

Name of Respondent Southwestern Electric Power Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2015/Q2
NOTES TO FINANCIAL STATEMENTS (Continued)			

The following tables set forth a reconciliation of changes in the fair value of net trading derivatives classified as Level 3 in the fair value hierarchy for SWEPCo:

<u>Three Months Ended June 30, 2015</u>	<u>Net Risk Management Assets (Liabilities) (in thousands)</u>
<b>Balance as of March 31, 2015</b>	\$ (1,222)
Realized Gain (Loss) Included in Net Income (or Changes in Net Assets) (a) (b)	4,173
Purchases, Issuances and Settlements (c)	(2,951)
Changes in Fair Value Allocated to Regulated Jurisdictions (d)	2,039
<b>Balance as of June 30, 2015</b>	<u>\$ 2,039</u>

<u>Three Months Ended June 30, 2014</u>	<u>Net Risk Management Assets (Liabilities) (in thousands)</u>
<b>Balance as of March 31, 2014</b>	\$ 442
Realized Gain (Loss) Included in Net Income (or Changes in Net Assets) (a) (b)	(442)
Changes in Fair Value Allocated to Regulated Jurisdictions (d)	(3)
<b>Balance as of June 30, 2014</b>	<u>\$ (3)</u>

<u>Six Months Ended June 30, 2015</u>	<u>Net Risk Management Assets (Liabilities) (in thousands)</u>
<b>Balance as of December 31, 2014</b>	\$ (460)
Realized Gain (Loss) Included in Net Income (or Changes in Net Assets) (a) (b)	9,187
Purchases, Issuances and Settlements (c)	(8,727)
Changes in Fair Value Allocated to Regulated Jurisdictions (d)	2,039
<b>Balance as of June 30, 2015</b>	<u>\$ 2,039</u>

<u>Six Months Ended June 30, 2014</u>	<u>Net Risk Management Assets (Liabilities) (in thousands)</u>
<b>Balance as of December 31, 2013</b>	\$ —
Changes in Fair Value Allocated to Regulated Jurisdictions (d)	(3)
<b>Balance as of June 30, 2014</b>	<u>\$ (3)</u>

- (a) Included in revenues on the statements of income.
- (b) Represents the change in fair value between the beginning of the reporting period and the settlement of the risk management commodity contract.
- (c) Represents the settlement of risk management commodity contracts for the reporting period.
- (d) Relates to the net gains (losses) of those contracts that are not reflected on the statements of income. These net gains (losses) are recorded as regulatory liabilities/assets.

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The following tables quantify the significant unobservable inputs used in developing the fair value of Level 3 positions for SWEPCo as of June 30, 2015 and December 31, 2014:

**Significant Unobservable Inputs  
June 30, 2015**

	Fair Value		Valuation Technique	Significant Unobservable Input (a)	Forward Price Range		
	Assets	Liabilities			Low	High	Weighted Average
	(in thousands)						
FTRs	\$ 2,100	\$ 61	Discounted Cash Flow	Forward Market Price	\$ (6.16)	\$ 9.87	\$ 1.57

**Significant Unobservable Inputs  
December 31, 2014**

	Fair Value		Valuation Technique	Significant Unobservable Input (a)	Forward Price Range		
	Assets	Liabilities			Low	High	Weighted Average
	(in thousands)						
FTRs	\$ 439	\$ 899	Discounted Cash Flow	Forward Market Price	\$ (14.63)	\$ 20.02	\$ 1.01

(a) Represents market prices in dollars per MWh.

The following table provides sensitivity of fair value measurements to increases (decreases) in significant unobservable inputs related to energy contracts and FTRs for SWEPCo as of June 30, 2015:

**Sensitivity of Fair Value Measurements  
June 30, 2015**

Significant Unobservable Input	Position	Change in Input	Impact on Fair Value Measurement
Forward Market Price	Buy	Increase (Decrease)	Higher (Lower)
Forward Market Price	Sell	Increase (Decrease)	Lower (Higher)

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## 10. INCOME TAXES

### *AEP System Tax Allocation Agreement*

SWEP Co joins in the filing of a consolidated federal income tax return with its affiliates in the AEP System. The allocation of the AEP System's current consolidated federal income tax to the AEP System companies allocates the benefit of current tax losses to the AEP System companies giving rise to such losses in determining their current tax expense. The tax benefit of the Parent is allocated to its subsidiaries with taxable income. With the exception of the loss of the Parent, the method of allocation reflects a separate return result for each company in the consolidated group.

### *Federal and State Income Tax Audit Status*

The IRS examination of years 2011, 2012 and 2013 started in April 2014. Although the outcome of tax audits is uncertain, in management's opinion, adequate provisions for federal income taxes have been made for potential liabilities resulting from such matters. In addition, SWEP Co accrues interest on these uncertain tax positions. Management is not aware of any issues for open tax years that upon final resolution are expected to materially impact net income.

SWEP Co and other AEP subsidiaries file income tax returns in various state and local jurisdictions. These taxing authorities routinely examine the tax return. SWEP Co and other AEP subsidiaries are currently under examination in several state and local jurisdictions. However, it is possible that previously filed tax returns have positions that may be challenged by these tax authorities. Management believes that adequate provisions for income taxes have been made for potential liabilities resulting from such challenges and that the ultimate resolution of these audits will not materially impact net income.

### *State Tax Legislation*

House Bill 32 was passed by the state of Texas in June 2015 permanently reducing the Texas income/franchise tax rate from 0.95% to 0.75% effective January 1, 2016, applicable to reports originally due on or after the effective date. The Texas income/franchise tax rate had been scheduled to return to 1% in 2016. The enacted provision did not materially impact net income, cash flows or financial condition.

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## 11. FINANCING ACTIVITIES

### *Long-term Debt*

Long-term debt and other securities issued and retired during the first six months of 2015 are shown in the tables below:

Issuances:	Type of Debt	Principal Amount	Interest Rate	Due Date
		(in thousands)	(%)	
	Pollution Control Bonds	\$ 53,500	1.60	2019
	Senior Unsecured Notes	400,000	3.90	2045

  

Retirements:	Type of Debt	Principal Amount Paid	Interest Rate	Due Date
		(in thousands)	(%)	
	Pollution Control Bonds	\$ 53,500	3.25	2015
	Senior Unsecured Notes	100,000	5.375	2015

In July 2015, SWEPCo retired \$150 million of 4.9% Senior Unsecured Notes due in 2015.

