																					1				1				1			1	
钧	ារ រា	15:03:01 01/22/02			9.6 •	68.4 68.4	100.0	100.0	100.0	0.001	100.0	(93.0) 100.0	(108.1) 3.3	(199.8)	97.8 100.0	(8.3)	******	*	84.0	*	(86.6) (681.8)			9.7	108.7	****	(12.3)		36.4	(17.4)	(397.6)	17.6	(4.7) 100.0
v	PAGE :	RUN TIME: RUN DATE:	MONTHS TO DATE -	PRIOR YR			54,748	104,869	58, 596	41 587	21,065	17,655CR 24,136	255,534 183,149,623	8,819	567,337 1.510	91,670CR		151	546,573	1,022	3,172 4,194			57.653.333	·	70, 790	63, 237, 697		246,288		127,583,241	172, 106CR	68,226CR 68,833
	SOAH No. 473-02-3169 Docket No. 26000 OPHC's 9th O. No. 9-8	Attachment B		ACTUAL	18,995,722.91	2.239.88						1,243.90CR	531,761.70 177,107,381.03	26,438.14 5 670 70	12,605.42	84,070.73CR	,247.4	02.	,652.4	,871.9	5,917.47 32.789.43		467,947,898.31 26.416.100.00	3,655,419.54 52.041.486.01	4,217.94CR	769,965.32 3.848.645.75	, 990, 168.	15,361.66 2,904,171.88	156,662.	068,366. 037 967	.847,996.	202,446.60CR	65,000.00CK
	SOAH No Doc OPLIC's o			<pre>ravukable <unfavr></unfavr></pre>	(39.0)	57.5						98.2	(6.3) 56.0	 35.9	99.7	(44.5)	*****	•	130.7					60.2			187.4		100.0	100.0	145.0	(125.5)	
×.	UTILITIES COMPANY	WITH PRIOR YEAR 31/01	HINOM		1,796,45	12,401,621						18,878CR	35,736 19,655,350	1,645	552,113	116,981CR	204		437,132		50 50			13.586.223			4,924,814		26,587CR	96,803 56,608CD	18,524,645	12,446CR	
	WEST TEXAS UTI	TRIAL BALANCE 12/3	CURRENT	ACTUAL	2,496,476.80	96.						340.19CR	37,992.24 8,657,185.29	1,054.43	1,899.42	169,082.39CR	31,233.81	122.66	134,058.86CR		50.00 50.00		49,893,772.01	307,412.38 5.402.234.17		53,799.16 182.675.64	4,305,345.34CR			34 506	45,376,702.04	28,060.83CR	000.000kg
				ACCOUNT	50105230	50105510 50105510	50105699	50105799	50105999	50106199 50106299	50106399	50108888 50108899	50109099		54809000 54809000 54902000	54908888	54908899 54909000	54909099		54705100	54705500				55503300 55503400			55504200 55504250	55504300	55504301 55504301			55608099
		FORMAT: P10		DESCRIPTION	PENSE - TRANSPORTATION	NATURAL GAS EXPENSE NATUPAL GAS HANDLING FYPENSE	ANNING & ANALYSIS - CSWS	DELIVERY - PURCHASING CSWS	FUEL DELIVERY - TRANSPORT - USWS	UCHIC	cowo csws	JEL - CSWS	CSWS 100		UPERALIUN ENGINEEKING - MISC - CSWS MISC GENERATION EXPENSE FULTPONMENTAL EXPENSE		PROD - CSWS N	POWER GEN - MISC - CSWS	TOTAL ACCOUNT 4010.1500	4010.1600 DTHER PWR GEN-FUEL FUEL DTHER PDWER DPNS - DIL	FUEL OTHER POWER OPNS - GAS TOTAL ACCOUNT 4010 1600	4010.1700 PURCHASED POWER	PURCHASED POWER - BOOKOUTS PURCHASED POWER DEDICATED BOOK-OUTS	PURCHASED POWER - OPTIONS AFFIL PURCH POWER - POOL/ECONOMY	AFFILIATED - LOSS COMPENSATION AFFILIATED - DEMAND/CAPACITY	AFFIL PUR PWR DEMAND/CAP - AEP EAST AFFII PUR PWR - ENFRGY/FUEL - OPCO	FIL PURCH POWER - OFF-	ERCOT - IMBALANCE ERCOT - SERVICES	NON-AFFIL PURCH POWER - LOSSES	NON-AFF P/P-ISO RESERVATION FEES NON-AFFI - DEMAND/CAPACITY	TOTAL ACCOUNT 4010.1700	HER PWR SUPPLY EXP LOAD DISPATCH - HVD	ENERGY ACCT. SYSTEM DISPATCH & LOAD ENERGY ACCT. SYSTEM DISPATCH & LOAD
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Public Service Company of Oklahoma - (CP1A00)

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

Acct	Sacct	<u>Date</u>	<u>Center</u>	JE
4470	2100	07/31/2000	S6921	JE013
		07/31/2000 Tot	tal	
4470	2100	08/31/2000	S6921	JE013
		08/31/2000 Tot		
4470	2100	09/30/2000		JE013
4410	2100	09/30/2000 Tot		02010
4470	2100	10/31/2000		JE013
4470	2100	10/31/2000 Tot		JLUIJ
4470	0400			1042
4470	2100	11/30/2000		JE013
		11/30/2000 Tot		15010
4470	2100	12/31/2000		JE013
		12/31/2000 Tot		
4470	2100	01/31/2001	S6921	JE013
		01/31/2001 Tot	al	
4470	2100	02/28/2001	S6921	JE213
4470	2100	02/28/2001	S6921	JE013
4470	2100	02/28/2001	S6921	JE013
4470	2100	02/28/2001	S6921	JE013
4470	2100	02/28/2001		JE013
4470	2100	02/28/2001	S6921	JE013
4470	2100	02/28/2001		JE013
4470	2100	02/28/2001		JE013
4470	2100	02/28/2001		JE013
4470	2100	02/28/2001		JE013
4470	2100	02/28/2001		JE013
4470	2100	02/28/2001		JE013
4470	2100	02/28/2001	S6921	JE013
4470	2100	02/28/2001	S6921	JE013
		02/28/2001 Tot	al	
4470	2100	03/31/2001	S6921	JE213
4470	2100	03/31/2001	S6921	JE213
		03/31/2001 Tot	al	
4470	2100	04/30/2001	S6921	JE013
4470	2100	04/30/2001		JE213
4470	2100	04/30/2001	S6921	JE013
4470	2100	04/30/2001	S6921	JE013
4470	2100	04/30/2001	S6921	JE013
4470	2100	04/30/2001		JE013
	2100			
4470		04/30/2001		JE013
4470	2100	04/30/2001		JE013
4470	2100	04/30/2001		JE013
4470	2100	04/30/2001		JE013
4470	2100	04/30/2001		JE013
4470	2100	04/30/2001		JE013
4470	2100	04/30/2001	S6921	JE013
4470	2100	04/30/2001	S6921	JE013
4470	2100	04/30/2001	S6921	JE013
4470	2100	04/30/2001	S6921	JE013
		04/30/2001 Tot	al	
4470	2100	05/31/2001		JE013
4470	2100	05/31/2001		JE013
4470	2100	05/31/2001		JE013
4470	2100	05/31/2001		JE013
4470	2100	05/31/2001		JE013
4470 4470	2100	05/31/2001		JE013
-+-+/U	2100	05/31/2001 Tot		1013
		03/31/2001 100	ai	

Description Amount (606,189.42) CSW SW MESA SALE (606,189.42) (524,402.29) CSW SW MESA SALE (524, 402.29)(519,570.40) CSW SW MESA SALE (519, 570.40)(258,114.27) CSW SW MESA SALE (258, 114.27)(258,114.27) CSW SW MESA SALE (258, 114.27)(779,617.04) CSW SW MESA SALE (779, 617.04)(353,253.45) CSW SW MESA SALE (353, 253, 45)(493,955.85) CSW SW MESA SALE 367,106.29 REVERSE 06/00 SW MESA SALE 606,189.42 REVERSE 07/00 SW MESA SALE 524,402.29 REVERSE 08/00 SW MESA SALE 519,570.40 REVERSE 09/00 SW MESA SALE 258,114.27 REVERSE 10/00 SW MESA SALE 258,114.27 REVERSE 11/00 SW MESA SALE 779,617.04 REVERSE 12/00 SW MESA SALE (367,106.29) REVISE 06/00 SW MESA SALE (606,189.42) REVISE 07/00 SW MESA SALE (524,402.29) REVISE 08/00 SW MESA SALE (519,570.40) REVISE 09/00 SW MESA SALE (258,114.27) REVISE 10/00 SW MESA SALE (1,037,731.31) REVISE 12/00 SW MESA SALE (493,955.85) 493,955.85 CSW SW MESA SALE (493,955.85) CSW SW MESA SALE (493,955.85) ACT 02/01 SW MESA SALE 493,955.85 CSW SW MESA SALE (434,906.11) EST 04/01 SW MESA SALE 367,106.29 REVERSE 06/00 SW MESA SALE 606,189.42 REVERSE 07/00 SW MESA SALE 524,402.29 REVERSE 08/00 SW MESA SALE 519,570.40 REVERSE 09/00 SW MESA SALE 258,114.27 REVERSE 10/00 SW MESA SALE 1,037,731.31 REVERSE 12/00 SW MESA SALE (367,106.29) REVISE 06/00 SW MESA SALE (606,189.42) REVISE 07/00 SW MESA SALE (524,402.29) REVISE 08/00 SW MESA SALE (519,570.40) REVISE 09/00 SW MESA SALE (258,114.27) REVISE 10/00 SW MESA SALE (443,998.42) REVISE 11/00 SW MESA SALE (240,479.44) REVISE 12/00 SW MESA SALE (81,652.66) (387,656.89) EST 05/01 SW MESA SALE 353,253.45 REVERSE 01/01 SW MESA SALE 434,906.11 REVERSE 04/01 SW MESA SALE (436,978.62) REVISE 01/01 SW MESA SALE (301,233.30) REVISE 03/01 SW MESA SALE (434,906.11) REVISE 04/01 SW MESA SALE (772, 615.36)

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

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Acct	Sacct	Date	Center	JE
4470	2100	07/31/2001	S6921	JE013
	0	7/31/2001 Tot	tal	
4470	2100	08/31/2001	S6921	JE013
	01	B/31/2001 Tot	tal	
4470	2100	09/30/2001	S6921	JE013
4470	2100	09/30/2001	S6921	JE013
4470	2100	09/30/2001	S6921	JE013
4470	2100	09/30/2001	S6921	JE013
4470	2100	09/30/2001	S6921	JE013
	0	9/30/2001 Tot	tal	
4470	2100	10/31/2001	S6921	JE013
4470	2100	10/31/2001	S6921	JE213
	10	0/31/2001 Tot	tal	
4470	2100	11/30/2001		JE013
4470	2100	11/30/2001		JE213
4470	2100	11/30/2001		JE213
	1'	1/30/2001 Tot	al	
4470	2100	12/31/2001		JE013
4470	2100	12/31/2001		JE213
4470	2100	12/31/2001		JE213
4470	2100	12/31/2001		JE013
4470	2100	12/31/2001		JE013
	1:	2/31/2001 Tot	al	
	G	rand Total		

Amount Description (402,639.91) ACTUAL 06/01 SW MESA (402, 639.91)(373,698.16) ACTUAL 07/01 SW MESA (373,698.16) (402,639.91) ACTUAL 06/01 SW MESA (373,698.16) ACTUAL 07/01 SW MESA (356,384.46) ACTUAL 08/01 SW MESA 402,639.91 REVERSE 06/01 SW MESA 373,698.16 REVERSE 07/01 SW MESA (356, 384.46)(276,524.87) ACTUAL 09/01 SW MESA (422,749.53) EST 10/01 SW MESA (699, 274.40)(422,749.53) ACTUAL 10/01 SW MESA 422,749.53 EST 10/01 SW MESA (257,553.04) EST 11/01 SW MESA (257, 553.04)(257,553.04) ACTUAL 11/01 SW MESA 257,553.04 EST 11/01 SW MESA (402,787.38) EST 12/01 SW MESA 257,553.04 REVERSE 11/01 SW MESA (257,553.04) REVISED ACT 11/01 SW MESA (402,787.38) (7,139,822.36)

