

SOAH No. 473-02-3169
Docket No. 26000
OPUC's 9th, Q. No. 9-8
Attachment B
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WEST TEXAS UTILITIES COMPANY
TRIAL BALANCE WITH PRIOR YEAR
12/31/01

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----- CURRENT MONTH -----				----- MONTHS TO DATE -----			
DESCRIPTION	ACCOUNT	ACTUAL	PRIOR YR	FAVORABLE <UNFAVR>	ACTUAL	PRIOR YR	FAVORABLE <UNFAVR>
COAL EXPENSE - TRANSPORTATION	50105230	2,496,476.80	1,796,451	(39.0)	18,995,722.91	21,018,313	9.6
NATURAL GAS EXPENSE	50105500	4,561,052.76	12,467,627	63.4	138,017,773.33	143,775,703	4.0
NATURAL GAS HANDLING EXPENSE	50105510	284.45	670	57.5	2,239.88	7,096	68.4
FUEL PLANNING & ANALYSIS - CSWS	50105699				54,748		100.0
FUEL DELIVERY - PURCHASING CSWS	50105799				104,869		100.0
FUEL DELIVERY - TRANSPORT - CSWS	50105899				22,386		100.0
FUEL DELIVERY - CONTRACT ADMIN CSWS	50105999				58,596		100.0
FUEL DELIVERY-RAILCAR MGMT	50106199				39		100.0
CALCULATE INVENTORY COST - CSWS	50106299				41,587		100.0
PREPARE ROUTINE REPORTS - CSWS	50106399				21,065		100.0
COMPENSATED ABSENCE - FUEL	50108888	340.19CR	18,878CR	98.2	1,243.90CR	17,655CR	(93.0)
COMPENSATED ABSENCE - FUEL - CSWS	50108899				24,136		100.0
PREPARATION - MISC - CSWS	50109099	37,992.24	35,736	(6.3)	531,761.70	255,534	(108.1)
TOTAL ACCOUNT 4010.1100		8,657,185.29	19,655,350	56.0	177,107,381.03	183,149,623	3.3
4010.1500 OTHER PWR GEN-OPERAT							
OPERATION ENGINEERING - NON-STEAM	54609000	1,054.43	1,645	35.9	26,438.14	8,819	(199.8)
OPERATION ENGINEERING - MISC - CSWS	54609099	713.21			5,629.20		
MISC GENERATION EXPENSE	54809000	1,899.42	552,113	99.7	12,605.42	567,337	97.8
ENVIRONMENTAL EXPENSE	54902000				1,510		100.0
COMPENSATED ABSENCE - PROD	54908888	169,082.39CR	116,981CR	(44.5)	84,070.73CR	91,670CR	(8.3)
COMPENSATED ABSENCE - PROD - CSWS	54908899				51,028		100.0
OTHER POWER GENERATION	54909000	31,233.81	204	*****	118,247.47	9,398	*****
OTHER POWER GEN - MISC -CSWS	54909099	122.66	151	18.8	8,802.93	151	*****
TOTAL ACCOUNT 4010.1500		134,058.86CR	437,132	130.7	87,652.43	546,573	84.0
4010.1600 OTHER PWR GEN-FUEL							
FUEL OTHER POWER OPNS - OIL	54705100				26,871.96	1,022	*****
FUEL OTHER POWER OPNS - GAS	54705500	50.00	50		5,917.47	3,172	(86.6)
TOTAL ACCOUNT 4010.1600		50.00	50		32,789.43	4,194	(681.8)
4010.1700 PURCHASED POWER							
PURCHASED POWER - BOOKOUTS	55500120	49,893,772.01			467,947,898.31		
PURCHASED POWER DEDICATED BOOK-OUTS	55500125				26,416,100.00		
PURCHASED POWER - OPTIONS	55500130	307,412.38			3,655,419.54		
AFFIL PURCH POWER - POOL/ECONOMY	55503100	5,402,234.17	13,586,223	60.2	52,041,486.01	57,653,333	9.7
AFFILIATED - LOSS COMPENSATION	55503300				4,217.94CR	48,638	108.7
AFFILIATED - DEMAND/CAPACITY	55503400						
AFFIL PUR PWR DEMAND/CAP - AEP EAST	55503407	53,799.16			769,965.32		
AFFIL PUR PWR - ENERGY/FUEL - OPCO	55503507	182,675.64			3,848,645.75	70,790	*****
NON-AFFIL PURCH POWER - OFF-SYS	55504100	4,305,345.34CR	4,924,814	187.4	70,990,168.70	63,237,697	(12.3)
ERCOT - IMBALANCE	55504200	7,280,240.48CR			15,361.66		
ERCOT - SERVICES	55504250	287,887.62			2,904,171.88		
NON-AFFIL PURCH POWER - LOSSES	55504300				156,662.43	246,288	36.4
NON-AFF P/P-ISO RESERVATION FEES	55504301				96,803	910,218	(17.4)
NON-AFFIL - DEMAND/CAPACITY	55504400	834,506.88	56,608CR	*****	5,037,967.78	5,416,277	7.0
TOTAL ACCOUNT 4010.1700		45,376,702.04	18,524,645	(145.0)	634,847,996.12	127,583,241	(397.6)
4010.1800 OTHER PWR SUPPLY EXP							
SYS CONTRL & LOAD DISPATCH - HVDC	55600999	28,060.83CR	12,446CR	(125.5)	202,446.60CR	172,106CR	17.6
ENERGY ACCT. SYSTEM DISPATCH & LOAD	55608000	5,000.00CR			65,000.00CR	68,226CR	(4.7)
ENERGY ACCT. SYSTEM DISPATCH & LOAD	55608099					68,833	100.0

WEST TEXAS UTILITIES COMPANY
SUMMARY OF S W MESA REVENUES
IN ACCOUNT # 4470.2100

<u>Acct</u>	<u>Sacct</u>	<u>Date</u>	<u>Center</u>	<u>JE</u>	<u>Amount</u>	<u>Description</u>
4470	2100	07/31/2000	S6921	JE013	(606,189.42)	CSW SW MESA SALE
		07/31/2000 Total			(606,189.42)	
4470	2100	08/31/2000	S6921	JE013	(524,402.29)	CSW SW MESA SALE
		08/31/2000 Total			(524,402.29)	
4470	2100	09/30/2000	S6921	JE013	(519,570.40)	CSW SW MESA SALE
		09/30/2000 Total			(519,570.40)	
4470	2100	10/31/2000	S6921	JE013	(258,114.27)	CSW SW MESA SALE
		10/31/2000 Total			(258,114.27)	
4470	2100	11/30/2000	S6921	JE013	(258,114.27)	CSW SW MESA SALE
		11/30/2000 Total			(258,114.27)	
4470	2100	12/31/2000	S6921	JE013	(779,617.04)	CSW SW MESA SALE
		12/31/2000 Total			(779,617.04)	
4470	2100	01/31/2001	S6921	JE013	(353,253.45)	CSW SW MESA SALE
		01/31/2001 Total			(353,253.45)	
4470	2100	02/28/2001	S6921	JE213	(493,955.85)	CSW SW MESA SALE
4470	2100	02/28/2001	S6921	JE013	367,106.29	REVERSE 06/00 SW MESA SALE
4470	2100	02/28/2001	S6921	JE013	606,189.42	REVERSE 07/00 SW MESA SALE
4470	2100	02/28/2001	S6921	JE013	524,402.29	REVERSE 08/00 SW MESA SALE
4470	2100	02/28/2001	S6921	JE013	519,570.40	REVERSE 09/00 SW MESA SALE
4470	2100	02/28/2001	S6921	JE013	258,114.27	REVERSE 10/00 SW MESA SALE
4470	2100	02/28/2001	S6921	JE013	258,114.27	REVERSE 11/00 SW MESA SALE
4470	2100	02/28/2001	S6921	JE013	779,617.04	REVERSE 12/00 SW MESA SALE
4470	2100	02/28/2001	S6921	JE013	(367,106.29)	REVISE 06/00 SW MESA SALE
4470	2100	02/28/2001	S6921	JE013	(606,189.42)	REVISE 07/00 SW MESA SALE
4470	2100	02/28/2001	S6921	JE013	(524,402.29)	REVISE 08/00 SW MESA SALE
4470	2100	02/28/2001	S6921	JE013	(519,570.40)	REVISE 09/00 SW MESA SALE
4470	2100	02/28/2001	S6921	JE013	(258,114.27)	REVISE 10/00 SW MESA SALE
4470	2100	02/28/2001	S6921	JE013	(1,037,731.31)	REVISE 12/00 SW MESA SALE
		02/28/2001 Total			(493,955.85)	
4470	2100	03/31/2001	S6921	JE213	493,955.85	CSW SW MESA SALE
4470	2100	03/31/2001	S6921	JE213	(493,955.85)	CSW SW MESA SALE
		03/31/2001 Total			-	
4470	2100	04/30/2001	S6921	JE013	(493,955.85)	ACT 02/01 SW MESA SALE
4470	2100	04/30/2001	S6921	JE213	493,955.85	CSW SW MESA SALE
4470	2100	04/30/2001	S6921	JE013	(434,906.11)	EST 04/01 SW MESA SALE
4470	2100	04/30/2001	S6921	JE013	367,106.29	REVERSE 06/00 SW MESA SALE
4470	2100	04/30/2001	S6921	JE013	606,189.42	REVERSE 07/00 SW MESA SALE
4470	2100	04/30/2001	S6921	JE013	524,402.29	REVERSE 08/00 SW MESA SALE
4470	2100	04/30/2001	S6921	JE013	519,570.40	REVERSE 09/00 SW MESA SALE
4470	2100	04/30/2001	S6921	JE013	258,114.27	REVERSE 10/00 SW MESA SALE
4470	2100	04/30/2001	S6921	JE013	1,037,731.31	REVERSE 12/00 SW MESA SALE
4470	2100	04/30/2001	S6921	JE013	(367,106.29)	REVISE 06/00 SW MESA SALE
4470	2100	04/30/2001	S6921	JE013	(606,189.42)	REVISE 07/00 SW MESA SALE
4470	2100	04/30/2001	S6921	JE013	(524,402.29)	REVISE 08/00 SW MESA SALE
4470	2100	04/30/2001	S6921	JE013	(519,570.40)	REVISE 09/00 SW MESA SALE
4470	2100	04/30/2001	S6921	JE013	(258,114.27)	REVISE 10/00 SW MESA SALE
4470	2100	04/30/2001	S6921	JE013	(443,998.42)	REVISE 11/00 SW MESA SALE
4470	2100	04/30/2001	S6921	JE013	(240,479.44)	REVISE 12/00 SW MESA SALE
		04/30/2001 Total			(81,652.66)	
4470	2100	05/31/2001	S6921	JE013	(387,656.89)	EST 05/01 SW MESA SALE
4470	2100	05/31/2001	S6921	JE013	353,253.45	REVERSE 01/01 SW MESA SALE
4470	2100	05/31/2001	S6921	JE013	434,906.11	REVERSE 04/01 SW MESA SALE
4470	2100	05/31/2001	S6921	JE013	(436,978.62)	REVISE 01/01 SW MESA SALE
4470	2100	05/31/2001	S6921	JE013	(301,233.30)	REVISE 03/01 SW MESA SALE
4470	2100	05/31/2001	S6921	JE013	(434,906.11)	REVISE 04/01 SW MESA SALE
		05/31/2001 Total			(772,615.36)	

