

November 16, 2009

VIA HAND DELIVERY

The Honorable Kimberly D. Bose
Secretary
Federal Energy Regulatory Commission
888 First Street NE
Washington, DC 20426

Re: *Southwest Power Pool, Inc.*, Docket No. ER09-1736-____
Submission of Errata Filing and Request for Expedited Action and Shortened Notice Period

Honorable Secretary Bose:

On September 23, 2009, Southwest Power Pool, Inc. (“SPP”) submitted in this proceeding revised pages to its Open Access Transmission Tariff (“OATT” or “Tariff”) intended to implement a rate change for Public Service Company of Oklahoma (“PSO”) and Southwestern Electric Power Company (“SWEPCO”), which are transmission owners and together, with three other transmission owning members, comprise a pricing zone under the SPP Tariff (“September 23 Filing”). SPP submitted the September 23 Filing to implement the transmission formula rate included in the Offer of Settlement (“Settlement”) submitted in Docket No. ER07-1069-000 by American Electric Power Service Corporation (“AEP”), on behalf of PSO and SWEPCO, as well as several other entities, which was accepted by the Commission on June 24, 2009.¹ The September 23 Filing requested an effective date of February 1, 2008 for the proposed Tariff revisions incorporating AEP’s formula rate template and protocols, and March 1, 2009 for the Tariff revisions associated with the Chief Administrative Law Judge’s orders granting SPP interim authority to implement the rates resulting from the true-up under AEP’s formula rate and protocols in the Settlement.²

¹ See *Am. Elec. Power Serv. Corp.*, 127 FERC ¶ 61,292 (2009) (“June 24 Order”).

² See *Am. Elec. Power Serv. Corp.*, Order of Chief Judge Granting Motion for Interim Rates, Docket No. ER07-1069-000, at P 4 (Sept. 23, 2009); *Am. Elec. Power Serv. Corp.*, Order of Chief Judge Granting Motion for Interim Rates, Docket No. ER07-1069-000, at P 4 (Mar. 25, 2009).

On November 6, 2009, Federal Energy Regulatory Commission ("FERC" or "Commission") Staff contacted SPP's counsel and requested a more legible version of the Tariff sheets from the September 23 Filing that incorporate AEP's formula rate template. SPP therefore submits in this filing a clean version of the revised Tariff pages incorporating AEP's formula rate template that were originally submitted in the September 23 Filing. In addition, SPP submits in this filing a modified Tariff sheet for Addendum 1 to Schedule 1, which reflects a corrected total amount for the revenue requirements for the allocation of through and out transaction revenue.³

SPP reiterates its request for an effective date of February 1, 2008 for the proposed Tariff revisions incorporating AEP's formula rate template and protocols, and March 1, 2009 for the Tariff revisions associated with the Chief Administrative Law Judge's orders granting SPP interim authority to implement the rates resulting from the true-up under AEP's formula rate and protocols in the Settlement. In addition, pursuant to Rule 212 of the Commission's Rules of Practice and Procedure, 18 C.F.R. § 385.212, SPP requests that the Commission establish a shortened period for comments on this filing and require that such comments be submitted no later than November 23, 2009. SPP also requests that the Commission accept the September 23 Filing, as amended in this filing, no later than November 24, 2009 in order to ensure that the delay in SPP's ability to begin charging the revised Base Plan charges specified in the September 23 Filing will be as short as possible.⁴ No parties protested the September 23 Filing, so expedited approval by the Commission will not harm the interests of any party.

SPP has served a copy of this filing on all parties on the service list for this proceeding.

Respectfully submitted,



Matthew K. Segers

**Attorney for Southwest Power
Pool, Inc.**

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³ A clean version of the modified Addendum 1 to Schedule 1 is included in this filing as Exhibit I, with a redlined version included as Exhibit II.

⁴ See September 23 Filing at 4.

EXHIBIT I

ADDENDUM 1 TO SCHEDULE 1
Revenue Requirements for the Allocation of Through And Out Transaction Revenue

Revenue associated with the provision of Schedule 1 service for Customers taking Firm or Non-Firm Point-To-Point Transmission Service for through and out transactions, shall be allocated to Transmission Owners in proportion to the respective scheduling revenue requirement of each such Transmission Owner associated with the provision of this service. Such scheduling revenue requirements are:

CURRENTLY EFFECTIVE	
Transmission Owner	Revenue Requirement
AEP	\$3,619,171
Aquila Networks- MPS	\$1,620,559
Mid-Kansas Electric Company	\$594,828
Empire	\$260,944
GRDA	\$686,880
KCPL	\$0
Midwest	\$190,804
OG+E	\$4,759,216
SPA	\$1,622,827
Springfield	\$0
SPS	\$1,674,015
Westar	\$3,209,760
WFEC	\$1,824,120
Total	\$20,063,124

Issued by: Heather H. Starnes, Manager, Regulatory Policy

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Effective: March 1, 2009

AEP Transmission Formula Rate Template
 Utilizing FERC Form 1 Data
 For rates effective July 1, 2008

SPP Zone 1 Projected AEP Revenue Requirements
 Company Name

Line No.		Annual Transmission Revenue Requirement
A. AEP Network Integration Transmission Service (NITS)		
1	REVENUE REQUIREMENT (w/o incentives) (TCOS Line 1)	\$0
2	LESS: REVENUE CREDITS (TCOS Line 5)	\$0
3	CURRENT YEAR ZONE 1 AEP NETWORK SERVICE REVENUE REQUIREMENT (TCOS Line 6)	<u>\$0</u>
4	LESS: REVENUE REQUIREMENTS INCLUDED IN LINE 1 FOR:	
5	BASE PLAN UPGRADES (W/O INCENTIVES) (TCOS Line 7)	-
6	REQUESTED UPGRADES (W/O INCENTIVES) (Worksheet F)	-
7	ECONOMIC UPGRADES (W/O INCENTIVES) (Worksheet F)	-
8	SUBTOTAL	<u>-</u>
9	EXISTING ZONAL ATRR (W/O INCENTIVES) (Line 3- Line 8)	-
10	INCENTIVE REVENUE REQUIREMENT FOR ZONAL PROJECTS (TCOS Line 15)	-
11	<u>EXISTING ZONAL ATRR FOR SPP OATT ATTACHMENT H, SEC. 1, COL. 3</u> (Ln 9 + Ln 10)	<u>\$0</u>
12	2007 Historic AEP West Zone SPP Average 12-Mo. Peak Demand (Load WS, ln 15)	- MW
13	AEP Monthly NITS Rate in \$/MW - Month (Line 11 / Line 12) / 12	\$0.00
B. Point-to-Point Service		
14	Annual Point-to-Point Rate in \$/MW - Year (Line 11 / Line 12)	\$0.00
15	Monthly Point-to-Point Rate in \$/MW - Month (Line 14 / 12)	\$0.00
16	Weekly Point-to-Point Rate in \$/MW - Weekly (Line 14 / 52)	\$0.00
17	Daily On-Peak Point-to-Point Rate in \$/MW - Day (Line 14 / 260)	\$0.00
18	Daily Off-Peak Point-to-Point Rate in \$/MW - Day (Line 14 / 365)	\$0.00
19	Hourly On-Peak Point-to-Point Rate in \$/MW - Hour (Line 14 / 4160)	\$0.00
20	Hourly Off-Peak Point-to-Point Rate in \$/MW - Hour (Line 14 / 8760)	\$0.00