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

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

# 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, 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 15<sup>th</sup> 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

SOAH Docket No. 473-02-3169 PUC Docket No. 26000 OPC's 9th, Q. #9-9 Page 2 of 2

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

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

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

# 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.

SOAH Docket No. 473-02-3169 PUC Docket No. 26000 OPC's 9th, Q. #9-10 Page 2 of 2

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
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Sponsored By: Randall W. Hamlett

Donald M. Norman

Title:	Manager Regulatory Accounting
	Services
Title:	Manager Regulatory Accounting
	Services
	Vice President Wholesale Operations

	TOTAL	110,700 3,361,973.30	CHECK 1,915,200.00 9,989,640.00	1 1,304,840.00 8 542 866 70	01-000-710-0	189,928.33 CPL share of assignment sale 189,928.33) FROM PSO	f Capacity	s entry		91,711.61 WTU share of assignment sald 91,711.61) FROM PSO	f Capacity		s entry		
	UTW HWMA	38.29				CPL share of FROM PSO	CPL share of Capacity	Hold harmles		VTU share of ROM PSO	VTU share o		loid harmles		
	DELTA PROD COST	202,971.85	WTU 91,711.61 478,365.69 570.077.30	367.105.45		189,928.33 CPL share of (189,928.33) FROM PSO	990,661.86 ( (990,661.86)	198,995.38 Hold harmless entry (198,995.38)		91,711.61 WTU share ( (91,711.61) FROM PSO	478,365.69 WTU share of Capacity (478.365.69)		(111,260.24) Hold narmless entry		
	UTW	5,301 4.7886%													
	CPL \$/MWH	35.43				0	0	6							
	DELTA PROD COST	388,923.71	CPL 189,928.33 990,661.86 1,180,590,19	791,666.48	CPL BOOKS	1460.8802 4470.4700	1460.8802 2540.4700	2540.4700 4470.4700	WTU BOOKS	1460.8802 4470.4700	1460.8802 2540.4700	2540 4700	ম		
	CPL MWH	10,978 9.9169%	1 1		ö	Ξ	(2)	(2)		<del>〔</del> 〕	(2)	(3)			
ENSE	SWE \$/MWH	25.44				%0			gnment sal	8			ales		
MITIGATION SALES EXPENSE JUNE 2000	DELTA PROD COST	1,430,541.24	SWEPCO 972,911.22 5,074,682.98 6,047,594.20	4,617,052.96		Record assignment sales - 100%	Record Capacity Sales - 100% Pso share Swepco share		other companies share of assignment sales Swepco share of assignment sales	CPL share of assignment sales WTU share of assignment sales	entry		Swepco share of assignment sales FROM PSO	of Capacity	entry
MITIGATIC	SWE MWH	56,235 50.7995%				lecord assign	Record Capac Pso share Swepco share	CPL share WTU share	ther compani wenco share	PL share of a	Hold harmless entry		vepco share ROM PSO	Swepco share of Capacity	Hold harmless entry
	PSO \$/MWH	35.08				R	αŭø	υs	o d	05	Ĭ		άĘ	ŝ	Ħ
	DELTA PROD COST	1,339,536.50	PSO 660,648.84 3,445,929.47 4,106,578.30	2,767,041.80		1,915,200.00 (1,915,200.00)	9,989,640.00 (3,445,929.47) (5,074,682.98)	(990,661.86) (478,365.69)	1,254,551.15 (972,911.22)	(189,928.33) (91,711.61)	678,887.66 (678,887.66)		972,911.22 (972,911.22)	5,074,682.98 (5,074,682.98)	457,630.02 (457,630.02)
	PSO MWH	38,186 34.4950%	1 1												
	TOTAL All Companies	300 110,700													
	TRAKR DOLLARS	1,915,200.00	TOTAL 1,915,200.00 9,989,640.00 11,904,840.00			1420.4400 4470.4700	1420.4400 2540.4700 2340.8802	2340.8802 2340.8802	4470.4700 2340.8802	2340.8802 2340.8802	2540.4700 4470.4700		1460.8802 4470.4700	1460.8802 2540.4700	2540.4700 4470.4700
	TRAKR MWH	300 110,700		MARGIN	S	(1)	(2)		(3)		(4)	<u>sooks</u>	(1)	(2)	(2)
	LOCDATE	avg sum	Assignment Sales Capacity Sales	POSITIVE MARGIN	PSO BOOKS			5	7			SWEPCO BOOKS			

REVISI

		H COST	7 7,374,149.70	CHECK	3, 124,600.00 13,428,375.00	16,303,1/5.00 8 176 625 25	05.020,611,6	CPL share of assignment sale	0	OFF Strare of Capacity	ess entry			175,322.00) FROM PSO	WTU share of Capacity	ss entry				
		HMW/\$	38.77					PL share		r L snare	old harml				U share	d harmle				
	DELTA	COST	485,559.38	WTU 175.322.00	753,420.88 928.742.88	443,183.50		353,920.00 C	(333,920.00) FROM PSO		480,918.20 Hold harmless entry	(07.016,00+)	175 322 00 100	(175,322.00) FROM PSO	753,420.88 WT (753,420.88)	310,237.38 Hold harmless entry	(310,237.38)			
	WTU	MWH	12,523 5 6107w	* '	1															
	сы	HMW/S	33.02	,																
	DELTA	COST	834,838.20	CPL 353,920.00	1,874,839.89	1,040,001.69	CPL BOOKS	<ol> <li>1460.8802</li> <li>4470.4700</li> </ol>	(2) 1460.8802		) 2540 4700 4470.4700	WTU BOOKS		4	1460.8802 2540.4700	2540.4700 4470.4700				
	CPL	НММ	25,280 11.3262%	·	1		0	0	Q	:	(r)	S	(1)	Ć	(7)	(3)				
PENSE	SWE		31.25	1	1			%0	.0			jnment sales ales					les			
MITIGATION SALES EXPENSE JULY 2000	DELTA PROD COST		3,642,199.39	SWEPCO 1,631,602.00 7,011,573.06	8,643,175.06	5,000,975.67	-	100% - 100%	Record Capacity Sales - 100% Pso share			other companies share of assignment sales Swepco share of assignment sales	WTU share of assignment sales	intry			FROM PSO	Capacity	try	
MITIGATI	SWE		116,543 52.2146%	, ,			cord accian		Record Capaci Pso share	Swepco share CPL share	WTU share	r companie pco share d	J share of a	Hold harmless entry		ico share of	M PSO	Swepco share of Capacity	Hold harmless entry	
	HVWN(\$		35.02				α Ω		P Rec	CPL	Ĕ	othe Swe	L LA	Hold		Swep	FROM	Swep	Hold	
	DELTA PROD COST		2,411,552.73	PSO 963,956.00 4,142,461.17 5.106.417.17	2 694 86A AA		3,124,800.00	(3,124,800.00)	13,428,375.00 (4,142,461.17) (7,011,573,06)	(1,520,919.89)	(88).024,cc 1)	z,1e0,844.00 (1,631,602.00) (353,920.00)	(175,322.00)	1,447,596.73 (1,447,596.73)	(c.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1,631,602.00	(1,631,602.00)	7,011,573.06 (7,011,573.06)	2,010,597.39 (2,010,597.39)	
	PSO	ER BEA	30.8486%									Ũ			-	÷.	E)	~ C	<u>0</u> 0	
	TOTAL All Companies	300 223.200																		
	TRAKR DOLLARS	3,124,800.00	TOTAI	3,124,800.00 13,428,375.00 16,553,175.00			1420.4400 4470.4700	1420,4400	2540.4700 2340.8802	2340.8802 2340.8802	4470.4700	2340.8802 2340.8802 2340.8802	7000.0467	2540.4700 4470.4700		1460.8802 4470.4700		1460.8802 2540.4700	2540.4700 4470.4700	
	TRAKR MWH	300 223,200		<u>_8</u>	RGIN		~	-							SI					
	LOCDATE	avg sum		Assignment Sales Capacity Sales	POSITIVE MARGIN	PSO BOOKS	(1)	(2)			<u>(</u> ව 58		ŝ	(4)	SWEPCO BOOKS	(1)	ŝ	(2)	(2)	

SOAH No. 473-02-3169 Docket No. 26000 OPUC's 9th, Q. No. 9-10 Attachment Page 2 of 21

REVISED

MITIGATION SALES EXPENSE AUG 2000
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LOCDATE	TRAKR MWH	TRAKR DOLLARS	TOTAL All Companies	PSO	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	67,806 30.3790%	2,768,144.91	40.82	103,160 46.2186%	3,850,784.78	37.33	27,384 12.2688%	973,798.38	35.56 1	24,850 11.1335%	1,086,768.47	43.73	223,200 8,679,496.54
Assignment Sales Capacity Sales	<u>8</u>	TOTAL 3,124,800.00 13,428,380.00 16,553,180.00		1 1	PSO 949,284.00 4,079,411.89 5,028,695.89		1	SWEPCO 1,444,240.00 6,206,414.34 7,650,654.34			CPL 383,376.00 1,647,503.40 2,030,879.40		1	WTU 347,900.00 1,495,050.37 1,842,950.37		CHECK 3,124,800.00 13,428,380.00 16,553,180.00
POSITIVE MARGIN	ARGIN				2,260,550.98			3,799,869.56			1,057,081.02			756,181.90		7,873,683.46
PSO BOOKS										히	CPL BOOKS					
	(1)	1420.4400 4470.4700			3,124,800.00 (3,124 800.00)	-	Record assi	Record assignment sales - 100%	%0	Ξ	) 1460.8802 4470.4700	0		383,376.00 ( (383,376.00) F	CPL share of FROM PSO	383,376.00 CPL share of assignment sale 383,376.00) FROM PSO
	(2)	1420.4400 2540.4700 2340.8802			13,428,380.00 (4,079,411.89) (6.206,414.34)	•	Record Capac Pso share Swoon chore	Record Capacity Sales - 100% Pso share Summor chare		3	) 1460.8802 2540.4700	C'	-	1,647,503.40 ( (1,647,503.40)	CPL share of Capacity	Capacity
5		2340.8802			(1,495,050.37)		CPL share WTU share	0 =		(3)	) 2540.4700 4470.4700	6		590,422.38 (590,422.38)	Hold harmless entry	entry
9	(3)	4470.4700 2340.8802 2340.8802 2340.8802			2,175,516.00 (1,444,240.00) (383,376.00) (347,900.00)		other comp: Swepco shz CPL share c MTU share	other companies share of assignment sales Swepco share of assignment sales CPL share of assignment sales WTU share of assignment sales	gnment salı ales s		WTU BOOKS (1) 1460.8802 4470.4700	~.		347,900.00 \	WTU share of FROM PSO	347,900.00 WTU share of assignment salı 347,900.000 FROM PSO
	(4)	2540.4700 4470.4700			1,818,860.91 (1,818,860.91)	_	Hold harmless entry	ss entry		(2)	) 1460.8802 2540.4700	~			WTU share of Capacity	Capacity
SWEPCO BOOKS (1)	ooks (1)	1460.8802 4470.4700			1,444,240.00 (1,444,240.00)		Swepco sha FROM PSO	Swepco share of assignment sales FROM PSO	ales	(3)	2540.4700 4470.4700	0		738,868.47 Hold harmless entry (738,868.47)	Hold harmles	. entry
	(2)	1460.8802 2540.4700			6,206,414.34 (6,206,414.34)		Swepco sha	Swepco share of Capacity								

SOAH No. 473-02-3169 Docket No. 26000 OPUC's 9th, Q. No. 9-10 Attachment Page 3 of 21

Hold harmless entry

2,406,544.78 (2,406,544.78)