WEST TEXAS UTILITIES COMPANY
SUMMARY OF S W MESA REVENUES
IN ACCOUNT # 4470.2100

<u>Acct</u>	<u>Sacct</u>	<u>Date</u>	<u>Center</u>	<u>JE</u>	<u>Amount</u>	<u>Description</u>
4470	2100	07/31/2001	S6921	JE013	(402,639.91)	ACTUAL 06/01 SW MESA
		07/31/2001 Total			(402,639.91)	
4470	2100	08/31/2001	S6921	JE013	(373,698.16)	ACTUAL 07/01 SW MESA
		08/31/2001 Total			(373,698.16)	
4470	2100	09/30/2001	S6921	JE013	(402,639.91)	ACTUAL 06/01 SW MESA
4470	2100	09/30/2001	S6921	JE013	(373,698.16)	ACTUAL 07/01 SW MESA
4470	2100	09/30/2001	S6921	JE013	(356,384.46)	ACTUAL 08/01 SW MESA
4470	2100	09/30/2001	S6921	JE013	402,639.91	REVERSE 06/01 SW MESA
4470	2100	09/30/2001	S6921	JE013	373,698.16	REVERSE 07/01 SW MESA
		09/30/2001 Total			(356,384.46)	
4470	2100	10/31/2001	S6921	JE013	(276,524.87)	ACTUAL 09/01 SW MESA
4470	2100	10/31/2001	S6921	JE213	(422,749.53)	EST 10/01 SW MESA
		10/31/2001 Total			(699,274.40)	
4470	2100	11/30/2001		JE013	(422,749.53)	ACTUAL 10/01 SW MESA
4470	2100	11/30/2001		JE213	422,749.53	EST 10/01 SW MESA
4470	2100	11/30/2001		JE213	(257,553.04)	EST 11/01 SW MESA
		11/30/2001 Total			(257,553.04)	
4470	2100	12/31/2001		JE013	(257,553.04)	ACTUAL 11/01 SW MESA
4470	2100	12/31/2001		JE213	257,553.04	EST 11/01 SW MESA
4470	2100	12/31/2001		JE213	(402,787.38)	EST 12/01 SW MESA
4470	2100	12/31/2001		JE013	257,553.04	REVERSE 11/01 SW MESA
4470	2100	12/31/2001		JE013	(257,553.04)	REVISED ACT 11/01 SW MESA
		12/31/2001 Total			(402,787.38)	
		Grand Total			(7,139,822.36)	

SOAH DOCKET NO. 473-02-3169
PUC DOCKET NO. 26000

APPLICATION OF WEST TEXAS	§	BEFORE THE
UTILITIES COMPANY FOR	§	STATE OFFICE OF
AUTHORITY TO RECONCILE	§	ADMINISTRATIVE HEARINGS
FUEL COSTS	§	

WEST TEXAS UTILITIES COMPANY'S RESPONSE TO OFFICE OF
PUBLIC UTILITY COUNSEL'S NINTH REQUEST FOR INFORMATION

Question No. 9-9:

Referencing WP EXHIBIT RWH-4a, for amounts that relate to revenues or margins allocated from AEP, please provide workpapers that support the development of the amount allocated to WTU, including the total MWh, revenues, and associated expense for transactions made by AEP trading in each month, along the allocations to WTU and each AEP company, and the specific agreement provisions or regulatory orders that provide the basis for such allocations.

Response No. 9-9:

Costs and benefits were allocated among the four AEP West operating companies during the reconciliation period under the CSW Operating Agreement as described in Mr. Norman's testimony.

Off-system sales revenues and expenses and corresponding margins are calculated for the AEP West Operating Companies by the Interchange Cost Reconstruction (ICR) program. The response to Texas Industrial Energy Consumers' First Request for Information, Question No. 1-18, provides a detail description of the ICR program. The results of the ICR program were provided in the response to Office of Public Utility Counsel's First Request for Information, Question No. 1-33.

Workpapers supporting AEP trading for Account Nos. 4470.0020 (Non-Aff. Margin), 4470.0060 (Bookouts Margin), 4470.0070 (Options Margin), 4470.0100 BO's Purch.), 5550.0120 (Bookouts), and 5550.0130 (Options) responsive to this request are voluminous. The voluminous information is available for review at the Austin offices of American Electric Power Company (AEP), 400 West 15th Street, Suite 610, Austin, Texas, 78701, (512) 481-4562, during normal business hours. Attachment A in the voluminous workpapers provides a summary of the various amounts booked, while Attachment B in the voluminous workpapers provides the specific workpapers supporting the amount booked. When the transactions recorded in these accounts are not dedicated to a specific utility or to the west AEP companies, the allocation between the east and west AEP companies is governed by the System Integration Agreement. The System Integration Agreement was provided in workpapers to Schedule FR-7. The

allocation process provided for in this agreement is a two-tiered approach. The first tier is based on a ratio of pre-merger CSW margins to pre-merger AEP east margins ("Base Year"). These transactions are allocated on this ratio until the "Base Year" level of margins are reached. The "Base Year" is based on a historical level of margins for the period of July 1999 through June 2000. After the "Base Year" margins are reached, all additional items are shared in accordance to the ratio of owned generating capacity. Once the west amount is determined utilizing the process described above, WTU's share is determined by its highest monthly peak load over the most recent 12-month period.

For transactions dedicated to the west AEP companies, the peak load method described above is utilized to calculate WTU's amount. The use of peak load is consistent with the methodology utilized by the east AEP companies.

Prepared By: Dana E. Horton
Randall W. Hamlett

Title: Mgr. System Operations
Manager Regulatory Accounting
Services

Sponsored By: Donald M. Norman
Randall W. Hamlett

Title: V.P. Wholesale Operations
Manager Regulatory Accounting
Services

SOAH DOCKET NO. 473-02-3169
PUC DOCKET NO. 26000

APPLICATION OF WEST TEXAS	§	BEFORE THE
UTILITIES COMPANY FOR	§	STATE OFFICE OF
AUTHORITY TO RECONCILE	§	ADMINISTRATIVE HEARINGS
FUEL COSTS	§	

WEST TEXAS UTILITIES COMPANY'S RESPONSE TO OFFICE OF
PUBLIC UTILITY COUNSEL'S NINTH REQUEST FOR INFORMATION

Question No. 9-10:

Please explain how expense incurred to serve off-system sales were determined and provide workpapers that show the development of such expenses and margins associated with each off-system sales transaction during the reconciliation period, including transactions that are reflected in the amounts claimed to be "non-recoverable" on WP EXHIBIT RWH-4a.

Response No. 9-10:

Off-system sales expenses and corresponding margins were calculated for the AEP West Operating Companies by the Interchange Cost Reconstruction (ICR) program. The response to Texas Industrial Energy Consumers' First Request for Information, Question No. 1-18 provides a detail description of the ICR program. The results of the ICR program were provided in the Highly Sensitive response to Office of Public Utility Counsel's First Request for Information, Question No. 1-33.

An after-the-fact reconstruction process was developed to determine the cost of the AEP West Operating Companies to supply the energy for the Mitigation Sale. This reconstruction resulted in the addition of a new dispatch level in the ICR program after the internal economy dispatch. The cost of each Operating Company to supply energy for the Mitigation Sale is obtained by determining the change in generation and production cost from a system dispatch with and without the Mitigation sale. These hourly costs are summed on a monthly basis and revenue from the sale is used to compensate each Operating Company for the costs it incurs during the month to supply its portion of the Mitigation Sale energy requirements. Any revenue left over from the Mitigation Sale every calendar year is allocated as off-system margin to the Operating Companies. Attached are the revised mitigation sales expense reports. Changes from the original numbers are included in the ICR Adjustment July 00 – Dec 01 column on WP/Exhibit RWH-2-5, page 7 of 20 of the Errata filing.

The Company did not determine expenses and margins associated with the ERCOT transactions. Instead, the company used the revenues to reduce eligible fuel for its customers.

The items with the Subj. to Sharing do not have any direct fuel costs related to the transactions and are included in the margin sharing computation.