### *Dividend Restrictions*

SWEPCo pays dividends to Parent provided funds are legally available. Various financing arrangements and regulatory requirements may impose certain restrictions on the ability of SWEPCo to transfer funds to Parent in the form of dividends.

### *Federal Power Act*

The Federal Power Act prohibits SWEPCo from participating "in the making or paying of any dividends of such public utility from any funds properly included in capital account." The term "capital account" is not defined in the Federal Power Act or its regulations. Management understands "capital account" to mean the book value of the common stock. This restriction does not limit the ability of SWEPCo to pay dividends out of retained earnings.

### *Leverage Restrictions*

Pursuant to the credit agreement leverage restrictions, SWEPCo must maintain a percentage of debt to total capitalization at a level that does not exceed 67.5%.

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**Utility Money Pool – AEP System**

The AEP System uses a corporate borrowing program to meet the short-term borrowing needs of AEP’s subsidiaries. The corporate borrowing program includes a Utility Money Pool, which funds AEP’s utility subsidiaries. The AEP System Utility Money Pool operates in accordance with the terms and conditions of the AEP System Utility Money Pool agreement filed with the FERC. The amounts of outstanding loans to the Utility Money Pool as of June 30, 2015 and December 31, 2014 are included in Notes Receivable from Associated Companies on SWEPCo’s balance sheets. SWEPCo’s money pool activity and its corresponding authorized borrowing limits for the six months ended June 30, 2015 are described in the following table:

<b>Maximum Borrowings from the Utility Money Pool</b>	<b>Maximum Loans to the Utility Money Pool</b>	<b>Average Borrowings from the Utility Money Pool</b>	<b>Average Loans to the Utility Money Pool</b>	<b>Net Loans to the Utility Money Pool as of June 30, 2015</b>	<b>Authorized Short-term Borrowing Limit</b>
(in thousands)					
\$ 112,481	\$ 299,932	\$ 52,596	\$ 170,502	\$ 179,709	\$ 350,000

Maximum, minimum and average interest rates for funds either borrowed from or loaned to the Utility Money Pool were as follows:

<b>Six Months Ended June 30,</b>	<b>Maximum Interest Rates for Funds Borrowed from the Utility Money Pool</b>	<b>Minimum Interest Rates for Funds Borrowed from the Utility Money Pool</b>	<b>Maximum Interest Rates for Funds Loaned to the Utility Money Pool</b>	<b>Minimum Interest Rates for Funds Loaned to the Utility Money Pool</b>	<b>Average Interest Rate for Funds Borrowed from the Utility Money Pool</b>	<b>Average Interest Rate for Funds Loaned to the Utility Money Pool</b>
2015	0.54%	0.39%	0.59%	0.40%	0.46%	0.49%
2014	0.33%	0.24%	—	—	0.28%	—

**Sale of Receivables – AEP Credit**

Under a sale of receivables arrangement, SWEPCo sells, without recourse, certain of its customer accounts receivable and accrued unbilled revenue balances to AEP Credit and is charged a fee based on AEP Credit’s financing costs, administrative costs and uncollectible accounts experience for SWEPCo’s receivables. SWEPCo manages and services its customer accounts receivable sold.

AEP Credit’s receivables securitization agreement provides a commitment of \$750 million from bank conduits to purchase receivables. The agreement expires in June 2017.

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The amount of accounts receivable and accrued unbilled revenues under the sale of receivables agreement as of June 30, 2015 and December 31, 2014 was \$164 million and \$148.7 million, respectively.

The fees paid to AEP Credit for customer accounts receivable sold for the three months ended June 30, 2015 and 2014 were \$1.6 million and \$1.6 million, respectively, and for the six months ended June 30, 2015 and 2014 were \$3.3 million and \$3.1 million, respectively.

SWEPCo's proceeds on the sale of receivables to AEP Credit for the three months ended June 30, 2015 and 2014 were \$381.1 million and \$420.9 million, respectively, and for the six months ended June 30 2015 and 2014 were \$754.3 million and \$811.5 million, respectively.

## 12. PROPERTY, PLANT AND EQUIPMENT

### *Asset Retirement Obligations (ARO)*

SWEPCo records ARO in accordance with the accounting guidance for "Asset Retirement and Environmental Obligations" for the retirement of certain ash disposal facilities as well as asbestos removal. SWEPCo has identified, but not recognized, ARO liabilities related to electric transmission and distribution assets as a result of certain easements on property on which assets are owned. Generally, such easements are perpetual and require only the retirement and removal of assets upon the cessation of the property's use. The retirement obligation is not estimable for such easements since SWEPCo plans to use their facilities indefinitely. The retirement obligation would only be recognized if and when SWEPCo abandons or ceases the use of specific easements, which is not expected.

SWEPCo recorded an increase in asset retirement obligations in the second quarter of 2015, partially related to the final Coal Combustion Residual Rule, which was published in the Federal Register in April 2015. The Federal EPA now regulates the disposal and beneficial re-use of coal combustion residuals (CCR), including fly ash and bottom ash generated at coal-fired electric generating units and also FGD gypsum generated at some coal-fired plants. The Federal EPA regulates CCR as a non-hazardous solid waste and established minimum federal solid waste management standards. Noncash increases related to the CCR Rule are recorded as Utility Plant.

The following is a reconciliation of the 2015 and 2014 aggregate carrying amounts of ARO:

<u>ARO as of</u> <u>December 31,</u> <u>2014</u>	<u>Accretion</u> <u>Expense</u>	<u>Liabilities</u> <u>Incurred</u>	<u>Liabilities</u> <u>Settled</u>	<u>Revisions in</u> <u>Cash Flow</u> <u>Estimates</u>	<u>ARO as of</u> <u>June 30, 2015</u>
(in thousands)					
\$ 46,555	\$ 1,634	\$ 12,191	\$ (2,189)	\$ 6,348	\$ 64,539

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### 13. DISPOSITION PLANT SEVERANCE

Management intends to retire several generation plants or units of plants during 2015. These plant closures will result in involuntary severances. The severance program provides two weeks of base pay for every year of service along with other severance benefits.

SWEPCo's disposition plant severance activity for the six months ended June 30, 2015 is described in the following table:

<u>Balance as of December 31, 2014</u>	<u>Expense Allocation from AEPSC</u>	<u>Incurring by SWEPCo</u>	<u>Settled</u>	<u>Adjustments</u>	<u>Remaining Balance as of June 30, 2015</u>
(in thousands)					
\$ 84	\$ (4)	\$ —	\$ (79)	\$ —	\$ 1

SWEPCo recorded charges of \$289 thousand to Operation Expenses in 2014 primarily related to employees at the disposition plants. Management does not expect additional severance costs to be incurred related to this initiative.