2540.4700 4470.4700

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LOCDATE	TRAKR MWH	TRAKR DOLLARS	TOTAL All Companies	OS4	DELTA PROD COST	HWM/\$	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	300 216,000	3,024,070.00	300 216,000	73,768 34.1519%	3,015,356 42	40.88	94,441 43.7227%	2,810,440.95	29.76 1:	29,597 13.7023%	1,021,794.94	34.52	18,194 8.4231%	887,042.63	48.75	216,000 7,734,634.94
Assignment Sales Capacity Sales	es se	TOTAL 3,024,070.00 2,732,190.00 5,756,260.00			PSO 1,032,775 90 933,093.48 1,965,869 38			SWEPCO 1,322,204 61 1,194,586 83 2,516,791.44			<b>CPL</b> 414,367.59 374,373.28 788,740.87		1	WTU 254,721.90 230,136.41 484,858.31	1	CHECK 3,024,070.00 2,792,190.00 5,816,260.00
NEGATIVE MARGIN	ARGIN				(1,049,487.04)			(293,649.51)			(233,054.07)		)	(402,184 32)	0	(1,918,374.94)
PSO BOOKS										ଧ	CPL BOOKS					
	(1)	1420.4400 4470.4700			3,024,070.00 (3,024,070.00)	ι.	Record assig	Record assignment sales - 100%	%o	(1)	) 1460.8802 4470.4700		)	414,367.59 CPL share of assignment salk (414,367.59) FROM PSO	PL share of a ROM PSO	ssignment sak
~	(2)	1420.4400 2540.4700 2340.8802			2,732,190.00 (933,093.48) (1 194 586 83)	u. u. V.	Record Capa So share	Record Capacity Sales - 100% Pso share Swarro share	Ŷ	(2)	) 1460.8802 2540.4700		)	374,373.28 CPL share of Capacity (374,373.28)	PL share of (	Capacity
		2340.8802 2340.8802			(374,373.28) (230,136 41)		CPL share WTU share	)		(3)	) 2540.4700 4470 4700		Ŭ	607,427.35 Hold harmless entry (607,427.35)	old harmless	entry
60	(3)	4470.4700 2340.8802 2340.8802 2340.8802 2340.8802			1,991,294.09 (1,322,204.61) (414,367 59) (254,721.90)		other compar Swepco share CPL share of WTU share o	other companies share of assignment sales Swepco share of assignment sales CPL share of assignment sales WTU share of assignment sales	lgnment sal sales s		WTU BOOKS (1) 1460.8802 4470.4700		Ŭ	254,721.90 WTU share of assignment sa (254,721.90) FROM PSO	TU share of a	assignment sa
	(4)	2540 4700 4470.4700			1,982,580 52 (1,982,580.52)	- <b>L</b> -	Hold harmless entry	ss entry		(2)	) 1460.8802 2540.4700		)	230,136.41 WTU share of Capacity (230,136.41)	TU share of	Capacity
SWEPCO BOOKS (1)	(1)	1460.8802 4470.4700			1,322,204 61 (1,322,204.61)	<u>о</u> н	Swepco sharu ROM PSO	Swepco share of assignment sales FROM PSO	sales	(9)	) 2540.4700 4470.4700		U)	632,320.73 Hold harmless entry (632,320.73)	old harmless	entry
)	(2)	1460.8802 2540.4700			1,194,586.83 (1,194,586.83)	0)	Swepco shan	Swepco share of Capacity								

SOAH No. 473-02-3169 Docket No. 26000 OPUC's 9th, Q. No. 9-10 Attachment Page 4 of 21

Hold harmless entry

1,488,236.34 (1,488,236.34)

2540.4700 4470 4700

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# MITIGATION SALES EXPENSE OCT 2000

LOCDATE	TRAKR MWH	TRAKR DOLLARS	TOTAL Ali Companies	PSO	DELTA PROD COST	HWM/\$	SWE MWH	DELTA PROD COST	SWE \$/MWH	CPL MWH	DELTA PROD COST	CPL \$/MWH	WTU WWH	DELTA PROD COST	UTW HWM/\$	TOTAL COST
avg sum	300 223,500	3,129,000.00	300 223,500	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 Capacity Sales	ales .	TOTAL 3,129,000.00 2,732,190.00 5,861,190.00		1	PSO 1,055,362.00 921,524.30 1,976,886.30		1 1	SWEPCO 1,087,492.00 949,579.66 2,037,071.66		1 1	CPL 614,824.00 536,853.94 1,151,677.94	, <i>.</i>	1 1	WTU 371,322.00 324,232.10 695,554.10	11	CHECK 3,129,000.00 2,732,190.00 5,861,190.00
NEGATIVE MARGIN	ARGIN				(1,436,593.87)			(668,555.83)			(401,631.28)	_		(587,596.61)		(3,094,377.59)
PSO BOOKS										0	CPL BOOKS					
	(1)	1420.4400 4470.4700			3,129,000.00 (3,129,000.00)	-	Record assi	Record assignment sales - 100%	%00	5	<ul><li>(1) 1460.8802</li><li>4470.4700</li></ul>	8		614,824.00 CPL share of (614,824.00) FROM PSO	2PL share of a ROM PSO	614,824.00 CPL share of assignment sale: (614,824.00) FROM PSO
~	(2)	1420.4400 2540.4700 2340.6802			2,732,190.00 (921,524.30) (949,579,66)		Record Capac Pso share Swenco share	Record Capacity Sales - 100% Pso share Swenco share	8	U	(2) 1460.8802 2540.4700	0		536,853.94 CPL share of Capacity (536,853.94)	PL share of	Capacity
		2340.8802 2340.8802			(536,853.94) (324,232.10)		CPL share WTU share	)		(9)	3) 2540.4700 4470.4700	0		938,485.22 Hold harmless entry (938,485.22)	lold harmless	entry
61	(3)	4470.4700 2340.8802			2,073,638.00 (1.087,492.00)	2.07	other compa Swepco shar	other companies share of assignment sales Swepco share of assignment sales	signment sa		WTU BOOKS					
		2340.8802 2340.8802			(614,824.00) (371,322.00)		CPL share o WTU share o	CPL share of assignment sales WTU share of assignment sales	les les	(1)	<pre>) 1460.8802 4470.4700</pre>	8		371,322.00 WTU share (371,322.00) FROM PSO	VTU share of ROM PSO	371,322.00 WTU share of assignment salk (371,322.00) FROM PSO
0	(4)	2540.4700 4470.4700			2,358,118.17 (2,358,118.17)	-	Hold harmles	harmless entry		(2)	2540.4700	7		324,232.10 WTU share of Capacity (324,232.10)	VTU share of	Capacity
SWEPCO BOOKS	OKS									(3)	3) 2540.4700 4470.4700	0		911,828.71 Hold harmless entry	lold harmless	entry
~	(1)	1460.8802 4470.4700			1,087,492.00 (1,087,492.00)	., L	Swepco shar FROM PSO	Swepco share of assignment sales FROM PSO	sales					(17.020,116)		
	(2)	1460.8802 2540.4700			949,579.66 (949,579.66)	.,	Swepco sha	Swepco share of Capacity								

SOAH No. 473-02-3169 Docket No. 26000 OPUC's 9th, Q. No. 9-10 Attachment Page 5 of 21

Hold harmless entry

1,618,135.49 (1,618,135.49)

2540.4700 4470.4700

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TOTAL COST	216,000 9,098,728.11	CHECK 3,024,000.00 2,732,190.00 5,756,190.00	(3,342,538.11)		CPL share of assignment sale FROM PSO	<sup>f</sup> Capacity	is entry		416,598.00 WTU share of assignment sa 416,598.00) FROM PSO	if Capacity	s entry		
WTU \$/MWH	55.51	1 1			CPL share of FROM PSO	CPL share of Capacity	Hold harmles		WTU share o FROM PSO	WTU share of Capacity	Hold harmless entry		
DELTA PROD COST	1,651,842.07	WTU 416,598.00 376,397.12 792,995.12	(858,846.95)		935,116.00 CPL share o (935,116.00) FROM PSO	844,879.16 (844,879.16)	1,816,105.16 Hold harmless entry (1,816,105.16)		416,598.00 \ (416,598.00)	376,397.12 \ (376,397.12)		(1,235,244.07)	
WTU MWH	29,757 13.7764%												
CPL \$/MWH	41.19	1 1			22 -	22 -	8 -		2 -	8 -	g		
DELTA PROD COST	2,751,221.16	CPL 935,116.00 844,879.16 1,779,995.16	(971,226.00)	CPL BOOKS	<ol> <li>1460.8802</li> <li>4470.4700</li> </ol>	(2) 1460.8802 2540.4700	<ul><li>(3) 2540.4700</li><li>4470.4700</li></ul>	WTU BOOKS	<ol> <li>(1) 1460.8802</li> <li>4470.4700</li> </ol>	(2) 1460.8802 2540.4700	(3) 2540.4700	44/0.4/00	
CPL MWH	66,794 30.9231%										_		
swe \$/mwh	33.81				% 0	9		ignment sal sales	S S			sales	
DELTA PROD COST	2,075,588 69	SWEPCO 859,502.00 776,561.76 1,636,063.76	(439,524 93)		Record assignment sales - 100%	Record Capacity Sales - 100% Pso share Swenco share	)	other companies share of assignment sales Swenco share of assignment sales	CPL share of assignment sales WTU share of assignment sales	ss entry		Swepco share of assignment sales FROM PSO	Swepco share of Capacity
SWE MWH	61,393 28.4227%	1 1			Record assi	Record Capaci Pso share Swenco share	CPL share WTU share	other compa Swenco sha	CPL share o MTU share	Hold harmless entry		Swepco sha FROM PSO	śwepco sha
PSO \$/MWH	45.13				μ.			00,		-		0.17	05
DELTA PROD COST	2,620,076.19	PSO 812,784.00 734,351.96 1,547,135.96	(1,072,940.23)		3,024,000.00 (3,024,000.00)	2,732,190.00 (734,351.96) (776,561.76)	(844,879.16) (376,397.12)	2,211,216.00 (859.502.00)	(935,116.00) (416,598.00)	1,807,292.19 (1,807,292.19)		859,502.00 (859,502.00)	776,561 76 (776,561.76)
PSO MWH	58,056 26.8778%	1 1											
TOTAL All Companies	300 216,000												
TRAKR DOLLARS	3,024,000 00	TOTAL 3,024,000 00 2,732,190.00 5,756,190.00			1420.4400 4470.4700	1420.4400 2540.4700 2340.8802	2340.8802 2340.8802	4470.4700 2340.8802	2340.8802 2340.8802	2540.4700 4470 4700		1460.8802 4470.4700	1460.8802 2540.4700
TRAKR MWH	300 216,000	ales s	ARGIN		(1)	(2)		(3)		(4)	<u>oks</u>	(1)	(2)
LOCDATE	avg sum	Assignment Sales Capacity Sales	NEGATIVE MARGIN	PSO BOOKS		-		62		-	SWEPCO BOOKS	-	~

SOAH No. 473-02-3169 Docket No. 26000 OPUC's 9th, Q. No. 9-10 Attachment Page 6 of 21

Hold harmless entry

1,216,086.69 (1,216,086.69)

2540.4700 4470.4700

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MITIGATION SALES EXPENSE DEC 2000

