AEPTCo subsidiaries in SPP
Transmission Cost of Service Formula Rate
Utilizing Historic Cost Data for 2009 and Projected Net Plant at Year-End 2010

AEP OKLAHOMA TRANSMISSION COMPANY

Line No.			Total	Allocator		Transmission Amount
1	REVENUE REQUIREMENT (w/o incentives)	(ln 138)				$268,768
2	REVENUE CREDITS	(Note A) (Worksheet E)	-	DA	1.00000	$ -
3	REVENUE REQUIREMENT For All Company Facilities	(ln 1 less ln 2)				$ 268,768

MEMO: The Carrying Charge Calculations on lines 6 to 11 below are used in calculating project revenue requirements billed through SPP Schedule 11, Base Plan Charge.
The total non-incentive revenue requirements for these projects shown on line 4 is included in the total on line 3.

4	Revenue Requirement for SPP Schedule 11 Facilities (w/o incentives) (Worksheet J)		268,768	DA	1.00000	$ 268,768
5	NET PLANT CARRYING CHARGE w/o intra-AEP charges or credits or ROE incentives (Note B)					
6	Annual Rate	((ln 1 - ln 105)/ ln 57 x 100)				15.29%
7	Monthly Rate	(ln 6 / 12)				1.27%
8	NET PLANT CARRYING CHARGE ON LINE 6 , w/o depreciation or ROE incentives (Note B)					
9	Annual Rate	((ln 1 - ln 105 - ln 110- ln 111) / ln 57 x 100)				14.74%
10	NET PLANT CARRYING CHARGE ON LINE 9, w/o Return, income taxes or ROE incentives (Note B)					
11	Annual Rate	((ln 1 - ln 105 - ln 110- ln 111 - ln 133 - ln 134) / ln 57 x 100)				1.47%
12	ADDITIONAL REVENUE REQUIREMENT for projects w/ incentive ROE's (Note B) (Worksheet J)					-
13	**REVENUE REQUIREMENT FOR SCHEDULE 1 CHARGES**					
14	Total Load Dispatch & Scheduling (Account 561)	Line 88 Below				-
15	Less: Load Disptach - Scheduling, System Control and Dispatch Services (321.88.b)					-
16	Less: Load Disptach - Reliability, Planning & Standards Development Services (321.92.b)					-
17	Total 561 Internally Developed Costs	(Line 14 - Line 15 - Line 16)				-

AEPTCo subsidiaries in SPP
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AEP OKLAHOMA TRANSMISSION COMPANY

Line No.	(1) RATE BASE CALCULATION	(2) Data Sources (See "General Notes")	(3) TO Total NOTE C	(4) Allocator		(5) Total Transmission
	GROSS PLANT IN SERVICE					
18	Production	(Worksheet A ln 1.C)	-	NA	0.00000	-
19	Less: Production ARO (Enter Negative)	(Worksheet A ln 2.C)	-	NA	0.00000	-
20	Transmission	(Worksheet A ln 3.C & Ln 144)	-	DA		-
21	Less: Transmission ARO (Enter Negative)	(Worksheet A ln 4.C)	-	TP	1.00000	-
22	Plus: Transmission Plant-in-Service Additions (Worksheet I, ln 21.D)		1,767,749	DA	1.00000	1,767,749
23	Plus: Additional Trans Plant on Transferred Assets (Worksheet I, ln 22.D)		-	DA	1.00000	-
24	Distribution	(Worksheet A ln 5.C)	-	NA	0.00000	-
25	Less: Distribution ARO (Enter Negative)	(Worksheet A ln 6.C)	-	NA	0.00000	-
26	General Plant	(Worksheet A ln 7.C)	-	W/S	1.00000	-
27	Less: General Plant ARO (Enter Negative)	(Worksheet A ln 8.C)	-	W/S	1.00000	-
28	Intangible Plant	(Worksheet A ln 9.C)	-	W/S	1.00000	-
29	TOTAL GROSS PLANT	(sum lns 18 to 28)	1,767,749			1,767,749
30	ACCUMULATED DEPRECIATION AND AMORTIZATION					
31	Production	(Worksheet A ln 12.C)	-	NA	0.00000	-
32	Less: Production ARO (Enter Negative)	(Worksheet A ln 13.C)	-	NA	0.00000	-
33	Transmission	(Worksheet A ln 14.C & 28.C)	-	**TP1=**	1.00000	-
34	Less: Transmission ARO (Enter Negative)	(Worksheet A ln 15.C)	-	**TP1=**	1.00000	-
35	Plus: Transmission Plant-in-Service Additions (Worksheet I, ln 21.I)		9,700	DA	1.00000	9,700
36	Plus: Additional Projected Deprec on Transferred Assets (Worksheet I ln. 24.D)		-	DA	1.00000	-
37	Plus: Additional Transmission Depreciation for 2010 (ln 110)		-	TP1	1.00000	-
38	Plus: Additional General & Intangible Depreciation for 2010 (ln 113 + ln 114)		-	W/S	1.00000	-
39	Plus: Additional Accum Deprec on Transferred Assets (Worksheet I ln 23.D)		-	DA	1.00000	-
40	Distribution	(Worksheet A ln 16.C)	-	NA	0.00000	-
41	Less: Distribution ARO (Enter Negative)	(Worksheet A ln 17.C)	-	NA	0.00000	-
42	General Plant	(Worksheet A ln 18.C)	-	W/S	1.00000	-
43	Less: General Plant ARO (Enter Negative)	(Worksheet A ln 19.C)	-	W/S	1.00000	-
44	Intangible Plant	(Worksheet A ln 20.C)	-	W/S	1.00000	-
45	TOTAL ACCUMULATED DEPRECIATION	(sum lns 31 to 44)	9,700			9,700
46	NET PLANT IN SERVICE					
47	Production	(ln 18 + ln 19 - ln 31 - ln 32)	-			-
48	Transmission	(ln 20 + ln 21 - ln 33 - ln 34)	-			-
49	Plus: Transmission Plant-in-Service Additions (ln 22 - ln 35)		1,758,049			1,758,049
50	Plus: Additional Trans Plant on Transferred Assets (ln 23 - ln 36)		-			-
51	Plus: Additional Transmission Depreciation for 2010 (-ln 37)		-			-
52	Plus: Additional General & Intangible Depreciation for 2010 (-ln 38)		-			-
53	Plus: Additional Accum Deprec on Transferred Assets (Worksheet I) (-ln 39)		-			-
54	Distribution	(ln 24 + ln 25 - ln 40 - ln 41)	-			-
55	General Plant	(ln 26 + ln 27 - ln 42 - ln 43)	-			-
56	Intangible Plant	(ln 28 - ln 44)	-			-
57	TOTAL NET PLANT IN SERVICE	(sum lns 47 to 56)	1,758,049			1,758,049
58	DEFERRED TAX ADJUSTMENTS TO RATE BASE	(Note D)				
59	Account No. 281.1 (enter negative)	(Worksheet B, ln 2 & ln 5.C)	-	NA		-
60	Account No. 282.1 (enter negative)	(Worksheet B, ln 7 & ln 10.C)	-	DA		-
61	Account No. 283.1 (enter negative)	(Worksheet B, ln 12 & ln 15.C)	-	DA		-
62	Account No. 190.1	(Worksheet B, ln 17 & ln 20.C)	-	DA		-
63	Account No. 255 (enter negative)	(Worksheet B, ln 24 & ln 25.C)	-	DA		-
64	TOTAL ADJUSTMENTS	(sum lns 59 to 63)	-			-
65	PLANT HELD FOR FUTURE USE	(Worksheet A ln 29.C & ln 30.C)	-	DA		-
66	These Lines are reserved for future use, should additional rate base items, e.g. CWIP,		-	TP	1.00000	-
67	Regulatory Assets, be approved in a FERC proceeding					
68						
69	REGULATORY ASSETS	(Worksheet A ln 39. (C))	77,938	DA		77,938
70	WORKING CAPITAL	(Note E)				
71	Cash Working Capital	(1/8 * ln 91)	-			-
72	Transmission Materials & Supplies	(Worksheet C, ln 2.(D))	-	TP	1.00000	-
73	A&G Materials & Supplies	(Worksheet C, ln 3.(D))	-	W/S	1.00000	-
74	Stores Expense	(Worksheet C, ln 4.(D))	-	GP(h)	0.00000	-
75	Prepayments (Account 165) - Labor Allocated	(Worksheet C, ln 6.G)	-	W/S	1.00000	-
76	Prepayments (Account 165) - Gross Plant	(Worksheet C, ln 6.F)	-	GP(h)	0.00000	-
77	Prepayments (Account 165) - Transmission Only	(Worksheet C, ln 6.E)	-	DA	1.00000	-
78	Prepayments (Account 165) - Unallocable	(Worksheet C, ln 6.D)	-	NA	0.00000	-
79	TOTAL WORKING CAPITAL	(sum lns 71 to 78)	-			-
80	IPP CONTRIBUTIONS FOR CONSTRUCTION	(Note F) (Worksheet D, ln 7.B)	-	DA	1.00000	-
81	RATE BASE (sum lns 57, 64, 65, 69, 79, 80)		1,835,987			1,835,987

AEPTCo subsidiaries in SPP
Transmission Cost of Service Formula Rate
Utilizing Historic Cost Data for 2009 and Projected Net Plant at Year-End 2010

AEP OKLAHOMA TRANSMISSION COMPANY

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					
82	Production	321.80.b	-			
83	Distribution	322.156.b	-			
84	Customer Related Expense	322.164,171,178.b	-			
85	Regional Marketing Expenses	322.131.b	-			
86	Transmission	321.112.b	-			
87	TOTAL O&M EXPENSES	(sum lns 82 to 86)	-			
88	Less: Total Account 561	(Note G) 321.84-92.b	-			
89	Less: Account 565	(Note H) 321.96.b	-			
90	Less: State Regulatory Deferrals & Amortizations	(Note I) (Worksheet F, ln 4.C)	-			
91	Total O&M Allocable to Transmission	(lns 86 - 88 - 89 - 90)	-	TP	1.00000	-
92	Administrative and General	323.197.b (Note J)	-			
93	Less: Acct. 924, Property Insurance	323.185.b	-			
94	Acct. 928, Reg. Com. Exp.	323.189.b	-			
95	Acct. 930.1, Gen. Advert. Exp.	323.191.b	-			
96	Acct. 930.2, Misc. Gen. Exp.	323.192.b	-			
97	Balance of A & G	(ln 92 - sum ln 93 to ln 96)	-	W/S	1.00000	-
98	Plus: Acct. 924, Property Insurance	(ln 93)	-	GP(h)	0.00000	-
99	Acct. 928 - Transmission Specific	Worksheet F ln 11.(E) (Note L)	-	TP	1.00000	-
100	Acct 930.1 - Only safety related ads -Direct	Worksheet F ln 27.(E) (Note L)	-	TP	1.00000	-
101	Acct 930.2 - Misc Gen. Exp. - Trans	Worksheet F ln 33.(E) (Note L)	-	DA	1.00000	-
102	Settlement Approved PBOP Recovery	Worksheet O Ln 9 (B), (Note K & M)	(137)	W/S	1.00000	(137)
103	A & G Subtotal	(sum lns 97 to 102)	(137)			(137)
104	O & M EXPENSE SUBTOTAL	(ln 91 + ln 103)	(137)			(137)
105	Plus: Transmission Lease Payments To Affiliates in Acct 565 (Company Records) (Note H)		-	DA	1.00000	-
106	TOTAL O & M EXPENSE	(ln 104 + ln 105)	(137)			(137)
107	DEPRECIATION AND AMORTIZATION EXPENSE					
108	Production	336.2-6.f	-	NA	0.00000	-
109	Distribution	336.8.f	-	NA	0.00000	-
110	Transmission	336.7.f	-	TP1	1.00000	-
111	Plus: Transmission Plant-in-Service Additions (Worksheet I ln 21.I)		9,700	DA	1.00000	9,700
112	Plus: Formation Costs Amortization	(Worksheet A ln 36.C)	25,979	TP1	1.00000	25,979
113	General	336.10.f	-	W/S	1.00000	-
114	Intangible	336.1.f	-	W/S	1.00000	-
115	TOTAL DEPRECIATION AND AMORTIZATI0N	(Lns 108+109+110 +111+112+113+114)	35,679			35,679
116	TAXES OTHER THAN INCOME	(Note N)				
117	Labor Related					
118	Payroll	Worksheet H ln 24.(D)	-	W/S	1.00000	-
119	Plant Related					
120	Property	Worksheet H ln 24.(C) & ln 59.(C)	-	DA		-
121	Gross Receipts/Sales & Use	Worksheet H ln 24.(F)	-	NA	0.00000	-
122	Other	Worksheet H ln 24.(E)	-	GP(h)	0.00000	-
123	TOTAL OTHER TAXES	(sum lns 118 to 122)	-			-
124	INCOME TAXES	(Note O)				
125	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		38.68%			
126	EIT=(T/(1-T)) * (1-(WCLTD/WACC)) =		41.93%			
127	where WCLTD=(ln 162) and WACC = (ln 165)					
128	and FIT, SIT & p are as given in Note O.					
129	GRCF=1 / (1 - T) = (from ln 125)		1.6308			
130	Amortized Investment Tax Credit (enter negative)	(FF1 p.114, ln 19.c)	-			
131	Income Tax Calculation	(ln 126 * ln 134)	68,905			68,905
132	ITC adjustment	(ln 129 * ln 130)	-	NP(h)	0.00000	-
133	TOTAL INCOME TAXES	(sum lns 131 to 132)	68,905			68,905
134	RETURN ON RATE BASE (Rate Base * WACC)	(ln 81 * ln 165)	164,321			164,321
135	INTEREST ON IPP CONTRIBUTION FOR CONST. (Note F) (Worksheet D, ln 2.(B))		-	DA	1.00000	-
136	(Gains) / Losses on Sales of Plant Held for Future Use (Worksheet N, ln 4, Cols. ((F) & (H))		-			-
137	Tax Impact on (Gains) / Losses on Sales of Plant Held for Future Use (ln 136 * ln126)		-			-
138	TOTAL REVENUE REQUIREMENT (sum lns 106, 115, 123, 133, 134, 135, 136, 137)		268,768			268,768

