Appalachian Power Company Capacity Cost of Service Formula Rate Workpaper 1 - Production System Peak Demand For the Year Ended December 31, 2014

Month July July July August September	Day 20 28 29 17 3	(EDT) Hour 1700 1700 1700 1500 1700	Demand (MW) 5,608.1 5,554.1 5,430.8 5,330.2 5,203.7	<u>Source ¹</u> CBR
Average Peak			5,425.4	
Average Production Syst	5,425.4			

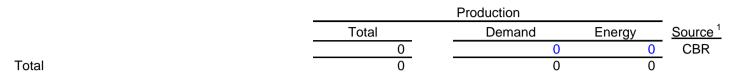
Company's average five CP demands at time of PJM system peak.

Notes:

¹ CBR indicates that data comparable to that reported in the FERC Form 1 is from the Company's Books and Recoi

rds.

Appalachian Power Company Capacity Cost of Service Formula Rate Workpaper 2 - Production Revenue Credits For the Year Ending December 31, 2013



Notes:

¹ CBR indicates that data comparable to that reported in the FERC Form 1 is from the Company's Books and Records.

Appalachian Power Company Capacity Cost of Service Formula Rate Workpaper 3

Intentionally left blank - not applicable.

Appalachian Power Company Capacity Cost of Service Formula Rate Workpaper 4

Intentionally left blank - not applicable.

Appalachian Power Company Capacity Cost of Service Formula Rate Workpaper 5a - Materials and Supplies Balances as of December 31, 2015

<u>Period</u> Dec-15	<u>Function²</u> Production Transmission Distribution	1540001 M&S <u>Regular</u> 62,973,437 14,698,556 15,437,981	1540004 M&S <u>Exempt Material</u> 674,733 0 0	1540006 Lime and <u>Limestone</u> 3,848,039 0 0	1540012 Urea <u>Charge</u> 755,226 0 0	1540013 Transportation Inventory 0 0 793,068	Lime & Limestone Intrasit 309,066 0 0	1540023 M&S <u>Urea</u> 3,964,382 0 0	1540024 M&S <u>Proj Spares</u> 0 0 0	M&S <u>Total</u> 72,524,883 14,698,556 16,231,049	Source ¹
	Total	93,109,974	674,733	3,848,039	755,226	793,068	309,066	3,964,382	0	103,454,488	110.48.c
<u>Period</u> Dec-15	<u>Function ²</u> Production Transmission Distribution Total	158 <u>Allowances</u> 23,517,647 0 0 23,517,647									<u>Source ¹</u> 110.52.c
<u>M&S December 201</u> Dec-15	5 Production Transmission Distribution Total	70.10% 14.21% 15.69% 100.00%									

Notes: ¹ References to data from FERC Form 1 are indicated as page#, line#, col.# for the ending total balances.

² CBR indicates that data comparable to that reported in the FERC Form 1 is from the Company's Books and Records.

Appalachian Power Power Company Capacity Cost of Service Formula Rate Workpaper 5b - Fuel Inventory For the Year Ended December 31, 2015

Devied	1510001 Fuel Stock	1510002 Fuel Stock	1510003 Fuel Stock			1510020 Fuel Stock	Fuel Stock	Source ¹		
Period	<u>Coal</u>	<u>Oil</u>	<u>Gas</u>	<u>Coal Trans</u>	<u>Prepays</u>	<u>In Transit</u>	<u>Total</u>	Source ¹		
Dec-14	102,857,651	3,929,104	68,207		-	7,431,374	114,286,336	110.45.c		
	1520000 Fuel Stock								Total	114,286,336
<u>Period</u> Dec-14	Undistributed 5,055,842	<u>Source¹</u> 110.46.c								

Notes:

¹ References to data from FERC Form 1 are indicated as page#, line#, col.# for the ending total balances.

Appalachian Power Company Capacity Cost of Service Formula Rate Workpaper 5c - Prepayments For the Year Ended December 31, 2015

<u>Period</u> Dec-15	1650001 Prepayments <u>Insurance</u> 2,081,320	1650004 Prepayments <u>Interest</u> 25,818	1650005 Prepayments <u>Employee Benefits</u> 213,500	1650006 Prepayments <u>Other</u> 116,848	1650009 Prepayments <u>Carrying Cost</u> 91,198	1650021/1650023 Prepayments <u>Ins. & Lease</u> 1,759,186	1650031/1650033 Prepayments <u>Work Comp</u>	165000215 Prepayments <u>Taxes</u> 2,045,305	Prepayments <u>Total</u> <u>Source¹</u> 8,230,780 111.57.c
Period Dec-15	165001215 Use Tax 10,392	16500031 Work Comp 590,006	16500033 Work Com-Aff 603,350	1650032 Prepiad OCIP WC 333,415	1650034 PPD OCIP WC 360,442				
<u>Period</u> Dec-15	Excluded Rate Base ² 1,887,213		Non Labor Related ² 6,130,067		Labor Related ² 213,500				

Notes:

¹ References to data from FERC Form 1 are indicated as page#, line#, col.# for the ending total balances.

² Data comparable to that reported in the FERC Form 1 is from the Company's Books and Records.

1650001 - This account shall include amounts representing prepayments of insurance.

1650004 - This account shall include amounts representing prepayments of interest.

1650005 - This account shall include amounts representing prepayments of employee benefits.

1650006 - This account shall include amounts representing prepayments of other items not listed.

1650009 - This account is used for factoring the AEP-East electric accounts receivable.

1650021 - This account shall include amounts representing prepayments of insurance with EIS (Energy Insurance Services).

1650023 - Track balance of prepaid lease expense for agreements that qualify as a lease under company policy and are not tracked in PowerPlant Lease Accounting system will use this account.

165000215 - This account shall include amounts representing prepayments of taxes.

165001215 - Prepaid Use Taxes

1650031 - Prepaid Workers Comp

1650032 - Record workers compensation for contractors

1650033 - Record workers compensation current charges

1650034 - Prepaid OCIP Work Comp LT

WP-5c

Appalachian Power Company Capacity Cost of Service Formula Rate Workpaper 6a - Plant in Service For the Year Ended December 31, 2015

Line				Productio	on	
		Total			ARO	
	Month	Amount	Source ¹	Amount	Source ¹	Excluding ARO
1	Dec-15	6,156,912,069	205.46.g	72,548,492	205.15,24,34,44.g	6,084,363,577
2	Total					6,084,363,577
				Transmiss		
		Total			ARO	
		Amount	Source ¹	Amount	Source ¹	Excluding ARO
3	Dec-15	2,406,274,556	207.58.g		207.57.g	2,406,274,556
4	Total				Ĺ	2,406,274,556
				Distributio	on	
		Total			ARO	
		Amount	Source '	Amount	Source '	Excluding ARO
5	Dec-15	3,400,127,773	207.75.g	3,069	207.74.g	3,400,124,704
6	Total				L	3,400,124,704
				Genera		
		Total			ARO	
		Amount	Source ¹	Amount	Source ¹	Excluding ARO
7	Dec-15	209,277,271	207.99.g	811,747	207.98.g	208,465,524
8	Total				Ĺ	208,465,524
				Intangibl	e	
		Total			ARO	
		Amount	Source ¹	Amount	Source ¹	Excluding ARO
9	Dec-15	83,036,453	205.5.g	-	CBR	83,036,453
10	Total	, -,	J J			83,036,453
11	12 Months Dec	ember 31, 2015 Plant In S	Service (excludi	ng ARO)		12,182,264,814

Notes:

¹ References to data from FERC Form 1 are indicated as page#, line#, col.# for the ending total balances.

² CBR indicates that data comparable to that reported in the FERC Form 1 is from the Company's Books and Records.

Appalachian Power Company Capacity Cost of Service Formula Rate Workpaper 6b - Accumulated Depreciation For the Year Ending December 31, 2015

Line		Reserve Account	Total Reserve	Production	Transmission	Distribution	General
1		1080005	38,555,986	21,304,120	11,114,983	5,949,996	186,887
2		1080001 ARO	(27,312,477)	(26,667,676)	0	(1,723)	(643,078)
3		1080001/1080011	(3,950,905,088)	(2,035,591,666)	(716,658,453)	(1,126,196,522)	(72,458,447)
4		1110001	(52,947,650)				(52,947,650)
5		1080013	0	0	0	0	0
6	FF1 (22+30)	TOTAL	(3,992,609,229)	(2,040,955,222)	(705,543,470)	(1,120,248,249)	(125,862,288)
7	Ln 6 - Ln2	APCo Exc ARO	(3,965,296,752)	(2,014,287,546)	(705,543,470)	(1,120,246,526)	(125,219,210)
8	Ln6 - Ln4	FF1 pg 219.29	(3,939,661,579)	(2,040,955,222)	(705,543,470)	(1,120,248,249)	(72,914,638)
9 10	Ln4 FF1pg 200.21 Ln8 + Ln9 Total check FF1 pg 200.22+30		(52,947,650) (3,992,609,229)				

Notes:

¹ CBR indicates that data comparable to that reported in the FERC Form 1 is from the Company's Books and Records.
 ² Note: Excludes reserve on Asset Retirement Obligations, to reflect their removal from gross plant.
 ³ References to data from FERC Form 1 are indicated as page#, line#, col.# for the total balances.

Appalachian Power Company Capacity Cost of Service Formula Rate Workpaper 6c - General Plant and Intangible Plant For the Year Ended December 31, 2015

Description	<u>Account</u>	<u>31-Dec-14</u>
Intangible Plant (FF1, 205.2-5 g) Organization	301	133,394
Franchises and Consents	302	15,486,445
Miscellaneous Intangible Plant	303	67,416,614
TOTAL INTANGIBLE PLANT		83,036,453
General Plant (FF1, 207.86-97,g)	_	
Land	389	15,052,410
Structures	390	114,422,309
Office Equipment	391	6,900,393
Transportation	392	445
Stores Equipment	393	1,414,724
Tools, Shop, Garage, Etc.	394	27,955,826
Laboratory Equipment	395	2,737,066
Power Operated Equipment	396	0
Communications Equipment	397	33,360,799
Miscellaneous Equipment	398	6,621,552
Other Tangible Property	399	0
TOTAL GENERAL PLANT General Plant (FF1 207.86-97 g)		208,465,524
Total General and Intangible Exc. ARO		291,501,977
Total General and Intangible	205.5.g, 207.99.g	292,313,724

Note: Total includes Intangible Plant.

References to data from FERC Form 1 are indicated as page#, line#, col.# for the ending total balances.

Appalachian Power Company Capacity Cost of Service Formula Rate Workpaper 6d - Depreciation Expense For the Year Ended December 31, 2015

Depreciation and Amortization Expense	<u>Amount</u>	Source
Steam Production	175,176,949	FF1, 336, 2, b & d
Hydraulic Production - Conventional	2,890,929	FF1, 336, 4 b
Hydraulic Production-Pumped Storage	2,388,232	FF1, 336, 5 b
Other Production Plant	14,813,806	FF1, 336, 6 b
Transmission	37,558,327	FF1, 336, 7, b
Distribution	121,892,372	FF1, 336, 8, b
General	3,990,835	FF1, 336, 10, b & d
Intangible Plant	18,746,783	FF1, 336, 1, d
Sub-Total	377,458,233	FF1, 336, 12, b & d
ARO Dep Exp	6,375,693	FF1, 336, 12, c
Total Depreciation Expense	383,833,926	FF1, 336, 12, f

Appalachian Power Power Company Capacity Cost of Service Formula Rate Workpaper 7

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APPALACHIAN POWER COMPANY SPECIFIED DEFERRED CREDITS PERIOD ENDED DECEMBER 31, 2015 Workpaper 8a

	COLUMN A	COLUMN B	COLUMN D	COLUMN J	COLUMN K	COLUMN L
		PER BOOKS	<u> </u>	F	UNCTIONALIZATION 12/31/15	5
	ACCUMULATED DEFERRED FIT ITEMS	BALANCE AS <u>OF 12-31-15</u>	BALANCE AS <u>OF 12-31-15</u>	GENERATION	TRANSMISSION	DISTRIBUTION
1 2	ACCOUNT 281:					
3	TX AMORT POLLUTION CONT EQPT	317,728,827	I 📕	317,728,821	0	
4 5 6 7 8	NON-UTILITY DEFERRED FIT SFAS 109 FLOW-THRU 281.3 SFAS 109 EXCESS DFIT 281.4	()	0			
9	TOTAL ACCOUNT 281	317,728,82	0	317,728,821	0	
10 11 12 13	ACCOUNT 282:	4 007 040 000	,	050.070.400	201 400 404	407 700 47
14 15	BOOK VS. TAX DEPRECIATION FERC ORDER 144 CATCH UP	1,227,912,026		359,079,128 0	381,109,421 0	487,723,47
16	CAPD INTEREST - SECTION 481(a) - CHANGE IN METHD	1,130,454		353,785	477,146	299,52
17 18	RELOCATION COST - SECTION 481(a) - CHANGE IN METH PJM INTEGRATION - SEC 481(a) - INTANG - DFD LABOR	219,826 114,472		0	0 114,472	219,820
19	R & D DEDUCTION - SECTION 174	3,574,798		3,179,523	58,551	336,72
20	BK PLANT IN SERVICE-SFAS 143-ARO	21,477,532		21,238,405	(447)	239,57
21	MNTR CARBON CAPTURE - SFAS 143 - ARO	(2,239,12	·	(2,239,125)	0	
22	DFIT GENERATION PLANT GAIN/LOSS ON ACRS/MACRS PROPERTY	89,751,340 110,780,046		89,751,340 46,131,416	0 8,580,615	56,068,01
23 24	GAIN/LOSS ON ACRS/MACRS PROPERTY GAIN/LOSS ON ACRS/MACRS-BK/TX UNIT PROP	(19,990,462		(19,990,462)	0,500,015	50,000,013
25	ABFUDC	1,259,792		1,259,020	287	48
26	ABFUDC - TRANSMISSION	1,420,548		0	1,420,548	
27	ABFUDC - GENERAL	17,432		0	6,292	11,14
28	ABFUDC - DISTRIBUTION	3,630		0	0	3,63
29 30	TAXES CAPITALIZED PENSIONS CAPITALIZED	3,056 (23		0	1,141 (86)	1,91 (14
31	SEC 481 PENS/OPEB ADJUSTMENT	(70,199		(65,939)	(2,022)	(2,23)
32	SAVINGS PLAN CAPITALIZED	837		(00,000)	313	52
33	PERCENT REPAIR ALLOWANCE	19,023,200		12,768,509	2,093,995	4,160,69
34	BOOK/TAX UNIT OF PROPERTY ADJ	125,459,97		125,459,971	0	
35	BK/TAX UNIT OF PROPERTY ADJ-SEC 481 ADJ CAPITALIZED RELOCATION COSTS	60,044,17		60,044,175	0	
36 37	EXTRAORDINARY LOSS ON DISP OF PROP	3,932,074 44,734		0	417,455 0	3,514,619 44,73
38	DEFD TAX GAIN - FIBER OPTIC LINE)	0	0	11,10
39	DISALLOWED COSTS-RESERVE DEFICIENCY-APCO VA	(13,749,133	3)	(13,749,133)	0	
40	AMORT PERPETUAL TERM ELECT PLT	()	0	0	
41	CAPITALIZED LEASES - A/C 1011 ASSETS GAIN ON REACQUIRED DEBT	()	0	0	69
42 43	REMOVAL COSTS	1,089 1,867,69		1,867,691	407 0	68
44	REMOVAL COSTS - ARO-MTNR CARBON CAPTURE	(64,31		(64,317)	0	
45	REMOVAL COSTS REV - SFAS 143 - ARO	(798,376		(798,376)	0	
46	TAX WRITE OFF MINE DEVEL COSTS	(316,319		(316,319)	0	
47 48	BK DEPLETION NUEAST 2007 IRS AUDIT ADJUSTMENTS - A/C 282	312,822		312,822	0 0	
40 49	NON-UTILITY DEFERRED FIT) (0)	0	U	
50	SFAS 109 FLOW-THRU 282.3	128,165,94				
51	SFAS 109 EXCESS DFIT 282.4	(1,771,929				
52		A 7F7 F47 404	/////	004 000 444	004 070 000	
53 54	TOTAL ACOUNT 282	1,757,517,400	6 (126,394,017)	684,222,114	394,278,089	552,623,18
	-					

⁵⁵

Labor Deleted		
Labor Related	(65,939)	(654)
Energy Related	(3,497)	0
ARO	18,136,587	(447)
Demand Related	666,154,963	394,279,190
Excluded	965,037,863	

