

Appalachian Power Company
Capacity Cost of Service Formula Rate
Workpaper 1 - Production System Peak Demand
For the Year Ended December 31, 2023

| Month | Day | (EPT) Hour | Demand (MW) | <u>Source</u> ¹ |
|--------------|-----|---------------|-------------|----------------------------|
| July | 5 | 1800 | 4,299.6 | CBR |
| July | 27 | 1800 | 4,910.1 | |
| July | 28 | 1800 | 4,402.5 | |
| September | 5 | 1700 | 4,828.8 | |
| September | 6 | 1700 | 4,877.8 | |
| Average Peak | | | 4,663.7 | |

EXCLUDES CCE self-supply

Notes:

¹ CBR indicates that data comparable to that reported in the FERC Form 1 is from the Company's Books and Records.
MLR values at PJM 5 CP hours

Appalachian Power Company
Capacity Cost of Service Formula Rate
Workpaper 2 - Production Revenue Credits
For the Year Ending December 31, 2023

| | Production | | | Source ¹ |
|-------|------------|--------|--------|---------------------|
| | Total | Demand | Energy | |
| Total | 0 | 0 | 0 | CBR |
| | 0 | 0 | 0 | |

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

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Appalachian Power Company
Capacity Cost of Service Formula Rate
Workpaper 4

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Appalachian Power Company
Capacity Cost of Service Formula Rate
Workpaper 5a - Materials and Supplies
Balances as of December 31, 2023

| | | 1540001 | 1540003 | 1540004 | 1540006 | 1540012 | 1540013 | 1540022 | 1540023 | 1540033 | 1540038 |
|--------|-----------------------|-------------|---------|-----------------|-----------|-----------|----------------|----------------------------|-----------|--------------------|--------------------|
| | | M&S | M&S | M&S | Lime and | Urea | Transportation | M&S | M&S | Inventory | M&S Long Lead Time |
| Period | Function ² | Regular | Transit | Exempt Material | Limestone | Charge | Inventory | Lime & Limestone Intransit | Urea | Pending Inspection | Material/Eq |
| Dec-23 | Production | 70,867,475 | 1,518 | 655,778 | 3,645,773 | 2,773,287 | 0 | 127,348 | 5,874,694 | 55,459 | |
| | Transmission | 15,465,771 | 37,726 | 0 | 0 | 0 | 63,646 | 0 | 0 | 0 | |
| | Distribution | 46,778,127 | 0 | 0 | 0 | 0 | 1,143,481 | 0 | 0 | 0 | 624,559 |
| | Total | 133,111,373 | 39,244 | 655,778 | 3,645,773 | 2,773,287 | 1,207,127 | 127,348 | 5,874,694 | 55,459 | |

| | | |
|--------|--------------|------------|
| | | 158 |
| | | Allowances |
| Dec-23 | Production | 10,115,774 |
| | Transmission | 0 |
| | Distribution | 0 |
| | Total | 10,115,774 |

| | | |
|--------|--------------|-------------------|
| | | M&S December 2023 |
| Dec-23 | Production | 56.71% |
| | Transmission | 10.51% |
| | Distribution | 32.78% |
| | Total | 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.

| | |
|-------------------|----------------------------|
| M&S | |
| <u>Total</u> | <u>Source</u> ¹ |
| 84,001,332 | |
| 15,567,143 | |
| 48,546,167 | |
| <hr/> 148,114,642 | 110.48.c |

Source¹

110.52.c

Appalachian Power Power Company
Capacity Cost of Service Formula Rate
Workpaper 5b - Fuel Inventory
For the Year Ended December 31, 2023

| | 1510001 | 1510002 | 1510003 | 1510004 | 1510019 | 1510020 | | |
|---------------|----------------------|----------------------------|------------|-------------------|----------------|-------------------|--------------|----------------------------|
| | Fuel Stock | Fuel Stock | Fuel Stock | Fuel Stock | Fuel Stock | Fuel Stock | Fuel Stock | |
| <u>Period</u> | <u>Coal</u> | <u>Oil</u> | <u>Gas</u> | <u>Coal Trans</u> | <u>Prepays</u> | <u>In Transit</u> | <u>Total</u> | <u>Source</u> ¹ |
| Dec-23 | 279,774,188 | 5,816,655 | 205,440 | - | - | 17,578,844 | 303,375,126 | 110.45.c |
| | | | | | | | Total | 303,375,126 |
| | 1520000 | | | | | | | |
| | Fuel Stock | | | | | | | |
| <u>Period</u> | <u>Undistributed</u> | <u>Source</u> ¹ | | | | | | |
| Dec-23 | 11,642,310 | 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, 2023

| | | | | | | | | | | |
|------------------|-------------------------------------|------------------------------------|---|---------------------------------|---|--|---|---|--|----------|
| | 1650001 Prepayments Insurance | 1650004 Prepayments Interest | 1650005 Prepayments Employee Benefits | 1650006 Prepayments Other | 1650009 Prepayments Carrying Cost | 1650021/1650023 Prepayments Ins. & Lease | 1650031/1650033 Prepayments Work Comp | 165000223/165000223 Prepayments Taxes | Prepayments Total Source ¹ | |
| Period Dec-23 | 2,825,095 | 19,225 | - | 869,666 | 444,707 | 3,044,778 | - | - | 9,150,637 | 111.57 c |
| | 165001222 Use Tax | 16500035 Work Comp | 16500033 Work Com-Aff | 1650032 Prepaid OCIP WC | 1650041 Prepaid Regulatory Fees | 1650044 Prepayments Coal | | | | |
| Period Dec-23 | 19,297 | - | - | - | 1,527,868 | 400,000 | | | | |
| | Excluded Rate Base ² | Non Labor Related ³ | | Labor Related ³ | | | | | | |
| Period Dec-23 | 1,527,868 | 7,622,769 | | - | | | | | | |

Notes:

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

²Data 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.

165000219 - This account shall include amounts representing prepayments of taxes.

165001219 - 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

1650041 - Prepaid Regulatory Fees

1650044 - Prepaid Coal

Appalachian Power Company
Capacity Cost of Service Formula Rate
Workpaper 6a - Plant in Service
For the Year Ended December 31, 2023

| Line | Month | Production | | | | |
|------|--|---------------|---------------------|-------------|---------------------|----------------|
| | | Total | | ARO | | Excluding ARO |
| | | Amount | Source ¹ | Amount | Source ¹ | |
| 1 | Dec-23 | 6,999,883,886 | 205.46.g | 147,575,101 | 205.15,24,34,44.g | 6,852,308,785 |
| 2 | Total | | | | | 6,852,308,785 |
| | | Transmission | | | | |
| | | Total | | ARO | | Excluding ARO |
| | | Amount | Source ¹ | Amount | Source ¹ | |
| 3 | Dec-23 | 4,710,200,340 | 207.58.g | - | 207.57.g | 4,710,200,340 |
| 4 | Total | | | | | 4,710,200,340 |
| | | Distribution | | | | |
| | | Total | | ARO | | Excluding ARO |
| | | Amount | Source ¹ | Amount | Source ¹ | |
| 5 | Dec-23 | 5,175,188,138 | 207.75.g | 3,069 | 207.74.g | 5,175,185,069 |
| 6 | Total | | | | | 5,175,185,069 |
| | | General | | | | |
| | | Total | | ARO | | Excluding ARO |
| | | Amount | Source ¹ | Amount | Source ¹ | |
| 7 | Dec-23 | 627,643,206 | 207.99.g | 1,386,653 | 207.98.g | 626,256,553 |
| 8 | Total | | | | | 626,256,553 |
| | | Intangible | | | | |
| | | Total | | ARO | | Excluding ARO |
| | | Amount | Source ¹ | Amount | Source ¹ | |
| 9 | Dec-23 | 306,526,882 | 205.5.g | - | CBR | 306,526,882 |
| 10 | Total | | | | | 306,526,882 |
| 11 | 12 Months December 31, 2023 Plant In Service (excluding ARO) | | | | | 17,670,477,629 |

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, 2023

| Sum of end_bal | Function | | | | |
|-----------------|-------------------------------|------------------|--------------------|-------------------------------|--------------------|
| Account | Distribution Plant - Electric | General Plant | Production Plant | Transmission Plant - Electric | Grand Total |
| 1080001 ARO | (2,272.79) | (855,314.14) | (55,586,530.69) | | (56,444,117.62) |
| 1080001/1080011 | (1,814,793,328.57) | (121,707,769.01) | (3,412,621,479.71) | (965,115,842.89) | (6,314,238,420.18) |
| 1080005 | 8,706,966.05 | 1,139,426.44 | 28,690,847.55 | 53,366,227.77 | 91,903,467.81 |
| 1110001/1110007 | | (167,604,259.67) | | | (167,604,259.67) |
| 1080013 | - | - | - | - | - |
| Grand Total | (1,806,088,635.31) | (289,027,916.38) | (3,439,517,162.85) | (911,749,615.12) | (6,446,383,329.66) |
| Exc. ARO | (1,806,086,362.52) | (288,172,602.24) | (3,383,930,632.16) | (911,749,615.12) | (6,389,939,212.04) |

Balance Sheet

| | |
|--------------------|--------|
| (6,370,682,537.80) | 0.00 |
| 91,903,467.81 | (0.00) |
| (167,604,259.67) | - |
| (6,446,383,329.66) | 0.00 |

*1110001 General plant includes intangible plant
*1080001/1080011 Excludes ARO portion, identified separately

(6,278,779,069.99) FF1 219.29
(167,604,259.67) Balance Sheet 1110001/1110007
(6,446,383,329.66)

Appalachian Power Company
Capacity Cost of Service Formula Rate
Workpaper 6c - General Plant and Intangible Plant
For the Year Ended December 31, 2023

| <u>Description</u> | <u>Account</u> | <u>31-Dec-23</u> |
|--|-------------------|--------------------|
| <u>Intangible Plant (FF1, 205.2-5 g)</u> | | |
| Organization | 301 | 133,394 |
| Franchises and Consents | 302 | 15,267,332 |
| Miscellaneous Intangible Plant | 303 | 291,126,156 |
| TOTAL INTANGIBLE PLANT | | 306,526,882 |
| <u>General Plant (FF1, 207.86-97,g)</u> | | |
| Land | 389 | 18,016,139 |
| Structures | 390 | 296,389,474 |
| Office Equipment | 391 | 16,840,799 |
| Transportation | 392 | 8,674 |
| Stores Equipment | 393 | 3,680,857 |
| Tools, Shop, Garage, Etc. | 394 | 52,192,934 |
| Laboratory Equipment | 395 | 2,334,352 |
| Power Operated Equipment | 396 | 114,334 |
| Communications Equipment | 397 | 224,961,436 |
| Miscellaneous Equipment | 398 | 11,674,267 |
| Other Tangible Property | 399 | 43,287 |
| TOTAL GENERAL PLANT | | 626,256,553 |
| <u>General Plant (FF1 207.86-97 g)</u> | | |
| Total General and Intangible Exc. ARO | | 932,783,435 |
| Total General and Intangible | 205.5.g, 207.98.g | 934,170,088 |

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, 2023

| <u>Depreciation and Amortization Expense</u> | <u>Amount</u> | <u>Source</u> |
|---|----------------------|----------------------|
| Steam Production | 188,714,711 | FF1, 336, 2, b & d |
| Hydraulic Production - Conventional | 5,223,655 | FF1, 336, 4 b |
| Hydraulic Production-Pumped Storage | 5,181,704 | FF1, 336, 5 b |
| Other Production Plant | 16,074,319 | FF1, 336, 6 b |
| Transmission | 102,977,731 | FF1, 336, 7, b |
| Distribution | 177,353,891 | FF1, 336, 8, b |
| General | 17,943,243 | FF1, 336, 10, b & d |
| Intangible Plant | 48,894,435 | FF1, 336, 1, d |
| <i>Sub-Total</i> | 562,363,689 | FF1, 336, 12, b & d |
| <i>ARO Dep Exp</i> | 5,622,576 | FF1, 336, 12, c |
| Total Depreciation Expense | 567,986,265 | FF1, 336, 12, f |

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

Intentionally left blank - not applicable.

