

Appalachian Power Company Input Statement
12 Months Ending 12/31/2023 (actuals) for 2024

Appalachian Power Company

REFERENCING File Name:

Schedule	Description	Amount	Sheet / Tab	Cell
B-1	Production Billing kW			
B-2	Production System Peak Demand	4,663.7	WP-1	D15
B-4	Off System Sales for Resale (Demand Portion)	6,432,482	WP-15D	B10
	Ancillary Service Revenue	0	WP-2	F13
B-4	Energy Credit Revenue	4,929,957	WP-15D	D13
B-5	Plant Held for Future Use - TOTAL	401,557	WP-19	C14
	Plant Held for Future Use - DEMAND	401,557	WP-19	D14
	Plant Held for Future Use - ENERGY	0	WP-19	E14
	Pollution Control CWIP	0	WP-3	sum(D27+D30)
	Non-Pollution Control CWIP (50%)	0	WP-3	(D28+D29)x50%
	Prepayments Nonlabor	7,622,769	WP-5c	D24
	Prepayments Labor	0	WP-5c	F24
B-6	Plant in Service - TOTAL COMPANY	17,670,477,629	WP-6a	G38
	Production Plant - TOTAL COMPANY	6,852,308,785	WP-6a	G11
	Production Plant - DEMAND	6,852,308,785		
	Production Plant - ENERGY	0		
	Accum. Depreciation - TOTAL CO.	6,389,939,212	WP-6b	F16
	Accum. Depreciation - PRODUCTION ONLY	3,383,930,632	WP-6b	D16
	Accum. Depreciation - GENERAL & INTANGIBLE	288,172,602	WP-6b	C16
	Accum. Deferred Income Taxes - TOTAL CO.	2,358,301,416		
B-6a	Acct 190			
	Excluded Items	50,187,641	WP-8ai	F132
	100% Production (Energy)	(4,363,008)	WP-8ai	F129
	100% Production (Demand)	97,201,929	WP-8ai	F131
	Labor Related	0	WP-8ai	F128
	Acct 281			
	Excluded Items	0	WP-8a	
	100% Production (Energy)	0	WP-8a	
	100% Production (Demand)	206,273,193	WP-8a	F21
	Labor Related	0	WP-8a	
	Acct 282			
	Excluded Items	1,387,584,347	WP-8a	F92
	100% Production (Energy)	(2,098)	WP-8a	F89
	100% Production (Demand)	617,044,519	WP-8a	F91
	Labor Related	(39,564)	WP-8a	F88
	Acct 283			
	Excluded Items	92,235,610	WP-8a	F230
	100% Production (Energy)	1,081,257	WP-8a	F227
	100% Production (Demand)	18,596,140	WP-8a	F229
	Labor Related	178,553,049	WP-8a	F226
	Acct 255			
	Excluded Items	1,524	WP-8a	G244+H244
	100% Production (Energy)	0	WP-8a	
	100% Production (Demand)	0	WP-8a	F244
	Labor Related	0	WP-8a	
B-7	General Plant			
	Land	18,016,139	WP-6c	C18
	Structures	296,389,474	WP-6c	C20
	Office Equipment	16,840,799	WP-6c	C22
	Transportation	8,674	WP-6c	C24
	Stores Equipment	3,680,857	WP-6c	C26
	Tools, Shop & Garage Equipment	52,307,268	WP-6c	C29+C33
	Lab Equipment	2,334,352	WP-6c	C31
	Communication Equipment	224,961,436	WP-6c	C35
	Miscellaneous Equipment & Other	11,674,267	WP-6c	C37
	Other Tangible Property	43,287	WP-6c	C39
	Asset Retirement Costs	1,386,653	WP-6c	C46-C44
	TOTAL GENERAL PLANT	627,643,206		
	Intangible Plant	306,526,882	WP-6a	G35
	Total Wages & Salaries (Excluding A & G and SF&H)	154,100,699	WP-9a	E30
	Production Wages & Salaries	3,403,304	WP-9b	F51

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Schedule	Description	Amount	Sheet / Tab	Cell
	Allocation Factors for Production-Related General Plant based on Production Wages & Salaries			
	Demand	0.0000000000	WP-9b	D53
	Energy	1.0000000000		
B-9	Account 151 Fuel Inventory	303,375,126	WP-5b	M13
	Materials & Supplies - Total	148,114,642		
	Production	84,001,332	WP-5a	L10
	Transmission	15,567,143	WP-5a	L11
	Distribution	48,546,167	WP-5a	L12
	Account 158 - Allowances	10,115,774	WP-5a	C18
	Account 120 Nuclear Fuel	0	WP-5b	E17
	Account 152 Undistributed	11,642,310	WP-5b	B17
B-10	ADMINISTRATIVE & GENERAL EXPENSES			
	A & G Salaries # 920	45,628,882	WP-10a	D164
	Outside Services # 923	5,161,457	WP-10a	D167
	Employee Pensions & Benefits # 926	(19,674,333)	WP-10a	D173
	Office Supplies # 921	2,801,436	WP-10a	D165
	Injuries & Damages # 925	(3,507,486)	WP-10a	D169
	Franchise Requirements # 927	0	WP-10a	D174
	Duplicate Charges # 929	266,616	WP-10a	D176
	Miscellaneous General Expense # 930	11,302,773	WP-10a	sum(D177:D179)
	Advertising Expense	535,267	WP-10a	D177
	Dues & Memberships	0	WP-10a	D179
	Adm. Expense Transfer - Cr. # 922	7,909,135	WP-10a	D166
	Property Insurance # 924	5,100,106	WP-10a	D168
	Regulatory Comm. Expense # 928	9,914,640	WP-10a	D175
	Reg. Comm. Expense Production Related	2,239,669	WP-11	E46
	Rents # 931	1,051,347	WP-10a	D180
	Maintenance of General Plant # 935	12,061,842	WP-10a	D184
B-11	Common Stock	5,284,111,781	WP-12a	M11
	Bonds (Acc 221)	147,717,358	WP-13	E12
	Less: Reacquired Bonds (Acc 222)	0	WP-13	G12
	Advances from Assoc Companies (Acc 223)	0	WP-13	C12
	Other Long Term Debt (Acc 224)	5,482,701,032	WP-13	K12
B-12	Long Term Debt	5,630,418,390	WP-13	O12
	Interest on Long Term Debt	254,550,702	WP-13	F39
	Amort Debt Disc/ Exp	4,353,854	WP-13	F27
	Amort Loss Reacq	3,714,560	WP-13	F28
	Amort. Premium on Debt	0	WP-13	F32
	Amort. Gain on Debt	0	WP-13	F34
B-13	Preferred Stock	0	WP-12b	B13
	Preferred Stock Dividends	0	WP-12b	K13
	Premium on Preferred Stock	0	WP-12b	D13
B-13b	Total Proprietary Capital			
	Preferred Stock (Acc 204, pfd portion of Acc 207-213)	0	WP-12a	E11+F11+G11
	Unappropriated Undistributed Subsidiary Earnings (Acc 216)	(3,463,213)	WP-12a	I11
	Accumulated Comprehensive Other Income (Acc 219)	(3,846,853)	WP-12a	K11
	Total Proprietary Capital	5,276,801,715	WP-12a	C11
B-14	Coal Handling	23,309,360	WP-18	C20
	Lignite Handling	0		
	Fly Ash Rev/Exp	(1,574,342)	WP-18	C21
	Other Production Expenses #557	20,587,167	WP-10a	D57
	System Control/Load Dispatching #556	16,930,905	WP-10a	D56+D74+D78+D101
	Other Steam Gen & Other Power Gen Exp			
	Total	194,204,338	WP-14	G62
	Demand	119,056,805	WP-14	G60
	Energy	75,147,533	WP-14	G61
	Purchased Power (Total) # 555	521,965,140	WP-15c	E10
	Purchased Power (Demand) # 555	65,624,304	WP-15c	B10 + D10
	Purchased Power (Energy) # 555	456,340,836	WP-15c	C10
B-16	Steam Production Plant Depreciation Expense	188,714,711	WP-6d	B9
	Hydro Production Plant Conventional Depreciation Expense	5,223,655	WP-6d	B10
	Hydro Production Plant Pumped Storage Depreciation Expense	5,181,704	WP-6d	B11