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**STATEMENTS OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES**

- Report in columns (b),(c),(d) and (e) the amounts of accumulated other comprehensive income items, on a net-of-tax basis, where appropriate.
- Report in columns (f) and (g) the amounts of other categories of other cash flow hedges.
- For each category of hedges that have been accounted for as "fair value hedges", report the accounts affected and the related amounts in a footnote.
- Report data on a year-to-date basis.

Line No.	Item (a)	Unrealized Gains and Losses on Available-for-Sale Securities (b)	Minimum Pension Liability adjustment (net amount) (c)	Foreign Currency Hedges (d)	Other Adjustments (e)
1	Balance of Account 219 at Beginning of Preceding Year				4,793,210
2	Preceding Qtr/Yr to Date Reclassifications from Acct 219 to Net Income				( 468,936)
3	Preceding Quarter/Year to Date Changes in Fair Value				
4	Total (lines 2 and 3)				( 468,936)
5	Balance of Account 219 at End of Preceding Quarter/Year				4,324,274
6	Balance of Account 219 at Beginning of Current Year				3,568,928
7	Current Qtr/Yr to Date Reclassifications from Acct 219 to Net Income				( 478,888)
8	Current Quarter/Year to Date Changes in Fair Value				
9	Total (lines 7 and 8)				( 478,888)
10	Balance of Account 219 at End of Current Quarter/Year				3,090,040



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STATEMENTS OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES

Line No.	Other Cash Flow Hedges Interest Rate Swaps (f)	Other Cash Flow Hedges [Specify] (g)	Totals for each category of items recorded in Account 219 (h)	Net Income (Carried Forward from Page 117, Line 78) (i)	Total Comprehensive Income (j)
1	( 13,303,933)	64,556	( 8,446,167)		
2	1,133,491	( 64,556)	599,999		
3					
4	1,133,491	( 64,556)	599,999	53,556,984	54,156,983
5	( 12,170,442)		( 7,846,168)		
6	( 11,036,951)		( 7,468,023)		
7	1,133,490		654,602		
8					
9	1,133,490		654,602	104,174,235	104,828,837
10	( 9,903,461)		( 6,813,421)		

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SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION AMORTIZATION AND DEPLETION					
Report in Column (c) the amount for electric function, in column (d) the amount for gas function, in column (e), (f), and (g) report other (specify) and in column (h) common function.					
Line No.	Classification (a)	Total Company for the Current Year/Quarter Ended (b)	Electric (c)		
1	Utility Plant				
2	In Service				
3	Plant in Service (Classified)	7,524,685,952	7,524,685,952		
4	Property Under Capital Leases	31,392,941	31,392,941		
5	Plant Purchased or Sold				
6	Completed Construction not Classified	268,607,552	268,607,552		
7	Experimental Plant Unclassified				
8	Total (3 thru 7)	7,824,686,445	7,824,686,445		
9	Leased to Others				
10	Held for Future Use	1,581,480	1,581,480		
11	Construction Work in Progress	577,773,375	577,773,375		
12	Acquisition Adjustments	18,043,976	18,043,976		
13	Total Utility Plant (8 thru 12)	8,422,085,276	8,422,085,276		
14	Accum Prov for Depr, Amort, & Depl	2,810,563,021	2,810,563,021		
15	Net Utility Plant (13 less 14)	5,611,522,255	5,611,522,255		
16	Detail of Accum Prov for Depr, Amort & Depl				
17	In Service:				
18	Depreciation	2,743,918,291	2,743,918,291		
19	Amort & Depl of Producing Nat Gas Land/Land Right				
20	Amort of Underground Storage Land/Land Rights				
21	Amort of Other Utility Plant	48,600,754	48,600,754		
22	Total In Service (18 thru 21)	2,792,519,045	2,792,519,045		
23	Leased to Others				
24	Depreciation				
25	Amortization and Depletion				
26	Total Leased to Others (24 & 25)				
27	Held for Future Use				
28	Depreciation				
29	Amortization				
30	Total Held for Future Use (28 & 29)				
31	Abandonment of Leases (Natural Gas)				
32	Amort of Plant Acquisition Adj	18,043,976	18,043,976		
33	Total Accum Prov (equals 14) (22,26,30,31,32)	2,810,563,021	2,810,563,021		

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**SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS  
FOR DEPRECIATION, AMORTIZATION AND DEPLETION**

Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)	Line No.
					1
					2
					3
					4
					5
					6
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**ELECTRIC PLANT IN SERVICE AND ACCUMULATED PROVISION FOR DEPRECIATION BY FUNCTION**

1. Report below the original cost of plant in service by function. In addition to Account 101, include Account 102, and Account 106. Report in column (b) the original cost of plant in service and in column(c) the accumulated provision for depreciation and amortization by function.

Line No.	Item (a)	Plant in Service Balance at End of Quarter (b)	Accumulated Depreciation and Amortization Balance at End of Quarter (c)
1	Intangible Plant	64,671,985	48,567,949
2	Steam Production Plant	4,000,549,995	1,392,149,587
3	Nuclear Production Plant		
4	Hydraulic Production - Conventional		
5	Hydraulic Production - Pumped Storage		
6	Other Production	129,835,209	23,664,962
7	Transmission	1,344,858,273	448,740,359
8	Distribution	1,926,941,464	693,192,946
9	Regional Transmission and Market Operation		
10	General	326,436,578	186,203,242
11	TOTAL (Total of lines 1 through 10)	7,793,293,504	2,792,519,045

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**Transmission Service and Generation Interconnection Study Costs**

1. Report the particulars (details) called for concerning the costs incurred and the reimbursements received for performing transmission service and generator interconnection studies.
2. List each study separately.
3. In column (a) provide the name of the study.
4. In column (b) report the cost incurred to perform the study at the end of period.
5. In column (c) report the account charged with the cost of the study.
6. In column (d) report the amounts received for reimbursement of the study costs at end of period.
7. In column (e) report the account credited with the reimbursement received for performing the study.

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
1	<b>Transmission Studies</b>				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21	<b>Generation Studies</b>				
22					
23					
24					
25					
26					
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**OTHER REGULATORY ASSETS (Account 182.3)**

1. Report below the particulars (details) called for concerning other regulatory assets, including rate order docket number, if applicable.
2. Minor items (5% of the Balance in Account 182.3 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes.
3. For Regulatory Assets being amortized, show period of amortization.