APPALACHIAN POWER COMPANY
SPECIFIED DEFERRED CREDITS
PERIOD ENDED DECEMBER 31, 2022
Workpaper 8a

| COLUMN A | | COLUMN B | | COLUMN C | COLUMN D | COLUMN E | COLUMN F | |
|--------------------------------|--|----------------------------|--------------------------|------------------------------|--------------|--------------|----------|---------------------------------|
| | | NON-APPLICABLE/NON-UTILITY | | FUNCTIONALIZATION 12/31/2023 | | | | |
| ACCUMULATED DEFERRED FIT ITEMS | | BALANCE AS 12/31/2023 | BALANCE AS 12/31/2023 | GENERATION | TRANSMISSION | DISTRIBUTION | | |
| 1.00 | ACCOUNT 281: | | | | | | | |
| 2.01 | | | | | | | | |
| 2.02 | TX AMORT POLLUTION CONT EQPT | 206,273,193 | | 206,273,193 | | | | |
| 2.03 | | | | | | | | |
| 2.04 | NON-UTILITY DEFERRED FIT | 0 | 0 | | | | | |
| 2.05 | SFAS 109 FLOW-THRU 281.3 | 0 | 0 | | | | | |
| 2.06 | SFAS 109 EXCESS DFIT 281.4 | (83,833,285) | 83,833,285 | | | | | |
| 3 | TOTAL ACCOUNT 281 | 122,439,909 | 83,833,285 | 206,273,193 | 0 | 0 | | 206,273,193 FF1, pg. 273 |
| 4 | ACCOUNT 281 - ARO-Related Deferrals | 0 | 0 | 0 | 0 | 0 | | |
| 5 | ACCOUNT 282: | | | | | | | |
| 5.01 | BOOK VS. TAX DEPRECIATION | 794,058,364 | | 187,517,008 | 378,246,126 | 228,295,231 | | |
| 5.02 | FERC ORDER 144 CATCH UP | 0 | | 0 | 0 | 0 | | |
| 5.03 | CAPD INTEREST - SECTION 481(a) - CHANGE IN METHD | 0 | | 0 | 0 | 0 | | |
| 5.04 | RELOCATION COST - SECTION 481(a) - CHANGE IN METH | (0) | | 0 | 0 | (0) | | |
| 5.05 | PJM INTEGRATION - SEC 481(a) - INTANG - DFD LABOR | (0) | | 0 | (0) | 0 | | |
| 5.06 | R & D DEDUCTION - SECTION 174 | 2,316,072 | | 2,020,289 | 82,605 | 213,178 | | |
| 5.07 | BK PLANT IN SERVICE-SFAS 143-ARO | 19,843,900 | | 19,672,289 | 182 | 171,429 | | |
| 5.08 | MNTR CARBON CAPTURE - SFAS 143 - ARO | (1,343,475) | | (1,343,475) | 0 | 0 | | |
| 5.09 | TAX DEPRECIATION LOOKBACK | 0 | | 0 | 0 | 0 | | |
| 5.10 | NORMALIZED BASIS DIFFS - TRANSFERRED PLANTS | 11,388,395 | | 11,388,395 | 0 | 0 | | |
| 5.11 | DFIT GENERATION PLANT | 42,823,751 | | 42,823,751 | 0 | 0 | | |
| 5.12 | GAIN/LOSS ON ACRS/MACRS PROPERTY | 80,244,225 | | 32,540,278 | 7,422,512 | 40,281,434 | | |
| 5.13 | GAIN/LOSS ON ACRS/MACRS-BK/TX UNIT PROP | (7,935,566) | | (7,935,566) | 0 | 0 | | |
| 5.14 | ABFUDC | 682,387 | | 682,379 | 4 | 5 | | |
| 5.15 | ABFUDC - TRANSMISSION | 1,971,147 | | 0 | 1,971,147 | 0 | | |
| 5.16 | ABFUDC - GENERAL | 7,771 | | 0 | 2,754 | 5,017 | | |
| 5.17 | ABFUDC - DISTRIBUTION | 6,611 | | 0 | 0 | 6,611 | | |
| 5.18 | TAXES CAPITALIZED | 0 | | 0 | 0 | 0 | | |
| 5.19 | PENSIONS CAPITALIZED | (0) | | 0 | (0) | 0 | | |
| 5.20 | SEC 481 PENS/OPEB ADJUSTMENT | (42,120) | | (39,564) | (1,213) | (1,343) | | |
| 5.21 | SAVINGS PLAN CAPITALIZED | 0 | | 0 | 0 | 0 | | |
| 5.22 | PERCENT REPAIR ALLOWANCE | 8,480,213 | | 5,682,992 | 915,974 | 1,881,246 | | |
| 5.23 | BOOK/TAX UNIT OF PROPERTY ADJ | 286,640,698 | | 128,249,417 | 47,935,539 | 110,455,742 | | |
| 5.24 | BK/TAX UNIT OF PROPERTY ADJ-SEC 481 ADJ | 159,718,932 | | 53,876,009 | 34,206,423 | 71,636,501 | | |
| 5.25 | BOOK/TAX MIXED SERVICE COST ADJ | 72,845,635 | | 0 | 34,172,933 | 38,672,703 | | |
| 5.26 | BK/TX MIXED SERVICE COST ADJ-SEC 481 ADJ | 41,567,432 | | 13,639,431 | 0 | 27,928,001 | | |
| 5.27 | BOOK/TAX UNIT OF PROPERTY ADJ: AGR TRANSFER | 16,142,771 | | 16,142,771 | 0 | 0 | | |
| 5.28 | BK/TX UNIT OF PROPERTY ADJ-SEC 481 ADJ: AGR TRANSFER | 3,157,388 | | 3,157,388 | 0 | 0 | | |
| 5.29 | TX ACCEL AMORT - CAPITALIZED SOFTWARE | 1,898,399 | | 651,838 | 307,760 | 938,802 | | |
| 5.30 | INSURANCE PREMIUMS ACCRUED | 593,269 | | 200,999 | 89,557 | 302,713 | | |
| 5.31 | CAPITALIZED RELOCATION COSTS | 3,079,274 | | 0 | 293,353 | 2,785,922 | | |
| 5.32 | EXTRAORDINARY LOSS ON DISP OF PROP | (0) | | 0 | 0 | (0) | | |
| 5.33 | BOOK OPERATING LEASE - LIAB | 15,484,497 | | 7,239,121 | 152,810 | 8,092,566 | | |
| 5.34 | DEFD TAX GAIN - FIBER OPTIC LINE | 0 | | 0 | 0 | 0 | | |
| 5.35 | DISALLOWED COSTS-RESERVE DEFICIENCY-APCO VA | (8,249,480) | | (8,249,480) | 0 | 0 | | |
| 5.36 | AMORT PERPETUAL TERM ELECT PLT | 0 | | 0 | 0 | 0 | | |
| 5.37 | CAPITALIZED LEASES - A/C 1011 ASSETS | 0 | | 0 | 0 | 0 | | |
| 5.38 | GAIN ON REACQUIRED DEBT | 0 | | 0 | 0 | 0 | | |
| 5.39 | REMOVAL COSTS | 12,259,940 | | 12,259,940 | 0 | 0 | | |
| 5.40 | REMOVAL COSTS - ARO-MTNR CARBON CAPTURE | (38,590) | | (38,590) | 0 | 0 | | |
| 5.41 | REMOVAL COSTS REV - SFAS 143 - ARO | (479,025) | | (479,025) | 0 | 0 | | |
| 5.42 | TAX WRITE OFF MINE DEVEL COSTS | (189,791) | | (189,791) | 0 | 0 | | |

APPALACHIAN POWER COMPANY
SPECIFIED DEFERRED CREDITS
PERIOD ENDED DECEMBER 31, 2022
Workpaper 8a

| | | | | | | |
|------|--------------------------------------|---------------|--------------|--------------|--------------|-------------|
| 5.43 | BK DEPLETION -- NUEAST | 187,693 | | 187,693 | 0 | 0 |
| 5.44 | 2007 IRS AUDIT ADJUSTMENTS - A/C 282 | 0 | | 0 | 0 | 0 |
| 5.45 | TAX CUTS AND JOBS ACT (TCJA) | 0 | | 0 | 0 | 0 |
| 5.46 | 282 EXCESS ADJUSTMENT | (41,548,923) | | (22,659,810) | (37,177,005) | 18,287,892 |
| 5.47 | EXCESS ADFIT | 489,015,410 | | 137,817,368 | 193,725,086 | 157,472,955 |
| 5.48 | NOL ADJUSTMENT | 0 | | | | |
| 5.49 | NOL CONTRA | 0 | 0 | | | |
| 5.50 | SFAS 109 FLOW-THRU 282.3 | 87,058,981 | (87,058,981) | | | |
| 5.51 | SFAS 109 EXCESS DFIT 282.4 | (489,015,410) | 489,015,410 | | | |
| 5.52 | Accum Defd Property FIT - TBBS 282.6 | 41,548,923 | (41,548,923) | | | |

| | | | | | | |
|---|-------------------------------------|---------------|-------------|-------------|-------------|-------------|
| 6 | TOTAL ACCOUNT 282 | 1,644,179,698 | 360,407,506 | 634,814,055 | 662,346,545 | 707,426,604 |
| 7 | ACCOUNT 282 - ARO-Related Deferrals | 17,982,809 | 0 | 17,811,198 | 182 | 171,429 |

2,004,587,204 **FF1, pg. 275**

| | | | |
|----------------|---------------|-------------|-------------|
| Labor Related | (39,564) | (1,213) | (1,343) |
| Energy Related | (2,098) | 0 | 0 |
| ARO | 17,811,198 | 182 | 171,429 |
| Demand Related | 617,044,519 | 662,347,576 | 707,256,518 |
| Excluded | 1,387,584,347 | | |

