

Appalachian Power Company  
Capacity Cost of Service Formula Rate  
Workpaper 1 - Production System Peak Demand  
For the Year Ended December 31, 2024

		(EPT)		
Month	Day	Hour	Demand (MW)	<u>Source</u> <sup>1</sup>
July	21	1800	4,299.6	CBR
July	15	1800	4,910.1	
July	16	1800	4,402.5	
August	1	1800	4,828.8	
August	28	1800	4,877.8	
Average Peak			4,663.7	

EXCLUDES CCE self-supply

Notes:

<sup>1</sup> 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, 2024

	Production			Source <sup>1</sup>
	Total	Demand	Energy	
Total	0	0	0	CBR
	0	0	0	

Notes:

<sup>1</sup> 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, 2024

		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 <sup>2</sup>	Regular	Transit	Exempt Material	Limestone	Charge	Inventory	Lime & Limestone Intransit	Urea	Pending Inspection	Material/Eq
Dec-24	Production	70,909,020	550	669,648	3,039,385	1,225,474	0	155,493	3,999,245	0	0
	Transmission	11,598,785	56,415	0	0	0	130,875	0	0	0	0
	Distribution	38,367,666	0	899	0	0	1,193,134	0	0	0	118,031
	Total	120,875,472	56,966	670,547	3,039,385	1,225,474	1,324,009	155,493	3,999,245	0	0

		158
		Allowances
Dec-24	Production	9,673,068
	Transmission	0
	Distribution	0
	Total	9,673,068

<u>M&amp;S December 2023</u>		
Dec-24	Production	60.85%
	Transmission	8.97%
	Distribution	30.18%
	Total	100.00%

Notes:

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

<sup>2</sup> 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<sup>1</sup></u>
79,998,817	
11,786,076	
39,679,729	
<hr/> 131,464,621	110.48.c

Source<sup>1</sup>

110.52.c

## For the Year Ended December 31, 2024

Total	295,587,787
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<sup>1</sup> 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, 2024

	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	Prepayments Source <sup>1</sup>
Period Dec-24	3,515,057	17,775	-	710,211	510,186	3,380,520	-	-	12,047,834	111.57 c
	165001224 Use Tax	16500035 Work Comp	16500033 Work Com-Aff	1650032 Prepaid OCIP WC	1650041 Prepaid Regulatory Fees	1650044 Prepayments Coal				
Period Dec-24	46,057	-	-	-	1,918,028	1,950,000				
	Excluded Rate Base <sup>2</sup>	Non Labor Related <sup>2</sup>		Labor Related <sup>2</sup>						
Period Dec-24	1,918,028	10,129,805		-						

Notes:

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

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

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

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

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

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

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

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

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

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, 2024

Line	Month	Production				
		Total		ARO		Excluding ARO
		Amount	Source <sup>1</sup>	Amount	Source <sup>1</sup>	
1	Dec-24	7,230,606,386	205.46.g	255,873,235	205.15,24,34,44.g	6,974,733,151
2	Total					6,974,733,151

  

Transmission						
		Total		ARO		Excluding ARO
		Amount	Source <sup>1</sup>	Amount	Source <sup>1</sup>	
3	Dec-24	4,999,904,248	207.58.g	-	207.57.g	4,999,904,248
4	Total					4,999,904,248

  

Distribution						
		Total		ARO		Excluding ARO
		Amount	Source <sup>1</sup>	Amount	Source <sup>1</sup>	
5	Dec-24	5,567,112,346	207.75.g	3,069	207.74.g	5,567,109,277
6	Total					5,567,109,277

  

General						
		Total		ARO		Excluding ARO
		Amount	Source <sup>1</sup>	Amount	Source <sup>1</sup>	
7	Dec-24	724,663,345	207.99.g	1,386,653	207.98.g	723,276,692
8	Total					723,276,692

  

Intangible						
		Total		ARO		Excluding ARO
		Amount	Source <sup>1</sup>	Amount	Source <sup>1</sup>	
9	Dec-24	296,333,199	205.5.g	-	CBR	296,333,199
10	Total					296,333,199

  

11	12 Months December 31, 2023 Plant In Service (excluding ARO)					18,561,356,567
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Notes:

