

Appalachian Power Company Input Statement  
12 Months Ending 12/31/2024 (actuals) for 2025

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)	4,537,259	WP-15D	B10
	Ancillary Service Revenue	0	WP-2	F13
B-4	Energy Credit Revenue	5,339,416	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	10,129,805	WP-5c	D24
	Prepayments Labor	0	WP-5c	F24
B-6	Plant in Service - TOTAL COMPANY	18,561,356,567	WP-6a	G38
	Production Plant - TOTAL COMPANY	6,974,733,151	WP-6a	G11
	Production Plant - DEMAND	6,974,733,151		
	Production Plant - ENERGY	0		
	Accum. Depreciation - TOTAL CO.	6,767,289,263	WP-6b	F16
	Accum. Depreciation - PRODUCTION ONLY	3,565,357,582	WP-6b	D16
	Accum. Depreciation - GENERAL & INTANGIBLE	307,890,440	WP-6b	C16
	Accum. Deferred Income Taxes - TOTAL CO.	2,211,692,047		
B-6a	Acct 190			
	Excluded Items	186,442,811	WP-8ai	F100
	100% Production (Energy)	(37,573)	WP-8ai	F97
	100% Production (Demand)	15,039,586	WP-8ai	F99
	Labor Related	(9,690,497)	WP-8ai	F96
	Acct 281			
	Excluded Items	0	WP-8a	
	100% Production (Energy)	0	WP-8a	
	100% Production (Demand)	194,459,092	WP-8a	F21
	Labor Related	0	WP-8a	
	Acct 282			
	Excluded Items	1,267,457,663	WP-8a	F72
	100% Production (Energy)	0	WP-8a	F69
	100% Production (Demand)	544,354,915	WP-8a	F71
	Labor Related	0	WP-8a	F68
	Acct 283			
	Excluded Items	220,735,451	WP-8a	F202
	100% Production (Energy)	28,165,632	WP-8a	F199
	100% Production (Demand)	134,673,384	WP-8a	F201
	Labor Related	13,325,992	WP-8a	F198
	Acct 255			
	Excluded Items	531	WP-8a	G213 + H214
	100% Production (Energy)	0	WP-8a	
	100% Production (Demand)	273,715	WP-8a	F214
	Labor Related	0	WP-8a	
B-7	General Plant			
	Land	20,209,057	WP-6c	C18
	Structures	361,850,463	WP-6c	C20
	Office Equipment	19,870,785	WP-6c	C22
	Transportation	8,674	WP-6c	C24
	Stores Equipment	3,746,725	WP-6c	C26
	Tools, Shop & Garage Equipment	53,851,633	WP-6c	C29+C33
	Lab Equipment	1,669,742	WP-6c	C31
	Communication Equipment	248,768,751	WP-6c	C35
	Miscellaneous Equipment & Other	13,257,575	WP-6c	C37
	Other Tangible Property	43,287	WP-6c	C39
	Asset Retirement Costs	1,386,653	WP-6c	C46-C44
	TOTAL GENERAL PLANT	724,663,345		
	Intangible Plant	296,333,199	WP-6a	G35
	Total Wages & Salaries (Excluding A & G and SF&H)	177,129,290	WP-9a	E30
	Production Wages & Salaries	3,493,929	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	295,587,787	WP-5b	M13
	Materials & Supplies - Total	131,464,621		
	Production	79,998,817	WP-5a	L10
	Transmission	11,786,076	WP-5a	L11
	Distribution	39,679,729	WP-5a	L12
	Account 158 - Allowances	9,673,068	WP-5a	C18
	Account 120 Nuclear Fuel	0	WP-5b	E17
	Account 152 Undistributed	12,407,597	WP-5b	B17
B-10	ADMINISTRATIVE & GENERAL EXPENSES			
	A & G Salaries # 920	44,178,109	WP-10a	D164
	Outside Services # 923	10,181,587	WP-10a	D167
	Employee Pensions & Benefits # 926	(7,127,067)	WP-10a	D173
	Office Supplies # 921	3,926,290	WP-10a	D165
	Injuries & Damages # 925	11,371,605	WP-10a	D169
	Franchise Requirements # 927	0	WP-10a	D174
	Duplicate Charges # 929	125,920	WP-10a	D176
	Miscellaneous General Expense # 930	11,584,429	WP-10a	sum(D177:D179)
	Advertising Expense	492,759	WP-10a	D177
	Dues & Memberships	0	WP-10a	D179
	Adm. Expense Transfer - Cr. # 922	8,205,423	WP-10a	D166
	Property Insurance # 924	5,074,653	WP-10a	D168
	Regulatory Comm. Expense # 928	11,691,611	WP-10a	D175
	Reg. Comm. Expense Production Related	2,414,325	WP-11	E46
	Rents # 931	1,189,191	WP-10a	D180
	Maintenance of General Plant # 935	13,267,025	WP-10a	D184
B-11	Common Stock	5,740,331,707	WP-12a	M11
	Bonds (Acc 221)	120,339,773	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)	5,582,572,682	WP-13	K12
B-12	Long Term Debt	5,702,912,455	WP-13	O12
	Interest on Long Term Debt	262,249,906	WP-13	F39
	Amort Debt Disc/ Exp	4,722,631	WP-13	F27
	Amort Loss Reacq	3,641,939	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)	11,165,009	WP-12a	K11
	Total Proprietary Capital	5,748,033,504	WP-12a	C11
B-14	Coal Handling	24,324,863	WP-18	C20
	Lignite Handling	0		
	Fly Ash Rev/Exp	(1,084,519)	WP-18	C21
	Other Production Expenses #557	13,967,110	WP-10a	D57
	System Control/Load Dispatching #556	20,422,841	WP-10a	D56+D74+D78+D101
	Other Steam Gen & Other Power Gen Exp			
	Total	192,931,085	WP-14	G62
	Demand	126,857,000	WP-14	G60
	Energy	66,074,085	WP-14	G61
	Purchased Power (Total) # 555	536,074,618	WP-15c	E10
	Purchased Power (Demand) # 555	74,680,027	WP-15c	B10 + D10
	Purchased Power (Energy) # 555	461,394,591	WP-15c	C10
B-16	Steam Production Plant Depreciation Expense	200,861,854	WP-6d	B9
	Hydro Production Plant Conventional Depreciation Expense	5,811,753	WP-6d	B10
	Hydro Production Plant Pumped Storage Depreciation Expense	5,319,219	WP-6d	B11