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REFERENCING File Name:

Schedule	Description	Amount	Sheet / Tab	Cell
	Other Production Plant Depreciation Expense	16,074,319	WP-6d	B12
	General & Intangible Plant Depreciation Expense	66,837,678	WP-6d	B15+B16
	Production Plant Accretion Expense	0		
B-17	Payroll Related Other Taxes	8,420,553	WP-8c	C9
	Property Related Other Taxes	78,548,733	WP-8c	C11
	Production Related Taxes	53,845,832	WP-8c	C12
	Other	15,702,209	WP-8c	C14
	Not Allocated (Gross Receipts and Dist. Related)	23,984	WP-8c	C15
B-19	Federal Income Tax Rate	21.0000%	WP-8b	C20
	State Income Tax Rate (Composite)	3.1000%	WP-8b	C21
	Percent of FIT deductible for state purposes	0.0000%	WP-8b	C22
	Amortized Investment Tax Credit (enter negative)	0	WP-8b	D18
B-11	Return on Common	10.40%	na	
	Year Ending -- Month	12		
	Year Ending -- Day	31		
	Year Ending -- Year	2023	na	
B-22	Losses and Imbalance Ancillary Svc. Rev.	0		
	GSU Data Input			
B-3	GSU & Other Production Related Investment	79,815,563	December, 2023	WP-16
B-3	Plant in Service - TRANSMISSION	4,710,200,340	December, 2023	WP-6a
B-3	Transmission Depreciation Expense	102,977,731	December, 2023	WP-6d
B-3	Transmission Substation Acct. 353 Investment	2,173,099,168	December, 2023	WP-17
B-3	Transmission O&M (Accts 562 & 570)	2,047,700	December, 2023	WP-10a
B-6	GSU Accumulated Depreciation	29,082,471	December, 2023	WP-16
				sum(D78+D91)
				H32

Appalachian Power Company
Formula Rate Template - Capacity Rate
12 Months Ending 12/31/2022 (actuals)

	RATE \$/MW/Day (1)	CAPACITY MW (2)	Amount \$ (1) x (2) (3)
Capacity Daily Charge:			
1. Reference	P.2		Col (1) x (2)
2. Amount	\$464.74139	4,664	\$2,167,414.42

Note A: Rate will be applied to peak obligation demands
at or adjusted to generation level (including losses).

DETERMINATION OF RATES APPLICABLE TO
APCO CAPACITY REQUIREMENTS
12 Months Ending 12/31/2023 (actuals) for 2024

Appendix 2
Page 2

1. Capacity Daily Rates

$$$/MW = \frac{\text{Annual Production Fixed Cost}}{(\text{APCo 5 CP Demand}/365) \text{ (Note A)}}$$

$$\frac{791,106,263}{4,663.7 / 365} = \$464.74139$$

Where: Annual Production Fixed Cost, P.4, L. 8

Note A: Average of demand at time of PJM five highest daily peaks.
Workpapers -- WP1

GENERATOR STEP UP TRANSFORMER WORKPAPER
12 Months Ending 12/31/2023 (actuals) for 2024

Appendix 2
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		Reference (1)	PRODUCTION Amount (2)
1.	GSU & Associated Investment	Note A	79,815,563
2.	Total Transmission Investment	FF1, P.207, L.58, Col.g	4,710,200,340
3.	Percent (GSU to Total Trans. Investment)	L.1 / L.2	1.69%
4.	Transmission Depreciation Expense	FF1, P.336, L.7, Col.b	102,977,731
5.	GSU Related Depreciation Expense	L.3 x L.4	1,744,984
6.	Station Equipment Acct. 353 Investment	Note B	2,173,099,168
7.	Percent (GSU to Acct. 353)	L.1 / L.6	3.67%
8.	Transmission O&M (Accts 562 & 570)	FF1,P.321, L. 93, Col.b, and L.107, Col.b	2,047,700
9.	GSU & Associated Investment O&M	L.7 x L.8	75,210

Note A: Workpapers -- WP-16

Note B: Workpapers -- WP-17

ANNUAL PRODUCTION FIXED COST
12 Months Ending 12/31/2023 (actuals) for 2024

Appendix 2
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		Reference (1)	PRODUCTION Amount (2)
1.	Return on Rate Base	P.5, L.18, Col.(2)	\$217,017,755
2.	Operation & Maintenance Expense	P.14, L.15, Col.(2)	\$226,514,830
3.	Depreciation Expense	P.16, L.9, Col.(2) Note A	\$216,939,373
4.	Taxes Other Than Income Taxes	P.17, L.6, Col.(3)	\$91,116,301
5.	Income Tax	P.18, L.5, Col.(2)	\$44,447,960
6.	Sales for Resale	Note B	\$4,929,957
7.	Sales for Resale (Energy Credit)	Note C	\$0
8.	Annual Production Fixed Cost	Sum (L.1 : L.5) - (L.6 +L.7)	\$791,106,263

Note A: See page 20 for depreciation rates by plant account.

Note B: Capacity related revenues associated with sales as reported in Account 447
(includes pool capacity demand). See Workpaper 15d.

Note C: Workpaper 15d

RETURN ON PRODUCTION-RELATED INVESTMENT
12 Months Ending 12/31/2023 (actuals) for 2024

Appendix 2
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	Reference	Amount (1)	Demand (2)	Energy (3)
1. ELECTRIC PLANT				
2. Gross Plant in Service	P.6, L.4, Col.(2)-(4)	6,952,724,810	6,932,124,348	20,600,462
3. Less: Accumulated Depreciation	P.6, L.11, Col.(2)-(4)	3,419,377,376	3,413,013,103	6,364,273
4. Net Plant in Service	L.2 - L.3	3,533,347,434	3,519,111,245	14,236,188
5. Less: Accumulated Deferred Taxes	P.6, L.12, Col.(2)-(4)	928,667,576	744,711,923	183,955,653
6. Plant Held for Future Use (Note A)	FF1, P.214	401,557	401,557	0
7. Subtotal - Electric Plant	L.4 - L.5 + L.6	2,605,081,415	2,774,800,879	(169,719,465)
WORKING CAPITAL				
8. Materials & Supplies				
9. Fuel	P.9, L.2, Col.(2)-(4)	315,017,435	0	315,017,435
10. Nonfuel	P.9, L.8, Col.(2)-(4)	84,001,332	84,001,332	0
11. Total M & S	L.9 + L.10	399,018,767	84,001,332	315,017,435
12. Prepayments Nonlabor (Note B)		2,999,297	2,990,411	8,887
13. Prepayments Labor (Note B)		0	0	0
14. Prepayments Total (Note B)	L.12 + L. 13	2,999,297	2,990,411	8,887
15. Cash Working Capital	P.8, L.7, Col.(1)-(3)	29,668,545	20,101,915	9,566,631
16. Total Rate Base	L.7 + L.11 + L.14 + L.15	3,036,768,024	2,881,894,536	154,873,488
17. Weighted Cost of Capital	P.11, L.4, Col.(4)	7.53%	7.53%	7.53%
18. Return on Rate Base	L.16 x L.17	228,680,325	217,017,755	11,662,570