AEPTCo subsidiaries in SPP
Transmission Cost of Service Formula Rate
Utilizing Historic Cost Data for 2009 and Projected Net Plant at Year-End 2010

AEP OKLAHOMA TRANSMISSION COMPANY

SUPPORTING CALCULATIONS

In No.								
	TRANSMISSION PLANT INCLUDED IN SPP TARIFF							
139	Total transmission plant	(ln 20)						-
140	Less transmission plant excluded from SPP Tariff (Note P)							-
141	Less transmission plant included in OATT Ancillary Services (Worksheet A, ln 23, Col. (C)) (Note Q)							-
142	Transmission plant included in SPP Tariff	(ln 139 - ln 140 - ln 141)						-
143	Percent of transmission plant in SPP Tariff	(ln 142 / ln 139)					**TP**	**0.00000**
144	WAGES & SALARY ALLOCATOR (W/S)	(Note R)	Direct Payroll	Payroll Billed from AEP Service Corp.	Total			
145	Production	354.20.b	0	0	-	NA	0.00000	-
146	Transmission	354.21.b	0	0	-	TP	1.00000	-
147	Regional Market Expenses	354.22.b	0	0	-	NA	0.00000	-
148	Distribution	354.23.b	0	0	-	NA	0.00000	-
149	Other (Excludes A&G)	354.24,25,26.b	0	0	-	NA	0.00000	-
150	Total	(sum lns 145 to 149)	0	0	0			-
151	Transmission related amount						**W/S=**	**1.00000**
152	WEIGHTED AVERAGE COST OF CAPITAL (WACC)							$
153	Long Term Interest	(Worksheet L, ln. 32, col. (D))						-
154	Preferred Dividends	(Worksheet L, ln. 37, col. (D))						-
155	Development of Common Stock:							
156	Proprietary Capital	(FF1 p 112, Ln 16.c)						-
157	Less: Preferred Stock	(FF1 p 112, Ln 3.c)						-
158	Less: Account 216.1	(FF1 p 112, Ln 12.c)						-
159	Less: Account 219	(FF1 p 112, Ln 15.c)						-
160	Common Stock	(ln 156 - ln 157 - ln 158 - ln 159)						-
161		$		**Capital Structure Weighting** Actual			Cost (Note S)	Weighted
162	Long Term Debt Worksheet L, ln 32, col. (B))	-		50.00%			6.00%	0.0300
163	Preferred Stock (ln 157)	-		0.00%			-	0.0000
164	Common Stock (ln 160)	-		50.00%			11.90%	0.0595
165	Total (Sum lns 162 to 164)	-					**WACC=**	**0.0895**

AEPTCo subsidiaries in SPP
Transmission Cost of Service Formula Rate
Utilizing Historic Cost Data for 2009 and Projected Net Plant at Year-End 2010

AEP OKLAHOMA TRANSMISSION COMPANY

Letter	Notes
	General Notes: a) References to data from Worksheets are indicated as: Worksheet X, Line#.Column.X
A	Revenue credits include: 1) Forfeited Discounts. 2) Miscellaneous Service Revenues. 3) Rental revenues earned on assets included in the rate base. 4) Revenues for associated business projects provided by employees whose labor and overhead costs are in the transmission cost of service. 5) Other electric revenues. 6) Revenues for grandfathered PTP contracts included in the load divisor. See Worksheet E for details.
B	The annual and monthly net plant carrying charges on page 1 are used to compute the revenue requirement for SPP Base Plan Upgrade projects or those projects receiving approved incentive-ROE's.
C	Transmission Plant balances in this study are projected as of December 31, 2010. Other ratebase amounts are as of December 31, 2009.
D	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. 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. In compliance with FERC Rulemaking RM02-7-000, Asset Retirement Obligation deferrals have been removed from ratebase. Transmission ADIT allocations are shown on WS B.
E	Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission, as shown on ine 91. It excludes: 1) Load Scheduling & Dispatch Charges in account 561 that are collected in the OATT Ancilliary Services Revenue, as shown on line 88. 2) AEP transmission equalization transfers, as shown on line 89 3) The impact of state regulatory deferrals and amortizations, as shown on line 90 4) All A&G Expenses, as shown on line 103.
F	Consistent with Paragraph 657 of Order 2003-A, the amount on line 80 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 135.
G	Removes the expense booked to transmission account 561 included in the development of OATT ancillary services rates.
H	Removes cost of transmission service provided by others to determine the basis of cash working captial on line 90. To the extent such service is incurred to provide the SPP service at issue, e.g. transmission equalization agreement, such costs are added back on line 105 to determine the total O&M collected in the formula. The amounts on line 105 are also excluded in the calculation of the FCR percentage calculated on lines through 9.
I	Removes the impact of state regulatory deferrals or their amortization from O&M expense.
J	General Plant and Administrative & General expenses may be functionalized based on allocators other then the W/S allocator. Full documentation must be provided.
K	These deductions from Worksheet O on lines 10 through 13 are to remove from the cost of service the expenses recorded by the company for Post-emplyoment Benefits Other than Pensions (PBOP). See Note M below for the recoverable PBOP expense.
L	Expenses reported for these A&G accounts will be included in the cost of service only to the extent they are directly assignable to transmission service. Worksheet F allocates these expense items. Acct 928 Includes Regulatory Commission expenses itemized in FERC Form-1 at page 351, column H. FERC Assessment Fees and Annual Charges shall not be allocated to transmission. Only safety-related and educational advertising costs in Account 930.1 are included in the TCOS. Account 930.2 includes the expenses incurred by the transmission function for Associated Business Development revenues given as a credit to the TCOS on Worksheet E.
M	See note K above. Recoverable PBOP expense of $0.134 per dollar of labor expense is based on the AEP System 2009 total PBOP cost divided by the total direct labor cost. The calculation of the recoverable amount is shown on WS-O.
N	Includes only FICA, unemployment, highway, property and other assessments charged in the current year. Gross receipts, sales & use and taxes related to income are excluded.
O	The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = the percentage of federal income tax deductible for state income taxes. See Worksheet G for the development of the Company's composite SIT. A utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) (ln 130) multiplied by (1/1-T) . If the applicable tax rates are zero enter 0. Inputs Required: FIT = 35.00% SIT= 5.66% (State Income Tax Rate or Composite SIT. Worksheet G)) p = 0.00% (percent of federal income tax deductible for state purposes)
P	Removes plant excluded from the OATT because it does not meet the SPP's definition of Transmission Facilities or is otherwise ineligible to be recovered under the OATT.
Q	Removes transmission plant (e.g. step-up transformers) included in the development of OATT ancillary service rates and not already removed for reasons indicated in Note P.
R	Includes functional wages & salaries billed by AEP Service Corporation for support of the operating company.
S	Long Term Debt cost rate = long-term interest (ln 153) / long term debt (ln 162). Preferred Stock cost rate = preferred dividends (ln 154) / preferred outstanding (ln 163). Common Stock cost rate (ROE) = 11.9%. It includes an additional 50 basis points for RTO membership.

AEPTCo subsidiaries in SPP
Transmission Cost of Service Formula Rate
Utilizing Historic Cost Data for 2009 with Year-End Rate Base Balances

AEP OKLAHOMA TRANSMISSION COMPANY

Line No.			Total	Allocator		Transmission Amount
166	REVENUE REQUIREMENT (w/o incentives)	(ln 303)				$25,842
167	REVENUE CREDITS	(Note A) (Worksheet E)	-	DA	1.00000	$ -
168	REVENUE REQUIREMENT For All Company Facilities	(ln 166 less ln 167)				$ 25,842

MEMO: The Carrying Charge Calculations on lines 171 to 176 below are used in calculating project revenue requirements billed through SPP Schedule 11, Base Plan Charge. The total non-incentive revenue requirements for these projects shown on line 169 is included in the total on line 168.

169	Not applicable on this template		
170	NET PLANT CARRYING CHARGE w/o intra-AEP charges or credits or ROE incentives (Note B)		
171	Annual Rate	((ln 166 - ln 270)/ ln 213 x 100)	0.00%
172	Monthly Rate	(ln 171 / 12)	0.00%
173	NET PLANT CARRYING CHARGE ON LINE 171 , w/o depreciation or ROE incentives (Note B)		
174	Annual Rate	((ln 166 - ln 270 - ln 275) / ln 213 x 100)	0.00%
175	NET PLANT CARRYING CHARGE ON LINE 174, w/o Re	((ln 166 - ln 270 - ln 280) / ln 222 x 100)	0
176	Annual Rate	((ln 166 - ln 270 - ln 275 - ln 298 - ln 299) / ln 213 x 100)	0.00%
177	Not applicable on this template	((ln 166 - ln 270 - ln 280 - ln 298 - ln 299) / ln 222 x 100)	-
178	**REVENUE REQUIREMENT FOR SCHEDULE 1 CHARGES**		
179	Total Load Dispatch & Scheduling (Account 561)	Line 253 Below	-
180	Less: Load Disptach - Scheduling, System Control and Dispatch Services (321.88.b)		
181	Less: Load Disptach - Reliability, Planning & Standards Development Services (321.92.b)		
182	Total 561 Internally Developed Costs	(Line 179 - Line 180 - Line 181)	-

AEPTCo subsidiaries in SPP
Transmission Cost of Service Formula Rate
Utilizing Historic Cost Data for 2009 with Year-End Rate Base Balances

AEP OKLAHOMA TRANSMISSION COMPANY

	(1)	(2)	(3)	(4)		(5)
Line No.	**RATE BASE CALCULATION**	**Data Sources (See "General Notes")**	**TO Total** NOTE C	**Allocator**		**Total Transmission**
	GROSS PLANT IN SERVICE					
183	Production	(Worksheet A ln 1.C)	-	NA	0.00000	-
184	Less: Production ARO (Enter Negative)	(Worksheet A ln 2.C)	-	NA	0.00000	-
185	Transmission	(Worksheet A ln 3.C & Ln 305)	-	DA		-
186	Less: Transmission ARO (Enter Negative)	(Worksheet A ln 4.C)	-	TP	1.00000	-
187	Plus: Transmission Plant-in-Service Additions (Worksheet I)		**N/A**	NA	0.00000	**N/A**
188	Plus: Additional Trans Plant on Transferred Assets (Worksheet I)		**N/A**	NA	0.00000	**N/A**
189	Distribution	(Worksheet A ln 5.C)	-	NA	0.00000	-
190	Less: Distribution ARO (Enter Negative)	(Worksheet A ln 6.C)	-	NA	0.00000	-
191	General Plant	(Worksheet A ln 7.C)	-	W/S	1.00000	-
192	Less: General Plant ARO (Enter Negative)	(Worksheet A ln 8.C)	-	W/S	1.00000	-
193	Intangible Plant	(Worksheet A ln 9.C)	-	W/S	1.00000	-
194	TOTAL GROSS PLANT	(sum lns 183 to 193)	-	**GP(h)=**	**0.000000**	-
				GTD=	**-**	
195	ACCUMULATED DEPRECIATION AND AMORTIZATION					
196	Production	(Worksheet A ln 12.C)	-	NA	0.00000	-
197	Less: Production ARO (Enter Negative)	(Worksheet A ln 13.C)	-	NA	0.00000	-
198	Transmission	(Worksheet A ln 14.C & 28.C)	-	**TP1=**	1.00000	-
199	Less: Transmission ARO (Enter Negative)	(Worksheet A ln 15.C)	-	**TP1=**	1.00000	-
200	Plus: Transmission Plant-in-Service Additions (Worksheet I)		**N/A**	DA	1.00000	**N/A**
201	Plus: Additional Projected Deprec on Transferred Assets (Worksheet I)		**N/A**	DA	1.00000	**N/A**
202	Plus: Additional Transmission Depreciation for 2010 (ln 275)		**N/A**	TP1	1.00000	**N/A**
203	Plus: Additional General & Intangible Depreciation for 2010 (ln 274 + ln 275)		**N/A**	W/S	1.00000	**N/A**
204	Plus: Additional Accum Deprec on Transferred Assets (Worksheet I)		**N/A**	DA	1.00000	**N/A**
205	Distribution	(Worksheet A ln 16.C)	-	NA	0.00000	-
206	Less: Distribution ARO (Enter Negative)	(Worksheet A ln 17.C)	-	NA	0.00000	-
207	General Plant	(Worksheet A ln 18.C)	-	W/S	1.00000	-
208	Less: General Plant ARO (Enter Negative)	(Worksheet A ln 19.C)	-	W/S	1.00000	-
209	Intangible Plant	(Worksheet A ln 20.C)	-	W/S	1.00000	-
210	TOTAL ACCUMULATED DEPRECIATION	(sum lns 196 to 209)	-			-
211	NET PLANT IN SERVICE					
212	Production	(ln 183 + ln 184 - ln 196 - ln 197)	-			-
213	Transmission	(ln 185 + ln 186 - ln 198 - ln 199)	-			-
214	Plus: Transmission Plant-in-Service Additions (ln 187 - ln 200)		**N/A**			**N/A**
215	Plus: Additional Trans Plant on Transferred Assets (ln 188 - ln 201)		**N/A**			**N/A**
216	Plus: Additional Transmission Depreciation for 2010 (-ln 202)		**N/A**			**N/A**
217	Plus: Additional General & Intangible Depreciation for 2010 (-ln 203)		**N/A**			**N/A**
218	Plus: Additional Accum Deprec on Transferred Assets (Worksheet I) (-ln 204)		**N/A**			**N/A**
219	Distribution	(ln 189 + ln 190 - ln 205 - ln 206)	-			-
220	General Plant	(ln 191 + ln 192 - ln 207 - ln 208)	-			-
221	Intangible Plant	(ln 193 - ln 209)	-			-
222	TOTAL NET PLANT IN SERVICE	(sum lns 212 to 221)	-	**NP(h)=**	**0.000000**	-
223	DEFERRED TAX ADJUSTMENTS TO RATE BASE	(Note D)				
224	Account No. 281.1 (enter negative)	(Worksheet B, ln 2 & ln 5.C)	-	NA		-
225	Account No. 282.1 (enter negative)	(Worksheet B, ln 7 & ln 10.C)	-	DA		-
226	Account No. 283.1 (enter negative)	(Worksheet B, ln 12 & ln 15.C)	-	DA		-
227	Account No. 190.1	(Worksheet B, ln 17 & ln 20.C)	-	DA		-
228	Account No. 255 (enter negative)	(Worksheet B, ln 24 & ln 25.C)	-	DA		-
229	TOTAL ADJUSTMENTS	(sum lns 224 to 228)	-			-
230	PLANT HELD FOR FUTURE USE	(Worksheet A ln 29.C & ln 30.C)	-	DA		-
231	These Lines are reserved for future use, should additional rate base items, e.g. CWIP, Regulatory Assets, be approved in a FERC proceeding	(Worksheet A ln 31.C)	-	TP	1.00000	-
232						
233						
234	REGULATORY ASSETS	(Worksheet A ln 32. (C))	103,917	DA		103,917
235	WORKING CAPITAL	(Note E)				
236	Cash Working Capital	(1/8 * ln 256)	-			-
237	Transmission Materials & Supplies	(Worksheet C, ln 2.(D))	-	TP	1.00000	-
238	A&G Materials & Supplies	(Worksheet C, ln 3.(D))	-	W/S	1.00000	-
239	Stores Expense	(Worksheet C, ln 4.(D))	-	GP(h)	0.00000	-
240	Prepayments (Account 165) - Labor Allocated	(Worksheet D, ln 6.G)	-	W/S	1.00000	-
241	Prepayments (Account 165) - Gross Plant	(Worksheet D, ln 6.F)	-	GP(h)	0.00000	-
242	Prepayments (Account 165) - Transmission Only	(Worksheet D, ln 6.E)	-	DA	1.00000	-
243	Prepayments (Account 165) - Unallocable	(Worksheet D, ln 6.D)	-	NA	0.00000	-
244	TOTAL WORKING CAPITAL	(sum lns 236 to 243)	-			-
245	IPP CONTRIBUTIONS FOR CONSTRUCTION	(Note F) (Worksheet D, ln 7.B)	-	DA	1.00000	-
246	RATE BASE (sum lns 222, 229, 230, 234, 244, 245)		103,917			103,917