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AEP Transmission Formula Rate Template
 Utilizing FERC Form 1 Data
 For rates effective July 1, 2008

SPP Zone 1 Projected AEP Revenue Requirements
 Company Name

Line No.			Annual Transmission Revenue Requirement
A. AEP Network Integration Transmission Service (NITS)			
1	REVENUE REQUIREMENT (w/o Incentives)	(TCOS Line 1)	\$0
2	LESS: REVENUE CREDITS	(TCOS Line 5)	\$0
3	CURRENT YEAR ZONE 1 AEP NETWORK SERVICE REVENUE REQUIREMENT	(TCOS Line 6)	\$0
4	LESS: REVENUE REQUIREMENTS INCLUDED IN LINE 1 FOR:		
5	BASE PLAN UPGRADES (W/O INCENTIVES)	(TCOS Line 7)	-
6	REQUESTED UPGRADES (W/O INCENTIVES)	(Worksheet F)	-
7	ECONOMIC UPGRADES (W/O INCENTIVES)	(Worksheet F)	-
8	SUBTOTAL		-
9	EXISTING ZONAL ATRR (W/O INCENTIVES)	(Line 3- Line 8)	-
10	INCENTIVE REVENUE REQUIREMENT FOR ZONAL PROJECTS	(TCOS Line 15)	-
11	EXISTING ZONAL ATRR FOR SPP OATT ATTACHMENT H, SEC. 1, COL. 3	(Ln 9 + Ln 10)	\$0
12	2007 Historic AEP West Zone SPP Average 12-Mo. Peak Demand	(Load WS, ln 15)	- MW
13	AEP Monthly NITS Rate in \$/MW - Month	(Line 11 / Line 12) / 12	\$0.00
B. Point-to-Point Service			
14	Annual Point-to-Point Rate in \$/MW - Year	(Line 11 / Line 12)	\$0.00
15	Monthly Point-to-Point Rate in \$/MW - Month	(Line 14 / 12)	\$0.00
16	Weekly Point-to-Point Rate in \$/MW - Weekly	(Line 14 / 52)	\$0.00
17	Daily On-Peak Point-to-Point Rate in \$/MW - Day	(Line 14 / 260)	\$0.00
18	Daily Off-Peak Point-to-Point Rate in \$/MW - Day	(Line 14 / 365)	\$0.00
19	Hourly On-Peak Point-to-Point Rate in \$/MW - Hour	(Line 14 / 4160)	\$0.00
20	Hourly Off-Peak Point-to-Point Rate in \$/MW - Hour	(Line 14 / 8760)	\$0.00

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Effective: July 1, 2008

AEP Transmission Formula Rate Template
 Utilizing FERC Form 1 Data
 For rates effective July 1, 2008

SPP SCHEDULE 1 AEP Revenue Requirements
 Company Name

Line No.		Annual Transmission Revenue Requirement
A. Schedule 1 AEP For 2008 Projected Year		
1	Total Load Dispatch & Scheduling (Account 951) (TCDS Line 77)	\$0
2	Less: Load Dispatch - Scheduling, System Control and Dispatch Services (321.88.b)	\$0
3	Less: Load Dispatch - Reliability, Planning & Standards Development Services (321.82.b)	\$0
4	Total 561 Internally Developed Costs (Line 1 - Line 2 - Line 3)	\$0
5	Less: PTP Service Credit	\$0
6	PROJECTED ZONAL AEP FOR 2008 (Line 4 - Line 5)	\$0
B. Schedule 1 Projected 7/1/2008 Rate Calculations (and 2007 True-Up if such had been effective)		
7	2007 Historic AEP West Zone SPP Average 12-Mo Peak Demand (Load WS in 15)	- MW
8	Annual Point-to-Point Rate in \$/MW - Year (Line 6 / Line 7)	\$0.00
9	Monthly Point-to-Point Rate (in \$ / 12) \$/MW - Month (Line 8 / 12)	\$0.00
10	Weekly Point-to-Point Rate (in \$ / 52) \$/MW - Weekly (Line 8 / 52)	\$0.00
11	Daily Off-Peak Point-to-Point Rate (in \$ / 365) \$/MW - Day (Line 8 / 365)	\$0.00
12	Hourly Off-Peak Point-to-Point Rate (in \$ / 8760) \$/MW - Hour (Line 8 / 8760)	\$0.00

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Southwest Power Pool Substitute Second Substitute First Revised Sheet No. 224AAAM
 FERC Electric Tariff Superseding First Revised Original Sheet No. 224AAAM
 Fifth Revised Volume No. 1

AEP - SPP Formula Rate
 Schedule 1 Rates
 Page: 2 of 38

AEP Transmission Formula Rate Template
 Utilizing FERC Form 1 Data
 For rates effective July 1, 2009
 SPP SCHEDULE 1 AEP Revenue Requirements
 Company Name

Line No.		Annual Transmission Revenue Requirement
A. Schedule 1 ARR For 2008 Projected Year		
1	Total Load Dispatch & Scheduling (Account 561) (TCOS Line 77)	\$0
2	Less Load Dispatch - Scheduling, System Control and Dispatch Services (321.88 b)	\$0
3	Less Load Dispatch - Reliability, Planning & Standards Development Services (321.92 b)	\$0
4	Total 561 Internally Developed Costs (Line 1 - Line 2 - Line 3)	\$0
5	Less PTP Service Credit	\$0
6	PROJECTED ZONAL ARR FOR 2008 (Line 4 - Line 5)	\$0
B. Schedule 1 Projected 7/1/2008 Rate Calculations (and 2007 True-Up if such had been effective)		
7	2007 Historic AEP West Zone SPP Average 12-Mo Peak Demand (Load WS, in 15)	- MW
8	Annual Point-to-Point Rate in \$/MW - Year (Line 6 / Line 7)	\$0 00
9	Monthly Point-to-Point Rate (in 6 / 12) \$/MW - Month (Line 8 / 12)	\$0 00
10	Weekly Point-to-Point Rate (in 6 / 52) \$/MW - Weekly (Line 8 / 52)	\$0 00
11	Daily Off-Peak Point-to-Point Rate (in 8 / 385) \$/MW - Day (Line 8 / 385)	\$0 00
12	Hourly Off-Peak Point-to-Point Rate (in 8 / 8760) \$/MW - Hour (Line 8 / 8760)	\$0 00