LOCDATE	TRAKR MWH	TRAKR DOLLARS	TOTAL All Companie:	PSO NWH	DELTA PROD COST	PSO \$/MWH	SWE MWH	DELTA PROD COST	SWE	CPL MWH	DELTA PROD COST	CPL	WTU	DELTA	WTU	TOTAL
avg sum	300 223,200	3,124,800.00	300 223,200 2	58,582 26.2464%	4,030,136.62	68.79	104,472 46.8065%	4,533,126.20		40,269 18.0417%	2,296,820.37	57.04	19,877 8.9055%	1,501,126.88	\$/MWH 75.52	COST 223,200 12,361,210.07
Assignment Sales Capacity Sales		TOTAL 3,124,800.00 2,732,190.00 5,856,990.00		1	PSO 820,148.00 717,101.95 1,537,249.95		1 1	SWEPCO 1,462,608.00 1,278,841.19 2,741,449.19		1 1	CPL 563,766.00 492,932.61 1.056,698.61			WTU 278,278.00 243,314.25 521.500 25	1 1	CHECK 3,124,800.00 2,732,190.00
NEGATIVE MARGIN PSO POOKS	NIS				(2,492,886.67)			(1,791,677.01)		0	(1,240,121.76)			(979,534.63)		5,856,990.00 (6,504,220.07)
2000000										0	CPL BOOKS					
-	(1)	1420.4400 4470.4700			3,124,800.00 (3 124,800.00)	D2	ecord assignm	Record assignment sales - 100%		(1)	) 1460.8802 4470.4700			563,766.00 CPL share o (563,766.00) FROM PSO	CPL share of ROM PSO	CPL share of assignment sale: FROM PSO
-	(2)	1420.4400 2540.4700 2340.8802			2,732,190.00 (717,101.95) (1,278,841.19)	ድርወ	Record Capacity Sales - 100% Pso share Swepco share	r Sales - 100%		(2)	) 1460.8802 2540.4700			492,932.61 C (492,932.61)	CPL share of Capacity	Capacity
63		2340.8802 2340.8802			(492,932.61) (243,314.25)	U₹	CPL share WTU share			(3)	) 2540.4700 4470.4700			1,733,054.37 Hold harmless entry (1,733,054.37)	łold harmless	entry
	(2)	4470.4700 2340.8802			2,304,652.00 (1,462,608.00)	S of	other companies Swepco share of	other companies share of assignment sales Swepco share of assignment sales	hent sales s	×	WTU BOOKS					
		2340.8802 2340.8802			(563,766.00) (278,278.00)	σS	CPL share of ass WTU share of as	share of assignment sales share of assignment sales		(1)	1460.8802 4470.4700			278,278.00 WTU share (278,278.00) FROM PSO	VTU share of ROM PSO	WTU share of assignment salk FROM PSO
•	(4)	2540.4700 4470.4700		-	3,209,988.62 (3,209,988.62)	Ĭ	Hold harmless entry	ttry		(2)	1460.8802 2540.4700			243,314.25 W (243,314.25)	WTU share of Capacity	Capacity
SWEPCO BOOKS	N									(2)	2540.4700					
.)	(1)	1460.8802 4470.4700		•	1,462,608.00 (1,462,608.00)	N F	Swepco share of FROM PSO	Swepco share of assignment sales FROM PSO	0		4		0	1,222,848.88) (1,222,848.88)	Hold narmless entry	entry
2	(2)	1460.8802 2540.4700		J	1,278,841.19 (1,278,841.19)	Ň	Swepco share of Capacity	Capacity								
Ľ	(3)	2540.4700 4470.4700			3,070,518.20 (3,070,518.20)	Ĥ	Hold harm <del>le</del> ss entry	ttry								

SOAH No. 473-02-3169 Docket No. 26000 OPUC's 9th, Q. No. 9-10 Attachment Page 7 of 21

**REVISED 06/2002** 

						MITIG	MITIGATION SALES EXPENSE SUMMARY THRU DECEMBER 2000 REVISED 06/02	ENSE ER 2000							
TRAKR LOCDATE MWH	TRAKR DOLLARS	TOTAL All Companies	PSO	DELTA PROD COST	PSO \$/MWH	SWE MWH	DELTA PROD COST	SWE SWE	CPL MWH	DELTA PROD COST	CPL \$/MWH	UTW	DELTA PROD COST	WTU HWW/\$	TOTAL COST
avg 300 sum 1,435,800	0 20,466,670 00	300 1,435,800	440,635 30 6892%	19,598,284	44 48	613,922 42 7582%	21,048,309	34 28 1	244,218 17 0092%	9,820,706	40 21	137,025 9 5435%	7,098,462	5180 57	1,435,800 57,565,760 25
Assignment Sales Capacity Sales	<b>TOTAL</b> 20,466,670 00 47,775,155 00 68,241,825 00		1	<b>PSO</b> 6,294,958 74 14,973,874 21 21,268,832 95			<b>SWEPCO</b> 8,780,559 83 22,492,239 83 31,272,799 65			<b>CP1</b> % 3,455,297 92 6,408,124 14 9,863,422 06			WTU 1,935,853 51 3,900,916 82 5,836,770 33	67 61 61 61 61 61 61 61 61 61 61 61 61 61	<b>CHECK</b> 20,466,670 00 47,775,155 00 63,241,825 00
POSITIVE MARGIN				1,670,549 41			10,224,490 91			: 42,716.08			(1,261,691 66)	10	10,676,064 75
PSO BOOKS									CPI	CPL BOOKS					
(1)	1420 4450 4470 4700		)	20,466,670 00 (20,466,670 00)	ι <b>μ</b>	Record assignm	assignment sales - 100%		(1)	1460 8802 4470 4700		_	3,455,297 92 CPI (3,455,297 92) FR0	CPL share of assignment sales FROM PSO	nent sales
(2)	1420 4450 2540 4700 2340 8802 2340 8802			47,775,155.00 (14.973,874.21) (22,492,239.83) (6.408,124.14)		Record Capacity Pso share Swepco share	1 Capacity Sales - 100% are o share		ĝ (5)	1460 8802 2540 4700 2540 4700		-		CPL share of Capacity	£
<u>(۳)</u> 64	2340 0002 2340 8802 4470 4700			(9,400, 124, 14) (3,900,916 32) 14,171,711 26	0	WTU share WTU share other companies	ort∟share WTU share other companies share of assignment sales	it sales		(3) 2540 4/00 4470 4700 WTU BOOKS		_	6,365,408 06 Hol (6,365,408 06)	Hold harmless entry	
	2340 8802 2340 8802 2340 8802			(8,780,559 83) (3,455,297 92) (1,935,853 51)	., U >	Swepco share of assignment sales CPL share of assignment sales WTU share of assignment sales	Swepco share of assignment sales CPL share of assignment sales WTU share of assignment sales		Ē	1460 8802 4470 4700			1,935,853 51 WTU share ( (1,935,853 51) FROM PSO	WTU share of assignment sales FROM PSO	iment sales
(4)	2540 4700 4470 4700		)	13,303,324 80 (13,303,324 80)	-	Hold harmless entry	antry		(2)	1460 8802 2540 4700		-	3,900,916 82 WT (3,900,916 82)	WTU share of Capacity	stty
SWEPCO BOOKS									(3)	2540 4700				Hold harmless entry	
(1)	1460 8802 4470 4700			8,780,559 83 (8,780,559 83)	07 UL	Swepco share of FROM PSO	Swepco share of assignment sales FROM PSO						(2, 102, 6U8 46)		
(2)	1460 8802 2540 4700		)	22,492,239 83 (22,492,239 83)	.,	Swepco share of Capacity	f Capacity								
(3)	2540 4700 4470 4700		)	12 267,748 91 (12,267,748 91)	-	Hold harmless entry	intry								

SOAH No. 473-02-3169 Docket No. 26000 OPUC's 9th, Q. No. 9-10 Attachment Page 8 of 21

8/2

	H COST	223,200 76.63 14,819,396.04	CHECK 3,124,800.00 5,461 320.00 8,586,120.00	(6,233,276.04)		CPL share of assignment sale FROM PSO	CPL share of Capacity	Hold harmless entry		WTU share of assignment sal FROM PSO	WTU share of Capacity	rmless entry			
	WTU \$/MWH	76.								WTU sh FROM F		Hold ha			
DELTA	PROD COST	2,241,406.38	WTU 409,486.00 715,672.71 1,125,158.71	(1,116,247.67)		1,012,536.00 (1,012,536.00)	1,769,643.85 (1,769,643.85)	3,355,132.84 (3,355,132.84)		409,486.00 WTU share ( (409,486.00) FROM PSO	715,672.71 (715,672.71)	1,831,920.38 Hold harmless entry (1,831,920.38)			
	WTU MWH	29,249 13.1044%													
	CPL \$/MWH	60.39				2	8	0		3	8	Q			
DELTA	PROD COST	4,367,668.84	CPL 1,012,536.00 1,769,643.85 2,782,179.85	(1,585,488.99)	CPL BOOKS	(1) 1460.8802 4470.4700	(2) 1460.8802 2540.4700	<ul><li>(3) 2540.4700</li><li>4470.4700</li></ul>	<u>WTU BOOKS</u>	(1) 1460.8802 4470.4700	(2) 1460.8802 2540.4700	(3) 2540.4700 4470.4700			
	CPL	72,324 32.4032%													
ENSE	swe \$/MWH	67.11							nent sales	s			S		
MITIGATION SALES EXPENSE JANUARY 2001 REVISED DELTA	PROD COST	4,206,662.69	SWEPCO 877,590.00 1,533,794.10 2,411,384.10	(1,795,278.59)		Record assignment sales - 100%	Record Capacity Sales - 100% Pso share	are	other companies share of assignment sales	Swepco share of assignment sales CPL share of assignment sales WTU share of assignment sales	harmless entry		Swepco share of assignment sales FROM PSO	Swepco share of Capacity	harmless entry
MITIM	SWE MWH	62,685 28 0847%				Record ass	Record Cal	Swepco share CPL share WTU share	other comp	Swepco sh CPL share WTU share	Hold harm		Swepco sha FROM PSO	Swepco sł	Hold harm
	PSO \$/MWH	67.93				-									
DFLTA	PROD COST	4,003,658.13	PSO 825,188.00 1,442,209.34 2,267,397.34	(1,736,260.79)		3,124,800.00 (3,124,800.00)	5,461,320.00 (1,442,209.34)	(1,533,794.10) (1,769,643.85) (715,672.71)	2,299,612.00	(877,590.00) (1,012,536.00) (409,486.00)	3,178,470.13 (3,178,470.13)		877,590.00 (877,590.00)	1,533,794.10 (1,533,794.10)	3,329,072.69 (3,329,072.69)
	PSO	58,942 26.4077%													
TOTAL	All Companies	300 223,200													
	TRAKR DOLLARS	3,124,800.00	TOTAL 3,124,800.00 5,461,320.00 8,586,120.00			1420.4500 4470.4700	1420.4500 2540.4700	2340.8802 2340.8802 2340.8802	4470.4700	2340.8802 2340.8802 2340.8802	2540.4700 4470.4700		1460.8802 4470.4700	1460.8802 2540.4700	2540.4700 4470.4700
	TRAKR LOCDATE MWH		Assignment Sales Capacity Sales	NEGATIVE MARGIN	PSO BOOKS	(1)	(2)		<u>ල</u> 65		(4)	SWEPCO BOOKS	(1)	(2)	(3)

