centive		10.50% <==Incentive R	OΕ
4	Determine R (cost of long term deb	t, cost of preferred s	tock and percent is from TC	OS, Ins 141 through 143)	
5		<u>%</u>	<u>Cost</u>	Weighted cost	
6	Long Term Debt	51.31%	4.31%	2.21%	
7	Preferred Stock	0.00%	0.00%	0.00%	
8	Common Stock	48.69%	10.50%	<u>5.11%</u>	
9			R =	7.33%	

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

10	Rate Base (TCOS, In 63)	1,189,112,120
11	R (from A. above)	0.0733
12	Return (Rate Base x R)	87,111,156

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

13	Return (from B. above)	87,111,156
14	Tax Rate (TCOS, In 99)	24.70%
15	EIT=(T/(1-T)) * (1-(WCLTD/WACC)) =	22.89%
16	Income Tax Calculation (Return x EIT)	19,936,887
17	ITC Adjustment (TCOS, In 108)	(260,188)
18	Excess DFIT Adjustment (TCOS, In 109)	(4,087,595)
19	Tax Effect of Permanent and Flow Through Differences (TCOS, In 110)	189,936
20	Income Taxes	15,779,039

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

A.	Determine No	et Revenue	Requirement	less return	and Income T	axes.

21	Net Revenue Requirement (TCOS, In 117)	197,714,104
22	Return (TCOS, In 112)	87,111,156
23	Income Taxes (TCOS, In 111)	15,779,039
24	Gross Margin Taxes (TCOS, In 116)	79,920
25	Net Revenue Requirement, Less Return and Taxes	94,743,989

## B. Determine Net Revenue Requirement with hypothetical 0 basis point increase in ROE. Net Revenue Requirement, Less Return and Taxes 94,743,989

Net Revenue Requirement, Less Return and Taxes	34,743,303
Return (from I.B. above)	87,111,156
Income Taxes (from I.C. above)	15,779,039
Net Revenue Requirement, with 0 Basis Point ROE increase	197,634,185
Gross Margin Tax with Basis Point ROE Increase (II C. below)	79,920
Revenue Requirement w/ Gross Margin Taxes	197,714,104
Less: Depreciation (TCOS, In 86)	49,241,744
Net Rev. Req, w/0 Basis Point ROE increase, less Depreciation	148,472,361

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

34	Net Revenue Requirement before Gross Margin Taxes, with 0	197,634,185
35	Basis Point ROE increase (II B. above)	
36	Apportionment Factor to Texas (Worksheet K, In 12)	39.63%
37	Apportioned Texas Revenues	78,332,246
38	Taxable Percentage of Revenue	14%
39	Taxable, Apportioned Margin	10,651,555
40	Texas Gross Margin Tax Rate	0.75%
41	Texas Gross Margin Tax Expense	79,887
42	Gross-up Required for Gross Margin Tax Expense	33_
43	Total Additional Gross Margin Tax Revenue Requirement	79,920

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

44	Net Transmission Plant (TCOS, in 37)	1,450,839,891
45	Net Revenue Requirement, with 0 Basis Point ROE increase	197,714,104
46	FCR with 0 Basis Point increase in ROE	13.63%
47	Net Rev. Req, w / 0 Basis Point ROE increase, less Dep.	148,472,361
48	FCR with 0 Basis Point ROE increase, less Depreciation	10.23%
49	FCR less Depreciation (TCOS, In 10)	<u>10.23%</u>
50	Incremental FCR with 0 Basis Point ROE increase, less Depreciation	0.00%

### III. Calculation of Composite Depreciation Rate

32 33

51	Transmission Plant Average Balance for 2020 (WS A-1 Ln 14 Col (d))	2,046,255,920
52	Annual Depreciation Expense (TCOS, In 86)	50,517,916
53	Composite Depreciation Rate	2.47%
54	Depreciable Life for Composite Depreciation Rate	40.51
55	Round to nearest whole year	41

AEP - SPP Formula Rate TCOS - WS G Page: 64 of 80

Note: Worksheets F and G are both populated from the TCOS worksheet every update. Worksheet F is only used in Projections. Worksheet G is used only in True-Ups. These worksheets add up all of the individual SPP Base Plan projects, Requested Upgrades, Economic Upgrades, or any other projects billed by SPP through other than the NITS

SUMMARY OF TRUED-UP ANNUAL REVENUE REQUIREMENTS FOR SPP BPU & NON-BPU PROJECTS							
		Rev R	equire	With	Incentives	Incentive A	Amounts
True-Up Rate Year	2018						
∑ True Up Year Projec	cted WS-F	\$	94,420,138	\$	94,420,138	\$	-
∑ True-Up Year True-	Up WS-G	\$	81,604,436	\$	81,604,436	\$	-
True-up Adjustment Fo	or 2018		(12,815,702)		(12,815,702)		-

NOTE: PART IV --- True-Up Base Plan Project Tables are contained in a separate file

## Worksheet G -- SOUTHWESTERN ELECTRIC POWER COMPANY-- Calculation of Trued-Up ARR for SPP Base Plan Upgrade Projects

FCR w/incentives approved for these facilities, less dep.

IV. Determine the Revenue Requirement, and Additional Revenue Requirement for facilities receiving incentives.

Annual Depreciation Expense

Useful life

CIAC (Yes or No)

A. Facilities receiving incentive	es accepted by FERC in Docket No.		Rate Year Projected (WS-F)
			Rate Year True-Up (WS-G)
Project Description:			True-Up Adjustment -
Deteile	Droject Number		•
Details	Project Number		
Investment (EOY)	True-Up Year	2018	CUMMULATIVE HISTORY OF TRUED-UP ANNUAL REVENUE REQUIREMENTS:
Service Year (yyyy)	ROE increase accepted by FERC (Basis Points)	-	INPUT TRUE-UP ARR (WITH & WITHOUT INCENTIVES) FROM EACH PRIOR YEAR
Service Month (1-12)	FCR w/o incentives, less depreciation	10.23%	TEMPLATE BELOW TO MAINTAIN HISTORY OF TRUED-UP ARRS OVER THE