AEPTCo subsidiaries in SPP
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AEP OKLAHOMA TRANSMISSION COMPANY

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					
247	Production	321.80.b	-			
248	Distribution	322.156.b	-			
249	Customer Related Expense	322.164,171,178.b	-			
250	Regional Marketing Expenses	322.131.b	-			
251	Transmission	321.112.b	-			
252	TOTAL O&M EXPENSES	(sum lns 247 to 251)	-			
253	Less: Total Account 561	(Note G) 321.84-92.b	-			
254	Less: Account 565	(Note H) 321.96.b	-			
255	Less: Regulatory Deferrals & Amortizations	(Note I) (Worksheet F, ln 4.C)	-			
256	Total O&M Allocable to Transmission	(lns 251 - 253 - 254 - 255)	-	TP	1.00000	-
257	Administrative and General	323.197.b (Note J)	-			
258	Less: Acct. 924, Property Insurance	323.185.b	-			
259	Acct. 928, Reg. Com. Exp.	323.189.b	-			
260	Acct. 930.1, Gen. Advert. Exp.	323.191.b	-			
261	Acct. 930.2, Misc. Gen. Exp.	323.192.b	-			
262	Balance of A & G	(ln 257 - sum ln 258 to ln 261)	-	W/S	1.00000	-
263	Plus: Acct. 924, Property Insurance	(ln 258)	-	GP(h)	0.00000	-
264	Acct. 928 - Transmission Specific	Worksheet F ln 11.(E) (Note L)	-	TP	1.00000	-
265	Acct 930.1 - Only safety related ads -Direct	Worksheet F ln 27.(E) (Note L)	-	TP	1.00000	-
266	Acct 930.2 - Misc Gen. Exp. - Trans	Worksheet F ln 33.(E) (Note L)	-	DA	1.00000	-
267	Settlement Approved PBOP Recovery	Worksheet O Ln 9 (B), (Note K & M)	(137)	W/S	1.00000	(137)
268	A & G Subtotal	(sum lns 262 to 267)	(137)			(137)
269	O & M EXPENSE SUBTOTAL	(ln 256 + ln 268)	(137)			(137)
270	Plus: Transmission Lease Payments To Affiliates in Acct 565 (Company Records) (Note H)			DA	1.00000	-
271	TOTAL O & M EXPENSE	(ln 269 + ln 270)	(137)			(137)
272	DEPRECIATION AND AMORTIZATION EXPENSE					
273	Production	336.2-6.f	-	NA	0.00000	-
274	Distribution	336.8.f	-	NA	0.00000	-
275	Transmission	336.7.f	-	TP1	1.00000	-
276	Plus: Transmission Plant-in-Service Additions (Worksheet I)		N/A			N/A
277	Plus: Formation Costs Amortization	(Worksheet A ln 36.C)	25,979	TP1	1.00000	25,979
278	General	336.10.f	-	W/S	1.00000	-
279	Intangible	336.1.f	-	W/S	1.00000	-
280	TOTAL DEPRECIATION AND AMORTIZATI0N	(Ln 273+274+ 275+276+277+278+279)	25,979			25,979
281	TAXES OTHER THAN INCOME	(Note N)				
282	Labor Related					
283	Payroll	Worksheet H ln 24.(D)	-	W/S	1.00000	-
284	Plant Related					
285	Property	Worksheet H ln 24.(C) & ln 59.(C)	-	DA		0
286	Gross Receipts/Sales & Use	Worksheet H ln 24.(F)	-	NA	0.00000	-
287	Other	Worksheet H ln 24.(E)	-	GP(h)	0.00000	-
288	TOTAL OTHER TAXES	(sum lns 283 to 287)	-			-
289	INCOME TAXES	(Note O)				
290	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		38.68%			
291	EIT=(T/(1-T)) * (1-(WCLTD/WACC)) =		0.00%			
292	where WCLTD=(ln 327) and WACC = (ln 330)					
293	and FIT, SIT & p are as given in Note O.					
294	GRCF=1 / (1 - T) = (from ln 290)		1.6308			
295	Amortized Investment Tax Credit (enter negative)	(FF1 p.114, ln 19.c)	-			
296	Income Tax Calculation	(ln 291 * ln 299)	-			-
297	ITC adjustment	(ln 294 * ln 295)	-	NP(h)	0.00000	-
298	TOTAL INCOME TAXES	(sum lns 296 to 297)	-			-
299	RETURN ON RATE BASE (Rate Base*WACC)	(ln 246 * ln 330)	-			-
300	INTEREST ON IPP CONTRIBUTION FOR CONST. (Note F) (Worksheet D, ln 2.(B))		-	DA	1.00000	-
301	(Gains) / Losses on Sales of Plant Held for Future Use (Worksheet N, ln 4, Cols. ((F) & (H))		-			-
302	Tax Impact on Net Loss / (Gain) on Sales of Plant Held for Future Use (ln 301 * ln291)		-			-
303	TOTAL REVENUE REQUIREMENT (sum lns 271, 280, 288, 298, 299, 300, 301, 302)		25,842			25,842

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AEP OKLAHOMA TRANSMISSION COMPANY

SUPPORTING CALCULATIONS

In No.	TRANSMISSION PLANT INCLUDED IN SPP TARIFF							
304	Total transmission plant	(ln 185)						-
305	Less transmission plant excluded from SPP Tariff (Note P)							-
306	Less transmission plant included in OATT Ancillary Services (Worksheet A, ln 23, Col. (C)) (Note Q)							-
307	Transmission plant included in SPP Tariff	(ln 304 - ln 305 - ln 306)						-
308	Percent of transmission plant in SPP Tariff	(ln 307 / ln 304)					**TP=**	**0.00000**
309	WAGES & SALARY ALLOCATOR (W/S)	(Note R)	Direct Payroll	Payroll Billed from AEP Service Corp.	Total			
310	Production	354.20.b	0	0	-	NA	0.00000	-
311	Transmission	354.21.b	0	0	-	TP	1.00000	-
312	Regional Market Expenses	354.22.b	0	0	-	NA	0.00000	-
313	Distribution	354.23.b	0	0	-	NA	0.00000	-
314	Other (Excludes A&G)	354.24,25,26.b	0	0	-	NA	0.00000	-
315	Total	(sum lns 310 to 314)	0	0	0			-
316	Transmission related amount						**W/S=**	**1.00000**
317	WEIGHTED AVERAGE COST OF CAPITAL (WACC)							$
318	Long Term Interest	(Worksheet L, ln. 32, col. (D))						-
319	Preferred Dividends	(Worksheet L, ln. 37, col. (D))						-
320	Development of Common Stock:							
321	Proprietary Capital	(FF1 p 112, Ln 16.c)						-
322	Less: Preferred Stock	(FF1 p 112, Ln 3.c)						-
323	Less: Account 216.1	(FF1 p 112, Ln 12 .c)						-
324	Less: Account 219	(FF1 p 112, Ln 15.c)						-
325	Common Stock	(ln 321 - ln 322 - ln 323 - ln 324)						-
326		$		**Capital Structure Weighting** Actual			Cost (Note S)	Weighted
327	Long Term Debt Worksheet L, ln 32, col. (B))	-		0.00%			-	0.0000
328	Preferred Stock (ln 322)	-		0.00%			-	0.0000
329	Commone Stock (ln 325)	-		0.00%			11.90%	0.0000
330	Total (Sum lns 327 to 329)	-					**WACC=**	**0.0000**

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AEP OKLAHOMA TRANSMISSION COMPANY

Letter	Notes
	General Notes: a) References to data from Worksheets are indicated as: Worksheet X, Line#.Column.X
A	Revenue credits include: 1) Forfeited Discounts. 2) Miscellaneous Service Revenues. 3) Rental revenues earned on assets included in the rate base. 4) Revenues for associated business projects provided by employees whose labor and overhead costs are in the transmission cost of service. 5) Other electric revenues. 6) Revenues for grandfathered PTP contracts included in the load divisor. See Worksheet E for details.
B	The annual and monthly net plant carrying charges on page 1 are used to compute the revenue requirement for SPP Base Plan Upgrade projects or those projects receiving approved incentive-ROE's.
C	Transmission Plant balances in this study are projected as of December 31, 2010. Other ratebase amounts are as of December 31, 2009.
D	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. 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. In compliance with FERC Rulemaking RM02-7-000, Asset Retirement Obligation deferrals have been removed from ratebase. Transmission ADIT allocations are shown on WS B.
E	Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission, as shown on ine 256. It excludes: 1) Load Scheduling & Dispatch Charges in account 561 that are collected in the OATT Ancilliary Services Revenue, as shown on line 253. 2) AEP transmission equalization transfers, as shown on line 254 3) The impact of state regulatory deferrals and amortizations, as shown on line 255 4) All A&G Expenses, as shown on line 268.
F	Consistent with Paragraph 657 of Order 2003-A, the amount on line 245 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 300.
G	Removes the expense booked to transmission account 561 included in the development of OATT ancillary services rates.
H	Removes cost of transmission service provided by others to determine the basis of cash working captial on line 255. To the extent such service is incurred to provide the SPP service at issue, e.g. transmission equalization agreement, such costs are added back on lines 269 and 270 to determine the total O&M collected in the formula. The amounts on lines 269 and 270 are also excluded in the calculation of the FCR percentage calculated on lines through 175.
I	Removes the impact of state regulatory deferrals or their amortization from O&M expense.
J	General Plant and Administrative & General expenses may be functionalized based on allocators other then the W/S allocator. Full documentation must be provided.
K	These deductions from Worksheet O on lines 10 through 13 are to remove from the cost of service the expenses recorded by the company for Post-emplyoment Benefits Other than Pensions (PBOP). See Note M below for the recoverable PBOP expense.
L	Expenses reported for these A&G accounts will be included in the cost of service only to the extent they are directly assignable to transmission service. Worksheet F allocates these expense items. Acct 928 Includes Regulatory Commission expenses itemized in FERC Form-1 at page 351, column H. FERC Assessment Fees and Annual Charges shall not be allocated to transmission. Only safety-related and educational advertising costs in Account 930.1 are included in the TCOS. Account 930.2 includes the expenses incurred by the transmission function for Associated Business Development revenues given as a credit to the TCOS on Worksheet E.
M	See note K above. Recoverable PBOP expense of $0.134 per dollar of labor expense is based on the AEP System 2009 total PBOP cost divided by the total direct labor cost. The calculation of the recoverable amount is shown on WS-O.
N	Includes only FICA, unemployment, highway, property and other assessments charged in the current year. Gross receipts, sales & use and taxes related to income are excluded.
O	The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = the percentage of federal income tax deductible for state income taxes. See Worksheet G for the development of the Company's composite SIT. A utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) (ln 295) multiplied by (1/1-T) . If the applicable tax rates are zero enter 0. Inputs Required: FIT = 35.00% SIT= 5.66% (State Income Tax Rate or Composite SIT. Worksheet G)) p = 0.00% (percent of federal income tax deductible for state purposes)
P	Removes plant excluded from the OATT because it does not meet the SPP's definition of Transmission Facilities or is otherwise ineligible to be recovered under the OATT.
Q	Removes transmission plant (e.g. step-up transformers) included in the development of OATT ancillary service rates and not already removed for reasons indicated in Note P.
R	Includes functional wages & salaries billed by AEP Service Corporation for support of the operating company.
S	Long Term Debt cost rate = long-term interest (ln 318) / long term debt (ln 327). Preferred Stock cost rate = preferred dividends (ln 319) / preferred outstanding (ln 328). Common Stock cost rate (ROE) = 11.9%. It includes an additional 50 basis points for SPP RTO membership.

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AEP OKLAHOMA TRANSMISSION COMPANY

Line No.			Total	Allocator		Transmission Amount
1	REVENUE REQUIREMENT (w/o incentives)	(ln 138)				-$137
2	REVENUE CREDITS	(Note A) (Worksheet E)	-	DA	1.00000	$ -
3	REVENUE REQUIREMENT For All Company Facilities	(ln 1 less ln 2)				$ (137)

MEMO: The Carrying Charge Calculations on lines 6 to 11 below are used in calculating project revenue requirements billed through SPP Schedule 11, Base Plan Charge. The total non-incentive revenue requirements for these projects shown on line 4 is included in the total on line 3.