APPALACHIAN POWER COMPANY
SPECIFIED DEFERRED CREDITS
PERIOD ENDED DECEMBER 31, 2022
Workpaper 8a

| <u>COLUMN A</u> | | <u>COLUMN B</u> | <u>COLUMN C</u> | <u>COLUMN D</u> | <u>COLUMN E</u> | <u>COLUMN F</u> |
|---------------------------------------|---|----------------------------------|----------------------------------|------------------------------|---------------------|---------------------|
| | | NON-APPLICABLE/NON-UTILITY | | FUNCTIONALIZATION 12/31/2023 | | |
| <u>ACCUMULATED DEFERRED FIT ITEMS</u> | | <u>BALANCE AS 12/31/2023</u> | <u>BALANCE AS 12/31/2023</u> | <u>GENERATION</u> | <u>TRANSMISSION</u> | <u>DISTRIBUTION</u> |
| 9.01 | NOL - STATE C/F - DEF STATE TAX ASSET - L/T | 43,301 | | 43,301 | - | - |
| 9.02 | SW - UNDER RECOVERY FUEL COST | 37,053,865 | | 37,053,865 | - | - |
| 9.03 | SV - UNDER RECOVERY FUEL COST | 53,265,765 | | 53,265,765 | - | - |
| 9.04 | WV UNREC FUEL DISPUTED COAL INV | 0 | | - | - | - |
| 9.05 | CV-UNDER RECOVERY FUEL COST | 159,735 | | 159,735 | - | - |
| 9.06 | PROPERTY TAX - NEW METHOD - BOOK | 5,896,727 | | 1,756,245 | 1,497,478 | 2,643,005 |
| 9.07 | PROP TX-STATE 2 OLD METHOD-TX | 0 | | 0 | - | - |
| 9.08 | DEFD TAX GAIN - APCO WV SEC REG ASSET | 28,352,775 | | 28,352,775 | - | - |
| 9.09 | MTM BK GAIN - A/L - TAX DEFL | (7,468,855) | | (7,468,855) | - | - |
| 9.10 | MARK & SPREAD - DEFL - 283 A/L | (956,939) | | (956,939) | - | - |
| 9.11 | ACCRUED BK PENSION EXPENSE | 26,552,894 | | 11,957,012 | 991,196 | 13,604,687 |
| 9.12 | ACCRUED BK PENSION COSTS - SFAS 158 | (21,564,261) | | (5,414,532) | (2,500,908) | (13,648,821) |
| 9.13 | REG ASSET - DEFERRED RTO COSTS | (0) | | - | (0) | - |
| 9.14 | DEFD ENVIRON COMP COSTS & CARRYING CHARGES | (0) | | (0) | - | - |
| 9.15 | DEFD SYS RELIABILITY COSTS & CARRYING CHARGES | (0) | | - | - | (0) |
| 9.16 | DEFD EQUITY CARRY CHRGS-RELIABILITY CAPITAL | 7,619 | | - | 6,705 | 914 |
| 9.17 | DEFD EXPS (A/C 186) | 457,687 | | 457,931 | (244) | - |
| 9.18 | DEFD BK CONTRACT REVENUE | (0) | | (0) | - | - |
| 9.19 | O/U RECOVERY SECURITIZATION REVENUE | 653,513 | | 653,513 | - | - |
| 9.20 | ACCRUED COVID-19 INCREMENTAL COSTS NON-TX | 1,437,461 | | 299,617 | - | 1,137,843 |
| 9.21 | DEFD STORM DAMAGE | 19,224,116 | | - | 312,117 | 18,911,999 |
| 9.22 | RATE CASE DEFERRED CHARGES | 114,762 | | 55,539 | - | 59,223 |
| 9.23 | BK DEFL-DEMAND SIDE MNGMT EXP | 0 | | - | - | 0 |
| 9.24 | DEFD BK LOSS-NON AFF SALE-EMA | 92,956 | | 92,956 | - | - |
| 9.25 | BOOK > TAX - EMA - A/C 283 | 2,556,883 | | 2,556,883 | - | - |
| 9.26 | DEFD TX GAIN - INTERCO SALE - EMA | (225,455) | | (225,455) | - | - |
| 9.27 | FERC FORMULA RATES-UNDER-RECOVERY | (70,423) | | 64,063 | (134,486) | - |
| 9.28 | DEFD BOOK GAIN - EPA AUCTION | 0 | | - | - | - |
| 9.29 | BK DEFL - MACSS COSTS | 3,065 | | - | - | 3,065 |
| 9.30 | TRANSITION REGULATORY ASSETS | (1) | | - | - | (1) |
| 9.31 | REG ASSET-SFAS 143 - ARO | 0 | | 0 | - | - |
| 9.32 | REG ASSET-SFAS 158 - PENSIONS | 21,564,261 | | 5,414,532 | 2,500,908 | 13,648,821 |
| 9.33 | REG ASSET-SFAS 158 - SERP | (26,848) | | 9,226 | - | (36,074) |
| 9.34 | REG ASSET-SFAS 158 - OPEB | 2,779,722 | | 1,012,628 | 474,924 | 1,292,170 |
| 9.35 | REG ASSET-UNDERRECOVERY-VIRGINIA T-RAC | 5,355,056 | | - | 5,355,056 | - |
| 9.36 | REG ASSET-MOUNTAINEER CARBON CAPTURE | 0 | | 0 | - | - |
| 9.37 | REG ASSET-DEFERRED RPS COSTS | 0 | | - | - | - |
| 9.38 | REG ASSET-CARRYING CHARGES-WV ENEC | 0 | | - | - | - |
| 9.39 | TAX DEFL - NON-DEPRECIABLES | 0 | | - | - | - |
| 9.40 | REG ASSET-DEFD SEVERANCE COSTS | 0 | | - | - | - |
| 9.41 | REG ASSET-TRANS AGREEMENT PHASE-IN-WV | 0 | | - | - | - |
| 9.42 | REG ASSET-DEFD VA WIND REPLACEMENT CSTS | 0 | | - | - | - |
| 9.43 | REG ASSET-NET CCS FEED STUDY COSTS | 0 | | 0 | - | - |
| 9.44 | REG ASSET-DEFD VA DEMAND RESPONSE PROGRAM | 242,029 | | - | - | 242,029 |
| 9.45 | REG ASSET-ENERGY EFFICIENCY RECOVERY | 2,318,407 | | - | - | 2,318,407 |
| 9.46 | REG ASSET DRESDEN OPERATION COST VA | 2,291,078 | | 2,291,078 | - | - |
| 9.47 | REG ASSET-WV VMP (VEGETATION MGMT) COSTS | 2,715,354 | | - | - | 2,715,354 |
| 9.48 | REG ASSET-IGCC PRE-CONSTRUCTION COSTS | 0 | | - | - | - |
| 9.49 | REG ASSET-FELMAN PREM/DISC-ENEC-WV | 0 | | - | - | - |
| 9.50 | REG ASSET-WV AIR QUALITY PERMIT FEES | 4,320 | | 4,320 | - | - |
| 9.51 | REG ASSET-FERC Formula Rates Under Recvr | 183,494 | | (152,914) | 336,408 | - |
| 9.52 | REG ASSET-GreenHat Settlement | (0) | | (0) | - | - |
| 9.53 | REG ASSET-Deferred Carrying Charge Offset | 114,902 | | 24,541 | - | 90,361 |
| 9.54 | REG ASSET-Depr Exp Deferral - VA | 0 | | - | - | - |
| 9.55 | REG ASSET-Glen Lyn ARO | 65,211,087 | | 65,211,087 | - | - |
| 9.56 | REG ASSET-Va Retired Coal Plants-Unamort | 0 | | - | - | - |

APPALACHIAN POWER COMPANY
SPECIFIED DEFERRED CREDITS
PERIOD ENDED DECEMBER 31, 2022
Workpaper 8a

| | | | | | |
|-------|---|---------------|---------------|--------------|-------------|
| 9.57 | REG ASSET-VA CCR EXP DEFERRAL | 0 | - | - | - |
| 9.58 | REG ASSET-VA RGGI Deferral | 0 | - | - | - |
| 9.59 | REG ASSET-WV CCR/ELG AFUDC Deferral | 0 | - | - | - |
| 9.60 | REG ASSET-LSE Formula Rate Deferr-Dep | 0 | - | - | - |
| 9.61 | REG ASSET-APCo Va E-RAC Def AFUDC | 0 | - | - | - |
| 9.62 | REG ASSET-VA E-RAC Under-Recovery | 0 | - | - | - |
| 9.63 | REG ASSET-VA Dist Substation Dep Def | (0) | - | (0) | - |
| 9.64 | REG ASSET-VA Dist Substation CC Def | 0 | - | 0 | - |
| 9.65 | REG ASSET-VA Dist Substation Eqty CC Def | 0 | - | 0 | - |
| 9.66 | REG ASSET-VCEA Virginia RPS Under-Recov | (0) | (0) | - | - |
| 9.67 | REG ASSET-NBV-ARO-RETIRED PLANTS | 8,399,359 | 8,399,359 | - | - |
| 9.68 | REG ASSET-EXTRA LOSS-CLINCH RIVER PLANT | 8,867,163 | 8,867,163 | - | - |
| 9.69 | REG ASSET-EXTRA LOSS-GLEN LYN U5 NET PLANT | (0) | (0) | - | - |
| 9.70 | REG ASSET-EXTRA LOSS-SPORN PLANT | 1,441,136 | 1,441,136 | - | - |
| 9.71 | REG ASSET-EXTRA LOSS-KANAWHA RIVER PLANT | 3,882,446 | 3,882,446 | - | - |
| 9.72 | REG ASSET-EXTRA LOSS-GLEN LYN U6 NET PLANT | 933,381 | 933,381 | - | - |
| 9.73 | REG ASSET-M&S RETIRING PLANTS | 68,630 | 68,630 | - | - |
| 9.74 | REG ASSET-COAL CO UNCOLL ACCTS | 0 | - | - | - |
| 9.75 | REG ASSET-DEFD DEPREC-WV VEG MGT PROG | 0 | - | - | 0 |
| 9.76 | REG ASSET-CAR CHGS-WV VMP-UNREC EQ | 60,301 | 60,301 | - | - |
| 9.77 | REG ASSET-WV BASE REVENUES | 0 | - | - | - |
| 9.78 | REG ASSET-WV BASE REVENUES-CAR CHGS | 0 | - | - | - |
| 9.79 | REG ASSET-CAR CHGS-WV VMP RESERVE | 1,390,640 | 1,390,640 | - | - |
| 9.80 | REG ASSET-VA EE-RAC EFFICIENT PRODUCTS | 1,678,740 | 1,678,740 | - | - |
| 9.81 | REG ASSET-Under-rec Fuel Cost-ENEC-LT | 2,991,039 | 2,991,039 | - | - |
| 9.82 | REG ASSET-Prepayment- Deferred Coal | 84,000 | 84,000 | - | - |
| 9.83 | REG ASSET-SO2 Allowance Inv - Recovery | 2,470,824 | 2,470,824 | - | - |
| 9.84 | REG ASSET- WV BRSP AFUDC Deferral | 3,770 | - | 3,770 | - |
| 9.85 | REG ASSET-VA Major Storm Exp Def | 9,440,545 | - | - | 9,440,545 |
| 9.86 | REG ASSET-VA EE-RAC C&I PRESCRIPTIVE | 0 | - | - | - |
| 9.87 | REG ASSET-VA EE-RAC MOBILE HOME ES | 0 | - | - | - |
| 9.88 | REG ASSET-VA EE-RAC EQUITY MARGIN | 171,481 | - | - | 171,481 |
| 9.89 | REG ASSET-WV EE/DR-COMPANY FUNDED | 411,957 | - | - | 411,957 |
| 9.90 | REG ASSET-VA EE RAC C&I LIGHTING | 486,112 | - | - | 486,112 |
| 9.91 | REG ASSET-WV PROV SURCREDIT-CONTRA | 7,912 | - | - | 7,912 |
| 9.92 | REG ASSET-WV MRBC Surcharge Under Recov | 442,277 | - | - | 442,277 |
| 9.93 | BOOK LEASES CAPITALIZED FOR TAX | 3,242,979 | 3,795,676 | 129,436 | (682,132) |
| 9.94 | CAPITALIZED SOFTWARE COST - BOOK | 12,217,603 | 4,416,282 | 2,639,324 | 5,161,997 |
| 9.95 | LOSS ON REACQUIRED DEBT | 14,842,844 | 309,044 | 0 | 14,533,800 |
| 9.96 | DEFD SFAS 106 BOOK COSTS | 0 | - | - | - |
| 9.97 | SFAS 106-MEDICARE SUBSIDY-(PPACA)-REG ASSET | 123,652 | 51,144 | 7,986 | 64,522 |
| 9.98 | EXCESS DSIT - UNPROTECTED WV | (747,681) | (303,125) | (244,511) | (200,045) |
| 9.99 | REG ASSET - ACCRUED SFAS 112 | 3,128,868 | 1,149,848 | 43,919 | 1,935,101 |
| 10.00 | STATE NOL CURRENT BENEFIT | 0 | - | - | - |
| 10.01 | 282 EXCESS ADJUSTMENT | 0 | - | - | - |
| 10.02 | 283-ACCUM DEFD FEDERAL TBBS ADJ | 38,810,565 | 636,393 | 34,400,590 | 3,773,582 |
| 10.03 | 283-ACCUM DEFD STATE TBBS ADJ | (3,478,333) | (1,618,290) | (525,487) | (1,334,556) |
| 10.04 | EXCESS ADFIT | (116,513,624) | (96,499,178) | (23,180,403) | 3,165,957 |
| 10.05 | NOL ADJUSTMENT | 0 | - | - | - |
| 10.06 | NOL CONTRA | - | 0 | - | - |
| 10.07 | NON-UTILITY DEFERRED FIT | 379,168 | (379,168) | - | - |
| 10.08 | SFAS 109 FLOW-THRU 283.3 | 81,610,034 | (81,610,034) | - | - |
| 10.09 | SFAS 109 EXCESS DFIT 283.4 | 116,513,631 | (116,513,631) | - | - |
| 10.10 | Accum Deferred SIT - Excess | (3,560,388) | 3,560,388 | - | - |
| 10.11 | Accum Defd Other FIT-TBBS | (35,332,232) | 35,332,232 | - | - |
| 10.12 | Accum Deferred SIT-TBBS | (16,563,491) | 16,563,491 | - | - |
| 10.13 | ADIT FED - HEDGE-INTEREST RATE 2830015 | 2,099,914 | (2,099,914) | - | - |
| 10.14 | ADIT FED - HEDGE-FOREIGN EXC 2830016 | 3,489 | (3,489) | - | - |
| 10.15 | SFAS 133 ADIT FED - SFAS 133 NONAFFIL 2830006 | - | 0 | - | - |

| | | | | |
|-------|-------------------------------------|---|--|---------------------------------|
| 10 | | <div><div>388,348,763</div><div>(145,150,126)</div></div> | <div><div>140,723,369</div><div>22,113,775</div><div>80,361,493</div></div> | |
| 11 | DEFD STATE INCOME TAXES | <div><div>78,364,168</div><div>251,285,423</div></div> | <div><div>37,829,680</div><div>14,253,795</div><div>26,280,693</div></div> | |
| 11.01 | SFAS 109 - DEFD STATE INCOME TAXES | (251,285,423) | | |
| 12 | TOTAL ACCOUNT 283 | <div><div>717,998,354</div><div>(396,435,548)</div></div> | <div><div>178,553,049</div><div>36,367,570</div><div>106,642,186</div></div> | 321,562,805 FF1, pg. 277 |
| 13 | ACCOUNT 283 - ARO-Related Deferrals | <div><div>8,399,359</div><div>0</div></div> | <div><div>1,081,257</div><div>474,924</div><div>1,292,170</div></div> | |
| | Labor Related | | <div><div>18,596,140</div><div>4,157,348</div><div>22,022,404</div></div> | |
| | Energy Related | | <div><div>92,235,610</div><div>1,497,478</div><div>2,646,070</div></div> | |
| | ARO | | <div><div>8,399,359</div><div>0</div><div>0</div></div> | |
| | Demand Related | | <div><div>15,882,334</div><div>16,593,436</div><div>55,693,019</div></div> | |
| | Excluded | | <div><div>151,409,115</div></div> | |