Prepared By: Randall W. Hamlett

Title: Manager Regulatory Accounting
Services

Sponsored By: Randall W. Hamlett

Title: Manager Regulatory Accounting
Services

Donald M. Norman

Vice President Wholesale Operations

MITIGATION SALES EXPENSE
JUNE 2000

LOC DATE	TRAKR MWH	TRAKR DOLLARS	TOTAL All Companies	PSO MWH	DELTA PROD COST	PSO \$/MWH	SWE \$/MWH	DELTA PROD COST	CPL MWH	DELTA PROD COST	CPL \$/MWH	WTU MWH	DELTA PROD COST	WTU \$/MWH	TOTAL COST
avg	300		300												
sum	110,700	1,915,200.00	110,700	38,186	1,339,536.50	35.08	56,235	1,430,541.24	10,978	388,923.71	35.43	5,301	202,971.85	38.29	110,700
				34.4950%			50.7995%		9.9169%			4.7886%			3,361,973.30
Assignment Sales		<u>TOTAL</u>			<u>PSO</u>		<u>SWEPCO</u>			<u>CPL</u>			<u>WTU</u>		<u>CHECK</u>
Capacity Sales		1,915,200.00			660,648.84		972,911.22			189,928.33			91,711.61		1,915,200.00
		9,989,640.00			3,445,929.47		5,074,682.98			990,661.86			478,365.69		9,989,640.00
		11,904,840.00			4,106,578.30		6,047,594.20			1,180,590.19			570,077.30		11,904,840.00
POSITIVE MARGIN					2,767,041.80		4,617,052.96			791,666.48			367,105.45		8,542,866.70
<u>PSO BOOKS</u>										<u>CPL BOOKS</u>					
(1)		1420.4400			1,915,200.00		Record assignment sales - 100%		(1)	1460.8802			189,928.33		CPL share of assignment sale
		4470.4700			(1,915,200.00)					4470.4700			(189,928.33)		FROM PSO
(2)		1420.4400			9,989,640.00		Record Capacity Sales - 100%		(2)	1460.8802			990,661.86		CPL share of Capacity
		2540.4700			(3,445,929.47)		Pso share			2540.4700			(990,661.86)		
		2340.8802			(5,074,682.98)		Swepeco share								
		2340.8802			(990,661.86)		CPL share		(3)	2540.4700			198,995.38		Hold harmless entry
		2340.8802			(478,365.69)		WTU share			4470.4700			(198,995.38)		
(3)		4470.4700			1,254,551.15		other companies share of assignment sales			<u>WTU BOOKS</u>					
		2340.8802			(972,911.22)		Swepeco share of assignment sales		(1)	1460.8802			91,711.61		WTU share of assignment sale
		2340.8802			(189,928.33)		CPL share of assignment sales			4470.4700			(91,711.61)		FROM PSO
		2340.8802			(91,711.61)		WTU share of assignment sales								
(4)		2540.4700			678,887.66		Hold harmless entry		(2)	1460.8802			478,365.69		WTU share of Capacity
		4470.4700			(678,887.66)					2540.4700			(478,365.69)		
<u>SWEPCO BOOKS</u>															
(1)		1460.8802			972,911.22		Swepeco share of assignment sales		(3)	2540.4700			111,260.24		Hold harmless entry
		4470.4700			(972,911.22)		FROM PSO			4470.4700			(111,260.24)		
(2)		1460.8802			5,074,682.98		Swepeco share of Capacity								
		2540.4700			(5,074,682.98)										
(3)		2540.4700			457,630.02		Hold harmless entry								
		4470.4700			(457,630.02)										

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MITIGATION SALES EXPENSE
JULY 2000

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REVISED

LOC DATE	TRAKR MWH	TRAKR DOLLARS	TOTAL All Companies	PSO MWH	DELTA PROD COST	PSO \$/MWH	SWE MWH	DELTA PROD COST	SWE \$/MWH	CPL MWH	DELTA PROD COST	CPL \$/MWH	WTU MWH	DELTA PROD COST	WTU \$/MWH	TOTAL COST
avg	300		300													
sum	223,200	3,124,800.00	223,200	68,854 30.8486%	2,411,552.73	35.02	116,543 52.2146%	3,642,199.39	31.25	25,280 11.3262%	834,838.20	33.02	12,523 5.6107%	485,559.38	38.77	223,200 7,374,149.70
Assignment Sales																
Capacity Sales																
POSITIVE MARGIN																
PSO BOOKS																
(1)		1420.4400			3,124,800.00											
		4470.4700			(3,124,800.00)											
(2)		1420.4400			13,428,375.00											
		2540.4700			(4,142,461.17)											
		2340.8802			(7,011,573.06)											
		2340.8802			(1,520,919.89)											
		2340.8802			(753,420.88)											
(3)		4470.4700			2,160,844.00											
		2340.8802			(1,631,602.00)											
		2340.8802			(353,920.00)											
		2340.8802			(175,322.00)											
(4)		2540.4700			1,447,596.73											
		4470.4700			(1,447,596.73)											
SWEPCO BOOKS																
(1)		1460.8802			1,631,602.00											
		4470.4700			(1,631,602.00)											
(2)		1460.8802			7,011,573.06											
		2540.4700			(7,011,573.06)											
(3)		2540.4700			2,010,597.39											
		4470.4700			(2,010,597.39)											
WTU BOOKS																
(1)		1460.8802			1,631,602.00											
		4470.4700			(1,631,602.00)											
(2)		1460.8802			7,011,573.06											
		2540.4700			(7,011,573.06)											
(3)		2540.4700			2,010,597.39											
		4470.4700			(2,010,597.39)											
CPL BOOKS																
(1)		1460.8802			1,631,602.00											
		4470.4700			(1,631,602.00)											
(2)		1460.8802			7,011,573.06											
		2540.4700			(7,011,573.06)											
(3)		2540.4700			2,010,597.39											
		4470.4700			(2,010,597.39)											
WTU																
		175,322.00			353,920.00											
		753,420.88			(1,520,919.89)											
		928,742.88			(1,520,919.89)											
		443,183.50			1,040,001.69											
CHECK																
		3,124,800.00			3,124,800.00											
		13,428,375.00			(13,428,375.00)											
		16,553,175.00			(16,553,175.00)											
SWEPCO																
		1,631,602.00			1,631,602.00											
		7,011,573.06			(7,011,573.06)											
		8,643,175.06			(8,643,175.06)											
		5,000,975.67			5,000,975.67											
Record assignment sales - 100%																
		3,124,800.00			3,124,800.00											
		(3,124,800.00)			(3,124,800.00)											
Record Capacity Sales - 100%																
		13,428,375.00			13,428,375.00											
		(4,142,461.17)			(4,142,461.17)											
		(7,011,573.06)			(7,011,573.06)											
		(1,520,919.89)			(1,520,919.89)											
		(753,420.88)			(753,420.88)											
other companies share of assignment sales																
		2,160,844.00			2,160,844.00											
		(1,631,602.00)			(1,631,602.00)											
		(353,920.00)			(353,920.00)											
		(175,322.00)			(175,322.00)											
		1,447,596.73			1,447,596.73											
		(1,447,596.73)			(1,447,596.73)											
Swepeco share of assignment sales																
		1,631,602.00			1,631,602.00											
		(1,631,602.00)			(1,631,602.00)											
FROM PSO																
		7,011,573.06			7,011,573.06											
		(7,011,573.06)			(7,011,573.06)											
Swepeco share of Capacity																
		2,010,597.39			2,010,597.39											
		(2,010,597.39)			(2,010,597.39)											
Hold harmless entry																
		1,447,596.73			1,447,596.73											
		(1,447,596.73)			(1,447,596.73)											
WTU share of assignment sa																
		175,322.00			175,322.00											
		(175,322.00)			(175,322.00)											
FROM PSO																
		753,420.88			753,420.88											
		(753,420.88)			(753,420.88)											
WTU share of Capacity																
		310,237.38			310,237.38											
		(310,237.38)			(310,237.38)											
Hold harmless entry																
		443,183.50			443,183.50											
		(443,183.50)			(443,183.50)											

MITIGATION SALES EXPENSE
AUG 2000

REVISEI

LOC DATE	TRAKR MWH	TRAKR DOLLARS	TOTAL All Companies	PSO MWH	DELTA PROD COST	PSO \$/MWH	SWE MWH	DELTA PROD COST	SWE \$/MWH	CPL MWH	DELTA PROD COST	WTU MWH	DELTA PROD COST	WTU \$/MWH	TOTAL COST
avg	300		300												
sum	223,200	3,124,800.00	223,200	67,806	2,768,144.91	40.82	103,160	3,850,784.78	37.33	27,384	973,798.38	24,850	1,086,768.47	43.73	223,200
				30.3790%			46.2186%			12.2688%		11.1335%			8,679,496.54
Assignment Sales		TOTAL			PSO			SWEPCO			CPL		WTU		CHECK
Capacity Sales		3,124,800.00			949,284.00			1,444,240.00			383,376.00		347,900.00		3,124,800.00
		13,428,380.00			4,079,411.89			6,206,414.34			1,647,503.40		1,495,050.37		13,428,380.00
		16,553,180.00			5,028,695.89			7,650,654.34			2,030,879.40		1,842,950.37		16,553,180.00
POSITIVE MARGIN					2,260,550.98			3,799,869.56			1,057,081.02		756,181.90		7,873,683.46
PSO BOOKS											CPL BOOKS				
(1)		1420.4400			3,124,800.00			Record assignment sales - 100%			(1) 1460.8802		383,376.00		CPL share of assignment sale
		4470.4700			(3,124,800.00)						4470.4700		(383,376.00)		FROM PSO
(2)		1420.4400			13,428,380.00			Record Capacity Sales - 100%			(2) 1460.8802		1,647,503.40		CPL share of Capacity
		2540.4700			(4,079,411.89)			Pso share			2540.4700		(1,647,503.40)		
		2340.8802			(6,206,414.34)			Swepeco share							
		2340.8802			(1,647,503.40)			CPL share			(3) 2540.4700		590,422.38		Hold harmless entry
		2340.8802			(1,495,050.37)			WTU share			4470.4700		(590,422.38)		
(3)		4470.4700			2,175,516.00			other companies share of assignment sales			WTU BOOKS				
		2340.8802			(1,444,240.00)			Swepeco share of assignment sales			(1) 1460.8802		347,900.00		WTU share of assignment sale
		2340.8802			(383,376.00)			CPL share of assignment sales			4470.4700		(347,900.00)		FROM PSO
		2340.8802			(347,900.00)			WTU share of assignment sales							
(4)		2540.4700			1,818,860.91			Hold harmless entry			(2) 1460.8802		1,495,050.37		WTU share of Capacity
		4470.4700			(1,818,860.91)						2540.4700		(1,495,050.37)		
SWEPCO BOOKS											(3) 2540.4700		738,868.47		Hold harmless entry
(1)		1460.8802			1,444,240.00			Swepeco share of assignment sales					(738,868.47)		
		4470.4700			(1,444,240.00)			FROM PSO							
(2)		1460.8802			6,206,414.34			Swepeco share of Capacity							
		2540.4700			(6,206,414.34)										
(3)		2540.4700			2,406,544.78			Hold harmless entry							
		4470.4700			(2,406,544.78)										