Note A: Workpapers -- WP-19

Note B: Workpapers -- WP-5c Prepayments include amounts booked to Account 165. Nonlabor related prepayments allocated to production function based on gross plant on P.6, L.7. Labor related prepayments allocated to production function based on wages and salaries on P.7, Note B.

		System		Reference	PRODUCTION		
		Reference	Amount		Amount	Demand	Energy
			(1)		(2)	(3)	(4)
1.	GROSS PLANT IN SERVICE (Note A)						
2.	Plant in Service (Note C)						
3.	Allocated General & Intangible Plant	L. 14	17,670,477,629	L.16	6,932,124,348	6,932,124,348	0
				P.7, Col(3), L.25	20,600,462	0	20,600,462
4.	Total	L.2 + L.3 Note A	17,670,477,629		6,952,724,810	6,932,124,348	20,600,462
5.				Col.(2), L.4	6,952,724,810	6,932,124,348	20,600,462
6.				Col.(1), L.4	17,670,477,629	17,670,477,629	17,670,477,629
7.			100.00%	L.5/L.6	39.35%	39.23%	0.12%
8.	ACCUMULATED PROVISION FOR DEPRECIATION (Note A)						
9.	Plant in Service (Note D)	L.18	6,389,939,212	L.20	3,413,013,103	3,413,013,103	0
10.	Allocated General Plant		288,172,602	Note B	6,364,273	0	6,364,273
11.	Total	L.9 + L.10			3,419,377,376	3,413,013,103	6,364,273
12.	ACCUMULATED DEFERRED TAXES (Note E)	Note E	2,358,301,416	P.6a, L. 52	928,667,576	744,711,923	183,955,653

Note A: Excludes ARO amounts.

Note B: (% From P.7, Col.(3), L.28)

Note C: Includes Generator Step-Up Transformers and Other Generation related investments previously included in the transmission accounts

Note D: Includes Accumulated Depreciation associated with the Generator Step-Up Transformers and Other Generation investments.

Note E: WP--8a, WP--8ai

GSU DETAILS [Lns. 2 and 9 above]

		System		Reference	PRODUCTION		
		Reference	Amount		Amount	Demand	Energy
			(1)		(2)	(3)	(4)
13	GROSS PLANT IN SERVICE						
14	Plant in Service (Note C)	WP6a, Ln. 11	17,670,477,629	WP6a, Ln. 2	6,852,308,785	6,852,308,785	0
15	Plant in Service (Note C) (GSU)	P.3, L.1, Col.(2)			79,815,563	79,815,563	0
16	Plant in Service (Note C)	Ln. 14 + L.15			6,932,124,348	6,932,124,348	0
17	Accumulated Provision for Depreciation						
18	Accumulated Prov. Depreciation (Note D)	WP6b, Ln. 7	6,389,939,212	WP6b, Ln. 7	(3,383,930,632)	(3,383,930,632)	0
19	Accumulated Prov. Dep. (GSU)	WP16			(29,082,471)	(29,082,471)	0
20	Total Accumulated Depreciation (Note D)	Ln. 18+ L.19			(3,413,013,103)	(3,413,013,103)	0

		<u>Account</u>	<u>Description</u>	<u>Year End Balance</u>	<u>Exclusions</u>	<u>100% Production</u> <u>(Energy Related)</u>	<u>100% Production</u> <u>(Demand Related)</u>	<u>Labor</u>
1	190	Excluded Items		50,187,641	50,187,641			
2	190	100% Production (Energy)		(4,363,008)		(4,363,008)		
3	190	100% Production (Demand)		97,201,929			97,201,929	
4	190	Labor Related		-				-
5	190	Total		143,026,562	50,187,641	(4,363,008)	97,201,929	-
6		Production Allocation			0.00%	100.00%	100.00%	100.00%
7		(Gross Plant or Wages/Salaries)		-		(4,363,008)	97,201,929	-
8		Demand Related				-	97,201,929	-
9		Energy Related				(4,363,008)	-	-
10						Direct	Direct	B-7, Note B
11	281	Excluded Items		-				
12	281	100% Production (Energy)				-		
13	281	100% Production (Demand)		(206,273,193)			(206,273,193)	
14	281	Labor Related		-				-
15	281	Total		(206,273,193)	-	-	(206,273,193)	-
16		Production Allocation			0.00%	100.00%	100.00%	100.00%
17		(Gross Plant or Wages/Salaries)		-		-	(206,273,193)	-
18		Demand Related				-	(206,273,193)	-
19		Energy Related				-	-	-
20		Allocation Basis				Direct	Direct	B-7, Note B
21	282	Excluded Items		(1,387,584,347)	(1,387,584,347)			
22	282	100% Production (Energy)		2,098		2,098		
23	282	100% Production (Demand)		(617,044,519)			(617,044,519)	
24	282	Labor Related		39,564				39,564
25	282	Total		(2,004,587,204)	(1,387,584,347)	2,098	(617,044,519)	39,564
26		Production Allocation			0.00%	100.00%	100.00%	100.00%
27		(Gross Plant or Wages/Salaries)		-		2,098	(617,044,519)	39,564
28		Demand Related				-	(617,044,519)	-
29		Energy Related				2,098	-	39,564
30		Allocation Basis				Direct	Direct	B-7, Note B
31	283	Excluded Items		(92,235,610)	(92,235,610)			
32	283	100% Production (Energy)		(1,081,257)		(1,081,257)		
33	283	100% Production (Demand)		(18,596,140)			(18,596,140)	
34	283	Labor Related		(178,553,049)				(178,553,049)
35	283	Total		(290,466,057)	(92,235,610)	(1,081,257)	(18,596,140)	(178,553,049)
36	283	Production Allocation			0.00%	100.00%	100.00%	100.00%
37		(Gross Plant or Wages/Salaries)		-		(1,081,257)	(18,596,140)	(178,553,049)
38		Demand Related				-	(18,596,140)	0
39		Energy Related				(1,081,257)	0	(178,553,049)
40		Allocation Basis				Direct	B-6, L. 7	B-7, Note B
41	255	Excluded Items		(1,524)	(1,524)			
42	255	100% Production (Energy)		-		-		
43	255	100% Production (Demand)		-			-	
44	255	Labor Related		-				-
45	255	Total		(1,524)	(1,524)	-	-	-
46	255	Production Allocation			0.00%	100.00%	100.00%	100.00%
47		(Gross Plant or Wages/Salaries)		-		-	-	-
							Direct	
48		Summary Production Related AD		Total	Demand	Energy		

49	P Plant (Energy Related)	(5,442,167)	-	(5,442,167)
50	P Plant (Demand Related)	(744,711,923)	(744,711,923)	0
51	Labor Related	(178,513,486)	0	(178,513,486)
52	Total	<u>(928,667,576)</u>	<u>(744,711,923)</u>	<u>(183,955,653)</u>

Source: Functionalized balances for Accounts 190, 281, 282, 283 and 255 from WP-8a and 8ai.