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Schedule	Description	Amount	Sheet / Tab	Cell
	Other Production Plant Depreciation Expense	18,482,776	WP-6d	B12
	General & Intangible Plant Depreciation Expense	68,074,283	WP-6d	B15+B16
	Production Plant Accretion Expense	0		
B-17	Payroll Related Other Taxes	9,009,170	WP-8c	C9
	Property Related Other Taxes	59,484,799	WP-8c	C11
	Production Related Taxes	16,726,413	WP-8c	C12
	Other	24,559,712	WP-8c	C14
	Not Allocated (Gross Receipts and Dist. Related)	21,811	WP-8c	C15
B-19	Federal Income Tax Rate	21.0000%	WP-8b	C20
	State Income Tax Rate (Composite)	2.8572%	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		
	<b>GSU Data Input</b>			
B-3	GSU & Other Production Related Investment	80,030,071	December, 2023	WP-16
B-3	Plant in Service - TRANSMISSION	4,999,904,248	December, 2023	WP-6a
B-3	Transmission Depreciation Expense	110,367,031	December, 2023	WP-6d
B-3	Transmission Substation Acct. 353 Investment	2,239,664,869	December, 2023	WP-17
B-3	Transmission O&M (Accts 562 & 570)	2,467,721	December, 2023	WP-10a
B-6	GSU Accumulated Depreciation	30,651,224	December, 2023	WP-16
				sum(D78+D91)
				H32