31/15

0

552,623,187

219,882 C 239,574 552,163,731

APPALACHIAN POWER COMPANY SPECIFIED DEFERRED CREDITS PERIOD ENDED DECEMBER 31, 2015 Workpaper 8a

	COLUMN A	COLUMN B	COLUMN D COLUMN J	COLUMN K
56 57	ACCOUNT 283:			
58	NOL - STATE C/F - DEF STATE TAX ASSET - L/T	537,936	537,9	
59 60	SW - UNDER RECOVERY FUEL COST SV - UNDER RECOVERY FUEL COST	20,704,380 9,554,796	20,704,3 9,554,7	
61	WV -ENEC UNDER RECOVERY BANK	0		0 0
62 63	DEFD EQUITY CARRY CHGS - WV-ENEC WV UNRECOV FUEL POOL CAPACITY IMPACT	(221,361)	(221,3	361) 0 0 0
64	WV CENTURY ENEC UNDER RECOVERY	0		0 0
65 66	WV UNREC FUEL DISPUTED COAL INV PROPERTY TAX - NEW METHOD - BOOK	0 4,905,103	42,4	0 0 03 1,381,485
67	PROP TX-STATE 2 OLD METHOD-TX	1,897,034	1,897,0	
68 60	DEFD TAX GAIN - APCO WV SEC REG ASSET	116,187,034	116,187,0	
69 70	MTM BK GAIN - A/L - TAX DEFL MARK & SPREAD - DEFL - 283 A/L	4,563,747 (679,996)	4,563,7 (679,9	
71	ACCRUED BK PENSION EXPENSE	50,971,749	21,314,8	2,192,250
72 73	ACCRUED BK PENSION COSTS - SFAS 158 REG ASSET - DEFERRED RTO COSTS	(76,188,363) 571,242	(28,168,2	(89)(6,113,437)0571,242
74	DEFD ENVIRON COMP COSTS & CARRYING CHARGES	33,568	33,5	668 0
75 76	DEFD SYS RELIABILITY COSTS & CARRYING CHARGES DEFD EQUITY CARRY CHRGS-RELIABILITY CAPITAL	45,312 (15,742)		0 18,842 0 (11,175)
77	DEFD EXPS (A/C 186)	340,472	340,4	
78 70		25,281,917		0 0
79 80	RATE CASE DEFERRED CHARGES BK DEFL-DEMAND SIDE MNGMT EXP	0 1,245,298		0 0
81	DEFD BK LOSS-NON AFF SALE-EMA	154,926	154,	
82 83	BOOK > TAX - EMA - A/C 283 DEFD TX GAIN - INTERCO SALE - EMA	9,007,272 -375,758	9,007, -375,	
84	DEFD TAX GAIN - EPA AUCTION	(11,908)	(11,9	
85 86	DEFD BOOK GAIN - EPA AUCTION BK DEFL - MACSS COSTS	0 441,890		0 0
87	TRANSITION REGULATORY ASSETS	(1)		0 0
88	REG ASSET-SFAS 143 - ARO	833,811	833,8	
89 90	REG ASSET-SFAS 158 - PENSIONS REG ASSET-SFAS 158 - SERP	76188362.95 219608.2	28168288 -68	3.756113437.053.950
91	REG ASSET-SFAS 158 - OPEB	-246151.8	-190438	3.76 104325.7
92 93	REG ASSET-UNDERRECOVERY-VIRGINIA T-RAC REG ASSET-MOUNTAINEER CARBON CAPTURE	26,114,288 (4,977,311)	(4,977,3	0 26,114,288 (11) 0
94	REG ASSET-DEFERRED RPS COSTS	0		0 0
95 96	REG ASSET-CARRYING CHARGES-WV ENEC TAX DEFL - NON-DEPRECIABLES	0		0 0 0 0
97	REG ASSET-DEFD SEVERANCE COSTS	(3,283,271)	(3,987,5	
98 99	REG ASSET-TRANS AGREEMENT PHASE-IN-WV REG ASSET-DEFD VA WIND REPLACEMENT CSTS	603,750 0	603,7	250 0 0 0
	REG ASSET-NET CCS FEED STUDY COSTS	413,001	413,0	• •
101	REG ASSET-DEFD VA DEMAND RESPONSE PROGRAM	4,457,807		0 0
102 103	REG ASSET DRESDEN UNRECOG EQUITY CC WV REG ASSET DRESDEN OPERATION COST VA	0 1,571,577	1,571,5	0 0 577 0
104	REG ASSET DRESDEN CARRYING COSTS VA	282,167	282,1	67 0
105	REG ASSET DRESDEN UNRECOG EQUITY CC VA REG ASSET DRESDEN CARRYING COST WV	(53,839)	(53,8	39) 0
	REG ASSET DRESDEN OPERATING COSTS WV	0		0 0
	REG ASSET-DEFERRED VA RPS INCREM COSTS-CURRENT	0		0 0
	REG ASSET-DEFERRED VA WIND NON-INCREM COSTS REG ASSET-DEFD VA SOFTWARE LICENSING EXPENSE	0		0 0
111	REG ASSET-WV VMP (VEGETATION MGMT) COSTS	10,694,910		0 0
	REG ASSET-CARRYING CHARGES-WV VMP	474,632		0 0
113				0 0 0 0 0 0
113 114 115	REG ASSET-CARRYING CHARGES-WV VMP REG ASSET-WW CC-CONSTR SURCHARG UNRECOG EQ REG ASSET-WW CONSTR SURCHRG OPER COSTS REG ASSET-WW CC CONSTR SURCHRG	474,632 0 0 0		0 0 0 0 0 0 0 0
113 114 115	REG ASSET-CARRYING CHARGES-WV VMP REG ASSET-WW CC-CONSTR SURCHARG UNRECOG EQ REG ASSET-WW CONSTR SURCHRG OPER COSTS REG ASSET-WW CC CONSTR SURCHRG REG ASSET-UNREC EQUITY CC WV-AMOS 3	474,632 0 0 0 (327,304)	(327,3 1.009.8	0
113 114 115 116 117 118	REG ASSET-CARRYING CHARGES-WV VMP REG ASSET-WW CC-CONSTR SURCHARG UNRECOG EQ REG ASSET-WW CONSTR SURCHRG OPER COSTS REG ASSET-WW CC CONSTR SURCHRG REG ASSET-UNREC EQUITY CC WV-AMOS 3 REG ASSET-CARRYING CHARGES WV-AMOS 3 REG ASSET-IGCC PRE-CONSTRUCTION COSTS	474,632 0 0 (327,304) 1,009,882 3,350,679	1,009,8 3,350,6	304) 0 382 0 379 0
113 114 115 116 117 118 119	REG ASSET-CARRYING CHARGES-WV VMP REG ASSET-WW CC-CONSTR SURCHARG UNRECOG EQ REG ASSET-WW CONSTR SURCHRG OPER COSTS REG ASSET-WW CC CONSTR SURCHRG REG ASSET-UNREC EQUITY CC WV-AMOS 3 REG ASSET-CARRYING CHARGES WV-AMOS 3 REG ASSET-IGCC PRE-CONSTRUCTION COSTS REG ASSET-FELMAN PREM/DISC-ENEC-WV	474,632 0 0 (327,304) 1,009,882 3,350,679 407,896	1,009,8 3,350,6 407,8	304) 0 382 0 379 0 396 0
113 114 115 116 117 118 119	REG ASSET-CARRYING CHARGES-WV VMP REG ASSET-WW CC-CONSTR SURCHARG UNRECOG EQ REG ASSET-WW CONSTR SURCHRG OPER COSTS REG ASSET-WW CC CONSTR SURCHRG REG ASSET-UNREC EQUITY CC WV-AMOS 3 REG ASSET-CARRYING CHARGES WV-AMOS 3 REG ASSET-IGCC PRE-CONSTRUCTION COSTS	474,632 0 0 (327,304) 1,009,882 3,350,679	1,009,8 3,350,6	304) 0 382 0 379 0 396 0 885 0
113 114 115 116 117 118 119 120 121 122	REG ASSET-CARRYING CHARGES-WV VMP REG ASSET-WW CC-CONSTR SURCHARG UNRECOG EQ REG ASSET-WW CONSTR SURCHRG OPER COSTS REG ASSET-WW CC CONSTR SURCHRG REG ASSET-UNREC EQUITY CC WV-AMOS 3 REG ASSET-CARRYING CHARGES WV-AMOS 3 REG ASSET-CARRYING CHARGES WV-AMOS 3 REG ASSET-IGCC PRE-CONSTRUCTION COSTS REG ASSET-FELMAN PREM/DISC-ENEC-WV REG ASSET-FELMAN PREM/DISC-ENEC-WV REG ASSET-WV AIR QUALITY PERMIT FEES REG ASSET-NBV-ARO-RETIRED PLANTS REG ASSET-EXTRA LOSS-CLINCH RIVER PLANT	474,632 0 0 (327,304) 1,009,882 3,350,679 407,896 215,985 11,440,931 16,678,000	1,009,8 3,350,6 407,8 215,9 11,440,9 16,678,0	304) 0 382 0 379 0 396 0 085 0 031 0 000 0
113 114 115 116 117 118 119 120 121 122 123	REG ASSET-CARRYING CHARGES-WV VMP REG ASSET-WW CC-CONSTR SURCHARG UNRECOG EQ REG ASSET-WW CONSTR SURCHRG OPER COSTS REG ASSET-WW CC CONSTR SURCHRG REG ASSET-UNREC EQUITY CC WV-AMOS 3 REG ASSET-CARRYING CHARGES WV-AMOS 3 REG ASSET-IGCC PRE-CONSTRUCTION COSTS REG ASSET-FELMAN PREM/DISC-ENEC-WV REG ASSET-FELMAN PREM/DISC-ENEC-WV REG ASSET-WV AIR QUALITY PERMIT FEES REG ASSET-WV AIR QUALITY PERMIT FEES REG ASSET-NBV-ARO-RETIRED PLANTS REG ASSET-EXTRA LOSS-CLINCH RIVER PLANT REG ASSET-EXTRA LOSS-GLEN LYN U5 NET PLANT	474,632 0 0 (327,304) 1,009,882 3,350,679 407,896 215,985 11,440,931 16,678,000 9,557	1,009,8 3,350,6 407,8 215,9 11,440,9 16,678,0 9,5	304) 0 382 0 379 0 396 0 085 0 031 0 000 0 557 0
113 114 115 116 117 118 119 120 121 122 123 124 125	REG ASSET-CARRYING CHARGES-WV VMP REG ASSET-WW CC-CONSTR SURCHARG UNRECOG EQ REG ASSET-WW CONSTR SURCHRG OPER COSTS REG ASSET-WW CC CONSTR SURCHRG REG ASSET-UNREC EQUITY CC WV-AMOS 3 REG ASSET-CARRYING CHARGES WV-AMOS 3 REG ASSET-IGCC PRE-CONSTRUCTION COSTS REG ASSET-FELMAN PREM/DISC-ENEC-WV REG ASSET-FELMAN PREM/DISC-ENEC-WV REG ASSET-WV AIR QUALITY PERMIT FEES REG ASSET-WV AIR QUALITY PERMIT FEES REG ASSET-NBV-ARO-RETIRED PLANTS REG ASSET-EXTRA LOSS-CLINCH RIVER PLANT REG ASSET-EXTRA LOSS-SPORN PLANT REG ASSET-EXTRA LOSS-SPORN PLANT REG ASSET-EXTRA LOSS-KANAWHA RIVER PLANT	474,632 0 0 (327,304) 1,009,882 3,350,679 407,896 215,985 11,440,931 16,678,000 9,557 3,147,406 8,960,201	1,009,8 3,350,6 407,8 215,9 11,440,9 16,678,0 9,5 3,147,4 8,960,2	304) 0 382 0 379 0 396 0 31 0 000 0 557 0 066 0 201 0
113 114 115 116 117 118 119 120 121 122 123 124 125 126	REG ASSET-CARRYING CHARGES-WV VMP REG ASSET-WW CC-CONSTR SURCHARG UNRECOG EQ REG ASSET-WW CONSTR SURCHRG OPER COSTS REG ASSET-WW CC CONSTR SURCHRG REG ASSET-UNREC EQUITY CC WV-AMOS 3 REG ASSET-CARRYING CHARGES WV-AMOS 3 REG ASSET-CARRYING CHARGES WV-AMOS 3 REG ASSET-IGCC PRE-CONSTRUCTION COSTS REG ASSET-FELMAN PREM/DISC-ENEC-WV REG ASSET-FELMAN PREM/DISC-ENEC-WV REG ASSET-WV AIR QUALITY PERMIT FEES REG ASSET-WV AIR QUALITY PERMIT FEES REG ASSET-NBV-ARO-RETIRED PLANTS REG ASSET-EXTRA LOSS-CLINCH RIVER PLANT REG ASSET-EXTRA LOSS-GLEN LYN U5 NET PLANT REG ASSET-EXTRA LOSS-KANAWHA RIVER PLANT REG ASSET-EXTRA LOSS-KANAWHA RIVER PLANT	474,632 0 0 (327,304) 1,009,882 3,350,679 407,896 215,985 11,440,931 16,678,000 9,557 3,147,406 8,960,201 1,529,235	1,009,8 3,350,6 407,8 215,9 11,440,9 16,678,0 9,5 3,147,4	304) 0 382 0 379 0 396 0 385 0 31 0 000 0 577 0 66 0 601 0 235 0
113 114 115 116 117 118 119 120 121 122 123 124 125 126 127	REG ASSET-CARRYING CHARGES-WV VMP REG ASSET-WW CC-CONSTR SURCHARG UNRECOG EQ REG ASSET-WW CONSTR SURCHRG OPER COSTS REG ASSET-WW CC CONSTR SURCHRG REG ASSET-UNREC EQUITY CC WV-AMOS 3 REG ASSET-CARRYING CHARGES WV-AMOS 3 REG ASSET-CARRYING CHARGES WV-AMOS 3 REG ASSET-IGCC PRE-CONSTRUCTION COSTS REG ASSET-FELMAN PREM/DISC-ENEC-WV REG ASSET-FELMAN PREM/DISC-ENEC-WV REG ASSET-WV AIR QUALITY PERMIT FEES REG ASSET-WV AIR QUALITY PERMIT FEES REG ASSET-NBV-ARO-RETIRED PLANTS REG ASSET-EXTRA LOSS-CLINCH RIVER PLANT REG ASSET-EXTRA LOSS-GLEN LYN U5 NET PLANT REG ASSET-EXTRA LOSS-KANAWHA RIVER PLANT REG ASSET-EXTRA LOSS-GLEN LYN U6 NET PLANT	474,632 0 0 (327,304) 1,009,882 3,350,679 407,896 215,985 11,440,931 16,678,000 9,557 3,147,406 8,960,201	1,009,8 3,350,6 407,8 215,9 11,440,9 16,678,0 9,5 3,147,4 8,960,2	304) 0 382 0 379 0 396 0 31 0 000 0 557 0 066 0 201 0
113 114 115 116 117 118 119 120 121 122 123 124 125 126 127 128 129	REG ASSET-CARRYING CHARGES-WV VMP REG ASSET-WW CC-CONSTR SURCHARG UNRECOG EQ REG ASSET-WW CONSTR SURCHRG OPER COSTS REG ASSET-WW CC CONSTR SURCHRG REG ASSET-UNREC EQUITY CC WV-AMOS 3 REG ASSET-CARRYING CHARGES WV-AMOS 3 REG ASSET-CARRYING CHARGES WV-AMOS 3 REG ASSET-IGCC PRE-CONSTRUCTION COSTS REG ASSET-FELMAN PREM/DISC-ENEC-WV REG ASSET-FELMAN PREM/DISC-ENEC-WV REG ASSET-WV AIR QUALITY PERMIT FEES REG ASSET-WV AIR QUALITY PERMIT FEES REG ASSET-NBV-ARO-RETIRED PLANTS REG ASSET-EXTRA LOSS-CLINCH RIVER PLANT REG ASSET-EXTRA LOSS-GLEN LYN U5 NET PLANT REG ASSET-EXTRA LOSS-KANAWHA RIVER PLANT REG ASSET-EXTRA LOSS-KANAWHA RIVER PLANT REG ASSET-EXTRA LOSS-GLEN LYN U6 NET PLANT REG ASSET-EXTRA LOSS-GLEN LYN U6 NET PLANT	474,632 0 0 (327,304) 1,009,882 3,350,679 407,896 215,985 11,440,931 16,678,000 9,557 3,147,406 8,960,201 1,529,235 1,221,208	1,009,8 3,350,6 407,8 215,9 11,440,9 16,678,0 9,5 3,147,4 8,960,2	304) 0 382 0 379 0 396 0 085 0 000 0 557 0 406 0 201 0 235 0 0 0 0 0

<u>COLUMN L</u>



APPALACHIAN POWER COMPANY SPECIFIED DEFERRED CREDITS PERIOD ENDED DECEMBER 31, 2015 Workpaper 8a

COLUMN A	COLUMN B	COLUMN D	COLUMN J	COLUMN K
131 REG ASSET-VA EE-RAC APPLIANCE RECYCLING	639		0	0
132 REG ASSET-VA EE-RAC C&I PRESCRIPTIVE	7,110		0	0
133 REG ASSET-VA EE-RAC MOBILE HOME ES	506		0	0
134 REG ASSET-VA EE-RAC EQUITY MARGIN	(2,066)		0	0
135 BOOK LEASES CAPITALIZED FOR TAX	10,602,961		8,671,144	331,035
136 CAPITALIZED SOFTWARE COST - BOOK	14,283,400		5,132,475	2,955,774
137 LOSS ON REACQUIRED DEBT	35,523,154		17,500,633	7,209,322
138 DEFD SFAS 106 BOOK COSTS	0		0	0
139 SFAS 106-MEDICARE SUBSIDY-(PPACA)-REG ASSET	1,854,778		767,161	119,781
140 REG ASSET - ACCRUED SFAS 112	6,866,425		3,036,180	521,215
141 STATE NOL CURRENT BENEFIT	1,779,559		1,779,559	0
142 NON-UTILITY DEFERRED FIT	378,847	(378,847)		
143 SFAS 109 FLOW-THRU 283.3	152,029,235	(152,029,235)		
144 SFAS 109 EXCESS DFIT 283.4	0	0		
145 ADIT FED - HEDGE-INTEREST RATE 2830015	3,448,269	(3,448,269)		
146 ADIT FED - HEDGE-FOREIGN EXC 2830016	39,965	(39,965)		
147 SFAS 133 ADIT FED - SFAS 133 NONAFFIL 2830006	0	0		
148				
149	556,471,662	(155,896,316)	260,854,136	41,618,989
150				
151				
152 DEFD STATE INCOME TAXES	61,981,829		40,917,989	8,899,513
153 SFAS 109 - DEFD STATE INCOME TAXES	246,830,335	(246,830,335)		
154				
155 TOTAL ACCOUNT 283	865,283,826	(402,726,651)	301,772,125	50,518,501
156				
157				
Labor Related			30,060,203	5,893,346
Energy Related			38,824,255	0
ARO			12,274,741	0
Demand Related			220,612,926	44,625,156
Excluded			173,059,792	