Line No.	Description and Purpose of Other Regulatory Assets  (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS		Balance at end of Current Quarter/Year (f)
				Written off During the Quarter/Year Account Charged (d)	Written off During the Period Amount (e)	
1	SFAS 109 Deferred Federal Income Tax	134,430,879	2,103,152			136,534,031
2	SFAS 109 Deferred State Income Tax	135,428,138	2,222,388			137,650,526
3						
4	SFAS 106 Medicare Subsidy	5,199,770		926	133,327	5,066,443
5						
6	Valley Electric Membership Corporation (VEMCO)					
7	Acquisition LPSC Docket No. U-31351					
8	Amortization Period 5 years, beginning					
9	February 2011	884,895		4473/ 923	442,448	442,447
10						
11	VEMCO - Deferred Due Diligence Expense					
12	LPSC Docket No. U-31351	578,060		593	49,548	528,512
13						
14	VEMCO - Deferred Asset Acquisition and Other					
15	Investments - LPSC Docket No. U-31351					
16	Amortization 5 years beginning October 2010	130,475		4073	66,266	64,209
17						
18	VEMCO - Deferred Retired Employee -					
19	National Rural Electric Cooperative Association					
20	Enhancements (NRECA) LPSC Docket No. U-31351					
21	Amortization 5 years beginning October 2010	154,477		4073	77,238	77,239
22						
23	Unrealized Gain/Loss on forward Commitments	4,677,282	583,815	Various	2,694,526	2,566,571
24						
25	Deferral of Fuel Underrecovery - Arkansas	4,019,401	1,510,650	440-444	4,573,382	956,669
26						
27	Deferral of Fuel Underrecovery - Louisiana	1,554,820	1,867,899	557	2,199,847	1,222,872
28						
29	Deferral of Fuel Underrecovery - Texas	15,791,420	2,850,340	440-444	1,487,545	17,154,215
30						
31						
32	Asset Retirement Obligation - Ash Ponds - SFAS 143	1,785,356	87,537	4031/ 4111	4,483	1,868,410
33						
34	SFAS No. 158 - Employers' Accounting for Defined			129/ 190/		
35	Benefit Pension and Other Postretirement Plans	95,669,587	821,688	219/ 2283	1,751,032	94,740,243
36						
37	Deferred Rate Case Expense - Texas					
38	Public Utility Commission of Texas (PUCT) Docket					
39	No. 37772, Recovery through a Rate Rider No.					
40	SA05 A-E which started in November 2010	( 350,876)				-350,876
41						
42	Deferred Fuel Reconciliation Case Expense -					
43	PUCT Docket No. 38614	1,000,020				1,000,020
44	<b>TOTAL</b>	<b>421,429,759</b>	<b>19,244,964</b>		<b>14,613,007</b>	<b>426,061,716</b>

Name of Respondent Southwestern Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q2
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**OTHER REGULATORY ASSETS (Account 182.3)**

1. Report below the particulars (details) called for concerning other regulatory assets, including rate order docket number, if applicable.
2. Minor items (5% of the Balance in Account 182.3 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes
3. For Regulatory Assets being amortized, show period of amortization.

Line No.	Description and Purpose of Other Regulatory Assets  (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS		Balance at end of Current Quarter/Year (f)
				Written off During the Quarter/Year Account Charged (d)	Written off During the Period Amount (e)	
1						
2	2012 Deferred Rate Case Expense - Texas					
3	PUCT Docket No. 40443	7,411,628				7,411,628
4						
5	2014 Deferred Rate Case Expense - Texas					
6	PUCT Docket No. 42370	126,790	237,582	923/ 928	50,211	314,161
7						
8	Underrecovery of Energy Efficiency Program					
9	Expenses, Arkansas, Docket No. 07-082-TF	1,109,459	1,219,046	907/ 908	477,417	1,851,088
10						
11	Deferred Front End Engineering and Design Study					
12	Costs for Carbon Capture Storage	853,104		506	34,821	818,283
13						
14	Louisiana 2009 Formula Rate Pricing					
15	Excess Refunds	117,760				117,760
16						
17	Louisiana Vegetation Management per LPSC					
18	Docket No. U-32220 Amortization of 1 year					
19	beginning January 2015	127,396		593	127,396	
20						
21	Deferred Shipe Road - King River					
22	SPP Transmission Project Expense	2,342,921	679,181			3,022,102
23						
24	Deferred 2010 Severance Costs Recovery per					
25	LPSC Docket No. U-32220 Amortization 5 years					
26	beginning in March 2013	4,723,967		506	404,912	4,319,055
27						
28	Deferred Expense Selling Price Variance					
29	Levelized Fuel Cost	3,661,494	4,948,205			8,609,699
30						
31						
32	Minor Items < \$100,000	1,536	113,481	431/ 509	38,608	76,409
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44	<b>TOTAL</b>	421,429,759	19,244,964		14,613,007	426,061,716

Name of Respondent Southwestern Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q2
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**OTHER REGULATORY LIABILITIES (Account 254)**

- 1 Report below the particulars (details) called for concerning other regulatory liabilities, including rate order docket number, if applicable.
2. Minor items (5% of the Balance in Account 254 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes.
3. For Regulatory Liabilities being amortized, show period of amortization.