Appalachian Power Company  
Formula Rate Template - Capacity Rate  
12 Months Ending 12/31/2024 (actuals)

	RATE	CAPACITY	Amount \$
	\$/MW/Day	MW	(1) x (2)
	(1)	(2)	(3)
Capacity Daily Charge:			
1. Reference	P.2		Col (1) x (2)
2. Amount	\$450.20169	4,664	\$2,099,605.63

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 12/31/2024 (actuals) for 2025

Appendix 2  
Page 2

1. Capacity Daily Rates

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

$$\frac{766,356,057}{4,663.7 / 365} = \$450.20169$$

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 12/31/2024 (actuals) for 2025

Appendix 2  
Page 3

		Reference (1)	PRODUCTION Amount (2)
1.	GSU & Associated Investment	Note A	80,030,071
2.	Total Transmission Investment	FF1, P.207, L.58, Col.g	4,999,904,248
3.	Percent (GSU to Total Trans. Investment)	L.1 / L.2	1.60%
4.	Transmission Depreciation Expense	FF1, P.336, L.7, Col.b	110,367,031
5.	GSU Related Depreciation Expense	L.3 x L.4	1,766,570
6.	Station Equipment Acct. 353 Investment	Note B	2,239,664,869
7.	Percent (GSU to Acct. 353)	L.1 / L.6	3.57%
8.	Transmission O&M (Accts 562 & 570)	FF1,P.321, L. 93, Col.b, and L.107, Col.b	2,467,721
9.	GSU & Associated Investment O&M	L.7 x L.8	88,179

Note A: Workpapers -- WP-16

Note B: Workpapers -- WP-17

ANNUAL PRODUCTION FIXED COST  
12 Months Ending 12/31/2024 (actuals) for 2025

Appendix 2  
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		Reference (1)	PRODUCTION Amount (2)
1.	Return on Rate Base	P.5, L.18, Col.(2)	\$207,389,764
2.	Operation & Maintenance Expense	P.14, L.15, Col.(2)	\$240,358,246
3.	Depreciation Expense	P.16, L.9, Col.(2) Note A	\$232,242,172
4.	Taxes Other Than Income Taxes	P.17, L.6, Col.(3)	\$48,938,657
5.	Income Tax	P.18, L.5, Col.(2)	\$42,766,633
6.	Sales for Resale	Note B	\$5,339,416
7.	Sales for Resale (Energy Credit)	Note C	\$0
8.	Annual Production Fixed Cost	Sum (L.1 : L.5) - (L.6 +L.7)	\$766,356,057

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

	Reference	Amount (1)	Demand (2)	Energy (3)
1. ELECTRIC PLANT				
2. Gross Plant in Service	P.6, L.4, Col.(2)-(4)	7,074,875,337	7,054,763,222	20,112,114
3. Less: Accumulated Depreciation	P.6, L.11, Col.(2)-(4)	3,602,082,038	3,596,008,805	6,073,232
4. Net Plant in Service	L.2 - L.3	3,472,793,299	3,458,754,417	14,038,882
5. Less: Accumulated Deferred Taxes	P.6, L.12, Col.(2)-(4)	909,941,213	858,721,520	51,219,693
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	2,563,253,642	2,600,434,454	(37,180,811)
WORKING CAPITAL				
8. Materials & Supplies				
9. Fuel	P.9, L.2, Col.(2)-(4)	307,995,385	0	307,995,385
10. Nonfuel	P.9, L.8, Col.(2)-(4)	79,998,817	79,998,817	0
11. Total M & S	L.9 + L.10	387,994,201	79,998,817	307,995,385
12. Prepayments Nonlabor (Note B)		3,861,092	3,850,116	10,976
13. Prepayments Labor (Note B)		0	0	0
14. Prepayments Total (Note B)	L.12 + L. 13	3,861,092	3,850,116	10,976
15. Cash Working Capital	P.8, L.7, Col.(1)-(3)	29,196,417	20,698,755	8,497,662
16. Total Rate Base	L.7 + L.11 + L.14 + L.15	2,984,305,353	2,704,982,142	279,323,211
17. Weighted Cost of Capital	P.11, L.4, Col.(4)	7.67%	7.67%	7.67%
18. Return on Rate Base	L.16 x L.17	228,805,348	207,389,764	21,415,585