4	Revenue Requirement for SPP Schedule 11 Facilities (w/o incentives) (Worksheet K)		#DIV/0!	DA	1.00000	#DIV/0!
5	NET PLANT CARRYING CHARGE w/o intra-AEP charges or credits or ROE incentives (Note B)					
6	Annual Rate	((ln 1 - ln 105)/ ln 48 x 100)				0.00%
7	Monthly Rate	(ln 6 / 12)				0.00%
8	NET PLANT CARRYING CHARGE ON LINE 6 , w/o depreciation or ROE incentives (Note B)					
9	Annual Rate	((ln 1 - ln 105 - ln 110) / ln 48 x 100)				0.00%
10	NET PLANT CARRYING CHARGE ON LINE 9, w/o Return	((ln 1 - ln 105 - ln 115) / ln 57 x 100)				0.00%
11	Annual Rate	((ln 1 - ln 105 - ln 110 - ln 133 - ln 134) / ln 48 x 100)				0.00%
12	ADDITIONAL REVENUE REQUIREMENT for projects w/ ir	((ln 1 - ln 105 - ln 115 - ln 133 - ln 134) / ln 57 x 100)				-
13	**REVENUE REQUIREMENT FOR SCHEDULE 1 CHARGES**					
14	Total Load Dispatch & Scheduling (Account 561)	Line 88 Below				-
15	Less: Load Disptach - Scheduling, System Control and Dispatch Services (321.88.b)					
16	Less: Load Disptach - Reliability, Planning & Standards Development Services (321.92.b)					
17	Total 561 Internally Developed Costs	(Line 14 - Line 15 - Line 16)				-

AEPTCo subsidiaries in SPP
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AEP OKLAHOMA TRANSMISSION COMPANY

	(1)	(2)	(3)	(4)		(5)
Line No.	**RATE BASE CALCULATION**	**Data Sources (See "General Notes")**	**TO Total** NOTE C	**Allocator**		**Total Transmission**
	GROSS PLANT IN SERVICE					
18	Production	(Worksheet A ln 1.E)	-	NA	0.00000	-
19	Less: Production ARO (Enter Negative)	(Worksheet A ln 2.E)	-	NA	0.00000	-
20	Transmission	(Worksheet A ln 3.E & Ln 141)	-	DA		-
21	Less: Transmission ARO (Enter Negative)	(Worksheet A ln 4.E)	-	TP	1.00000	-
22	Plus: Transmission Plant-in-Service Additions (Worksheet I)		**N/A**	NA	0.00000	**N/A**
23	Plus: Additional Trans Plant on Transferred Assets (Worksheet I)		**N/A**	NA	0.00000	**N/A**
24	Distribution	(Worksheet A ln 5.E)	-	NA	0.00000	-
25	Less: Distribution ARO (Enter Negative)	(Worksheet A ln 6.E)	-	NA	0.00000	-
26	General Plant	(Worksheet A ln 7.E)	-	W/S	1.00000	-
27	Less: General Plant ARO (Enter Negative)	(Worksheet A ln 8.E)	-	W/S	1.00000	-
28	Intangible Plant	(Worksheet A ln 9.E)	-	W/S	1.00000	-
29	TOTAL GROSS PLANT	(sum lns 18 to 28)	-	**GP(h)=**	**0.00000**	-
				GTD=	**0.00000**	
30	ACCUMULATED DEPRECIATION AND AMORTIZATION					
31	Production	(Worksheet A ln 12.E)	-	NA	0.00000	-
32	Less: Production ARO (Enter Negative)	(Worksheet A ln 13.E)	-	NA	0.00000	-
33	Transmission	(Worksheet A ln 14.E & 28.E)	-	**TP1=**	1.00000	-
34	Less: Transmission ARO (Enter Negative)	(Worksheet A ln 15.E)	-	**TP1=**	1.00000	-
35	Plus: Transmission Plant-in-Service Additions (Worksheet I)		**N/A**	DA	1.00000	**N/A**
36	Plus: Additional Projected Deprec on Transferred Assets (Worksheet I)		**N/A**	DA	1.00000	**N/A**
37	Plus: Additional Transmission Depreciation for 2010 (ln 110)		**N/A**	TP1	1.00000	**N/A**
38	Plus: Additional General & Intangible Depreciation for 2010 (ln 109 + ln 110)		**N/A**	W/S	1.00000	**N/A**
39	Plus: Additional Accum Deprec on Transferred Assets (Worksheet I)		**N/A**	DA	1.00000	**N/A**
40	Distribution	(Worksheet A ln 16.E)	-	NA	0.00000	-
41	Less: Distribution ARO (Enter Negative)	(Worksheet A ln 17.E)	-	NA	0.00000	-
42	General Plant	(Worksheet A ln 18.E)	-	W/S	1.00000	-
43	Less: General Plant ARO (Enter Negative)	(Worksheet A ln 19.E)	-	W/S	1.00000	-
44	Intangible Plant	(Worksheet A ln 20.E)	-	W/S	1.00000	-
45	TOTAL ACCUMULATED DEPRECIATION	(sum lns 31 to 44)	-			-
46	NET PLANT IN SERVICE					
47	Production	(ln 18 + ln 19 - ln 31 - ln 32)	-			-
48	Transmission	(ln 20 + ln 21 - ln 33 - ln 34)	-			-
49	Plus: Transmission Plant-in-Service Additions (ln 22 - ln 35)		**N/A**			**N/A**
50	Plus: Additional Trans Plant on Transferred Assets (ln 23 - ln 36)		**N/A**			**N/A**
51	Plus: Additional Transmission Depreciation for 2010 (-ln 37)		**N/A**			**N/A**
52	Plus: Additional General & Intangible Depreciation for 2010 (-ln 38)		**N/A**			**N/A**
53	Plus: Additional Accum Deprec on Transferred Assets (Worksheet I) (-ln 39)		**N/A**			**N/A**
54	Distribution	(ln 24 + ln 25 - ln 40 - ln 41)	-			-
55	General Plant	(ln 26 + ln 27 - ln 42 - ln 43)	-			-
56	Intangible Plant	(ln 28 - ln 44)	-			-
57	TOTAL NET PLANT IN SERVICE	(sum lns 47 to 56)	-	**NP(h)=**	**0.00000**	-
58	DEFERRED TAX ADJUSTMENTS TO RATE BASE	(Note D)				
59	Account No. 281.1 (enter negative)	(Worksheet B, ln 2 & ln 5.E)	-	NA		-
60	Account No. 282.1 (enter negative)	(Worksheet B, ln 7 & ln 10.E)	-	DA		-
61	Account No. 283.1 (enter negative)	(Worksheet B, ln 12 & ln 15.E)	-	DA		-
62	Account No. 190.1	(Worksheet B, ln 17 & ln 20.E)	-	DA		-
63	Account No. 255 (enter negative)	(Worksheet B, ln 24 & ln 25.E)	-	DA		-
64	TOTAL ADJUSTMENTS	(sum lns 59 to 63)	-			-
65	PLANT HELD FOR FUTURE USE	(Worksheet A ln 29.E & ln 30.E)	-	DA		-
	These Lines are reserved for future use, should additional rate base items, e.g. CWIP, Regulatory Assets, be					
66	approved in a FERC proceeding	(Worksheet A ln 31.E)	-	TP	1.00000	-
67						
68						
69	REGULATORY ASSETS	(Worksheet A ln 39. (E))	-	DA		-
70	WORKING CAPITAL	(Note E)				
71	Cash Working Capital	(1/8 * ln 91)	-			-
72	Transmission Materials & Supplies	(Worksheet C, ln 2.F)	-	TP	1.00000	-
73	A&G Materials & Supplies	(Worksheet C, ln 3.F)	-	W/S	1.00000	-
74	Stores Expense	(Worksheet C, ln 4.(D))	-	GP(h)	0.00000	-
75	Prepayments (Account 165) - Labor Allocated	(Worksheet C, ln 8.G)	-	W/S	1.00000	-
76	Prepayments (Account 165) - Gross Plant	(Worksheet C, ln 8.F)	-	GP(h)	0.00000	-
77	Prepayments (Account 165) - Transmission Only	(Worksheet C, ln 8.E)	-	DA	1.00000	-
78	Prepayments (Account 165) - Unallocable	(Worksheet C, ln 8.D)	-	NA	0.00000	-
79	TOTAL WORKING CAPITAL	(sum lns 71 to 78)	-			-
80	IPP CONTRIBUTIONS FOR CONSTRUCTION	(Note F) (Worksheet D, ln 8 (B))	-	DA	1.00000	-
81	RATE BASE (sum lns 57, 64, 65, 69, 79, 80)		-			-

AEPTCo subsidiaries in SPP
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AEP OKLAHOMA TRANSMISSION COMPANY

	(1)	(2)	(3)	(4)		(5)
Line No.	**EXPENSE, TAXES, RETURN & REVENUE REQUIREMENTS CALCULATION**	**Data Sources (See "General Notes")**	**TO Total**	**Allocator**		**Total Transmission**
82	OPERATION & MAINTENANCE EXPENSE					
83	Production	321.80.b	-			
84	Distribution	322.156.b	-			
85	Customer Related Expense	322.164,171,178.b	-			
86	Regional Marketing Expenses	322.131.b	-			
87	Transmission	321.112.b	-			
88	TOTAL O&M EXPENSES	(sum lns 82 to 86)	-			
89	Less: Total Account 561	(Note G) 321.84-92.b	-			
90	Less: Account 565	(Note H) 321.96.b	-			
91	Less: Regulatory Deferrals & Amortizations	(Note I) (Worksheet F, ln 4.C)	-			
92	Total O&M Allocable to Transmission	(lns 86 - 88 - 89 - 90)	-	TP	1.00000	-
93	Administrative and General	323.197.b (Note J)	-			
94	Less: Acct. 924, Property Insurance	323.185.b	-			
95	Acct. 928, Reg. Com. Exp.	323.189.b	-			
96	Acct. 930.1, Gen. Advert. Exp.	323.191.b	-			
97	Acct. 930.2, Misc. Gen. Exp.	323.192.b	-			
98	Balance of A & G	(ln 92 - sum ln 93 to ln 96)	-	W/S	1.00000	-
99	Plus: Acct. 924, Property Insurance	(ln 93)	-	GP(h)	0.00000	-
100	Acct. 928 - Transmission Specific	Worksheet F ln 11.(E) (Note L)	-	TP	1.00000	-
101	Acct 930.1 - Only safety related ads -Direct	Worksheet F ln 27.(E) (Note L)	-	TP	1.00000	-
102	Acct 930.2 - Misc Gen. Exp. - Trans	Worksheet F ln 33.(E) (Note L)	-	DA	1.00000	-
103	Settlement Approved PBOP Recovery	Worksheet O Ln 9 (B), (Note K & M)	(137)	W/S	1.00000	(137)
104	A & G Subtotal	(sum lns 97 to 102)	(137)			(137)
105	O & M EXPENSE SUBTOTAL	(ln 91 + ln 103)	(137)			(137)
106	Plus: Transmission Lease Payments To Affiliates in Acct 565 (Company Records) (Note H)		-	DA	1.00000	-
107	TOTAL O & M EXPENSE	(ln 104 + ln 105)	(137)			(137)
108	DEPRECIATION AND AMORTIZATION EXPENSE					
109	Production	336.2-6.f	-	NA	0.00000	-
110	Distribution	336.8.f	-	NA	0.00000	-
111	Transmission	336.7.f	-	TP1	1.00000	-
112	Plus: Transmission Plant-in-Service Additions (Worksheet I)		**N/A**			**N/A**
113	Plus: Formation Costs Amortization	(Worksheet A ln 36.C)	-	TP1	1.00000	-
114	General	336.10.f	-	W/S	1.00000	-
115	Intangible	336.1.f	-	W/S	1.00000	-
116	TOTAL DEPRECIATION AND AMORTIZATI0N	(Ln 108+109+ 110+111+113+114)	-			-
117	TAXES OTHER THAN INCOME	(Note N)				
118	Labor Related					
119	Payroll	Worksheet H ln 24.(D)	-	W/S	1.00000	-
120	Plant Related					
121	Property	Worksheet H ln 24.(C) & ln 59.(C)	-	DA		-
122	Gross Receipts/Sales & Use	Worksheet H ln 24.(F)	-	NA	0.00000	-
123	Other	Worksheet H ln 24.(E)	-	GP(h)	0.00000	-
124	TOTAL OTHER TAXES	(sum lns 118 to 122)	-			-
125	INCOME TAXES	(Note O)				
126	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		38.68%			
127	EIT=(T/(1-T)) * (1-(WCLTD/WACC)) =		0.00%			
128	where WCLTD=(ln 162) and WACC = (ln 165)					
129	and FIT, SIT & p are as given in Note O.					
130	GRCF=1 / (1 - T) = (from ln 125)		1.6308			
131	Amortized Investment Tax Credit (enter negative)	(FF1 p.114, ln 19.c)	-			
132	Income Tax Calculation	(ln 126 * ln 134)	-			-
133	ITC adjustment	(ln 129 * ln 130)	-	NP(h)	0.00000	-
134	TOTAL INCOME TAXES	(sum lns 131 to 132)	-			-
135	RETURN ON RATE BASE (Rate Base*WACC)	(ln 81 * ln 165)	-			-
136	INTEREST ON IPP CONTRIBUTION FOR CONST. (Note F) (Worksheet D, ln 2.(B))		-	DA	1.00000	-
137	(Gains) / Losses on Sales of Plant Held for Future Use (Worksheet N, ln 4, Cols. ((F) & (H))		-			-
138	Tax Impact on Net Loss / (Gain) on Sales of Plant Held for Future Use (ln 136 * ln126)		-			-
	TOTAL REVENUE REQUIREMENT (sum lns 106, 115, 123, 133, 134, 135, 136, 137)		(137)			(137)

AEPTCo subsidiaries in SPP
Transmission Cost of Service Formula Rate
Utilizing Actual Cost Data for 2009 with Average Ratebase Balances