	Excluded			173,059,792	
158	JURISDICTIONAL AMOUNTS FUNCTIONALIZED				
159					
160	TOTAL COMPANY AMOUNTS FUNCTIONALIZED				
161					
162	REFUNCTIONALIZED BASED ON JURISDICTIONAL PLANT				
163					
164	NOTE: POST 1970 ACCUMULATED DEFERRED				
165	INV TAX CRED. (JDITC) IN A/C 255				
166	SEC ALLOC - ITC - 46F1 - 10%	172,882		37,336	115,806
167	HYDRO CREDIT - ITC - 46F1	851,995		851,995	0
168					
169	TOTAL ACCOUNT 255	1,024,877	0	889,331	115,806

Page 1 of 3

<u>COLUMN L</u>
639
7,110
506
(2,066)
1,600,782
6,195,152
10,813,199
0
967,835
3,309,029
0

9	98,102,222
3	12,164,328
1	110,266,549
	, ,
	· · · ·
6	37,996,260
0	
	37,996,260
0)	37,996,260 1,221,208
0	37,996,260 1,221,208 0

19,740

APPALACHIAN POWER COMPANY ACCUMULATED DEFERRED INCOME TAX IN ACCOUNT 190 PERIOD ENDED DECEMBER 31, 2015 Workpaper 8ai

PER DOXE NON-PPUCAGENON-UTURY PUNCTON-UEATION DESTINUTION ACCOUNT US COUNTED TOTALS SCIENTION TRAININGSION DESTINUTION 1 ACCOUNT US COUNT US CO		<u>COLUMN A</u>	COLUMN B	COLUMN D	COLUMN J	COLUMN K	COLUMN L
ACCUMULATION DEFENDENCIPITEMS QF 12:31:45 QF 12:31:45 QF 12:31:45 DETENDITOR DESEMBLITION ACCOUNT IS:			PER BOOKS	NON-APPLICABLE/NON-UTILITY	FUN	CTIONALIZATION 12/31/1	5
ACCUMULATION DEFERENCE FUTTIME OF 12:31:10 OF 12:31:10 DELEMANCE DELEMANCE DELEMANCE 1 ACCOUNT 190.							
2 NOL & TAX CREDIT CH- DEFTAX ASSET 11,571,210 10,953,868 21,948 1,005,397 3 BDX MS TAX DEPENDATION 75,460,005 53,273,71 17,335,251 4,470,516 7 CLOC-BOOK RECEIPTS - 19,44,43 55,41,123 - 194,443 55,41,123 0 CLOC-BOOK RECEIPTS DISTR-SV 5,77,3786 - 194,443 55,41,123 0 CLOC-BOOK RECEIPTS DISTR-SV 5,77,378 - 112,809 2,620,014 0 CLOC-BOOK RECEIPTS DISTR-SV 5,77,378 - 1 12,809 2,620,014 0 CLOC-BOOK RECEIPTS DISTR-SV 2,769,433 370,778 1,740,035 1 - <t< td=""><td></td><td>ACCUMULATED DEFERRED FIT ITEMS</td><td></td><td></td><td>GENERATION</td><td>TRANSMISSION</td><td>DISTRIBUTION</td></t<>		ACCUMULATED DEFERRED FIT ITEMS			GENERATION	TRANSMISSION	DISTRIBUTION
9 0.10.4 TXX CREDIT CVX ASSET 11.57.10 10.54.366 21.444 10.55.367 800 K XXX DEPRECUTES INX T5 480.388 53.273.71 17.35.821 4.970.315 0 10.570.000 K RECEIPT SUM X 45.363.73 199.844 55.41.75 0 CAC - BOOK RECEIPT SUM X 44.53.77 112.899 112.899 2.02.01.000 K RECEIPT SUM X 12.899 Z 2.00.01 112.899 2.00.01.000 K RECEIPT SUM X 2.00.01.000 K RECEIPT SUM X 12.890 X 112.899 Z 2.00.01 112.899 Z 2.00.01 112.899 Z 2.00.01 12.890 X 112.890 X 112.890 Z 2.00.01 12.990 X 112.890 Z 2.00.01 12.990 X 11.990 X 2.00.01 12.990 X 12.990 X <td>1</td> <td>ACCOUNT 190:</td> <td></td> <td></td> <td></td> <td></td> <td></td>	1	ACCOUNT 190:					
5 NELSON CAPITALIZED FOR TAX To, 40,0000 52,273,771 17,288,021 4,370,016 CDAC.BOOK RECEPTS DERING 5,773,970 1 100,0100,0000 100,0100,0000 100,0100,0000 100,0100,0000 100,0100,0000 100,0100,0000 100,0100,0000 100,0100,0000 100,010,0000 100,0		NOL & TAX CREDIT C/F - DEF TAX ASSET	11,571,210		10,543,865	21,948	1,005,397
6 CLAC-BOOK RECEIPTS - 100.64.30 56.14.102 8 CLAC-BOOK RECEIPTS STAR.SV 6,713.070 - 110.26.20 9 CLAC-BOOK RECEIPTS STAR.SV 2443.37 - 4943.37 10 CLAC-BOOK RECEIPTS STAR.SV 24.20.14 - - 10 CLAC-BOOK RECEIPTS STAR.SV - - - 11 22.95.14 - - - - 12 29.45.20 - - - - - 13 PROVE RECOVERT FUEL COSTS - - - - - 13 PROVE RECOVERT FUEL COSTS - - - - - 14 PROVE RECOVERT FUEL COSTS - 123.858 - - - - - 14 PROVE RECOVERT FUEL COSTS - 123.858 - - - - - - - - - - - - - - - -	4 5		- 75 480 808		- 53 273 771	- 17 336 521	- 4 870 516
B CAC - BOOK RECEPTS ONLY STANS 448.357 112.397 112.397 CDC CAC - MUSS RECEPTS ONLY STANS 2.725.903 112.397 12.397 CDC CAC - MUSS RECEPTS ONLY STANS 2.725.903 112.397 1.548.005 DE CAC - MUSS RECEPTS ONLY STANS 2.068.413 377.0.776 1.648.015 DE SALE LASSER AGUNDY 6.117 12.398 1.227.2983 1.227.2983 SALE LASSER AGUNDY 12.3988 12.37.2983 1.237.2983 1.237.2983 MORE SECONSTRUCTURE TARK SECONSTRUCTURE CACUUSTING AGUNDARIS SCOME 12.01.297 1.21.007 1.21.007 MORE SECONSTRUCTURE CACUUSTING AGUNDARIS SCOME 12.01.097 2.01.497 2.01.497 1.21.077 MORE SECONSTRUCTURE CACUUSTING AGUNDARIS SCOME 1.01.098 1.91.077 1.42.703 MORE SECONSTRUCTURE CACUUSTING AGUNDARIS SCOME 2.01.498 0.00.977 2.01.197 1.42.070 MORE SECONSTRUCTURE CACUUSTING AGUNDARIS SCOME 1.01.098 1.91.077 1.42.703 MORE SECONSTRUCTURE CACUUSTING AGUNDARIS SCOME 1.01.498 1.01.498 1.01.498 MORE SECONSTRUCTURE CACUUSTING AGUNDARIS SCOME		CIAC-BOOK RECEIPTS	-		-	-	-
0 CAC-BOOK RECEPTS DISTR -SW 2.742.003 - 112.089 2.02.014 CAC-MUSSER ACQUISTR -SW FUELCOSTS - - - - 11 SW-OVER HELCORTS TOTON - - - 12 SW-OVER HELCORTS TOTON - - - 13 SW-OVER HELCORTS TOTON - - - 14 SW-OVER HELCORTS TOTON - - - 15 MISSI COST ACTARA DEFL - - - - 16 MISSI COST ACTARA DEFL -	7 8				-		5,514,152
11 NV - OVER NECOMENY FUEL COST3 - <th< td=""><td>-</td><td></td><td></td><td></td><td>-</td><td></td><td>2,629,914</td></th<>	-				-		2,629,914
12 SV-OVER RECOVERY FUEL COSTS 0 1 0 1 12 SV-OVER RECOVERY FUEL COSTS 2.09.433 37.376 1.448.05 81.022.141 13 MARK & SPRED CREI, FAX DET, - - 641 14 MARK & SPRED CREI, FAX DET, - - 641 14 MARK & SPRED CREI, FAX DET, - - 641 15 MARK & SPRED CREI, FAX DET, - - 691 16 MARK & SPRED CREI, FAX COSTS SFAS 138 210.608 (991 - 219.677 16 ACCRD SUP EXE RETIR FLAX COSTS SFAS 138 210.608 (991 - 1.980.761 17 ACCRD SUP EXE RETIR FLAX COSTS SFAS 138 210.608 (991 - 1.980.761 21 REPROV UNCOLL ACCTS 1.440.008 0.342.071 1.980.763 - - - 23 BK PROV UNCOLL ACCTS 1.440.008 1.242.071 - - - 4.200 - - - 4.200 - - - <			-		-	-	
13 PROVE NOSE NEW NEEDS 2,099,433 370,376 1,468,035 61,122 15 SALELASSEK-CRUNDY 641 - - 641 15 MINE SELGOSE AL-TXX DEFL - - - 641 16 MINE SELGOSE AL-TXX DEFL - - - - 641 16 MINE SELGOSE AL-TXX DEFL - - - - 641 17 MINE SELGOSE AL-TXX DEFL - - 219,671 219,071 18 PROVENDE VECE RETER TRANCOSTS SEX5138 219,603 - 142,170 -			-		-	-	
15 MIM UR LOSS - AL - TAX DEFL - - - - MARK S SPRLAD DEFL 195AL 123,081 58,214 9,064 23,383 17 PROV WORKERS SCOMP 23,787 3,377 - (80,024) 18 SUPPLEMENTAL EXECUTIVE RETREMENT PLAN (83,777) 2,377 - (80,024) 19 ACCRD SUP EXECUTIVE RETREMENT PLAN (83,777) 5,327 - (80,024) 10 ACCRD SUP EXECUTIVE RETREMENT PLAN (80,024) (80,972) - 142,176 21 ACCRD SUP EXECUTIVE RETREMENT 20,61,485 100,698 - 1980,276 23 REPROV TRADING CREDIT FIERK - AL 24,917 - - - - 24 REPROV TRADING CREDIT FIERK - AL 24,917 -					370,376	1,648,035	81,022
16 MARK & SPREAD DEFL-130-AL (1.27,280) (1.27,280) - PROV MORKER'S COMP 13,266 96,214 9,064 28,388 17 PROV MORKER'S COMP 23,37 - (69,024) 18 NOCKD BIK SUP, SAVINGS PLAN LEXP 23,977 - 128,677 10 ACCHD BIK SUP, SAVINGS PLAN LEXP 2,051,66 100,090 - 128,677 10 ACCHD BIK SUP, SAVINGS PLAN LEXP 2,051,66 100,090 - 128,677 11 ACCHD BIK SUP, SAVINGS PLAN LEXP 2,051,66 100,090 - 128,677 12 ACCHD COMPANI INCENT PLAN LEXAGE TO GAN - - - - 27 ACCRD COMPANI WIDE INCENT PLAN A 6,165,770 - - - 28 ACCRD COMPANI WIDE INCENT PLAN LEXCLET TO GAN - - - - 28 ACCRD COMPANI WIDE INCENT PLAN A 6,01,01 - - - - - - - - - - - - - <td< td=""><td></td><td></td><td>641</td><td></td><td>-</td><td>-</td><td>641</td></td<>			641		-	-	641
17 PROV WORKER S COMP 123.66 86.24 9.084 9.084 18 SUPFLEENTLAL EXCUTINE RETIREMENTLAN 068.771 227 - 060.024 19 ACCRD SUP EXE CHTIR FLAN LOST-SFAS 158 219.008 069 - 219.671 10 ACCRD SUP EXE CHTIR FLAN COST-SFAS 158 209.048 59.972 - 142.176 21 EMPLOYER SAVINS PLAN MATCH - <td></td> <td></td> <td>- (1.257.398)</td> <td></td> <td>- (1.257.398)</td> <td>-</td> <td>-</td>			- (1.257.398)		- (1.257.398)	-	-
19 ACCRD SUP EXEC RETIR PLAN COSTS-SERS 158 219,000 (89) - 219,007 ACCRD SUP SEXDR SPLANE KAP 202,148 59,972 - 142,176 21 EMPLOYER SVINS PLAN MATCH - - - 22 ACCRD ENPS PLAN EXP 201,487 100,699 - 196,786 23 BK PROV UNCOLL ACCTS 1,140,080 (342,671) 777 1,482,703 24 ACCRD EDMENT KIX- AL 24,417 24,917 - - 25 MOONTAST TEAL NETT FLANCE COMMENT ALL 24,110 - - 4,000 26 MOONTAST TEAL NETT FLANCE COMPANY INCENT PLANE RISKS (ET D GAN - 2,451,00 - 4,000 27 MCCRD EDMENT NETT FLANCE COMPANY INCENT PLANE RISKS (ET D GAN - 4,000 - 4,000 26 MCCRD EDMENT NETT FLANCE COMPANY INCENT PLANE RISKS (ET D GAN - 4,000 - 4,000 - 4,000 - 4,000 - 4,000 - - - - - - - <td< td=""><td></td><td></td><td></td><td></td><td></td><td>9,084</td><td>28,388</td></td<>						9,084	28,388
20 ACCRD BK SUP, SAVINGS PLAN KZP 20,51,495 100,659 -142,176 22 ACCRUE PS IPLAN EXP 2,051,495 100,659 -1,960,786 23 BK PROV TRADING CREDT RISK AL 24,917 - - 24 PROV TRADING CREDT RISK AL 24,917 - - 26 ACCRD COMPANY INCERT PLAN-ENAGE TO GAIN - - - 26 ACCRD COMPANY INCERT PLAN-ENAGE TO GAIN - - - 27 ACCRD COMPANY INCERT PLAN-ENAGE TO GAIN - - - - 27 ACCRD COMPANY INCERT PLAN-ENAGE TO GAIN - - - - 28 ACCRD ENVIRONMENTAL LIAS-CURRENT 4,400 13,793 -						-	
121 EMPLOYER SAMINGS PLAN MATCH - - - - ACCRUED PSIPLAN RXP 2051.495 100.699 - 1.950.786 28 BK PROV UNCOLL ACCTS 1.140.808 (342.671) 777 1.482.703 27 PROV-FAS 157 - AL (2.114) (2.114) - - 28 ROM TADING CREDT PLAN ENGGE TO GAIN - - 4.200 - - 4.200 29 ACCRD COMPANY INCENT PLAN ENGGE TO GAIN - - 4.200 - - 4.200 29 ACCRD ENVIRONMENTAL LIAB-CURRENT 4.000 13.7733 - 426.356 20 LCDP/INCENTIFE COM FERSINAL LIAB-CURRENT 1.044.235 - - - 30 ACCRUED INTERSTE TEXPENSE - STATE -						-	
32 BK PROV UNCOLLACCTS 1.140.008 (242.671) 777 1.402.703 24 PROV-FAS 107 - AL (2.114) (2.114) - - 25 PROV-FAS 107 - AL (2.114) (2.114) - - 26 PROV-FAS 107 - AL (2.114) (2.114) - - 27 ACCRD COMPANY INCENT PLAN-ENGAGE TO GAIN - - - 4.200 27 ACCRD ENVIRONMENTAL LAB-CURRENT 4.200 - - 4.200 28 ACCRUED BOK VACATION PAY 2.898,863 1.121,780 (159.744) 1.397.816 30 ACCRUED INTERSTE T-REPINSE - STATE - - - - - 31 ACCRUED INTERSTE T-REPINSE - STATE -			-		-	-	-
24 ROV.TRADING CREDT RISK. AL 24.017 - 25 ROV.FRADING CREDT RISK. AL (2.114) (2.114) - 26 ROV.FRAS 157 - ML (2.114) - <t< td=""><td></td><td></td><td></td><td></td><td>· · · · · · · · · · · · · · · · · · ·</td><td>-</td><td></td></t<>					· · · · · · · · · · · · · · · · · · ·	-	