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AEP Transmission Formula Rate Template
 Calculation of True-Up Rate For Schedule 9
 For Calendar Year 2007

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

Line No.		Annual Transmission Revenue Requirement
A. Network Service		
1	TRUE-UP YEAR 2007 REVENUE REQUIREMENT (w/o incentives) (True-Up TCOS Line 1)	\$0
2	LESS: REVENUE CREDITS (True-Up TCOS Line 5)	\$0
3	TRUE-UP YEAR ZONE 1 AEP NETWORK SERVICE REVENUE REQUIREMENT (True-Up TCOS Line 6)	\$0
4	LESS: REVENUE REQUIREMENTS INCLUDED IN LINE 1 FOR:	
5	BASE PLAN UPGRADES (W/O INCENTIVES) (True-Up TCOS Line 7)	-
6	REQUESTED UPGRADES (W/O INCENTIVES) (Worksheet G)	-
7	ECONOMIC UPGRADES (W/O INCENTIVES) (Worksheet G)	-
8	SUBTOTAL	-
9	EXISTING ZONAL ATRR (W/O INCENTIVES) (Line 3- Line 8)	-
10	INCENTIVE REVENUE REQUIREMENT FOR ZONAL PROJECTS (True-Up TCOS Line 15)	-
11	TRUED-UP ZONAL ATRR (W/ INCENTIVES) FOR 2007 (Line 9 + Line 10)	-
12	2007 Historic AEP West Zone SPP Average 12-Mo. Peak Demand (Load WS, ln 15)	- MW
13	Monthly NITS Rate in \$/MW - Month (Line 11 / Line 12) /12	-

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AEP - SPP Formula Rate
 Schedule 11 Revenue Requirements
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AEP Transmission Formula Rate Template
 Calculation of Schedule 11 Revenue Requirements For AEP Transmission Projects
 For Calendar Year 2007

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

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

(A)	(B)	(C)	(D)	(E)	(F)	(G) = (E) + (F)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O) = (J) + (K) + (L)	(P) = (G) + (O)
Line No.	Owner	Project Description	Year In Service	Rate ARR	Incentive	Total	True-up	As Rptd	Change	True-up	As Rptd	Change	Interest	Total	Total Revenue Requirement Effective 7/1/2008
1				-	-	-	-	-	-	-	-	-	-	-	-
2				-	-	-	-	-	-	-	-	-	-	-	-
3				-	-	-	-	-	-	-	-	-	-	-	-
4				-	-	-	-	-	-	-	-	-	-	-	-
5				-	-	-	-	-	-	-	-	-	-	-	-
6				-	-	-	-	-	-	-	-	-	-	-	-
7		Total													

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Company Name
 Network Load for January Through December, 2007
 Based on West Zone-SPP Monthly Transmission System Firm Peak Demands (1) for the Twelve Months Ended December 31, 2007

Historical Combined Load Worksheet

Line No.	SPP Load Responsibility	Peak Day Peak Hour	1/18/2007 1900	2/18/2007 900	3/6/2007 900	4/23/2007 1800	5/14/2007 1800	6/18/2007 1800	7/18/2007 1800	8/17/2007 1800	9/6/2007 1800	10/22/2007 1800	11/20/2007 1800	12/17/2007 900	12 Month Average MW
1	PSO														
2	BWEPCO (w/o Bentonville & Hope) (2)														
3	THC(Merth) (4)														
4	AEDC														
5	WPEC														
6	OSPA														
7	ITEC														
8	ETEC														
9	TEOLA														
10	Greenbelt														
11	Lighthouse														
12	Bentonville (incl in BWE for 07)														
13	Hope (incl in BWE for 07)														
14	Coffeyville, KS (GATT Firm) (13)														
15	Zone 1 - System Firm Peak Demands														
16	PSO: PSO Native Load														
17	KAMC														
18	DCDA load on PSO														
19	PSO Load Responsibility		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20	BWEPCO: BWEPCO Native Load														
21	Less ITEC														
22	Less ETEC														
23	Less TEOLA														
24	LaGen (Formerly Clam)														
25	Lafayette														
26	Dual Role Aca. Load (not self generate)														
27	BWEPCO Load Responsibility		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28	THC: THC North Native Load														
29	THC Merth Load Responsibility		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	Coffeyville Actual Load (4)														

Notes:
 (1) MW at the time of the AEP-SPP Native Peak. At the generator. Transmission losses added to metered values which include appropriate dist & atm losses
 (2) Net load from East and West Coffeyville bus. Not included in AEP Control Area. Converts to SPP Network Service June 1, 2008
 (3) Bentonville & Hope not in BWEPCO Native Load (Line 20) for 07. Effective January 1, 2008. Bentonville and Hope are no longer included in BWEPCO Load Responsibility (Line 27)
 (4) Effective January 30, 2007. THCV load is included in BWEPCO load

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Effective: February 1, 2008

Company Name
 Network Load for January Through December, 2007
 Based on West Zone-SPP Monthly Transmission System Firm Peak Demands (1) for the Twelve Months Ended December 31, 2007