General Plant Accounts 101 and 106						
	Total System (Note A) (1)	Allocation Factor (2)	Related to Production (1) x (2) (3)	Demand (4)	Energy (5)	FERC Form 1 Reference
1. GENERAL PLANT						
2.						
3. Land	18,016,139	Note B	397,885	0	397,885	P.207, L.86, Col.(g)
4. General Offices	0		0	0	0	
5. Total Land	18,016,139		397,885	0	397,885	P.207, L.86, Col.(g)
6.						
7. Structures	296,389,474	Note B	6,545,742	0	6,545,742	P.207, L.87, Col.(g)
8. General Offices	0		0	0	0	
9. Total Structures	296,389,474		6,545,742	0	6,545,742	P.207, L.87, Col.(g)
10.						
11. Office Equipment	16,840,799	Note B	371,928	0	371,928	P.207, L.88, Col.(g)
12. General Offices	0		0	0	0	
13. Total Office Equipment	16,840,799		371,928	0	371,928	P.207, L.88, Col.(g)
14. Transportation Equipment	8,674	Note B	192	0	192	P.207, L.89, Col.(g)
15. Stores Equipment	3,680,857	Note B	81,291	0	81,291	P.207, L.90, Col.(g)
16. Tools, Shop & Garage Equipment	52,307,268	Note B	1,155,203	0	1,155,203	P.207, L.91, L. 93, Col.(g)
17. Lab Equipment	2,334,352	Note B	51,554	0	51,554	P.207, L.92, Col.(g)
18. Communication Equipment	224,961,436	Note B	4,968,259	0	4,968,259	P.207, L.94, Col.(g)
19. Miscellaneous Equip & Other	11,674,267	Note B	257,825	0	257,825	P.207, L.95, Col.(g)
20. Subtotal General Plant	626,213,266		13,829,880	0	13,829,880	P.207, L.96, Col.(g)
21. PERCENT		Note C	2.21%	0.00%	2.21%	
22. Other Tangible Property	43,287	Note D	956	0	956	P.207, L. 97, Col.(g)
23. TOTAL GENERAL PLANT	626,256,553		13,830,836	0	13,830,836	
24. INTANGIBLE PLANT	306,526,882	Note B	6,769,626	0	6,769,626	P.205, L.5, Col.(g)
25. TOTAL GENERAL AND INTANGIE	932,783,435		20,600,462	0	20,600,462	L.23 + L.24
26. PERCENT		Note E	2.21%	0.00%	2.21%	

NOTE A: See Workpaper 6c.

NOTE B: Allocation factors based on wages and salaries in electric operations and maintenance expenses excluding administrative and general expenses:

a. Total wages and salaries in electric operation and maintenance expenses excluding administrative and general expense, FF1, P.354, Col.(b), Ln.28 - L.27 (see workpaper 9a).	154,100,699
b. Production wages and salaries in electric operation and maintenance expense, FF1, P.354, Col.(b), L.20. (see WP-9a)	3,403,304
c. Ratio (b / a)	2.208%

NOTE C: L.20, Col.(3) / L.20, Col.(1)

NOTE D: Directly assigned to Production

NOTE E: L.25, Col.(3) / L.25, Col.(1)

PRODUCTION-RELATED CASH REQUIREMENT
12 Months Ending 12/31/2023 (actuals) for 2024

Appendix 2
Page 8

	Reference	Amount (1)	PRODUCTION Demand (2)	Energy (3)
1. Total Production Expense Excluding Fuel Used In Electric Generation	P.14, L.12 Col.(1)-(3)	775,422,569	222,199,181	553,223,388
2. Less Fuel Handling / Sale of Fly Ash	P.14, L.1 thru L. 3 Col.(1)-(3)	(21,735,019)	0	(21,735,019)
3. Less Purchased Power	P.14, L.11 Col.(1)-(3)	(521,965,140)	(65,624,304)	(456,340,836)
4. Other Production O&M	Sum (L.1 thru L.3)	231,722,410	156,574,877	75,147,533
5. Allocated A&G	P.10, L.17 Col.(3)-(5)	5,625,952	4,240,439	1,385,512
6. Total O&M for Cash Working Capital Calculation	L.4 + L.5	237,348,362	160,815,316	76,533,045
7. O&M Cash Requirements	=45 / 360 x L.6	29,668,545	20,101,915	9,566,631

	SYSTEM		PRODUCTION			
	Reference	Amount (1)	Reference	Amount (2)	Demand (3)	Energy (4)
1. Material & Supplies (Note A)						
2. Fuel (Note C)	FF1, P.110, L. 45,46 Workpapers WP-5b	315,017,435		315,017,435	0	315,017,435
3. Non-Fuel						
4. Production	Note D	84,001,332	100% Col. 1	84,001,332	84,001,332	0
5. Transmission		15,567,143	0	0	0	0
6. Distribution		48,546,167	0	0	0	0
7. General		0	Note B	0	0	0
8. Total	L.4 + L.5 + L.6 + L.7	148,114,642		84,001,332	84,001,332	0
9. Account 158 Allowances	Note D	10,115,774		10,115,774	0	10,115,774

Note A: Year end balance.

Note B: Column (1) times % from P.7, Col.(3), L.26.

Note C: Workpapers WP-5b

Note D: Workpapers WP-5a

PRODUCTION-RELATED
ADMINISTRATIVE & GENERAL EXPENSE ALLOCATION
12 Months Ending 12/31/2023 (actuals) for 2024

Appendix 2
Page 10

			System		Allocation Factor % (2)	Production			FERC Form 1 Reference
	Account	Reference	Amount (1)			Amount (3)	Demand (4)	Energy (5)	
1.	ADMINISTRATIVE & GENERAL EXPENSE								
2.	RELATED TO WAGES AND SALARIES								
3.	A&G Salaries	920	Workpapers 10-a	45,628,882	Note F				P.323, L.181, Col.(b)
4.	Outside Services	923	Workpapers 10-a	5,161,457					P.323, L.184, Col.(b)
5.	Employee Pensions & Benefits	926	Workpapers 10-a	(19,674,333)					P.323, L.187, Col.(b)
6.	Office Supplies	921	Workpapers 10-a	2,801,436					P.323, L.182, Col.(b)
7.	Injuries & Damages	925	Workpapers 10-a	(3,507,486)					P.323, L.186, Col.(b)
8.	Franchise Requirements	927	Workpapers 10-a	0					P.323, L.188, Col.(b)
9.	Duplicate Charges - Cr.	929	Workpapers 10-a	266,616					P.323, L.190, Col.(b)
10.	Total		Ls. 3 thru 9	30,676,572	Note A	677,490	0	677,490	
11.	MISCELLANEOUS GENERAL EXPENS	930	Workpapers 10-a	10,767,506	Note A & D	237,800	0	237,800	P.323, L.192, Col.(b) [Note A]
12.	ADM. EXPENSE TRANSFER - CR.	922	Workpapers 10-a	7,909,135	Note B	174,673	0	174,673	P.323, L.183, Col.(b)
13.	PROPERTY INSURANCE	924	Workpapers 10-a	5,100,106	Note E	2,006,716	2,000,770	5,946	P.323, L.185, Col.(b)
14.	REGULATORY COMM. EXPENSES	928	Workpapers 10-a	9,914,640	Note C	2,239,669	2,239,669	0	P.323, L.189, Col.(b)
15.	RENTS	931	Workpapers 10-a	1,051,347	Note B	23,219	0	23,219	P.323, L.193, Col.(b)
16.	MAINTENANCE OF GENERAL PLANT	935	Workpapers 10-a	12,061,842	Note B	266,385	0	266,385	P.323, L.196, Col.(b)
17.	TOTAL A & G EXPENSE		L.10 thru 16	77,481,148		5,625,952	4,240,439	1,385,512	