AEP OKLAHOMA TRANSMISSION COMPANY

SUPPORTING CALCULATIONS

In No.	TRANSMISSION PLANT INCLUDED IN SPP TARIFF							
139	Total transmission plant	(ln 20)						-
140	Less transmission plant excluded from SPP Tariff (Note P)							-
141	Less transmission plant included in OATT Ancillary Services (Worksheet A, ln 23, Col. (C)) (Note Q)							-
142	Transmission plant included in SPP Tariff	(ln 139 - ln 140 - ln 141)						-
143	Percent of transmission plant in SPP Tariff	(ln 142 / ln 139)					**TP**	**0.00000**
144	WAGES & SALARY ALLOCATOR (W/S)	(Note R)	Direct Payroll	Payroll Billed from AEP Service Corp.	Total			
145	Production	354.20.b	0	0	-	NA	0.00000	-
146	Transmission	354.21.b	0	0	-	TP	1.00000	-
147	Regional Market Expenses	354.22.b	0	0	-	NA	0.00000	-
148	Distribution	354.23.b	0	0	-	NA	0.00000	-
149	Other (Excludes A&G)	354.24,25,26.b	0	0	-	NA	0.00000	-
150	Total	(sum lns 145 to 149)	0	0	0			-
151	Transmission related amount						**W/S=**	**1.00000**
152	WEIGHTED AVERAGE COST OF CAPITAL (WACC)							$
153	Long Term Interest	(Worksheet M, ln. 17, col. (E))						-
154	Preferred Dividends	(Worksheet M, ln. 45, col. (E))						-
155	Development of Common Stock:							Average
156	Proprietary Capital	(Worksheet M, ln. 1, col. (E))						-
157	Less: Preferred Stock	(Worksheet M, ln. 2, col. (E))						-
158	Less: Account 216.1	(Worksheet M, ln. 3, col. (E))						-
159	Less: Account 219	(Worksheet M, ln. 4, col. (E))						-
160	Common Stock	(ln 156 - ln 157 - ln 158 - ln 159)						-
161		Average $		**Capital Structure Weighting** Actual			Cost (Note S)	Weighted
162	Long Term Debt Worksheet L, ln 32, col. (B))	-		0.00%			-	0.0000
163	Preferred Stock (ln 157)	-		0.00%			-	0.0000
164	Commone Stock (ln 160)	-		0.00%			11.90%	0.0000
165	Total (Sum lns 162 to 164)	-					**WACC=**	**0.0000**

AEPTCo subsidiaries in SPP
Transmission Cost of Service Formula Rate
Utilizing Actual Cost Data for 2009 with Average Ratebase Balances

AEP OKLAHOMA TRANSMISSION COMPANY

Letter	Notes
	General Notes: a) References to data from Worksheets are indicated as: Worksheet X, Line#.Column.X
A	Revenue credits include: 1) Forfeited Discounts. 2) Miscellaneous Service Revenues. 3) Rental revenues earned on assets included in the rate base. 4) Revenues for associated business projects provided by employees whose labor and overhead costs are in the transmission cost of service. 5) Other electric revenues. 6) Revenues for grandfathered PTP contracts included in the load divisor. See Worksheet E for details.
B	The annual and monthly net plant carrying charges on page 1 are used to compute the revenue requirement for SPP Base Plan Upgrade projects or those projects receiving approved incentive-ROE's.
C	Transmission Plant balances in this study are projected as of December 31, 2010. Other ratebase amounts are as of December 31, 2009.
D	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. 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. In compliance with FERC Rulemaking RM02-7-000, Asset Retirement Obligation deferrals have been removed from ratebase. Transmission ADIT allocations are shown on WS B.
E	Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission, as shown on ine 91. It excludes: 1) Load Scheduling & Dispatch Charges in account 561 that are collected in the OATT Ancilliary Services Revenue, as shown on line 88. 2) AEP transmission equalization transfers, as shown on line 89 3) The impact of state regulatory deferrals and amortizations, as shown on line 90 4) All A&G Expenses, as shown on line 103.
F	Consistent with Paragraph 657 of Order 2003-A, the amount on line 80 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 135.
G	Removes the expense booked to transmission account 561 included in the development of OATT ancillary services rates.
H	Removes cost of transmission service provided by others to determine the basis of cash working captial on line 90. To the extent such service is incurred to provide the SPP service at issue, e.g. transmission equalization agreement, such costs are added back on lines 104 and 105 to determine the total O&M collected in the formula. The amounts on lines 104 and 105 are also excluded in the calculation of the FCR percentage calculated on lines through 10.
I	Removes the impact of state regulatory deferrals or their amortization from O&M expense. applicable only for state regulatory purposes.
J	Removes the impact of regulatory deferrals or their amortization applicable only for state regulatory purposes.
K	These deductions from Worksheet O on lines 10 through 13 are to remove from the cost of service the expenses recorded by the company for Post-emplyoment Benefits Other than Pensions (PBOP). See Note M below for the recoverable PBOP expense.
L	Expenses reported for these A&G accounts will be included in the cost of service only to the extent they are directly assignable to transmission service. Worksheet F allocates these expense items. Acct 928 Includes Regulatory Commission expenses itemized in FERC Form-1 at page 351, column H. FERC Assessment Fees and Annual Charges shall not be allocated to transmission. Only safety-related and educational advertising costs in Account 930.1 are included in the TCOS. Account 930.2 includes the expenses incurred by the transmission function for Associated Business Development revenues given as a credit to the TCOS on Worksheet E.
M	See note K above. Recoverable PBOP expense of $0.134 per dollar of labor expense is based on the AEP System 2009 total PBOP cost divided by the total direct labor cost. The calculation of the recoverable amount is shown on WS-O.
N	Includes only FICA, unemployment, highway, property and other assessments charged in the current year. Gross receipts tax and taxes related to income are excluded.
O	The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = the percentage of federal income tax deductible for state income taxes. See Worksheet G for the development of the Company's composite SIT. A utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) (ln 130) multiplied by (1/1-T) . If the applicable tax rates are zero enter 0. Inputs Required: FIT = 35.00% SIT= 5.66% (State Income Tax Rate or Composite SIT. Worksheet G)) p = 0.00% (percent of federal income tax deductible for state purposes)
P	Removes plant excluded from the OATT because it does not meet the SPP's definition of Transmission Facilities or is otherwise ineligible to be recovered under the OATT.
Q	Removes transmission plant (e.g. step-up transformers) included in the development of OATT ancillary service rates and not already removed for reasons indicated in Note P.
R	Includes functional wages & salaries billed by AEP Service Corporation for support of the operating company.
S	Long Term Debt cost rate = long-term interest (ln 153) / long term debt (ln 162). Preferred Stock cost rate = preferred dividends (ln 154) / preferred outstanding (ln 163). Common Stock cost rate (ROE) = 11.9%. It includes an additional 50 basis points for RTO membership.

AEPTCo subsidiaries in SPP
Cost of Service Formula Rate Using 2009 FF1 Balances
Worksheet A Supporting Plant Balances
AEP OKLAHOMA TRANSMISSION COMPANY

Line Number	(A) Rate Base Item & Supporting Balance	(B) Source of Data	(C) Balance @ December 31, 2009	(D) Balance @ December 31, 2008	(E) Average Balance for 2009
NOTE: Functional ARO investment and accumulated depreciation balances shown below are included in the total functional balances shown here.					
Plant Investment Blalances					
1	**Production Plant In Service**	FF1, page 205 Col.(g) & pg. 204 Col. (b), ln 46			-
2	**Production Asset Retirement Obligation (ARO)**	FF1, page 205&204, Col.(g)&(b), lns 15,24,34,44			-
3	**Transmission Plant In Service**	FF1, page 207 Col.(g) & pg. 206 Col. (b), ln 58			-
4	**Transmission Asset Retirement Obligation**	FF1, page 207 Col.(g) & pg. 206 Col. (b), ln 57			-
5	**Distribution Plant In Service**	FF1, page 207 Col.(g) & pg. 206 Col. (b), ln 75			-
6	**Distribution Asset Retirement Obligation**	FF1, page 207 Col.(g) & pg. 206 Col. (b), ln 74			-
7	**General Plant In Service**	FF1, page 207 Col.(g) & pg. 206 Col. (b), ln 99			-
8	**General Asset Retirement Obligation**	FF1, page 207 Col.(g) & pg. 206 Col. (b), ln 98			-
9	**Intangible Plant In Service**	FF1, page 205 Col.(g) & pg. 204 Col. (b), ln 5			-
10	**Total Property Investment Balance**	(Sum of Lines: 3, 1, 5, 7, 9)	-	-	-
11	**Total ARO Balance (included in total on line 10)**	(Sum of Lines: 4, 2, 6, 8)	-	-	-
Accumulated Depreciation & Amortization Balances					
12	**Production Accumulated Depreciation**	FF1, page 219, lns 20-24, Col. (b)			-
13	**Production ARO Accumulated Depreciation**	Company Records			-
14	**Transmission Accumulated Depreciation**	FF1, page 219, ln 25, Col. (b)			-
15	**Transmission ARO Accumulated Depreciation**	Company Records			-
16	**Distribution Accumulated Depreciation**	FF1, page 219, ln 26, Col. (b)			-
17	**Distribution ARO Accumulated Depreciation**	Company Records			-
18	**General Accumulated Depreciation**	FF1, page 219, ln 28, Col. (b)			-
19	**General ARO Accumulated Depreciation**	Company Records			-
20	**Intangible Accumulated Amortization**	FF1, page 200, ln 21, Col. (b)			-
21	**Total Accumulated Depreciation or Amortization**	(Sum of Lines: 14, 12, 16, 18, 20)	-	-	-
22	**Total ARO Balance (included in total on line 21)**	(Sum of Lines: 15, 13, 17, 19)	-	-	-
Generation Step-Up Units					
23	**GSU Investment Amount**	Company Records			-
24	**GSU Accumulated Depreciation**	Company Records			-
25	**GSU Net Balance**	(Line 23 - Line 24)	-	-	-
Transmission Accumulated Depreciation Net of GSU Accumulated Depreciation					
26	**Transmission Accumulated Depreciation**	(Line 14 Above)	-	-	-
27	**Less: GSU Accumulated Depreciation**	(Line 24 Above)	-	-	-
28	**Subtotal of Transmission Net of GSU**	(Line 26 - Line 27)	-	-	-
Plant Held For Future Use					
29	**Plant Held For Future Use**	FF1, page 214, ln 47, Col. (d)			-
30	**Transmission Plant Held For Future**	Company Records			-
31	**Construction Work In Progress**	Company Records	-		-
Regulatory Assets and Liabilities Approved for Recovery In Ratebase					
	Note: Regulatory Assets & Liabilities can only be included in ratebase pursuant to a 205 filing with the FERC.				
32	Beginning Balance of Regulatory Asset		103,917		-
33	Amortization in Months		24		-
34	Monthly Amortization	(line 32 / line 33)	4,330		-
35	Months in Year to be amortized		6		-
36	Amortization Expense in Current Year	(line 34 X line 35)	25,979		
37	Ending Balance of Regulatory Asset	(line 32 - line 36)	77,938		
38	Average Balance of Regulatory Asset	(line 32 + line 36)/2	90,927		-
39	Total Regulatory Deferrals Included in Ratebase		77,938	-	-

AEPTCo subsidiaries in SPP
Cost of Service Formula Rate Using 2009 FF1 Balances
Worksheet B Supporting ADIT and ITC Balances
AEP OKLAHOMA TRANSMISSION COMPANY

	(A)	(B)	(C)	(D)	(E)
Line Number	Description	Source	Balance @ December 31, 2009	Balance @ December 31, 2008	Average Balance for 2009
1	**Account 281**				
2	Year End Utility Deferrals	FF1, p. 272 - 273, ln 8, Col. (k)			-
3	Less: ARO Related Deferrals	Company Records			-
4	Less: Other Excluded Deferrals	Company Records			-
5	Transmission Related Deferrals	Ln 2 - ln 3 - ln 4	-	-	-
6	**Account 282**				
7	Year End Utility Deferrals	FF1, p. 274 - 275, ln 5, Col. (k)			-
8	Less: ARO Related Deferrals	Company Records			-
9	Less: Other Excluded Deferrals	Company Records			-
10	Transmission Related Deferrals	Ln 7 - ln 8 - ln 9	-	-	-
11	**Account 283**				
12	Year End Utility Deferrals	FF1, p. 276 - 277, ln 9, Col. (k)			-
13	Less: ARO Related Deferrals	Company Records			-
14	Less: Other Excluded Deferrals	Company Records			-
15	Transmission Related Deferrals	Ln 12 - ln 13 - ln 14	-	-	-
16	**Account 190**				
17	Year End Utility Deferrals	FF1, p. 234, ln 8, Col. (c)			-
18	Less: ARO Related Deferrals	Company Records			-
19	Less: Other Excluded Deferrals	Company Records			-
20	Transmission Related Deferrals	Ln 17 - ln 18 - ln 19	-	-	-
21	**Account 255**				
22	Year End ITC Balances	FF1, p. 266-267, ln 8, Col. (h)			-
23	Less: Balances Not Qualified for Ratebase	Company Records			-
24	ITC Balances Includeable Ratebase	Ln 22 - ln 23	-	-	-
25	Transmission Related Deferrals	Company Records			-

AEPTCo subsidiaries in SPP
Cost of Service Formula Rate Using 2009 FF1 Balances
Worksheet C Supporting Working Capital Rate Base Adjustments
AEP OKLAHOMA TRANSMISSION COMPANY

Materials & Supplies

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Line Number		Source	Balance @ December 31, 2009	Balance @ December 31, 2008	Average Balance for 2009			
1								
2	Transmission Materials & Supplies	FF1, p. 227, ln 8, Col. (c) & (b)			-			
3	General Materials & Supplies	FF1, p. 227, ln 11, Col. (c) & (b)			-			
4	Stores Expense (Undistributed)	FF1, p. 227, ln 16, Col. (c) & (l	0	0	-			

Prepayment Balance Summary

5		Average of YE Balance	Excludable Balances	100% Transmission Related	Transmission Plant Related	Transmission Labor Related	Total Included in Ratebase (E)+(F)+(G)
6	Totals as of December 31, 2009	0	0	0	0	0	0
7	Totals as of December 31, 2008						
8	**Average Balance**	-	-	-	-	-	-

Prepayments Account 165 - Balance @ 12/31/2009

9	Acc. No.	Description	2009 YE Balance	Excludable Balances	100% Transmission Related	Transmission Plant Related	Transmission Labor Related	Total Included in Ratebase (E)+(F)+(G)
10				-		-		-
11				-		-		-
12				-			-	-
13				-				-
14				-			-	-
15				-				-
16				-				-
17							-	-
18				-				-
19				-			-	-
								-
		Subtotal - Form 1, p 111.57.c	0	0	0	0	0	0