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

REVISED JL

	TOTAL COST	201,600 10,549,629.79	CHECK 2,822,400.00 5,461,320.00 8,283,720.00	(2,265,909.79)	CPL share of assignment sales		apacity	entry		WTU share of assignment sales FROM PSO	Capacity	: entry				Do	lo. 473-02- ocket No. 2 9th, Q. No. Attach	6000 9-10 ment
	WTU \$/MWH	59.80			CPL share of a	FROM PSO	CPL share of Capacity	Hold harmless entry		WTU share of FROM PSO	WTU share of Capacity	Hold harmless entry					Page 10	of 21
i	DELTA PROD COST	1,604,207.32	WTU 375,578.00 726,740.24 1,102,318.24	(501,889.08)	1,396,486.00	(1,396,486 00) F	2,702,188.54 (2,702,188.54)	3,768,681.47 (3,768,681.47)		375,578.00 (375,578.00)	726,740.24 (726,740.24)	1,228,629.32 (1,228,629.32)						
	WTU MWH	26,827 13.3070%																
	CPL \$/MWH	51.78			2		02	8		02	022	000						
	DELTA PROD COST	5,165,167.47	CPL 1,396,486.00 2,702,188.54 4,098,674.54	(1,066,492.93)	CPL BOOKS (1) 1460.8802	4	(2) 1460.8802 2540.4700	<ul><li>(3) 2540.4700</li><li>4470.4700</li></ul>	WTU BOOKS	(1) 1460.8802 4470.4700	(2) 1460.8802 2540.4700	(3) 2540.4700 4470.4700						
ŝĒ	CPL MWH	99,749 49.4787%							it sales									
LES EXPEN XY 2001 SED	SWE \$/MWH	1 40.81	0 1 1	g	- 100%	800-	100%		f assignmer	t sales t sales nt sales			ment sales	£1				
MITIGATION SALES EXPENSE FEBRUARY 2001 REVISED	DELTA PROD COST	1,035,358.51	SWEPCO 355,194.00 687,297.37 1,042,491.37	7,132.86	accimment sales - 100%	signment sates	Record Capacity Sales - 100% Pso share	are e	other companies share of assignment sales	Swepco share of assignment sales CPL share of assignment sales WTU share of assignment sales	Hold harmless entry		Swepco share of assignment sales FROM PSO	Swepco share of Capacity	harmless entry			
W	SWE MWH	25,371 12.5848%				Kecord as:	Record Ca Pso share	Swepco share CPL share WTU share	other com	Swepco sl CPL share WTU shar	Hold harn		Swepco sha FROM PSO	Swepco s	Hold harr			
	PSO \$/MWH		1 1	0				C	0	ନନନ	<b>ი</b> რ		0 0	7	F ()			
	DELTA PROD COST	2,744,896.49	PSO 695,142.00 1,345,093.85 2,040,235.85	(704,660.64)		2,822,400.00 (2,822,400.00)	5,461,320.00 (1,345,093 85)	(687,297.37) (2,702,188.54) (726,740.24)	2,127,258 00	(355,194.00) (1,396,486.00) (375,578.00)	2,049,754.49 (2,049,754.49)		355,194.00 (355,194.00)	687,297.37 (687,297.37)	680,164.51 (680,164.51)			
	PSO	49,653 24 6295%																
	TOTAL All	201,600												~ 0				
	TRAKR	2,822,400.00	TOTAL 2,822,400.00 5,461,320.00 8,283,720,00	00.07 1.007.0		1420.4500 4470.4700	1420.4500	2340.4002 2340.8802 2340.8802 2340.8802	4470.4700	2340.8802 2340.8802 2340.8802	2540 4700		1460.8802 4470 4700	1460.8802 2540.4700	2540.4700 4470.4700			
		300 301,600	nt Sales iales	NEGATIVE MARGIN	<u>IKS</u>	(1)	(2)		(8)	D	(4)	SWEPCO BOOKS	(1)	(2)	(3)			
		LOCDATE avg sum	Assignment Sal <del>es</del> Capacity Sales	NEGATIVI	PSO BOOKS				66			SWEPCC						

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	TOTAL COST	223,200 11,374,336.26	CHECK 3,124,800.00 5,461,320.00 8,586,120.00	(2,788,216.26)		signment sales	upacity .	ntry	306.768.00 WTU share of assignment sales 306.768.00) FROM PSO	apacity	ntry			
	WTU \$/MWH	54.75				CPL share of assignment sales FROM PSO	CPL share of Capacity	fold harmless e	MTU share of a: FROM PSO	536,148.94 WTU share of Capacity 536,148.94)	Hold harmless entry			
	DELTA PROD COST	1,199,701.13	WTU 306,768 00 536,148.94 842,916.94	(356,784.19)		1,712,214.00 CPL share o (1,712,214.00) FROM PSO	2,992,495.06 ( (2,992,495.06)	4,411,749.64 Hold harmless entry (4,411,749.64)	306,768.00 WTU share. (306,768.00) FROM PSO	536,148.94 \ (536,148.94)	892,933.13 + (897,933,13)			
	WTU MWH	21,912 9.8172%	1 1											
	CPL \$/MWH	50.07				8	8	0	0	5	0			
	DELTA PROD COST	6,123,963.64	CPL 1,712,214.00 2,992,495.06 4,704,709.06	(1,419,254.58)	CPL BOOKS	<ol> <li>(1) 1460.8802</li> <li>4470.4700</li> </ol>	(2) 1460.8802 2540.4700	(3) 2540.4700 4470.4700	<u>WTU BOOKS</u> (1) 1460.8802 4470.4700	(2) 1460.8802 2540.4700	(3) 2540.4700 4470.4700			
	CPL MWH	122,301 54.7944%												
EXPENSE 1	SWE \$/MWH	51.66				100%	%0		ssignment : nt sales ales sales			nt sales		
MITIGATION SALES EXPENSE MARCH 2001 REVISED	DELTA PROD COST	1,188,901.09	SWEPCO 322,210.00 563,137.45 885,347.45	(303,553.64)		Record assignment sales - 100%	Record Capacity Sales - 100% Pso share	e	other companies share of assignment sales Swepco share of assignment sales CPL share of assignment sales WTU share of assignment sales	ess entry		Swepco share of assignment sales FROM PSO	Swepco share of Capacity	ess entry
DITIM	SWE MWH	23,015 10.3114%				Record ass	Record Cap Pso share	swepco snare CPL share WTU share	other comp Swepco sh CPL share WTU share	Hold harmless entry		Swepco shi FROM PSC	Swepco sh	Hold harmless entry
	PSO \$/MWH	51.13												
	DELTA PROD COST	2,861,770.40	PSO 783,608.00 1,369,538.55 2,153,146.55	(708,623.85)		3,124,800.00 (3,124,800.00)	5,461,320.00 (1,369,538.55)	(c2,992,495.06) (2,992,495.06) (536,148.94)	2,341,192.00 (322,210.00) (1,712,214.00) (306,768.00)	2,078,162.40 (2,078,162.40)		322,210.00 (322,210.00)	563,137.45 (563,137.45)	866,691.09 (866,691.09)
	PSO	55,972 25.0771%												
	TOTAL All Companies	300 223,200												
	TRAKR DOLLARS	3,124,800.00	TOTAL 3,124,800.00 5,461,320.00 8,586,120.00			1420.4500 4470.4700	1420.4500 2540.4700	2340.8802 2340.8802 2340.8802	4470.4700 2340.8802 2340.8802 2340.8802	2540.4700 4470.4700		1460.8802 4470.4700	1460.8802 2540.4700	2540.4700 4470.4700
	TRAKR MWH	300 223,200	nt Sales Sales	NEGATIVE MARGIN	KS	(1)	(2)		(3)	(4)	BOOKS	(1)	(2)	(3)
	LOCDATE	avg sum	Assignment Sales Capacity Sales	NEGATIV	PSO BOOKS			(	67		SWEPCO BOOKS			

SOAH No. 473-02-3169 Docket No. 26000 OPUC's 9th, Q. No. 9-10 Attachment Page 11 of 21

REVIS.

	TOTAL COST	215,700 11,090,739.74	CHECK 3,019,800.00 5,461,322.29 8,481,122.29	(2,609,617.45)		CPL share of assignment sales FROM PSO	apacity	entry	WTU share of assignment sales FROM PSO	Capacity	entry			
	WTU \$/MWH	55.49				PL share of a ROM PSO	CPL share of Capacity	Hold harmless entry	/TU share of a ROM PSO	WTU share of Capacity	Hold harmless entry			
	DELTA PROD COST	1,275,788.59	WTU 321,874.00 582,110.62 903,984.62	(371,803.97)		952,364.00 CPL share o (952,364.00) FROM PSO	1,722,354.71 C (1,722,354.71)	2,540,035.86 H (2,540,035.86)	321,874.00 WTU share (321,874.00) FROM PSO	582,110.62 V (582,110.62)	953,914.59 H (953,914.59)			
	WTU MWH	22,991 10.6588%	!											
	CPL \$/MWH	51.34				8	8	0	5	5	0			
	DELTA PROD COST	3,492,399.86	CPL 952,364.00 1,722,354.71 2,674,718.71	(817,681.15)	CPL BOOKS	<ul><li>(1) 1460.8802</li><li>4470.4700</li></ul>	(2) 1460.8802 2540.4700	<ul><li>(3) 2540.4700</li><li>4470.4700</li></ul>	<u>WTU BOOKS</u> (1) 1460.8802 4470.4700	(2) 1460.8802 2540.4700	(3) 2540.4700 4470.4700			
й	CPL MWH	68,026 31.5373%							sales					
ES EXPENS 001 ED	swe \$/MWH	50.63				100%	%00		assignment ent sales sales sales			ent sales		
MITIGATION SALES EXPENSE APRIL 2001 REVISED	DELTA PROD COST	2,623,548 93	SWEPCO 725,424.00 1,311,932,66 2,037,356.66	(586,192.27)		assignment sales - 100%	Capacity Sales - 100% are	are	other companies share of assignment sales Swepco share of assignment sales CPL share of assignment sales WTU share of assignment sales	ess entry		Swepco share of assignment sales FROM PSO	Swepco share of Capacity	ess entry
LIW	SWE MWH	51,816 24.0223%				Record ass	Record Cal Pso share	swepco share CPL share WTU share	other comp Swepco sh CPL share WTU share	Hold harmless entry		Swepco shai FROM PSO	Swepco sh	Hold harmless entry
	HWW/\$	50.76											_	_
	DELTA PROD COST	3,699,002.36	<b>PSO</b> 1,020,138.00 1,844,924.30 2,865,062.30	(833,940.06)		3,019,800.00 (3,019,800 00)	5,461,322 29 (1,844,924 30)	(1,311,932 66) (1,722,354 71) (582,110.62)	1,999,662.00 (725,424.00) (952,364.00) (321,874.00)	2,678,864.36 (2,678,864.36)		725,424.00 (725,424.00)	1,311,932.66 (1,311,932.66)	1,898,124.93 (1,898,124.93)
	PSO	72,867 33.7816%												
	TOTAL All Companies	300 215,700												
	TRAKR DOLLARS	3,019,800.00	TOTAL 3,019,800.00 5,461,322.29 8,481,122.29			1420.4450 4470.4700	1420.4450 2540.4700	2340.8802 2340.8802 2340.8802	4470.4700 2340.8802 2340.8802 2340.8802	2540 4700 4470 4700		1460 8802 4470.4700	1460.8802 2540.4700	2540.4700 4470.4700
	TRAKR MWH	300 215,700	nt Sales -	NEGATIVE MARGIN	<u> SXC</u>	(1)	(2)		(2)	(4)	SWEPCO BOOKS	(1)	(2)	(3)
	LOCDATE	avg sum	Assignment Sales Capacity Sales	NEGATIV	PSO BOOKS				68		SWEPCC			

SOAH No. 473-02-3169 Docket No. 26000 OPUC's 9th, Q No 9-10 Attachment Page 12 of 21