LOCDATE	TRAKR MWH	TRAKR DOLLARS	TOTAL All Companies
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SOAH No. 473-02-3169
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Attachment
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REVI:

MITIGATION SALES EXPENSE
OCT 2000

LOC DATE	TRAKR MWH	TRAKR DOLLARS	TOTAL All Companies	PSO MWH	DELTA PROD COST	PSO \$/MWH	SWE MWH	DELTA PROD COST	SWE \$/MWH	CPL MWH	DELTA PROD COST	CPL \$/MWH	WTU MWH	DELTA PROD COST	WTU \$/MWH	TOTAL COST
avg	300		300													
sum	223,500	3,129,000.00	223,500	75,383 33.7284%	3,413,480.17	45.28	77,678 34.7553%	2,705,627.49	34.83	43,916 19.6492%	1,553,309.22	35.37	26,523 11.8671%	1,283,150.71	48.38	223,500 8,955,567.59
Assignment Sales		3,129,000.00			1,055,362.00			1,087,492.00			614,824.00			371,322.00		3,129,000.00
Capacity Sales		2,732,190.00			921,524.30			949,579.66			536,853.94			324,232.10		2,732,190.00
		5,861,190.00			1,976,886.30			2,037,071.66			1,151,677.94			695,554.10		5,861,190.00
NEGATIVE MARGIN					(1,436,593.87)			(668,555.83)			(401,631.28)			(587,596.61)		(3,094,377.59)
PSO BOOKS																
(1)		1420.4400 4470.4700			3,129,000.00 (3,129,000.00)		Record assignment sales - 100%			(1)	1460.8802 4470.4700			614,824.00 (614,824.00)		CPL share of assignment sales FROM PSO
(2)		1420.4400 2540.4700 2340.8802 2340.8802 2340.8802			2,732,190.00 (921,524.30) (949,579.66) (536,853.94) (324,232.10)		Record Capacity Sales - 100%			(2)	1460.8802 2540.4700			536,853.94 (536,853.94)		CPL share of Capacity
(3)		4470.4700 2340.8802 2340.8802			2,073,638.00 (1,087,492.00) (614,824.00) (371,322.00)		other companies share of assignment sales									
(4)		2540.4700 4470.4700			2,358,118.17 (2,358,118.17)		Swepeco share of assignment sales									
							CPL share of assignment sales			(1)	1460.8802 4470.4700			371,322.00 (371,322.00)		WTU share of assignment sale FROM PSO
							WTU share of assignment sales			(2)	1460.8802 2540.4700			324,232.10 (324,232.10)		WTU share of Capacity
							Hold harmless entry			(3)	2540.4700 4470.4700			911,828.71 (911,828.71)		Hold harmless entry
SWEPCO BOOKS																
(1)		1460.8802 4470.4700			1,087,492.00 (1,087,492.00)		Swepeco share of assignment sales									
(2)		1460.8802 2540.4700			949,579.66 (949,579.66)		Swepeco share of Capacity									
(3)		2540.4700 4470.4700			1,618,135.49 (1,618,135.49)		Hold harmless entry									

MITIGATION SALES EXPENSE
NOV 2000

LOCDATE	TRAKR MWH	TRAKR DOLLARS	TOTAL All Companies	PSO MWH	PSO \$/MWH	SWE MWH	DELTA PROD COST	SWE \$/MWH	CPL MWH	DELTA PROD COST	CPL \$/MWH	WTU MWH	DELTA PROD COST	WTU \$/MWH	TOTAL COST
avg	300		300												
sum	216,000	3,024,000.00	216,000	58,056	45.13	61,393	2,620,076.19	28.4227%	66,794	2,075,588.69	41.19	29,757	1,651,842.07	55.51	216,000
				26.8778%					30.9231%			13.7764%			9,098,728.11
Assignment Sales		TOTAL					PSO			SWEPCO			WTU		CHECK
Capacity Sales		3,024,000.00					812,784.00			859,502.00			416,598.00		3,024,000.00
		2,732,190.00					734,351.96			776,561.76			376,397.12		2,732,190.00
		5,756,190.00					1,547,135.96			1,636,063.76			792,995.12		5,756,190.00
Negative Margin							(1,072,940.23)			(439,524.93)			(858,846.95)		(3,342,538.11)
PSO BOOKS															
(1)		1420.4400					3,024,000.00	Record assignment sales - 100%		(1)	1460.8802		935,116.00		CPL share of assignment sales
		4470.4700					(3,024,000.00)				4470.4700		(935,116.00)		FROM PSO
(2)		1420.4400					2,732,190.00	Record Capacity Sales - 100%		(2)	1460.8802		844,879.16		CPL share of Capacity
		2540.4700					(734,351.96)	Pso share			2540.4700		(844,879.16)		
		2340.8802					(776,561.76)	Swepeco share							
		2340.8802					(844,879.16)	CPL share		(3)	2540.4700		1,816,105.16		Hold harmless entry
		2340.8802					(376,397.12)	WTU share			4470.4700		(1,816,105.16)		
WTU BOOKS															
(3)		4470.4700					2,211,216.00	other companies share of assignment sales							
		2340.8802					(859,502.00)	Swepeco share of assignment sales		(1)	1460.8802		416,598.00		WTU share of assignment sales
		2340.8802					(935,116.00)	CPL share of assignment sales			4470.4700		(416,598.00)		FROM PSO
		2340.8802					(416,598.00)	WTU share of assignment sales							
(4)		2540.4700					1,807,292.19	Hold harmless entry		(2)	1460.8802		376,397.12		WTU share of Capacity
		4470.4700					(1,807,292.19)				2540.4700		(376,397.12)		
SWEPCO BOOKS										(3)	2540.4700		1,235,244.07		Hold harmless entry
(1)		1460.8802					859,502.00	Swepeco share of assignment sales					(1,235,244.07)		
		4470.4700					(859,502.00)	FROM PSO							
(2)		1460.8802					776,561.76	Swepeco share of Capacity							
		2540.4700					(776,561.76)								
(3)		2540.4700					1,216,086.69	Hold harmless entry							
		4470.4700					(1,216,086.69)								

MITIGATION SALES EXPENSE
DEC 2000

LOC DATE	TRAKR MWH	TRAKR DOLLARS	TOTAL All Companies	PSO MWH	DELTA PROD COST	PSO \$/MWH	SWE MWH	DELTA PROD COST	SWE \$/MWH	CPL MWH	DELTA PROD COST	CPL \$/MWH	WTU MWH	DELTA PROD COST	WTU \$/MWH	TOTAL COST
avg	300		300													
sum	223,200	3,124,800.00	223,200	58,582	4,030,136.62	68.79	104,472	4,533,126.20	43.39	40,269	2,296,820.37	57.04	19,877	1,501,126.88	75.52	223,200
				26.2464%			46.8065%			18.0417%			8.9055%			12,361,210.07
Assignment Sales		<u>3,124,800.00</u>			<u>PSO</u>			<u>SWEPCO</u>						<u>WTU</u>		<u>CHECK</u>
Capacity Sales		2,732,190.00			820,148.00			1,462,608.00						278,278.00		3,124,800.00
		<u>5,856,990.00</u>			717,101.95			1,278,841.19						243,314.25		2,732,190.00
					1,537,249.95			2,741,449.19						521,592.25		5,856,990.00
					(2,492,886.67)			(1,791,677.01)						(979,534.63)		(6,504,220.07)
NEGATIVE MARGIN																
PSO BOOKS																
(1)		1420.4400			3,124,800.00			Record assignment sales - 100%		(1)	1460.8802			563,766.00		CPL share of assignment sale:
		4470.4700			(3,124,800.00)						4470.4700			(563,766.00)		FROM PSO
(2)		1420.4400			2,732,190.00			Record Capacity Sales - 100%		(2)	1460.8802			492,932.61		CPL share of Capacity
		2540.4700			(717,101.95)			Pso share			2540.4700			(492,932.61)		
		2340.8802			(1,278,841.19)			Swepeco share								
		2340.8802			(492,932.61)			CPL share		(3)	2540.4700			1,733,054.37		Hold harmless entry
		2340.8802			(243,314.25)			WTU share			4470.4700			(1,733,054.37)		
(3)		4470.4700			2,304,652.00			other companies share of assignment sales								
		2340.8802			(1,462,608.00)			Swepeco share of assignment sales								
		2340.8802			(563,766.00)			CPL share of assignment sales		(1)	1460.8802			278,278.00		WTU share of assignment sale
		2340.8802			(278,278.00)			WTU share of assignment sales			4470.4700			(278,278.00)		FROM PSO
(4)		2540.4700			3,209,988.62			Hold harmless entry		(2)	1460.8802			243,314.25		WTU share of Capacity
		4470.4700			(3,209,988.62)						2540.4700			(243,314.25)		
								Swepeco share of assignment sales		(3)	2540.4700			1,222,848.88		Hold harmless entry
								FROM PSO			4470.4700			(1,222,848.88)		
SWEPCO BOOKS																
(1)		1460.8802			1,462,608.00			Swepeco share of Capacity								
		4470.4700			(1,462,608.00)											
(2)		1460.8802			1,278,841.19			Hold harmless entry								
		2540.4700			(1,278,841.19)											
(3)		2540.4700			3,070,518.20											
		4470.4700			(3,070,518.20)											