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	18,561,356,567	L.16	7,054,763,222	7,054,763,222	0
				P.7, Col(3), L.25	20,112,114	0	20,112,114
4.	Total	L.2 + L.3 Note A	18,561,356,567		7,074,875,337	7,054,763,222	20,112,114
5.				Col.(2), L.4	7,074,875,337	7,054,763,222	20,112,114
6.				Col.(1), L.4	18,561,356,567	18,561,356,567	18,561,356,567
7.			100.00%	L.5/L.6	38.12%	38.01%	0.11%
8.	ACCUMULATED PROVISION FOR DEPRECIATION (Note A)						
9.	Plant in Service (Note D)	L.18	6,767,289,263	L.20	3,596,008,805	3,596,008,805	0
10.	Allocated General Plant		307,890,440	Note B	6,073,232	0	6,073,232
11.	Total	L.9 + L.10			3,602,082,038	3,596,008,805	6,073,232
12.	ACCUMULATED DEFERRED TAXES (Note E)	Note E	2,211,692,047	P.6a, L. 52	909,941,213	858,721,520	51,219,693

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	18,561,356,567	WP6a, Ln. 2	6,974,733,151	6,974,733,151	0
15	Plant in Service (Note C) (GSU)	P.3, L.1, Col.(2)			80,030,071	80,030,071	0
16	Plant in Service (Note C)	Ln. 14 + L.15			7,054,763,222	7,054,763,222	0
17	Accumulated Provision for Depreciation						
18	Accumulated Prov. Depreciation (Note D)	WP6b, Ln. 7	6,767,289,263	WP6b, Ln. 7	(3,565,357,582)	(3,565,357,582)	0
19	Accumulated Prov. Dep. (GSU)	WP16			(30,651,224)	(30,651,224)	0
20	Total Accumulated Depreciation (Note D)	Ln. 18+ L.19			(3,596,008,805)	(3,596,008,805)	0

	<u>Account</u>	<u>Description</u>	<u>Year End Balance</u>	<u>Exclusions</u>	<u>100% Production (Energy Related)</u>	<u>100% Production (Demand Related)</u>	<u>Labor</u>
1	190	Excluded Items	186,442,811	186,442,811			
2	190	100% Production (Energy)	(37,573)		(37,573)		
3	190	100% Production (Demand)	15,039,586			15,039,586	
4	190	Labor Related	(9,690,497)				(9,690,497)
5	190	Total	191,754,327	186,442,811	(37,573)	15,039,586	(9,690,497)
6		Production Allocation		0.00%	100.00%	100.00%	100.00%
7		(Gross Plant or Wages/Salaries)		-	(37,573)	15,039,586	(9,690,497)
8		Demand Related			-	15,039,586	-
9		Energy Related			(37,573)	-	(9,690,497)
10					Direct	Direct	B-7, Note B
11	281	Excluded Items		-			
12	281	100% Production (Energy)			-		
13	281	100% Production (Demand)	(194,459,092)			(194,459,092)	
14	281	Labor Related	-				-
15	281	Total	(194,459,092)	-	-	(194,459,092)	-
16		Production Allocation		0.00%	100.00%	100.00%	100.00%
17		(Gross Plant or Wages/Salaries)		-	-	(194,459,092)	-
18		Demand Related			-	(194,459,092)	-
19		Energy Related			-	-	-
20		Allocation Basis			Direct	Direct	B-7, Note B
21	282	Excluded Items	(1,267,457,663)	(1,267,457,663)			
22	282	100% Production (Energy)	-		-		
23	282	100% Production (Demand)	(544,354,915)			(544,354,915)	
24	282	Labor Related	-				-
25	282	Total	(1,811,812,577)	(1,267,457,663)	-	(544,354,915)	-
26		Production Allocation		0.00%	100.00%	100.00%	100.00%
27		(Gross Plant or Wages/Salaries)		-	-	(544,354,915)	-
28		Demand Related			-	(544,354,915)	-
29		Energy Related			-	-	-
30		Allocation Basis			Direct	Direct	B-7, Note B
31	283	Excluded Items	(220,735,451)	(220,735,451)			
32	283	100% Production (Energy)	(28,165,632)		(28,165,632)		
33	283	100% Production (Demand)	(134,673,384)			(134,673,384)	
34	283	Labor Related	(13,325,992)				(13,325,992)
35	283	Total	(396,900,458)	(220,735,451)	(28,165,632)	(134,673,384)	(13,325,992)
36	283	Production Allocation		0.00%	100.00%	100.00%	100.00%
37		(Gross Plant or Wages/Salaries)		-	(28,165,632)	(134,673,384)	(13,325,992)
38		Demand Related			-	(134,673,384)	0
39		Energy Related			(28,165,632)	0	(13,325,992)
40		Allocation Basis			Direct	B-6, L. 7	B-7, Note B
41	255	Excluded Items	(531)	(531)			
42	255	100% Production (Energy)	-		-		
43	255	100% Production (Demand)	(273,715)			(273,715)	
44	255	Labor Related	-				-
45	255	Total	(274,246)	(531)	-	(273,715)	-
46	255	Production Allocation		0.00%	100.00%	100.00%	100.00%
47		(Gross Plant or Wages/Salaries)		-	-	(273,715)	-
						Direct	
48		Summary Production Related AD	Total	Demand	Energy		