Prepayments Account 165 - Balance @ 12/31/ 2009

20	Acc. No.	Description	2009 YE Balance	Excludable Balances	100% Transmission Related	Transmission Plant Related	Transmission Labor Related	Total Included in Ratebase (E)+(F)+(G)
21						0		-
22						0		-
23						0		-
24								-
25				0				-
26				0				-
27				0				-
28				0				-
29							0	-
30				0				-
31				0				-
		Subtotal - Form 1, p 111.57.c						

AEPTCo subsidiaries in SPP
Cost of Service Formula Rate Using 2009 FF1 Balances
Worksheet D Supporting IPP Credits
AEP OKLAHOMA TRANSMISSION COMPANY

Line Number	(A) Description	(B) 2009
1	Net Funds from IPP Customers 12/31/2009 (2009 FORM 1, P269, line 24.b)	-
2	Interest Accrual (Company Records)	
3	Revenue Credits to Generators (Company Records)	-
4	Other Adjustments	
5	Accounting Adjustment (Company Records)	
6		-
7	Net Funds from IPP Customers 12/31/2009 (2009 FORM 1, P269, line 24.f)	-
8	Average Balance for Year as Indicated in Column ((ln 1 + ln 7)/2)	-

AEPTCo subsidiaries in SPP
Cost of Service Formula Rate Using 2009 FF1 Balances
Worksheet E Supporting Revenue Credits
AEP OKLAHOMA TRANSMISSION COMPANY

Line Number	Description	Total Company	Non-Transmission	Transmission
1	**Account 450, Forfeited Discounts**		-	
2	**Account 451,Miscellaneous Service Revenues**		-	
3	**Account 454, Rent from Electric Property**		-	
4	**Account 4560015, Associated Business Development**		-	
5	**Account 456 - Other Electric Revenues**		-	
6	**Accounts 4470004 & 5, Revenues from Grandfathered Transmission Contracts**		-	
7	**Total Other Operating Revenues To Reduce Revenue Requirement**	-		-

AEPTCo subsidiaries in SPP
Cost of Service Formula Rate Using 2009 FF1 Balances
Worksheet F Supporting Allocation of Specific O&M or A&G Expenses
AEP OKLAHOMA TRANSMISSION COMPANY

Line Number	(A) Item No.	(B) Description	(C) 2009 Expense	(D) 100% Non-Transmission	(E) 100% Transmission Specific	(G) Explanation
		Regulatory O&M Deferrals & Amortizations				
1		AEP Formation Costs	-			
2			-			
3			-			
4		**Total**	0			
		Account 928				
5					-	
6					-	
7					-	
8					-	
9					-	
10					-	
11		**Total**	-	-	-	
		Account 930.1				
12				-	-	
13				-	-	
14				-	-	
15				-	-	
16				-	-	
17				-	-	
18				-	-	
19				-	-	
20				-	-	
21				-	-	
22				-	-	
23				-	-	
24				-	-	
25				-	-	
26				-	-	
27		**Total**	-	-	-	
		Account 930.2				
28						
29						
30						
31						
32						
33		**Total**	-	-	-	

AEPTCo subsidiaries in SPP
Cost of Service Formula Rate Using 2009 FF1 Balances
Worksheet G Supporting - Development of Composite State Income Tax Rate
AEP OKLAHOMA TRANSMISSION COMPANY

1	Oklahoma State Tax Rate	5.66%	
	Apportionment Factor	100.00%	
	Effective State Tax Rate		5.66%
2	_____ State Tax Rate	0.00%	
	Apportionment Factor	0.00%	
	Effective State Tax Rate		0.00%
3	_____ Tax Rate	0.00%	
	Apportionment Factor	0.00%	
	Effective State Tax Rate		0.00%
4	_____ Tax Rate	0.00%	
	Apportionment Factor	0.00%	
	Effective State Tax Rate		0.00%
5	_____ Tax Rate	0.00%	
	Apportionment Factor	0.00%	
	Effective State Tax Rate		0.00%
	Total Effective State Income Tax Rate		5.66%

AEPTCo subsidiaries in SPP
Cost of Service Formula Rate Using 2009 FF1 Balances
Worksheet H Supporting Taxes Other than Income
AEP OKLAHOMA TRANSMISSION COMPANY

	(A)	(B)	(C)	(D)	(E)	(F)
Line No.	Account	Total Company	Property	Labor	Other	Non-Allocable
1	**Revenue Taxes**					
2	List Individual Taxes Here					-
3	**Real Estate and Personal Property Taxes**					
4	Real and Personal Property - Jurisdiction #1		-			
5	Real and Personal Property - Jurisdiction #2		-			
6	Real and Personal Property - Jurisdiction #3		-			
7	Real and Personal Property - Other Jurisdictions		-			
8	**Payroll Taxes**					
9	Federal Insurance Contribution (FICA)			-		
10	Federal Unemployment Tax			-		
11	State Unemployment Insurance			-		
12	**Production Taxes**					
13	List Individual Taxes Here					-
14						-
15	**Miscellaneous Taxes**					
16	List Individual Taxes Here					-
17					-	
18						-
19					-	
20					-	
21					-	
22						-
23						-
24	Total Taxes by Allocable Basis	-	-	-	-	-
	(Total Company Amount Ties to FFI p.114, Ln 14,(c))					

Functional Property Tax Allocation

		Production	Transmission	Distribution	General	Total
25	Functionalized Net Plant (Hist. TCOS, Lns 212 thru 222)	-	-	-	-	-
	OKLAHOMA JURISDICTION					
26	Percentage of Plant in OKLAHOMA JURISDICTION					
27	Net Plant in OKLAHOMA JURISDICTION (Ln 25 * Ln 26)	-	-	-	-	-
28	Less: Net Value of Exempted Generation Plant					
29	Taxable Property Basis (Ln 27 - Ln 28)	-	-	-	-	-
30	Relative Valuation Factor					
31	Weighted Net Plant (Ln 29 * Ln 30)	-	-	-	-	
32	General Plant Allocator (Ln 31 / (Total - General Plant))	0.00%	0.00%	0.00%	-100.00%	
33	Functionalized General Plant (Ln 32 * General Plant)	-	-	-	-	-
34	Weighted OKLAHOMA JURISDICTION Plant (Ln 31 + 33)	-	-	-	-	-
35	Functional Percentage (Ln 34/Total Ln 34)	0.00%	0.00%	0.00%		
36	Functionalized Expense in OKLAHOMA JURISDICTION	-	-	-		-
	_____ **JURISDICTION**					
37	Percentage of Plant in _____ JURISDICTION					
38	Net Plant in _____ JURISDICTION (Ln 25 * Ln 37)	-	-	-	-	-
39	Less: Net Value of Exempted Generation Plant					
40	Taxable Property Basis (Ln 38 - Ln 39)	-	-	-	-	-
41	Relative Valuation Factor					
42	Weighted Net Plant (Ln 40 * Ln 41)	-	-	-	-	
43	General Plant Allocator (Ln 42 / (Total - General Plant))	0.00%	0.00%	0.00%	-100.00%	
44	Functionalized General Plant (Ln 43 * General Plant)	-	-	-	-	-
45	Weighted _____ JURISDICTION Plant (Ln 42 + 44)	-	-	-	-	-
46	Functional Percentage (Ln 45/Total Ln 45)	0.00%	0.00%	0.00%		
47	Functionalized Expense in _____ JURISDICTION	-	-	-		-
	_____ **JURISDICTION**					
48	Net Plant in _____ JURISDICTION (Ln 25 - Ln 27 - Ln 38)	-	-	-	-	-
49	Less: Net Value Exempted Generation Plant					
50	Taxable Property Basis	-	-	-	-	-
51	Relative Valuation Factor					
52	Weighted Net Plant (Ln 50 * Ln 51)	-	-	-	-	
53	General Plant Allocator (Ln 52 / (Total - General Plant)	0.00%	0.00%	0.00%	-100.00%	
54	Functionalized General Plant (Ln 54 * General Plant)	-	-	-	-	
55	Weighted _____ JURISDICTION Plant (Ln 52 + 54)	-	-	-	-	-
56	Functional Percentage (Ln 55/Total Ln 55)	0.00%	0.00%	0.00%		
57	Functionalized Expense in _____ JURISDICTION	-	-	-		-
58	Total Other Jurisdictions: (Line 7 * Net Plant Allocator)	-	-			-
59	Total Func. Property Taxes (Sum Lns 36, 47 57, 58)	-	-	-		-

AEPTCo subsidiaries in SPP
Cost of Service Formula Rate Using 2009 FF1 Balances
Worksheet I Supporting Transmission Plant in Service Additions
AEP OKLAHOMA TRANSMISSION COMPANY

I. Calculation of Composite Depreciation Rate

1	Transmission Plant @ Beginning of Historic Period (2009) (P.206, ln 58,(b)):	-
2	Transmission Plant @ End of Historic Period (2009) (P.207, ln 58,(g)):	-
3		-
4	Average Balance of Transmission Investment	-
5	Annual Depreciation Expense, Historic TCOS, ln 275	-
6	Composite Depreciation Rate	1.94%
7	Average Life in Whole Years	52

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

8	Month in Service	Capitalized Balance	Composite Annual Depreciation Rate	Annual Depreciation	Monthly Depreciation	No. Months Depreciation	First Year Depreciation Expense
9	January	$ -	1.94%	$ -	$ -	11	$ -
10	February	$ -	1.94%	$ -	$ -	10	$ -
11	March	$ -	1.94%	$ -	$ -	9	$ -
12	April	$ -	1.94%	$ -	$ -	8	$ -
13	May	$ -	1.94%	$ -	$ -	7	$ -
14	June	$ 1,000,000	1.94%	$ 19,400	$ 1,617	6	$ 9,700
15	July	$ -	1.94%	$ -	$ -	5	$ -
16	August	$ -	1.94%	$ -	$ -	4	$ -
17	September	$ -	1.94%	$ -	$ -	3	$ -
18	October	$ -	1.94%	$ -	$ -	2	$ -
19	November	$ -	1.94%	$ -	$ -	1	$ -
20	December	$ 767,749	1.94%	$ 14,894	$ 1,241	0	$ -
21	Investment	$ 1,767,749				Depreciation Expense	$ 9,700

III. Plant Transferred

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

IV. List of Major Projects Expected to be In-Service in 2010

		Estimated Cost (000's)	Month in Service
25	**Major Zonal Projects**		
26			Multiple
27			Multiple
28			Multiple
29			Multiple
30			Multiple
31	Subtotal	-	
32	Monthly Addition	$0	
33	**SPP Socialized/Beneficiary Allocated Regional Projects**		
34			
35			
36			
37			
38			
39			
40			
41			
42			
43			
44			
45			
46			
47			
48	Subtotal	-	
49	**Total Projects in Service**	**$0**	

AEPTCo subsidiaries in SPP
Cost of Service Formula Rate Using 2009 FF1 Balances
Worksheet J Supporting Calculation of PROJECTED SPP BPU Projects Revenue Requirement
AEP OKLAHOMA TRANSMISSION COMPANY

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

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

ROE w/o incentives (Projected TCOS, ln 164)	11.90%
Project ROE Incentive Adder	
ROE with additional basis point incentive	11.90%

Determine R (cost of long term debt, cost of preferred stock and equity percentage is from the Projected TCOS, lns 162 through164)

	%	Cost	Weighted cost
Long Term Debt	50.00%	6.00%	3.000%
Preferred Stock	0.00%	0.00%	0.000%
Common Stock	50.00%	11.90%	5.950%
		R =	8.950%

SUMMARY OF PROJECTED SPP BPU ANNUAL REVENUE REQUIREMENTS		Rev Require	W Incentives	Incentive Amounts
PROJECTED YEAR	2010	268,768	268,768	$ -

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

Rate Base (Projected TCOS, ln 81)	1,835,987
R (fom A. above)	8.950%
Return (Rate Base x R)	164,321

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

Return (from B. above)	164,321
Effective Tax Rate (Projected TCOS, ln 126)	41.93%
Income Tax Calculation (Return x CIT)	68,905
ITC Adjustment	-
Income Taxes	68,905

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

A. Determine Annual Revenue Requirement less return and Income Taxes.

Annual Revenue Requirement (Projected TCOS, ln 1)	268,768
Lease Payments (Projected TCOS, Ln 105)	-
Return (Projected TCOS, ln 134)	164,321
Income Taxes (Projected TCOS, ln 133)	68,905
Annual Revenue Requirement, Less Lease Payments, Return and Taxes	35,542

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

Annual Revenue Requirement, Less Lease Payments, Return and Taxes	35,542
Return (from I.B. above)	164,321
Income Taxes (from I.C. above)	68,905
Annual Revenue Requirement, with Basis Point ROE increase	268,768
Depreciation & Amortization Expense (Projected TCOS, ln 115)	35,679
Annual Rev. Req, w/ Basis Point ROE increase, less Depreciation	233,089

C. Determine FCR with hypothetical basis point ROE increase.

Net Transmission Plant (Projected TCOS, ln 48)	1,758,049
Annual Revenue Requirement, with Basis Point ROE increase	268,768
FCR with Basis Point increase in ROE	15.29%
Annual Rev. Req, w / Basis Point ROE increase, less Dep.	233,089
FCR with Basis Point ROE increase, less Depreciation	13.26%
FCR less Depreciation (Projected TCOS, ln 9)	14.74%
Incremental FCR with Basis Point ROE increase, less Depreciation	1.48%

III. Calculation of Composite Depreciation Rate

Transmission Plant @ Beginning of Historic Period (2009) (P.206, ln 58,(b)):	-
Transmission Plant @ End of Historic Period (2009) (P.207, ln 58,(g)):	-
Subtotal	-
Average Transmission Plant Balance for 2009	-
Annual Depreciation Rate (Projected TCOS, ln 110)	-
Composite Depreciation Rate	1.94%
Depreciable Life for Composite Depreciation Rate	51.55
Average Life in Whole Years	52

TransCo Worksheet J - ATRR PROJECTED Calculation for SPP BPU Projects*

* This section IV can be provided during annual update via separate file(s) when project count > 1.