REVIS

	TOTAL COST	223,200 8,538,444.14	CHECK 3,124,800.00 5,461,320.00 8,586,120.00	47,675.86		CPL share of assignment sales FROM PSO	apacity	ntry	265,006.00 WTU share of assignment sales 265,006.00) FROM PSO	apacity	entry			
	UTW WW/\$	47.30				PL share of as ROM PSO	CPL share of Capacity	lold harmless e	VTU share of a	463,160.06 WTU share of Capacity 463,160.06)	630,380.62 Hold harmless entry 630,380.62)			
	DELTA PROD COST	895,386.62	WTU 265,006.00 463,160.06 728,166.06	(167,220.56)		811,398.00 CPL share o (811,398.00) FROM PSO	1,418,108.08 (1,418,108.08)	1,669,572.14 Hold harmless entry (1,669,572.14)	265,006.00 WTU share ( (265,006.00) FROM PSO	463,160.06 V (463,160.06)	630,380.62 H (630,380.62)			
	WTU MWH	18,929 8.4807%	1 1											
	CPL \$/MWH	42.81						-		~	0			
	DELTA PROD COST	2,480,970.14	CPL 811,398.00 1,418,108.08 2,229,506.08	(251,464.06)	CPL BOOKS	(1) 1460.8802 4470.4700	(2) 1460.8802 2540.4700	<ul><li>(3) 2540.4700</li><li>4470.4700</li></ul>	WTU BOOKS (1) 1460.8802 4470.4700	(2) 1460.8802 2540.4700	(3) 2540.4700 4470.4700			
	CPL MWH	57,957 25.9664%	1 1		U	0	0	0		Ū	C			
EXPENSE	swe \$/MWH	30.41				100%	%0		ssignment s nt sales ales ales			nt sales		
MITIGATION SALES EXPENSE May 2001 Revised	DELTA PROD COST	1,858,488.23	SWEPCO 855,582.00 1,495,329.97 2,350,911.97	492,423.74		Record assignment sales - 100%	Record Capacity Sales - 100% Pso share	ט	other companies share of assignment sales Swepco share of assignment sales CPL share of assignment sales WTU share of assignment sales	ss entry		Swepco share of assignment sales FROM PSO	Swepco share of Capacity	iss entry
MITIG	SWE MWH	61,113 27.3804%				Record assig	Record Cap; Pso share	owepco sliale CPL share WTU share	other compa Swepco sha CPL share o MTU share (	Hold harmless entry		Swepco sha FROM PSO	Swepco sha	Hold harmless entry
	HWW/\$	38.77				-								
	DELTA PROD COST	3,303,599.15	<b>PSO</b> 1 192,814.00 2,084,721,89 3,277,535,89	(26,063.26)		3,124,800.00 (3,124,800.00)	5,461,320.00 (2,084,721.89)	(1,495,329.9() (1,418,108.08) (463,160.06)	1,931,986.00 (855,582.00) (811,398.00) (265,006.00)	2,110,785.15 (2,110,785.15)		855,582.00 (855,582.00)	1,495,329.97 (1,495,329.97)	1,002,906.23 (1,002,906.23)
	PSO	85,201 38.1725%												
	TOTAL All Companies	300 223,200												
	TRAKR DOLLARS	3,124,800.00	TOTAL 3,124,800.00 5,461,320.00 8,586,120.00			1420.4450 4470.4700	1420.4450 2540.4700	2340.8802 2340.8802 2340.8802	4470.4700 2340.8802 2340.8802 2340.8802	2540.4700 4470.4700		1460.8802 4470.4700	1460.8802 2540.4700	2540.4700 4470.4700
	TRAKR MWH	300 223,200	Sales les	MARGIN	S	(1)	(2)		(3)	(4)	BOOKS	(1)	(2)	(2)
	LOCDATE		Assignment Sales Capacity Sales	NEGATIVE MARGIN	PSO BOOKS	-	_		69		SWEPCO BOOKS			

SOAH No. 473-02-3169 Docket No. 26000

OPUC's 9th, Q. No. 9-10 Attachment Page 13 of 21

TOTAL COST 216.000	6,380,931.43	CHECK 3,024,000.00 6,213,663.15 9,237,663.15	2,856,731 72	-	876,498.00 CPL share of assignment sales 876,498.00) FROM PSO	apacity	entry		39,144.00 WTU share of assignment sales 39,144.00) FROM PSO	Capacity	entry			
WTU \$/MWH	36.86				CPL share of as FROM PSO	PL share of C	lold harmless		NTU share of a	80,432.42 WTU share of Capacity 80,432 42)	63,913.16 Hold harmless entry (63,913.16)			
DELTA PROD COST	103,057.16	WTU 39,144.00 80,432.42 119,576.42	16,519.26		876,498.00 C (876,498.00) F	1,801,013.00 CPL share of Capacity (1,801,013 00)	1,232,302.92 Hold harmless entry (1,232,302.92)		39,144.00 WTU share ( (39,144.00) FROM PSO	80,432.42 \ (80,432.42)	63,913.16 (63,913.16)			
NTW	2,796 1.2944%	1												
CPL \$/MWH	33.68				8.	5 0	8 0		0 2	0 2	8 0			
DELTA PROD COST	2,108,800.92	CPL 876,498.00 1,801,013.00 2,677,511.00	568,710.08	CPL BOOKS	) 1460.8802 4470.4700	) 1460.8802 2540.4700	) 2540.4700 4470.4700	WTU BOOKS	<ol> <li>(1) 1460.8802</li> <li>4470.4700</li> </ol>	(2) 1460.8802 2540.4700	<ul><li>(3) 2540.4700</li><li>4470.4700</li></ul>			
CPL	62,607 2 28.9847%	1 1		0	(1)	(2)	(2)		C	0	Ċ			
EXPENSE swe \$/MWH	22.17				100%	%0		ssignment :	nt sales ales sales			ent sales		
MITIGATION SALES EXPENSE JUNE 2001 REVISED DELTA SWE H COST \$/MWH	1,511,324.54	SWEPCO 954,170.00 1,960,612.09 2,914,782.09	1,403,457.55		Record assignment sales - 100%	Record Capacity Sales - 100% Pso share	Û	other companies share of assignment sales	Swepco share of assignment sales CPL share of assignment sales WTU share of assignment sales	ss entry		Swepco share of assignment sales FROM PSO	Swepco share of Capacity	iss entry
MITIGA SWE MWH	68,155 31 5532%	1 1			Record assign	Record Capa Pso share	Swepco share CPL share WTU share	other compai	Swepco shar CPL share of WTU share o	Hold hamless entry		Swepco sha FROM PSO	Swepco sha	Hold harmless entry
OS4	32.24									~		<u>.</u>	<b>a</b> 6	4 (
DELTA PROD COST	2,657,748.81	<b>PSO</b> 1,154,188.00 2,371,605.64 3,525.793,64	868,044.83		3,024,000.00 (3,024,000.00)	6,213,663.15 /2 371 605,64)	(1,960,612,09) (1,801,013,00) (80,432,42)	1,869,812.00	(954,170.00) (876,498.00) (39,144.00)	1,503,560.81 (1,503,560.81)		954,170.00 (954,170.00)	1,960,612 09 (1,960,612.09)	557,154.54 (557,154.54)
PS0 NWM	82,442 38 1676%													
TOTAL All Companies	300 216,000												2.0	
TRAKR DOLLARS	3,024,000.00	TOTAL 3,024,000.00 6,213,663.15	9,237,663.15		1420 4450 4470 4700	1420.4450	2540.4700 2340.8802 2340.8802 2340.8802		2340.8802 2340.8802 2340.8802	2540.4700 2540.4700		1460.8802 4470.4700	1460.8802 2540.4700	2540.4700 4470.4700
TRAKR LOCDATE MWH		Assignment Sales Capacity Sales	NEGATIVE MARGIN	PSO BOOKS	(1)	(2)		70	(£)	(4)	SWEPCO BOOKS	(1)	(2)	(2)

SOAH No. 473-02-3169 Docket No. 26000 OPUC's 9th, Q. No. 9-10 Attachment Page 14 of 21

REVISED JUNE 2002

	TOTAL COST	223,200 6,185,150.56	CHECK 3,124,800.00 9,619,999.70 12,744,799.70	6,559,649.14		signment sales	pacity	ntry		ssignment sales	apacity	ntry					Dock	et No. , Q. No	2-3169 26000 p. 9-10 chment
	HWW/\$	31.78				CPL share of assignment sales FROM PSO	CPL share of Capacity	Hold harmless entry		321,104.00 WTU share of assignment sales (321,104.00) FROM PSO	WTU share of Capacity	407,859.18 Hold harmless entry (407,859.18)					Ρ		5 of 21
	DELTA PROD COST	728,963.18	WTU 321,104.00 988,549.79 1,309,653.79	580,690.61		1,200,164.00 CPL share o (1,200,164.00) FROM PSO	3,694,821.21 (3,694,821.21)	1,294,240.13 (1,294,240.13)		321,104.00 (321,104.00)	988,549.79 (988,549.79)	407,859.18 (407,859.18)							
	WTU HWM	22,936 10.2760%	1 1																
	CPL \$/MWH	29.10				0	0	a		8	8 -	۰.							
	DELTA PROD COST	2,494,404.13	CPL 1,200,164.00 3,694,821.21 4,894,985.21	2,400,581.08	CPL BOOKS	<ol> <li>1460.8802</li> <li>4470.4700</li> </ol>	(2) 1460.8802 2540.4700	(3) 2540.4700 4470.4700	WTU BOOKS	(1) 1460.8802 4470.4700	(2) 1460.8802 2540.4700	(3) 2540.4700 4470.4700							
	CPL MWH	85,726 38.4077%							ales										
EXPENSE	swe \$/mwh	25.08				%00	%		signment s	it sales lites ales			nt sales						
MITIGATION SALES EXPENSE JULY 2001 REVISED	DELTA PROD COST	1,010,655.73	SWEPCO 564,228.00 1,737,030.59 2,301,258.59	1,290,602.86		Record assignment sales - 100%	Record Capacity Sales - 100% Pso share	a	anies share of as	Swepco share of assignment sales CPL share of assignment sales WTU share of assignment sales	sss entry		Swepco share of assignment sales FROM PSO	wepco share of Capacity	ess entry				
DITIM	SWE	40,302 18.0565%				Record assi	Record Cap Pso share	Swepco sha CPL share WTU share	other comp	Swepco sh CPL share WTU share	Hold harmless entry		Swepco sh FROM PS(	Swepco sh	Hold harmless entry				
	PSO \$/MWH	26.28				-							_	_	_				
	DELTA PROD COST	1,951,127.52	<b>PSO</b> 1,039,304.00 3,199,598.11 4,238,902.11	2,287,774.59		3,124,800.00 (3,124,800.00)	9,619,999.70 (3,199,598.11)	(1,737,030.59) (3,694,821.21) (988,549.79)	2,085,496.00	(564,228.00) (1,200,164.00) (321,104.00)	911,823.52 (911,823.52)		564,228.00 (564,228.00)	1,737,030.59 (1,737,030.59)	446,427.73 (446,427.73)	hwh	74,400 Mwh	37,200 Mwh	4MM
	PSO NWM	74,236 33.2599%														111.600 Mwh	74,400	37,200	223,200 Mwh
	TOTAL All Companies	300 223,200														Jul-01 6,132,424.70 1 562 400 00	2,328,700.00 1,041,600.00	1,158,875.00 520,800.00	9,619,999.70 3,124,800.00
	TRAKR	3,124,800.00	TOTAL 3,124,800.00 9,619,999.70 12,744,799.70			1420.4450 4470.4700	1420.4450 2540.4700	2340.8802 2340.8802 2340.8802	4470.4700	2340.8802 2340.8802 2340.8802	2540.4700 4470.4700		1460.8802 4470.4700	1460.8802 2540.4700	2540.4700 4470.4700	PSO Mitigation Sales- 1420.4450 APC Capacity Acein Sale	Capacity Assig Sale	Capacity Assig Sale	Capacity Assig Sale
	TRAKR	1	it Sales . ales	E MARGIN	KS	Ē	(2)		(8)	C	(4)	BOOKS	(1)	(2)	(2)	gation Sale APC	Morg	WR	Total
	LOCDATE	avg	Assignment Sales Capacity Sales	NEGATIVE MARGIN	PSO BOOKS				71			SWEPCO BOOKS				PSO Miti			