Historical Combined Load Worksheet

Line No.	SPP Load Responsibility	Peak Day Peak Hour	1/18/2007 1800	2/18/2007 880	3/18/2007 900	4/30/2007 1800	5/14/2007 1800	6/18/2007 1800	7/18/2007 1800	8/13/2007 1800	9/2/2007 1900	10/2/2007 1900	11/28/2007 1800	12/17/2007 800	12 Month Average MW
1	PSO		-	-	-	-	-	-	-	-	-	-	-	-	-
2	SWEPCO (w/o Bertonville & Hope) (2)		-	-	-	-	-	-	-	-	-	-	-	-	-
3	THC(Herta) (4)		-	-	-	-	-	-	-	-	-	-	-	-	-
4	ARCO		-	-	-	-	-	-	-	-	-	-	-	-	-
5	WPEC		-	-	-	-	-	-	-	-	-	-	-	-	-
6	OSPA		-	-	-	-	-	-	-	-	-	-	-	-	-
7	ITEC		-	-	-	-	-	-	-	-	-	-	-	-	-
8	ETEC		-	-	-	-	-	-	-	-	-	-	-	-	-
9	TECLA		-	-	-	-	-	-	-	-	-	-	-	-	-
10	Dimonick		-	-	-	-	-	-	-	-	-	-	-	-	-
11	Lightbeers		-	-	-	-	-	-	-	-	-	-	-	-	-
12	Bertonville (not in SWE for CT)		-	-	-	-	-	-	-	-	-	-	-	-	-
13	Hope (not in SWE for DT)		-	-	-	-	-	-	-	-	-	-	-	-	-
14	Cocheyville, KS (DATT Firm PTP) (4)		-	-	-	-	-	-	-	-	-	-	-	-	-
15	Zone 1 - System Firm Peak Demands		-	-	-	-	-	-	-	-	-	-	-	-	-
Supporting Data															
16	PSO: PSO Native Load		-	-	-	-	-	-	-	-	-	-	-	-	-
17	KAMCO		-	-	-	-	-	-	-	-	-	-	-	-	-
18	GRDA load on PSO		-	-	-	-	-	-	-	-	-	-	-	-	-
19	PSO Load Responsibility		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20	SWEPCO: SWEPCO Native Load		-	-	-	-	-	-	-	-	-	-	-	-	-
21	Loss ITEC		-	-	-	-	-	-	-	-	-	-	-	-	-
22	Loss ETEC		-	-	-	-	-	-	-	-	-	-	-	-	-
23	Loss TECLA		-	-	-	-	-	-	-	-	-	-	-	-	-
24	LaGen (Formerly Clair)		-	-	-	-	-	-	-	-	-	-	-	-	-
25	Lafayette		-	-	-	-	-	-	-	-	-	-	-	-	-
26	Don't include Aux Load that self-generates		-	-	-	-	-	-	-	-	-	-	-	-	-
27	SWEPCO Load Responsibility		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28	THC: North Native Load		-	-	-	-	-	-	-	-	-	-	-	-	-
29	THC North Load Responsibility		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	Cocheyville Actual Load (3)		-	-	-	-	-	-	-	-	-	-	-	-	-

Notes
 (1) MW, at the time of the AEP-SPP Native Peak. At the generator. Transmission losses added to metered values which include appropriate dot & x/mv losses
 (2) Not load from East and West Cocheyville sites, not included in AEP Control Area. Converts to SPP Network Service June 1, 2008
 (3) Bertonville & Hope not in SWEPCO Native Load (Line 20) for 12/2007. Effective January 1, 2008 Bertonville and Hope are no longer included in SWEPCO Load Responsibility (Line 20)
 (4) Effective January 30, 2007 THC North load is included in SWEPCO load

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AEP West SPP Member Companies
 2008 Transmission Cost of Service Formula Rate
 Utilizing Historic Cost Data for 2007 and Projected Net Plant at Year-End 2008

Line No.	Company Name				Transmission Amount
			Total	Allocated	\$0
1	REVENUE REQUIREMENT (w/o incentives)	(In 120)			
2	REVENUE CREDITS	(Note A)			
3	Transmission Credits	(Worksheet H)	-	DA 1 00000	\$ -
4	Assoc. Business Development	(Worksheet H)	-	DA 1 00000	\$ -
5	Total Revenue Credits		-		\$ -
6	REVENUE REQUIREMENT For All Company Facilities	(In 1 less In 5)			\$0
MEMO: The Carrying Charge Calculations on lines 9 to 14 below is used in calculating project revenue requirements billed on SPP Schedule 11. The total non-incentive revenue requirements for these projects shown on line 7 is included in the total on line 6.					
7	Revenue Requirement for SPP BPL Regional Facilities (w/o incentives)	(Worksheet F)	-	DA 1 00000	\$ -
8	NET PLANT CARRYING CHARGE	(w/o incentives) (Note B)			
9	Annual Rate	(In 1 / (Sum of lns 46, 47, 48, 49, 51)) x 100%			0.00%
10	Monthly Rate	(In 9 / 12)			0.00%
11	NET PLANT CARRYING CHARGE ON LINE 8, W/O DEPRECIATION (w/o incentives) (Note B)				
12	Annual Rate	((In 1 - In 95) / (Sum of lns 46, 47, 48, 49, 51)) x 100%			0.00%
13	NET PLANT CARRYING CHARGE ON LINE 11, W/O INCOME TAXES, RETURN (Note B)				
14	Annual Rate	((In 1 - In 95 - In 117 - In 118) / (Sum of lns 46, 47, 48, 49, 51)) x 100%			0.00%
15	ADDITIONAL REVENUE REQUIREMENT for projects w/ incentive ROE's (Note C) (Worksheet F)				-

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AEP West SPP Member Companies
 2008 Transmission Cost of Service Formula Rate
 Utilizing Historic Cost Data for 2007 and Projected Net Plant at Year-End 2008

Line No	Company Name				Transmission Amount
1	REVENUE REQUIREMENT (w/o incentives)	(In 120)			\$0
			Total	Allocator	
2	REVENUE CREDITS	(Note A)			
3	Transmission Credits	(Worksheet H)	-	DA 1 00000	\$ -
4	Assoc. Business Development	(Worksheet H)	-	DA 1 00000	\$ -
5	Total Revenue Credits		-		\$ -
6	REVENUE REQUIREMENT For All Company Facilities	(In 1 less in 5)			\$0
MEMO: The Carrying Charge Calculations on lines 9 to 14 below is used in calculating project revenue requirements billed on SPP Schedule 11. The total non-incentive revenue requirements for these projects shown on line 7 is included in the total on line 6.					
7	Revenue Requirement for SPP BPU Regional Facilities (w/o incentives)	(Worksheet F)	-	DA 1 00000	\$ -
8	NET PLANT CARRYING CHARGE (w/o incentives) (Note B)				
9	Annual Rate	(In 1 / (Sum of lns 46, 47, 48, 49, 51)) x 100%			0.00%
10	Monthly Rate	(In 9 / 12)			0.00%
11	NET PLANT CARRYING CHARGE ON LINE 9, W/O DEPRECIATION (w/o incentives) (Note B)				
12	Annual Rate	((In 1 - In 95) / (Sum of lns 46, 47, 48, 49, 51)) x 100%			0.00%
13	NET PLANT CARRYING CHARGE ON LINE 11, W/O INCOME TAXES, RETURN (Note B)				
14	Annual Rate	((In 1 - In 95 - In 117 - In 118) / (Sum of lns 46, 47, 48, 49, 51)) x 100%			0.00%
15	ADDITIONAL REVENUE REQUIREMENT for projects w/ incentive ROE's (Note C) (Worksheet F)				-

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AEP West SPP Member Companies
 2008 Transmission Cost of Service Formula Rate
 Utilizing Historic Cost Data for 2007 and Projected Net Plant at Year-End 2008