49	P Plant (Energy Related)	(28,203,205)	-	(28,203,205)
50	P Plant (Demand Related)	(858,721,520)	(858,721,520)	0
51	Labor Related	(23,016,489)	0	(23,016,489)
52	Total	<u>(909,941,213)</u>	<u>(858,721,520)</u>	<u>(51,219,693)</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	20,209,057	Note B	398,630	0	398,630	P.207, L.86, Col.(g)
4. General Offices	0		0	0	0	
5. Total Land	20,209,057		398,630	0	398,630	P.207, L.86, Col.(g)
6.						
7. Structures	361,850,463	Note B	7,137,610	0	7,137,610	P.207, L.87, Col.(g)
8. General Offices	0		0	0	0	
9. Total Structures	361,850,463		7,137,610	0	7,137,610	P.207, L.87, Col.(g)
10.						
11. Office Equipment	19,870,785	Note B	391,957	0	391,957	P.207, L.88, Col.(g)
12. General Offices	0		0	0	0	
13. Total Office Equipment	19,870,785		391,957	0	391,957	P.207, L.88, Col.(g)
14. Transportation Equipment	8,674	Note B	171	0	171	P.207, L.89, Col.(g)
15. Stores Equipment	3,746,725	Note B	73,905	0	73,905	P.207, L.90, Col.(g)
16. Tools, Shop & Garage Equipment	53,851,633	Note B	1,062,240	0	1,062,240	P.207, L.91, L. 93, Col.(g)
17. Lab Equipment	1,669,742	Note B	32,936	0	32,936	P.207, L.92, Col.(g)
18. Communication Equipment	248,768,751	Note B	4,907,039	0	4,907,039	P.207, L.94, Col.(g)
19. Miscellaneous Equip & Other	13,257,575	Note B	261,510	0	261,510	P.207, L.95, Col.(g)
20. Subtotal General Plant	723,233,405		14,265,998	0	14,265,998	P.207, L.96, Col.(g)
21. PERCENT		Note C	1.97%	0.00%	1.97%	
22. Other Tangible Property	43,287	Note D	854	0	854	P.207, L. 97, Col.(g)
23. TOTAL GENERAL PLANT	723,276,692		14,266,852	0	14,266,852	
24. INTANGIBLE PLANT	296,333,199	Note B	5,845,262	0	5,845,262	P.205, L.5, Col.(g)
25. TOTAL GENERAL AND INTANGIBLE	1,019,609,891		20,112,114	0	20,112,114	L.23 + L.24
26. PERCENT		Note E	1.97%	0.00%	1.97%	