APPALACHIAN POWER COMPANY
SPECIFIED DEFERRED CREDITS
PERIOD ENDED DECEMBER 31, 2022
Workpaper 8a

| | | | | | | |
|-------|--|---------|---------|---------|-------|-----------------------------|
| 14 | JURISDICTIONAL AMOUNTS FUNCTIONALIZED | | | | | |
| 15 | TOTAL COMPANY AMOUNTS FUNCTIONALIZED | | | | | |
| 16 | REFUNCTIONALIZED BASED ON JURISDICTIONAL PLANT | | | | | |
| 17 | NOTE: POST 1970 ACCUMULATED DEFERRED | | | | | |
| 18 | INV TAX CRED. (JDITC) IN A/C 255 | | | | | |
| 18.01 | SEC ALLOC - ITC - 46F1 - 10% | 1,524 | - | 1,523 | 1 | |
| 18.02 | HYDRO CREDIT - ITC - 46F1 | 283,135 | 283,135 | | | |
| 19 | | | | | | |
| 20 | TOTAL ACCOUNT 255 | 284,659 | 0 | 283,135 | 1,523 | 1 |
| | | | | | | 284,659 FF1, pg. 267 |

APPALACHIAN POWER COMPANY
ACCUMULATED DEFERRED INCOME TAX IN ACCOUNT 190
PERIOD ENDED DECEMBER 31, 2023

| | | COLUMN A | COLUMN B | COLUMN C | COLUMN D | COLUMN E | COLUMN F |
|------|---|--------------------------------|--------------------------|--------------------------|------------------------------|--------------|--------------|
| | | NON-APPLICABLE/NON-UTILITY | | | FUNCTIONALIZATION 12/31/2023 | | |
| | | ACCUMULATED DEFERRED FIT ITEMS | BALANCE AS 12/31/2023 | BALANCE AS 12/31/2023 | GENERATION | TRANSMISSION | DISTRIBUTION |
| 1 | ACCOUNT 190: | | | | | | |
| 2.01 | WV POLLUTION CONTROL ADJUSTMENT | | 1,138,381 | | 1,138,381 | - | - |
| 2.02 | NOL & TAX CREDIT C/F - DEF TAX ASSET | | 123,007 | | 90,207 | (0) | 32,800 |
| 2.03 | IGCC REVENUES | | 0 | | - | - | - |
| 2.04 | INT EXP CAPITALIZED FOR TAX | | 61,662,935 | | 29,045,435 | 26,494,547 | 6,122,954 |
| 2.05 | CIAC-BOOK RECEIPTS | | 0 | | - | - | - |
| 2.06 | CIAC - BOOK RECEIPTS-DISTR -SV | | 9,515,312 | | - | 2,374,706 | 7,140,607 |
| 2.07 | CIAC - BOOK RECEIPTS-TRANS | | 203,424 | | - | 203,424 | - |
| 2.08 | CIAC - BOOK RECEIPTS-DISTR -SW | | 5,139,145 | | - | 1,337,571 | 3,801,573 |
| 2.09 | CIAC - MUSSER ACQUISITION | | 0 | | - | - | - |
| 2.10 | BOOK/TAX UNIT OF PROPERTY ADJ | | 6,149,144 | | 2,506,805 | 1,138,215 | 2,504,123 |
| 2.11 | SW - OVER RECOVERY FUEL COSTS | | (0) | | (0) | - | - |
| 2.12 | SV - OVER RECOVERY FUEL COSTS | | 0 | | - | - | - |
| 2.13 | PROVS POSS REV REFDS | | 6,524,598 | | 105,761 | 4,076,539 | 2,342,298 |
| 2.14 | PROV FOR RATE REFUND-TAX REFORM | | 0 | | 0 | - | - |
| 2.15 | PROV FOR RATE REFUND-EXCESS PROTECTED | | (0) | | (0) | - | - |
| 2.16 | SALE/LEASEBK-GRUNDY | | 577 | | - | - | 577 |
| 2.17 | MTM BK LOSS - A/L - TAX DEFL | | 0 | | - | - | - |
| 2.18 | MARK & SPREAD-DEFL-190-A/L | | (3,324,016) | | (3,324,016) | - | - |
| 2.19 | PROV WORKER'S COMP | | 54,592 | | 45,085 | 1,562 | 7,946 |
| 2.20 | SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN | | 39,570 | | 8,606 | - | 30,963 |
| 2.21 | ACCRD SUP EXEC RETIR PLAN COSTS-SFAS 158 | | (26,844) | | 9,230 | - | (36,074) |
| 2.22 | ACCRD BK SUP. SAVINGS PLAN EXP | | 10,134 | | 0 | - | 10,134 |
| 2.23 | EMPLOYER SAVINGS PLAN MATCH | | (0) | | - | - | (0) |
| 2.24 | ACCURED PSI PLAN EXP | | 0 | | 0 | - | 0 |
| 2.25 | STOCK BASED COMP-CAREER SHARES | | (696,421) | | (139,253) | - | (557,168) |
| 2.26 | BK PROV UNCOLL ACCTS | | 424,338 | | 26 | 24 | 424,288 |
| 2.27 | PROV-TRADING CREDIT RISK - A/L | | (34,321) | | (34,321) | - | - |
| 2.28 | PROV-FAS 157 - A/L | | (471) | | (471) | - | - |
| 2.29 | ACCRD COMPANY INCENT PLAN-ENGAGE TO GAIN | | 0 | | - | - | - |
| 2.30 | ACCRD COMPANYWIDE INCENTV PLAN | | 1,345,143 | | 609,856 | 15,900 | 719,386 |
| 2.31 | ACCRD ENVIRONMENTAL LIAB-CURRENT | | 2,520 | | - | - | 2,520 |
| 2.32 | ACCURED BOOK VACATION PAY | | 2,860,074 | | 995,993 | 24,864 | 1,839,217 |
| 2.33 | BOOK LEASES DEFERRED | | (0) | | (0) | - | (0) |
| 2.34 | (ICDP)-INCENTIVE COMP DEFERRAL PLAN | | 130,896 | | 207 | - | 130,689 |
| 2.35 | BK ACCRL - COOK CT RENT HOLIDAY | | (0) | | - | - | (0) |
| 2.36 | ACCURED BK SEVERANCE BENEFITS | | 381,128 | | (0) | - | 381,129 |
| 2.37 | ACCURED INTEREST EXPENSE - STATE | | 0 | | - | - | - |
| 2.38 | ACCURED INTEREST-LONG-TERM - FIN 48 | | 0 | | - | 0 | 0 |
| 2.39 | ACCURED INTEREST-SHORT-TERM - FIN 48 | | 0 | | - | - | - |
| 2.40 | LITIGATION ACCRUAL | | (105,000) | | - | - | (105,000) |
| 2.41 | BK DFL RAIL TRANS REV/EXP | | 0 | | - | - | - |
| 2.42 | ACCURED RTO CARRYING CHARGES | | 0 | | - | - | - |
| 2.43 | PROV LOSS-CAR CHG-PURCHASD EMA | | 0 | | - | - | - |
| 2.44 | DEFD EQUITY CARRYING CHRGS-ENVIRON COMP COST | | 0 | | 0 | - | - |
| 2.45 | FEDERAL MITIGATION PROGRAMS | | 206,411 | | 206,411 | - | - |
| 2.46 | STATE MITIGATION PROGRAMS | | (0) | | (0) | - | - |
| 2.47 | FICA - NON-CUURENT | | (0) | | - | - | (0) |
| 2.48 | DEFD REV-EPRI/MNTR CARBON CAPTURE-L/T | | 12 | | - | 12 | - |
| 2.49 | DEFD BK CONTRACT REVENUE | | 1,841 | | - | 1,841 | - |
| 2.50 | FICA - NON-CUURENT | | 0 | | - | - | - |
| 2.51 | FK BK WRITE-OFF BLUE RDGE EASE | | 0 | | - | - | - |
| 2.52 | FR BK WRITE-OFF BLUE RDGE EASE | | 0 | | - | - | - |
| 2.53 | SV BK WRITE-OFF BLUE RDGE EASE | | 0 | | - | - | - |
| 2.54 | Prepaid Regulatory Fees | | (320,852) | | - | - | (320,852) |
| 2.55 | TAX > BOOK BASIS - EMA-A/C 190 | | 96,265 | | 96,265 | - | - |
| 2.56 | DEFD TX LOSS-INTERCO SALE-EMA | | 228,014 | | 228,014 | - | - |
| 2.57 | DEFD BOOK GAIN-EPA AUCTION | | 0 | | - | - | - |
| 2.58 | ADVANCE RENTAL INC (CUR MO) | | 481,549 | | - | 3,127 | 478,423 |
| 2.59 | Accrued Regulatory Fees | | 186,305 | | 186,305 | 0 | - |
| 2.60 | REG LIAB-UNREAL MTM GAIN-DEFL | | (4,592,505) | | (4,565,317) | - | (27,188) |
| 2.61 | SECURITIZATION DEFD EQUITY INCOME - LONG-TERM | | 338,080 | | 338,080 | - | - |
| 2.62 | CAPITALIZED SOFTWARE COSTS-TAX | | 70,909 | | 507 | 785 | 69,618 |
| 2.63 | CAPITALIZED ADVERTISING EXP-TX | | 764,427 | | - | 764,427 | - |
| 2.64 | ACCRD SFAS 106 PST RETIRE EXP | | (24,300,062) | | (12,447,089) | (2,074,084) | (9,778,888) |
| 2.65 | SFAS 106 PST RETIRE EXP - NON-DEDUCT CONT | | 6,912,092 | | 3,458,319 | 313,953 | 3,139,821 |
| 2.66 | ACCRD OPEB COSTS - SFAS 158 | | 4,402,316 | | 1,928,961 | 261,217 | 2,212,137 |
| 2.67 | ACCRD SFAS 112 PST EMPLOY BEN | | 3,145,592 | | 1,166,571 | 43,919 | 1,935,101 |
| 2.68 | ACCRD BOOK ARO EXPENSE - SFAS 143 | | 94,912,130 | | 94,680,920 | 7,506 | 223,704 |
| 2.69 | ACCRD BK ARO EXP - MTMR CARBON CAPTURE | | 2,521,009 | | 2,521,009 | - | - |
| 2.70 | BOOK OPERATING LEASE - ASSET | | 15,614,584 | | 7,269,911 | 154,659 | 8,190,014 |
| 2.71 | SFAS 106 - MEDICARE SUBSIDY - NORM - (PPACA) | | - | | - | - | - |
| 2.72 | GROSS RECEIPTS- TAX EXPENSE | | 0 | | - | - | - |