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MITIGATION SALES EXPENSE
SUMMARY THRU DECEMBER 2000
REVISED 06/02

LOC DATE	TRAKR MMWH	TRAKR DOLLARS	TOTAL All Companies	PSO MMWH	DELTA PROD COST	PSO \$/MMWH	SWE \$/MMWH	DELTA PROD COST	CPL MMWH	CPL \$/MMWH	WTU MMWH	DELTA PROD COST	WTU \$/MMWH	TOTAL COST
avg	300		300											
sum	1,435,800	20,486,670.00	1,435,800	440,635 30.6892%	19,598,284	44.48	613,922 42.7582%	21,046,309	244,218 17.0092%	40.21	137,025 9.5435%	7,098,462	51.80	1,435,800 57,565,760.25
Assignment Sales		20,486,670.00			6,294,958.74			8,780,559.83				1,935,853.51		20,486,670.00
Capacity Sales		47,775,155.00			14,973,874.21			22,492,239.83				3,900,916.82		47,775,155.00
		68,241,825.00			21,268,832.95			31,272,799.65				5,836,770.33		68,241,825.00
POSITIVE MARGIN					1,670,549.41			10,224,490.91				(1,261,691.66)		10,676,064.75
PSO BOOKS														
(1)		1420.4450 4470.4700			20,486,670.00 (20,486,670.00)		Record assignment sales - 100%		(1)	1460.8802 4470.4700		3,455,297.92 (3,455,297.92)		CPL share of assignment sales FROM PSO
(2)		1420.4450 2540.4700 2340.8802			47,775,155.00 (14,973,874.21) (22,492,239.83)		Record Capacity Sales - 100%		(2)	1460.8802 2540.4700		6,408,124.14 (6,408,124.14)		CPL share of Capacity
		2340.8802			(6,408,124.14)		Swepeco share							
		2340.8802			(3,900,916.82)		CPL share		(3)	2540.4700 4470.4700		6,365,408.06 (6,365,408.06)		Hold harmless entry
(3)		4470.4700			14,171,711.26		WTU share							
		2340.8802			(8,780,559.83)		other companies share of assignment sales							
		2340.8802			(3,455,297.92)		Swepeco share of assignment sales							
		2340.8802			(1,935,853.51)		CPL share of assignment sales		(1)	1460.8802 4470.4700		1,935,853.51 (1,935,853.51)		WTU share of assignment sales FROM PSO
(4)		2540.4700 4470.4700			13,303,324.80 (13,303,324.80)		WTU share of assignment sales		(2)	1460.8802 2540.4700		3,900,916.82 (3,900,916.82)		WTU share of Capacity
							Hold harmless entry							
							Swepeco share of assignment sales		(3)	2540.4700 4470.4700		5,162,608.48 (5,162,608.48)		Hold harmless entry
							FROM PSO							
							Swepeco share of Capacity							
							Hold harmless entry							

MITIGATION SALES EXPENSE
JANUARY 2001
REVISED

LOC/DATE	TRAKR MWH	TRAKR DOLLARS	TOTAL All Companies	PSO MWH	DELTA PROD COST	PSO \$/MWH	SWE MWH	DELTA PROD COST	CPL MWH	DELTA PROD COST	WTU MWH	DELTA PROD COST	WTU \$/MWH	TOTAL COST
avg	300		300											223,200
sum	223,200	3,124,800.00	223,200	58,942	4,003,658.13	67.93	62,685	4,206,662.69	72,324	4,367,668.84	29,249	2,241,406.38	76.63	14,819,396.04
				26.4077%			28.0847%		32.4032%		13.1044%			
<div> <div> TOTAL Assignment Sales 3,124,800.00 Capacity Sales 5,461,320.00 8,586,120.00 </div> <div> PSO 825,188.00 1,442,209.34 2,267,397.34 (1,736,260.79) </div> <div> SWEPCO 877,590.00 1,533,794.10 2,411,384.10 (1,795,278.59) </div> <div> CPL 1,012,536.00 1,769,643.85 2,782,179.85 (1,585,488.99) </div> <div> WTU 409,486.00 715,672.71 1,125,158.71 (1,116,247.67) </div> <div> CHECK 3,124,800.00 5,461,320.00 8,586,120.00 (6,233,276.04) </div> </div>														
NEGATIVE MARGIN														
<u>PSO BOOKS</u>														
(1)		1420.4500 4470.4700			3,124,800.00 (3,124,800.00)		Record assignment sales - 100%		(1)	1460.8802 4470.4700		1,012,536.00 (1,012,536.00)	CPL share of assignment sale FROM PSO	
(2)		1420.4500 2540.4700 2340.8802 2340.8802 2340.8802			5,461,320.00 (1,442,209.34) (1,533,794.10) (1,769,643.85) (715,672.71)		Record Capacity Sales - 100%		(2)	1460.8802 2540.4700		1,769,643.85 (1,769,643.85)	CPL share of Capacity	
On On	(3)	4470.4700 2340.8802 2340.8802 2340.8802			2,299,612.00 (877,590.00) (1,012,536.00) (409,486.00)		other companies share of assignment sales		<u>WTU BOOKS</u>					
							Swepeco share of assignment sales		(1)	1460.8802 4470.4700		409,486.00 (409,486.00)	WTU share of assignment sale FROM PSO	
(4)		2540.4700 4470.4700			3,178,470.13 (3,178,470.13)		Hold harmless entry		(2)	1460.8802 2540.4700		715,672.71 (715,672.71)	WTU share of Capacity	
<u>SWEPCO BOOKS</u>														
(1)		1460.8802 4470.4700			877,590.00 (877,590.00)		Swepeco share of assignment sales FROM PSO		(3)	2540.4700 4470.4700		1,831,920.38 (1,831,920.38)	Hold harmless entry	
(2)		1460.8802 2540.4700			1,533,794.10 (1,533,794.10)		Swepeco share of Capacity							
(3)		2540.4700 4470.4700			3,329,072.69 (3,329,072.69)		Hold harmless entry							

MITIGATION SALES EXPENSE
FEBRUARY 2001
REVISED

[illegible]

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MITIGATION SALES EXPENSE
MARCH 2001
REVISED

LOCDATE	TRAKR MWH	TRAKR DOLLARS	TOTAL All Companies	PSO MWH	DELTA PROD COST	PSO \$/MWH	SWE MWH	DELTA PROD COST	CPL MWH	DELTA PROD COST	CPL \$/MWH	WTU MWH	DELTA PROD COST	WTU \$/MWH	TOTAL COST
avg	300		300												
sum	223,200	3,124,800.00	223,200	55,972	2,861,770.40	51.13	23,015	1,188,901.09	122,301	6,123,963.64	50.07	21,912	1,199,701.13	54.75	223,200
				25.0771%			10.3114%		54.7944%			9.8172%			11,374,336.26
Assignment Sales															
		TOTAL			PSO			SWEPCO		CPL			WTU		CHECK
Capacity Sales		3,124,800.00			783,608.00			322,210.00		1,712,214.00			306,768.00		3,124,800.00
		5,461,320.00			1,369,538.55			563,137.45		2,992,495.06			536,148.94		5,461,320.00
		8,586,120.00			2,153,146.55			885,347.45		4,704,709.06			842,916.94		8,586,120.00
NEGATIVE MARGIN															
					(708,623.85)			(303,553.64)		(1,419,254.58)			(356,784.19)		(2,788,216.26)
PSO BOOKS															
(1)		1420.4500			3,124,800.00		Record assignment sales - 100%		(1)	1460.8802			1,712,214.00		CPL share of assignment sales
		4470.4700			(3,124,800.00)					4470.4700			(1,712,214.00)		FROM PSO
(2)		1420.4500			5,461,320.00		Record Capacity Sales - 100%		(2)	1460.8802			2,992,495.06		CPL share of Capacity
		2540.4700			(1,369,538.55)		Pso share			2540.4700			(2,992,495.06)		
		2340.8802			(563,137.45)		Swepeco share		(3)	2540.4700			4,411,749.64		Hold harmless entry
		2340.8802			(2,992,495.06)		CPL share			4470.4700			(4,411,749.64)		
		2340.8802			(536,148.94)		WTU share								
(3)		4470.4700			2,341,192.00		other companies share of assignment sales		WTU BOOKS						
		2340.8802			(322,210.00)		Swepeco share of assignment sales		(1)	1460.8802			306,768.00		WTU share of assignment sales
		2340.8802			(1,712,214.00)		CPL share of assignment sales			4470.4700			(306,768.00)		FROM PSO
		2340.8802			(306,768.00)		WTU share of assignment sales								
(4)		2540.4700			2,078,162.40		Hold harmless entry		(2)	1460.8802			536,148.94		WTU share of Capacity
		4470.4700			(2,078,162.40)					2540.4700			(536,148.94)		
SWEPCO BOOKS															
(1)		1460.8802			322,210.00		Swepeco share of assignment sales		(3)	2540.4700			892,933.13		Hold harmless entry
		4470.4700			(322,210.00)		FROM PSO			4470.4700			(892,933.13)		
(2)		1460.8802			563,137.45		Swepeco share of Capacity								
		2540.4700			(563,137.45)										
(3)		2540.4700			866,691.09		Hold harmless entry								
		4470.4700			(866,691.09)										