Line No.	Description and Purpose of Other Regulatory Liabilities  (a)	Balance at Beginning of Current Quarter/Year  (b)	DEBITS		Credits  (e)	Balance at End of Current Quarter/Year  (f)
			Account Credited  (c)	Amount  (d)		
1	SFAS 109 Deferred Federal Income Tax	6,317,225	190/ 282	306,613		6,010,612
2						
3	Earnings Subject to Refund under State of Texas					
4	Restructuring Legislation - Public Utility					
5	Commission of Texas (PUCT) Docket No. 29938					
6	and Docket No. 22276; PUCT Docket 37364 allowed					
7	Amortization of 44 years beginning in May 2010	2,813,476	4074	18,000		2,795,476
8						
9	Unrealized Gain/Loss on Forward Commitments		Various	693,465	2,713,051	2,019,586
10						
11	Lignite Mining Operation Co-owner Deferral	495,003	143/ 431	28,731		466,272
12						
13	Refundable Construction Interest -					
14	Turk Power Plant - LPSC Stipulated					
15	Agreement Docket No. U-29702	53,109,483	431/ 440-444	5,222,328	604,389	48,491,544
16						
17	Vegetation Management - Texas					
18	PUCT Docket No.37364					
19	PUCT Docket No.40443	946,915			427,438	1,374,353
20						
21	Arkansas Public Service Commission (APSC)					
22	Generation Recovery Rider Docket No.					
23	09-008-U, J L Stall Over-recovery	1,336,100	Various	220,687	34,238	1,149,651
24						
25	Overrecovery of Energy Efficiency					
26	Cost Rate Rider pursuant to					
27	Arkansas Energy Conservation					
28	Endorcement Act of 1997 and the Arkansas					
29	Public Service Commission's Rules for					
30	Conservation and Energy Efficient Program		419/ 907/ 908/			
31	Docket No. 07-082-TF, Order No. 7	213,236	440-444	676,865	463,629	
32						
33	Overrecovery of Louisiana Vegetation					
34	Service Quality Improvement Program (SQIP)					
35	LPSC Docket No. U-32220				2,267,694	2,267,694
36						
37						
38						
39						
40						
41	<b>TOTAL</b>	<b>65,231,438</b>		<b>7,166,689</b>	<b>6,510,439</b>	<b>64,575,188</b>



Name of Respondent Southwestern Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q2
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**ELECTRIC OPERATING REVENUES (Account 400)**

1. The following instructions generally apply to the annual version of these pages. Do not report quarterly data in columns (c), (e), (f), and (g) Unbilled revenues and MWH related to unbilled revenues need not be reported separately as required in the annual version of these pages
2. Report below operating revenues for each prescribed account, and manufactured gas revenues in total
3. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The -average number of customers means the average of twelve figures at the close of each month.
4. If increases or decreases from previous period (columns (c),(e), and (g)), are not derived from previously reported figures, explain any inconsistencies in a footnote.
5. Disclose amounts of \$250,000 or greater in a footnote for accounts 451, 456, and 457.2.

Line No.	Title of Account (a)	Operating Revenues Year to Date Quarterly/Annual (b)	Operating Revenues Previous year (no Quarterly) (c)
1	Sales of Electricity		
2	(440) Residential Sales	271,898,172	
3	(442) Commercial and Industrial Sales		
4	Small (or Comm.) (See Instr. 4)	222,175,884	
5	Large (or Ind.) (See Instr. 4)	155,803,437	
6	(444) Public Street and Highway Lighting	3,938,117	
7	(445) Other Sales to Public Authorities		
8	(446) Sales to Railroads and Railways		
9	(448) Interdepartmental Sales		
10	TOTAL Sales to Ultimate Consumers	653,815,610	
11	(447) Sales for Resale	148,472,639	
12	TOTAL Sales of Electricity	802,288,249	
13	(Less) (449.1) Provision for Rate Refunds	-36,876,659	
14	TOTAL Revenues Net of Prov. for Refunds	839,164,908	
15	Other Operating Revenues		
16	(450) Forfeited Discounts	2,141,695	
17	(451) Miscellaneous Service Revenues	1,086,724	
18	(453) Sales of Water and Water Power		
19	(454) Rent from Electric Property	4,659,073	
20	(455) Interdepartmental Rents		
21	(456) Other Electric Revenues	3,626,844	
22	(456.1) Revenues from Transmission of Electricity of Others	33,186,769	
23	(457.1) Regional Control Service Revenues		
24	(457.2) Miscellaneous Revenues		
25			
26	TOTAL Other Operating Revenues	44,701,105	
27	TOTAL Electric Operating Revenues	883,866,013	

Name of Respondent Southwestern Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q2
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**ELECTRIC OPERATING REVENUES (Account 400)**

6 Commercial and industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 of the Uniform System of Accounts. Explain basis of classification in a footnote )

7. See pages 108-109, Important Changes During Period, for important new territory added and important rate increase or decreases.

8 For Lines 2,4,5,and 6, see Page 304 for amounts relating to unbilled revenue by accounts

9. Include unmetered sales. Provide details of such Sales in a footnote

MEGAWATT HOURS SOLD		AVG.NO. CUSTOMERS PER MONTH		Line No.
Year to Date Quarterly/Annual (d)	Amount Previous year (no Quarterly) (e)	Current Year (no Quarterly) (f)	Previous Year (no Quarterly) (g)	
				1
3,048,144				2
				3
2,922,759				4
2,660,104				5
40,680				6
				7
				8
				9
8,671,687				10
5,074,225				11
13,745,912				12
				13
13,745,912				14

Line 12, column (b) includes \$ 0 of unbilled revenues.

Line 12, column (d) includes 0 MWH relating to unbilled revenues

Name of Respondent Southwestern Electric Power Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2015/Q2
FOOTNOTE DATA			

**Schedule Page: 300 Line No.: 17 Column: b**

Customer service revenue, including connects, disconnects, temporary services and other charges billed to customers.

**Schedule Page: 300 Line No.: 21 Column: b**

	2015
Royalties - Nonaffiliated	\$526,512
Electric Operations - Nonaffiliated	738,016
Electric Operations Transmission- Nonaffiliated	379,233
3rd Party Plant Operations including Overhead-related	1,983,046
1 Item under \$250,000	37
	<u>\$3,626,844</u>

Name of Respondent Southwestern Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2015/Q2</u>
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REGIONAL TRANSMISSION SERVICE REVENUES (Account 457.1)

1. The respondent shall report below the revenue collected for each service (i.e., control area administration, market administration, etc.) performed pursuant to a Commission approved tariff. All amounts separately billed must be detailed below.

Line No.	Description of Service (a)	Balance at End of Quarter 1 (b)	Balance at End of Quarter 2 (c)	Balance at End of Quarter 3 (d)	Balance at End of Year (e)
1					
2					
3					
4					
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43					
44					
45					
46	TOTAL				

Name of Respondent Southwestern Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q2
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**ELECTRIC PRODUCTION, OTHER POWER SUPPLY EXPENSES, TRANSMISSION AND DISTRIBUTION EXPENSES**

Report Electric production, other power supply expenses, transmission, regional control and market operation, and distribution expenses through the reporting period.