| | | | | | | |
|------|--|-------------|---------------|-----------|------------|------------|
| 2.73 | ACCURED BK REMOVAL COST - ACRS | 65,643,629 | | 5,981,989 | 19,405,661 | 40,255,978 |
| 2.74 | FIN 48 - DEFD STATE INCOME TAXES | 0 | | - | - | - |
| 2.75 | DEFD STATE INCOME TAXES | 4,080,120 | | 1,514,814 | 1,085,083 | 1,480,222 |
| 2.76 | ACCRD SIT/FRANCHISE TAX RESERVE | 0 | | - | - | - |
| 2.77 | ACCURED SALES & USE TAX RESERVE | 0 | | - | - | - |
| 2.78 | ACCRD SIT TX RESERVE-LNG-TERM-FIN 48 | 0 | | 0 | 0 | (0) |
| 2.79 | ACCRD SIT TX RESERVE-SHRT-TERM-FIN 48 | 0 | | - | - | - |
| 2.80 | SFAS 109 - DEFD SIT LIABILITY | 0 | | - | - | - |
| 2.81 | IRS AUDIT SETTLEMENT | 0 | | 0 | (0) | 0 |
| 2.82 | 1985-1987 IRS AUDIT SETTLEMENT | 0 | | - | - | - |
| 2.83 | 1991-1996 IRS AUDIT SETTLEMENT | 0 | | - | - | - |
| 2.84 | 1997-2003 IRS AUDIT SETTLEMENT | 572,046 | | - | - | 572,046 |
| 2.85 | 2007 IRS AUDIT ADJUSTMENTS - A/C 190 | 0 | | - | - | - |
| 2.86 | IRS CAPITALIZATION ADJUSTMENT | 2,124,021 | | 541,817 | 1,147,746 | 434,457 |
| 2.87 | AMT CREDIT - DEFERRED | 0 | | - | - | - |
| 2.88 | DSIT-AMOS U3/MITCHELL PLANT TRSF - VA | 862,817 | | 862,817 | - | - |
| 2.89 | RESTRICTED STOCK PLAN | 40,052 | | 4,035 | - | 36,018 |
| 2.90 | PSI - STOCK BASED COMP | 1,049,482 | | 188,647 | - | 860,834 |
| 2.91 | NOL - DEFERRED TAX ASSET RECLASS | (0) | | - | 0 | (0) |
| 2.92 | NOL-STATE C/F-DEF TAX ASSET L/T - TN | 206,197 | | 206,197 | - | - |
| 2.93 | NON-UTILITY DEFERRED FIT | 268,335 | (268,335) | - | - | - |
| 2.94 | SFAS 109 FLOW-THRU 190.3 | 54,319,895 | (54,319,895) | - | - | - |
| 2.95 | SFAS 109 EXCESS DFIT 190.4001 | 140,129,122 | (140,129,122) | - | - | - |
| 2.96 | Accum Deferred SIT - Excess 190.4002 | 116,039 | (116,039) | - | - | - |
| 2.97 | Accum Deferred FIT-TBBS 190.6001 | 2,637,413 | (2,637,413) | - | - | - |
| 2.98 | Accum Deferred SIT-TBBS 190.6002 | 539,831 | (539,831) | - | - | - |
| 2.99 | ADIT FED - NON-UMWA PRW OCI 1900011 | 3,104,632 | (3,104,632) | - | - | - |
| 3.00 | ADIT FED - UMWA PRW OCI 1900012 | - | 0 | - | - | - |
| 3.01 | ADIT FED - HEDGE-INTEREST RATE 1900015 | 549,077 | (549,077) | - | - | - |
| 3.02 | ADIT FED - HEDGE-FOREIGN EXC 1900016 | 20,501 | (20,501) | - | - | - |
| 3.03 | NON-UTILITY DEFERRED SIT 1902002 | (241,987) | 241,987 | - | - | - |

| | | | | | | | |
|---|-------------------------------------|-------------|---------------|-------------------|--------------|----------------|---------------------------------|
| 3 | TOTAL ACCOUNT 190 | 468,207,185 | (201,442,859) | 135,426,715 | 56,783,204 | 74,554,407 | 266,764,326 FF1, pg. 234 |
| 4 | ACCOUNT 190 - ARO-Related Deferrals | 97,433,139 | 0 | 97,201,929 | 7,506 | 223,704 | |
| | Labor Related | | | (4,363,008) | (1,411,884) | 104,010 | |
| | Energy Related | | | (7,599,847) | 1,841 | (27,188) | |
| | ARO | | | 97,201,929 | 7,506 | 223,704 | |
| | Demand Related | | | 50,187,641 | 58,185,742 | 74,253,880 | |
| | Excluded | | | 228,539,540 | | | |

Appalachian Power Company
Capacity Cost of Service Formula Rate
Workpaper 8b - Effective Income Tax Rate
For the Year Ended December 31, 2023

Effective Income Tax Rate

| | | |
|---|-------------------------|--|
| $T = 1 - \{[(1 - \text{SIT}) * (1 - \text{FIT})] / (1 - \text{SIT} * \text{FIT} * P)\}$ | | 23.45% |
| $\text{EIT} = (T / (1 - T)) * (1 - (\text{WCLTD} / \text{WACC}))$ | | 20.53% |
| where WCLTD and WACC from Appendix 2, pg. 11, Col.(4) and FIT, SIT & P are as shown below. | | |
| $\text{GRCF} = 1 / (1 - T)$ | | 1.3063 |
| Amortized Investment Tax Credit (enter negative) | FF1 P.114, Ln.19, Col.c | 0 |
| | FIT | 21.0000% |
| | SIT | 3.10% State Income Tax Rate (Composite). |
| | P | 0.0000% Percent of FIT deductible for state purposes (Note 3). |
| | WCLTD | 2.45% |
| | WACC | 7.43% |

Development of Composite State Income Tax Rates for 2022 (Note 1)

| | | |
|---------------------------------------|----------|-------|
| Tennessee Income Tax | 6.5000% | |
| Apportionment Factor - Note 2 | 1.9500% | |
| Effective State Income Tax Rate | | 0.13% |
| Michigan Business Income Tax | 6.0000% | |
| Apportionment Factor - Note 2 | 0.0100% | |
| Effective State Income Tax Rate | | 0.00% |
| Virginia Net Income Tax | 0.0000% | |
| Apportionment Factor - Note 2 | 44.1700% | |
| Effective State Income Tax Rate | | 0.00% |
| West Virginia Net Income | 6.5000% | |
| Apportionment Factor - Note 2 | 45.3513% | |
| Effective State Income Tax Rate | | 2.95% |
| Illinois Corporation Income Tax | 9.5000% | |
| Apportionment Factor - Note 2 | 0.2000% | |
| Effective State Income Tax Rate | | 0.02% |
| Kentucky Income Tax Rate | 5.0000% | |
| Apportionment Factor - Note 2 | 0.0600% | |
| Effective State Tax Rate | | 0.00% |
| North Carolina Income Tax Rate | 2.5000% | |
| Apportionment Factor - Note 2 | 0.0100% | |
| Effective State Tax Rate | | 0.00% |
| Total Effective State Income Tax Rate | | 3.10% |

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, 2023

| | | |
|---|--------------------|--------------|
| Payroll Related Other Taxes | 8,420,553 | Payroll |
| Property Related Other Taxes | 78,548,733 | Property |
| Direct Production Related | 53,845,832 | Production |
| Direct Distribution Related | - | Distribution |
| Other | 15,702,209 | Other |
| Not Allocated ((Gross Receipts, Commission Assessments) | 23,984 | NA |
| | <u>156,541,311</u> | |

| | (A) | (B) | (C) | (D) |
|----------|---|----------------------|-----------------------|----------|
| Line No. | Annual Tax Expenses by Type | FERC FORM 1 Tie-Back | FERC FORM 1 Reference | Basis |
| 1 | <u>Revenue Taxes</u> | | | |
| 2 | Gross Receipts Tax | | | |
| | | 11,666 | pg. 263, ln. 156 (I) | N/A |
| | | 12,318 | pg. 263, ln. 157 (I) | N/A |
| | | - | 0 | |
| | | - | 0 | |
| 3 | <u>Real Estate and Personal Property Taxes</u> | | | |
| 4 | Real and Personal Property - West Virginia | | | |
| | | 11 | pg. 263, ln. 21 (I) | Property |
| | | 10 | pg. 263, ln. 22 (I) | Property |
| | | 25,712,991 | pg. 263, ln. 38 (I) | Property |
| | | 14 | pg. 263, ln. 23 (I) | Property |
| | | 125,306 | pg. 263, ln. 24 (I) | Property |
| | | 23,973,108 | pg. 263, ln. 39 (I) | Property |
| | | 244,964 | pg. 263, ln. 25 (I) | Property |
| | | - | 0 | |
| 5 | Real and Personal Property - Virginia | | | |
| | | 1,911 | pg. 263, ln. 17 (I) | Property |
| | | 34,348 | pg. 263, ln. 35 (I) | Property |
| | | 1,917 | pg. 263, ln. 18 (I) | Property |
| | | (22,402) | pg. 263, ln. 19 (I) | Property |
| | | 220,643 | pg. 263, ln. 36 (I) | Property |
| | | 553,300 | pg. 263, ln. 20 (I) | Property |
| | | 26,498,043 | pg. 263, ln. 37 (I) | Property |
| | | - | pg. 263, ln. 37 (I) | |
| | | - | 0 | |
| 6 | Real and Personal Property - Tennessee | | | |
| | | (83,315) | pg. 263, ln. 33 (I) | Property |
| | | 1,489,668 | pg. 263, ln. 34 (I) | Property |
| 7 | Real and Personal Property - Other Jurisdictions | | | |
| | | 43,154 | pg. 263, ln. 30 (I) | Property |
| | | 5,792,154 | pg. 263, ln. 31 (I) | Property |
| | | 8 | pg. 263, ln. 15 (I) | Property |
| | | 18 | pg. 263, ln. 16 (I) | Property |
| 8 | <u>Payroll Taxes</u> | | | |
| 9 | Federal Insurance Contribution (FICA) | | | |
| | | 8,364,693 | pg. 263, ln. 113 (I) | Payroll |

Appalachian Power Company
Capacity Cost of Service Formula Rate
Workpaper 8c - Taxes Other Than Income Taxes
For the Year Ended December 31, 2022

| | (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 | - | 0 | Payroll |
| 11 | State Unemployment Insurance | 55,474 386 102 2,402 5 8,000 92,384 | pg. 263, ln. 47 (I) pg. 263, ln. 48 (I) pg. 263, ln. 49 (I) pg. 263, ln. 50 (I) pg. 263, ln. 51 (I) pg. 263, ln. 52 (I) pg. 263, ln. 53 (I) | Payroll Payroll Payroll Payroll Payroll |
| 12 | <u>Production Taxes</u> | | | |
| 13 | State Severance Taxes | - | 0 | |
| 14 | <u>Miscellaneous Taxes</u> | | | |
| 15 | State Business & Occupation Tax | 15,540,444 (29,208) (74,392) 38,366,900 | pg. 263, ln. 8 (I) pg. 263, ln. 158 (I) pg. 263, ln. 159 (I) pg. 263, ln. 160 (I) | Production Production Production Production |
| 16 | State Public Service Commission Fees | - | 0 | Other Other |
| 17 | State Franchise Taxes | (777) 217 (44,581) 169,676 | pg. 263, ln. 122 (I) pg. 263, ln. 123 (I) pg. 263, ln. 130 (I) pg. 263, ln. 131 (I) | Other Other Other Other |
| 18 | State Lic/Registration Fee | 72 260 410 1,145 495 | pg. 263, ln. 162 (I) pg. 263, ln. 163 (I) pg. 263, ln. 164 (I) pg. 263, ln. 165 (I) pg. 263, ln. 166 (I) | Other Other Other Other Other |
| 19 | Misc. State and Local Tax | 15,441,511 | pg. 263, ln. 151 (I) | Other |

| | | | | |
|----|---|--------------------|----------------------|------------|
| | | | | |
| 20 | Sales & Use | | | |
| | | (187) | pg. 263, ln. 56 (I) | Other |
| | | (48) | pg. 263, ln. 57 (I) | Other |
| | | (1) | pg. 263, ln. 58 (I) | Other |
| | | 133,975 | pg. 263, ln. 61 (I) | Other |
| | | 42 | pg. 263, ln. 63 (I) | Other |
| | | (478) | pg. 263, ln. 64 (I) | Other |
| 21 | Federal Excise Tax | | | |
| | | 12,880 | pg. 263, ln. 109 (I) | Production |
| 22 | Gross Receipts-Audit | | | |
| | | | | N/A |
| 23 | Total Taxes by Allocable Basis | <u>162,651,636</u> | | |
| | (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, 2023

| | APCo ¹ | AEPSC ² | Total |
|---|--------------------|--------------------|--------------------|
| Production: | | | |
| Operation | 27,692,200 | 17,291,379 | 44,983,579 |
| Maintenance | 24,477,278 | 5,390,979 | 29,868,257 |
| Total | 52,169,478 | 22,682,358 | 74,851,836 |
| Transmission: | | | |
| Operation | 69,721 | 11,842,915 | 11,912,636 |
| Maintenance | 70,732 | 3,200,421 | 3,271,153 |
| Total | 140,453 | 15,043,336 | 15,183,789 |
| Distribution: | | | |
| Operation | 12,375,679 | 3,110,091 | 15,485,770 |
| Maintenance | 29,851,509 | 1,347,324 | 31,198,833 |
| Total | 42,227,188 | 4,457,415 | 46,684,603 |
| Customer Accounts | 5,711,367 | 8,866,940 | 14,578,307 |
| Customer Service and Informational | 2,666,134 | 136,030 | 2,802,164 |
| Sales | 0 | 0 | 0 |
| Total Wages and Salaries Excluding A & G | 102,914,620 | 51,186,079 | 154,100,699 |
| Administrative and General | | | |
| Operation | 1,662,082 | 32,299,731 | 33,961,813 |
| Maintenance | 2,378,368 | 347,270 | 2,725,638 |
| Total | 4,040,450 | 32,647,001 | 36,687,451 |
| Total O & M Payroll | 106,955,070 | 83,833,080 | 190,788,150 |