MITIGATION SALES EXPENSE
MAY 2001
REVISED

LOC DATE	TRAKR MWH	TRAKR DOLLARS	TOTAL All Companies	PSO MWH	DELTA PROD COST	SWE MWH	DELTA PROD COST	CPL MWH	DELTA PROD COST	CPL \$/MWH	WTU MWH	DELTA PROD COST	WTU \$/MWH	TOTAL COST
avg sum	300 223,200	3,124,800.00	300 223,200	85,201 38.1725%	3,303,599.15	38.77	61,113 27.3804%	1,858,488.23	30.41	57.957 25.9664%	18,929 8.4807%	895,386.62	47.30	223,200 8,538,444.14
Assignment Sales		TOTAL 3,124,800.00			PSO 1,192,814.00		SWEPCO 855,582.00		CPL 811,398.00			WTU 265,006.00		CHECK 3,124,800.00
Capacity Sales		5,461,320.00			2,084,721.89		1,495,329.97		1,418,108.08			463,160.06		5,461,320.00
		8,586,120.00			3,277,535.89		2,350,911.97		2,229,506.08			728,166.06		8,586,120.00
NEGATIVE MARGIN					(26,063.26)		492,423.74		(251,464.06)			(167,220.56)		47,675.86
PSO BOOKS									CPL BOOKS					
(1)		1420.4450 4470.4700			3,124,800.00 (3,124,800.00)		Record assignment sales - 100%		(1) 1460.8802 4470.4700			811,398.00 (811,398.00)	CPL share of assignment sales FROM PSO	
(2)		1420.4450 2540.4700			5,461,320.00 (2,084,721.89)		Record Capacity Sales - 100%		(2) 1460.8802 2540.4700			1,418,108.08 (1,418,108.08)	CPL share of Capacity	
		2340.8802			(1,495,329.97)		Sweepco share							
		2340.8802			(1,418,108.08)		CPL share		(3) 2540.4700 4470.4700			1,669,572.14 (1,669,572.14)	Hold harmless entry	
		2340.8802			(463,160.06)		WTU share							
CO							other companies share of assignment sales		WTU BOOKS					
(3)		4470.4700 2340.8802			1,931,986.00 (855,582.00)		Sweepco share of assignment sales		(1) 1460.8802 4470.4700			265,006.00 (265,006.00)	WTU share of assignment sales FROM PSO	
		2340.8802			(265,006.00)		WTU share of assignment sales							
(4)		2540.4700 4470.4700			2,110,785.15 (2,110,785.15)		Hold harmless entry		(2) 1460.8802 2540.4700			463,160.06 (463,160.06)	WTU share of Capacity	
SWEPCO BOOKS									(3) 2540.4700 4470.4700			630,380.62 (630,380.62)	Hold harmless entry	
(1)		1460.8802 4470.4700			855,582.00 (855,582.00)		Sweepco share of assignment sales FROM PSO							
(2)		1460.8802 2540.4700			1,495,329.97 (1,495,329.97)		Sweepco share of Capacity							
(3)		2540.4700 4470.4700			1,002,906.23 (1,002,906.23)		Hold harmless entry							

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REVISED JUNE 2002

LOC DATE	TRAKR MWH	TRAKR DOLLARS	TOTAL All Companies	PSO MWH	DELTA PROD COST	PSO \$/MWH	SWE MWH	DELTA PROD COST	CPL MWH	WTU MWH	DELTA PROD COST	WTU \$/MWH	TOTAL COST
avg	300		300										
sum	216,000	3,024,000.00	216,000	82,442 38.1676%	2,657,748.81	32.24	68,155 31.5532%	1,511,324.54	62,607 28.9847%	2,796 1.2944%	103,057.16	36.86	216,000 6,380,931.43
Assignment Sales													
Capacity Sales													
NEGATIVE MARGIN													
<u>PSO BOOKS</u>													
(1)		1420 4450			3,024,000.00 (3,024,000.00)		Record assignment sales - 100%		(1) 1460.8802 4470.4700		876,498.00 (876,498.00)	CPL share of assignment sales FROM PSO	
(2)		1420 4450			6,213,663.15 (2,371,605.64)		Record Capacity Sales - 100%		(2) 1460.8802 2540.4700		1,801,013.00 (1,801,013.00)	CPL share of Capacity	
(3)		2540.4700			(1,960,612.09)		Pso share		(3) 2540.4700 4470.4700		1,232,302.92 (1,232,302.92)	Hold harmless entry	
(4)		2340.8802			(1,801,013.00)		Sweepco share						
		2340.8802			(80,432.42)		CPL share						
		2340.8802					WTU share						
<u>WTU BOOKS</u>													
(3)		4470.4700			1,869,812.00 (954,170.00)		other companies share of assignment sales				39,144.00 (39,144.00)	WTU share of assignment sales FROM PSO	
(4)		2340.8802			(876,498.00)		Sweepco share of assignment sales		(1) 1460.8802 4470.4700		80,432.42 (80,432.42)	WTU share of Capacity	
		2340.8802			(39,144.00)		CPL share of assignment sales						
		2340.8802					WTU share of assignment sales						
		2540.4700			1,503,560.81 (1,503,560.81)		Hold harmless entry		(2) 1460.8802 2540.4700		63,913.16 (63,913.16)	Hold harmless entry	
		4470.4700							(3) 2540.4700 4470.4700				
<u>SWEPCO BOOKS</u>													
(1)		1460.8802			954,170.00 (954,170.00)		Sweepco share of assignment sales FROM PSO						
(2)		1460.8802			1,960,612.09 (1,960,612.09)		Sweepco share of Capacity						
(3)		2540.4700			557,154.54 (557,154.54)		Hold harmless entry						
		4470.4700											

LOC DATE	TRAKR MWH	TRAKR DOLLARS	TOTAL All Companies	PSO MWH	DELTA PROD COST	PSO \$/MWH	SWE MWH	DELTA PROD COST	SWE \$/MWH	CPL MWH	DELTA PROD COST	CPL \$/MWH	WTU MWH	DELTA PROD COST	WTU \$/MWH	TOTAL COST
Avg sum	300 223,200	3,124,800.00	300 223,200	74,236 33.2599%	1,951,127.52	26.28	40,302 18.0565%	1,010,655.73	25.08	85,726 38.4077%	2,494,404.13	29.10	22,936 10.2760%	728,963.18	31.78	6,185,150.56
Assignment Sales					<u>PSO</u>			<u>SWPCO</u>			<u>CPL</u>			<u>WTU</u>		<u>CHECK</u>
Capacity Sales					1,039,304.00			564,228.00			1,200,164.00			321,104.00		3,124,800.00
					3,199,598.11			1,737,030.59			3,694,821.21			988,549.79		9,619,999.70
					4,238,902.11			2,301,258.59			4,894,985.21			1,309,653.79		12,744,799.70
Negative Margin					2,287,774.59			1,290,602.86			2,400,581.08			580,690.61		6,559,649.14
PSO BOOKS																
(1)		1420.4450 4470.4700			3,124,800.00 (3,124,800.00)			Record assignment sales - 100%			(1) 1460.8802 4470.4700			1,200,164.00 (1,200,164.00)		CPL share of assignment sales FROM PSO
(2)		1420.4450 2540.4700 2340.8802 2340.8802 2340.8802			9,619,999.70 (3,199,598.11) (1,737,030.59) (3,694,821.21) (988,549.79)			Record Capacity Sales - 100%			(2) 1460.8802 2540.4700			3,694,821.21 (3,694,821.21)		CPL share of Capacity
(3)		4470.4700 2340.8802 2340.8802			2,085,496.00 (564,228.00) (1,200,164.00) (321,104.00)			other companies share of assignment sales Swepco share of assignment sales CPL share of assignment sales WTU share of assignment sales			(3) 2540.4700 4470.4700			1,294,240.13 (1,294,240.13)		Hold harmless entry
(4)		2540.4700 4470.4700			911,823.52 (911,823.52)			Hold harmless entry						988,549.79 (988,549.79)		WTU share of Capacity
SWPCO BOOKS																
(1)		1460.8802 4470.4700			564,228.00 (564,228.00)			Swepco share of assignment sales FROM PSO			(1) 1460.8802 4470.4700			321,104.00 (321,104.00)		WTU share of assignment sales FROM PSO
(2)		1460.8802 2540.4700			1,737,030.59 (1,737,030.59)			Swepco share of Capacity			(2) 1460.8802 2540.4700			988,549.79 (988,549.79)		WTU share of Capacity
(3)		2540.4700 4470.4700			446,427.73 (446,427.73)			Hold harmless entry			(3) 2540.4700 4470.4700			407,859.18 (407,859.18)		Hold harmless entry
PSO Mitigation Sales- 1420.4450																
APC Capacity Assig Sale					6,132,424.70 1,562,400.00			111,600 Mwh								
Morg Capacity Assig Sale					2,328,700.00 1,041,600.00			74,400 Mwh								
WR Capacity Assig Sale					1,158,875.00 520,800.00			37,200 Mwh								
Total					9,619,999.70 3,124,800.00			223,200 Mwh								

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MITIGATION SALES EXPENSE
AUGUST 2001
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LOC DATE	TRAKR MWH	TRAKR DOLLARS	TOTAL All Companies	PSO MWH	DELTA PROD COST	PSO \$/MWH	SWE MWH	DELTA PROD COST	SWE \$/MWH	CPL MWH	DELTA PROD COST	CPL \$/MWH	WTU MWH	DELTA PROD COST	WTU \$/MWH	TOTAL COST
avg	300		300													
sum	223,200	3,124,800.00	223,200	113,536 50.8674%	2,789,469.65	24.57	64,336 28.8244%	1,474,884.70	22.92	31,514 14.1192%	942,093.85	29.89	13,814 6.1891%	414,514.29	30.01	5,620,962.49
Assignment Sales		<u>TOTAL</u> 3,124,800.00			<u>PSO</u> 1,589,504.00			<u>SWEPCO</u> 900,704.00			<u>DELTA</u> 441,196.00			<u>WTU</u> 193,396.00		<u>CHECK</u> 3,124,800.00
Capacity Sales		9,619,999.70			4,893,442.15			2,772,904.57			1,358,264.65			595,388.33		9,619,999.70
		12,744,799.70			6,482,946.15			3,673,608.57			1,799,460.65			788,784.33		12,744,799.70
NEGATIVE MARGIN					3,693,476.50			2,198,723.87			857,366.80			374,270.04		7,123,837.21
<u>PSO BOOKS</u>											<u>CPL BOOKS</u>					
(1)		1420.4450			3,124,800.00		Record assignment sales - 100%	(1)	1460.8802		4470.4700			441,196.00	CPL share of assignment sales	
		4470.4700			(3,124,800.00)									(441,196.00)	FROM PSO	
(2)		1420.4450			9,619,999.70		Record Capacity Sales - 100%	(2)	1460.8802		2540.4700			1,358,264.65	CPL share of Capacity	
		2540.4700			(4,893,442.15)		Pso share							(1,358,264.65)		
		2340.8802			(2,772,904.57)		Swepeco share	(3)	2540.4700		4470.4700			500,897.85	Hold harmless entry	
		2340.8802			(1,358,264.65)		CPL share							(500,897.85)		
		2340.8802			(595,388.33)		WTU share									
(3)		4470.4700			1,535,296.00		other companies share of assignment sales	<u>WTU BOOKS</u>						193,396.00	WTU share of assignment sales	
		2340.8802			(900,704.00)		Swepeco share of assignment sales	(1)	1460.8802		4470.4700			(193,396.00)	FROM PSO	
		2340.8802			(441,196.00)		CPL share of assignment sales							595,388.33	WTU share of Capacity	
		2340.8802			(193,396.00)		WTU share of assignment sales	(2)	1460.8802		2540.4700			(595,388.33)		
(4)		2540.4700			1,199,965.65		Hold harmless entry							221,118.29	Hold harmless entry	
		4470.4700			(1,199,965.65)									(221,118.29)		
<u>SWEPCO BOOKS</u>																
(1)		1460.8802			900,704.00		Swepeco share of assignment sales									
		4470.4700			(900,704.00)		FROM PSO									
(2)		1460.8802			2,772,904.57		Swepeco share of Capacity									
		2540.4700			(2,772,904.57)											
(3)		2540.4700			574,180.70		Hold harmless entry									
		4470.4700			(574,180.70)											
<u>PSO Mitigation Sales-1420.4450</u>																
APC		Capacity			6,132,424.70											
		Assig Sale			1,562,400.00											
					111,600 Mwh											
Morg		Capacity			2,328,700.00											
		Assig Sale			1,041,600.00											
WR		Capacity			1,158,875.00											
		Assig Sale			520,800.00											
Total		Capacity			9,619,999.70											
		Assig Sale			3,124,800.00											