Note A: % from Note B, P.7

Note B: General Plant % from P.7, Col.(3), L.26

Note C: Workpapers WP -- 11 Excluding all items not related to wholesale service and also excludes FERC assessment of annual charges.

Note D: Excludes general advertising and company dues and memberships.

Note E: % Plant from P.6, L.7.

Note F: PBOP expense is fixed at \$6,222,780. This amount cannot be changed absent a Section 205/206 filing with the Commission.

COMPOSITE COST OF CAPITAL
12 Months Ending 12/31/2023 (actuals) for 2024

Appendix 2
Page 11

		Reference	Total Company Capitalization \$ (1)	Weighted Cost Ratios % (2)	Reference	Cost of Capital % (3)	Weighted Cost of Capital (2 x 3) (4)
1.	Long Term Debt	Note A	5,630,418,390	51.59%	Note D	4.84%	2.50%
2.	Preferred Stock	Note B	0	0.00%	Note E	0.00%	0.00%
3.	Common Stock	Note C	5,284,111,781	48.41%	Note F	10.40%	5.04%
4.	Total	Ln. 1+L.2+L.3	10,914,530,171	100.00%			7.53%

Note A: P.12, L.5, Col.(1)

Note B: P.13a, L.4, Col.(2)

Note C: P.13b, L.5,Col.(2)

Note D: P.12, L.16 Col. (2)

Note E: P.13a, L.5,Col.(2)

Note F: Return on equity cannot be changed absent a Section 205/206 filing with the Commission.

LONG TERM DEBT
12 Months Ending 12/31/2023 (actuals) for 2024

Appendix 2
Page 12

	Reference	Debt Balance (1)	Interest & Cost Booked (2)
<u>12 Months Ending 12/31/2023 (actuals) for 2024</u>			
1. Bonds (Acc 221)	FF1, 112.18.c.	147,717,358	
2. Less: Reacquired Bonds (Acc 222)	FF1, 112.19.c.	0	
3. Advances from Assoc Companies (Acc 223)	FF1, 112.20.c.	0	
4. Other Long Term Debt (Acc 224)	FF1, 112.21.c.	<u>5,482,701,032</u>	
5. Total Long Term Debt Balance		5,630,418,390	
<u>Costs and Expenses (actual)</u>			
6. Interest Expense (Acc 427)	FF1, 117.62.c.	Note A	254,550,702
7. Amortization Debt Discount and Expense (Acc 428)	FF1, 117.63.c.		4,353,854
8. Amortization Loss on Reacquired Debt (Acc 428.1)	FF1, 117.64.c.		3,714,560
9. Less: Amortiz Premium on Reacquired Debt (Acc 429)	FF1, 117.65.c.		0
10. Less: Amortiz Gain on Reacquired Debt (Acc 429.1)	FF1, 117.66.c.		0
11. Interest on LTD Assoc Companies (portion Acc 430)	Workpapers --13, L.7	Note A	<u>0</u>
12. Sub-total Costs and Expense			262,619,116
13. Less: Total Hedge (Gain) / Loss	P. 12a, L. 11, Col. (6)		(10,842,628)
14. Plus: Allowed Hedge Recovery	P. 12a, L. 15, Col. (6)		(1,103,221)
15. Total LTD Cost Amount	L. 12 - L. 13 + L. 14		272,358,523
16. Embedded Cost of Long Term Debt = L.15, Col.(2) / L.5, Col.(1)			4.84%

Note A: Reconciliation of Interest Expense to FF1, pg. 257, Ln. 33 Col(i)

Ln. 6	Interest Expense (Acc 427)	254,550,702
Ln. 11	Interest on LTD Assoc Companies (portion Acc 430)	<u>0</u>
	FF1, pg. 257, Ln. 33 Col(i)	254,550,702

LONG TERM DEBT

Limit on Hedging (Gain)/Loss on Interest Rate Derivatives of LTD
12 Months Ending 12/31/2023 (actuals) for 2024

Appendix 2

Page 12a

	(1)	(2)	(3)	(4)	(5)	(6)
HEDGE AMT BY ISSUANCE FERC Form 1, p. 256-257 (i)	Total Hedge (Gain) / Loss	Excludable Amounts (Note A)	Net Includable Hedge Amount Subject to Limit	Unamortized Balance	Amortization Period Beginning	Ending
1. Senior Unsecured Notes - Series I	0		-	-	Jan-05	Jul-14
2. Senior Unsecured Notes - Series K	-		-	-	Jun-05	May-15
3. Senior Unsecured Notes - Series L	-		-	-	Sep-05	Sep-15
4. Senior Unsecured Notes - Series H	37,071		37,071	420,142	May-03	May-33
5. Senior Unsecured Notes - Series N	(194,198)		(194,198)	(2,767,328)	Apr-06	Apr-36
6. Senior Unsecured Notes - Series Q	159,671		159,671	2,587,993	Mar-08	Apr-38
7. Senior Unsecured Notes - Series S	-		-	-	May-10	May-15
8. Senior Unsecured Notes - Series T	(251,430)		(251,430)	-	Mar-11	Mar-21
9. Senior Unsecured Notes - Series	(10,593,741)	(9,739,407)	(854,334)	(9,739,407)	Mar-21	Mar-31
			-			
10. Total Hedge Amortization	(10,842,628)	(9,739,407)	(1,103,221)			

Limit on Hedging (G)/L on Interest Rate Derivatives of LTD

11. Hedge (Gain) / Loss prior to Application of Recovery Limit		(1,103,221)
Enter a hedge Gain as a negative value and a hedge Loss as a positive value		
12. Total Capitalization	Page 11, L.4, col.(1)	10,914,530,171
13. 5 basis point Limit on (G)/L Recovery		0.0005
14. Amount of (G)/L Recovery Limit	L. 12 * L. 13	(5,457,265)
15. Hedge (Gain) / Loss Recovery (Lesser of Line 11 or Line 14)		(1,103,221)
To be subtracted or added to actual Interest Expenses on Page 12, Line 14		

Note A: Annual amortization of net gains or net loss on interest rate derivative hedges on long term debt shall not cause the composite after-tax weighted average cost of capital to increase/decrease by more than 5 basis points. Hedge gains/losses shall be amortized over the life of the related debt issuance. The unamortized balance of the g/l shall remain in Acc 219 Other Comprehensive Income and shall not flow through the rate calculation. Hedge-related ADIT shall not flow through rate base. Amounts related to the ineffective portion of pre-issuance hedges, cash settlements of fair value hedges issued on Long Term Debt, post-issuance cash flow hedges, and cash flow hedges of variable rate debt issuances are not recoverable in this calculation and are to be recorded above.