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, 2023

| <u>Account</u> | <u>Demand</u> ¹ | <u>Energy</u> ¹ | <u>Total</u> | <u>Source</u> ¹ |
|--|----------------------------|----------------------------|--------------|----------------------------|
| 500 Operation Supervision and Engineering | 10,772,209 | | 10,772,209 | CBR |
| 501 Fuel | | 5,824,221 | 5,824,221 | |
| 502 Steam Expense | 10,811,765 | | 10,811,765 | |
| 505 Electric Expense | | | 0 | |
| 506 Misc. Steam Power Expense | 8,323,391 | | 8,323,391 | |
| 509 ALLOWANCES | | | 0 | |
| 510 Maintenance Supv & Engineering | | 454,235 | 454,235 | |
| 511 Maintenance of Structures | 1,128,558 | | 1,128,558 | |
| 512 Maintenance of Boiler Plant | | 10,831,080 | 10,831,080 | |
| 513 Maintenance of Electric Plant | | 6,566,379 | 6,566,379 | |
| 514 Maintenance of Misc Plant | 7,038,592 | | 7,038,592 | |
| 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 | - | 0 | |
| 529 Maintenance of Structures | 0 | | 0 | |
| 530 Maintenance of Reactor Plant | 0 | - | 0 | |
| 531 Maintenance of Electric Plant | 0 | - | 0 | |
| 532 Maintenance of Misc Nuclear Plant | 0 | - | 0 | |
| 535 Operation Supv & Engineering | 1,177,270 | | 1,177,270 | |
| 536 Water for Power | | | 0 | |
| 537 Hydraulic Expenses | 253,429 | | 253,429 | |
| 538 Electric Expenses | 106,462 | | 106,462 | |
| 539 Miscellaneous Hydraulic Power | 2,030,352 | | 2,030,352 | |
| 540 Rents | | | 0 | |
| 541 Maintenance Supv & Engineering | 129,648 | | 129,648 | |
| 542 Maintenance of Structures | 1,699,261 | | 1,699,261 | |
| 543 Maint of Reservoirs, Dams and Waterways | 745,054 | | 745,054 | |
| 544 Maintenance of Electric Plant | | 997,188 | 997,188 | |
| 545 Maintenance of Misc Hydraulic Plant | 32,175 | | 32,175 | |
| 546 Operation Supv & Engineering | 86,801 | | 86,801 | |
| 547 Fuel | | 30,424 | 30,424 | |
| 548 Generation Expenses | 456,122 | | 456,122 | |
| 549 Misc Power Generation Exp | 16,749 | | 16,749 | |
| 550 Rents | 2,097 | | 2,097 | |
| 553 Maintenance of Generating & Electric Plant | 246,087 | | 246,087 | |
| 554 Maintenance of Misc Other Power Gen Plant | 0 | | 0 | |
| 555 Purchased Power | 0 | 0 | 0 | |
| 556 System Control | 1,688,983 | | 1,688,983 | |
| 557 Other Expense | 3,403,304 | | 3,403,304 | |
| Total Allocated Labor Expense | 50,148,309 | 24,703,527 | 74,851,836 | |
| Allocation Factors | 0.6699676545 | 0.3300323455 | 1.0000000000 | |

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 10a - O & M Expense Summary by Account
For the Year Ended December 31, 2023

Production

| | Account | Amount | Source |
|-----|---|---------------|------------|
| 500 | Operation Supv & Engineering | 17,922,328 | 320.4.(b) |
| 501 | Fuel | 896,985,858 | 320.5.(b) |
| 502 | Steam Expenses | 45,411,487 | 320.6.(b) |
| 505 | Electric Expenses | 132,037 | 320.9.(b) |
| 506 | Misc. Steam Power Expense | 22,377,898 | 320.10.(b) |
| 507 | Rents | 40,565 | 320.11.(b) |
| 509 | Allowances | 1,423,286 | 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 | 1,669,327 | 320.44.(b) |
| 536 | Water for Power | 27,126 | 320.45.(b) |
| 537 | Hydraulic Expenses | 251,186 | 320.46.(b) |
| 538 | Electric Expenses | 156,175 | 320.47.(b) |
| 539 | Miscellaneous Hydraulic Power | 3,885,244 | 320.48.(b) |
| 540 | Rents | 346,886 | 320.49.(b) |
| 546 | Operation Supv & Engineering | 148,775 | 321.62.(b) |
| 547 | Fuel | 10,419,504 | 321.63.(b) |
| 548 | Generation Expenses | 612,472 | 321.64.(b) |
| 549 | Misc. Power Generation Expense | 281,207 | 321.65.(b) |
| 550 | Rents | 10,967 | |
| | Total Operation | 1,002,102,328 | |
| 510 | Maintenance Supv & Engineering | 2,983,094 | 320.15.(b) |
| 511 | Maintenance of Structures | 6,175,854 | 320.16.(b) |
| 512 | Maintenance of Boiler Plant | 49,089,661 | 320.17.(b) |
| 513 | Maintenance of Electric Plant | 17,932,921 | 320.18.(b) |
| 514 | Maintenance of Misc Plant | 12,518,832 | 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 | 187,177 | 320.53.(b) |
| 542 | Maintenance of Structures | 3,420,508 | 320.54.(b) |
| 543 | Maintenance of Reservious, Dams and Waterways | 2,542,618 | 320.55.(b) |
| 544 | Maintenance of Electric Plant | 3,718,571 | 320.56.(b) |
| 545 | Maintenance of Miscellaneous Hydraulic Plant | 241,486 | 320.57.(b) |
| 551 | Maintenance Supv & Engineering | 11 | 321.69.(b) |
| 553 | Maintenance of Generating & Electric Plant | 707,617 | 321.71.(b) |
| 554 | Maintenance of Misc. Other Power Gen. Plant | 0 | 321.72.(b) |
| | Total Maintenance | 99,518,350 | |
| 555 | Purchased Power | 521,965,140 | 321.76.(b) |
| 556 | System Control | 2,307,787 | 321.77.(b) |
| 557 | Other Expense | 20,587,167 | 321.78.(b) |
| | Total Other | 544,860,094 | 321.79.(b) |
| | Total Production | 1,646,480,772 | 321.80.(b) |

Appalachian Power Company
Capacity Cost of Service Formula Rate
Workpaper 10a - O & M Expense Summary by Account
For the Year Ended December 31, 2023

Transmission

| | | | |
|-------|--|-------------|-------------|
| 560 | Operation Supv & Engineering | 14,497,305 | 321.83.(b) |
| 561.1 | Load Dispatch-Reliability | 0 | 321.85.(b) |
| 561.2 | Load Dispatch-Monitor and Operate | 2,107,572 | 321.86.(b) |
| 561.3 | Load Dispatch-Transmission Service | 0 | 321.87.(b) |
| 561.4 | Scheduling, System Control | 6,757,186 | 321.88.(b) |
| 561.5 | Reliability, Planning and Standards Dev. | 454,347 | 321.89.(b) |
| 561.6 | Transmission Service Studies | 0 | 321.90.(b) |
| 561.7 | Generation Interconnection Studies | 0 | 321.91.(b) |
| 561.8 | Reliability, Planning and Standards Dev. | 1,973,833 | 321.92.(b) |
| 562 | Station Expense | 1,980,988 | 321.93.(b) |
| 563 | Overhead Line Expense | 72,312 | 321.94.(b) |
| 564 | Underground Line Expense | 0 | 321.95.(b) |
| 565 | Trans of Electricity by Others | 378,126,908 | 321.96.(b) |
| 566 | Misc Transmission Expense | (2,730,975) | 321.97.(b) |
| 567 | Rents | 65,486 | 321.98.(b) |
| | Total Operation | 403,304,962 | 321.99.(b) |
| 568 | Maintenance Supv & Engineering | 197,766 | 321.101.(b) |
| 569 | Maintenance of Structures | 97,745 | 321.102.(b) |
| 569.1 | Maintenance of Computer Hardware | 62,877 | 321.103.(b) |
| 569.2 | Maintenance of Computer Software | 1,271,974 | 321.104.(b) |
| 569.3 | Maintenance of Communication Equip | 73,867 | 321.105.(b) |
| 570 | Maintenance of Station Equip | 3,190,733 | 321.107.(b) |
| 571 | Maintenance of OH Lines | 19,635,247 | 321.108.(b) |
| 572 | Maintenance of UG Lines | 15,808 | 321.109.(b) |
| 573 | Maintenance of Misc Trans | 97,334 | 321.110.(b) |
| | Total Maintenance | 24,643,351 | 321.111.(b) |
| | Total Transmission | 427,948,313 | 321.112.(b) |

Regional Market Expense

| | | | |
|-------|--|-----------|-------------|
| 575.7 | Market Facilitation, Monitoring and Compliance | 5,892,099 | 322.121.(b) |
|-------|--|-----------|-------------|

Distribution

| | | | |
|-----|------------------------------|------------|-------------|
| 580 | Operation Supv & Engineering | 5,696,889 | 322.134.(b) |
| 581 | Load Dispatching | 26,038 | 322.135.(b) |
| 582 | Station Expense | 1,688,156 | 322.136.(b) |
| 583 | Overhead Line Expense | 5,303,327 | 322.137.(b) |
| 584 | Underground Line Expense | 3,567,101 | 322.138.(b) |
| 585 | Street Lighting | (17,235) | 322.139.(b) |
| 586 | Meter Expenses | 2,750,013 | 322.140.(b) |
| 587 | Customer Installations | 1,039,122 | 322.141.(b) |
| 588 | Misc Distribution Expense | 18,014,060 | 322.142.(b) |
| 589 | Rents | 3,116,801 | 322.143.(b) |
| | Total Operation | 41,184,272 | 322.144.(b) |

Appalachian Power Company
Capacity Cost of Service Formula Rate
Workpaper 10a - O & M Expense Summary by Account
For the Year Ended December 31, 2023

| | | | |
|-----|--------------------------------|-------------|-------------|
| 590 | Maintenance Supv & Engineering | 126,464 | 322.146.(b) |
| 591 | Maintenance of Structures | 84,722 | 322.147.(b) |
| 592 | Maintenance of Station Equip | 2,071,539 | 322.148.(b) |
| 593 | Maintenance of OH Lines | 121,526,890 | 322.149.(b) |
| 594 | Maintenance of UG Lines | 2,687,539 | 322.150.(b) |
| 595 | Maintenance of Line Trsfrs | 2,161,370 | 322.151.(b) |
| 596 | Maintenance of Street Lights | 695,789 | 322.152.(b) |
| 597 | Maintenance of Meters | 476,999 | 322.153.(b) |
| 598 | Maintenance of Misc Dist Plant | 5,750,045 | 322.154.(b) |
| | Total Maintenance | 135,581,357 | 322.155.(b) |
| | Total Distribution | 176,765,629 | 322.156.(b) |

Customer Accounts

| | | | |
|-----|-----------------------------|------------|-------------|
| 901 | Supervision | 438,503 | 322.159.(b) |
| 902 | Meter Reading Expenses | 3,101,619 | 322.160.(b) |
| 903 | Customer Records/Collection | 26,815,430 | 322.161.(b) |
| 904 | Uncollectible Accounts | 7,061,918 | 322.162.(b) |
| 905 | Misc Customer Accts Exp | 142,853 | 322.163.(b) |
| | Total Customer Accounts | 37,560,323 | 322.164.(b) |

Customer Service and Informational

| | | | |
|-----|----------------------------------|------------|-------------|
| 907 | Supervision | 528,900 | 323.167.(b) |
| 908 | Customer Assistance | 23,030,929 | 323.168.(b) |
| 909 | Info & Instructional Adv | 0 | 323.169.(b) |
| 910 | Misc Cust Service & Info Expense | 28,287 | 323.170.(b) |
| | Total Customer Service | 23,588,116 | 323.171.(b) |

Sales Expense

| | | | |
|-----|----------------------|---------|-------------|
| 911 | Supervision | 0 | 323.174.(b) |
| 912 | Selling Expenses | 117,246 | 323.175.(b) |
| 913 | Advertising Expenses | 0 | 323.176.(b) |
| 916 | Misc Sales Expense | 0 | 323.177.(b) |
| | Total Sales Expense | 117,246 | 323.178.(b) |

Appalachian Power Company
Capacity Cost of Service Formula Rate
Workpaper 10a - O & M Expense Summary by Account
For the Year Ended December 31, 2023