MITIGATION SALES EXPENSE
SEPTEMBER 2001
REVISED

LOC/DATE	TRAKR MWH	TRAKR DOLLARS	TOTAL All Companies	PSO MWH	DELTA PROD COST	PSO \$/MWH	SWE \$/MWH	CPL MWH	DELTA PROD COST	CPL \$/MWH	WTU MWH	DELTA PROD COST	WTU \$/MWH	TOTAL COST
avg	300		300											
sum	216,000	3,024,000.00	216,000	95,153 44.0523%	1,595,756.19	16.77	69,107 31.9940%	38,658 17.8972%	828,191.30	21.42	13,082 6.0565%	283,328.73	21.66	216,000 3,794,413.95
Assignment Sales														
Capacity Sales														
NEGATIVE MARGIN														
PSO BOOKS														
(1)		1420.4450 4470.4700			3,024,000.00 (3,024,000.00)									
(2)		1420.4450 2540.4700 2340.8802 2340.8802 2340.8802			6,213,663.15 (2,737,262.45) (1,987,998.24) (1,112,073.10) (376,329.36)									
(3)		4470.4700 2340.8802 2340.8802			1,691,858.00 (967,498.00) (541,212.00) (183,148.00)									
(4)		2540.4700 4470.4700			263,614.19 (263,614.19)									
SWEPCO BOOKS														
(1)		1460.8802 4470.4700			967,498.00 (967,498.00)									
(2)		1460.8802 2540.4700			1,987,998.24 (1,987,998.24)									
(3)		2540.4700 4470.4700			119,639.73 (119,639.73)									

PSO Mitigation Sales- 1420.4450

	Aug-01
Capacity	2,726,088.15
Assig Sale	1,512,000.00
Morg	2,328,700.00
Assig Sale	1,008,000.00
WR	1,158,875.00
Assig Sale	504,000.00
Total	6,213,663.15
	3,024,000.00

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PSO Mitigation Sales- 1420.4450		Aug-01
APC	Capacity	1,973,747.29
	Assig Sale	1,564,500.00
Morg	Capacity	2,328,700.00
	Assig Sale	1,043,000.00
WR	Capacity	1,158,875.00
	Assig Sale	521,500.00
Total	Capacity	5,461,322.29
	Assig Sale	3,129,000.00
		8,590,322.29

MITIGATION SALES EXPENSE
NOVEMBER 2001
REVISED

LOC DATE	TRAKR MWH	TRAKR DOLLARS	TOTAL All Companies	PSO MWH	DELTA PROD COST	PSO \$/MWH	SWE MWH	DELTA PROD COST	CPL MWH	CPL \$/MWH	WTU MWH	DELTA PROD COST	WTU \$/MWH	TOTAL COST
avg	300		300											
sum	216,000	3,024,000.00	216,000	70,140 32.4722%	1,460,082.83	20.82	70,858 32.8046%	1,300,913.28	56,099 25.9718%	18.36	18,903 8.7514%	432,434.99	22.88	216,000 4,456,370.87
Assignment Sales		<u>3,024,000.00</u>			<u>PSO</u>			<u>SWEPCO</u>				<u>DELTA</u>		
Capacity Sales		5,461,322.29			981,960.00			992,012.00				785,386.00		CHECK
		8,485,322.29			1,773,412.71			1,791,566.55				1,418,401.48		3,024,000.00
					2,755,372.71			2,783,578.55				2,203,787.48		5,461,322.29
														8,485,322.29
NEGATIVE MARGIN					1,295,289.88			1,482,665.27				940,847.71		4,028,951.42
PSO BOOKS														
(1)		1420.4450			3,024,000.00			Record assignment sales - 100%				785,386.00		CPL share of assignment sales
		4470.4700			(3,024,000.00)							(785,386.00)		FROM PSO
(2)		1420.4450			5,461,322.29			Record Capacity Sales - 100%				1,418,401.48		CPL share of Capacity
		2540.4700			(1,773,412.71)			Pso share				(1,418,401.48)		
		2340.8802			(1,791,566.55)			Swepeco share						
		2340.8802			(1,418,401.48)			CPL share						
		2340.8802			(477,941.55)			WTU share				477,553.77		Hold harmless entry
												(477,553.77)		
(3)		4470.4700			2,042,040.00			other companies share of assignment sales						
		2340.8802			(992,012.00)			Swepeco share of assignment sales						
		2340.8802			(785,386.00)			CPL share of assignment sales				264,642.00		WTU share of assignment sales
		2340.8802			(264,642.00)			WTU share of assignment sales				(264,642.00)		FROM PSO
(4)		2540.4700			478,122.83			Hold harmless entry				477,941.55		WTU share of Capacity
		4470.4700			(478,122.83)							(477,941.55)		
SWEPCO BOOKS														
(1)		1460.8802			992,012.00			Swepeco share of assignment sales				167,792.99		Hold harmless entry
		4470.4700			(992,012.00)			FROM PSO				(167,792.99)		
(2)		1460.8802			1,791,566.55			Swepeco share of Capacity						
		2540.4700			(1,791,566.55)									
(3)		2540.4700			308,901.28			Hold harmless entry						
		4470.4700			(308,901.28)									

MITIGATION SALES EXPENSE
DECEMBER 2001
REVISED

LOCDATE	TRAKR MWH	TRAKR DOLLARS	TOTAL All Companies	PSO MWH	DELTA PROD COST	PSO \$/MWH	SWE MWH	DELTA PROD COST	CPL MWH	DELTA PROD COST	CPL \$/MWH	WTU MWH	DELTA PROD COST	WTU \$/MWH	TOTAL COST
avg	300		300												
sum	223,200	3,124,800.00	223,200	106,395	2,024,757.89	19.03	74,214	1,061,967.51	30,139	597,547.91	19.83	12,452	264,513.63	21.24	223,200
				47.6680%			33.2500%		13.5031%			5.5789%			3,948,786.94
Assignment Sales															
		<u>TOTAL</u>			<u>PSO</u>			<u>SWEPCO</u>		<u>CPL</u>			<u>WTU</u>		<u>CHECK</u>
Capacity Sales		3,124,800.00			1,038,996.00			1,038,996.00		421,946.00			174,328.00		3,124,800.00
		5,461,322.29			2,603,303.70			1,815,889.66		737,449.79			304,679.14		5,461,322.29
		8,586,122.29			4,092,833.70			2,854,885.66		1,159,395.79			479,007.14		8,586,122.29
NEGATIVE MARGIN															
					2,068,075.81			1,792,918.15		561,847.88			214,493.51		4,637,335.35
PSO BOOKS															
(1)		1420.4450			3,124,800.00			Record assignment sales - 100%		(1) 1460.8802			421,946.00		CPL share of assignment sales
		4470.4700			(3,124,800.00)					4470.4700			(421,946.00)		FROM PSO
(2)		1420.4450			5,461,322.29			Record Capacity Sales - 100%		(2) 1460.8802			737,449.79		CPL share of Capacity
		2540.4700			(2,603,303.70)			Pso share		2540.4700			(737,449.79)		
		2340.8802			(1,815,889.66)			Swepeco share							
		2340.8802			(737,449.79)			CPL share		(3) 2540.4700			175,601.91		Hold harmless entry
		2340.8802			(304,679.14)			WTU share		4470.4700			(175,601.91)		
(3)		4470.4700			1,635,270.00			other companies share of assignment sales		WTU BOOKS					
		2340.8802			(1,038,996.00)			Swepeco share of assignment sales		(1) 1460.8802			174,328.00		WTU share of assignment sales
		2340.8802			(421,946.00)			CPL share of assignment sales		4470.4700			(174,328.00)		FROM PSO
		2340.8802			(174,328.00)			WTU share of assignment sales							
(4)		2540.4700			535,227.89			Hold harmless entry		(2) 1460.8802			304,679.14		WTU share of Capacity
		4470.4700			(535,227.89)					2540.4700			(304,679.14)		
SWEPCO BOOKS															
(1)		1460.8802			1,038,996.00			Swepeco share of assignment sales		(3) 2540.4700			90,185.63		Hold harmless entry
		4470.4700			(1,038,996.00)			FROM PSO		4470.4700			(90,185.63)		
(2)		1460.8802			1,815,889.66			Swepeco share of Capacity							
		2540.4700			(1,815,889.66)										
(3)		2540.4700			22,971.51			Hold harmless entry							
		4470.4700			(22,971.51)										