2014	entive Rev. uirement **
2014	
2015 2016	_
2016	_
2017	-
2018	-
2019	-
2020	-
2021	-
2021	-
2022	-
2023	_
2024	_
2025	-
2026	-
2027	-
2028	-
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2044       -       -       -       -       -       -       -       \$       -       \$       \$       -       \$       \$       -       \$	-
2045       -       -       -       -       -       -       -       -       -       -       \$       -       -       \$       \$       -       -       \$	-
2046       -       -       -       -       -       -       -       -       -       \$         2047       -       -       -       -       -       -       -       \$         2048       -       -       -       -       -       -       -       \$         2049       -       -       -       -       -       -       -       \$         2050       -       -       -       -       -       -       -       \$         2051       -       -       -       -       -       -       -       \$       \$         2052       -       -       -       -       -       -       -       \$       \$         2053       -       -       -       -       -       -       -       \$       \$         2054       -       -       -       -       -       -       -       \$       \$         2055       -       -       -       -       -       -       -       -       \$       \$         2057       -       -       -       -       -       -       -	-
2046       -       -       -       -       -       -       -       -       -       \$         2047       -       -       -       -       -       -       -       \$         2048       -       -       -       -       -       -       -       \$         2049       -       -       -       -       -       -       -       \$         2050       -       -       -       -       -       -       -       \$         2051       -       -       -       -       -       -       -       \$       \$         2052       -       -       -       -       -       -       -       \$       \$         2053       -       -       -       -       -       -       -       \$       \$         2054       -       -       -       -       -       -       -       \$       \$         2055       -       -       -       -       -       -       -       -       \$       \$         2057       -       -       -       -       -       -       -	-
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4,670,144

4,670,144

LIFE OF THE P	ROJECT.			
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w/Incentives

Incentive Amounts

Rev Require

2018

10.23%

BPU Rev.				
Req't.From Prior Year Template	BPU Rev Req't True-up	BPU Rev. Req't.From Prior Year Template	BPU Rev Req't True- up	True-up of Incentive
w/o Incentives	w/o Incentives	with Incentives **	with Incentives **	with Incentives **
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Project Totals 1,035,552 \*\* This is the total amount that needs to be reported to SPP for billing to all regions.

<sup>\*\*</sup> This is the calculation of additional incentive revenue on projects deemed by the FERC to be eligible for an incentive return. This additional incentive requirement is applicable for the life of this specific project. Each year the revenue requirement calculated for SPP should be incremented by the amount of the incentive revenue calculated for that year on this project.

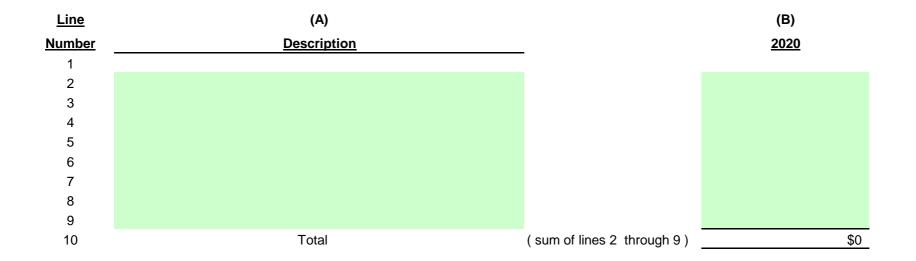
# AEP West SPP Member Operating Companies Actual / Projected 2020 Rate Year Cost of Service Formula Rate Worksheet H - Revenue Credits SOUTHWESTERN ELECTRIC POWER COMPANY

Line:		Total Company	Non- Transmission	Transmission
1	Account 450, Forfeited Discounts (FF1 p.300.16.(b); Company Records - Note 1)	5,050,000	5,050,000	-
2	Account 451, Misc. Service Revenues (FF1 p.300.17.(b); Company Records - Note 1)	2,225,000	2,225,000	-
	Account 454, Rent from Electric Property (FF1 p.300.19.(b); Company Records - Note 1)			
	Account 4540001 - Rent from Elect Property-Aff	1,503,984	1,503,984	-
	Account 4540002 - Rent from Elect Property - Non-Aff	3,080,002	3,052,432	27,570
	Account 4540005 - Rent from Elect Property - Pole Attach	4,800,000	4,800,000	-
	Account 4540004 - Rent from Elect Property - ABD - Non-Aff	-	-	-
	Other 454 Accounts		-	
3	Total Rents from Electric Property	9,383,986		27,570
	Account 456.0 Other Operating Revenues (FF1 p.300.21.(b); Company Records - Note 1)  1 Account 4560015, Revenues from Associated Business Development	880,000	666,767	213,233
	2 All Other 456.0 Revenues		4,356,382	·
1	Total 456.0 Other Operating Revenues	5,506,199 6,386,199	4,350,362	1,149,817 1,363,050
	Account 456.1, Revenues from Transmission of Electricity of Others (FF1 p.300.22.(b); Con	npany Records	- Note 1)	115,937,082
	Less:			
	Transmission Direct Assignment Revenue (if costs not in the ARR)			1,255,380
	Sponsored Upgrade Revenue			
	Credits against Transmission Service Revenue related to Generation Interconnections			-
	Revenue for GFA's (Relative to SPP OATT) Associated with Load Included in the Divisor			-
	Network Service Revenue (SPP Schedule 9) Associated with Load included in the Divisor			60,703,127
	Revenue Associated with Transmission Plant Excluded From SPP Tariff			-
	Distribution and Other Non-Transmission Revenue			-
	Revenue from SPP Ancillary Services Provided			272,174
	Base Plan Revenue (from SPP)			46,303,516
	Flow Through of ERCOT Ancillary Charges			-
	Other			
5	Net 456.1 Trans	smission Credi	ts	\$7,402,884
6	Account 457.1, Regional Control Service Revenues (FF1 p.300.23.(b); Company Records - Note 1)			
7	Account 457.2, Miscellaneous Revenues (FF1p.300.24.(b); Company Records - Note 1)			
8	Total Revenue Credits - Sum lines 1 through 7			\$8,793,504

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

## AEP West SPP Member Operating Companies Actual / Projected 2020 Rate Year Cost of Service Formula Rate Worksheet I - Supporting Transmission Expense Adjustments SOUTHWESTERN ELECTRIC POWER COMPANY

Note: This worksheet is used to include any FERC jurisdictional transmission-related (i.e. non-retail) expenses recorded in Accounts 561 or 565 which are includable in the formula on TCOS line 66, and make any other necessary FERC jurisdictional adjustments to Transmission O&M.