Line No.	Account (a)	Year to Date Quarter (b)
1	<b>1. POWER PRODUCTION AND OTHER SUPPLY EXPENSES</b>	
2	Steam Power Generation - Operation (500-509)	315,544,909
3	Steam Power Generation - Maintenance (510-515)	33,936,419
4	Total Power Production Expenses - Steam Power	349,481,328
5	Nuclear Power Generation - Operation (517-525)	
6	Nuclear Power Generation - Maintenance (528-532)	
7	Total Power Production Expenses - Nuclear Power	
8	Hydraulic Power Generation - Operation (535-540.1)	
9	Hydraulic Power Generation - Maintenance (541-545.1)	
10	Total Power Production Expenses - Hydraulic Power	
11	Other Power Generation - Operation (546-550.1)	3,898,918
12	Other Power Generation - Maintenance (551-554.1)	362,895
13	Total Power Production Expenses - Other Power	4,261,813
14	Other Power Supply Expenses	
15	Purchased Power (555)	58,620,380
16	System Control and Load Dispatching (556)	790,775
17	Other Expenses (557)	2,321,523
18	Total Other Power Supply Expenses (line 15-17)	61,732,678
19	Total Power Production Expenses (Total of lines 4, 7, 10, 13 and 18)	415,475,819
20	<b>2. TRANSMISSION EXPENSES</b>	
21	Transmission Operation Expenses	
22	(560) Operation Supervision and Engineering	1,572,619
23		
24	(561.1) Load Dispatch-Reliability	10,152
25	(561.2) Load Dispatch-Monitor and Operate Transmission System	1,511,634
26	(561.3) Load Dispatch-Transmission Service and Scheduling	218
27	(561.4) Scheduling, System Control and Dispatch Services	5,518,084
28	(561.5) Reliability, Planning and Standards Development	101,975
29	(561.6) Transmission Service Studies	254
30	(561.7) Generation Interconnection Studies	
31	(561.8) Reliability, Planning and Standards Development Services	534,620
32	(562) Station Expenses	216,811
33	(563) Overhead Line Expenses	117,751
34	(564) Underground Line Expenses	-22
35	(565) Transmission of Electricity by Others	29,742,311
36	(566) Miscellaneous Transmission Expenses	1,698,635
37	(567) Rents	
38	(567.1) Operation Supplies and Expenses (Non-Major)	

Name of Respondent Southwestern Electric Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q2
<b>ELECTRIC PRODUCTION, OTHER POWER SUPPLY EXPENSES, TRANSMISSION AND DISTRIBUTION EXPENSES</b>					
Report Electric production, other power supply expenses, transmission, regional control and market operation, and distribution expenses through the reporting period.					
Line No.	Account (a)	Year to Date Quarter (b)			
39	TOTAL Transmission Operation Expenses (Lines 22 - 38)	41,025,042			
40	Transmission Maintenance Expenses				
41	(568) Maintenance Supervision and Engineering	15,452			
42	(569) Maintenance of Structures	5,009			
43	(569.1) Maintenance of Computer Hardware	-173			
44	(569.2) Maintenance of Computer Software	300,744			
45	(569.3) Maintenance of Communication Equipment	35,233			
46	(569.4) Maintenance of Miscellaneous Regional Transmission Plant				
47	(570) Maintenance of Station Equipment	980,305			
48	(571) Maintenance Overhead Lines	2,429,241			
49	(572) Maintenance of Underground Lines	296			
50	(573) Maintenance of Miscellaneous Transmission Plant	260,056			
51	(574) Maintenance of Transmission Plant				
52	TOTAL Transmission Maintenance Expenses (Lines 41 - 51)	4,026,163			
53	Total Transmission Expenses (Lines 39 and 52)	45,051,205			
54	<b>3. REGIONAL MARKET EXPENSES</b>				
55	Regional Market Operation Expenses				
56	(575.1) Operation Supervision				
57	(575.2) Day-Ahead and Real-Time Market Facilitation				
58	(575.3) Transmission Rights Market Facilitation				
59	(575.4) Capacity Market Facilitation				
60	(575.5) Ancillary Services Market Facilitation				
61	(575.6) Market Monitoring and Compliance				
62	(575.7) Market Facilitation, Monitoring and Compliance Services	400,369			
63	Regional Market Operation Expenses (Lines 55 - 62)	400,369			
64	Regional Market Maintenance Expenses				
65	(576.1) Maintenance of Structures and Improvements				
66	(576.2) Maintenance of Computer Hardware				
67	(576.3) Maintenance of Computer Software				
68	(576.4) Maintenance of Communication Equipment				
69	(576.5) Maintenance of Miscellaneous Market Operation Plant				
70	Regional Market Maintenance Expenses (Lines 65-69)				
71	TOTAL Regional Control and Market Operation Expenses (Lines 63,70)	400,369			
72	<b>4. DISTRIBUTION EXPENSES</b>				
73	Distribution Operation Expenses (580-589)	14,208,963			
74	Distribution Maintenance Expenses (590-598)	24,326,490			
75	Total Distribution Expenses (Lines 73 and 74)	38,535,453			

Name of Respondent Southwestern Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q2
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**ELECTRIC CUSTOMER ACCOUNTS, SERVICE, SALES, ADMINISTRATIVE AND GENERAL EXPENSES**

Report the amount of expenses for customer accounts, service, sales, and administrative and general expenses year to date.

Line No.	Account (a)	Year to Date Quarter (b)
1	(901-905) Customer Accounts Expenses	9,407,782
2	(907-910) Customer Service and Information Expenses	7,472,665
3	(911-917) Sales Expenses	40,141
4	<b>8. ADMINISTRATIVE AND GENERAL EXPENSES</b>	
5	Operations	
6	920 Administrative and General Salaries	12,867,950
7	921 Office Supplies and Expenses	1,905,761
8	(Less) 922 Administrative Expenses Transferred-Credit	1,912,204
9	923 Outside Services Employed	2,754,394
10	924 Property Insurance	1,429,723
11	925 Injuries and Damages	2,197,578
12	926 Employee Pensions and Benefits	6,696,715
13	927 Franchise Requirements	
14	928 Regulatory Commission Expenses	509,134
15	(Less) 929 Duplicate Charges-Credit	
16	930.1 General Advertising Expenses	117,072
17	930.2 Miscellaneous General Expenses	633,567
18	931 Rents	580,396
19	<b>TOTAL Operation (Total of lines 6 thru 18)</b>	<b>27,780,086</b>
20	Maintenance	
21	935 Maintenance of General Plant	2,998,903
22	<b>TOTAL Administrative and General Expenses (Total of lines 19 and 21)</b>	<b>30,778,989</b>

Name of Respondent Southwestern Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q2
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**TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1)**  
(Including transactions referred to as 'wheeling')

1. Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter.
2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).
3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c)
4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - "Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment See General Instruction for definitions of codes.