		Company Name				
	(1)	(2)	(3)	(4)	(5)	
	<u>RATE BASE CALCULATION</u>	<u>Data Sources</u> <u>(See "General Notes")</u>	<u>TO Total</u> <u>NOTE D</u>	<u>Allocation</u>	<u>Total</u> <u>Transmission</u>	
Line No						
	GROSS PLANT IN SERVICE					
16	Production	(Worksheet A in 1 C)	-	NA	0.00000	
17	Less: Production ARO (Enter Negative)	(Worksheet A in 2 C)	-	NA	0.00000	
	Transmission	(Worksheet A in 3 C & Hist. Template Ln. 169)	-	DA	-	
18	Less: Transmission ARO (Enter Negative)	(Worksheet A in 4 C)	-	TP	0.00000	
20	Plus: Transmission Plant-in-Service Additions (Worksheet B)		-	DA	1.00000	
21	Plus: Additional Trans Plant on Transferred Assets (Worksheet B)		-	TP	0.00000	
22	Distribution	(Worksheet A in 5 C)	-	NA	0.00000	
23	Less: Distribution ARO (Enter Negative)	(Worksheet A in 6 C)	-	NA	0.00000	
24	General Plant	(Worksheet A in 7 C)	-	WS	0.00000	
25	Less: General Plant ARO (Enter Negative)	(Worksheet A in 8 C)	-	WS	0.00000	
26	Intangible Plant	(Worksheet A in 9 C)	-	WS	0.00000	
27	TOTAL GROSS PLANT	(sum lns 16 to 26)	-		-	
	ACCUMULATED DEPRECIATION AND AMORTIZATION					
28	Production	(Worksheet A in 12 C)	-	NA	0.00000	
30	Less: Production ARO (Enter Negative)	(Worksheet A in 13 C)	-	NA	0.00000	
	Transmission	(Worksheet A in 14 C & 28 C)	-	TP1=	0.00000	
32	Less: Transmission ARO (Enter Negative)	(Worksheet A in 15 C)	-	TP1=	0.00000	
33	Plus: Transmission Plant-in-Service Additions (Worksheet B)		-	DA	1.00000	
34	Plus: Additional Projected Deprec on Transferred Assets (Worksheet B)		-	DA	1.00000	
35	Plus: Additional Transmission Deprecation for 2008 (-In 35)		-	TP1	0.00000	
36	Plus: Additional General & Intangible Depreciation for 2008 (-In 36)		-	WS	0.00000	
37	Plus: Additional Accum Deprec on Transferred Assets (Worksheet B)		-	DA	1.00000	
38	Distribution	(Worksheet A in 16 C)	-	NA	0.00000	
39	Less: Distribution ARO (Enter Negative)	(Worksheet A in 17 C)	-	NA	0.00000	
40	General Plant	(Worksheet A in 18 C)	-	WS	0.00000	
41	Less: General Plant ARO (Enter Negative)	(Worksheet A in 19 C)	-	WS	0.00000	
42	Intangible Plant	(Worksheet A in 20 C)	-	WS	0.00000	
43	TOTAL ACCUMULATED DEPRECIATION	(sum lns 28 to 42)	-		-	
	NET PLANT IN SERVICE					
44	Production	(ln 16 + ln 17 - ln 29 - ln 30)	-		-	
45	Transmission	(ln 18 + ln 19 - ln 31 - ln 32)	-		-	
47	Plus: Transmission Plant-in-Service Additions (ln 20 - ln 33)		-		-	
48	Plus: Additional Trans Plant on Transferred Assets (ln 21 - ln 34)		-		-	
49	Plus: Additional Transmission Depreciation for 2008 (-ln 35)		-		-	
50	Plus: Additional General & Intangible Depreciation for 2008 (-ln 36)		-		-	
51	Plus: Additional Accum Deprec on Transferred Assets (Worksheet B) (-ln 37)		-		-	
52	Distribution	(ln 22 + ln 23 - ln 38 - ln 39)	-		-	
53	General Plant	(ln 24 + ln 25 - ln 40 - ln 41)	-		-	
54	Intangible Plant	(ln 26 - ln 42)	-		-	
55	TOTAL NET PLANT IN SERVICE	(sum lns 45 to 54)	-		-	
	DEFERRED TAX ADJUSTMENTS TO RATE BASE					
56	Account No. 281.1 (enter negative)	273,273.6 k	-	NA	-	
58	Account No. 282.1 (enter negative)		-	DA	-	
59	Account No. 283.1 (enter negative)		-	DA	-	
60	Account No. 190.1		-	DA	-	
61	Account No. 255 (enter negative)		-	DA	-	
62	TOTAL ADJUSTMENTS	(sum lns 57 to 61)	-		-	
	PLANT HELD FOR FUTURE USE					
63		(Worksheet A in 29 C & ln 30 C)	-	DA	-	
	WORKING CAPITAL					
64	Cash Working Capital	(Note F)	-		-	
65	Transmission Materials & Supplies	(Worksheet D, ln 2 (D))	-	TP	0.00000	
67	A&G Materials & Supplies	(Worksheet D, ln 3 (D))	-	WS	0.00000	
68	Stores Expense	(Worksheet D, ln 4 (D))	-	GP(h)	0.00000	
69	Prepayments (Account 165) - Labor Allocated	(Worksheet D, ln 5 (G))	-	WS	0.00000	
70	Prepayments (Account 165) - Gross Plant	(Worksheet D, ln 5 (F))	-	GP(h)	0.00000	
71	Prepayments (Account 165) - Transmission Only	(Worksheet D, ln 5 (E))	-	DA	1.00000	
72	Prepayments (Account 165) - Unallocable	(Worksheet D, ln 5 (D))	-	NA	0.00000	
73	TOTAL WORKING CAPITAL	(sum lns 65 to 72)	-		-	
74	IPP CONTRIBUTIONS FOR CONSTRUCTION	(Note H) (Worksheet E, ln 7 (B))	-	DA	1.00000	
75	RATE BASE (sum lns 55, 62, 63, 73, 74)		-		-	

Southwest Power Pool
 FERC Electric Tariff
 Fifth Revised Volume No. 1

Substitute Second Substitute First Revised Sheet No. 224AAAP
 Superseding First Revised Original Sheet No. 224AAAP

AEP - SPP Formula Rate
 TCOS - Projected
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AEP West SPP Member Companies
 2008 Transmission Cost of Service Formula Rate
 Utilizing Historic Cost Data for 2007 and Projected Net Plant at Year-End 2008