# AEP West SPP Member Operating Companies Actual / Projected 2020 Rate Year Cost of Service Formula Rate 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>	<u>2020</u> Expense	100% Non-Transmission	100% Transmission Specific	Explanation of Transmission Specific Items
		Account 928				
1 2 3 4 5 6 7 8 9	9280000	Regulatory Commission Expenses	1,733,910	1,733,910	0	
10		Total (FERC Form 1 p.323.189.b)	1,733,910	1,733,910	0	-
10		10tal (1 ENO 1 01111 1 p.323.103.5)	1,700,010	1,700,010	<u> </u>	-
		<u>Account 930.1</u>				
11 12 13 14 15	9301XXX	General Advertising Expenses	215,783	215,783	-	Excluded
4.0		T + 1/550 5	045 700	0.45.700		-
16		Total (FERC Form 1 p.323.191.b)	215,783	215,783	0	-
		<u> Account 930.2</u>				
17 18 19 20 21	9302XXX	Misc General Expenses	1,454,232	1,323,351	130,881	
22		Total (FERC Form 1 p.323.192.b)	1,454,232	1,323,351	130,881	
		•		· · ·	•	=

AEP West SPP Member Operating Companies

Actual / Projected 2020 Rate Year Cost of Service Formula Rate

Worksheet K - Development of Composite State Income Tax Rate

SOUTHWESTERN ELECTRIC POWER COMPANY

#### I. DEVELOPMENT OF COMPOSITE STATE INCOME TAX RATES FOR 2020

State Income Tax Rate - Arkansas	Note 1	6.50%	
Apportionment Factor		24.40%	
Effective State Income Tax Rate			1.5859%
Otata la constanta Data la		0.000/	
State Income Tax Rate - Louisiana		8.00%	
Apportionment Factor		38.26%	
Effective State Income Tax Rate			3.0608%
State Income Tax Rate - Oklahoma		5.66%	
Apportionment Factor		0.17%	
Effective State Income Tax Rate			0.0093%
State Income Tax Rate - Texas		0.75%	
Apportionment Factor		3.07%	
Effective State Income Tax Rate			0.0230%
State Income Tax Rate - Nebraska		5.58%	
Apportionment Factor		0.02%	
Effective State Income Tax Rate		0.0270	0.0011%
Encouve otate moonie Tax Itale			0.001170
Total Effective State Income Tax Rate		-	4.6800%
Total Encourse State moonie Tax Nate		=	7.0000/0

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

		Projected / A	<u>sctual</u>
Line #	REVENUE REQUIREMENT BEFORE TEXAS GROSS MARGIN TAX (TCOS In 116)	Total Company 713,698,059	Trans. Only 197,634,185
		, ,	, ,
1	Apportionment Factor to Texas (In12)	39.63%	39.63%
2	Apportioned Texas Revenues	\$282,873,998	\$78,332,246
3	Taxable Percentage of Revenue	14%	14%
4	Taxable, Apportioned Margin	38,464,975	10,651,555
5	Texas Gross Margin Tax Rate	1%	1%
6	Texas Gross Margin Tax Expense	288,487	79,887
7	Gross-up Required for Texas Gross Margin Expense	117	33
	((ln 6 * ln 3 * ln 1)/(1- ln 5) * ln 5)		
8	Total Additional Gross Margin Tax Revenue Requirement	288,604	79,920
9	WHOLESALE LOAD ALLOCATOR (For Use in Gross Margin Tax Allocator)		
10	Texas Jurisdictional Load 1,200,194 KW		
11	Total Load 3,028,119 KW		
12	Allocation Percentage (In 10 / In 11) 39.63%		

# AEP West SPP Member Operating Companies Actual / Projected 2020 Rate Year Cost of Service Formula Rate Worksheet L - Taxes Other than Income SOUTHWESTERN ELECTRIC POWER COMPANY

	(A)	(B)	(C)	(D)	(E)	(F)	
ine		Total					
lo.	Account	Company	Property	Labor	Other	Non-Allocable	
1	Povonuo Tovos						
2	Revenue Taxes  TX Gross Receipts/OH CAT Tax	6,873,000				6,873,000	
3	Real Estate and Personal Property Taxes						
3 ⊿	Oklahoma Ad Valorum	514,383	514,383				
5	Arkansas Ad Valorum	15,788,008	15,788,008				
6	Louisiana Ad Valorum	27,032,303	27,032,303				
7	Texas Ad Valorum	24,705,334	24,705,334				
23	Payroll Taxes						
24	Federal Insurance Contribution (FICA)	7,731,635		7,731,635			
25	Federal Unemployment Tax	40,588		40,588			
6	State Unemployment Insurance	48,600		48,600			
8	Production Taxes						
29						-	
80							
2	Miscellaneous Taxes						
3	Federal Excise Tax	12,000				12,000 F	Federal Excise is non alloc
4	LA State Franchise				-		
35	DE State Franchise	-			-		
86	AR State Franchise	-			-		
37	Ok State Franchise Tax	-			-		
8	Ok State License	-			-		
89	AR State License	-			-		
10	NE State License	-			-		
.1	DE State License	-			-		
2	LA State Franchise	5,600,000			5,600,000		
3	AR Local Franchise	40.040.404			-	40.040.404	
4	TX Local Franchise	10,016,124				10,016,124	
5	TX State Franchise	0 625 076				0 625 076	
6 7	LA Local Franchise AR Sales & Use Tax	8,635,876			_	8,635,876	
8	LA Sales & Use Tax	-				_	
.9	NE Sales & Use Tax						
50	Ok Sales & Use Tax	_				_	
51	TX Sales & Use Tax	_				_	
52	TX PUC	1,063,434			1,063,434		
3	LA Insp & Cntrl Fees	-			-		
54	LA State Licence Registration	-			-		
55	LA PUC				-		
56	AR PUC	1,063,434			1,063,434		
57	DE Misc State and Local				-		
8	Total Taxes by Allocable Basis	109,124,718	68,040,027	7,820,823	7,726,868	25,537,000	
	(Total Company Amount Ties to FFI p.114, Ln 14,(c))						

NOTE: As a check, the difference between the total from Ln 58 above and the total on FF1 p.263 line 41(i) should equal the sum of the 'income' tax line items within FF1 p262.x-263.x