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).	177,129,290
b. Production wages and salaries in electric operation and maintenance expense, FF1, P.354, Col.(b), L.20. (see WP-9a)	3,493,929
c. Ratio (b / a)	1.973%

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 12/31/2024 (actuals) for 2025

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)	786,635,998	235,926,978	550,709,020
2. Less Fuel Handling / Sale of Fly Ash	P.14, L.1 thru L. 3 Col.(1)-(3)	(23,240,344)	0	(23,240,344)
3. Less Purchased Power	P.14, L.11 Col.(1)-(3)	(536,074,618)	(74,680,027)	(461,394,591)
4. Other Production O&M	Sum (L.1 thru L.3)	227,321,036	161,246,951	66,074,085
5. Allocated A&G	P.10, L.17 Col.(3)-(5)	6,250,299	4,343,089	1,907,210
6. Total O&M for Cash Working Capital Calculation	L.4 + L.5	233,571,335	165,590,040	67,981,295
7. O&M Cash Requirements	=45 / 360 x L.6	29,196,417	20,698,755	8,497,662

	SYSTEM		Reference	PRODUCTION		
	Reference	Amount (1)		Amount (2)	Demand (3)	Energy (4)
1. Material & Supplies (Note A)						
2. Fuel (Note C)	FF1, P.110, L. 45,46 Workpapers WP-5b	307,995,385		307,995,385	0	307,995,385
3. Non-Fuel						
4. Production	Note D	79,998,817	100% Col. 1	79,998,817	79,998,817	0
5. Transmission		11,786,076	0	0	0	0
6. Distribution		39,679,729	0	0	0	0
7. General		0	Note B	0	0	0
8. Total	L.4 + L.5 + L.6 + L.7	131,464,621		79,998,817	79,998,817	0
9. Account 158 Allowances	Note D	9,673,068		9,673,068	0	9,673,068

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 12/31/2024 (actuals) for 2025

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	44,178,109	Note F				P.323, L.181, Col.(b)
4.	Outside Services	923	Workpapers 10-a	10,181,587					P.323, L.184, Col.(b)
5.	Employee Pensions & Benefits	926	Workpapers 10-a	(7,127,067)					P.323, L.187, Col.(b)
6.	Office Supplies	921	Workpapers 10-a	3,926,290					P.323, L.182, Col.(b)
7.	Injuries & Damages	925	Workpapers 10-a	11,371,605					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	125,920					P.323, L.190, Col.(b)
10.	Total		Ls. 3 thru 9	62,656,444	Note A	1,235,917	0	1,235,917	
11.	MISCELLANEOUS GENERAL EXPENS	930	Workpapers 10-a	11,091,670	Note A & D	218,787	0	218,787	P.323, L.192, Col.(b) [Note A]
12.	ADM. EXPENSE TRANSFER - CR.	922	Workpapers 10-a	8,205,423	Note B	161,854	0	161,854	P.323, L.183, Col.(b)
13.	PROPERTY INSURANCE	924	Workpapers 10-a	5,074,653	Note E	1,934,263	1,928,764	5,499	P.323, L.185, Col.(b)
14.	REGULATORY COMM. EXPENSES	928	Workpapers 10-a	11,691,611	Note C	2,414,325	2,414,325	0	P.323, L.189, Col.(b)
15.	RENTS	931	Workpapers 10-a	1,189,191	Note B	23,457	0	23,457	P.323, L.193, Col.(b)
16.	MAINTENANCE OF GENERAL PLANT	935	Workpapers 10-a	13,267,025	Note B	261,696	0	261,696	P.323, L.196, Col.(b)
17.	TOTAL A & G EXPENSE		L.10 thru 16	113,176,017		6,250,299	4,343,089	1,907,210	

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 12/31/2024 (actuals) for 2025