25 PROV-FAS 157 - AL (2.114) - - 26 ACCRD COMPANY INDER TPLAN-RINGAGE TO GAIN - - - 27 ACCRD COMPANY INDE INCENTY PLAN 6.185 780 2.451.200 (177.048) 3.311.638 27 ACCRD COMPANY INDE INCENTY PLAN 4.200 - - 4.200 28 ACCRD ED BOOK VACATION PAY 2.889.863 1.121.700 (159.744) 1.937.816 30 ICOPINECENTIFY ECONP DEFERRAL PLAN 440.150 13.783 - - 31 ACCRUED INTEREST-ENDENTETS 1.094.235 - - - 34 ACCRUED INTEREST-ENDENTETS INTERM - FIN 48 (609.977) (609.266) 1.564 7.25 35 ACCRUED INTEREST-ENDENTETEM - FIN 48 (608.977) (609.266) - <t< td=""><td></td><td></td><td></td><td></td><td></td><td>777</td><td>1,482,703</td></t<>						777	1,482,703
4CCRD COMPANY INCENT PLANE NGAGE TO GAIN -						-	-
28 ACCRD ENVIRONMENTAL LUAB-CURRENT 4.200 - - 4.200 ACCRUED BOOK VACATION PAY 2.995.863 11.121.700 (159.744) 13.973 - 426.353 1000P1-INCENTIVE COMP DEFERRAL PLAN 440.150 13.783 - <		ACCRD COMPANY INCENT PLAN-ENGAGE TO GAIN			-	-	-
29 ACCRUED BOOK VACATION PAY 2.899.863 1.121.790 (159,744) 1.937.816 10 (COP)HOCENTRY COMP DEFERRALPLAN 440.150 10.3783 - 425.38 31 ACCRUED BX SEVERANCE BENEFITE 1.094.235 - - - - - 425.38 32 ACCRUED INTEREST EXPENSE - STATE -					2,451,200	(177,048)	
30 (ICDP)-INCENTIVE COMP DEFERRAL PLAN 440,150 13,783					- 1 121 790	(159 744)	
32 ACCRUED INTEREST EXPENSE - STATE -						-	
33 ACCRUED INTEREST-CHOR-TERM - FIN 48 (606,977) (609,266) 1,564 725 34 ACCRUED STATE INCOME TAX EXP 49,457 - (240,349) 280,66 35 BK DFL RALL TRANS REVEXP (177,579) (177,579) - - - - 36 BK DFL RALL TRANS REVEXP (177,579) (177,579) -						-	-
34 ACCRUED INTEREST-SHORT-TERM - FIN 48							- 725
36 BK DEL RAIL TRANS REVEXP (177,579) (177,579) (177,579) (177,579) 37 ACCRUED RTO CARRYING CHARGES -			. ,		(000,200)		-
37 ACCRUED RTO CARRYING CHARGES - <t< td=""><td></td><td></td><td></td><td></td><td>-</td><td>(240,349)</td><td>289,806</td></t<>					-	(240,349)	289,806
38 PROV LOSS-CAR CHG-PURCHASD EMA 182,467 - - 39 DEFD EQUITY CARRYING CHRSS-ENVIRON COMP CO: - - - - 39 DEFD EQUITY CARRYING CHRSS-ENVIRON COMP CO: - - - - - 41 STATE MITIGATION PROGRAMS 2.141.898 - - - - 41 STATE MITIGATION PROGRAMS (0) 0 - - - 42 DEFD REV-EPRIMNITR CARBON CAPTURE-L/T - - - - - 43 DEFD REV-EPRIMNITR CARBON CAPTURE-L/T - - - - - - 44 DEFD STORM DAMAGES - - - - - - 45 DEFD STORM DAMAGES -					(177,579)	-	-
39 DEFD EQUITY CARRYING CHROS-ENVIRON COMP CO: - - - - 40 FEDERAL MITIGATION PROGRAMS 2,141,898 2,141,898 - - 41 STATE MITIGATION PROGRAMS (0) - - - 42 DEFD REV-EPRI/MNTR CARBON CAPTURE-CUR - - - - 43 DEFD REV-EPRI/MNTR CARBON CAPTURE-L/T - - - - 44 DEFD BK CONTRACT REVENUE 371,203 - - - - 45 DEFD STORM DAMAGES -					- 182,467	-	-
41 STATE MITIGATION PROGRAMS (0) - - 42 DEFD REV-EPRIMNTR CARBON CAPTURE-CUR - - - 43 DEFD REV-EPRIMNTR CARBON CAPTURE-LT - - - 44 DEFD REV-EPRIMNTR CARBON CAPTURE-LT - - - 45 DEFD SIX CONTRACT REVENUE 371,203 - - 46 K K WRITE-OFF BLUE RDGE EASE 13,422 - - 47 FR BK WRITE-OFF BLUE RDGE EASE 13,422 - - 48 SV BK WRITE-OFF BLUE RDGE EASE 19,325 - - 49 CV BK WRITE-OFF BLUE RDGE EASE 99,325 - - 50 TAX > BOOK BASIS - EMA-A/C 190 160,441 - - 51 DEFD TLOSS-INTERCO SALE-EMA 380,023 - - 52 DEFD BOOK GANI-EPA AUCTION (125,145) - - 53 ADVANCE RENTAL INC (CUR MO) 724,476 - - 724,476 54 DEFERED BOOK RENTS 451,168 - - - 55 REG LIAB-UINREAL MTM GAIN-DEFL		DEFD EQUITY CARRYING CHRGS-ENVIRON COMP CO	-		-	-	-
42 DEFD REV-EPRI/MNTR CARBON CAPTURE-CUR - - - 43 DEFD REV-EPRI/MNTR CARBON CAPTURE-L/T - - - 44 DEFD BK CONTRACT REVENUE 371,203 - 45 DEFD STORM DAMAGES - - - 46 FK BK WRITE-OFF BLUE RDGE EASE 13,422 - - 47 FR BK WRITE-OFF BLUE RDGE EASE 15,660 - - 48 SV BK WRITE-OFF BLUE RDGE EASE 199,325 99,325 - - 49 CV BK WRITE-OFF BLUE RDGE EASE 6,218 - - - 50 TAX > BOOK BASIS - EMA-A/C 190 160,441 100,441 - - 51 DEFD TX LOSS INTERCO SALE-EMA 380,023 380,023 - - 52 DEFD BOOK GAIN-EPA AUCTION (125,145) - - - 53 ADVANCE RENTAL INC (CUR MO) 724,476 - - 724,476 54 DEFER RED BOOK RENTS 451,168 - - 451,168 - 54 DEFED RED STOR RENTS 451,168 -						-	-
43 DEFD REV-EPRI/MNTR CARBON CAPTURE-L/T - - - 44 DEFD BK CONTRACT REVENUE 371,203 - - - 45 DEFD STORM DAMAGES - - - - - 46 FK BK WRITE-OFF BLUE RDGE EASE 13,422 - - - - 47 FR BK WRITE-OFF BLUE RDGE EASE 15,660 15,660 - - - 48 SV BK WRITE-OFF BLUE RDGE EASE 99,325 - - - - 49 CV BK WRITE-OFF BLUE RDGE EASE 6,218 - - - - 50 TAX > BOOK BASIS - EMA-A/C 190 160,441 - - - 724,476 - 51 DEFD TX LOSS-INTERCO SALE-EMA 380,023 - - 724,476 - 724,476 52 DEFD BOOK GAIN-EPA AUCTION (125,145) - - 724,476 - - 724,476 54 DEFERRED BOOK RAIN-SE 451,168 - - 724,476 - - 724,476 55 REG LIAB-UNREAL MTM GAIN-			- (0)		(0)	-	-
45 DEFD STORM DAMAGES - - - - 46 FK BK WRITE-OFF BLUE RDGE EASE 13,422 - - 47 FR BK WRITE-OFF BLUE RDGE EASE 15,660 - - 48 SV BK WRITE-OFF BLUE RDGE EASE 99,325 - - 49 CV BK WRITE-OFF BLUE RDGE EASE 6,218 - - 50 TAX > BOOK BASIS - EMA-A/C 190 160,441 - - 51 DEFD TX LOSS-INTERCO SALE-EMA 380,023 - - 52 DEFD BOOK GAIN-EPA AUCTION (125,145) - - 53 ADVANCE RENTAL INC (CUR MO) 724,476 - - 54 DEFERRED BOOK RENTS 451,168 - - 55 REG LIAB-UNREAL MTM GAIN-DEFL 2,927,477 - - 56 SECURITIZATION DEFD EQUITY INCOME - LONG-TERN 1,385,419 - - 57 CAPITALIZED SOFTWARE COSTS-TAX 51,023 1,325,419 - - 57 CAPITALIZED ADVERTISING EXP-TX 1,385,627 - 1,385,627 - 1,385,627 - </td <td></td> <td></td> <td>-</td> <td></td> <td>-</td> <td>-</td> <td>-</td>			-		-	-	-
46 FK BK WRITE-OFF BLUE RDGE EASE 13,422 - - 47 FR BK WRITE-OFF BLUE RDGE EASE 15,660 - - 48 SV BK WRITE-OFF BLUE RDGE EASE 99,325 - - 49 CV BK WRITE-OFF BLUE RDGE EASE 99,325 - - 49 CV BK WRITE-OFF BLUE RDGE EASE 99,325 - - 50 TAX > BOOK BASIS - EMA-A/C 190 160,441 - - 51 DEFD TX LOSS-INTERCO SALE-EMA 380,023 - - 52 DEFD BOOK GAIN-EPA AUCTION (125,145) - - 53 ADVANCE RENTAL INC (CUR MO) 724,476 - - 54 DEFERED BOOK RENTS 451,168 - - 55 REG LIAB-UNREAL MTM GAIN-DEFL 2,927,477 - - 56 SECURITIZATION DEFD EQUITY INCOME - LONG-TERM 1,385,419 - - 57 CAPITALIZED ADVERTISING EXP-TX 1,385,627 - 1,385,627 - 59 ACCRD SFAS 106 PST RETIRE EXP (3,712,601) (1,920,867) (346,402) (1,445,332) </td <td></td> <td></td> <td></td> <td></td> <td>-</td> <td>371,203</td> <td>-</td>					-	371,203	-
47 FR BK WRITE-OFF BLUE RDGE EASE 15,660 - - 48 SV BK WRITE-OFF BLUE RDGE EASE 99,325 - - 49 CV BK WRITE-OFF BLUE RDGE EASE 6,218 - - 50 TAX > BOOK BASIS - EMA-A/C 190 160,441 - - 51 DEFD TX LOSS-INTERCO SALE-EMA 380,023 - - 52 DEFD BOOK GAIN-EPA AUCTION (125,145) - - 53 ADVANCE RENTAL INC (CUR MO) 724,476 - - 54 DEFER BOOK RENTS 451,168 - - 55 REG LIAB-UNREAL MTIM GAIN-DEFL 2,927,477 - - 56 SECURITIZATION DEFD EQUITY INCOME - LONG-TERN 1,385,419 - - 57 CAPITALIZED SOFTWARE COSTS-TAX 51,023 1,385,419 - - 57 CAPITALIZED ADVERTISING EXP-TX 1,385,627 - - - 58 CAPITALIZED ADVERTISING EXP-TX 1,385,627 - - - 59 ACCRD SFAS 106 PST RETIRE EXP (3,712,601) (1,920,867) (346,402)						-	-
49 CV BK WRITE-OFF BLUE RDGE EASE 6,218 - - 50 TAX > BOOK BASIS - EMA-A/C 190 160,441 - - 51 DEFD TX LOSS-INTERCO SALE-EMA 380,023 - - 52 DEFD BOOK GAIN-EPA AUCTION (125,145) - - 53 ADVANCE RENTAL INC (CUR MO) 724,476 - - 724,476 54 DEFERRED BOOK RENTS 451,168 - 451,168 - 55 REG LIAB-UNREAL MTM GAIN-DEFL 2,927,477 - - - 56 SECURITIZATION DEFD EQUITY INCOME - LONG-TERNV 1,385,419 - - - 57 CAPITALIZED SOFTWARE COSTS-TAX 51,023 1,525 (361) 49,859 58 CAPITALIZED ADVERTISING EXP-TX 1,385,627 - - - 59 ACCRD SFAS 106 PST RETIRE EXP (3,712,601) (1,920,867) (346,402) (1,445,332)						-	-
50 TAX > BOOK BASIS - EMA-A/C 190 160,441 - - 51 DEFD TX LOSS-INTERCO SALE-EMA 380,023 - - 52 DEFD BOOK GAIN-EPA AUCTION (125,145) - - 53 ADVANCE RENTAL INC (CUR MO) 724,476 - - 724,476 54 DEFERRED BOOK RENTS 451,168 - - 724,476 - 55 REG LIAB-UNREAL MTM GAIN-DEFL 2,927,477 -						-	-
51 DEFD TX LOSS-INTERCO SALE-EMA 380,023 - - 52 DEFD BOOK GAIN-EPA AUCTION (125,145) - - 53 ADVANCE RENTAL INC (CUR MO) 724,476 - - 724,476 54 DEFERRED BOOK RENTS 451,168 - - 724,476 - 55 REG LIAB-UNREAL MTM GAIN-DEFL 2,927,477 - - - - 56 SECURITIZATION DEFD EQUITY INCOME - LONG-TERN 1,385,419 -	-					-	
53 ADVANCE RENTAL INC (CUR MO) 724,476 - - 724,476 54 DEFERRED BOOK RENTS 451,168 - 451,168 - 55 REG LIAB-UNREAL MTM GAIN-DEFL 2,927,477 2,927,477 - - 56 SECURITIZATION DEFD EQUITY INCOME - LONG-TERN 1,385,419 - - - 57 CAPITALIZED SOFTWARE COSTS-TAX 51,023 1,525 (361) 49,859 58 CAPITALIZED ADVERTISING EXP-TX 1,385,627 - - - 59 ACCRD SFAS 106 PST RETIRE EXP (3,712,601) (1,920,867) (346,402) (1,445,332)						-	-
54 DEFERRED BOOK RENTS 451,168 - 55 REG LIAB-UNREAL MTM GAIN-DEFL 2,927,477 2,927,477 - 56 SECURITIZATION DEFD EQUITY INCOME - LONG-TERN 1,385,419 - - 57 CAPITALIZED SOFTWARE COSTS-TAX 51,023 1,525 (361) 49,859 58 CAPITALIZED ADVERTISING EXP-TX 1,385,627 - - 59 ACCRD SFAS 106 PST RETIRE EXP (3,712,601) (1,920,867) (346,402) (1,445,332)					(125,145)	-	-
55 REG LIAB-UNREAL MTM GAIN-DEFL 2,927,477 - - 56 SECURITIZATION DEFD EQUITY INCOME - LONG-TERN 1,385,419 - - 57 CAPITALIZED SOFTWARE COSTS-TAX 51,023 1,525 (361) 49,859 58 CAPITALIZED ADVERTISING EXP-TX 1,385,627 - - 59 ACCRD SFAS 106 PST RETIRE EXP (3,712,601) (1,920,867) (346,402) (1,445,332)			-		-		
56 SECURITIZATION DEFD EQUITY INCOME - LONG-TERN 1,385,419 - - 57 CAPITALIZED SOFTWARE COSTS-TAX 51,023 1,525 (361) 49,859 58 CAPITALIZED ADVERTISING EXP-TX 1,385,627 - - - 59 ACCRD SFAS 106 PST RETIRE EXP (3,712,601) (1,920,867) (346,402) (1,445,332)					2.927.477	401,100	
58 CAPITALIZED ADVERTISING EXP-TX 1,385,627 - 59 ACCRD SFAS 106 PST RETIRE EXP (3,712,601) (1,920,867) (346,402) (1,445,332)	56	SECURITIZATION DEFD EQUITY INCOME - LONG-TERN	1,385,419		1,385,419		
59ACCRD SFAS 106 PST RETIRE EXP(3,712,601)(1,920,867)(346,402)(1,445,332)						· · · · ·	
			• • • •				