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

A. Base Plan Facilities

Facilities receiving incentives accepted by FERC in Docket No. (e.g. ER10-925-000)

Project Description: **Snyder 138 kV Terminal Addition**

Current Projected Year ARR	**113,136**
Current Projected Year ARR w/ Incentive	**113,136**
Current Projected Year Incentive ARR	-

Details			
Investment	767,749	Current Year	**2010**
Service Year (yyyy)	2010	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	12	FCR w/o incentives	15.29%
		FCR w/o incentives,or depreciation	14.74%
Project Useful life	52	Annual Depreciation Rate	1.94%
		FCR including Project Depreciation	15.29%
CIAC Amount	0	Annual Depreciation Expense	14,894

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	BPU Rev. Req't. w/o Incentives	BPU Rev. Req't. with Incentives **	Incentive Rev. Requirement ##
2010	767,749	-	767,749	113,136	113,136	$ -
2011	767,749	14,894	752,855	125,836	125,836	$ -
2012	752,855	14,894	737,960	123,641	123,641	$ -
2013	737,960	14,894	723,066	121,446	121,446	$ -
2014	723,066	14,894	708,172	119,251	119,251	$ -
2015	708,172	14,894	693,277	117,057	117,057	$ -
2016	693,277	14,894	678,383	114,862	114,862	$ -
2017	678,383	14,894	663,489	112,667	112,667	$ -
2018	663,489	14,894	648,594	110,472	110,472	$ -
2019	648,594	14,894	633,700	108,277	108,277	$ -
2020	633,700	14,894	618,806	106,082	106,082	$ -
2021	618,806	14,894	603,911	103,887	103,887	$ -
2022	603,911	14,894	589,017	101,693	101,693	$ -
2023	589,017	14,894	574,123	99,498	99,498	$ -
2024	574,123	14,894	559,228	97,303	97,303	$ -
2025	559,228	14,894	544,334	95,108	95,108	$ -
2026	544,334	14,894	529,440	92,913	92,913	$ -
2027	529,440	14,894	514,545	90,718	90,718	$ -
2028	514,545	14,894	499,651	88,524	88,524	$ -
2029	499,651	14,894	484,757	86,329	86,329	$ -
2030	484,757	14,894	469,862	84,134	84,134	$ -
2031	469,862	14,894	454,968	81,939	81,939	$ -
2032	454,968	14,894	440,074	79,744	79,744	$ -
2033	440,074	14,894	425,179	77,549	77,549	$ -
2034	425,179	14,894	410,285	75,354	75,354	$ -
2035	410,285	14,894	395,391	73,160	73,160	$ -
2036	395,391	14,894	380,496	70,965	70,965	$ -
2037	380,496	14,894	365,602	68,770	68,770	$ -
2038	365,602	14,894	350,708	66,575	66,575	$ -
2039	350,708	14,894	335,813	64,380	64,380	$ -
2040	335,813	14,894	320,919	62,185	62,185	$ -
2041	320,919	14,894	306,025	59,991	59,991	$ -
2042	306,025	14,894	291,130	57,796	57,796	$ -
2043	291,130	14,894	276,236	55,601	55,601	$ -
2044	276,236	14,894	261,342	53,406	53,406	$ -
2045	261,342	14,894	246,447	51,211	51,211	$ -
2046	246,447	14,894	231,553	49,016	49,016	$ -
2047	231,553	14,894	216,659	46,821	46,821	$ -
2048	216,659	14,894	201,764	44,627	44,627	$ -
2049	201,764	14,894	186,870	42,432	42,432	$ -
2050	186,870	14,894	171,976	40,237	40,237	$ -
2051	171,976	14,894	157,081	38,042	38,042	$ -
2052	157,081	14,894	142,187	35,847	35,847	$ -
2053	142,187	14,894	127,293	33,652	33,652	$ -
2054	127,293	14,894	112,398	31,458	31,458	$ -
2055	112,398	14,894	97,504	29,263	29,263	$ -
2056	97,504	14,894	82,610	27,068	27,068	$ -
2057	82,610	14,894	67,715	24,873	24,873	$ -
2058	67,715	14,894	52,821	22,678	22,678	$ -
2059	52,821	14,894	37,927	20,483	20,483	$ -
2060	37,927	14,894	23,032	18,288	18,288	$ -
2061	23,032	14,894	8,138	16,094	16,094	$ -
2062	8,138	8,138	-	8,138	8,138	$ -
2063	-	-	-	-	-	$ -
2064	-	-	-	-	-	$ -
2065	-	-	-	-	-	$ -
2066	-	-	-	-	-	$ -
2067	-	-	-	-	-	$ -
2068	-	-	-	-	-	$ -
2069	-	-	-	-	-	$ -
Project Totals		767,749		3,740,477	3,740,477	-

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS:

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.

BPU Projected Rev. Req't.From Prior Year Template w/o Incentives		BPU Projected Rev. Req't.From Prior Year Template with Incentives **		

** This is the total amount that needs to be reported to SPP for billing to all regions.

This is the calculation of additional incentive revenue on projects deemed by the FERC to be eligible for an incentive return. Th 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.

TransCo Worksheet J - ATRR PROJECTED Calculation for SPP BPU Projects*

* This section IV can be provided during annual update via separate file(s) when project count > 1.

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

A. Base Plan Facilities

Facilities receiving incentives accepted by FERC in Docket No. (e.g. ER10-925-000)

Project Description: **Coffeyville T to Dearing 138 kV Rebuild - 1.1 miles**

Current Projected Year ARR	**155,632**
Current Projected Year ARR w/ Incentive	**155,632**
Current Projected Year Incentive ARR	**-**

Details			
Investment	1,000,000	Current Year	**2010**
Service Year (yyyy)	2010	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	6	FCR w/o incentives	15.29%
		FCR w/o incentives,or depreciation	14.74%
Project Useful life	52	Annual Depreciation Rate	1.94%
		FCR including Project Depreciation	15.29%
CIAC Amount	0	Annual Depreciation Expense	19,400

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS:

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.

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	BPU Rev. Req't. w/o Incentives	BPU Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	BPU Projected Rev. Req't.From Prior Year Template w/o Incentives		BPU Projected Rev. Req't.From Prior Year Template with Incentives **		
2010	1,000,000	9,700	990,300	155,632	155,632	$ -					
2011	990,300	14,894	975,406	158,631	158,631	$ -					
2012	975,406	14,894	960,511	156,436	156,436	$ -					
2013	960,511	14,894	945,617	154,242	154,242	$ -					
2014	945,617	14,894	930,723	152,047	152,047	$ -					
2015	930,723	14,894	915,828	149,852	149,852	$ -					
2016	915,828	14,894	900,934	147,657	147,657	$ -					
2017	900,934	14,894	886,040	145,462	145,462	$ -					
2018	886,040	14,894	871,145	143,267	143,267	$ -					
2019	871,145	14,894	856,251	141,073	141,073	$ -					
2020	856,251	14,894	841,357	138,878	138,878	$ -					
2021	841,357	14,894	826,462	136,683	136,683	$ -					
2022	826,462	14,894	811,568	134,488	134,488	$ -					
2023	811,568	14,894	796,674	132,293	132,293	$ -					
2024	796,674	14,894	781,779	130,098	130,098	$ -					
2025	781,779	14,894	766,885	127,903	127,903	$ -					
2026	766,885	14,894	751,991	125,709	125,709	$ -					
2027	751,991	14,894	737,096	123,514	123,514	$ -					
2028	737,096	14,894	722,202	121,319	121,319	$ -					
2029	722,202	14,894	707,308	119,124	119,124	$ -					
2030	707,308	14,894	692,413	116,929	116,929	$ -					
2031	692,413	14,894	677,519	114,734	114,734	$ -					
2032	677,519	14,894	662,625	112,540	112,540	$ -					
2033	662,625	14,894	647,730	110,345	110,345	$ -					
2034	647,730	14,894	632,836	108,150	108,150	$ -					
2035	632,836	14,894	617,942	105,955	105,955	$ -					
2036	617,942	14,894	603,047	103,760	103,760	$ -					
2037	603,047	14,894	588,153	101,565	101,565	$ -					
2038	588,153	14,894	573,259	99,370	99,370	$ -					
2039	573,259	14,894	558,364	97,176	97,176	$ -					
2040	558,364	14,894	543,470	94,981	94,981	$ -					
2041	543,470	14,894	528,576	92,786	92,786	$ -					
2042	528,576	14,894	513,681	90,591	90,591	$ -					
2043	513,681	14,894	498,787	88,396	88,396	$ -					
2044	498,787	14,894	483,893	86,201	86,201	$ -					
2045	483,893	14,894	468,998	84,007	84,007	$ -					
2046	468,998	14,894	454,104	81,812	81,812	$ -					
2047	454,104	14,894	439,210	79,617	79,617	$ -					
2048	439,210	14,894	424,315	77,422	77,422	$ -					
2049	424,315	14,894	409,421	75,227	75,227	$ -					
2050	409,421	14,894	394,527	73,032	73,032	$ -					
2051	394,527	14,894	379,632	70,837	70,837	$ -					
2052	379,632	14,894	364,738	68,643	68,643	$ -					
2053	364,738	14,894	349,844	66,448	66,448	$ -					
2054	349,844	14,894	334,949	64,253	64,253	$ -					
2055	334,949	14,894	320,055	62,058	62,058	$ -					
2056	320,055	14,894	305,161	59,863	59,863	$ -					
2057	305,161	14,894	290,266	57,668	57,668	$ -					
2058	290,266	14,894	275,372	55,474	55,474	$ -					
2059	275,372	14,894	260,478	53,279	53,279	$ -					
2060	260,478	14,894	245,583	51,084	51,084	$ -					
2061	245,583	14,894	230,689	48,889	48,889	$ -					
2062	230,689	14,894	215,795	46,694	46,694	$ -					
2063	215,795	14,894	200,900	44,499	44,499	$ -					
2064	200,900	14,894	186,006	42,304	42,304	$ -					
2065	186,006	14,894	171,112	40,110	40,110	$ -					
2066	171,112	14,894	156,217	37,915	37,915	$ -					
2067	156,217	14,894	141,323	35,720	35,720	$ -					
2068	141,323	14,894	126,429	33,525	33,525	$ -					
2069	126,429	14,894	111,534	31,330	31,330	$ -					
Project Totals		888,466		5,759,497	5,759,497	-					

** This is the total amount that needs to be reported to SPP for billing to all regions.

This is the calculation of additional incentive revenue on projects deemed by the FERC to be eligible for an incentive return. Th 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.

AEPTCo subsidiaries in SPP
Cost of Service Formula Rate Using 2009 FF1 Balances
Worksheet K Supporting Calculation of TRUE-UP SPP BPU Projects Revenue Requirement
AEP OKLAHOMA TRANSMISSION COMPANY

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

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

ROE w/o incentives (True-Up TCOS, ln 164)	11.90%
Project ROE Incentive Adder	0
ROE with additional 0 basis point incentive	11.90%

Determine R (cost of long term debt, cost of preferred stock and equity percentage is from the True-Up TCOS, lns 162 through164)

	%	Cost	Weighted cost
Long Term Debt	0.00%	0.00%	0.000%
Preferred Stock	0.00%	0.00%	0.000%
Common Stock	0.00%	11.90%	0.000%
		R =	0.000%

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

Rate Base (True-Up TCOS, ln 81)	-
R (fom A. above)	0.000%
Return (Rate Base x R)	-

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

Return (from B. above)	-
Effective Tax Rate (True-Up TCOS, ln 126)	0.00%
Income Tax Calculation (Return x CIT)	-
ITC Adjustment	-
Income Taxes	-

SUMMARY OF TRUED-UP ANNUAL REVENUE REQUIREMENTS FOR BPU PROJECTS

		Rev Require	W Incentives	Incentive Amounts
TRUE-UP YEAR	2009			
As Projected in Prior Year WS J				$ -
Actual after True-up		#DIV/0!	$ -	#DIV/0!
True-up of ARR For 2009		#DIV/0!	-	#DIV/0!

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

A. Determine Annual Revenue Requirement less return and Income Taxes.

Annual Revenue Requirement (True-Up TCOS, ln 1)	(137)
Lease Payments (True-Up TCOS, Ln105)	-
Return (True-Up TCOS, ln 134)	-
Income Taxes (True-Up TCOS, ln 133)	-
Annual Revenue Requirement, Less Lease Payments, Return and Taxes	(137)

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

Annual Revenue Requirement, Less Lease Payments, Return and Ta	(137)
Return (from I.B. above)	-
Income Taxes (from I.C. above)	-
Annual Revenue Requirement, with 0 Basis Point ROE increase	(137)
Depreciation (True-Up TCOS, ln 110)	-
Annual Rev. Req, w/ 0 Basis Point ROE increase, less Depreciation	(137)

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

Net Transmission Plant (True-Up TCOS, ln 48)	-
Annual Revenue Requirement, with 0 Basis Point ROE increase	(137)
FCR with 0 Basis Point increase in ROE	0.00%
Annual Rev. Req, w / 0 Basis Point ROE increase, less Dep.	(137)
FCR with 0 Basis Point ROE increase, less Depreciation	0.00%
FCR less Depreciation (True-Up TCOS, ln 9)	0.00%
Incremental FCR with 0 Basis Point ROE increase, less Depreciation	0.00%

III. Calculation of Composite Depreciation Rate

Transmission Plant @ Beginning of Historic Period () (P.206, ln 58,(b)):	-
Transmission Plant @ End of Historic Period () (P.207, ln 58,(g)):	-
Subtotal	-
Average Transmission Plant Balance for 2009	-
Annual Depreciation Rate (True-Up TCOS, ln 110)	-
Composite Depreciation Rate	0.00%
Depreciable Life for Composite Depreciation Rate	-
Average Life in Whole Years	-

TransCo Worksheet K - ATRR TRUE-UP Calculation for SPP BPU Projects*

* This section IV can be provided during annual update via separate file(s) when project count > 1.

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

A. Base Plan Facilities

Facilities receiving incentives accepted by FERC in Docket No. (e.g. ER10-925-000)

Project Description:

2009	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	-	-	-
Prior Yr True-Up	**#DIV/0!**	-	#DIV/0!
True-Up Adjustment	**#DIV/0!**	-	**#DIV/0!**

Details			
Investment	-	Current Year	**2009**
Service Year (yyyy)	2009	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	-	FCR w/o incentives	#DIV/0!
		FCR w/o incentives,or depreciation	#DIV/0!
Project Useful life	-	Annual Depreciation Rate	0.00%
		FCR including Project Depreciation	#DIV/0!
CIAC Amount	-	Annual Depreciation Expense	-

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEA

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.