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	5,702,912,455	49.84%	Note D	4.92%	2.45%
2.	Preferred Stock	Note B	0	0.00%	Note E	0.00%	0.00%
3.	Common Stock	Note C	5,740,331,707	50.16%	Note F	10.40%	5.22%
4.	Total	Ln. 1+L.2+L.3	11,443,244,162	100.00%			7.67%

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 12/31/2024 (actuals) for 2025

Appendix 2  
Page 12

	Reference	Debt Balance (1)	Interest & Cost Booked (2)
<u>12 Months Ending 12/31/2024 (actuals) for 2025</u>			
1. Bonds (Acc 221)	FF1, 112.18.c.	120,339,773	
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>5,582,572,682</u>	
5. Total Long Term Debt Balance		5,702,912,455	
<u>Costs and Expenses (actual)</u>			
6. Interest Expense (Acc 427)	FF1, 117.62.c.	Note A	262,249,906
7. Amortization Debt Discount and Expense (Acc 428)	FF1, 117.63.c.		4,722,631
8. Amortization Loss on Reacquired Debt (Acc 428.1)	FF1, 117.64.c.		3,641,939
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			270,614,476
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		280,353,883
16. Embedded Cost of Long Term Debt = L.15, Col.(2) / L.5, Col.(1)			4.92%

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

Ln. 6	Interest Expense (Acc 427)	262,249,906
Ln. 11	Interest on LTD Assoc Companies (portion Acc 430)	<u>0</u>
	FF1, pg. 257, Ln. 33 Col(i)	262,249,906

## LONG TERM DEBT

Limit on Hedging (Gain)/Loss on Interest Rate Derivatives of LTD  
12 Months Ending 12/31/2024 (actuals) for 2025

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)	11,443,244,162
13. 5 basis point Limit on (G)/L Recovery		0.0005
14. Amount of (G)/L Recovery Limit	L. 12 * L. 13	(5,721,622)
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 12/31/2024 (actuals) for 2025

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 12/31/2024 (actuals) for 2025

Appendix 2

Page 13b

	(1) Source	(2) Balances
1. Total Proprietary Capital	WP-12a, L.1, Col. a	5,748,033,504
<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	11,165,009
5. Total Balance of Common Equity	L.1-L.2-L.3-L.4	5,740,331,707

ANNUAL FIXED COSTS  
PRODUCTION O & M EXPENSE  
EXCLUDING FUEL USED IN ELECTRIC GENERATION  
12 Months Ending 12/31/2024 (actuals) for 2025

Appendix 2  
Page 14

	Account No.	Total Company (1)	(Demand) Fixed (2)	(Energy) Variable (3)	FERC Form 1 Reference
1. Coal Handling	501.xx	24,324,863		24,324,863	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	(1,084,519)		(1,084,519)	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	13,967,110	13,967,110		P.321, L.78, Col.(b)
7. System Control of Load Dispatching	Note C	20,422,841	20,422,841		P.321, L.77, L. 88, L. 92, P. 322, L. 121, Col.(b)
8. Other Steam Expenses	Note A	192,931,085	126,857,000	66,074,085	
9. Combustion Turbine	Note A	0		0	
10. Nuclear Power Expense-Other	Note A	0			
11. Purchased Power	555	536,074,618	74,680,027	461,394,591	P.321, L.76, Col.(b)
12. Total Production Expense Excluding Fuel Used In Electric Generation	Sum L.1-L. 11	786,635,998	235,926,978	550,709,020	
13. A & G Expense P.10, L.17		6,250,299	4,343,089	1,907,210	
14. Generator Step Up related O&M	Note B	88,179	88,179	0	
15. Total O & M		792,974,476	240,358,246	552,616,230	

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	536,074,618
Scheduling, System Control	517
Reliability, Planning and Standards Dev.	0
Market Facilitation, Monitoring and Compliance	0
Ln. 7, Pg. 14	536,075,135

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 12/31/2024 (actuals) for 2025