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	TOTAL COST	ι. Ω	CHECK 3,124,800.00 9,619,999.70 12,744,799.70	7,123,837.21		CPL share of assignment sales FROM PSO	Capacity	; entry		WTU share of assignment sales FROM PSO	f Capacity	s entry						Do	o. 473 cket N th, Q. At	lo. 26	000 -10
	WTU \$/MWH	30.01				PL share of a ROM PSO	CPL share of Capacity	Hold harmless entry		WTU share of FROM PSO	WTU share of Capacity	221,118 29 Hold harmless entry 001.118 29)								e 16 of	
	PROD COST	414,514.29	WTU 193,396.00 595,388.33 788,784.33	374,270 04		441,196.00 CPL share o (441,196.00) FROM PSO	1,358,264.65 ( (1,358,264.65)	500,897.85 1 (500,897.85)		193,396.00 WTU share (193,396.00) FROM PSO	595,388.33 (595,388.33)	221,118 29									
	WTU MWH	13,814 6.1891%																			
	CPL \$/MWH	29.89				2	2 0	8 0		02	0 02	00	2								
	DELTA PROD COST	942,093.85	CPL 441,196.00 1,358,264 65 1,799,460.65	857,366.80	CPL BOOKS	(1) 1460.8802 4470.4700	(2) 1460.8802 2540.4700	(3) 2540.4700 4470.4700	WTU BOOKS	<ol> <li>(1) 1460.8802</li> <li>4470.4700</li> </ol>	(2) 1460.8802 2540.4700	(3) 2540.4700	44/0.4/00								
	CPL MWH	31,514 14.1192%	!		01	Ŭ	0														
EXPENSE	SWE \$/MWH	22.92	1 l.			100%	%00		assignmen	ent sales sales t sales			-	ient sales	×						
MITIGATION SALES EXPENSE AUGUST 2001 REVISED	DELTA PROD COST	1,474,884.70	SWEPCO 900,704.00 2,772,904.57 3,673,608.57	2,198,723.87		Record assignment sales - 100%	Record Capacity Sales - 100%	Ile	other companies share of assignment sales	Swepco share of assignment sales CPL share of assignment sales WTU share of assignment sales	ess entry			Swepco share of assignment sales FROM PSO	Swepco share of Capacity	less entry					
MITIG	SWE MWH	64,336 28.8244%				Record assi	Record Cap	Swepco share CPL share WTU share	other comp.	Swepco shi CPL share WTU share	Hold harmless entry			Swepco sha FROM PSO	Swepco sh	Hold harmless entry					
	PSO \$/MWH	24.57						ଚନ୍ଦନ		666	) un i	<b>2</b> )		o ()	10	02					
	DELTA PROD COST	2,789,469.65	PSO 1,589,504.00 4,893,442.15 6,400,046,15	a,402,370.10 3,693,476.50		3,124,800.00 (3,124,800.00)	9,619,999.70	(4,893,442.15) (2,772,904.57) (1,358,264.65) (595,388.33)	1 535 296 00	(900,704.00) (900,704.00) (441,196.00)	1,199,965.65	(1,199,965.6		900,704.00 (900,704.00)	2,772,904.57 (2,772,904.57)	574,180.70 (574,180.70)		111,600 Mwh	74,400 Mwh	37,200 Mwh	223,200 Mwh
	PSO PSO	МИЛ 113,536 50 8674%																111,600		37,20	
	TOTAL	Companies 300 223,200															Aug-01	6,132,424.70 1,562,400.00	2,328,700 00 1,041,600.00	1,158,875 00 520,800.00	9,619,999.70 3,124,800 00
		3,124,800.00	TOTAL 3,124,800.00 9,619,999.70	12,744,799.70		1420.4450	1420.4450	2540.4700 2340.8802 2340.8802 2340.8802		4470.4700 2340.8802 2340.8802	2340.8802 2540.4700	4470.4700		1460.8802 4470.4700	1460.8802 2540.4700	2540.4700 4470.4700	and Mittigation Sales, 1420 4450	Capacity Assig Sale	Capacity Assig Sale	Capacity Assig Sale	Capacity Assig Sale
	TRAKR	<b>MWH</b> 300 223,200	es I	RGIN		SI E	6	è		(3)		Ē	BOOKS	(1)	(2)	(9)	ation Sale	APC	Morg	WR	Total
		LOCDATE avg sum	Assignment Sales Capacity Sales	NEGATIVE MARGIN		PSO BOOKS (1)			7	2			SWEPCO BOOKS				W C30				

	TOTAL COST	216,000 3,794,413.95	CHECK 3,024,000.00 6,213,663.15 9,237,663.15	5,443,249.20		541,212.00 CPL share of assignment sales 541,212.00) FROM PSO	apacity	entry		WTU share of assignment sales FROM PSO	Capacity	entry					Dock	et No.	2-3169 26000 p. 9-10
	WTU \$/MWH	21.66				CPL share of a FROM PSO	CPL share of Capacity	Hold harmless entry		MTU share of a -ROM PSO	WTU share of Capacity	100,180.73 Hold harmless entry (100,180.73)						Attac	chment 7 of 21
	DELTA PROD COST	283,328.73	WTU 183,148.00 376,329.36 559,477.36	276,148.63		541,212.00 (541,212.00) F	1,112,073.10 ( (1,112,073.10)	286,979.30 (286,979.30)		183,148.00 WTU share ( (183,148.00) FROM PSO	376,329.36 \ (376,329.36)	100,180.73 1 (100,180.73)							
	WTU MWH	13,082 6.0565%																	
	CPL \$/MWH	21.42				N	8.5	8 -		80	22	8.0							
	DELTA PROD COST	828,191.30	CPL 541,212.00 1,112,073.10 1,653,285.10	825,093.80	CPL BOOKS	) 1460.8802 4470.4700	) 1460.8802 2540.4700	<ul><li>(3) 2540.4700</li><li>4470.4700</li></ul>	WTU BOOKS	<ol> <li>(1) 1460.8802</li> <li>4470.4700</li> </ol>	(2) 1460.8802 2540.4700	(3) 2540.4700 4470.4700							
	CPL MWH	38,658 17.8972%			01	(1)	(2)	6		C.	0	Ċ							
: EXPENSE 2001	SWE \$/MWH	15.73	1 1			100%	%0		ssignment:	int sales ales sales			ent sales						
MITIGATION SALES EXPENSE SEPTEMBER 2001 REVISED	DELTA PROD COST	1,087,137.73	SWEPCO 967,498.00 1,987,998.24 2,955,496.24	1,868,358.51		Record assignment sales - 100%	Record Capacity Sales - 100% Pso share	Ð	other companies share of assignment sales	Swepco share of assignment sales CPL share of assignment sales WTU share of assignment sales	ss entry		Swepco share of assignment sales FROM PSO	Swepco share of Capacity	ss entry				
MITIG	SWE MWH	69,107 31.9940%	1 1			Record assig	Record Caps Pso share	Swepco share CPL share WTU share	other compa	Swepco sna CPL share o WTU share (	Hold harmless entry		Swepco sha FROM PSO	Swepco sha	Hold hamiless entry				
	PSO \$/MWH	16.77											-						
	DELTA PROD COST	1,595,756.19	PSO 1,332,142.00 2,737,262.45 4,069,404.45	2,473,648.26		3,024,000.00 (3,024,000.00)	6,213,663.15 (2,737,262.45)	(:,,987,998.24) (1,112,073.10) (376,329.36)	1,691,858.00	(967,498.00) (541,212.00) (183,148.00)	263,614.19 (263,614.19)		967,498.00 (967,498.00)	1,987,998.24 (1,987,998.24)	119,639.73 (119,639.73)	hwh	Чwh	цмМ	thwi
	PSO	95,153 44.0523%	1 1													108,000 Mwh	72,000	36,000 Mwh	216,000 Mwh
	TOTAL All Companies	300 216,000														Aug-01 2,726,088.15 1,512,000.00	2,328,700.00 1,008,000.00	1,158,875.00 504,000.00	6,213,663.15 3,024,000.00
	TRAKR DOLLARS	3,024,000.00	TOTAL 3,024,000.00 6,213,663.15 9,237,663.15			1420.4450 4470.4700	1420.4450 2540.4700	2340.8802 2340.8802 2340.8802	4470.4700	2340.8802 2340.8802 2340.8802	2540.4700 4470.4700		1460.8802 4470.4700	1460.8802 2540.4700	2540.4700 4470.4700	PSO Mitigation Sales- 1420.4450 APC Capacity Assig Sale	Capacity Assig Sale	Capacity Assig Sale	Capacity Assig Sale
	TRAKR	300 216,000	it Sales ales	NEGATIVE MARGIN	KS S	(1)	(2)		(E)		(4)	BOOKS	<b>(:)</b>	(3)	6	gation Sale: APC	Morg	WR	Total
	LOCDATE	avg sum	Assignment Sales Capacity Sales	NEGATIVI	PSO BOOKS				73			SWEPCO BOOKS				PSO Miti			

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	TOTAL COST	223,500 3 4,659,382.30	CHECK 3,129,000,00 5,461,322.29 8,590,322.29	3,930,939 99		CPL share of assignment sales FROM PSO	Capacity	entry		138,054.00 WTU share of assignment sales 138,054.00) FROM PSO	Capacity	entry					Doc	ket No n, Q. N	02-3169 0. 26000 No. 9-10
	WTU HWM/\$	24.36				PL share of a ROM PSO	CPL share of Capacity	Hold harmless entry		/TU share of a ROM PSO	WTU share of Capacity	Hold harmless entry						Atta	ichment 18 of 21
	DELTA PROD COST	240,193.56	WTU 138,054.00 240,957.94 379,011.94	138,818.38		301,112.00 CPL share o (301,112.00) FROM PSO	525,557.58 C (525,557.58)	205,021.11 H (205,021.11)		138,054.00 WTU share (138,054.00) FROM PSO	240,957.94 W (240,957.94)		(96.951,301)						
	WTU HWH	9,861 4.4121%	1 1																
	CPL \$/MWH	23.53	1 1			8 0	8.0	8 0		22	8.0	9	_						
	DELTA PROD COST	506,133.11	CPL 301,112.00 525,557,58 826,669,58	320,536.47	CPL BOOKS	) 1460.8802 4470 4700	) 1460 8802 2540 4700	) 2540 4700 4470 4700	WTU BOOKS	) 1460.8802 4470.4700	) 1460.8802 2540.4700	) 2540.4700	44/0.4/0						
	CPL MWH	21,508 9.6233%	1 1		Ö	(1)	(2)	(E)		E	(2)	(2)							
EXPENSE 001	SWE \$/MWH	20.79				%00	%(		signment se	n saics lles ales			it sales						
MITIGATION SALES EXPENSE OCTOBER 2001 REVISED	DELTA PROD COST	1,816,823.16	SWEPCO 1,223,474.00 2,135,438.10 3,358,912.10	1,542,088.94		Record assignment sales - 100%	Record Capacity Sales - 100% Pso share	'n	other companies share of assignment sales Swence share of assignment sales	CPL share of assignment sales	s entry		Swepco share of assignment sales FROM PSO	e of Capacity	s entry				
MITIG	SWE MWH	87,391 39.1011%	1 1			Record assig	Record Capac Pso share	CPL share WTU share	other compar Swenco shan	CPL share of WTU share o	Hold hamless entry		Swepco shan FROM PSO	Swepco share of Capacity	Hold harmless entry				
	PSO \$/MWH	20.01																	
	DELTA PROD COST	2,096,232.47	<b>PSO</b> 1,466,360.00 2,559,368.67 4,025,728.67	1,929,496.20		3,129,000.00 (3,129,000.00)	5,461,322.29 (2,559,368.67) /2 135 438 10)	(525,557.58) (525,557.58) (240,957.94)	1,662,640.00 /1 223 474 00	(138,054 00) (301,112.00)	629,872.47 (629,872.47)		1,223,474.00 (1,223,474.00)	2,135,438.10 (2,135,438.10)	593,349.16 (593,349.16)	1wh	Awh	Awh	ለለተ
	PSO	104,740 46.8635%	1 1													111,750 Mwh	74,500 Mwh	37,250 Mwh	223,500 Mwh
	TOTAL Ali Companies	300 223,500														Aug-01 1,973,747.29 1,564,500.00	2,328,700.00 1,043,000.00	1,158,875.00 521,500.00	5,461,322.29 3,129,000.00 8,590,322.29
	TRAKR DOLLARS	3,129,000.00	TOTAL 3,129,000.00 5,461,322.29 8,590,322.29			1420.4450 4470.4700	1420.4450 2540.4700 2340.8803	2340.8802 2340.8802 2340.8802	4470.4700 2340 8802	2340.8802 2340.8802	2540.4700 4470.4700		1460.8802 4470.4700	1460.8802 2540.4700	2540.4700 4470.4700	<b>1420.4450</b> Capacity Assig Sale	Capacity Assig Sale	Capacity Assig Sale	Capacity Assig Sale
	TRAKR E MWH	300 223,500	nt Sales . Sales	NEGATIVE MARGIN	OKS	(1)	(2)		(2)		(4)	BOOKS	Ð	(2)	(2)	PSO Mitigation Sales- 1420.4450 APC Capacity Assig Sale	Morg	WR	Total
	LOCDATE	avg sum	Assignment Sales Capacity Sales	NEGATIV	PSO BOOKS			74	1			SWEPCO BOOKS				PSO Miti			