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	BPU Rev. Req't. w/o Incentives	BPU Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	BPU Projected Rev. Req't.From Prior Year WS J w/o Incentives	BPU Rev Req't True up w/o Incentives	BPU Projected Rev. Req't.From Prior Year WS J with Incentives **	BPU Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
2009	-	-	-	-	#DIV/0!	-	#DIV/0!		$ -		$ -	$ -
2010	-	-	-	-	#DIV/0!	-	#DIV/0!		$ -		$ -	$ -
2011	-	-	-	-	#DIV/0!	-	#DIV/0!		$ -		$ -	$ -
2012	-	-	-	-	#DIV/0!	-	#DIV/0!		$ -		$ -	$ -
2013	-	-	-	-	#DIV/0!	-	#DIV/0!		$ -		$ -	$ -
2014	-	-	-	-	#DIV/0!	-	#DIV/0!		$ -		$ -	$ -
2015	-	-	-	-	#DIV/0!	-	#DIV/0!		$ -		$ -	$ -
2016	-	-	-	-	#DIV/0!	-	#DIV/0!		$ -		$ -	$ -
2017	-	-	-	-	#DIV/0!	-	#DIV/0!		$ -		$ -	$ -
2018	-	-	-	-	#DIV/0!	-	#DIV/0!		$ -		$ -	$ -
2019	-	-	-	-	#DIV/0!	-	#DIV/0!		$ -		$ -	$ -
2020	-	-	-	-	#DIV/0!	-	#DIV/0!		$ -		$ -	$ -
2021	-	-	-	-	#DIV/0!	-	#DIV/0!		$ -		$ -	$ -
2022	-	-	-	-	#DIV/0!	-	#DIV/0!		$ -		$ -	$ -
2023	-	-	-	-	#DIV/0!	-	#DIV/0!		$ -		$ -	$ -
2024	-	-	-	-	#DIV/0!	-	#DIV/0!		$ -		$ -	$ -
2025	-	-	-	-	#DIV/0!	-	#DIV/0!		$ -		$ -	$ -
2026	-	-	-	-	#DIV/0!	-	#DIV/0!		$ -		$ -	$ -
2027	-	-	-	-	#DIV/0!	-	#DIV/0!		$ -		$ -	$ -
2028	-	-	-	-	#DIV/0!	-	#DIV/0!		$ -		$ -	$ -
2029	-	-	-	-	#DIV/0!	-	#DIV/0!		$ -		$ -	$ -
2030	-	-	-	-	#DIV/0!	-	#DIV/0!		$ -		$ -	$ -
2031	-	-	-	-	#DIV/0!	-	#DIV/0!		$ -		$ -	$ -
2032	-	-	-	-	#DIV/0!	-	#DIV/0!		$ -		$ -	$ -
2033	-	-	-	-	#DIV/0!	-	#DIV/0!		$ -		$ -	$ -
2034	-	-	-	-	#DIV/0!	-	#DIV/0!		$ -		$ -	$ -
2035	-	-	-	-	#DIV/0!	-	#DIV/0!		$ -		$ -	$ -
2036	-	-	-	-	#DIV/0!	-	#DIV/0!		$ -		$ -	$ -
2037	-	-	-	-	#DIV/0!	-	#DIV/0!		$ -		$ -	$ -
2038	-	-	-	-	#DIV/0!	-	#DIV/0!		$ -		$ -	$ -
2039	-	-	-	-	#DIV/0!	-	#DIV/0!		$ -		$ -	$ -
2040	-	-	-	-	#DIV/0!	-	#DIV/0!		$ -		$ -	$ -
2041	-	-	-	-	#DIV/0!	-	#DIV/0!		$ -		$ -	$ -
2042	-	-	-	-	#DIV/0!	-	#DIV/0!		$ -		$ -	$ -
2043	-	-	-	-	#DIV/0!	-	#DIV/0!		$ -		$ -	$ -
2044	-	-	-	-	#DIV/0!	-	#DIV/0!		$ -		$ -	$ -
2045	-	-	-	-	#DIV/0!	-	#DIV/0!		$ -		$ -	$ -
2046	-	-	-	-	#DIV/0!	-	#DIV/0!		$ -		$ -	$ -
2047	-	-	-	-	#DIV/0!	-	#DIV/0!		$ -		$ -	$ -
2048	-	-	-	-	#DIV/0!	-	#DIV/0!		$ -		$ -	$ -
2049	-	-	-	-	#DIV/0!	-	#DIV/0!		$ -		$ -	$ -
2050	-	-	-	-	#DIV/0!	-	#DIV/0!		$ -		$ -	$ -
2051	-	-	-	-	#DIV/0!	-	#DIV/0!		$ -		$ -	$ -
2052	-	-	-	-	#DIV/0!	-	#DIV/0!		$ -		$ -	$ -
2053	-	-	-	-	#DIV/0!	-	#DIV/0!		$ -		$ -	$ -
2054	-	-	-	-	#DIV/0!	-	#DIV/0!		$ -		$ -	$ -
2055	-	-	-	-	#DIV/0!	-	#DIV/0!		$ -		$ -	$ -
2056	-	-	-	-	#DIV/0!	-	#DIV/0!		$ -		$ -	$ -
2057	-	-	-	-	#DIV/0!	-	#DIV/0!		$ -		$ -	$ -
2058	-	-	-	-	#DIV/0!	-	#DIV/0!		$ -		$ -	$ -
2059	-	-	-	-	#DIV/0!	-	#DIV/0!		$ -		$ -	$ -
2060	-	-	-	-	#DIV/0!	-	#DIV/0!		$ -		$ -	$ -
2061	-	-	-	-	#DIV/0!	-	#DIV/0!		$ -		$ -	$ -
2062	-	-	-	-	#DIV/0!	-	#DIV/0!		$ -		$ -	$ -
2063	-	-	-	-	#DIV/0!	-	#DIV/0!		$ -		$ -	$ -
2064	-	-	-	-	#DIV/0!	-	#DIV/0!		$ -		$ -	$ -
2065	-	-	-	-	#DIV/0!	-	#DIV/0!		$ -		$ -	$ -
2066	-	-	-	-	#DIV/0!	-	#DIV/0!		$ -		$ -	$ -
2067	-	-	-	-	#DIV/0!	-	#DIV/0!		$ -		$ -	$ -
2068	-	-	-	-	#DIV/0!	-	#DIV/0!		$ -		$ -	$ -
Project Totals		-			#DIV/0!	-	#DIV/0!					

** This is the total amount that needs to be reported to SPP for billing to all regions.

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.

AEPTCo subsidiaries in SPP
Cost of Service Formula Rate Using 2009 FF1 Balances
Worksheet L Supporting Projected Cost of Debt
AEP OKLAHOMA TRANSMISSION COMPANY

Calculation of Interest Expense Based on Outstanding Debt at Year End

Line Number	(A) Issuance	(B) Principle Amount	(C) Interest Rate	(D) Annual Expense	(E) Notes
1	**Long Term Debt (FF1.p. 256-257.h)**				
2				-	
3					
4	**Installment Purchase Contracts (FF1.p. 256-257.h, a, & i)**				
5				-	
6				-	
7				-	
8				-	
9				-	
10				-	
11				-	
12				-	
13				-	
14				-	
15				-	
16				-	
17				-	
18				-	
19				-	
20				-	
21				-	
22				-	
23				-	
24			0.000%		
25	Issuance Discount, Premium, & Expenses:				
26	Financial Hedges & Auction Fees	FF1.p. 256 & 257.Lines Described as Hedges or Fees			
27	Amort of Debt Discount and Expenses	FF1.p. 117.63.c			
28	Amor of Debt Premimums (Enter Negative)	FF1.p. 117.65.c		-	
29	Reacquired Debt:				
30	Amortization of Loss	FF1.p. 117.64.c			
31	Amortization of Gain	FF1.p. 117.66.c		-	
32	**Total Interest on Long Term Debt**	-	0.000%	-	
33	**Preferred Stock (FF1.p. 250-251)**	**Preferred Shares Outstanding**			
34				-	
35				-	
36				-	
37	**Dividends on Preferred Stock**	-	0.000%	-	

AEPTCo subsidiaries in SPP
Transmission Cost of Service Formula Rate
AEP OKLAHOMA TRANSMISSION COMPANY

Worksheet M Supporting Calculation of Capital Structure and Weighted Average Cost of Capital Based on Average of Balances At YE2009 And YE2008

(A) Line	(B)	(C) Balances @ 12/31/2009	(D) Balances @ 12/31/2008	(E) Average
Development of Average Balance of Common Equity				
1	Proprietary Capital (112.16.c&d)			-
2	Less Preferred Stock (Ln 52 Below)	0	-	-
3	Less Account 216.1 (112.12.c&d)			-
4	Less Account 219.1 (112.15.c&d)			-
5	**Average Balance of Common Equity**	-	-	**-**
Development of Cost of Long Term Debt Based on Average Outstanding Balance				
6	Bonds (112.18.c&d)	-	-	-
7	Less: Reacquired Bonds (112.19.c&d)	-	-	-
8	LT Advances from Assoc. Companies (112.20.c&d)			-
9	Senior Unsecured Notes (112.21.c&d)			-
10	Less: Fair Value Hedges (See Note on Ln 12 below)			-
11	**Total Average Debt**	-	-	**-**
12	**NOTE: 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.**			
13	**Annual Interest Expense for 2009**			
14	Interest on Long Term Debt (256-257.33.i)			
15	Less: Total Hedge Gain/Expense Accumulated from p 256-257, col. (i) of FERC Form 1 included in Ln 14 and shown in Ln 33 below.			
16	Amort of Debt Discount & Expense (117.63.c)			
17	Amort of Loss on Reacquired Debt (117.64.c)			
18	Less: Amort of Premium on Debt (117.65.c)			-
19	Less: Amort of Gain on Reacquired Debt (117.66.c)			-
20	**Total Interest Expense (Ln 14 + Ln 16 + Ln 17 - Ln 18 - Ln 19)**			**-**
21	**Average Cost of Debt for 2009 (Ln 21/Ln 11)**			**0.00%**

CALCULATION OF RECOVERABLE HEDGE GAINS/LOSSES

22 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. 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.

	HEDGE AMOUNTS BY ISSUANCE (FROM p. 256-257 (i) of the FERC Form 1)	Total Hedge (Gain)/Loss for 2007	Less Excludable Amounts (See NOTE on Line 22)	Net Includable Hedge Amount	Remaining Unamortized Balance	Amortization Period Beginning	Amortization Period Ending
23				-			
24				-			
25				-			
26				-			
27				-			
28				-			
29				-			
30				-			
31				-			
32				-			
33	Total Hedge Amortization	-	-				
34	Hedge Gain or Loss Prior to Application of Recovery Limit (Sum of Lines 23 to 32)			-			
35	Total Average Capital Structure Balance for 2008 (True-UP TCOS, Ln 165)			-			
36	**Recoverable Hedge Amortization (Ln 34)**			**-**			

Development of Cost of Preferred Stock

	Preferred Stock			Average
37	0% Series - - Dividend Rate (p. 250-251. 8.a)			
38	0% Series - - Par Value (p. 250-251. 8.c)			
39	0% Series - - Shares O/S (p.250-251. 8.e)			
40	0% Series - - Monetary Value (Ln 38 * Ln 39)	-	-	-
41	0% Series - - Dividend Amount (Ln 37 * Ln 40)	-	-	-
42	0% Series - - Dividend Rate (p. 250-251.a)			
43	0% Series - - Par Value (p. 250-251.c)			
44	0% Series - - Shares O/S (p.250-251. e)			
45	0% Series - - Monetary Value (Ln 43 * Ln 44)	-	-	-
46	0% Series - - Dividend Amount (Ln 42 * Ln 45)	-	-	-
47	0% Series - - Dividend Rate (p. 250-251.a)			
48	0% Series - - Par Value (p. 250-251.c)			
49	0% Series - - Shares O/S (p.250-251.e)			
50	0% Series - - Monetary Value (Ln 48 * Ln 49)	-	-	-
51	0% Series - - Dividend Amount (Ln 47 * Ln 50)	-	-	-
52	**Balance of Preferred Stock (Lns 40, 45, 50)**	-	-	-
53	**Dividends on Preferred Stock (Lns 41, 46, 51)**	-	-	**-**
54	**Average Cost of Preferred Stock (Ln 53/52)**	0.00%	0.00%	**0.00%**

AEPTCo subsidiaries in SPP
Cost of Service Formula Rate Using 2009 FF1 Balances
Worksheet N - Gains (Losses) on Sales of Plant Held For Future Use
AEP OKLAHOMA TRANSMISSION COMPANY

Note: Gain or loss on plant held for future use will be funtionalized based on the description of that asset. Sales of transmission assets will be direct assigned; sales of general assets will be functionalized on labor. Sales of plant held for furture use related to generation or distribution will not be included in the formula.

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Line	**Date**	**Property Description**	**Function (T) or (G)** T = Transmission G = General	**Basis**	**Proceeds**	**(Gain) / Loss**	**Functional Allocator**	**Functionalized Proceeds (Gain) / Loss**
1						-	0.000%	-
2						-	0.000%	-
3						-	0.000%	-
4				Net (Gain) or Loss for 2009		-		-

AEPTCo subsidiaries in SPP
Cost of Service Formula Rate Using 2009 FF1 Balances
Calculation of Post-employment Benefits Other than Pensions Expenses Allocable to Transmission Service
Worksheet O - PBOP Support
AEP OKLAHOMA TRANSMISSION COMPANY

PBOP	(A)		(B)
1	**Calculation of PBOP Expenses**		
2	**AEP TransCo - AEP Service Corp Employees**		
3	Total PBOP expenses		$175,004,650
4	Base Year relating to retired personnel		$0
5	Amount allocated on Labor		$175,004,650
6	Labor dollars		$1,305,947,156
7	Cost per labor dollar		$0.134
8	Base PBOP TransCo labor expensed current year		0
9	Allowable TransCo PBOP Expense for current year		$0
10	Direct PBOP Expense per Actuarial Report		$0
11	Additional PBOP Ledger Entry (From Company Records)		$0
12	Medicare Expense		$0
13	PBOP Expenses From AEP Service Corporation (from Company Records)		$137
14	Actual PBOP Expense	(Sum Lines 10-13)	$137
15	PBOP Adjustment	Line 14 less Line 9	-$137