PREFERRED STOCK

12 Months Ending 12/31/2023 (actuals) for 2024

Appendix 2

Page 13a

		(1) Source	(2) Balances
1.	Preferred Stock Dividends	FF1, P.118, L.29	0
2.	Preferred Stock Outstanding	Note A & B FF1, P.251, L. 9 (f)	0
3.	Plus: Premium on Preferred Stock	Note A FF1, P. 112, L.6	0
4.	Total Preferred Stock	L.2 + L.3	0
5.	Average Cost Rate	L.1 / L.4	0.00%

Note A: Workpaper -- WP-12b.

Note B: Preferred stock outstanding excludes pledged and Reacquired (Treasury) preferred stock.

B-13b

COMMON EQUITY

12 Months Ending 12/31/2023 (actuals) for 2024

Appendix 2

Page 13b

	(1) Source	(2) Balances
1. Total Proprietary Capital	WP-12a, L.1, Col. a	5,276,801,715
<u>Less:</u>		
2. Preferred Stock (Acc 204, pfd portion of Acc 207-213)	WP-12a, L.1, Col.b+c	0
3. Unappropriated Undistributed Subsidiary Earnings (Acc 216.1)	WP-12a, L.1, Col.e	(3,463,213)
4. Accumulated Comprehensive Other Income (Acc 219)	WP-12a, L.1, Col. F	(3,846,853)
5. Total Balance of Common Equity	L.1-L.2-L.3-L.4	5,284,111,781

ANNUAL FIXED COSTS
PRODUCTION O & M EXPENSE
EXCLUDING FUEL USED IN ELECTRIC GENERATION
12 Months Ending 12/31/2023 (actuals) for 2024

Appendix 2
Page 14

	Account No.	Total Company (1)	(Demand) Fixed (2)	(Energy) Variable (3)	FERC Form 1 Reference
1. Coal Handling	501.xx	23,309,360		23,309,360	P.320, L.5, Col.(b) [Note D]
2. Lignite Handling	501.xx	0		0	P.320, L.5, Col.(b) [Note D]
3. Sale of Fly Ash (Revenue & Expense)	501.xx	(1,574,342)		(1,574,342)	P.320, L.5, Col.(b) [Note D]
4. Rents	507	0			Note E
5. Hydro O & M Expenses	535-545	0			Note E
6. Other Production Expenses	557	20,587,167	20,587,167		P.321, L.78, Col.(b)
7. System Control of Load Dispatching	Note C	16,930,905	16,930,905		P.321, L.77, L. 88, L. 92, P. 322, L. 121, Col.(b)
8. Other Steam Expenses	Note A	194,204,338	119,056,805	75,147,533	
9. Combustion Turbine	Note A	0		0	
10. Nuclear Power Expense-Other	Note A	0			
11. Purchased Power	555	521,965,140	65,624,304	456,340,836	P.321, L.76, Col.(b)
12. Total Production Expense Excluding Fuel Used In Electric Generation	Sum L.1-L. 11	775,422,569	222,199,181	553,223,388	
13. A & G Expense P.10, L.17		5,625,952	4,240,439	1,385,512	
14. Generator Step Up related O&M	Note B	75,210	75,210	0	
15. Total O & M		781,123,730	226,514,830	554,608,900	

NOTE A: Amounts recorded in O&M Expense Accounts classified into Fixed
and Variable Components in accordance with P.15 and WP-14

NOTE B: FF1, P.321, L.93 & L.107 (ACCTS. 562 & 570) times GSU Investment to Account 353 ratio (See
P.3, L.9)

NOTE C: Pursuant to FERC Order 668, expenses were booked in Account 556 are now being recorded
in the following accounts: 561.4, 561.8 and 575.7

NOTE D: Subaccount details of FF1 Accounts from Company's books and records.

<i>Reconciliation of System Control of Load Dispatching</i>	
System Control and Load Dispatching	521,965,140
Scheduling, System Control	0
Reliability, Planning and Standards Dev.	0
Market Facilitation, Monitoring and Compliance	0
Ln. 7, Pg. 14	521,965,140

NOTE E: Amounts included in Line 8.

CLASSIFICATION OF FIXED AND VARIABLE
PRODUCTION EXPENSES

Appendix 2

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1 of 2

Line		FERC Account	Energy	Demand
No.	Description	No.	Related	Related
1	POWER PRODUCTION EXPENSES			
2	Steam Power Generation			
3	Operation supervision and engineering	500	-	xx
4	Fuel	501	xx	-
5	Steam expenses	502	-	xx
6	Steam from other sources	503	xx	-
7	Steam transferred-Cr.	504	xx	-
8	Electric expenses	505	-	xx
9	Miscellaneous steam power expenses	506	-	xx
10	Rents	507	-	xx
11	Allowances	509	xx	-
12	Maintenance supervision and engineering	510	xx	-
13	Maintenance of structures	511	-	xx
14	Maintenance of boiler plant	512	xx	-
15	Maintenance of electric plant	513	xx	-
16	Maintenance of miscellaneous steam plant	514	-	xx
17	Total steam power generation expenses			
18	Nuclear Power			
19	Operation supervision and engineering	517		xx
20	Coolants and Water	519		xx
21	Steam Expenses	520		xx
22	Steam from other sources	521		xx
23	Less: ; Steam Transferred	522		xx
24	Electric Expenses	523		xx
25	Miscellaneous Nuclear Power Expense	524		xx
26	Rents	525		xx
27	Maintenance supervision and engineering	528	xx	
28	Maintenance of structures	529		xx
29	Maintenance of Reactor Plant Equip	530	xx	
30	Maintenance of electric plant	531	xx	
31	Maintenance of Misc Nuclear Plant	532	xx	
32	Total power production expenses Nuclear			
33	Hydraulic Power Generation			
34	Operation supervision and engineering	535	-	xx
35	Water for power	536	-	xx
36	Hydraulic expenses	537	-	xx
37	Electric expenses	538	-	xx
38	Misc. hydraulic power generation expenses	539	-	xx
39	Rents	540	-	xx
40	Maintenance supervision and engineering	541	-	xx
41	Maintenance of structures	542	-	xx
42	Maintenance of reservoirs, dams and waterways	543	-	xx
43	Maintenance of electric plant	544	xx	-
44	Maintenance of miscellaneous hydraulic plant	545	-	xx
45	Total hydraulic power generation expenses			
46	Other Power Generation			
47	Operation supervision and engineering	546	-	xx
48	Fuel	547	xx	-
49	Generation expenses	548	-	xx
50	Miscellaneous other power generation expenses	549	-	xx
51	Rents	550	-	xx
52	Maintenance supervision and engineering	551	-	xx
53	Maintenance of structures	552	-	xx
54	Maintenance of generation and electric plant	553	-	xx
55	Maintenance of misc. other power generation plant	554	-	xx