	DELTA PROD WTU TOTAL COST \$/MWH COST	216,000 432,434,99 22.88 4,456,370.87	WTU         CHECK           264,642.00         3,024,000.00           477,941.55         5,461,322.29           742,583.55         8,485,322.29	310,148.56 4,028,951,42		785,386.00 CPL share of assignment sales (785,386.00) FROM PSO	1,418,401.48 CPL share of Capacity (1,418,401.48)	477,553.77 Hold hamless entry (477,553.77)		264,642.00 WTU share of assignment sales (264,642.00) FROM PSO	477,941.55 WTU share of Capacity (477,941.55)	167,792.99 Hold harmless entry	(167,792.99)				Doc	o. 2600	00 10 ent
	WTU MWH	18,903 8.7514%																	
	CPL \$/MWH	22.51				2	8	0		~	~	-							
	DELTA PROD COST	1,262,939.77	CPL 785,386.00 1,418,401.48 2,203,787.48	940,847.71	CPL BOOKS	(1) 1460.8802 4470.4700	(2) 1460.8802 2540.4700	<ul><li>(3) 2540.4700</li><li>4470.4700</li></ul>	WTU BOOKS	<ul><li>(1) 1460.8802</li><li>4470.4700</li></ul>	(2) 1460.8802 2540.4700	(3) 2540.4700	44/0.4/00						
	CPL MWH	56,099 25.9718%								-	-	-							
s EXPENSE 2001 2	SWE \$/MWH	18.36	4 1			100%	%0		ssignment s it sales	ales			it sales						
MITIGATION SALES EXPENSE NOVEMBER 2001 REVISED	DELTA PROD COST	1,300,913.28	SWEPCO 992,012.00 1,791,566.55 2,783,578.55	1,482,665.27		Record assignment sales - 100%	Record Capacity Sales - 100% Pso share Swency share	5	other companies share of assignment sales Swepco share of assignment sales	CPL share of assignment sales WTU share of assignment sales	s entry		Swepco share of assignment sales FROM PSO	Swepco share of Capacity	s entry				
МІТК	SWE MWH	70,858 32.8046%				Record assig	Record Capac Pso share Swenco share	CPL share WTU share	other compai Swepco shar	CPL share of MTU share o	Hold harmless entry		Swepco shar -ROM PSO	Swepco shar	Hold harmless entry				
	PSO \$/MWH	20.82											0, IL	0)					
	DELTA PROD COST	1,460,082.83	PSO 981,960.00 1,773,412.71 2,755,372.71	1,295,289.88		3,024,000.00 (3,024,000.00)	5,461,322.29 (1,773,412.71) (1.791.566.55)	(1,418,401.48) (477,941.55)	2,042,040.00 (992,012.00)	(785,386.00) (264,642.00)	478,122.83 (478,122.83)		992,012.00 (992,012.00)	1,791,566.55 (1,791,566.55)	308,901.28 (308,901.28)				
	PSO	70,140 32.4722%																	
	TOTAL All Companies	300 216,000																	
	TRAKR DOLLARS	3,024,000.00	TOTAL 3,024,000.00 5,461,322.29 8,485,322.29			1420.4450 4470.4700	1420.4450 2540.4700 2340.8802	2340.8802 2340.8802	4470.4700 2340.8802	2340.8802 2340.8802	2540.4700 4470.4700		1460.8802 4470.4700	1460.8802 2540.4700	2540.4700 4470.4700				
	TRAKR MWH	300 216,000	Sales	MARGIN	SI	(1)	(2)		(3)		(4)	JOOKS	(1)	(2)	(3)				
	LOCDATE	avg sum	Assignment Sales Capacity Sales	NEGATIVE MARGIN	PSO BOOKS			-	75			SWEPCO BOOKS	-	-	-				

	TOTAL COST	223,200 3,948,786.94	CHECK 3,124,800.00 5,461,322.29 8,586,122.29	4,637,335.35		ignment sales	acity	try		signment sales	pacity	try					Doc	ket No h, Q. I	02-3169 5. 26000 No. 9-10
	WTU \$/MWH	21.24				CPL share of assignment sales FROM PSO	CPL share of Capacity	Hold harmless entry		174,328.00 WTU share of assignment sales 174,328.00) FROM PSO	WTU share of Capacity	Hold harmless entry						Atta	achment 20 of 21
	DELTA PROD COST	264,513.63	WTU 174,328.00 304,679.14 479,007.14	214,493.51		421,946.00 C (421,946.00) F	737,449.79 C (737,449.79)	175,601.91 H (175,601.91)		174,328.00 WTU share (174,328.00) FROM PSO	304,679.14 V (304,679.14)		(90,185 63)						
	WTU MWH	12,452 5.5789%	1 1																
	CPL \$/MWH	19.83						_											
	DELTA PROD COST	597,547.91	CPL 421,946.00 737,449.79 1,159,395.79	561,847.88	CPL BOOKS	<ol> <li>(1) 1460.8802</li> <li>4470.4700</li> </ol>	(2) 1460.8802 2540.4700	<ul><li>(3) 2540.4700</li><li>4470.4700</li></ul>	WTU BOOKS	<ul><li>(1) 1460.8802</li><li>4470.4700</li></ul>	2) 1460.8802 2540.4700	3) 2540.4700	44/U 4/UU						
	CPL MWH	30,139 13.5031%	1 1		0	Ę	0	C.		E	(2)	(9)							
EXPENSE 001	swe \$/MWH	14.31				%00	%		signment sa	es lles			sales						
MITIGATION SALES EXPENSE DECEMBER 2001 REVISED	DELTA PROD COST	1,061,967.51	SWEPCO 1,038,996.00 1,815,889.66 2,854,885.66	1,792,918.15		Record assignment sales - 100%	Record Capacity Sales - 100% Pso share Swanco share	b	other companies share of assignment sales Swenco chare of assignment cales	CPL share of assignment sales	s entry		Swepco share of assignment sales FROM PSO	Swepco share of Capacity	s entry				
MITIG	swe Mwh	74,214 33.2500%	1 1			Record assig	Record Capac Pso share Swenco chare	CPL share WTU share	other compan	CPL share of MTU share of	Hold harmless entry		Swepco share FROM PSO	Swepco share	Hold harmless entry				
	Pso \$/MWH	19.03							0.0		-			.,					
	DELTA PROD COST	2,024,757.89	<b>PSO</b> 1,489,530.00 2,603,303.70 4,092,8333.70	2,068,075.81		3,124,800.00 (3,124,800.00)	5,461,322.29 (2,603,303.70) (1 815,889 66)	(737,449.79) (304,679.14)	1,635,270.00 (1.038.996.00)	(421,946.00) (174,328.00)	535,227.89 (535,227.89)		1,038,996.00 (1,038,996.00)	1,815,889.66 (1,815,889.66)	22,971.51 (22,971.51)	1wh	1wh	ሳwኩ	đườ
	PSO MWH	106,395 47.6680%														111,600 Mwh	74,400 Mwh	37,200 Mwh	223,200 Mwh
	TOTAL All Companies	300 223,200														Dec-01 1,973,747.29 1,562,400.00	2,328,700.00 1,041,600.00	1,158,875.00 520,800.00	5,461,322.29 3,124,800.00 8,586,122.29
	TRAKR DOLLARS	3,124,800.00	TOTAL 3,124,800.00 5,461,322 29 8,586,122.29			1420.4450 4470.4700	1420.4450 2540.4700 2340 8802	2340.8802	4470.4700 2340.8802	2340.8802 2340.8802	2540.4700 4470 4700		1460.8802 4470 4700	1460.8802 2540.4700	2540.4700 4470.4700	- 1420.4450 Capacity Assig Sale	Capacity Assig Sale	Capacity Assig Sale	Capacity Assig Sale
	TRAKR MWH	300 223,200	nt Sales Sales	NEGATIVE MARGIN	<u>K</u> S	£	(2)		(3)		(4)	BOOKS	(1)	(3)	<b>(</b> 2)	PSO Mitigation Sales- 1420.4450 APC Capacity Assig Sale	Morg	AR A	Total 0
	LOCDATE	avg sum	Assignment Sales Capacity Sales	NEGATIV	PSO BOOKS			7	'6			SWEPCO BOOKS				PSO Mitig			

ION SALE	SUMMARY THRU DECEMBER 2001	REVISED 06/02
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TOTAL	2,628,000 91,418,544.51	CHECK 36,792,000.00 75,357,894.86 112,149,894.86	20,731,350.35		tent sales	~			ment sales	×			
WTU \$\$	о <u>е</u>	36 75 112	50		CPL share of assignment sales FROM PSO	CPL share of Capacity	t harmless entry		J share of assignr M PSO	J share of Capaci	Hold harmless entry		
DELTA PROD COST	9,683,496	WTU 2,992,528 00 6,088,111 10 9,080,639 10	(602,856 48)		10,452,512 00 CPL share o (10,452,512 00) FROM PSO	21,252,371 05 CPI (21,252,371 05)	19,917,768 94 Hold harmless entry (19,917,768 94)		2,992,528.00 WTU share of assignment sales (2,992,528.00) FROM PSO	6,088,111.10 WTU share of Capacity (6,088,111.10)	6,630,967 58 Hold (6,630,967 58)		
UTW	213,752 8 1336%	1 1											
CPL \$/MWH	40 68												
DELTA PROD COST	30,370,281	CPL 10,452,512.00 21,252,371.05 31,704,883.05	1,334,602.11	CPL BOOKS	1460.8802 4470 4700	1460 8802 2540 4700	2540.4700 4470 4700	WTU BOOKS	1460.8802 4470 4700	1460.8802 2540 4700	2540 4700 4470 4700		
CPL MWH	746,608 28.4097%	<u>ه</u> ا ب		9	(1)	(2)	(2)		(1)	(2)	(8)		
SWE \$/MWH	28.89							ment sales es			s		
DELTA PROD COST	20,176,666	SWEPCO 9,777,082 00 19,792,931.37 29,570,013 37	9,393,347.27		Record assignment sales - 100%	Record Capacity Sales - 100% Pso share Swepco share		other companies share of assignment sales Swepco share of assignment sales	CPL share of assignment sales WTU share of assignment sales	entry	Swepoo share of assignment sales FROM PSO	of Capacity	entry
SWE	698,363 26.5739%				Record assignr	Record Capaci Pso share Swepco share	CPL share WTU share	other companie Swepco share (	CPL share of a WTU share of a	Hold harmless entry	Swepco share c FROM PSO	Swepco share of Capacity	Hold harmless entry
OS4	32.18												
DELTA PROD COST	31,188,102	<b>PSO</b> 13,569,878.00 28,224,481.35 41,794,359.35	10,606,257 46		36,792,000 00 (36,792,000 00)	75,357,894.86 (28,224,481.35) (19,792,931 37)	(21,252,371.06) (6,088,111 10)	23,222,122.00 (9,777,082.00)	(10,452,512.00) (2,992,528.00)	17,618,223.89 (17,618,223.89)	9,777,082 00 (9,777,082.00)	19,792,931 37 (19,792,931 37)	10,399,584.10 (10,399,584 10)
PSO	969,277 36.8827%	1 1											
TOTAL All Companies	300 2,628,000												
TRAKR DOLLARS	36,792,000	<b>TOTAL</b> 36,792,000.00 75,357,894.86 112,149,894.86			1420.4450 4470.4700	1420 4450 2540 4700 2340 8802	2340 8802 2340 8802	4470 4700 2340 8802	2340 8802 2340 8802	2540.4700 4470.4700	1460 8802 4470 4700	1460.8802 2540 4700	2540 4700 4470 4700
TRAKR MWH	300 2,628,000	Sales les	IARGIN	SI)	(1)	(2)		(3)		(4)	<u>300KS</u> (1)	(2)	(3)
LOCDATE	avg	Assignment Sales Capacity Sales	POSITIVE MARGIN	PSO BOOKS	)	<u>`</u>	7			Ċ	SWEPCO BOOKS (1)	3	2

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

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

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

# 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 15<sup>th</sup> 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.

SOAH Docket No. 473-02-3169 PUC Docket No. 26000 OPC's 9th, Q. #9-11 Page 2 of 2

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. HortonSponsored By:Donald M. Norman

Title:Mgr. System OperationsTitle:V.P. Wholesale Operations

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

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

# 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

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

# 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
	Donald M. Norman		Services Vice President Wholesale Operations