Line No	(1)	(2)	(3)	(4)	(5)
	Data Sources (See "General Notes")		TO Total NOTE D	Allocator	Total Transmission
	RATE BASE CALCULATION				
	GROSS PLANT IN SERVICE				
16	Production	(Worksheet A in 1 C)	-	NA	0.00000
17	Less: Production ARO (Enter Negative)	(Worksheet A in 2 C)	-	NA	0.00000
18	Transmission	(Worksheet A in 3 C & Hat Template Ln 169)	-	DA	-
19	Less: Transmission ARO (Enter Negative)	(Worksheet A in 4 C)	-	TP	0.00000
20	Plus: Transmission Plant-in-Service Additions (Worksheet B)	-	-	DA	1.00000
21	Plus: Additional Trans Plant on Transferred Assets (Worksheet B)	-	-	TP	0.00000
22	Distribution	(Worksheet A in 5 C)	-	NA	0.00000
23	Less: Distribution ARO (Enter Negative)	(Worksheet A in 6 C)	-	NA	0.00000
24	General Plant	(Worksheet A in 7 C)	-	W/S	0.00000
25	Less: General Plant ARO (Enter Negative)	(Worksheet A in 8 C)	-	W/S	0.00000
26	Intangible Plant	(Worksheet A in 9 C)	-	W/S	0.00000
27	TOTAL GROSS PLANT	(sum lns 16 to 26)	-	-	-
	ACCUMULATED DEPRECIATION AND AMORTIZATION				
29	Production	(Worksheet A in 12 C)	-	NA	0.00000
30	Less: Production ARO (Enter Negative)	(Worksheet A in 13 C)	-	NA	0.00000
31	Transmission	(Worksheet A in 14 C & 26 C)	-	TP1=	0.00000
32	Less: Transmission ARO (Enter Negative)	(Worksheet A in 15 C)	-	TP1=	0.00000
33	Plus: Transmission Plant-in-Service Additions (Worksheet B)	-	-	DA	1.00000
34	Plus: Additional Projected Deprec on Transferred Assets (Worksheet B)	-	-	DA	1.00000
35	Plus: Additional Transmission Depreciation for 2008 (ln 95)	-	-	TP1	0.00000
36	Plus: Additional General & Intangible Depreciation for (ln 97+ln 98)	-	-	W/S	0.00000
37	Plus: Additional Accum Deprec on Transferred Assets (Worksheet B)	-	-	DA	1.00000
38	Distribution	(Worksheet A in 16 C)	-	NA	0.00000
39	Less: Distribution ARO (Enter Negative)	(Worksheet A in 17 C)	-	NA	0.00000
40	General Plant	(Worksheet A in 18 C)	-	W/S	0.00000
41	Less: General Plant ARO (Enter Negative)	(Worksheet A in 19 C)	-	W/S	0.00000
42	Intangible Plant	(Worksheet A in 20 C)	-	W/S	0.00000
43	TOTAL ACCUMULATED DEPRECIATION	(sum lns 29 to 42)	-	-	-
	NET PLANT IN SERVICE				
44	Production	(ln 16 + ln 17 - ln 29 - ln 30)	-	-	-
45	Transmission	(ln 18 + ln 19 - ln 31 - ln 32)	-	-	-
46	Plus: Transmission Plant-in-Service Additions (ln 29 - ln 33)	-	-	-	-
47	Plus: Additional Trans Plant on Transferred Assets (ln 21 - ln 34)	-	-	-	-
48	Plus: Additional Transmission Depreciation for 2008 (ln 35)	-	-	-	-
49	Plus: Additional General & Intangible Depreciation for 2008 (ln 28)	-	-	-	-
50	Plus: Additional Accum Deprec on Transferred Assets (Worksheet B) (ln 37)	-	-	-	-
51	Distribution	(ln 22 + ln 23 - ln 36 - ln 38)	-	-	-
52	General Plant	(ln 24 + ln 25 - ln 40 - ln 41)	-	-	-
53	Intangible Plant	(ln 20 - ln 42)	-	-	-
54	TOTAL NET PLANT IN SERVICE	(sum lns 45 to 54)	-	-	-
	DEFERRED TAX ADJUSTMENTS TO RATE BASE				
55	Account No. 261.1 (enter negative)	272-273 B k	-	NA	-
56	Account No. 262.1 (enter negative)	(Worksheet C, ln 1 C & ln 3 J)	-	DA	-
57	Account No. 263.1 (enter negative)	(Worksheet C, ln 10 C & ln 12 J)	-	DA	-
58	Account No. 100.1	(Worksheet C, ln 19 C & ln 21 J)	-	DA	-
59	Account No. 255 (enter negative)	(Worksheet C, ln 26 C & ln 30 J)	-	DA	-
60	TOTAL ADJUSTMENTS	(sum lns 57 to 61)	-	-	-
61	PLANT HELD FOR FUTURE USE	(Worksheet A in 29 C & ln 30 C)	-	DA	-
	WORKING CAPITAL				
62	Cash Working Capital	(1/8 * ln 80) (Note G)	-	-	-
63	Transmission Materials & Supplies	(Worksheet D, ln 2 (D))	-	TP	0.00000
64	A&S Materials & Supplies	(Worksheet D, ln 3 (D))	-	W/S	0.00000
65	Stores Expense	(Worksheet D, ln 4 (D))	-	GP(h)	0.00000
66	Prepayments (Account 165) - Later Allocated	(Worksheet D, ln 5 (G))	-	W/S	0.00000
67	Prepayments (Account 165) - Gross Plant	(Worksheet D, ln 5 (F))	-	GP(h)	0.00000
68	Prepayments (Account 165) - Transmission Only	(Worksheet D, ln 5 (E))	-	DA	1.00000
69	Prepayments (Account 165) - Unallocable	(Worksheet D, ln 5 (D))	-	NA	0.00000
70	TOTAL WORKING CAPITAL	(sum lns 65 to 72)	-	-	-
71	IPP CONTRIBUTIONS FOR CONSTRUCTION	(Note H) (Worksheet E, ln 7 (B))	-	DA	1.00000
72	RATE BASE (sum lns 55, 62, 63, 73, 74)	-	-	-	-

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AEP West SPP Member Companies
 2008 Transmission Cost of Service Formula Rate
 Utilizing Historic Cost Data for 2007 and Projected Net Plant at Year-End 2008