## AEP West SPP Member Operating Companies Actual / Projected 2020 Rate Year Cost of Service Formula Rate

## Worksheet M - Cost of Capital SOUTHWESTERN ELECTRIC POWER COMPANY

		Average Balance of Common Equity							
Line No	Month (a)	Proprietary Capital (b)	Less: Preferred Stock (c)	Less Undistributed Sub Earnings (Acct 216.1) (d)	Less AOCI (Acct 219.1) (e)	Average Balance of Common Equity (f)=(b)-( c)-(d)-( e)			
	(Note A)	(FF1 112.16)	(FF1 250-251)	(FF1 112.12)	(FF1 112.15)				
1	December Prior to Rate Year	2,396,907,597	•	34,451,515	(4,368,729)	2,366,824,811			
2	January	2,405,890,067	-	34,451,515	(4,229,605)	2,375,668,157			
3	February	2,411,969,666	-	34,451,515	(4,090,481)	2,381,608,631			
4	March	2,416,927,661	-	34,451,515	(3,951,356)	2,386,427,502			
5	April	2,414,846,292	-	34,451,515	(3,812,232)	2,384,207,009			
6	May	2,436,889,556	-	34,451,515	(3,673,108)	2,406,111,149			
7	June	2,467,511,346	-	34,451,515	(3,533,983)	2,436,593,815			
8	July	2,498,300,215	-	34,451,515	(3,394,859)	2,467,243,559			
9	August	2,532,496,825	-	34,451,515	(3,255,735)	2,501,301,045			
10	September	2,553,031,177	-	34,451,515	(3,116,610)	2,521,696,273			
11	October	2,560,589,954	-	34,451,515	(2,977,486)	2,529,115,924			
12	November	2,561,320,958	-	34,451,515	(2,838,361)	2,529,707,805			
13	December of Rate Year	2,570,905,273	-	34,451,515	(2,699,237)	2,539,152,995			
14	13 Month Average	2,479,045,122	-	34,451,515	(3,533,983)	2,448,127,590			

				Average Balance	e of Long Term Debt		
				Acct 223	Acct 224		Gross Proceeds
Line		Acct 221	Less: Acct 222	LT Advances from	Senior Unsecured	Less: Fair Value	Outstanding Long-Term
No	Month	Bonds	Reacquired Bonds	Assoc. Companies	Notes	Hedges	Debt
	(a)	(b)	(c)	(d)	(e)	(f)	(g)=(b)-( c)+(d)+( e)-(f)
						FF1, page 257, Col. (h) -	
	(Note A)	(FF1 112.18)	(FF1 112.19)	(FF1 112.20)	(FF1 112.21)	Note 1	
15	December Prior to Rate Year	-	-	-	2,563,375,000	-	2,563,375,000
16	January	-	-	-	2,563,375,000	-	2,563,375,000
17	February	-	-	-	2,561,750,000	-	2,561,750,000
18	March	-	-	-	2,561,750,000	-	2,561,750,000
19	April	-	-	-	2,561,750,000	-	2,561,750,000
20	May	-	-	-	2,561,750,000	-	2,561,750,000
21	June	_	-	-	2,596,750,000	-	2,596,750,000
22	July	-	-	-	2,596,750,000	-	2,596,750,000
23	August	_	-	-	2,595,125,000	-	2,595,125,000
24	September	-	-	-	2,595,125,000	-	2,595,125,000
25	October	-	-	-	2,595,125,000	-	2,595,125,000
26	November	-	-	-	2,595,125,000	-	2,595,125,000
27	December of Rate Year	-	-	-	2,595,125,000	-	2,595,125,000
28	13 Month Average	-	-	-	2,580,221,154	-	2,580,221,154

NOTE 1: The balance of fair value hedges on outstanding long term debt are to be excluded from the balance of long term debt included in the formula's capital structure. (Page 257 Column H of the FF1)