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OPUC's 9th, Q. No. 9-10
Attachment
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PSO Mitigation Sales- 1420.4450				Dec-01	
APC	Capacity	Assig Sale		1,973,747.29	
				1,562,400.00	111,600 Mwh
Morg	Capacity	Assig Sale		2,328,700.00	
				1,041,600.00	74,400 Mwh
WR	Capacity	Assig Sale		1,158,875.00	
				520,800.00	37,200 Mwh
Total	Capacity	Assig Sale		5,461,322.29	223,200 Mwh
				3,124,800.00	
				8,586,122.29	

MITIGATION SALES EXPENSE
SUMMARY THRU DECEMBER 2001
REVISED 06/02

SOAH No. 473-02-3169
Docket No. 26000
OPUC's 9th, Q. No. 9-10
Attachment
Page 21 of 21

8/27/2002 2:01 PM

LOC DATE	TRAKR MWH	TRAKR DOLLARS	TOTAL All Companies	PSO MWH	DELTA PROD COST	SWE \$/MWH	CPL MWH	DELTA PROD COST	CPL \$/MWH	WTU MWH	DELTA PROD COST	WTU \$/MWH	TOTAL COST
avg	300		300										
sum	2,628,000	36,792,000	2,628,000	969,277 36.8827%	31,188,102	32.18	698,363 26.5739%	20,176,666	28.89	746,608 28.4097%	30,370,281	213,752 8.1336%	91,418,544.51
Assignment Sales		36,792,000.00			13,569,878.00			9,777,082.00			10,452,512.00		2,628,000
Capacity Sales		75,357,894.86			28,224,481.35			19,792,931.37			21,252,371.05		36,792,000.00
		112,149,894.86			41,794,359.35			29,570,013.37			31,704,883.05		75,357,894.86
					10,606,257.46			9,393,347.27			1,334,602.11		112,149,894.86
POSITIVE MARGIN											(602,856.48)		20,731,350.35
PSO BOOKS													
(1)		1420.4450			36,792,000.00		Record assignment sales - 100%	1460.8802	(1)	1460.8802	10,452,512.00	CPL share of assignment sales	
		4470.4700			(36,792,000.00)			4470.4700			(10,452,512.00)	FROM PSO	
(2)		1420.4450			75,357,894.86		Record Capacity Sales - 100%	1460.8802	(2)	1460.8802	21,252,371.05	CPL share of Capacity	
		2540.4700			(28,224,481.35)		PsO share	2540.4700			(21,252,371.05)		
		2340.8802			(19,792,931.37)		Swepeco share						
		2340.8802			(21,252,371.05)		CPL share						
		2340.8802			(6,088,111.10)		WTU share						
(3)		4470.4700			23,222,122.00		other companies share of assignment sales						
		2340.8802			(9,777,082.00)		Swepeco share of assignment sales						
		2340.8802			(10,452,512.00)		CPL share of assignment sales						
		2340.8802			(2,992,528.00)		WTU share of assignment sales						
(4)		2540.4700			17,618,223.89		Hold harmless entry						
		4470.4700			(17,618,223.89)								
SWEPCO BOOKS													
(1)		1460.8802			9,777,082.00		Swepeco share of assignment sales						
		4470.4700			(9,777,082.00)		FROM PSO						
(2)		1460.8802			19,792,931.37		Swepeco share of Capacity						
		2540.4700			(19,792,931.37)								
(3)		2540.4700			10,399,584.10		Hold harmless entry						
		4470.4700			(10,399,584.10)								

SOAH DOCKET NO. 473-02-3169
PUC DOCKET NO. 26000

APPLICATION OF WEST TEXAS	§	BEFORE THE
UTILITIES COMPANY FOR	§	STATE OFFICE OF
AUTHORITY TO RECONCILE	§	ADMINISTRATIVE HEARINGS
FUEL COSTS	§	

WEST TEXAS UTILITIES COMPANY'S RESPONSE TO OFFICE OF
PUBLIC UTILITY COUNSEL'S NINTH REQUEST FOR INFORMATION

Question No. 9-11:

Please provide copies of all wholesale contracts during the reconciliation period, including "on system" requirements contracts and on-requirements contracts, and note the column of WP EXHIBIT RWH-4a, page 3, in which sales revenues from such contracts are reflected.

Response No. 9-11:

The "on system" columns refer to sales to wholesale requirements customers which are filed under FERC Rate schedules. By agreement with OPC, WTU is not providing copies of "on system" contracts.

Sales for resale off system do not have specific wholesale contracts. Hourly sales would be entered electronically into the dispatch and billing systems. Longer term transactions of a day or more might be entered into the system electronically or, if arranged through a broker or electronic trading system, would only have confirmations behind them, and not all of these confirmations would be in paper format. However, these sales are typically made pursuant to on of the general governing agreements. These agreements are attached.

The attachments responsive to this request are voluminous. The voluminous information is available for review at the Austin offices of American Electric Power Company (AEP), 400 West 15th Street, Suite 610, Austin, Texas, 78701, (512) 481-4562, during normal business hours. The attachments provide representative copies of the governing agreements under which AEP performs these sales activities. Attachment 1 lists the counter parties identified by the major form of agreement (EEI, WSPP, or the AEP Power Sales Tariff). Attachment 2 is a copy of the EEI agreement, Attachment 3 the WSPP agreement and Attachment 4 the AEP Power Sales Tariffs.

Trades that are done under the AEP trading and marketing organization would be allocated to WTU based on the System Integration Agreement and the CSW Operating Agreement. Both of which were provided in the non-confidential workpapers to Schedule FR-7.

See Randall W. Hamlett's response to Office of Public Utility Counsel's Ninth Request for Information, Question No. 7, for a definition of each column on WP Exhibit RWH-4a, page 3.

Prepared By: Dana E. Horton

Sponsored By: Donald M. Norman

Title: Mgr. System Operations

Title: V.P. Wholesale Operations

SOAH DOCKET NO. 473-02-3169
PUC DOCKET NO. 26000

APPLICATION OF WEST TEXAS	§	BEFORE THE
UTILITIES COMPANY FOR	§	STATE OFFICE OF
AUTHORITY TO RECONCILE	§	ADMINISTRATIVE HEARINGS
FUEL COSTS	§	

WEST TEXAS UTILITIES COMPANY'S RESPONSE TO OFFICE OF
PUBLIC UTILITY COUNSEL'S NINTH REQUEST FOR INFORMATION

Question No. 9-12:

Referencing WP EXHIBIT RWH-4e, please define each of the row descriptions and provide an electronic copy of this exhibit.

Response No. 9-12:

OSS-Non-aff-margins: Please see the response to Office of Public Utility Counsel's (OPC) Ninth Request for Information, Question No. 9-7.

Particip Margin – 2002 ICR Adj.: Adjustment due to ICR changes in OSS-Non-aff-margins. (See Above)

OSS-Non-aff-margins – Reclass: Reclassify OSS-non-aff-margins to the proper month. (See Above)

OSS-LG&E margins – Reclass: Relcassify LG&E margins to the proper month. See WP/EXHIBIT RWH-2 – 5, page 15 of 20.

OSS-margins reversed in 2/01: Relcass margins to correct month. (See above)

Sales for Resale Nonassociated: Please see the response to OPC's Ninth Request for Information, Question No. 9-7.

SFR Bookout Sales – realization: Please see the response to OPC's Ninth Request for Information, Question No. 9-3.

Dedicated Bookouts Sales: Please see the response to OPC's Ninth Request for Information, Question No. 9-3.

Sales for Resale Option Sales: Please see the response to OPC's Ninth Request for Information, Question No. 9-3.

Bookout Purchases: Please see the response to OPC's Ninth Request for Information, Question No. 9-3.

Mitigation Margin: Please see the response to OPC's Ninth Request for Information, Question No. 9-7.

Trading Reclassification: Please see the response to OPC's Ninth Request for Information, Question No. 9-6.

Bookout Purchases – Realizations: Please see the response to OPC's Ninth Request for Information, Question No. 9-3.

Dedicated Bookout Purchases: Please see the response to OPC's Ninth Request for Information, Question No. 9-3.

Options – Realizations: Please see the response to OPC's Ninth Request for Information, Question No. 9-3.

Prepared By: Randall W. Hamlett

Title: Manager Regulatory Accounting
Services

Sponsored By: Randall W. Hamlett

Title: Manager Regulatory Accounting
Services

Donald M. Norman

Vice President Wholesale Operations

SOAH DOCKET NO. 473-02-3169
PUC DOCKET NO. 26000

APPLICATION OF WEST TEXAS	§	BEFORE THE
UTILITIES COMPANY FOR	§	STATE OFFICE OF
AUTHORITY TO RECONCILE	§	ADMINISTRATIVE HEARINGS
FUEL COSTS	§	

WEST TEXAS UTILITIES COMPANY'S RESPONSE TO OFFICE OF
PUBLIC UTILITY COUNSEL'S NINTH REQUEST FOR INFORMATION

Question No. 9-13:

Referencing WP EXHIBIT RWH-4e, please provide the basis for proposed recovery of negative margins (losses) reflected in certain months (e.g., August, November and December of 2001) of the reconciliation period.

Response No. 9-13:

The effectiveness of an organization's selling of power into the wholesale market should be judged on an extended period of time (i.e. the entire reconciliation period). Wholesale sales opportunities change monthly, weekly, daily, hourly and even within the hour. It is impossible to predict perfectly every movement in power prices or when a generating unit will unexpectedly go down, and thus only incur gains. Unfortunately losses will be experienced from time to time. Instead of focusing on a short time period (one month) one should focus on an extended period (the entire reconciliation period) and see if the trading organization provided value to WTU's customers. When viewed in that manner, it is obvious that value was created for WTU's customers. WTU's customers received over \$2.2 million, even after recognizing the losses outlined in this question, of net margins during the reconciliation period.

Prepared By: Randall W. Hamlett

Title: Manager Regulatory Accounting
Services

Sponsored By: Randall W. Hamlett

Title: Manager Regulatory Accounting
Services

Donald M. Norman

Vice President Wholesale Operations