		Company Name				
Line No	(1) EXPENSE, TAXES, RETURN & REVENUE REQUIREMENTS CALCULATION	(2) Data Sources (See "General Notes")	(3) TO Total	(4) Allocator	(5) Total Transmission	
70	OPERATION & MAINTENANCE EXPENSE					
70	Transmission	321 112 b	-			
77	Less: Total Account 561	(Note I) 321 84-92 b	-			
78	Less: Account 565	(Note J) 321 96 b	-			
79	Less: expenses 100% assigned to TO billed customers (Worksheet I, ln 14)		\$0			
80	Total O&M Allocable to Transmission	(lns 76 - 77 - 78 - 79)	-	TP	0.00000	
81	Administrative and General	323 197 b (Note K)	-			
82	Less: Acct. 924, Property Insurance	323 186 b	-			
83	Acct. 928, Reg. Com. Exp.	323 189 b	-			
84	Acct. 930 1, Gen. Advert. Exp.	323 191 b	-			
85	Acct. 930 2, Misc. Gen. Exp.	323 192 b	-			
86	Balance of A & G	(ln 81 - sum ln 82 to ln 85)	-	W/S	0.00000	
87	Plus: Acct. 924, Property Insurance	(ln 82)	-	GP(h)	0.00000	
88	Acct. 928 - Transmission Specific	Worksheet J ln 17 (E) (Note L)	-	TP	0.00000	
89	Acct. 930 1 - Only safety related accs -Direct	Worksheet J ln 33 (E) (Note L)	-	TP	0.00000	
90	Acct. 930 2 - Misc. Gen. Exp. - Trans.	Worksheet J ln 39 (E) (Note L)	-	DA	1.00000	
91	Less: PBOP Expense ln Acct. 929 Adjustment	Worksheet J ln 18 C (Note M)	-	W/S	0.00000	
92	A & G Subtotal	(sum lns 86 to 90 less ln 91)	-			
93	TOTAL O & M EXPENSE	(ln 79 + ln 92)	-			
94	DEPRECIATION AND AMORTIZATION EXPENSE					
95	Transmission	338 7 f	-	TP	0.00000	
96	Plus: Transmission Plant-in-Service Additions (Worksheet B)		-	DA	1.00000	
97	General	338 10 f	-	W/S	0.00000	
98	Intangible	338 11 f	-	W/S	0.00000	
99	TOTAL DEPRECIATION AND AMORTIZATION	(sum lns 95 to 98)	-			
100	TAXES OTHER THAN INCOME	(Note N)				
101	Labor Related					
102	Payroll	Worksheet L, Col. D	-	W/S	0.00000	
103	Plant Related					
104	Property	Worksheet L, Col. C	-	GP(h)	0.00000	
105	Gross Receipts/Sales & Use	Worksheet L, Col. F	-	NA	0.00000	
106	Other	Worksheet L, Col. E	-	GP(h)	0.00000	
107	TOTAL OTHER TAXES	(sum lns 102 to 106)	-			
108	INCOME TAXES	(Note O)				
109	$T = 1 - [(1 - \text{BIT}) * (1 - \text{FIT})] / (1 - \text{BIT} * \text{FIT} * p)] =$		0.00%			
110	$\text{EIT} = [1 - T] * (1 + \text{WCLTD} * \text{WACC}) =$		0.00%			
111	where WCLTD = ln 147) and WACC = (ln 150)					
112	and FIT, BIT & p are as given in Note O					
113	$\text{GRCF} = 1 / (1 - T) =$ (from ln 109)					
114	Amortized investment Tax Credit (enter negative)	(FF1 p 114, ln 19 c)	-			
115	Income Tax Calculation	(ln 110 * ln 118)	-			
116	ITC adjustment	(ln 113 * ln 114)	-	NP(h)	0.00000	
117	TOTAL INCOME TAXES	(sum lns 115 to 116)	-			
118	RETURN ON RATE BASE (Rate Base * WACC)	(ln 75 * ln 150)	-			
119	INTEREST ON IPP CONTRIBUTION FOR CONST. (Note E) (Worksheet E, ln 2)		-	DA	1.00000	
120	REVENUE REQUIREMENT BEFORE TEXAS GROSS MARGIN TAX		-			
121	(sum lns 93, 99, 107, 117, 116, 119)		-			
122	TEXAS GROSS MARGIN TAX (Note P) (Worksheet K)		-	DA		
123	REVENUE REQUIREMENT INCLUDING GROSS MARGIN TAX		-			

AEP West SPP Member Companies
 2008 Transmission Cost of Service Formula Rate
 Utilizing Historic Cost Data for 2007 and Projected Net Plant at Year-End 2008

		Company Name				
Line No.	(1) EXPENSE, TAXES, RETURN & REVENUE REQUIREMENTS CALCULATION	(2) Data Sources (See "General Notes")	(3) TO Total	(4) Allocator	(5) Total Transmission	
OPERATION & MAINTENANCE EXPENSE						
76	Transmission	321 112 b	-			
77	Less: Total Account 561	(Note I) 321 84-92 b	-			
78	Less: Account 585	(Note J) 321 96 b	-			
79	Less: expenses 100% assigned to TO billed customers (Worksheet I, In 14)		\$0			
80	Total O&M Allocable to Transmission	(In 76 - 77 - 78 - 79)	-	TP	0 00000	
81	Administrative and General	323 197 b (Note K)	-			
82	Less: Acct. 924, Property Insurance	323 185 b	-			
83	Acct. 928, Reg. Com. Exp.	323 189 b	-			
84	Acct. 930 1, Gen. Advert. Exp.	323 191 b	-			
85	Acct. 930 2, Misc. Gen. Exp.	323 192 b	-			
86	Balance of A & G	(In 81 - sum in 82 to in 85)	-	W/S	0 00000	
87	Plus: Acct. 924, Property Insurance	(In 82)	-	GP(h)	0 00000	
88	Acct. 928 - Transmission Specific	Worksheet J in 17 (E) (Note L)	-	TP	0 00000	
89	Acct. 930 1 - Only safety related accs - Direct	Worksheet J in 33 (E) (Note L)	-	TP	0 00000	
90	Acct. 930 2 - Misc. Gen. Exp. - Trans	Worksheet J in 39 (E) (Note L)	-	DA	1 00000	
91	Less: PDOP Expense in Acct. 928 Adjustment	Worksheet J in 10 C (Note M)	-	W/S	0 00000	
92	A & G Subtotal	(sum in 86 to 90 less in 91)	-			
93	TOTAL O & M EXPENSE	(In 79 + in 92)	-			
DEPRECIATION AND AMORTIZATION EXPENSE						
95	Transmission	336 7 f	-	TP	0 00000	
96	Plus: Transmission Plant-In-Service Additions (Worksheet B)		-	DA	1 00000	
97	General	336 10 f	-	W/S	0 00000	
98	Intangible	336 1 f	-	W/S	0 00000	
99	TOTAL DEPRECIATION AND AMORTIZATION	(sum in 95 to 98)	-			
TAXES OTHER THAN INCOME						
101	Labor Related	(Note H)	-			
102	Payroll	Worksheet L, Col. D	-	W/S	0 00000	
103	Plant Related		-			
104	Property	Worksheet L, Col. C	-	GP(h)	0 00000	
105	Gross Receipts/Sales & Use	Worksheet L, Col. F	-	NA	0 00000	
106	Other	Worksheet L, Col. E	-	GP(h)	0 00000	
107	TOTAL OTHER TAXES	(sum in 102 to 106)	-			
INCOME TAXES						
108	Tax = ((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * p) =	(Note O)	0 00%			
109	EIT = (T(1-T)) * (1 - (WCLTD*WACC)) =		0 00%			
110	where WCLTD = (In 147) and WACC = (In 150)					
111	and FIT, SIT & p are as given in Note O					
112	GRCF = 1 / (1 - T) = (from in 105)		-			
113	Amortized Investment Tax Credit (enter negative)	(FF 1 p 114, in 19 c)	-			
114	Income Tax Calculation	(In 110 * In 118)	-			
115	ITC adjustment	(In 113 * In 114)	-			
116	TOTAL INCOME TAXES	(sum in 115 to 116)	-	NP(h)	0 00000	
117	RETURN ON RATE BASE (Rate Base*WACC)	(In 75 * In 150)	-			
118	INTEREST ON IPP CONTRIBUTION FOR CONST. (Note E) (Worksheet E, In 2)		-	DA	1 00000	
119	REVENUE REQUIREMENT BEFORE TEXAS GROSS MARGIN TAX		-			
120	(sum in 93, 99, 107, 117, 118, 119)		-			
121	TEXAS GROSS MARGIN TAX (Note P) (Worksheet K)		-	DA		
122	REVENUE REQUIREMENT INCLUDING GROSS MARGIN TAX		-			