(a)	<b>(b)</b>	(c)	( <b>d</b> )	(e)	<b>(f)</b>	(g)
Annual Interest Expense for 2020						
Interest on Long Term Debt - Accts 221 - 224 (256-257.33.i)			109,150,217			
Less: Total Hedge Gain/Expense Accumulated from p 256-257, co	I. (i) of FERC Form 1					
included in Ln 30 and shown in 50 below.	,		2,125,250			
Plus: Allowed Hedge Recovery From Ln 55 below.			2,125,250			
Amort of Debt Discount & Expense - Acct 428 (117.63.c)			1,623,841			
Amort of Loss on Reacquired Debt - Acct 428.1 (117.64.c)			535,852			
Less: Amort of Premium on Debt - Acct 429 (117.65.c)			-			
Less: Amort of Gain on Reacquired Debt - Acct 429.1 (117.66.c)						
Total Interest Expense (Ln 30 - 31 + 33 + 34 - 35 - 36)			111,309,910			
Average Cost of Debt for 2020 (Ln 37/ In 28 (g))			4.31%			
	Annual Interest Expense for 2020 Interest on Long Term Debt - Accts 221 - 224 (256-257.33.i) Less: Total Hedge Gain/Expense Accumulated from p 256-257, co included in Ln 30 and shown in 50 below.  Plus: Allowed Hedge Recovery From Ln 55 below.  Amort of Debt Discount & Expense - Acct 428 (117.63.c)  Amort of Loss on Reacquired Debt - Acct 428.1 (117.64.c) Less: Amort of Premium on Debt - Acct 429 (117.65.c) Less: Amort of Gain on Reacquired Debt - Acct 429.1 (117.66.c)  Total Interest Expense (Ln 30 - 31 + 33 + 34 - 35 - 36)	Annual Interest Expense for 2020 Interest on Long Term Debt - Accts 221 - 224 (256-257.33.i) Less: Total Hedge Gain/Expense Accumulated from p 256-257, col. (i) of FERC Form 1 included in Ln 30 and shown in 50 below.  Plus: Allowed Hedge Recovery From Ln 55 below.  Amort of Debt Discount & Expense - Acct 428 (117.63.c)  Amort of Loss on Reacquired Debt - Acct 428.1 (117.64.c) Less: Amort of Premium on Debt - Acct 429 (117.65.c) Less: Amort of Gain on Reacquired Debt - Acct 429.1 (117.66.c)  Total Interest Expense (Ln 30 - 31 + 33 + 34 - 35 - 36)	Annual Interest Expense for 2020 Interest on Long Term Debt - Accts 221 - 224 (256-257.33.i) Less: Total Hedge Gain/Expense Accumulated from p 256-257, col. (i) of FERC Form 1 included in Ln 30 and shown in 50 below.  Plus: Allowed Hedge Recovery From Ln 55 below.  Amort of Debt Discount & Expense - Acct 428 (117.63.c)  Amort of Loss on Reacquired Debt - Acct 428.1 (117.64.c) Less: Amort of Premium on Debt - Acct 429 (117.65.c) Less: Amort of Gain on Reacquired Debt - Acct 429.1 (117.66.c)  Total Interest Expense (Ln 30 - 31 + 33 + 34 - 35 - 36)	Annual Interest Expense for 2020 Interest on Long Term Debt - Accts 221 - 224 (256-257.33.i)  Less: Total Hedge Gain/Expense Accumulated from p 256-257, col. (i) of FERC Form 1 included in Ln 30 and shown in 50 below.  Plus: Allowed Hedge Recovery From Ln 55 below.  Amort of Debt Discount & Expense - Acct 428 (117.63.c)  Amort of Loss on Reacquired Debt - Acct 428.1 (117.64.c)  Less: Amort of Premium on Debt - Acct 429 (117.65.c)  Less: Amort of Gain on Reacquired Debt - Acct 429.1 (117.66.c)  Total Interest Expense (Ln 30 - 31 + 33 + 34 - 35 - 36)  109,150,217  109,150,217  109,150,217  111,309,910	Annual Interest Expense for 2020 Interest on Long Term Debt - Accts 221 - 224 (256-257.33.i) Less: Total Hedge Gain/Expense Accumulated from p 256-257, col. (i) of FERC Form 1 included in Ln 30 and shown in 50 below.  Plus: Allowed Hedge Recovery From Ln 55 below. Amort of Debt Discount & Expense - Acct 428 (117.63.c) Amort of Loss on Reacquired Debt - Acct 428.1 (117.64.c) Less: Amort of Premium on Debt - Acct 429.1 (117.65.c) Less: Amort of Gain on Reacquired Debt - Acct 429.1 (117.66.c) Total Interest Expense (Ln 30 - 31 + 33 + 34 - 35 - 36)  1109,150,217  109,150,217  109,150,217  109,150,217  111,309,910	Annual Interest Expense for 2020 Interest on Long Term Debt - Accts 221 - 224 (256-257.33.i) Less: Total Hedge Gain/Expense Accumulated from p 256-257, col. (i) of FERC Form 1 included in Ln 30 and shown in 50 below.  Plus: Allowed Hedge Recovery From Ln 55 below. Amort of Debt Discount & Expense - Acct 428 (117.63.c) Amort of Loss on Reacquired Debt - Acct 428.1 (117.64.c) Less: Amort of Premium on Debt - Acct 429 (117.65.c) Less: Amort of Gain on Reacquired Debt - Acct 429.1 (117.66.c) Total Interest Expense (Ln 30 - 31 + 33 + 34 - 35 - 36)  109,150,217  109,150,217  109,150,217  109,150,217  110,150,217  111,309,910

### CALCULATION OF RECOVERABLE HEDGE GAINS/LOSSES

NOTE: The net amount of hedging gains or losses recorded in account 427 to be recovered in this formula rate should be limited to the effective portion of pre-issuance cash flow hedges that are amortized over the life of the underlying debt issuances. The recovery of a net loss or passback of a net gain will be limited to five basis points of the total Capital Structure. Amounts related to the ineffective portion of pre-issuance hedges, cash settlements of fair value hedges issued on Long Term Debt, post-issuance cash flow hedges, and cash flow hedges of variable rate debt issuances are not recoverable in this formula and are to be recorded in the "Excludable" column below.

Amortization Period
---------------------

	HEDGE AMOUNTS BY ISSUANCE (FROM p. 256-257 (i) of the FERC Form 1)	Total Hedge (Gain)/Loss for 2020	Less Excludable Amounts (See NOTE on Line 39)	Net Includable Hedge Amount	Remaining Unamortized Balance	Beginning	Ending
40	Senior Unsecured Notes Series I, 3.55% - Financial Hedges	2,125,250	,	2,125,250	2,125,250	2,212,653	2,125,250
41				, , , , , , , , , , , , , , , , , , ,			
42				-			
43				-			
44				-			
45				-			
46				-			
47				-			
48				-			
49					2,125,250		
50	Total Hedge Amortization	2,125,250	-				
51 52 53 54	Hedge Gain or Loss Prior to Application of Recovery Limit (Sum Total Average Capital Structure Balance for 2020 (TCOS, Ln 144 Financial Hedge Recovery Limit - Five Basis Points of Total Cap Limit of Recoverable Amount	.)		2,125,250 5,028,348,744 0.0005 2,514,174			
55	Recoverable Hedge Amortization (Lesser of Ln 51 or Ln 54)			2,125,250			
<u>Develop</u>	ment of Cost of Preferred Stock						
56 57	Beginning/Ending Average Balance of Preferred Stock (Ln 14 Co Dividends on Preferred Stock	I. (c))		0.000/			
58	Average Cost of Preferred Stock (Ln 57/ Ln 56)			0.00%			

# AEP West SPP Member Operating Companies Actual / Projected 2020 Rate Year Cost of Service Formula Rate Worksheet N - Schedule 11 True-up With Interest SOUTHWESTERN ELECTRIC POWER COMPANY

True up Revenue Cash Revenue Requirement For Year 2018 Collections for True-up True-up Adjustment - Over Available May, 2019 Net of Year, Net of Schedule 11 Schedule 11 Revenue Credits (Under) Recovery Revenue Credits True Up Year: 2018 Intermediate Year: 2019 \$0 \$0 \$0 Rate Year: 2020