Page 1 of 2

61 ACCRD DPEB CORSTS - SFAS 158 (246, 152) (190, 433) 104, 325 (190, 309, 306, 405 63 ACCRD BCOX, AROC EXPENCE - SFAS 143 46, 063, 660 44, 666, 523 7, 677 387, 640 63 ACCRD BCOX, AROC EXPENCE - SFAS 143 46, 063, 660 44, 666, 523 7, 677 387, 640 64 ACCRD BCOX, AROC EXPENCE - SFAS 143 42, 071, 513 - - 65 BRAS 108, INEDIDANE SUBBIDIT, MONTH, CPPACI, 0 (6, 729, 463) (2, 498, 318) 121, 213 2, 249, 321 66 BRAS 108, INEDIDANE SUBBIDIT, MONTH, CPPACI, 0 (6, 729, 463) (2, 498, 318) 121, 413 2, 806, 509 4, 42, 755 70 ACCRD STITE INCOME TAKES 21, 183, 381 13, 321, 269 3, 114, 829 4, 427, 755 70 ACCRD STITE INCOME TAKE RESERVE 190, 065 - 1, 910, 005 - 1, 910, 005 72 ACCRD STIT KESCREVE-NAR RESERVE 190, 065 - 1, 910, 005 - 1, 910, 005 74 STAS 103 - DEF DANG STITE RESERVE 190, 065 - - - -			(242,452)		(400,400)	404.005	(100.000)
63 ACCRD BOOK ARD EXPENSE - SFAS 143 45 0503,650 44,658,523 7,677 387,400 65 SFAS 106 - MEDICARE SUBSIDY - NORM - (PPACA) (5,729,453) (2,430,800) (30,342) (2,948,312) 65 SFAS 106 - MEDICARE SUBSIDY - NORM - (PPACA) (5,729,453) (2,430,800) (30,342) (2,948,312) 67 ACCRUED BK REMOVAL COST - ACRS 99,027,125 (14,651,400 29,068,009 54,679,317 67 ACCRUED BK REMOVAL COST - ACRS 99,027,125 (14,051,400 (2,948,312) (14,221,296 3,114,829 4,247,755 7 ACCRUED SALES ALSE TAX RESERVE (10,065 - - 190,065 - 190,065 - 190,065 - 190,045 - 190,045 - - 190,055 - 190,055 - 190,055 - - 190,055 - - 190,055 - - 190,103 36,807 - - - - - - - - - - - - - -<							
64 ACCRD BK ARO CAPT-URTR CARRON CAPTURE 4.071,513 - - 65 SFA5 06- MEDICARE SUBSIDY - NON- (PPACA) (5.729,453) (260,800) (250,342) (248,372) 66 GROSS RECEIPTS - TAX EXPENSE 121,213 - 100,085 - 1190,085 - 190,085 - - 190,085 - - 190,085 - - 190,085 - - 190,085 - - 190,085 - - 190,085 - - 190,085 - - 190,085 - - 190,085 - - - - - -							
65 SFAS 106 - MEDICARE SUBSIDY NORM - (PPACA) (5,729,453) (2,430,800) (350,342) (2,448,310) 67 ACCRUED BK REMOVAL COST - ACRS 99,027,125 14,651,400 28,65,809 54,679,917 67 ACCRUED BK REMOVAL COST - ACRS 99,027,125 14,651,400 (2,448) (4,261) 69 DEFD STATE INCOME TAXES 21,083,881 14,321,266 3,114,829 4,247,755 70 ACCRDED SALES & USE TAX RESERVE (783,321) 0 0 0 190,065 190,065 190,065 190,065 190,069 9,497 3,251 71 ACCRD SITT X RESERVE-NARG TERMENTNA 9,032 0 0 0 91,791 73 ACCRD SITT X RESERVE-NARG TERMENTNA 133,6187 - <						7,677	387,450
66 GROSS RECEIPS-TA KEXPENSE 121:213 - - - 67 ACCRUED BR REMOVAL COST - ACRS 99.027:125 14.657.400 121:213 - - 68 FIN 48. DEFD STATE INCOME TAXES (17.714) 10.060 (12.448) 42.427.755 70 ACCRD STATE INCOME TAXES 21.633.8381 14.321.296 3.114.829 42.427.755 70 ACCRD STATE INCOME TAXES ENVE (190.085) - 190.085 - 190.085 71 ACCRD STTX RESERVE-SHRT-TERM-FIN 48 91.791 0 0 0 91.903 74 SFAS 109 - DEFD ST LUBULTY -						-	-
97 ACCRUED BK REMOVAL COST - ACRS 99,027,125 14,651,400 22,655,090 54,679,917 68 FN 48, DEPD STATE INCOME TAXES (17,774) (1,000) (12,448) (4,247) 69 DEFD STATE INCOME TAXES 21,833,811 14,321,296 3,114,292 4,247,755 70 ACCRD SITT XRESERVE 190,095 0 91,7131 0 91,900 71 ACCRD SITT XRESERVE-ING-TERM-FIN 48 91,791 0 0 91,7131 74 SFA 519,0 EPT ST LIABILITY - - - 90,005 74 SFA 519,0 EPT ST LIABILITY -<						(350,342)	(2,948,312)
68 FN 48 - DEFD STATE INCOME TAXES (17.714) (1,006) (12.448) (4,261) 70 ACCRD STATE INCOME TAXE RESERVE (183.321) (160.085) . (190.085) 70 ACCRD STATE INCOME TAXE RESERVE (190.085) . (190.085) . (190.085) 71 ACCRD SITT X RESERVE-SIRKT-TEM-FIN 48 91.731 . 0 0 91.731 74 SCAD SITT X RESERVE-SIRKT-TEM-FIN 48 (36.322) . <td< td=""><td></td><td></td><td></td><td></td><td></td><td>-</td><td>-</td></td<>						-	-
69 DEFD STATE INCOME TAXES 21,633,881 14,321,296 3,114,829 4,247,755 7 ACCRD STIFFANCHESE TAX RESERVE 190,085 5 190,085 190,085 74 ACCRD SITT XRESERVE-HIN48 191,791 0 0 0 9170 74 SCRD SITT XRESERVE-HIN48 196,322 (49,069) 9,497 3,251 74 SFAS 103 - DEFD SIT LABILITY -	-						
70 ACCRD SIT/FRANCHISE TAX RESERVE (783 321) (190,085) 71 ACCRD SIT/X RESERVE-LANG-TERM-FIN 48 91791 0 0 91791 73 ACCRD SIT X RESERVE-LANG-TERM-FIN 48 91791 0 0 91791 73 ACCRD SIT X RESERVE-LANG-TERM-FIN 48 (96,322) 0 0 91791 74 SFAS 109 - DEFD SIT LABILITY -					· · · ·	. ,	
11 ACCRUED SALES & USE TAX RESERVE. 190.085 190.085 22 ACCRD SIT TX RESERVE.LNG-TREM-FIN 48 91.791 0 0 91.791 23 ACCRD SIT TX RESERVE.LNG-TREM.FIN 48 (96.522) (49.069) 9.497 3.251 24 SFAS 109 - DEFD SIT LABILITY - - - - - 25 1995 FISS AUDI SETTLEMENT - <td></td> <td></td> <td></td> <td></td> <td></td> <td>3,114,829</td> <td></td>						3,114,829	
12 ACCRD SITT X RESERVE-UNG-TERM-FIN 48 91,791 0 0 91,791 3 ACCRD SITT X RESERVE-SHRT-TERM-FIN 48 (36,322) (49,069) 9,497 3231 74 SFAS 109 - DEFD SIT LABULTY - - - - 75 1985-1987 IRS AUDIT SETTLEMENT 89,008 - - 89,008 77 1997-2003 IRS AUDIT SETTLEMENT 1,336,187 - - 1,336,187 2007 IRS AUDIT SETTLEMENT 1,336,187 - - 1,336,187 2007 IRS AUDIT SETTLEMENT 2,913,180 1,442,669 1,088,964 381,547 30 AMT CREDIT - DEFD RAX ASSET RECLASS 4,450,348 - - - 220,013 81 REHAB CREDIT - DEFD RAX ASSET RECLASS 4,450,348 - - 4,450,348 2007 NOLTUTUT DEFERRED FIT 100.04 1,26,638,288 (82,638,288) - - - - - - - - - - - - - - - - - <td< td=""><td></td><td></td><td></td><td></td><td>(593,236)</td><td>-</td><td></td></td<>					(593,236)	-	
73 ACCRD SIT TX RESERVE-SHRT-TERM-FIN 48 (36.22) (49.069) 9.497 3.251 74 SFAS 109 - DEFD ST LABILITY 9.808 - - - - 75 1985-1987 IRS AUDIT SETTLEMENT 8.9.08 - - - - - - - - - - - - - - - - 1.368,187 - - 1.336,187 - - 1.336,187 - - 1.336,187 - - 1.336,187 - - 1.336,187 - - 1.336,187 - - 1.336,187 - - 1.336,187 - - 1.336,187 - - - 4.460,348 - - - 4.460,348 - - - - 4.460,348 - - - 4.460,348 - - - - - 4.460,348 - - - - - - - - - - - - - - - - - - - <td< td=""><td></td><td></td><td></td><td></td><td>-</td><td>-</td><td></td></td<>					-	-	
74 SFAS 109 - DEFD SIT LLABILITY 	72				•	•	91,791
75 1985-1987 IRS AUDIT SETTLEMENT	73	ACCRD SIT TX RESERVE-SHRT-TERM-FIN 48	(36,322)		(49,069)	9,497	3,251
76 1991-1996 IRS AUDIT SETTLEMENT 89,008 - - 99,008 77 1997-2003 IRS AUDIT SETTLEMENT 1,336,187 - - - 78 2007 IRS AUDIT ADJUSTMENTS - AC 190 -	74	SFAS 109 - DEFD SIT LIABILITY	-		-	-	-
77 1997-2003 IRS AUDIT SETTLEMENT 1,336,187 1,336,187 78 2007 IRS AUDIT ADJUSTMENTS - AVC 190 - - 1,336,187 91 IRS CAPITALIZATION ADJUSTMENT 2,913,180 1,442,669 1,088,964 381,547 80 AMT CREDT - DEFERRED 3,1747,577 2,856,949 87,795 230,013 81 RFHAB CREDT - DEFD TAX ASSET RECLASS 4,450,348 - - 4,450,348 82 NON-UTILITY DEFERRED FIT 1,465,144 (1,465,144) - - 4,450,348 82 SFAS 109 ELOW-THRU 190.3 82,638,288 (82,633,288) (82,633,288) - - 4,450,348 84 SFAS 109 ELOW-THRU 190.3 82,651,98 - - - - - 4,450,348 84 SFAS 109 ELOW-THRU 190.3 12,656,198) 256,198 -	75	1985-1987 IRS AUDIT SETTLEMENT	-		-	-	-
78 2007 IRS AUDIT ADJUSTMENTS - A/C 190 1,442,669 1,083,964 381,547 79 IRS CAPITALIZATION ADJUSTMENT 2,913,180 1,442,669 1,088,964 381,547 78 REHAB CREDIT - DEFD TAX ASSET RECLASS 4,450,348 2.856,949 87,795 230,013 81 REHAB CREDIT - DEFD TAX ASSET RECLASS 4,450,348 1,442,669 87,795 2,450,348 82 NON-UTILITY DEFERRED FIT 1,465,144 (1,465,144) 1,451,441,48 1,450,744,18 4,450,348 84 SFAS 109 FLOW-THRU 190.3 82,638,288 (82,638,288) 68,238,288,116 9,87,116 9,83,116 9,87,116 9,87,116 9,87,116 9,87,116 9,87,116 9,87,116 9,87,116 9,87,116 9,87,116 9,89,116 9,87,116 9,83,116 9,83,116 9,83,116 9,83,116 9,83,116	76	1991-1996 IRS AUDIT SETTLEMENT	89,808		-	-	89,808
79 IRS CAPITALIZATION ADJUSTMENT 2,913,180 1,442,669 1,088,964 381,547 80 ANT CREDIT - DEFD TAX ASSET RECLASS 3,174,757 2,866,949 87,795 230,013 81 RHAB CREDIT - DEFD TAX ASSET RECLASS 4,450,348 - - 4,450,348 82 NON-UTILITY DEFERRED FIT 1,466,144 (1,465,144) - - 4,450,348 83 SFAS 109 EACESS DFIT 190.4 954,116 (984,116) - - - 4,450,348 84 SFAS 109 EACESS DFIT 190.4 954,116 (984,116) -	77	1997-2003 IRS AUDIT SETTLEMENT	1,336,187		-	-	1,336,187
80 AMT CREDIT - DEFFERRED 3,174,757 2,856,949 87,795 230,013 81 REHAB CREDIT - DEFD TAX ASSET RECLASS 4,450,348 4,450,348 4,450,348 4,450,348 82 NON-UTILITY DEFERRED FIT 1,465,144 (1,465,144) 4,450,348 4,450,348 84 SFAS 109 FLOW-THRU 190.3 82,638,288 (82,638,288) (82,638,288) 545,533,281 545,533,281 545,533,281 545,533,281 545,533,281 545,533,281 545,533,281 545,533,281 545,533,281 545,533,281 545,533,281 545,533,281 545,533,281 555,533,281 55,533,281 55,533,281 55,539,531	78	2007 IRS AUDIT ADJUSTMENTS - A/C 190	-		-	-	-
81 REHAB CREDIT - DEFD TAX ASSET RECLASS 4,450,348 82 NON-UTILITY DEFERRED FIT 1,465,144 (1,465,144) 83 SFAS 109 FLOW-THRU 190.3 82,638,288 (82,638,288) 84 SFAS 109 EXCESS DFIT 190.4 954,116 (954,116) 85 SFAS 103 ADIT FED - SFAS NONAFFIL 1900006 - - 86 ADIT FED - PENSION OCI NAF 1900009 - - 87 ADIT FED - NON-UMWA PRW OCI 1900011 (256,188) 256,198 94 ADIT FED - NON-UMWA PRW OCI 1900012 - - 95 ADIT FED - HEDGE-FOREIGN EXC 1900016 68,339 (68,339) 91 ADIT FED - HEDGE-FOREIGN EXC 1900016 68,339 - 92 TOTAL ACCOUNT 190 398,585,901 (86,339,603) 161,293,289 55,889,587 95,063,422 92 Labor Related 9,264,971 123,981 12,566,067 - 94 Tronal Related 9,264,971 123,981 12,566,067 94 1,770,180 371,203 0 0 95 Baltad 1,770,180 371,203 0 <t< td=""><td>79</td><td>IRS CAPITALIZATION ADJUSTMENT</td><td>2,913,180</td><td></td><td>1,442,669</td><td>1,088,964</td><td>381,547</td></t<>	79	IRS CAPITALIZATION ADJUSTMENT	2,913,180		1,442,669	1,088,964	381,547
81 REHAB CREDIT - DEED TAX ASSET RECLASS 4,450,348	80	AMT CREDIT - DEFERRED	3,174,757		2,856,949	87,795	230,013
82 NON-UTILITY DEFERRED FIT 1,465,144 (1,465,144) 83 SFAS 109 FLOW-THRU 190.3 82,638,288 (82,638,288) 84 SFAS 109 EXCESS DFIT 190.4 954,116 (954,116) 85 SFAS 133 ADIT FED - SFAS NONAFFIL 1900006 - - 86 ADIT FED - PENSION OCI NAF 1800009 - - 87 ADIT FED - PENSION OCI 1900010 - - 88 ADIT FED - NON-UMWA PRW OCI 1900011 (256,198) 256,198 89 ADIT FED - HEDGE-INTEREST RATE 1900015 1,469,916 (1,469,916) 91 ADIT FED - HEDGE-INTEREST RATE 1900016 68,339 - 92 NON-UTILITY DEFERRED SIT 1902002 - - 93 DEFERRED SIT 1901002 - - 94 - - - - 95 TOTAL ACCOUNT 190 398,585,901 (86,339,603) 161,293,289 55,889,587 95,063,422 1 Labor Related 9,264,971 123,981 12,566,067 Energy Related 1,770,180 371,20	81	REHAB CREDIT - DEFD TAX ASSET RECLASS	4,450,348		-	-	4,450,348
84 SFAS 109 EXCESS DFIT 190.4 954,116 (954,116) 85 SFAS 133 ADIT FED - SFAS NONAFFIL 1900006 - - 86 ADIT FED - PENSION OCI NAF 1900009 - - 87 ADIT FED - PENSION OCI 1900010 - - 88 ADIT FED - NENSION OCI 1900010 - - 89 ADIT FED - NON-UMWA PRW OCI 1900011 (256,198) 256,198 90 ADIT FED - HEDGE-INTEREST RATE 1900015 1,469,916 (1,469,916) 91 ADIT FED - HEDGE-FOREIGN EXC 1900016 68,339 (68,339) 92 NON-UTILITY DEFERRED SIT 1902002 - - 93 DEFERRED SIT 1901002 1,536,960 - 94 TOTAL ACCOUNT 190 398,585,901 (86,339,603) 161,293,289 55,889,587 95,063,422 1 Labor Related 9,264,971 123,981 12,566,067 1,770,180 371,003 0 0 ARO - - - 0 Aprophilogia 7,677 387,450	82	NON-UTILITY DEFERRED FIT	1,465,144	(1,465,144)			
84 SFAS 109 EXCESS DFIT 190.4 954,116 (954,116) 85 SFAS 133 ADIT FED - SFAS NONAFFIL 190006 - - 86 ADIT FED - PENSION OCI NAF 1900009 - - 87 ADIT FED - PENSION OCI 1900010 - - 88 ADIT FED - NENSION OCI 1900011 (256,198) 256,198 89 ADIT FED - HEDGE-INTEREST RATE 1900015 1,469,916 (1,469,916) 90 ADIT FED - HEDGE-FORGIN EXC 1900012 - - 91 ADIT FED - HEDGE-FORGIN EXC 1900015 1,469,916 (1,469,916) 92 NON-UTILITY DEFERRED SIT 1902002 - - 93 DEFERRED SIT 1901002 1,536,960 - 94 TOTAL ACCOUNT 190 398,585,901 (86,339,603) 161,293,289 55,889,587 95,063,422 95 TOTAL ACCOUNT 190 398,585,901 (86,339,603) 161,293,289 55,889,587 95,063,422 96 Fenergy Related 1,770,180 371,033 0 97 TOTAL ACCOUNT 190 398,585,901 (86,339,603)	83	SFAS 109 FLOW-THRU 190.3	82,638,288	(82,638,288)			
85 SFAS 133 ADIT FED - SFAS NONAFFIL 1900006 - 86 ADIT FED - PENSION OCI NAF 1900009 - 87 ADIT FED - PENSION OCI 1900010 - 88 ADIT FED - NON-UMWA PRW OCI 1900011 (256,198) 256,198 89 ADIT FED - INDRESION ADIT SED - NON-UMWA PRW OCI 1900012 - - 90 ADIT FED - HEDGE-INTEREST RATE 1900015 1,469,916 (1,469,916) 91 ADIT FED - HEDGE-FOREIGN EXC 190016 68,339 (68,339) 92 NON-UTILITY DEFERRED SIT 1902002 - - 93 DEFERRED SIT 1901002 1,536,960 - 94 - - - - 95 TOTAL ACCOUNT 190 398,585,901 (86,339,603) 161,293,289 55,889,587 95,063,422 95 TOTAL ACCOUNT 190 398,585,901 (86,339,603) 161,293,289 55,889,587 95,063,422 96 Foregy Related - - - - - - 97 TOTAL ACCOUNT 190 398,585,901 (86,339,603) 161,293,289 55,889,587 95,063,422 98 Foregy	84	SFAS 109 EXCESS DFIT 190.4		· · · · · · · · · · · · · · · · · · ·			
86 ADIT FED - PENSION OCI NAF 1900009 - - 87 ADIT FED - PENSION OCI 1900010 - - 88 ADIT FED - NON-UMWA PRW OCI 1900011 (256,198) 256,198 90 ADIT FED - HEDGE-INTEREST RATE 1900012 - - 91 ADIT FED - HEDGE-INTEREST RATE 1900016 (1,469,916) (1,469,916) 91 ADIT FED - HEDGE-FOREIGN EXC 1900016 68,339 (68,339) 92 NON-UTILITY DEFERRED SIT 1902002 - - 93 DEFERRED SIT 1901002 - - 94 - - - 95 TOTAL ACCOUNT 190 398,585,901 (86,339,603) 161,293,289 55,889,587 95,063,422 1 Labor Related 9,264,971 123,981 12,566,067 6 7,770,180 371,203 0 7,700,180 371,203 0 48,730,036 7,677 387,450 9 Demand Related 101,528,102 55,386,726 82,109,905 101,528,102 55,386,726 82,109,905			-	-			
87 ADIT FED - PENSION OCI 1900010 - - 88 ADIT FED - NON-UMWA PRW OCI 1900011 (256,198) 256,198 90 ADIT FED - UMWA PRW OCI 1900012 - - 91 ADIT FED - HEDGE-INTEREST RATE 1900015 1,469,916 (1,469,916) 92 NON-UTILITY DEFERRED SIT 1902002 - - 93 DEFERRED SIT 1901002 1,536,960 - 94 - - - 95 TOTAL ACCOUNT 190 398,585,901 (86,339,603) 161,293,289 55,889,587 95,063,422 95 TOTAL ACCOUNT 190 398,585,901 (86,339,603) 161,293,289 55,889,587 95,063,422 96 ADIT Related - - - - - - 97 TOTAL ACCOUNT 190 398,585,901 (86,339,603) 161,293,289 55,889,587 95,063,422 98 ADIT Related - - - - - - 99 FORM Related - - - - - - - - - - -			-				
88 ADIT FED - NON-UMWA PRW OCI 1900011 (256,198) 256,198 90 ADIT FED - UMWA PRW OCI 1900012 - - 90 ADIT FED - HEDGE-INTEREST RATE 1900015 1,469,916 (1,469,916) 91 ADIT FED - HEDGE-FOREIGN EXC 1900016 68,339 (68,339) 92 NON-UTILITY DEFERRED SIT 1902002 - - 93 DEFERRED SIT 1901002 1,536,960 - 94 - - - 95 TOTAL ACCOUNT 190 398,585,901 (86,339,603) 161,293,289 55,889,587 95,063,422 Labor Related - - - - - RO - - - - - RO - - - - - - 96 TOTAL ACCOUNT 190 391,505,901 (86,339,603) 161,293,289 55,889,587 95,063,422 Labor Related - - - - - - - - - - - - <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>							
89 ADIT FED - UMWA PRW OCI 1900012 - - 90 ADIT FED - HEDGE-INTEREST RATE 1900015 1,469,916 (1,469,916) 91 ADIT FED - HEDGE-FOREIGN EXC 1900016 68,339 (68,339) 92 NON-UTILITY DEFERRED SIT 1902002 - - 93 DEFERRED SIT 1901002 1,536,960 - 94 - - - 95 TOTAL ACCOUNT 190 398,585,901 (86,339,603) 161,293,289 55,889,587 95,063,422 Labor Related 9,264,971 123,981 12,566,067 Energy Related 1,770,180 371,203 0 ARO 48,730,036 7,677 387,450 Demand Related 101,528,102 55,386,726 82,109,905			(256,198)	256,198			
90 ADIT FED - HEDGE-INTEREST RATE 1900015 1,469,916 (1,469,916) 91 ADIT FED - HEDGE-FOREIGN EXC 1900016 68,339 (68,339) 92 NON-UTILITY DEFERRED SIT 1902002 - - 93 DEFERRED SIT 1901002 1,536,960 - - 94 - - - - 95 TOTAL ACCOUNT 190 398,585,901 (86,339,603) 161,293,289 55,889,587 95,063,422 Labor Related 1,770,180 371,203 0 ARO 48,730,036 7,677 387,450 Demand Related 101,528,102 55,386,726 82,109,905			-				
91 ADIT FED - HEDGE-FOREIGN EXC 1900016 68,339 (68,339) 92 NON-UTILITY DEFERRED SIT 1902002 - - 93 DEFERRED SIT 1901002 1,536,960 - - 94 - - - - 95 TOTAL ACCOUNT 190 398,585,901 (86,339,603) 161,293,289 55,889,587 95,063,422 Labor Related 9,264,971 123,981 12,566,067 Energy Related 1,770,180 371,203 0 ARO 48,730,036 7,677 387,450 Demand Related 101,528,102 55,386,726 82,109,905			1,469,916	(1,469,916)			
92 NON-UTILITY DEFERRED SIT 1902002 - - 93 DEFERRED SIT 1901002 1,536,960 - - 94 1,536,960 - - - 95 TOTAL ACCOUNT 190 398,585,901 (86,339,603) 161,293,289 55,889,587 95,063,422 Labor Related 9,264,971 123,981 12,566,067 Energy Related 1,770,180 371,203 0 ARO 48,730,036 7,677 387,450 Demand Related 101,528,102 55,386,726 82,109,905							
93 DEFERRED SIT 1901002 1,536,960 - - 94 - - - - 95 TOTAL ACCOUNT 190 398,585,901 (86,339,603) 161,293,289 55,889,587 95,063,422 Labor Related 9,264,971 123,981 12,566,067 Energy Related 1,770,180 371,203 0 ARO 48,730,036 7,677 387,450 Demand Related 101,528,102 55,386,726 82,109,905	-		-	(00,000)			
94 95 TOTAL ACCOUNT 190 398,585,901 (86,339,603) 161,293,289 55,889,587 95,063,422 Labor Related 9,264,971 123,981 12,566,067 Energy Related 1,770,180 371,203 0 ARO 7,677 387,450 Demand Related 101,528,102 55,386,726 82,109,905			1 536 960		1 536 960	_	_
95 TOTAL ACCOUNT 190 398,585,901 (86,339,603) 161,293,289 55,889,587 95,063,422 Labor Related 9,264,971 123,981 12,566,067 Energy Related 1,770,180 371,203 0 ARO 48,730,036 7,677 387,450 Demand Related 101,528,102 55,386,726 82,109,905		DEFERRED OFF 1001002	1,000,000		1,000,000		
Labor Related9,264,971123,98112,566,067Energy Related1,770,180371,2030ARO48,730,0367,677387,450Demand Related101,528,10255,386,72682,109,905		TOTAL ACCOUNT 190	398 585 901	(86 339 603)	161 293 289	55 889 587	95 063 422
Energy Related 1,770,180 371,203 0 ARO 48,730,036 7,677 387,450 Demand Related 101,528,102 55,386,726 82,109,905	00		000,000,001	(00,000,000)	101,200,200	00,000,007	30,000,422
ARO 48,730,036 7,677 387,450 Demand Related 101,528,102 55,386,726 82,109,905		Labor Related			9,264,971	123,981	12,566,067
Demand Related 101,528,102 55,386,726 82,109,905		Energy Related			1,770,180	371,203	0
		ARO			48,730,036	7,677	387,450
		Demand Related			101,528,102	55,386,726	82,109,905
		Excluded			199,683,045		