Appendix 2  
Page 16

	Depreciation Expense (1)	Demand (2)	Energy (3)
PRODUCTION PLANT <i>Depreciation and Amortization Expense</i>			
1. Steam	200,861,854	200,861,854	0
2. Nuclear	0	0	0
3. Hydro Conventional	5,811,753	5,811,753	0
4. Hydro Pump Storage	5,319,219	5,319,219	0
5. Int. Comb.	0	0	0
6. Other Production	18,482,776	18,482,776	0
7. Generator Step Up Related Depreciation (Note A)	1,766,570	1,766,570	0
8. Production Related General & Intangible Plant (Note E)	1,342,786	0	1,342,786
9. Total Production	233,584,958	232,242,172	1,342,786

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	21,296,305
c	Intangible Plant	WP 6d	46,777,978
d	Total General & Intangible Plant	Ln. b+ Ln. c	68,074,283
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	1.97%
h	Production Energy Related General & Intangible	Ln. d x Ln. g	1,342,786
i	Total Production Related General & Intangible Plant	Ln. f + Ln. h	1,342,786



PRODUCTION RELATED  
TAXES OTHER THAN INCOME TAXES  
12 Months Ending 12/31/2024 (actuals) for 2025

Appendix 2  
Page 17

		SYSTEM		%	PRODUCTION
		REFERENCE	AMOUNT		Amount
			(1)	(2)	(3)
PRODUCTION RELATED TAXES OTHER THAN INCOME					
1	Labor Related	Note A	9,009,170	Note B	177,709
2	Property Related	Note A	59,484,799	Note C	22,673,318
3	Other	Note A	24,559,712	Note C	9,361,218
4	Production	Note A	16,726,413		16,726,413
5	Gross Receipts / Distribution Related	Note A	21,811	Note D	0
6	TOTAL TAXES OTHER THAN INCOME TAXES	Sum L.1 : L.5	109,801,905		48,938,657

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)	177,129,290	100.00%
(2) Production W & S	3,493,929	1.97%

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 12/31/2024 (actuals) for 2025

Appendix 2  
Page 18

	Reference	Amount (1)	Demand (2)	Energy (3)
1. Return on Rate Base	P.5, L.18	228,805,348	207,389,764	21,415,585
2. Effective Income Tax Rate	P.19, L.2	20.62%	20.62%	20.62%
3. Income Tax Calculated	L.1 x L.2	47,182,822	42,766,633	4,416,189
4. ITC Adjustment	P.19, L.13	0	0	0
5. Income Tax	L.3 + L.4	47,182,822	42,766,633	4,416,189

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 12/31/2024 (actuals) for 2025

Appendix 2  
Page 19

Line No.	Source (1)	Rates & Amounts (2)
1.	$T=1 - \{[(1 - \text{SIT}) * (1 - \text{FIT})] / (1 - \text{SIT} * \text{FIT} * P)\} =$	23.26%
2.	$\text{EIT}=(T/(1-T)) * (1-(\text{WCLTD}/\text{WACC})) =$	20.62%
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.	$\text{GRCF}=1 / (1 - T)$	1.3031
5.	Federal Income Tax Rate FIT	21.00%
6.	State Income Tax Rate (Composite) SIT	2.86%
7.	Percent of FIT deductible for state purposes P Note A	0.00%
8.	Weighted Cost of Long Term Debt WCLTD	2.45%
9.	Weighted Average Cost of Capital WACC	7.67%
10.	Amortized Investment Tax Credit (enter negative) FF1, P.114, L.19, Col.c	0.00%
11.	Gross Plant Allocation Factor L.19	38.12%
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	18,561,356,567
16.	Production Plant Gross P.6, L.5, Col.2	7,074,875,337
17.	Demand Related Production Plant P.6, L.5, Col.3	7,054,763,222
18.	Energy Related Production Plant P.6, L.5, Col.4	20,112,114
19.	Production Plant Gross Plant Allocator L.16 / L.15	38.12%
20.	Production Plant - Demand Related L.17 / L.16	99.72%
21.	Production Plant - Energy Related L.18 / L.16	0.28%

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%