Month	Refunds/ (Surcharges)	Cumulative Refunds/(Surcharges) - Beginning of Month (Without Interest)	Base for Quarterly Compound Interest	Base for Monthly Interest	Monthly Interest Rate (Worksheet Q)	Calculated Interest	Amortization	Cumulative Refunds and Interest - End o Month
Calculation of Interest								
True-Up Year								
/1/2018	-	-	-	-	0.360%	-		-
2/1/2018	-	-	-	-	0.330%	-		-
3/1/2018	-	-	-	-	0.360%	-		-
/1/2018	-	-	-	-	0.370%	-		-
/1/2018	-	-	-	-	0.380%	-		-
/1/2018	-	-	-	-	0.370%	-		-
/1/2018	-	-	-	-	0.400%	-		-
/1/2018	-	-	-	-	0.400%	-		-
/1/2018	-	-	-	-	0.390%	-		-
0/1/2018	-	-	-	-	0.420%	-		-
1/1/2018	-	-	-	-	0.410%	-		-
2/1/2018	-	-	-	-	0.420%	-		-
ntermediate Year								
/1/2019	-	-	-	-	0.440%	-		-
/1/2019	-	-	-	-	0.400%	-		-
1/2019	-	-	-	-	0.440%	-		-
/1/2019	-	-	-	-	0.450%	-		-
/1/2019	-	-	-	-	0.460%	-		-
1/2019	-	-	-	-	0.450%	-		-
/1/2019	-	-	-	-	0.450%	-		-
/1/2019	-	-	-	-	0.450%	-		-
/1/2019	-	-	-	-	0.450%	-		-
0/1/2019	-	-	-	-	0.450%	-		-
1/1/2019	-	-	-	-	0.450%	-		-
2/1/2019	-	-	-	-	0.450%	-		-
<del>-</del>	s Interest Amortized and Re	covered Over 12 Months						
Rate Year								
/1/2020	-	-	-	-	0.445%	-	-	-
/1/2020	-	-	-	-	0.445%	-	-	-
/1/2020	-	-	-	-	0.445%	-	-	-
/1/2020	-	-	-	-	0.445%	-	-	-
/1/2020	-	-	-	-	0.445%	-	-	-
/1/2020	-	-	-	-	0.445%	-	-	-
/1/2020	-	-	-	-	0.445%	-	-	-
/1/2020	-	-	-	-	0.445%	-	-	-
/1/2020	-	-	-	-	0.445%	-	-	-
0/1/2020	-	-	-	-	0.445%	-	-	-
1/1/2020	-	-	-	-	0.445%	-	-	-
2/1/2020	-	-	-	-	0.445%	-	-	-

**Note 1**: The monthly interest rates to be applied to the over recovery or under recovery amounts during the true-up year and the intermediate year will be determined using the monthly FERC interest rates (as determined pursuant to 18 C.F.R. Section 35.19a) posted at <a href="https://www.ferc.gov/enforcement/acct-matts/interest-rates.asp">https://www.ferc.gov/enforcement/acct-matts/interest-rates.asp</a>. The monthly interest rate to be applied to the over recovery or under recovery amounts each month during the rate year will equal a simple average of the 12 monthly interest rates for the intermediate year.

Note 2: An over or under collection for the Schedule 11 charge will be recovered prorata over the true-up year, held for the intermediate year and returned prorata over the rate year.

True-Up Adjustment with Interest Less Over (Under) Recovery

**Total Interest** 

# AEP West SPP Member Operating Companies Actual / Projected 2020 Rate Year Cost of Service Formula Rate Worksheet O - Schedule 9 NITS True-up With Interest SOUTHWESTERN ELECTRIC POWER COMPANY

Cash Revenue Collections for True-up Year, Net of True up Revenue True-up Adjustment - Over Requirement For Year 2020 Schedule 9 Revenue (Under) Recovery True Up Year: Available May, 2021 Credits 2020 Intermediate Year: 2021 \$0 \$0 \$0 2022 Rate Year:

Total Interest

Month	Refunds/ (Surcharges)	Cumulative Refunds/(Surcharges) - Beginning of Month (Without Interest)	Base for Quarterly Compound Interest	Base for Monthly Interest	Monthly Interest Rate (Worksheet Q)	Calculated Interest	Cumulative Refunds and Interest - End o Month
Calculation of Interest							
rue-Up Year							
/1/2020	-	-	-	-	0.360%	-	-
/1/2020	-	-	-	-	0.330%	-	-
/1/2020	-	-	-	-	0.360%	-	-
/1/2020	-	-	-	-	0.370%	-	-
/1/2020	-	-	-	-	0.380%	-	-
1/2020	-	-	-	-	0.370%	-	-
1/2020	-	-	-	-	0.400%	-	-
1/2020	-	-	-	-	0.400%	-	-
1/2020	-	-	-	-	0.390%	-	-
)/1/2020	-	-	-	-	0.420%	-	-
/1/2020	-	-	-	-	0.410%	-	-
2/1/2020	-	-	-	-	0.420%	-	-
ntermediate Year							
1/2021	-	-	-	-	0.440%	-	-
1/2021	-	-	-	-	0.400%	-	-
1/2021	-	-	-	-	0.440%	-	-
1/2021	-	-	-	-	0.450%	-	-
1/2021	-	-	-	-	0.460%	-	-
/1/2021	-	-	-	-	0.450%	-	-

**Note 1:** The monthly interest rates to be applied to the over recovery or under recovery amounts during the true-up year and the intermediate year will be determined using the monthly FERC interest rates (as determined pursuant to 18 C.F.R. Section 35.19a) posted at <a href="https://www.ferc.gov/enforcement/acct-matts/interest-rates.asp">https://www.ferc.gov/enforcement/acct-matts/interest-rates.asp</a>.

Note 2: An over or under collection for the Schedule 9 charge will be recovered prorata over the true-up year, held through June of the intermediate year and charged/refunded in a lump sum during July of the intermediate year.

# AEP West SPP Member Operating Companies Actual / Projected 2020 Rate Year Cost of Service Formula Rate Worksheet P - Schedule 1 NITS True-up With Interest SOUTHWESTERN ELECTRIC POWER COMPANY

Cash Revenue Collections for True-up Year, Net of True up Revenue True-up Adjustment - Over Requirement For Year 2020 Schedule 1 Revenue (Under) Recovery True Up Year: Available May, 2021 Credits 2020 Intermediate Year: 2021 \$0 \$0 2022 \$0 Rate Year:

**Total Interest** 

Month	Refunds/ (Surcharges)	Refunds/(Surcharges) - Beginning of Month (Without Interest)	Base for Quarterly Compound Interest	Base for Monthly Interest	Monthly Interest Rate (Worksheet Q)	Calculated Interest	Cumulative Refunds and Interest - End o Month
alculation of Interest							
rue-Up Year							
/1/2020	-	-	-	-	0.360%	-	-
/1/2020	-	-	-	-	0.330%	-	-
/1/2020	-	-	-	-	0.360%	-	-
1/2020	-	-	-	-	0.370%	-	-
1/2020	-	-	-	-	0.380%	-	-
1/2020	-	-	-	-	0.370%	-	-
1/2020	-	-	-	-	0.400%	-	-
1/2020	-	-	-	-	0.400%	-	-
1/2020	-	-	-	-	0.390%	-	-
/1/2020	-	-	-	-	0.420%	-	-
/1/2020	-	-	-	-	0.410%	-	-
2/1/2020	-	-	-	-	0.420%	-	-
termediate Year							
1/2021	-	-	-	-	0.440%	-	-
1/2021	-	-	-	-	0.400%	-	-
1/2021	-	-	-	-	0.440%	-	-
1/2021	-	-	-	-	0.450%	-	-
1/2021	-	-	-	-	0.460%	-	-
1/2021	-	-	-	-	0.450%	-	-