CLASSIFICATION OF FIXED AND VARIABLE
PRODUCTION EXPENSES

Appendix 2
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2 of 2

Line	Description	FERC Account	Energy	Demand
No.	POWER PRODUCTION EXPENSES	No.	Related	Related
56	Total other power generation expenses			
57	Other Power Supply Expenses			
58	Purchased power	555	xx	xx
59	System control and load dispatching	556	-	xx
60	Other expenses	557	-	xx
61	Station equipment operation expense (Note A)	562	-	xx
62	Station equipment maintenance expense (Note A)	570	-	xx

Note A: Restricted to expenses related to Generator Step-up Transformers and Other Generator related expenses.
See Note D, Page 6

PRODUCTION-RELATED DEPRECIATION EXPENSE
12 Months Ending 12/31/2023 (actuals) for 2024

Appendix 2
Page 16

		Depreciation Expense (1)	Demand (2)	Energy (3)
	PRODUCTION PLANT			
	<i>Depreciation and Amortization Expense</i>			
1.	Steam	188,714,711	188,714,711	0
2.	Nuclear	0	0	0
3.	Hydro Conventional	5,223,655	5,223,655	0
4.	Hydro Pump Storage	5,181,704	5,181,704	0
5.	Int. Comb.	0	0	0
6.	Other Production	16,074,319	16,074,319	0
7.	Generator Step Up Related Depreciation (Note A)	1,744,984	1,744,984	0
8.	Production Related General & Intangible Plant (Note E)	1,476,106	0	1,476,106
9.	Total Production	218,415,479	216,939,373	1,476,106

Note: Lines 1 through 6 will be Depreciation Expense reported on P.336 of the FF1 excluding the amortization of acquisition adjustments - Workpapers WP -- 6d.

Line 8 will be total General & Intangible Plant (from P.336 of the FF1, adjusted for amortization adjustments) times ratio of Production Related General Plant to total General Plant computed on P.7, L.26, Col.(3)
Depreciation expense excludes amounts associated with ARO.

Note A: Line 7, see P.3, L.5

Note B:

a	Production Related General & Intangible Plant		
b	General Plant	WP 6d	17,943,243
c	Intangible Plant	WP 6d	48,894,435
d	Total General & Intangible Plant	Ln. b+ Ln. c	66,837,678
e	Production Demand Labor Allocator	Pg. 7, Ln. 26	0.00%
f	Production Demand Related General & Intangible	Ln. d x Ln. e	0
g	Production Energy Labor Allocator Pg. 7, Ln. 28	Pg. 7, Ln. 26	2.21%
h	Production Energy Related General & Intangible	Ln. d x Ln. g	1,476,106
i	Total Production Related General & Intangible Plant	Ln. f + Ln. h	1,476,106

PRODUCTION RELATED
TAXES OTHER THAN INCOME TAXES
12 Months Ending 12/31/2023 (actuals) for 2024

Appendix 2
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		SYSTEM		%	PRODUCTION
		REFERENCE	AMOUNT		Amount
			(1)	(2)	(3)
PRODUCTION RELATED TAXES OTHER THAN INCOME					
1	Labor Related	Note A	8,420,553	Note B	185,967
2	Property Related	Note A	78,548,733	Note C	30,906,223
3	Other	Note A	15,702,209	Note C	6,178,279
4	Production	Note A	53,845,832		53,845,832
5	Gross Receipts / Distribution Related	Note A	23,984	Note D	0
6	TOTAL TAXES OTHER THAN INCOME TAXES	Sum L.1 : L.5	156,541,311		91,116,301

Note A: Workpapers -- WP8c.

Note B: Total (Col. (1), L.1) allocated on the basis of wages & salaries in Electric O & M Expenses (excl. A & G), P.354, Col.(b) and Services shown on Worksheets WP-9a and WP-9b.

	Amount	%
(1) Total W & S (excl. A & G)	154,100,699	100.00%
(2) Production W & S	3,403,304	2.21%

Note C: Allocated on the basis of Gross Plant Investment from Page 6, Ln.7

Note D: Not allocated to wholesale

PRODUCTION-RELATED INCOME TAX
12 Months Ending 12/31/2023 (actuals) for 2024

Appendix 2
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	Reference	Amount (1)	Demand (2)	Energy (3)
1. Return on Rate Base	P.5, L.18	228,680,325	217,017,755	11,662,570
2. Effective Income Tax Rate	P.19, L.2	20.48%	20.48%	20.48%
3. Income Tax Calculated	L.1 x L.2	46,836,601	44,447,960	2,388,641
4. ITC Adjustment	P.19, L.13	0	0	0
5. Income Tax	L.3 + L.4	46,836,601	44,447,960	2,388,641

Note A: Classification based on Production Plant classification of P.19, L.20 and L.21.

COMPUTATION OF EFFECTIVE INCOME TAX RATE
12 Months Ending 12/31/2023 (actuals) for 2024

Appendix 2
Page 19

Line No.	Source (1)	Rates & Amounts (2)
1.	$T=1 - \{[(1 - \text{SIT}) * (1 - \text{FIT})] / (1 - \text{SIT} * \text{FIT} * P)\} =$	23.45%
2.	$\text{EIT}=(T/(1-T)) * (1-(\text{WCLTD}/\text{WACC})) =$	20.48%
3.	where WCLTD from pg. 11, L.1, Col.(4) and WACC from p. 11, L.4, Col.(4) and FIT, SIT & P as shown below.	
4.	$\text{GRCF}=1 / (1 - T)$	1.3063
5.	Federal Income Tax Rate FIT	21.00%
6.	State Income Tax Rate (Composite) SIT	3.10%
7.	Percent of FIT deductible for state purposes P Note A	0.00%
8.	Weighted Cost of Long Term Debt WCLTD	2.50%
9.	Weighted Average Cost of Capital WACC	7.53%
10.	Amortized Investment Tax Credit (enter negative) FF1, P.114, L.19, Col.c	0.00%
11.	Gross Plant Allocation Factor L.19	39.35%
12.	Production Plant Related ITC Amortization L. 10 X L. 11	0.00%
13.	ITC Adjustment L.12 x L.4	0.00%
14.	<u>Gross Plant Allocator</u>	Total
15.	Gross Plant P.6, L.4, Col.1	17,670,477,629
16.	Production Plant Gross P.6, L.5, Col.2	6,952,724,810
17.	Demand Related Production Plant P.6, L.5, Col.3	6,932,124,348
18.	Energy Related Production Plant P.6, L.5, Col.4	20,600,462
19.	Production Plant Gross Plant Allocator L.16 / L.15	39.35%
20.	Production Plant - Demand Related L.17 / L.16	99.70%
21.	Production Plant - Energy Related L.18 / L.16	0.30%

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

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Note: APCo will not change the depreciation or amortization rates shown on this page of the template absent a Section 205 or Section 206 filing.