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)
1	American Electric Power Service			
2	Corporation (1,2,3)	Various	Various	OS
3	American Electric Power Service			
4	Corporation (1,2,4)	Various	Various	AD
5	Snider Industries Inc (5)	Various	Various	OS
6	Southwest Power Pool (2,3,6,7)	Various	Various	OS
7	Southwest Power Pool (2,4)	Various	Various	AD
8				
9				
10				
11				
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34				
	<b>TOTAL</b>			



Name of Respondent Southwestern Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q2
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)  
(Including transactions referred to as 'wheeling')

5. In column (e), identify the FERC Rate Schedule or Tariff Number, On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.
6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.
7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.
8. Report in column (i) and (j) the total megawatthours received and delivered.

FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	
						1
NA	Various	Various				2
						3
						4
NA	Various	Various				5
NA	Various	Various				6
196	Various	Various				7
196	Various	Various				8
						9
						10
						11
						12
						13
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						31
						32
						33
						34
			0	0	0	

Name of Respondent Southwestern Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q2
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**TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)**  
(including transactions referred to as 'wheeling')

9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity Listed in column (a). If no monetary settlement was made, enter zero (11011) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.

10. The total amounts in columns (i) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only on Page 401, Lines 16 and 17, respectively.

11. Footnote entries and provide explanations following all required data.

**REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS**

Demand Charges (\$) (k)	Energy Charges (\$) (l)	(Other Charges) (\$) (m)	Total Revenues (\$) (k+l+m) (n)	Line No.
				1
		3,613,845	3,613,845	2
				3
		475,784	475,784	4
		210	210	5
		12,795,390	12,795,390	6
		37,931	37,931	7
				8
				9
				10
				11
				12
				13
				14
				15
				16
				17
				18
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				30
				31
				32
				33
				34
0	0	16,923,160	16,923,160	

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2015/Q2
Southwestern Electric Power Company			
FOOTNOTE DATA			

**Schedule Page: 328 Line No.: 1 Column: a**

- (1) Respondent is an affiliated company of American Electric Power Service Corporation
- (2) Network Integrated Transmission Service (NITS)
- (3) Southwest Power Pool base plan funding
- (4) Prior year
- (5) Open access ancillary service
- (6) Direct assignment
- (7) Point to point transmission and ancillary service

Name of Respondent Southwestern Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q2
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**TRANSMISSION OF ELECTRICITY BY ISO/RTOs**

1. Report in Column (a) the Transmission Owner receiving revenue for the transmission of electricity by the ISO/RTO.
2. Use a separate line of data for each distinct type of transmission service involving the entities listed in Column (a).
3. In Column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO – Firm Network Service for Others, FNS – Firm Network Transmission Service for Self, LFP – Long-Term Firm Point-to-Point Transmission Service, OLF – Other Long-Term Firm Transmission Service, SFP – Short-Term Firm Point-to-Point Transmission Reservation, NF – Non-Firm Transmission Service, OS – Other Transmission Service and AD- Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.
4. In column (c) identify the FERC Rate Schedule or tariff Number, on separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (b) was provided.
5. In column (d) report the revenue amounts as shown on bills or vouchers.
6. Report in column (e) the total revenues distributed to the entity listed in column (a).

Line No.	Payment Received by (Transmission Owner Name) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Total Revenue by Rate Schedule or Tariff (d)	Total Revenue (e)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
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23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40	TOTAL				

Name of Respondent Southwestern Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q2
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**TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)**  
(Including transactions referred to as "wheeling")

- Report all transmission, i.e. wheeling or electricity provided by other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, and others for the quarter.
- In column (a) report each company or public authority that provided transmission service. Provide the full name of the company, abbreviate if necessary, but do not truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation with the transmission service provider. Use additional columns as necessary to report all companies or public authorities that provided transmission service for the quarter reported.
- In column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows. FNS - Firm Network Transmission Service for Self, LFP - Long-Term Firm Point-to-Point Transmission Reservations. OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point-to-Point Transmission Reservations, NF - Non-Firm Transmission Service, and OS - Other Transmission Service. See General Instructions for definitions of statistical classifications.
- Report in column (c) and (d) the total megawatt hours received and delivered by the provider of the transmission service.
- Report in column (e), (f) and (g) expenses as shown on bills or vouchers rendered to the respondent. In column (e) report the demand charges and in column (f) energy charges related to the amount of energy transferred. On column (g) report the total of all other charges on bills or vouchers rendered to the respondent, including any out of period adjustments. Explain in a footnote all components of the amount shown in column (g). Report in column (h) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero in column (h). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
- Enter "TOTAL" in column (a) as the last line.
- Footnote entries and provide explanations following all required data.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
			Megawatt-hours Received (c)	Megawatt-hours Delivered (d)	Demand Charges (\$) (e)	Energy Charges (\$) (f)	Other Charges (\$) (g)	Total Cost of Transmission (\$) (h)
1	American Electric Power							
2	Service Corporation							
3	(AEPSC) (1,2,3,4,5)	OS					3,596,206	3,596,206
4	AEPSC (1,6)	AD					215,474	215,474
5	Southwest Power							
6	Pool (3,7)	OS					10,793,897	10,793,897
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
	TOTAL						14,605,577	14,605,577

Name of Respondent Southwestern Electric Power Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2015/Q2
FOOTNOTE DATA			

**Schedule Page: 332 Line No.: 3 Column: a**

- (1) Respondent is an affiliated company of American Electric Power Service Corporation
- (2) Facility charge
- (3) Southwest Power Pool base plan funding
- (4) Southwest Power Pool Ancillary Service Schedule 1
- (5) Network Integrated Transmission Service
- (6) Prior year transmission service charge
- (7) Transmission service charge

Name of Respondent Southwestern Electric Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2015/Q2</u>	
Depreciation, Depletion and Amortization of Electric Plant (Accts 403, 403.1, 404, and 405) (Except Amortization of Acquisition Adjustments)						
1. Report the year to date amounts of depreciation expense, asset retirement cost depreciation, depletion and amortization, except amortization of acquisition adjustments for the accounts indicated and classified according to the plant functional groups described.						
Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Depreciation Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization of Other Limited-Term Electric Plant (Account 404) (e)	Amortization of Other Electric Plant (Account 405) (e)	Total (f)
1	Intangible Plant			5,719,292		5,719,292
2	Steam Production Plant	42,097,491	286,411			42,383,902
3	Nuclear Production Plant					
4	Hydraulic Production Plant Conv					
5	Hydraulic Production Plant - Pumped Storage					
6	Other Production Plant	1,511,042				1,511,042
7	Transmission Plant	15,583,020				15,583,020
8	Distribution Plant	24,858,145				24,858,145
9	General Plant	3,950,109	11,049			3,961,158
10	Common Plant					
11	TOTAL ELECTRIC (lines 2 through 10)	87,999,807	297,460	5,719,292		94,016,559