Administrative and General

| | | | |
|-------|---|---------------|-------------|
| 920 | A & G Salaries | 45,628,882 | 323.181.(b) |
| 921 | Office Supplies & Exp | 2,801,436 | 323.182.(b) |
| 922 | Adm Exp Trsfr - Credit | 7,909,135 | 323.183.(b) |
| 923 | Outside Services | 5,161,457 | 323.184.(b) |
| 924 | Property Insurance | 5,100,106 | 323.185.(b) |
| 925 | Injuries and Damages | (3,507,486) | 323.186.(b) |
| 926 | Employee Benefits | (10,421,440) | 323.187.(b) |
| 926a | Less: Actual Employee Benefits (Note A) | (15,475,673) | |
| 926b | Allowed Employee Benefits (Note B) | 6,222,780 | |
| 926 | Employee Benefits | (19,674,333) | |
| 927 | Franchise Requirements | 0 | 323.188.(b) |
| 928 | Regulatory Commission Exp | 9,914,640 | 323.189.(b) |
| 929 | Duplicate Charges - Credit | 266,616 | 323.190.(b) |
| 930.1 | General Advertising Expense | 535,267 | 323.191.(b) |
| 930.2 | Misc General Expense | 10,767,506 | 323.192.(b) |
| 930.2 | Company Dues and Memberships | 0 | 323.192.(b) |
| 931 | Rents | 1,051,347 | 323.193.(b) |
| | Total Operation | 65,954,573 | 320.194.(b) |
| 935 | Maintenance of Gen Plant | 12,061,842 | 323.196.(b) |
| | Total Maintenance | 12,061,842 | |
| | Total Administrative & General | 78,016,415 | 323.197.(b) |
| | Total O & M Expenses | 2,396,368,913 | 323.198.(b) |
| | | | |
| | Total Elec O & M Exp. - FERC Form1 pg. 323, L. 198(b) | 2,389,270,304 | |
| | Difference | (7,098,609) | |

Actual Expense - Removed from Cost of Service

| | | |
|---------|---|--------------|
| Note A: | Acct 926 (0021) PBOP Gross Cost | 495,126 |
| | Acct 926 (0043) PBOP Medicare Part Subsidy | (15,970,799) |
| | PBOP Amounts in Annual Informational Filing | (15,475,673) |

Allowable Expense

| | | |
|---------|--|-------------|
| Note B: | 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 |

Note B: 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, 2023

| | FF1, pg., Ln. Col. | Amount | |
|--|--------------------|------------------|---------------|
| Retail | | | |
| Virginia GRAC | 351, Col(h) | 67,810 | |
| Virginia Fuel Filing | 351, Col(h) | 137,201 | |
| Virginia Broadband | 351, Col(h) | 124,733 | |
| Virginia Transportation Electrification Filing | 351, Col(h) | 31,684 | |
| State Commission Fees | 351, Col(h) | 4,580,983 | |
| VA Blue Ridge Peitition Filing | 351, Col(h) | 141,305 | |
| VA IRP | 351, Col(h) | 0 | |
| VA Transmission RAC Filing | 351, Col(h) | 32,401 | |
| VA RAC Filing | 351, Col(h) | 28,602 | |
| Virginia Biennial Filing | 351, Col(h) | 50,976 | |
| VA Triennial | 351, Col(h) | 1,181,121 | |
| WV Regulatory and Legislative Activities | 351, Col(h) | 55,848 | |
| VA Clean Economy Act Filing | 351, Col(h) | 548,721 | |
| VA EE RAC | 351, Col(h) | 79,021 | |
| Misc Exp | 351, Col(h) | 158,792 | |
| W Va Broadband | 351, Col(h) | 0 | |
| WV IRP | 351, Col(h) | 0 | |
| WV Coal Combustion Filing | 351, Col(h) | 0 | |
| WV ENEC | 351, Col(h) | 265,479 | |
| WV Base | 351, Col(h) | 72,809 | |
| | | | |
| VA Triennial | 351, Col(h) | | |
| Total Retail | | 7,557,486 | 89,590 |
| Wholesale - FERC ¹ | | | |
| Smith Mountain - Adm. Federal Power Act | 351, Col(h) | 1,617,244 | |
| Leesville Hydro Project - Adm. Federal Power Act | 351, Col(h) | 106,704 | |
| Claytor Hydro Project - Adm. Federal Power Act | 351, Col(h) | 234,702 | |
| Byllesby Buck Hydro Project - Adm. Federal Power Act | 351, Col(h) | 99,054 | |
| Marmet and London Hydro - Adm. Federal Power Act | 351, Col(h) | 98,929 | |
| Winfield Hydro - Adm. Federal Power Act | 351, Col(h) | 75,319 | |
| Niagara Hydro Project - Adm. Federal Power Act | 351, Col(h) | 7,717 | |
| Total Wholesale | | 2,239,669 | |
| | | | |
| PJM FERC | 351, Col(h) | 117,485 | |
| FERC 205 Filing | 351, Col(h) | 0 | |
| FERC 206 Filing | 351, Col(h) | 0 | |
| | | 117,485 | |
| Total FF1, pg. 351, Ln. 46, Col(h) | | 9,914,640 | |

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

Appalachian Power Company
Capacity Cost of Service Formula Rate
Worksheet 12a - Common Stock
For the Year Ending December 31, 2023

| Line No. | Month | Total Capital | Source(s) | Preferred Stock | | | | Unapprop Sub Earnings | Source | Acc Oth Comp Income | Source | Common Equity Balance |
|-------------|--------|------------------|-----------|-----------------|-----------------------|----------------|-------------------|--------------------------|----------|------------------------|----------|-----------------------------|
| | | | | Issued | Premium (Discount) | G(L) on Reac'd | Source(s)* | | | | | |
| | | a | | b | c | d | | e | | f | | g=a-b-c-d-e-f |
| 1 | Dec-23 | 5,276,801,715 | 112.16.c | 0 | | 0 | 112.3.c,6.c.,7.c. | (3,463,213) | 112.12.c | (3,846,853) | 112.15.c | 5,284,111,781 |

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

| Account No. | Description | | Dec-23 |
|----------------|---------------|-------------------------------------|---------------|
| 2 | 2010001 | Common Stock Issued | 260,457,768 |
| | | Source ¹ | 112.2.c |
| 3 | 2040002 | PS Not Subj to Mandatory Redem | - |
| | | Source ¹ | 112.3.c |
| 4 | 2070000 | Prem on Capital Stk | - |
| | | Source ¹ | 112.6.c |
| 5 | 2080000 | Donations Recvd from Stckhldrs | 1,825,984,503 |
| 6 | 2100000 | Gain Rsls/Canc'l Req Cap Stock | 433 |
| 7 | 2110000 | Miscellaneous Paid-In Capital | 8,548,840 |
| 8 | | | 1,834,533,775 |
| | | Source ¹ | 112.7.c |
| 9 | 2151000 | Appropriations of Retained Earnings | 19,648,740 |
| 10 | 2160001 | Unapprop Retnd Erngs-Unrestrictd | 2,875,047,793 |
| 11 | 4330000 | Transferred from Income | 294,423,705 |
| 12 | 4370000 | Div Decl-PS Not Sub to Man Red | - |
| 13 | 4380001 | Dividends Declared | - |
| 14 | 4390000 | Adj to Retained Earnings | - |
| 15 | | Retained Earnings | 3,189,120,237 |
| | | Source ¹ | 112.11.c |
| 16 | 2161001 | Unap Undist Consol Sub Erng | (3,463,213) |
| 17 | 2161002 | Unap Undist Nonconsol Sub Erng | - |
| 18 | 4181001 & 002 | Equity in Earnings | - |
| 19 | | Unapprop Sub Earnings | (3,463,213) |
| | | Source ¹ | 112.12.c |
| 20 | 2190002 | OCI-Min Pen Liab FAS 158-Affil | 2,062,372 |
| 21 | 2190004 | OCI-Min Pen Liab FAS 158-SERP | - |
| 22 | 2190006 | OCI-Min Pen Liab FAS 158-Qual | - |
| 23 | 2190007 | OCI-Min Pen Liab FAS 158-OPEB | (11,679,331) |
| 24 | 2190010 | OCI-for Commodity Hedges | - |
| 25 | 2190015 | Accum OCI-Hdg-CF-Int Rate | 5,834,102 |
| 26 | 2190016 | Accum OCI-Hdg-CF-For Exchg | (63,997) |
| 27 | | Acc Oth Comp Inc | (3,846,853) |
| | | Source ¹ | 112.15.c |
| 28 | | Total Capital | 5,276,801,715 |
| 29 | | Common Equity Balance | 5,284,111,781 |

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 12b - Preferred Stock
For the Year Ending December 31, 2023

| Month | Preferred Stock | | Premium on Preferred | | Discount) on Preferred | | Other Paid in Capital - Pfd | | Total Outstanding a+b-c+d | Preferred Dividends |
|--------|-----------------|----------|----------------------|----------|------------------------|----------|-----------------------------|----------|------------------------------|------------------------|
| | a | | b | | c | | d | | | |
| | Acct 204 | Source 1 | Acct 207 | Source 1 | Acc 213 | Source 1 | Acc 208-211 | Source 1 | | |
| Dec-23 | 0 | 112.3.c | 0 | 112.6.c | 0 | 112.9.c | 1,834,533,776 | 112.7.c | 1,834,533,776 | 0 |
| Total | 0 | | 0 | | 0 | | 1,834,533,776 | | 1,834,533,776 | 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
Worksheet 13 - Outstanding Long-Term Debt
For the Year Ending December 31, 2023

| Line | Period | Advances from Associated Co | FF1 Reference | Bonds | FF1 Reference | (Reacquired Bonds) | FF1 Reference | Installment Purchase | FF1 Reference | Senior Unsecured Notes | FF1 Reference | Debt Tr Trust Pref Secrty Insts | FF1 Reference | Total Debt Outstanding | Reference |
|------|--------|--------------------------------|------------------|--------------|---------------|-----------------------|------------------|-------------------------|------------------|---------------------------|------------------|------------------------------------|------------------|---------------------------|--------------------------|
| | | 2230000 a | | 2210000 b | | 2220001 c | | 2240002 d | | 2240006 e | | 2240046 f | | g=a+b+c+d+e+f | |
| 1 | Dec-23 | 0 | 112.20.c. | 147,717,358 | 112.18.c. | 0 | 112.19.c. | 0 | 257.col.(h) | 5,482,701,032 | 257.col.(i) | 0 | 257.col.(h) | 5,630,418,390 | FF1, 112.24.c & 112.23.c |
| 2 | Dec-23 | 0 | | 147,717,358 | | 0 | | 0 | | 5,482,701,032 | | 0 | | 5,630,418,390 | |

Appalachian Power Company
Interest & Amortization on Long-Term Debt
For the Year Ending December 31, 2023

| Line | Description | Acct | Amount |
|------|-----------------------------------|-------------------------------|-------------|
| 1 | Interest IPC | 4270002 | 11,075,202 |
| 2 | Interest Debitures | 4270004 | 5,895,380 |
| 3 | Interest Other LTD | 4270005 | 22,349,450 |
| 4 | Interest Unsecured | 4270006 | 215,230,669 |
| 5 | Interest PurC | 4270202 | - |
| 6 | | (FF1, P.117, L.62) | 254,550,702 |
| 7 | Amort Debt Disc/ Exp | Acct 428 (FF1, P.117, L.63) | 4,353,854 |
| 8 | Amort Loss Reacq | Acct 428.1 (FF1, P.117, L.64) | 3,714,560 |
| 9 | Interest* Assoc LT | 4300001 (FF1, P.117, L.67) | 16,797,094 |
| 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 | | 279,416,210 |
| 13 | Reconciliation to FF1, 257, 33, i | | |
| 14 | Interest on LT Debt | Line 6 | 254,550,702 |
| 15 | Interest on Assoc LT Debt | Line 9 | 16,797,094 |
| 16 | Total (FF1, 257, 33, i) | | 271,347,796 |

17 Amortization of Hedge Gain / Loss included in Acct 4270006 (subject to limit on B-13) (1,056,830)

*Per Company Books and Records interest associated with LTD.