Appalachian Power Company Capacity Cost of Service Formula Rate Workpaper 8b - Effective Income Tax Rate For the Year Ended December 31, 2015

T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * P)} =		37.38%
EIT=(T/(1-T)) * (1-(WCLTD/WACC)) = where WCLTD and WACC from Appendix 2, pg. 1 and FIT, SIT & P are as shown below.	1, Col.(4)	21.55%
GRCF=1 / (1 - T)		1.5969
Amortized Investment Tax Credit (enter negative)	FF1 P.114, Ln.19, Col.c	(24,053)
FI SI F WCLTI	Image: 100 state 3.6600% Image: 100 state 0.0000%	State Income Tax Rate (Composite). Percent of FIT deductible for state purposes (Note 3).
WAC		

Development of Composite State Income Tax Rates for 2011 (Note 1)

Effective Income Tax Rate

Tennessee Income Tax Apportionment Factor - Note 2 Effective State Income Tax Rate	6.5000% 2.3200%	0.15000%
Michigan Business Income Tax Apportionment Factor - Note 2 Effective State Income Tax Rate	6.0000% 0.0600%	0.00000%
Virginia Net Income Tax Apportionment Factor - Note 2 Effective State Income Tax Rate	6.0000% 0.0000%	0.00000%
West Virginia Net Income Apportionment Factor - Note 2 Effective State Income Tax Rate	6.5000% 52.7600%	3.43000%
Illinois Corporation Income Tax Apportionment Factor - Note 2 Effective State Income Tax Rate	9.5000% 0.8800%	0.0800%
Total Effective State Income Tax Rate		3.6600%

Note 1: Apportionment Factors are determined as part of the Company's annual tax return for that jurisdiction.

Note 2: From Company Books and Records.

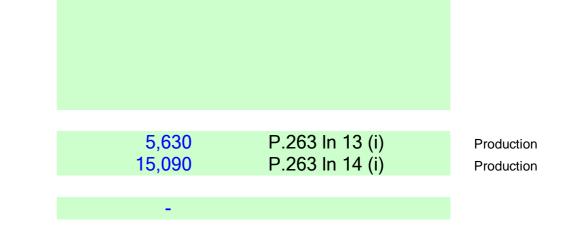
Note 3: Percent deductible for state purposes provided from Company's books and records.

Appalachian Power Company Capacity Cost of Service Formula Rate Workpaper 8c - Taxes Other Than Income Taxes For the Year Ended December 31, 2015

Payroll Related Other Taxes Property Related Other Taxes Direct Production Related Direct Distribution Related Other Not Allocated ((Gross Receipts, Commi	18,350,119 C	Property Production Distribution Dther			
	(A)		(B)	(C)	(D)
Line No.	Annual Tax Expenses by Type		FERC FORM 1 Tie-Back	FERC FORM 1 Reference	Basis
			He-Dack	FERC FORM I Reference	Da515
1 2	Revenue Taxes Gross Receipts Tax				
			12,821,321 (43,587) 148,120	P.263.1 ln 4 (i) P.263.1 ln 28 (i) P.263.1 ln 29 (i)	N/A N/A N/A
			-		
3 4	Real Estate and Personal Prop Real and Personal Property - We	-			
7	rtear and r ersonarr roperty - we	est virginia	20,758,289 21,226,320 71,887 76,344	P.263 ln 34 (i) P.263 ln 35 (i) P.263 ln 39 (i) P.263 ln 40 (i)	Property Property Property Property
5	Real and Research Property Vir	ainia			
5	Real and Personal Property - Vir	gina	(42,690) 16,473,441 473 426 7,709 229,517	P.263.2 ln 19 (i) P.263.2 ln 20 (i) P.263.2 ln 23 (i) P.263.2 ln 24 (i) P.263.2 ln 25 (i) P.263.2 ln 26 (i)	Property Property Property Property Property Property
6	Real and Personal Property - Te	nnessee			
			28,086 1,004,360	P.263.3 ln 7 (i) P.263.3 ln 8 (i)	Property
7	Real and Personal Property - Otl	her Jurisdic		P.263.3 III 8 (I) P.263.1 In 32 (i) P.263.1 In 33 (i) P.263.3 In 35 (i)	Property Property Property Broperty
8	Payroll Taxes		003	F.203.3 III 33 (I)	Property
9	Federal Insurance Contribution (FICA)	8,490,128	P.263 In 6 (i)	Payroll

Appalachian Power Company Capacity Cost of Service Formula Rate Workpaper 8c - Taxes Other Than Income Taxes For the Year Ended December 31, 2013

	(A)	(B)	(C)	(D)
Line No.	Annual Tax Expenses by Type	FERC FORM 1 Tie-Back	FERC FORM 1 Reference	Basis
10	Federal Unemployment Tax	61,207	P.263 In 9 (i)	Payroll
11	State Unemployment Insurance			
		147,499 4,012 65,744 11	P.263.1 ln 17 (i) P.263.1 ln 38 (i) P.263.2 ln 33 (i) P.263.3 ln 19 (i)	Payroll Payroll Payroll Payroll
12	Production Taxes	369	P.263.4 ln 20 (i)	Payroll
13	State Severance Taxes			
14 15	Miscellaneous Taxes State Business & Occupation Tax	(223,987) 22,947,754	P.263 ln 20 (i) P.263 ln 21 (i)	Production
		22,347,734	F.203 III 21 (I)	Production
16	State Public Service Commission Fees	2,236,765 3,499,703	P.263 ln 25 (i) P.263 ln 26 (i)	Other
17	State Franchise Taxes	3,499,703	F.203 III 20 (I)	Other
		46,216 (3,608) 924,003 11,280,000 60 60 195,071 170,000	P.263.1 ln 21 (i) P.263.1 ln 22 (i) P.263.2 ln 9 (i) P.263.2 ln 10 (i) P.263.3 ln 29 (i) P.263.3 ln 30 (i) P.263.3 ln 3 (i) P.263.3 ln 4 (i)	Other Other Other Other Other Other Other Other
18	State Lic/Registration Fee	25 1,700 (600) 22	P.263.1 ln 10 (i) P.263.2 ln 35 (i) P.263.2 ln 38 (i) P.263.3 ln 11 (i)	Other Other Other Other
19	Misc. State and Local Tax		1.200.0 III 11 (I)	Other
		626 122 -	P.263.1 In 8 (i) P.263.3 In 21 (i)	Other Other
20	Sales & Use			
		(46)	P.263.1 ln 26 (i)	Other



- 21 Federal Excise Tax
- 22 Michigan Single Business Tax
- 23Total Taxes by Allocable Basis123,718,236(Total Company Amount Ties to FFI p.114, Ln 14,(c))

Appalachian Power Company Capacity Cost of Service Formula Rate Workpaper 9a - Wages and Salaries For the Year Ended December 31, 2015

	APCo ¹	AEPSC ²	Total
Production:			
Operation	31,599,868	18,585,965	50,185,833
Maintenance	29,230,896	6,022,401	35,253,297
Total	60,830,764	24,608,366	85,439,130
Transmission:			
Operation	88,043	8,148,648	8,236,691
Maintenance	401,924	4,031,143	4,433,067
Total	489,967	12,179,791	12,669,758
Distribution:			
Operation	8,615,386	3,232,916	11,848,302
Maintenance	23,053,799	1,117,485	24,171,284
Total	31,669,185	4,350,401	36,019,586
Customer Accounts	8,026,199	9,220,122	17,246,321
Customer Service and Informational	2,357,636	275,010	2,632,646
Sales	0	0	0
Total Wages and Salaries Excluding A & G	103,373,751	50,633,690	154,007,441
Administrative and General			
Operation	3,558,217	28,952,682	32,510,899
Maintenance	2,634,017	360,837	2,994,854
Total	6,192,234	29,313,519	35,505,753
Total O & M Payroll	109,565,985	79,947,209	189,513,194

¹ Wages and Salaries from FERC Form Pg. 354. ² From Company Books and Records.

Appalachian Power Company Capacity Cost of Service Formula Rate Workpaper 9b - Production Payroll Demand/Energy Allocation For the Year Ended December 31, 2015

Account		Demand 1	Energy 1	Total	Source ¹
500	Operation Supervision and Engineering	12,674,239		12,674,239	CBR
501	Fuel		2,760,140	2,760,140	
502	Steam Expense	12,104,309		12,104,309	
505	Electric Expense	615,713		615,713	
506	Misc. Steam Power Expense	12,162,134		12,162,134	
510	Maintenance Supv & Engineering		3,810,136	3,810,136	
511	Maintenance of Structures	1,803,039		1,803,039	
512	Maintenance of Boiler Plant	, ,	13,456,322	13,456,322	
513	Maintenance of Electric Plant		4,964,631	4,964,631	
514	Maintenance of Misc Plant	8,056,159		8,056,159	
517	Operation Supv & Engineering	0		0	
519	Coolants and Water	0		0	
520	Steam Expenses	0		0	
523	Electric Expenses	0		0	
524	Misc Nuclear Power Expense	0		0	
528	Maintenance Supv & Engineering		-	0	
529	Maintenance of Structures	0		0	
530	Maintenance of Reactor Plant		-	0	
531	Maintenance of Electric Plant		-	0	
532	Maintenance of Misc Nuclear Plant		-	0	
535	Operation Supv & Engineering	944,351		944,351	
536	Water for Power	558		558	
537	Hydraulic Expenses	204,254		204,254	
538	Electric Expenses	2,102		2,102	
539	Miscellaneous Hydraulic Power	1,434,233		1,434,233	
540	Rents	1,764		1,764	
541	Maintenance Supv & Engineering	150,453		150,453	
542	Maintenance of Structures	745,339		745,339	
543	Maint of Reservoirs, Dams and Waterways	665,109		665,109	
544	Maintenance of Electric Plant		1,385,602	1,385,602	
545	Maintenance of Misc Hydraulic Plant	53,808		53,808	
546	Operation Supv & Engineering	401,575		401,575	
547	Fuel		66,328	66,328	
548	Generation Expenses	301,465		301,465	
549	Misc Power Generation Exp	23,091		23,091	
553	Maintenance of Generating & Electric Plant	162,699		162,699	
554	Maintenance of Misc Other Power Gen Plant	0		0	
555	Purchased Power	0	0	0	
556	System Control	1,485,188		1,485,188	
557	Other Expense	5,004,389		5,004,389	
Total Allo	cated Labor Expense	58,995,971	26,443,159	85,439,130	-
	-				
	Allocation Factors	0.6905029464	0.3094970536	1.0000000000	

¹ CBR indicates that data comparable to that reported in the FERC Form 1 is from the Company's Books and Records.