Name of Respondent Southwestern Electric Power Company	This Report Is:		Date of Report (Mo, Da, Yr)	Year/Period of Report
	(1) <input checked="" type="checkbox"/> An Original	(2) <input type="checkbox"/> A Resubmission	/ /	End of <u>2015/Q2</u>

**AMOUNTS INCLUDED IN ISO/RTO SETTLEMENT STATEMENTS**

1. The respondent shall report below the details called for concerning amounts it recorded in Account 555, Purchase Power, and Account 447, Sales for Resale, for items shown on ISO/RTO Settlement Statements. Transactions should be separately netted for each ISO/RTO administered energy market for purposes of determining whether an entity is a net seller or purchaser in a given hour. Net megawatt hours are to be used as the basis for determining whether a net purchase or sale has occurred. In each monthly reporting period, the hourly sale and purchase net amounts are to be aggregated and separately reported in Account 447, Sales for Resale, or Account 555, Purchased Power, respectively.

Line No.	Description of Item(s) (a)	Balance at End of Quarter 1 (b)	Balance at End of Quarter 2 (c)	Balance at End of Quarter 3 (d)	Balance at End of Year (e)
1	Energy				
2	Net Purchases (Account 555)		16,069,522		
3	Net Sales (Account 447)		( 14,817,951)		
4	Transmission Rights				
5	Ancillary Services		1,348,669		
6	Other Items (list separately)				
7	Congestion		2,491,364		
8	Operating Reserves		203,795		
9	Transmission Congestion Revenue		( 8,406,021)		
10	Transmission Losses		1,552,232		
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
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31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46	TOTAL		( 1,558,390)		



Name of Respondent Southwestern Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q2
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**MONTHLY PEAKS AND OUTPUT**

- (1) (1) Report the monthly peak load and energy output. If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system. In quarter 1 report January, February, and March only. In quarter 2 report April, May, and June only. In quarter 3 report July, August, and September only.
- (2) Report on column (b) by month the system's output in Megawatt hours for each month.
- (3) Report on column (c) by month the non-requirements sales for resale. Include in the monthly amounts any energy losses associated with the sales.
- (4) Report on column (d) by month the system's monthly maximum megawatt load (60 minute integration) associated with the system.
- (5) Report on columns (e) and (f) the specified information for each monthly peak load reported on column (d).
- (6) Report Monthly Peak Hours in military time; 0100 for 1:00 AM, 1200 for 12 AM, and 1830 for 6:30 PM, etc.

**NAME OF SYSTEM:**

Line No.	Month (a)	Total Monthly Energy (MWH) (b)	Monthly Non-Requirements Sales for Resale & Associated Losses (c)	MONTHLY PEAK		
				Megawatts (See Instr. 4) (d)	Day of Month (e)	Hour (f)
1	January				0	0
2	February				0	0
3	March				0	0
4	Total					
5	April	1,862,425	318,822	3,147	7	1700
6	May	2,045,404	-18,307	3,708	27	1700
7	June	2,584,343	320,725	4,644	24	1700
8	Total	6,492,172	621,240	11,499		
9	July				0	0
10	August				0	0
11	September				0	0
12	Total					

Name of Respondent Southwestern Electric Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q2
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**MONTHLY TRANSMISSION SYSTEM PEAK LOAD**

(1) Report the monthly peak load on the respondent's transmission system. If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system.  
 (2) Report on Column (b) by month the transmission system's peak load.  
 (3) Report on Columns (c) and (d) the specified information for each monthly transmission - system peak load reported on Column (b).  
 (4) Report on Columns (e) through (j) by month the system' monthly maximum megawatt load by statistical classifications. See General Instruction for the definition of each statistical classification.

**NAME OF SYSTEM:**

Line No.	Month (a)	Monthly Peak MW - Total (b)	Day of Monthly Peak (c)	Hour of Monthly Peak (d)	Firm Network Service for Self (e)	Firm Network Service for Others (f)	Long-Term Firm Point-to-point Reservations (g)	Other Long-Term Firm Service (h)	Short-Term Firm Point-to-point Reservation (i)	Other Service (j)
1	January									
2	February									
3	March									
4	Total for Quarter 1									
5	April									
6	May									
7	June									
8	Total for Quarter 2									
9	July									
10	August									
11	September									
12	Total for Quarter 3									
13	October									
14	November									
15	December									
16	Total for Quarter 4									
17	Total Year to Date/Year									

Name of Respondent Southwestern Electric Power Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2015/Q2
FOOTNOTE DATA			

**Schedule Page: 400 Line No.: 1 Column: b**

Southwestern Electric Power Company's transmission service is administered through a Regional Transmission Organization (RTO) and requested information is not available on an individual company basis.

Name of Respondent Southwestern Electric Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /		Year/Period of Report End of <u>2015/Q2</u>				
<b>MONTHLY ISO/RTO TRANSMISSION SYSTEM PEAK LOAD</b>										
<p>(1) Report the monthly peak load on the respondent's transmission system. If the Respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system.</p> <p>(2) Report on Column (b) by month the transmission system's peak load.</p> <p>(3) Report on Column (c) and (d) the specified information for each monthly transmission - system peak load reported on Column (b).</p> <p>(4) Report on Columns (e) through (i) by month the system's transmission usage by classification. Amounts reported as Through and Out Service in Column (g) are to be excluded from those amounts reported in Columns (e) and (f).</p> <p>(5) Amounts reported in Column (j) for Total Usage is the sum of Columns (h) and (i)</p>										
<b>NAME OF SYSTEM:</b>										
Line No.	Month	Monthly Peak MW - Total	Day of Monthly Peak	Hour of Monthly Peak	Imports into ISO/RTO	Exports from ISO/RTO	Through and Out Service	Network Service Usage	Point-to-Point Service Usage	Total Usage
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	January									
2	February									
3	March									
4	Total for Quarter 1									
5	April									
6	May									
7	June									
8	Total for Quarter 2									
9	July									
10	August									
11	September									
12	Total for Quarter 3									
13	October									
14	November									
15	December									
16	Total for Quarter 4									
17	Total Year to Date/Year									

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