**Note 1:** The monthly interest rates to be applied to the over recovery or under recovery amounts during the true-up year and the intermediate year will be determined using the monthly FERC interest rates (as determined pursuant to 18 C.F.R. Section 35.19a) posted at <a href="https://www.ferc.gov/enforcement/acct-matts/interest-rates.asp">https://www.ferc.gov/enforcement/acct-matts/interest-rates.asp</a>.

**Note 2:** An over or under collection for the Schedule 1 NITS charge will be recovered prorata over the true-up year, held through June of the intermediate year and charged/refunded in a lump sum during July of the intermediate year. Schedule 1 Point to Point revenues are not subject to true up.

## AEP West SPP Member Operating Companies Actual / Projected 2020 Rate Year Cost of Service Formula Rate Worksheet Q - True-up Interest Rates SOUTHWESTERN ELECTRIC POWER COMPANY

This Attachment is used to input and compute the interest rates to be applied to each year's revenue requirement true-ups.

	Applicable FERC Interest Rate (Note A):	
1	1/1/2018	0.36%
2	2/1/2018	0.33%
3	3/1/2018	0.36%
4	4/1/2018	0.37%
5	5/1/2018	0.38%
6	6/1/2018	0.37%
7	7/1/2018	0.40%
8	8/1/2018	0.40%
9	9/1/2018	0.39%
10	10/1/2018	0.42%
11	11/1/2018	0.41%
12	12/1/2018	0.42%
13	1/1/2019	0.44%
14	2/1/2019	0.40%
15	3/1/2019	0.44%
16	4/1/2019	0.45%
17	5/1/2019	0.46%
18	6/1/2019	0.45%
19	7/1/2019	0.45%
20	8/1/2019	0.45%
21	9/1/2019	0.45%
22	10/1/2019	0.45%
23	11/1/2019	0.45%
24	12/1/2019	0.45%
	Schedule 11 Base Plan True Up	
	Schoule II Dase Fiall Hue Op	

Note A - Lines 1-20 are the FERC interest rates under section 35.19a of the regulations for the period shown, as posted at https://www.ferc.gov/enforcement/acct-matts/interest-rates.asp.

0.45%

25

Average Monthly Rate - Lines 13-24

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## AEP West SPP Member Operating Companies Actual / Projected 2020 Rate Year Cost of Service Formula Rate Worksheet R - Unfunded Reserves

### SOUTHWESTERN ELECTRIC POWER COMPANY

	(A)	(B)	(C)	(D)	(E)	(F)
<u>Line</u> <u>Number</u>	<u>Description</u>	<u>Account</u>	Formula Expense Account	Balances @ 12/31/2020	<u>Balances</u> 12/31/2019	Average Balance for 2020
1 2	Accm Prv I/D - Worker's Com	2282003		358,347	108,919	233,633 -
3						-
4						-
5						-
6						-
7	-					<del>-</del>
8	Total			358,347	108,919	233,633

Note - The cost of service will make a rate base adjustment to remove unfunded reserves associated with contingent liabilities recorded to Accounts 228.1-228.4 from rate base. Include only contingent liabilities which were expensed through accounts included in formula rate cost of service.

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## AEP West SPP Member Operating Companies Actual / Projected 2020 Rate Year Cost of Service Formula Rate Worksheet S - Regulatory Assets SOUTHWESTERN ELECTRIC POWER COMPANY

	(A)	(B)	(C)	(D)	(E)
<u>Line</u>	<u>Description</u>	FERC Docket	<u>Source</u>	Amort. / Deferral Account	2020 Amortization / (Deferral)
4	Daniel de la Augustination (Defenda) in Oo	NA (Alace A)			
1	Regulatory Asset Amortizations / (Deferrals) in O&	M (Note 1)		500	04.000
1a	2010 Severance Amortization			566	31,298
1b					
1c 1d					
1a 1e					
2	Net Amortization / (Deferral)				31,298
2	Net Amortization / (Defendi)				31,290
3	FERC Approved Regulatory Amortizations / (Defer	rals) in O&M (Note 2)			
3a	TENO Approved Regulatory Amortizations / (Determ	rais) iii Odilii (Note 2)			
3b					
3c					
3d					
4	Net Approved Amortization / (Deferral)				-
	,				
5	Reg Asset Amortizations / (Deferrals) in A&G (Note	e 3)			
5a	SFAS 106 Medicare Subsidy			926	533,310
5b	2010 Severance Amortization			921	54,121
6	Net Amortization / (Deferral)				587,431
7	FERC Approved Reg Amortizations / (Deferrals) in	A&G (Note 4)			
7a	SFAS 106 Medicare Subsidy	ER18-195		926	533,310
7b					
8	Net Approved Amortization / (Deferral)				533,310

Regulatory Assets I	ncluded in Rate Base (Note 5)									
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	<b>(I)</b>	(J)
				Recovery				<u>Functional</u>	<b>Functional</b>	
	FERC Approval			Period	Balance @	Balance @	<u>Average</u>	Allocator (Note	<u>Allocator</u>	<b>Transmission</b>
Description	Docket	Form 1 Reference	Recovery Start Date	(Months)	<u>12/31/2020</u>	<u>12/31/2019</u>	<u>Balance</u>	<u>6)</u>	<u>Value</u>	<u>Balance</u>
							-			-
							-			-
							-			-
							-			-
							-			-
Total					-	-	-			-

#### Notes 1

9 9a 9b 9c 9d 9e 10

- Include all regulatory asset amortizations and deferrals included in accounts in Transmission O&M on FERC Form 1 p. 321, In 122. Exclude all Distribution and Production-related items.
- 2 Include only regulatory asset amortizations and deferrals included in accounts in Transmission O&M approved by FERC for inclusion in cost of service.
- Include all amortizations and deferrals of regulatory assets included in accounts in A&G expense on FERC Form 1 p. 321, ln 197, except amounts in Account 928, 930.1, and 930.2, which are accounted for on Worksheet J.
- Include only regulatory asset amortizations and deferrals included in accounts in A&G expense approved by FERC for inclusion in cost of service.
- See referenced FERC docket for details of Regulatory Assets approved for inclusion in rate base. Include only the Transmission functional balance for assets which have both Transmission and Distribution components.
- Balances direct assigned to Transmission except for payroll-related balances, which will be allocated using a wages and salaries allocator.