Production

i i ouuou		• .	
	Account	Amount	Source
500	Operation Supv & Engineering	18,801,538	320.4.(b)
501	Fuel	639,778,892	320.5.(b)
502	Steam Expenses	48,333,670	320.6.(b)
505	Electric Expenses	879,047	320.9.(b)
506	Misc. Steam Power Expense	32,379,328	320.10.(b)
507	Rents	9,905	320.11.(b)
509	Allowances	569,863	320.12.(b)
517	Operation Supv & Engineering	0	320.24.(b)
518	Fuel	0	320.25.(b)
519	Coolants and Water	0	320.26.(b)
520	Steam Expenses	0	320.27.(b)
523	Electric Expenses	0	320.30.(b)
524	Misc. Nuclear Power Expense	0	320.31.(b)
535	Operation Supv & Engineering	1,508,046	320.44.(b)
536	Water for Power	31,360	320.45.(b)
537	Hydraulic Expenses	383,442	320.46.(b)
538	Electric Expenses	6,863	320.47.(b)
539	Miscellaneous Hydraulic Power	2,888,352	320.48.(b)
540	Rents	350,336	320.49.(b)
546	Operation Supv & Engineering	245,833	
540 547			321.62.(b)
	Fuel	3,870,682	321.63.(b)
548	Generation Expenses	359,396	321.64.(b)
549	Misc. Power Generation Expense	55,591	321.65.(b)
	Total Operation	750,452,144	
540			
510	Maintenance Supv & Engineering	4,527,510	320.15.(b)
511	Maintenance of Structures	7,948,357	320.16.(b)
512	Maintenance of Boiler Plant	64,361,295	320.17.(b)
513	Maintenance of Electric Plant	17,674,621	320.18.(b)
514	Maintenance of Misc Plant	13,965,264	320.19.(b)
528	Maintenance Supv & Engineering	0	320.35.(b)
529	Maintenance of Structures	0	320.36.(b)
530	Maintenance of Reactor Plant	0	320.37.(b)
531	Maintenance of Electric Plant	0	320.38.(b)
532	Maintenance of Misc. Nuclear Plant	0	320.39.(b)
541	Maintenance Supv & Engineering	162,855	320.53.(b)
542	Maintenance of Structures	1,900,669	320.54.(b)
543	Maintenance of Reservious, Dams and Waterways	3,395,769	320.55.(b)
544	Maintenance of Electric Plant	4,671,227	320.56.(b)
545	Maintenance of Miscellaneous Hydraulic Plant	829,573	320.57.(b)
551	Maintenance Supv & Engineering	0	321.69.(b)
553	Maintenance of Generating & Electric Plant	580,071	321.71.(b)
554	Maintenance of Misc. Other Power Gen. Plant	0	321.72.(b)
	Total Maintenance	120,017,212	022.(0)
		,,	
555	Purchased Power	439,192,165	321.76.(b)
556	System Control	2,039,921	321.77.(b)
557	Other Expense	8,769,291	321.77.(b)
551	Total Other	450,001,377	321.79.(b)
		430,001,377	321.79.(D)
	Total Production	1,320,470,733	201 Q0 (h)
		1,320,470,733	321.80.(b)

Transmis	ssion		
560	Operation Supv & Engineering	4,530,831	321.83.(b)
561.1	Load Dispatch-Reliability	22,947	321.85.(b)
561.2	Load Dispatch-Monitor and Operate	3,317,089	321.86.(b)
561.3	Load Dispatch-Transmission Service	0	321.87.(b)
561.4	Scheduling, System Control	6,471,032	321.88.(b)
561.5	Reliability, Planning and Standards Dev.	579,471	321.89.(b)
561.6	Transmission Service Studies	483	321.90.(b)
561.7	Generation Interconnection Studies	0	321.91.(b)
561.8	Reliability, Planning and Standards Dev.	1,610,477	321.92.(b)
562	Station Expense	1,216,869	321.93.(b)
563	Overhead Line Expense	51,980	321.94.(b)
564	Underground Line Expense	56,073	321.95.(b)
565	Trans of Electricity by Others	120,478,714	321.96.(b)
566	Misc Transmission Expense	(15,675,884)	321.97.(b)
567	Rents	50,584	321.98.(b)
007	Total Operation	122,710,665	321.99.(b)
		122,110,000	021.00.(0)
568	Maintenance Supv & Engineering	284,543	321.101.(b)
569	Maintenance of Structures	71,110	321.102.(b)
569.1	Mainteneance of Computer Hardware	2,384	321.103.(b)
569.2	Maintenance of Computer Software	349,490	321.104.(b)
569.3	Maintenance of Communication Equip	8,300	321.105.(b)
570	Maintenance of Station Equip	3,085,901	321.107.(b)
571	Maintenance of OH Lines	16,168,523	321.108.(b)
572	Maintenance of UG Lines	12,359	321.109.(b)
573	Maintenance of Misc Trans	1,255,732	321.110.(b)
	Total Maintenance	21,238,343	321.111.(b)
	Total Transmission	143,949,008	321.112.(b)
Regional	Market Expense		
575.7	Market Facilitation, Monitoring and Compliance	4,908,106	322.121.(b)
01011		1,000,100	022.12.11(0)
Distribut	ion		
580	Operation Supv & Engineering	4,429,827	322.134.(b)
581	Load Dispatching	350,483	322.135.(b)
582	Station Expense	1,196,071	322.136.(b)
583	Overhead Line Expense	678,270	322.137.(b)
584	Underground Line Expense	2,241,173	322.138.(b)
585	Street Lighting	165,283	322.139.(b)
586	Meter Expenses	334,822	322.140.(b)
587	Customer Installations	1,042,160	322.141.(b)
588	Misc Distribution Expense	17,399,308	322.142.(b)
589	Rents	1,340,538	322.143.(b)
	Total Operation	29,177,935	322.144.(b)

590 591 592 593 594 595 596 597 598	Maintenance Supv & Engineering Maintenance of Structures Maintenance of Station Equip Maintenance of OH Lines Maintenance of UG Lines Maintenance of Line Trsfrs Maintenance of Street Lights Maintenance of Meters Maintenance of Misc Dist Plant	165,844 151,324 1,766,812 99,302,308 1,325,067 2,615,973 342,620 496,872 4,404,613	322.146.(b) 322.147.(b) 322.148.(b) 322.149.(b) 322.150.(b) 322.151.(b) 322.152.(b) 322.153.(b) 322.154.(b)
	Total Maintenance	110,571,432	322.155.(b)
	Total Distribution	139,749,367	322.156.(b)
Custome	r Accounts		
901	Supervision	812,387	322.159.(b)
902	Meter Reading Expenses	4,361,318	322.160.(b)
903	Customer Records/Collection	26,496,003	322.161.(b)
904	Uncollectible Accounts	5,927,217	322.161.(b)
905	Misc Customer Accts Exp	74,841	322.163.(b)
000	Total Customer Accounts	37,671,767	322.164.(b)
Custome	r Service and Informational		
907	Supervision	653,373	323.167.(b)
908	Customer Assistance	9,411,199	323.168.(b)
909	Info & Instructional Adv	0	323.169.(b)
910	Misc Cust Service & Info Expense	5,893	323.170.(b)
	Total Customer Service	10,070,465	323.171.(b)
Sales Ex	pense		
911	Supervision	2,354	323.174.(b)
912	Selling Expenses	262,017	323.175.(b)
913	Advertising Expenses	0	323.176.(b)
916	Misc Sales Expense	0	323.177.(b)
	Total Sales Expense	264,371	323.178.(b)

Administ	rative and General		
920	A & G Salaries	40,295,881	323.181.(b)
921	Office Supplies & Exp	5,549,681	323.182.(b)
922	Adm Exp Trsfr - Credit	(5,793,064)	323.183.(b)
923	Outside Services	10,748,961	323.184.(b)
924	Property Insurance	2,519,543	323.185.(b)
925	Injuries and Damages	8,407,453	323.186.(b)
926	Employee Benefits	17,526,206	323.187.(b)
926a	Less: Actual Employee Benefits (Note A)	(15,087,648)	
926b	Allowed Employee Benefits (Note B)	6,222,780	
926	Employee Benefits	8,661,337	
927	Franchise Requirements	0	323.188.(b)
928	Regulatory Commission Exp	3,654,326	323.189.(b)
929	Duplicate Charges - Credit	(207,635)	323.190.(b)
930.1	General Advertising Expense	339,442	323.191.(b)
930.2	Misc General Expense	7,770,072	323.192.(b)
930.2	Company Dues and Memberships	0	323.192.(b)
931	Rents	2,316,429	323.193.(b)
	Total Operation	84,262,427	320.194.(b)
935	Maintenance of Gen Plant	11,478,794	323.196.(b)
	Total Maintenance	11,478,794	
	Total Administrative & General	95,741,221	323.197.(b)
	Total O & M Expenses	1,752,825,038	323.198.(b)
	Total Elec O & M Exp FERC Form1 pg. 323, L. 198(b)	1,762,763,495	
	Difference	9,938,457	
	xpense - Removed from Cost of Service		
Note A:	Acct 926 (0039) PBOP Gross Cost	(16,958,385)	
	Acct 926 (0057) PBOP Medicare Part Subsidy	1,870,737	
	PBOP Amounts in Annual Informational Filing	(15,087,648)	
Allowabl	e Expense		
Note A:	Acct 926 (0039) PBOP Gross Cost	10,806,289	
	Acct 926 (0057) PBOP Medicare Part Subsidy	(4,583,509)	
	PBOP Amounts Recovery Allowance	6,222,780	
1		. ,	

Note A: Changing PBOP included in the formula rate will require, as applicable, a FPA Section 205 or Section 206 filing.

Appalachian Power Company Capacity Cost of Service Formula Rate Workpaper 11 - Regulatory Commission Expense For the Year Ended December 31, 2015

	FF1, pg., Ln. Col.	Amount
Retail		
Misc. Exp.	351, Ln. 33, Col(h)	65,025
Virginia RPS-RAC	351, Ln. 35, Col(h)	91,165
Virginia IRP	351, Ln. 37, Col(h)	415,867
West Virginia ENEC	351, Ln. 39, Col(h)	273,988
Virginia EE/DR Plan Filing	351, Ln. 43, Col(h)	104,287
West Virginia Base Rate Case	351, Ln. 45, Col(h)	221,560
West Virginia Terms & Conditions Filing	351.1, Ln. 1, Col(h)	82,565
West Virginia IRP Filing	351.1, Ln. 3, Col(h)	112,382
Virginia Fuel Filing	351.1, Ln. 5, Col(h)	213,073
Virginia Demand Response	351.1, Ln. 7, Col(h)	36,066
Virginia T-Rac filing	351.1, Ln. 10, Col(h)	175,001
Virginia Exp Solar Tariff	351.1, Ln. 12, Col(h)	173,151
Total Retail		1,964,130
Wholesale - FERC ¹		
Smith Mountain - Adm. Federal Power Act	351, Ln. 3, Col(h)	1,002,697
Leesville Hydro Project - Adm. Federal Power Act	351, Ln. 7, Col(h)	78,179
Claytor Hydro Project - Adm. Federal Power Act	351, Ln. 11, Col(h)	147,178
Byllesby Buck Hydro Project - Adm. Federal Power Act	351, Ln. 15, Col(h)	58,349
Marmet and London Hydro - Adm. Federal Power Act	351, Ln. 19, Col(h)	65,935
Winfield Hydro - Adm. Federal Power Act	351, Ln. 23, Col(h)	44,024
Reusens Hydro Project - Adm. Federal Power Act	351, Ln. 27, Col(h)	20,676
Niagara Hydro Project - Adm. Federal Power Act	351, Ln. 31, Col(h)	5,590
PJM FERC Filing	351, Ln. 41, Col(h)	267,568
Total Wholesale		1,690,196
Total FF1, pg. 351, Ln. 46, Col(h)		3,654,326

¹ Assessment for cost of administration of Federal Water Power Act.

Appalachian Power Company Capacity Cost of Service Formula Rate Workpaper 12a - Common Stock For the Year Ending December 31, 2015

				Prefe	erred Stock						Common
Line	Total			Premium			Unapprop		Acc Oth		Equity
No. Month	Capital	Source(s)	Issued	(Discount)	G(L) on Reacq'd	Source(s)*	Sub Earnings	Source	Comp Income	Source	Balance
	а		b	С	d		е		f		g=a-b-c-d-e-f
1 Dec-15	3,475,050,090	112.16.c	0	0	0	112.3.c,6.c.,7.c.	1,758,641	112.12.c.	(2,792,656)	112.15.c.	3,476,084,105

NOTE: * Includes preferred portions of capital stock (common and preferred) accounts according to Company Books and Records below.

2	<u>Account</u> 2010001	Description Common Stock Issued	Source ¹		<u>Dec-15</u> 260,457,768 112.2.c
			000,00		112.2.0
3	2040002	PS Not Subj to Mandatory Rede			-
			Source ¹		112.3.c
4	2070000	Prem on Capital Stk			-
			Source ¹		112.6.c
5	2080000	Donations Recvd from Stckhldr	S	CBR ²	1,825,984,503
6	2100000	Gain Rsle/Cancl Req Cap Stoc	ĸ	CBR ²	433
7	2110000	Miscellaneous Paid-In Capital		CBR ²	2,642,015
8			- 1		1,828,626,951
			Source ¹		112.7.c
9	2151000	Appropriations of Retained Ear	nings	CBR ²	14,414,270
10	2160001	Unapprp Retnd Erngs-Unrstrict	•	CBR ²	1,275,811,848
11	4330000	Transferred from Income		CBR ²	340,523,267
12	4370000	Div Decl-PS Not Sub to Man Re	ed	CBR ²	-
13	4380001	Dividends Declared		CBR ²	(243,750,000)
14	4390000	Adj to Retained Earnings		CBR ²	-
15		Retained Earnings	Source ¹		1,386,999,386 <i>112.11.c</i>
			Source		112.11.0
16	2161001	Unap Undist Consol Sub Erng		CBR ²	1,649,788
17	2161002	Unap Undist Nonconsol Sub Er	ng	CBR ²	-
18	4181001 & 002	Equity in Earnings		CBR ²	108,853
19		Unapprop Sub Earnings		CBR ²	1,758,641
			Source ¹		112.12.c
20	2190002	OCI-Min Pen Liab FAS 158-Affi	I	CBR ²	(6,889,879)
21	2190004	OCI-Min Pen Liab FAS 158-SE	RP	CBR ²	
22	2190006	OCI-Min Pen Liab FAS 158-Qu	al	CBR ²	-
23	2190007	OCI-Min Pen Liab FAS 158-OP	EB	CBR ²	475,797
24	2190010	OCI-for Commodity Hedges		CBR ²	-
25	2190015	Accum OCI-Hdg-CF-Int Rate		CBR ²	3,674,120
26	2190016	Accum OCI-Hdg-CF-For Exchg		CBR ²	(52,694)
27		Acc Oth Comp Inc	Source ¹		(2,792,656) 112.15.c
			Juice		112.10.0
28		Total Capital		CBR ²	3,475,050,090
00					0 470 004 405
29		Common Equity Balance		CBR ²	3,476,084,105

Notes: ¹ References to data from FERC Form 1 are indicated as page#, line#, col.# for the ending total balances. ¹ References to data from FERC Form 1 are indicated in the FERC Form 1 is from the Company's Books are ² CBR indicates that data comparable to that reported in the FERC Form 1 is from the Company's Books and Records.

Appalachian Power Company Capacity Cost of Service Formula Rate Workpaper 12b - Preferred Stock For the Year Ending December 31, 2015

	Preferred	Preferred Stock Premium on Preferred Discount) on Preferre Other Paid in Capital - Pfd		Total Outstanding	Preferred					
	а		b		(0	d		a+b-c+d	
<u>Month</u>	Acct 204	Source 1	Acct 207	Source 1	Acc 213	Source 1	Acc 208-211	Source 1		Dividends
Dec-15	0	112.3.c	0	112.6.c	0	112.9.c	0	112.7.c	0	0
Total	0		0		0		0		0	0

Cost of Preferred Stock = Pfd Dividends/Average Pfd Outstanding Balance = 0.00%

NOTES:

(1) All data is from the monthly Balance Sheet of the Company's Books and Records (CBR).

(2) Accounts 207-213 are capital stock accounts containing both common and preferred capital. Preferred portions of these accounts are from the CBR.