AEP West SPP Member Companies
 2008 Transmission Cost of Service Formula Rate
 Utilizing Historic Cost Data for 2007 and Projected Net Plant at Year-End 2008

Company Name

SUPPORTING CALCULATIONS

In No	TRANSMISSION PLANT INCLUDED IN SPP TARIFF							
124	Total transmission plant	(In 18, 19, 20, 21)						-
125	Less transmission plant excluded from SPP Tariff (Note C)							-
126	Less transmission plant included in GATT Ancillary Services (Worksheet A, In 23, Col (C)) (Note R)							-
127	Transmission plant included in SPP Tariff	(In 124 - In 125 - In 126)						-
128	Percent of transmission plant in SPP Tariff	(In 127 / In 124)					TP=	0.00000
129	WAGES & SALARY ALLOCATOR (W/S)	(Note 5)	Direct Payroll	Payroll Billed from AEP Service Corp.	Total			
130	Production	354.20 b	0	0	-	NA	0.00000	-
131	Transmission	354.21 b	0	0	-	TP	0.00000	-
132	Regional Market Expenses	354.22 b	0	0	-	NA	0.00000	-
133	Distribution	354.23 b	0	0	-	NA	0.00000	-
134	Other (Excludes A&G)	354.24,25,26 b	0	0	-	NA	0.00000	-
135	Total	(sum lns 130 to 134)	0	0	0			-
136	Transmission related amount						W/S=	0.00000
137	WEIGHTED AVERAGE COST OF CAPITAL (WACC)							\$
138	Long Term Interest (Worksheet M, In 19, col (D))							-
139	Preferred Stock Dividends (Worksheet M, In 23, col (D))							-
140	Development of Common Stock							-
141	Proprietary Capital (112.15 c)							-
142	Less Preferred Stock (In 146)							-
143	Less Account 218 1 (112.12 c)							-
144	Less Account 218 1 (112.15 c)							-
145	Common Stock (In 141 - In 142 - In 143 - In 144)							-
146		\$						
147	Long Term Debt (Worksheet M, In 19, col (B))							0.00%
148	Preferred Stock (Worksheet M, In 23, col (B))							0.00%
149	Common Stock (In 145) (Note U)							11.2%
150	Total (sum lns 147 to 149)							WACC= 0.0000
151	Capital Structure Equity Limit (Note U)	52.5%						

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AEP West SPP Member Companies
 2006 Transmission Cost of Service Formula Rate
 Utilizing Historic Cost Data for 2007 and Projected Net Plant at Year-End 2008

Company Name

SUPPORTING CALCULATIONS

In No.	TRANSMISSION PLANT INCLUDED IN SPP TARIFF								
124	Total transmission plant	(In 18, 19, 20, 21)							-
125	Less transmission plant excluded from SPP Tariff (Note G)								-
126	Less transmission plant included in OATT Ancillary Services (Worksheet A, In 23, Col (C)) (Note R)								-
127	Transmission plant included in SPP Tariff	(In 124 - In 125 - In 126)							-
128	Percent of transmission plant in SPP Tariff	(In 127 / In 124)					TP=		0.00000
128	WAGES & SALARY ALLOCATOR (W/S)	(Note S)	Direct Payroll	Payroll Billed from AEP Service Corp	Total				
130	Production	354.20 b	0	0	-	NA	0.00000		-
131	Transmission	354.21 b	0	0	-	TP	0.00000		-
132	Regional Market Expenses	354.22 b	0	0	-	NA	0.00000		-
133	Distribution	354.23 b	0	0	-	NA	0.00000		-
134	Other (Excludes AAG)	354.24, 25, 26 b	0	0	-	NA	0.00000		-
135	Total	(sum lns 130 to 134)	0	0	0				-
136	Transmission related amount						W/S=		0.00000
137	WEIGHTED AVERAGE COST OF CAPITAL (WACC)								\$
138		Long Term Interest (Worksheet M, In 19, col (D))							-
139		Preferred Stock Dividends (Worksheet M, In 23, col (D))							-
140		Development of Common Stock							-
141		Proprietary Capital (112.16 c)							-
142		Less Preferred Stock (In 140)							-
143		Less Account 218.1 (112.12 c)							-
144		Less Account 218.1 (112.15 c)							-
145		Common Stock (In 141 - In 142 - In 143 - In 144)							-
148			<u>Capital Structure Percentages</u>				Cost		
147	Long Term Debt (Worksheet M, In 19, col (B))			Actual	Cap Limit		(Note T)	Weighted	
148	Preferred Stock (Worksheet M, In 23, col (B))			0.00%	0.00%				0.0000
149	Common Stock (In 145) (Note U)			0.00%	0.00%		11.2%		0.0000
150	Total (sum lns 147 to 149)			0.00%	0.00%		WACC=		0.0000
151	Capital Structure Equity Limit (Note U)	52.5%							

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