## AEP West SPP Member Operating Companies Actual / Projected 2018 Rate Year Cost of Service Formula Rate Worksheet T - Depreciation Rates SOUTHWESTERN ELECTRIC POWER COMPANY

## CALCULATION WEIGHTED AVERAGE TOTAL COMPANY RATES TRANSMISSION, GENERAL AND INTANGIBLE PLANT EFFECTIVE AS OF 06/01/2018

-		LOUISIANA			ARKANSAS		TEXAS			FERC - Wholesale			TOTAL COMPANY
PLANT ACCT.	LA RATES (2)	ALLOCATION FACTOR	WTD AVG. DEPREC. RATE	ARKANSAS RATES (3)	ALLOCATION FACTOR	WTD AVG. DEPREC. RATE	TEXAS RATES (4)	ALLOCATION FACTOR	WTD AVG. DEPREC. RATE	FERC RATES (1)	ALLOCATION FACTOR	WTD AVG. DEPREC. RATE	WTD AVG. DEPREC. RATE
NSMISSION	PLANT												
350.1	1.6600%	0.368135	0.6111%	1.3600%	0.204048	0.2775%	1.2900%	0.393074	0.5071%	1.8200%	0.034743	0.0632%	1.46%
352.0	1.9100%	0.368135	0.7031%	1.3900%	0.204048	0.2836%	1.3200%	0.393074	0.5189%	1.8200%	0.034743	0.0632%	1.57%
353.0	2.1000%	0.368135	0.7731%	1.5400%	0.204048	0.3142%	1.2700%	0.393074	0.4992%	1.8900%	0.034743	0.0657%	1.65%
354.0	2.7200%	0.368135	1.0013%	2.2900%	0.204048	0.4673%	1.4000%	0.393074	0.5503%	2.0000%	0.034743	0.0695%	2.09%
355.0	3.7200%	0.368135	1.3695%	3.4600%	0.204048	0.7060%	3.1000%	0.393074	1.2185%	2.7500%	0.034743	0.0955%	3.39%
356.0	2.6300%	0.368135	0.9682%	1.9400%	0.204048	0.3959%	1.7800%	0.393074	0.6997%	2.7500%	0.034743	0.0955%	2.16%
357.0	1.0100%	0.368135	0.3718%	1.0100%	0.204048	0.2061%	1.7800%	0.393074	0.6997%	1.0100%	0.034743	0.0351%	1.31%
358.0	3.7500%	0.368135	1.3805%	1.8800%	0.204048	0.3836%	1.6900%	0.393074	0.6643%	1.8800%	0.034743	0.0653%	2.49%
359.0	1.6700%	0.368135	0.6148%	0.7700%	0.204048	0.1571%	1.3500%	0.393074	0.5306%	0.7700%	0.034743	0.0268%	1.33%
IERAL PLAN	IT												
390.0	2.9900%	0.370699	1.1084%	1.7600%	0.194765	0.3428%	1.62%	0.345558	0.5598%	1.62%	0.088978	0.1441%	2.16%
391.0	3.9000%	0.370699	1.4457%	3.3300%	0.194765	0.6486%	4.32%	0.345558	1.4928%	4.32%	0.088978	0.3844%	3.97%
391.1	20.8400%	0.370699	7.7254%	14.2900%	0.194765	2.7832%	10.69%	0.345558	3.6940%	10.69%	0.088978	0.9512%	15.15%
392.0	4.6000%	0.370699	1.7052%	4.6000%	0.194765	0.8959%	1.82%	0.345558	0.6289%	1.82%	0.088978	0.1619%	3.39%
393.0	3.6600%	0.370699	1.3568%	3.4000%	0.194765	0.6622%	3.94%	0.345558	1.3615%	3.94%	0.088978	0.3506%	3.73%
394.0	4.1400%	0.370699	1.5347%	2.8600%	0.194765	0.5570%	3.08%	0.345558	1.0643%	3.08%	0.088978	0.2741%	3.43%
395.0	3.8000%	0.370699	1.4087%	2.8600%	0.194765	0.5570%	1.52%	0.345558	0.5252%	1.52%	0.088978	0.1352%	2.63%
396.0	5.0600%	0.370699	1.8757%	5.0000%	0.194765	0.9738%	5.53%	0.345558	1.9109%	5.53%	0.088978	0.4920%	5.25%
397.0	7.2300%	0.370699	2.6802%	4.7500%	0.194765	0.9251%	8.79%	0.345558	3.0375%	8.79%	0.088978	0.7821%	7.42%
398.0	6.3200%	0.370699	2.3428%	5.0000%	0.194765	0.9738%	6.32%	0.345558	2.1839%	6.32%	0.088978	0.5623%	6.06%
399.3	1.8900%	0.370699	0.7006%	0.6400%	0.194765	0.1246%	1.41%	0.345558	0.4872%	1.41%	0.088978	0.1255%	1.44%
ANGIBLE PL	ANT												
303.0	20.0000%	0.370699	7.4140%	20.0000%	0.194765	3.8953%	20.00%	0.345558	6.9112%	20.00%	0.088978	1.7796%	20.00%

<sup>1.</sup> FERC effective June 1, 2018 to match the Texas depreciation rates approved in PUC Docket No. 46449 in accordance with the settlement in FERC Docket ER18-195

Note 1 - These depreciation and amortization rates will not be changed absent a Section 205 or 206 filing at the Commission.

<sup>2.</sup> Louisiana transmission, distribution and general depreciation rates were approved at the LA Public Service Commission session dated November 17, 1999 as per Order U-23029-A.

<sup>3.</sup> Arkansas depreciation rates were approved in 2009 per a Settlement agreement in Docket 09-008-U. Staff rates were approved and made effective on December 1, 2009.

<sup>4.</sup> Texas depreciation rates were approved on January 11, 2018 in PUC Docket 46449, the rates were made effective on May 20, 2017.