Appalachian Power Company Capacity Cost of Service Formula Rate Workpaper 13 - Outstanding Long-Term Debt For the Year Ending December 31, 2015

Line		ances from sociated Co	FF1 Reference	Bonds	FF1 Reference	(Reacquired Bonds)	FF1 Reference	Installment Purchase	FF1 Reference	Senior Unsecured Notes	FF1 Reference	Debntr Trust Pref Secrty Insts	FF1 Reference	Total Debt Outstanding	Reference
	2	2230000		2210000		2220001		2240002		2240006		2240046			
		а		b		С		d		е		f		g=a+b+c+d+e+f	
1	Dec-15	0	112.20.c.	345,097,743	112.18.c.	0	112.19.c.	275,686,624	257, col. (h)	3,000,000,000	257, col. (h)	0	257, col. (h)	3,620,784,367	FF1, 112,20,c & 112,21,c
2	Dec-15	0		345,097,743		0		275,686,624		3,000,000,000		0		3,620,784,367	

Appalachian Power Company Interest & Amortization on Long-Term Debt For the Year Ending December 31, 2015

Line	Description		Acct	Amount
1	Interest	IPC	4270002	10,177,772
2	Interest	Debentures	4270004	9,983,942
3	Interest	Other LTD	4270005	312,637
4	Interest	Unsecured	4270006	166,921,974
5	Interest	PCRB	4270012	671,875
6			(FF1, P.117,L.62)	188,068,200
7	Amort Debt Disc/ E	хр	Acct 428 (FF1, P.117, L.63)	2,916,356
8	Amort Loss Reacq	-	Acct 428.1 (FF1, P.117, L.64)	3,960,759
9	Interest*	Assoc LT	4300001 (FF1, P.117, L.67)	-
10	Amort Debt Premium		Acct 429 (FF1, P.117, L.65)	-
11	Amort Gain Reacq		Acct 429.1 (FF1, P.117, L.66)	
12	Cost of Long Term	Debt		194,945,315
13	Reconcilation to FF	1, 257, 33, i		
14	Interest on LT Debt		Line 4	188,068,200
15	Interest on Assoc L	T Debt	Line 7	-
16	Total (FF1, 257, 33	, i)		188,068,200
17	Amortization of Hec	lge Gain / Loss ind	cluded in Acct 4270006	(422,540)

17 Amortization of Hedge Gain / Loss included in Acct 4270006 (subject to limit on B-13)

*Per Company Books and Records interest associated with LTD.

econciliation Account 430	
4300001 Interest Expense Long Term Debt	-
4300003 Interest Expense Short Term Debt	239,745
FF1, pg. 117, Ln. 67	239,745

WP-13

Appalachian Power Company Capacity Cost of Service Formula Rate Workpaper 13a - Recoverable Hedge Gains/Losses For the Year Ended December 31, 2015

Amortization Period Less Excludable Amounts (See NOTE on Line For the Year Ended Remaining HEDGE AMOUNTS BY ISSUANCE (FROM p. **Total Hedge Gain** December 31, Net Includable Unamortized 256-257 (i) of the FERC Form 1) or Loss for 2013 2015) **Hedge Amount** Balance Beginning Ending Senior Unsecured Notes - Series I Jul-14 Jan-05 ---556,802 Senior Unsecured Notes - Series K 556,802 Jun-05 Jun-17 -Senior Unsecured Notes - Series L Sep-05 Oct-35 (179,159) (179,159) - - - -May-33 Senior Unsecured Notes - Series H 642,612 May-03 37,068 37,068 (3,932,519) Apr-36 Senior Unsecured Notes - Series N (194,198) (194, 198)Apr-06 Senior Unsecured Notes - Series Q 159,672 159,672 3,546,027 Mar-08 Apr-38 Senior Unsecured Notes - Series S May-10 May-15 328,707 328,707 Senior Unsecured Notes - Series T (5,908,592) Mar-11 Mar-21 (1,131,432) (1,131,432) --**Total Hedge Amortization** (422,540) (422,540) -

WP-13a

Appalachian Power Company Capacity Cost of Service Formula Rate Workpaper 14 - Non-Fuel Power Production O&M Expenses For the Year Ending December 31, 2015

			Less Carbon		
Account		December	Capture Expense ²	Total	Source
500	Demand	18,801,538		18,801,538	320.4.(b)
502	Demand	48,333,670		48,333,670	320.6.(b)
503	Energy	0		0	320.7.(b)
504 - Cr.	Energy	0		0	320.8.(b)
505	Demand	879,047		879,047	320.9.(b)
506	Demand	32,379,328	0	32,379,328	320.10.(b)
507	Demand	9,905		9,905	320.11.(b)
509	Energy	569,863		569,863	320.12.(b)
510	Energy	4,527,510		4,527,510	320.15.(b)
511	Demand	7,948,357		7,948,357	320.16.(b)
512	Energy	64,361,295		64,361,295	320.17.(b)
513	Energy	17,674,621		17,674,621	320.18.(b)
514	Demand	13,965,264		13,965,264	320.19.(b)
517	Demand	0		0	320.24.(b)
519	Demand	0		0	320.26.(b)
520	Demand	0		0	320.27.(b)
521	Demand	0		0	320.28.(b)
522 - Cr.	Demand	0		0	320.29.(b)
523	Demand	0		0	320.30.(b)
524	Demand	0		0	320.31.(b)
525	Demand	0		0	320.32.(b)
528	Energy	0		0	320.35.(b)
529	Demand	0		0	320.36.(b)
530	Energy	0		0	320.37.(b)
531	Energy	0		0	320.38.(b)
532	Energy	0		0	320.39.(b)
535	Demand	1,508,046		1,508,046	320.44.(b)
536	Demand	31,360		31,360	320.45.(b)
537	Demand	383,442		383,442	320.46.(b)
538	Demand	6,863		6,863	320.47.(b)
539	Demand	2,888,352		2,888,352	320.48.(b)
540	Demand	350,336		350,336	320.49.(b)
541	Demand	162,855		162,855	320.53.(b)
542	Demand	3,395,769		1,900,669	320.54.(b)
543	Demand	3,395,769		3,395,769	320.55.(b)
544 545	Energy	4,671,227		4,671,227	320.56.(b)
545 546	Demand	829,573		829,573	320.57.(b)
546	Demand	245,833		245,833	321.62.(b)
548 540	Demand Demand	359,396		359,396	321.64.(b)
549 550		55,591		55,591	321.65.(b)
550 551	Demand	0		0	321.66.(b)
551 552	Demand	0		0 0	321.69.(b)
552 553	Demand	0 580.071			321.70.(b) 321.71.(b)
553 554	Demand Demand	580,071		580,071 0	321.71.(b) 321.72.(b)
004	Demanu	0		0	321.72.(D)

Total		228,314,881	0	226,819,781
Demand		136,510,365	0	135,015,265
Energy		91,804,516	0	91,804,516
Total		228,314,881	0	226,819,781
i otai		220,011,001	0	220,010,101
Demand	%			59.525%
	, -			
Energy	%			40.475%
Total	%			100.000%
rotai	70			100.00070

Notes:

¹ References to data from FERC Form 1 are indicated as page#, line#, col.# for the ending total balances pgs. 320-323,,b 2 From Company's Books and Records.

Appalachian Power Company Capacity Cost of Service Formula Rate Workpaper 15a

Intentionally left blank - not applicable.

Appalachian Power Company Capacity Cost of Service Formula Rate Workpaper 15b

Intentionally left blank - not applicable.

Appalachian Power Company Capactiy Cost of Service Formula Rate Workpaper 15c - Purchased Power For the Year Ended December 31, 2015

<u>Month</u>	Demand (\$) ¹	Energy (\$) ¹	Other Charges ²	Total Purchased Power <u>Expense</u>
Dec-14	56,351,848	382,840,317	0	439,192,165
Total	56,351,848	382,840,317	0	439,192,165
	327, j	327, k	327,I	327,m

Notes:

¹ References to data from FERC Form 1 are indicated as page#, line#, col.# for the ending total balances.

 $^2\,$ The deferred portion of APCo's capacity equalization payments related to environmental compliance investments FF 1, pg. 327, column (I)

Appalachian Power Company Capactiy Cost of Service Formula Rate Workpaper 15d - Off-System Sales For the Year Ended December 31, 2015

		Other Charges		
<u>Month</u>	Demand (\$) ¹	<u>(\$)</u> ¹	Energy (\$) ¹	Total
Dec-15	1,430,018	0	117,607,263	119,037,281
Month			(\$) Margins ²	
Dec-15			15,943,577	

¹ References to data from FERC Form 1 are indicated as page#, line#, col.# for the ending total balances. F1, 311, h, i, j (Non-RQ)

² margins provided by Accounting (represents 75% of system sales margins)

Appalachian Power Company Capacity Cost of Service Formula Rate Workpaper 16 - GSU Plant and Accumulated Depreciation Balance For the Year Ended December 31, 2015

company	major_location	asset_location	utility_account	depr_group	state	month	book_cost	allocated_reserve	net_book_value
Appalachian Power - Gen	Transmission Subs =<69KV-WV, APCo	Belle 46KV Substation : APCo : 3205	35300 - Station Equipment	APCo 101/6 353 GSU	WV	12/2015 \$	107,576.00	\$ 49,466.96 \$	58,109.04
Appalachian Power - Gen	Transmission Subs =<69KV-VA, APCo	Byllesby 69KV Substation : APCo : 0631	35300 - Station Equipment	APCo 101/6 353 GSU	VA	12/2015 \$	132,441.00	\$ 101,694.03 \$	30,746.97
Appalachian Power - Gen	Transmission Subs 138KV-WV, APCo	Cabin Creek 138KV/46KV Substation : APCo : 3005	35300 - Station Equipment	APCo 101/6 353 GSU	WV	12/2015 \$	107,576.00	\$ 44,004.92 \$	63,571.08
Appalachian Power - Gen	Ceredo Generating Plant	Ceredo Generating Plant : APCo : CERGP	35300 - Station Equipment	APCo 101/6 353 GSU	WV	12/2015 \$	5,398,124.18	\$ 1,199,335.68 \$	4,198,788.50
Appalachian Power - Gen	Transmission Subs 138KV-VA, APCo	Claytor 138KV Substation : APCo : 0621	35300 - Station Equipment	APCo 101/6 353 GSU	VA	12/2015 \$	673,990.00	\$ 310,671.74 \$	363,318.26
Appalachian Power - Gen	Transmission Subs 138KV-VA, APCo	Clinch River 138KV Substation : APCo : 0771	35200 - Structures and Impi	APCo 101/6 352 GSU	VA	12/2015 \$	46,746.00	\$ 24,416.99 \$	22,329.01
Appalachian Power - Gen	Clinch River Generating Plant	Clinch River Generating Plant : APCo : 0770	35300 - Station Equipment	APCo 101/6 353 GSU	VA	12/2015 \$	539,626.53	\$ 387,753.66 \$	151,872.87
Appalachian Power - Gen	Dresden Generating Plant	Dresden Generating Plant : APCo : DRESGP	35300 - Station Equipment	APCo 101/6 353 Dresden	OH	12/2015 \$	17,759,482.75	\$ 1,347,822.32 \$	16,411,660.43
Appalachian Power - Gen	Dresden Generating Plant	Dresden Plant - Virginia AFUDC : APCo : DRESAFUDCVA	35300 - Station Equipment	APCo 101/6 353 Dresden	OH	12/2015 \$	1,628,160.99	\$ 323,513.77 \$	1,304,647.22
Appalachian Power - Gen	John E Amos Generating Plant	John E. Amos Generating Plant Common Facilities for Units 1, 2 & 3 : APC	C 35300 - Station Equipment	APCo 101/6 353 GSU	WV	12/2015 \$	1,166,092.20	\$ 682,885.10 \$	483,207.10
Appalachian Power - Gen	John E Amos Generating Plant	John E. Amos Generating Plant Unit 3 : APCo : 0743	35200 - Structures and Impr	APCo 101/6 352 GSU	WV	12/2015 \$	24,415.85	\$ 9,012.31 \$	15,403.54
Appalachian Power - Gen	John E Amos Generating Plant	John E. Amos Generating Plant Unit 3 : APCo : 0743	35300 - Station Equipment	APCo 101/6 353 GSU	WV	12/2015 \$	13,810,778.40	\$ 6,505,073.85 \$	7,305,704.55
Appalachian Power - Gen	John E Amos Generating Plant	John E. Amos Generating Plant Units 1 & 2 : APCo : 0740	35200 - Structures and Impi	APCo 101/6 352 GSU	WV	12/2015 \$	61,600.00	\$ 32,501.07 \$	29,098.93
Appalachian Power - Gen	John E Amos Generating Plant	John E. Amos Generating Plant Units 1 & 2 : APCo : 0740	35300 - Station Equipment	APCo 101/6 353 GSU	WV	12/2015 \$	12,178,734.88	\$ 4,895,012.43 \$	7,283,722.45
Appalachian Power - Gen	Transmission Subs 138KV-VA, APCo	Leesville 138KV Substation : APCo : 0691	35300 - Station Equipment	APCo 101/6 353 GSU	VA	12/2015 \$	193,579.48	\$ 155,829.70 \$	37,749.78
Appalachian Power - Gen	Transmission Subs =<69KV-WV, APCo	London Hydro 46KV Substation : APCo : 0521	35300 - Station Equipment	APCo 101/6 353 GSU	WV	12/2015 \$	366,061.00	\$ 217,140.59 \$	148,920.41
Appalachian Power - Gen	Transmission Subs =<69KV-WV, APCo	Marmet Hydro 46KV Substation : APCo : 0511	35300 - Station Equipment	APCo 101/6 353 GSU	WV	12/2015 \$	25,751.00	\$ 20,979.63 \$	4,771.37
Appalachian Power - Gen	Mountaineer Generating Plant	Mountaineer Generating Plant : APCo : 0710	35200 - Structures and Impr	APCo 101/6 352 GSU	WV	12/2015 \$	84,966.37	\$ 35,764.02 \$	49,202.35
Appalachian Power - Gen	Mountaineer Generating Plant	Mountaineer Generating Plant : APCo : 0710	35300 - Station Equipment	APCo 101/6 353 GSU	WV	12/2015 \$	4,941,535.98	\$ 2,382,799.62 \$	2,558,736.36
Appalachian Power - Gen	Niagara Hydro Plant	Niagara Hydro Plant : APCo : 0650	35200 - Structures and Impr	APCo 101/6 352 GSU	VA	12/2015 \$	1,579.00	\$ 711.48 \$	867.52
Appalachian Power - Gen	Niagara Hydro Plant	Niagara Hydro Plant : APCo : 0650	35300 - Station Equipment	APCo 101/6 353 GSU	VA	12/2015 \$	374,454.12	\$ 64,765.57 \$	309,688.55
Appalachian Power - Gen	Transmission Subs =<69KV-VA, APCo	Reusens 34.5KV Substation : APCo : 0681	35300 - Station Equipment	APCo 101/6 353 GSU	VA	12/2015 \$	58,521.00	\$ 47,677.71 \$	10,843.29
Appalachian Power - Gen	Smith Mt Pumped Storage Hydro Plant	Smith Mountain Pumped Storage Hydro Plant : APCo : 0550	35300 - Station Equipment	APCo 101/6 353 GSU	VA	12/2015 \$	1,721,558.88	\$ 814,925.36 \$	906,633.52
Appalachian Power - Gen	Transmission Subs =<69KV-WV, APCo	Winfield Hydro 69KV Substation : APCo : 0531	35300 - Station Equipment	APCo 101/6 353 GSU	WV	12/2015 \$	1,959,926.26	\$ 388,033.06 \$	1,571,893.20
Appalachian Power - Gen T	otal					\$	63,363,277.87	\$	43,321,486.30

Appalachian Power Company Workpaper 17-Balance of Transmission Investment Capacity Cost of Service Formula Rate Balance as of December 2015

fr_desc	fpa	fc_sortid description	beginning_balance	additions	retirements	transfers	adjustments ending_balance	start_month	end_month
none	353 - Station Equipment	6 Transmission Plant - Electric	904,044,745	113,841,140	9,821,949	5,770,278	- 1,013,83	34,214 1/1/15	12/1/15

Notes:

References to data from FERC Form 1 page(s) 206,207, Ln. 50

Appalachian Power Company Capacity Cost of Service Formula Rate Workpaper 18 - Fuel Expense For the Year Ending December 31, 2015

		Source ¹²
<u>Fuel</u> Fuel - Account 501	639,778,892	320, 5, b
Fuel - Account 518	0	320, 25, b
Fuel - Account 547 Total Fuel	3,870,682 643,649,574	321, 63, b
<u>Other</u> Fuel Handling Sale of Fly Ash (Revenue & Expense)	24,266,397 (87,771)	CBR CBR

Notes:

¹ References to data from FERC Form 1 are indicated as page#, line#, col.# for the ending total balances.

²CBR indicates that data comparable to that reported in the FERC Form 1 is from the Company's Books and Records.

Appalachian Power Company Capacity Cost of Service Formula Rate Workpaper 19 - Plant Held for Future Use For the Year Ending December 31, 2015

	End of Year				
	Total	Demand ¹	Energy		
Production	428,415	428,415	0		
Transmission	4 074 450				
Transmission	1,874,156				
Distribution	2,403,260				
General	35,386				
Total	4,741,216	428,415	0		

FF1, 214, d

Notes:

¹ CBR indicates that data comparable to that reported in the FERC Form 1 is from the Company's Books and Records.