Reconciliation Account 430

| | |
|--|------------|
| 4300001 Interest Expense Long Term Debt | - |
| 4300003 Interest Expense Short Term Debt | 16,797,094 |
| FF1, pg. 117, Ln. 67 | 16,797,094 |

Appalachian Power Company
Capacity Cost of Service Formula Rate
Workpaper 13a - Recoverable Hedge Gains/Losses
For the Year Ended December 31, 2023

| HEDGE AMOUNTS BY ISSUANCE (FROM p. 256-257 (i) of the FERC Form 1) | Total Hedge Gain or Loss for 2022 | Less Excludable Amounts (See NOTE on Line For the Year Ended December 31, 2023) | Net Includable Hedge Amount | Remaining Unamortized Balance | Amortization Period | |
|---|--------------------------------------|--|--------------------------------|-------------------------------------|---------------------|--------|
| | | | | | Beginning | Ending |
| Senior Unsecured Notes - Series I | - | - | - | - | Jan-05 | Jul-14 |
| Senior Unsecured Notes - Series K | - | - | - | - | Jun-05 | May-15 |
| Senior Unsecured Notes - Series L | - | - | - | - | Sep-05 | Sep-15 |
| Senior Unsecured Notes - Series H | 37,072 | - | 37,072 | 345,999 | May-03 | May-33 |
| Senior Unsecured Notes - Series N | (194,198) | - | (194,198) | (2,378,932) | Apr-06 | Apr-36 |
| Senior Unsecured Notes - Series Q | 159,671 | - | 159,671 | 2,268,652 | Mar-08 | Apr-38 |
| Senior Unsecured Notes - Series S | - | - | - | - | May-10 | May-15 |
| Senior Unsecured Notes - Series T | - | - | - | - | Mar-11 | Mar-21 |
| Senior Unsecured Notes - Series AA | (1,059,374) | - | (1,059,374) | (7,620,659) | Mar-21 | Mar-31 |
| Total Hedge Amortization | (1,056,830) | - | (1,056,830) | (7,384,940) | | |

Appalachian Power Company
Capacity Cost of Service Formula Rate
Workpaper 14 - Non-Fuel Power Production O&M Expenses
For the Year Ending December 31, 2023

| | | Less Carbon | | | |
|----------------|--------|-----------------|-------------------------------------|--------------|----------------------------|
| <u>Account</u> | | <u>December</u> | <u>Capture Expense</u> ² | <u>Total</u> | <u>Source</u> ¹ |
| 500 | Demand | 17,922,328 | | 17,922,328 | 320.4.(b) |
| 502 | Demand | 45,411,487 | | 45,411,487 | 320.6.(b) |
| 503 | Energy | 0 | | 0 | 320.7.(b) |
| 504 - Cr. | Energy | 0 | | 0 | 320.8.(b) |
| 505 | Demand | 132,037 | | 132,037 | 320.9.(b) |
| 506 | Demand | 22,377,898 | 0 | 22,377,898 | 320.10.(b) |
| 507 | Demand | 40,565 | | 40,565 | 320.11.(b) |
| 509 | Energy | 1,423,286 | | 1,423,286 | 320.12.(b) |
| 510 | Energy | 2,983,094 | | 2,983,094 | 320.15.(b) |
| 511 | Demand | 6,175,854 | | 6,175,854 | 320.16.(b) |
| 512 | Energy | 49,089,661 | | 49,089,661 | 320.17.(b) |
| 513 | Energy | 17,932,921 | | 17,932,921 | 320.18.(b) |
| 514 | Demand | 12,518,832 | | 12,518,832 | 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 | 1,669,327 | | 1,669,327 | 320.44.(b) |
| 536 | Demand | 27,126 | | 27,126 | 320.45.(b) |
| 537 | Demand | 251,186 | | 251,186 | 320.46.(b) |
| 538 | Demand | 156,175 | | 156,175 | 320.47.(b) |
| 539 | Demand | 3,885,244 | | 3,885,244 | 320.48.(b) |
| 540 | Demand | 346,886 | | 346,886 | 320.49.(b) |
| 541 | Demand | 187,177 | | 187,177 | 320.53.(b) |
| 542 | Demand | 3,420,508 | | 3,420,508 | 320.54.(b) |
| 543 | Demand | 2,542,618 | | 2,542,618 | 320.55.(b) |
| 544 | Energy | 3,718,571 | | 3,718,571 | 320.56.(b) |
| 545 | Demand | 241,486 | | 241,486 | 320.57.(b) |
| 546 | Demand | 148,775 | | 148,775 | 321.62.(b) |
| 548 | Demand | 612,472 | | 612,472 | 321.64.(b) |
| 549 | Demand | 281,207 | | 281,207 | 321.65.(b) |
| 550 | Demand | 10,967 | | 10,967 | 321.66.(b) |
| 551 | Demand | 0 | | 0 | 321.69.(b) |
| 552 | Demand | 0 | | 0 | 321.70.(b) |
| 553 | Demand | 707,617 | | 707,617 | 321.71.(b) |
| 554 | Demand | 0 | | 0 | 321.72.(b) |
| | | | | | |
| Total | | 194,215,305 | 0 | 194,215,305 | |
| | | | | | |
| Demand | | 119,056,805 | 0 | 119,056,805 | |
| Energy | | 75,147,533 | 0 | 75,147,533 | |
| Total | | 194,204,338 | 0 | 194,204,338 | |
| | | | | | |
| Demand | % | | | 61.305% | |
| Energy | % | | | 38.695% | |
| Total | % | | | 100.000% | |

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
Capacity Cost of Service Formula Rate
Workpaper 15c - Purchased Power
For the Year Ended December 31, 2023

| <u>Month</u> | <u>Demand (\$) ¹</u> | <u>Energy (\$) ¹</u> | <u>Other Charges ²</u> | <u>Total Purchased Power Expense</u> |
|--------------|---------------------------------|---------------------------------|---------------------------------------|--|
| Dec-23 | 65,624,304 | 456,340,836 | 0 | 521,965,140 |
| Total | 65,624,304 | 456,340,836 | 0 | 521,965,140 |
| | 327, k | 327, l | 327, m | 327, n |

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 (l)

Appalachian Power Company
Capacity Cost of Service Formula Rate
Workpaper 15d - Off-System Sales
For the Year Ended December 31, 2023

| <u>Month</u> | <u>Demand (\$)¹</u> | <u>Other Charges (\$)¹</u> | <u>Energy (\$)¹</u> | <u>Total</u> |
|--------------|--------------------------------|---------------------------------------|----------------------------------|--------------|
| Dec-23 | 6,432,482 | 8,295,839 | 73,918,564 | 88,646,885 |
| <u>Month</u> | | | <u>(\$) Margins²</u> | |
| Dec-23 | | | 4,929,957 | |

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
Worksheet 16 - GSU Plant and Accumulated Depreciation Balance
For the Year Ended December 31, 2023

| company | asset_location | utility_account | depr_group | state | month | book_cost | allocated_reserve | net_book_value |
|-------------------------|--|-------------------------------------|---------------------------------|-------|---------|----------------------|----------------------|----------------------|
| Appalachian Power - Gen | John E. Amos Generating Plant Unit 3 : APCo : 0743 | 35200 - Structures and Improvements | APCo 101/6 352 GSU | WV | 12/2023 | 24,415.85 | 13,020.94 | 11,394.91 |
| Appalachian Power - Gen | John E. Amos Generating Plant Units 1 & 2 : APCo : 0740 | 35200 - Structures and Improvements | APCo 101/6 352 GSU | WV | 12/2023 | 61,600.00 | 39,700.32 | 21,899.68 |
| Appalachian Power - Gen | Mountaineer Generating Plant : APCo : 0710 | 35200 - Structures and Improvements | APCo 101/6 352 GSU | WV | 12/2023 | 84,966.37 | 49,974.75 | 34,991.62 |
| Appalachian Power - Gen | Niagara Hydro Plant : APCo : 0650 | 35200 - Structures and Improvements | APCo 101/6 352 GSU | VA | 12/2023 | 1,579.00 | 928.10 | 650.90 |
| Appalachian Power - Gen | Clinch River 138KV Substation : APCo : 0771 | 35200 - Structures and Improvements | APCo 101/6 352 GSU | VA | 12/2023 | 46,746.00 | 29,406.05 | 17,339.95 |
| Appalachian Power - Gen | Byllesby Hydro Plant : APCo : 0630 | 35300 - Station Equipment | APCo 101/6 353 GSU | VA | 12/2023 | 132,441.00 | 107,046.72 | 25,394.28 |
| Appalachian Power - Gen | Ceredo Generating Plant : APCo : CERG | 35300 - Station Equipment | APCo 101/6 353 GSU | WV | 12/2023 | 5,398,124.18 | 2,550,885.11 | 2,847,439.07 |
| Appalachian Power - Gen | Clinch River Generating Plant : APCo : 0770 | 35300 - Station Equipment | APCo 101/6 353 GSU | VA | 12/2023 | 812,314.21 | 463,330.43 | 348,983.78 |
| Appalachian Power - Gen | Dresden Generating Plant : APCo : DRESGP | 35300 - Station Equipment | APCo 101/6 353 Dresden Plant | OH | 12/2023 | 20,952,191.89 | 975,886.55 | 19,976,305.34 |
| Appalachian Power - Gen | Dresden Plant - Virginia AFUDC : APCo : DRAFUDCVA | 35300 - Station Equipment | APCo 101/6 353 Dresden VA AFUDC | OH | 12/2023 | 1,628,160.99 | 924,977.52 | 703,183.47 |
| Appalachian Power - Gen | John E. Amos Generating Plant Common Facilities for Units 1, 2 & 3 : APCo : 7801 | 35300 - Station Equipment | APCo 101/6 353 GSU | WV | 12/2023 | 1,168,092.20 | 763,554.96 | 402,537.24 |
| Appalachian Power - Gen | John E. Amos Generating Plant Unit 3 : APCo : 0743 | 35300 - Station Equipment | APCo 101/6 353 GSU | WV | 12/2023 | 13,812,138.53 | 8,716,362.50 | 5,095,776.03 |
| Appalachian Power - Gen | John E. Amos Generating Plant Units 1 & 2 : APCo : 0740 | 35300 - Station Equipment | APCo 101/6 353 GSU | WV | 12/2023 | 13,334,377.91 | 7,202,961.05 | 6,131,416.86 |
| Appalachian Power - Gen | Mountaineer Generating Plant : APCo : 0710 | 35300 - Station Equipment | APCo 101/6 353 GSU | WV | 12/2023 | 16,991,671.78 | 4,293,830.24 | 12,697,841.54 |
| Appalachian Power - Gen | Niagara Hydro Plant : APCo : 0650 | 35300 - Station Equipment | APCo 101/6 353 GSU | VA | 12/2023 | 374,454.12 | 169,087.03 | 205,367.09 |
| Appalachian Power - Gen | Smith Mountain Pumped Storage Hydro Plant : APCo : 0550 | 35300 - Station Equipment | APCo 101/6 353 GSU | VA | 12/2023 | 1,774,981.30 | 1,043,020.98 | 731,960.32 |
| Appalachian Power - Gen | London Hydro 48KV Substation : APCo : 0521 | 35300 - Station Equipment | APCo 101/6 353 GSU | WV | 12/2023 | 366,061.00 | 241,315.77 | 124,745.23 |
| Appalachian Power - Gen | Marmet Hydro 48KV Substation : APCo : 0511 | 35300 - Station Equipment | APCo 101/6 353 GSU | WV | 12/2023 | 25,751.00 | 22,857.39 | 2,893.61 |
| Appalachian Power - Gen | Winfield Hydro 69KV Substation : APCo : 0531 | 35300 - Station Equipment | APCo 101/6 353 GSU | WV | 12/2023 | 1,959,926.26 | 903,248.05 | 1,056,678.21 |
| Appalachian Power - Gen | Claytor 138KV Substation : APCo : 0621 | 35300 - Station Equipment | APCo 101/6 353 GSU | VA | 12/2023 | 673,990.00 | 401,407.77 | 272,582.23 |
| Appalachian Power - Gen | Leesville 138KV Substation : APCo : 0691 | 35300 - Station Equipment | APCo 101/6 353 GSU | VA | 12/2023 | 193,579.48 | 169,868.40 | 23,711.08 |
| | | | | | | 79,815,563.07 | 29,082,470.63 | 50,733,092.44 |

Appalachian Power Company
 Workpaper 17-Balance of Transmission Investment
 Capacity Cost of Service Formula Rate
 Balance as of December 2023

| 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 | 2,079,782,648 | 103,923,362 | 8,061,574 | (2,545,268) | - | 2,173,099,168 | 1/1/23 | 12/31/23 |

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, 2023

| | | <u>Source</u> ^{1 2} |
|-------------------------------------|-------------|------------------------------|
| <u>Fuel</u> | | |
| Fuel - Account 501 | 896,985,858 | 320, 5, b |
| Fuel - Account 518 | 0 | 320, 25, b |
| Fuel - Account 547 | 10,419,504 | 321, 63, b |
| Total Fuel | 907,405,362 | |
| <u>Other</u> | | |
| Fuel Handling | 23,309,360 | CBR |
| Sale of Fly Ash (Revenue & Expense) | (1,574,342) | CBR |

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 19 - Plant Held for Future Use
For the Year Ending December 31, 2023

| | End of Year | | |
|--------------|--------------------|---------------------|--------|
| | Total | Demand ¹ | Energy |
| Production | 401,557 | 401,557 | 0 |
| Transmission | 1,573,245 | | |
| Distribution | 1,399,970 | | |
| General | 0 | | |
| Total | 3,374,772 | 401,557 | 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.