STEAM PRODUCTION PLANT

Mountaineer Plant

311.0	Structures and Improvements	2.44%
312.0	Boiler Plant Equipment	2.75%
312.0	Boiler Plant Equipment - SCR Catalyst	6.99%
314.0	Turbogenerator Units	2.28%
315.0	Accessory Electric Equipment	1.80%
316.0	Misc. Power Plant Equipment	2.21%

Kanawha River Plant

311.0	Structures and Improvements	Retired
312.0	Boiler Plant Equipment	Retired
314.0	Turbogenerator Units	Retired
315.0	Accessory Electric Equipment	Retired
316.0	Misc. Power Plant Equipment	Retired

Amos Plant - Units 1 & 2

311.0	Structures and Improvements	2.03%
312.0	Boiler Plant Equipment	3.29%
312.0	Boiler Plant Equipment - SCR Catalyst	6.01%
314.0	Turbogenerator Units	3.32%
315.0	Accessory Electric Equipment	2.79%
316.0	Misc. Power Plant Equipment	3.10%

Amos Plant - Unit 3

311.0	Structures and Improvements	2.54%
312.0	Boiler Plant Equipment	3.56%
312.0	Boiler Plant Equipment - SCR Catalyst	7.63%
314.0	Turbogenerator Units	3.12%
315.0	Accessory Electric Equipment	2.17%
316.0	Misc. Power Plant Equipment	2.68%

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Sporn Plant

311.0	Structures and Improvements	Retired
312.0	Boiler Plant Equipment	Retired
314.0	Turbogenerator Units	Retired
315.0	Accessory Electric Equipment	Retired
316.0	Misc. Power Plant Equipment	Retired

Clinch River Plant

311.0	Structures and Improvements	3.86%
312.0	Boiler Plant Equipment	4.73%
314.0	Turbogenerator Units	3.68%
315.0	Accessory Electric Equipment	4.37%
316.0	Misc. Power Plant Equipment	7.11%

Glen Lyn Plant #5

311.0	Structures and Improvements	Retired
312.0	Boiler Plant Equipment	Retired
314.0	Turbogenerator Units	Retired
315.0	Accessory Electric Equipment	Retired
316.0	Misc. Power Plant Equipment	Retired

Glen Lyn Plant #6
and Common

311.0	Structures and Improvements	Retired
312.0	Boiler Plant Equipment	Retired
314.0	Turbogenerator Units	Retired
315.0	Accessory Electric Equipment	Retired
316.0	Misc. Power Plant Equipment	Retired

Putnam Coal Terminal

311.0	Structures and Improvements	Retired
312.0	Boiler Plant Equipment	Retired
315.0	Accessory Electric Equipment	Retired
316.0	Misc. Power Plant Equipment	Retired

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Central Plant Maintenance

	316.0 Misc. Power Plant Equipment	2.51%
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Central Machine Shop

	316.0 Misc. Power Plant Equipment	2.70%
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Little Broad Run

	311.0 Structures and Improvements	3.34%
	312.0 Boiler Plant Equipment	3.24%
	315.0 Accessory Electric Equipment	3.41%

HYDRAULIC PRODUCTION PLANT

Claytor	331.0 Structures and Improvements	1.65%
	332.0 Reservoirs, Dams, Waterways	1.10%
	333.0 Waterwheels, Generators, Turbines	1.08%
	334.0 Accessory Plant Equipment	2.16%
	335.0 Misc Power Plant Equip	2.61%
	336.0 Roads, Railroads, Bridges	0.71%

Byllesby	331.0 Structures and Improvements	5.54%
	332.0 Reservoirs, Dams, Waterways	6.82%
	333.0 Waterwheels, Generators, Turbines	5.93%
	334.0 Accessory Plant Equipment	4.14%
	335.0 Misc Power Plant Equip	6.73%

Buck	331.0 Structures and Improvements	4.49%
	332.0 Reservoirs, Dams, Waterways	4.94%
	333.0 Waterwheels, Generators, Turbines	4.10%
	334.0 Accessory Plant Equipment	4.60%
	335.0 Misc Power Plant Equip	5.84%
	336.0 Roads, Railroads, Bridges	4.72%

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Niagara	331.0	Structures and Improvements	2.58%
	332.0	Reservoirs, Dams, Waterways	5.09%
	333.0	Waterwheels, Generators, Turbines	4.00%
	334.0	Accessory Plant Equipment	4.89%
	335.0	Misc Power Plant Equip	4.83%
Reusens	331.0	Structures and Improvements	5.66%
	332.0	Reservoirs, Dams, Waterways	5.77%
	333.0	Waterwheels, Generators, Turbines	6.04%
	334.0	Accessory Plant Equipment	5.04%
	335.0	Misc Power Plant Equip	6.61%
Leesville	331.0	Structures and Improvements	1.04%
	332.0	Reservoirs, Dams, Waterways	1.66%
	333.0	Waterwheels, Generators, Turbines	1.33%
	334.0	Accessory Plant Equipment	2.09%
	335.0	Misc Power Plant Equip	2.12%
	336.0	Roads, Railroads, Bridges	0.93%
London	331.0	Structures and Improvements	2.61%
	332.0	Reservoirs, Dams, Waterways	2.40%
	333.0	Waterwheels, Generators, Turbines	2.72%
	334.0	Accessory Plant Equipment	2.59%
	335.0	Misc Power Plant Equip	2.80%
	336.0	Roads, Railroads, Bridges	1.68%
Marmet	331.0	Structures and Improvements	2.08%
	332.0	Reservoirs, Dams, Waterways	2.73%
	333.0	Waterwheels, Generators, Turbines	2.84%
	334.0	Accessory Plant Equipment	2.62%
	335.0	Misc Power Plant Equip	2.73%
	336.0	Roads, Railroads, Bridges	1.71%

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Winfield	331.0	Structures and Improvements	2.32%
	332.0	Reservoirs, Dams, Waterways	2.14%
	333.0	Waterwheels, Generators, Turbines	2.46%
	334.0	Accessory Plant Equipment	2.40%
	335.0	Misc Power Plant Equip	2.26%
	336.0	Roads, Railroads, Bridges	2.44%

Smith Moun	331.0	Structures and Improvements	1.31%
	332.0	Reservoirs, Dams, Waterways	1.22%
	333.0	Waterwheels, Generators, Turbines	2.24%
	334.0	Accessory Plant Equipment	2.45%
	335.0	Misc Power Plant Equip	2.67%
	336.0	Roads, Railroads, Bridges	1.09%

OTHER PRODUCTION PLANT

Ceredo	341.0	Structures and Improvements	1.33%
	344.0	Generators	1.44%
	345.0	Accessory Electrical Equip.	1.35%
	346.0	Misc Power Plant Equipment	2.84%

Dresden	341.0	Structures and Improvements	2.87%
	342.0	Fuel Holders, Producers, and Accessories	2.88%
	344.0	Generators	2.87%
	345.0	Accessory Electrical Equip.	2.89%
	346.0	Misc Power Plant Equipment	3.49%

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GENERAL PLANT

390.0	Structures and Improvements	1.51%
391.0	Office Furniture and Fixtures	2.89%
392.0	Transportation Equipment	1.82%
393.0	Stores Equipment	1.76%
394.0	Tools, Shop & Garage Equip.	2.36%
395.0	Laboratory Equipment	2.65%
396.0	Power Operated Equipment	1.91%
397.0	Communications Equipment	4.06%
398.0	Misc Equipment	2.62%

INTANGIBLE PLANT

301.0	Organization	0.00%
302.0	Franchises & Consents	End of Life
303.0	Misc Intangible Plant	20.00%