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Appalachian Power Company  
Capacity Cost of Service Formula Rate  
Workpaper 6b - Accumulated Depreciation  
For the Year Ending December 31, 2024

Sum of end_bal	Function				
Account	Distribution Plant - Electric	General Plant	Production Plant	Transmission Plant - Electric	Grand Total
1080001 ARO	(2,341.49)	(898,456.66)	(66,771,200.93)		(67,671,999.08)
1080001/1080011	(1,918,536,493.78)	(138,385,816.12)	(3,592,572,150.92)	(1,022,381,079.58)	(6,671,875,540.40)
1080005	4,888,483.35	1,067,509.83	27,214,569.03	41,987,848.46	75,158,410.67
1110001/1110007		(170,572,133.52)			(170,572,133.52)
1080013	-	-	-	-	-
Grand Total	(1,913,650,351.92)	(308,788,896.47)	(3,632,128,782.82)	(980,393,231.12)	(6,834,961,262.33)
Exc. ARO	(1,913,648,010.43)	(307,890,439.81)	(3,565,357,581.89)	(980,393,231.12)	(6,767,289,263.25)

Balance Sheet

(6,739,547,539.48)	0.00
75,158,410.67	(0.00)
(170,572,133.52)	-
	-
(6,834,961,262.33)	-

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

(6,664,389,128.81) FF1 219.29  
(170,572,133.52) Balance Sheet 1110001/1110007  
(6,834,961,262.33)

Appalachian Power Company  
Capacity Cost of Service Formula Rate  
Workpaper 6c - General Plant and Intangible Plant  
For the Year Ended December 31, 2024

<u>Description</u>	<u>Account</u>	<u>31-Dec-24</u>
<u>Intangible Plant (FF1, 205.2-5 g)</u>		
Organization	301	133,394
Franchises and Consents	302	15,270,949
Miscellaneous Intangible Plant	303	280,928,856
TOTAL INTANGIBLE PLANT		296,333,199
<u>General Plant (FF1, 207.86-97,g)</u>		
Land	389	20,209,057
Structures	390	361,850,463
Office Equipment	391	19,870,785
Transportation	392	8,674
Stores Equipment	393	3,746,725
Tools, Shop, Garage, Etc.	394	53,737,299
Laboratory Equipment	395	1,669,742
Power Operated Equipment	396	114,334
Communications Equipment	397	248,768,751
Miscellaneous Equipment	398	13,257,575
Other Tangible Property	399	43,287
TOTAL GENERAL PLANT		723,276,692
<u>General Plant (FF1 207.86-97 g)</u>		
<b>Total General and Intangible Exc. ARO</b>		<b>1,019,609,891</b>
Total General and Intangible	205.5.g, 207.98.g	1,020,996,544

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, 2024

<b><u>Depreciation and Amortization Expense</u></b>	<b><u>Amount</u></b>	<b><u>Source</u></b>
Steam Production	200,861,854	FF1, 336, 2, b & d
Hydraulic Production - Conventional	5,811,753	FF1, 336, 4 b
Hydraulic Production-Pumped Storage	5,319,219	FF1, 336, 5 b
Other Production Plant	18,482,776	FF1, 336, 6 b
Transmission	110,367,031	FF1, 336, 7, b
Distribution	189,072,260	FF1, 336, 8, b
General	21,296,305	FF1, 336, 10, b & d
Intangible Plant	46,777,978	FF1, 336, 1, d
<i>Sub-Total</i>	597,989,176	FF1, 336, 12, b & d
<i>ARO Dep Exp</i>	8,951,563	FF1, 336, 12, c
Total Depreciation Expense	606,940,739	FF1, 336, 12, f

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

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APPALACHIAN POWER COMPANY  
SPECIFIED DEFERRED CREDITS  
PERIOD ENDED DECEMBER 31, 2024  
Workpaper 8a

COLUMN A		COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F	
		NON-APPLICABLE/NON-UTILITY		FUNCTIONALIZATION 12/31/2024			
ACCUMULATED DEFERRED FIT ITEMS		BALANCE AS 12/31/2024	BALANCE AS 12/31/2024	GENERATION	TRANSMISSION	DISTRIBUTION	
1.00	ACCOUNT 281:						
2.01							
2.02	TX AMORT POLLUTION CONT EQPT	194,459,092		194,459,092			
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	(80,565,420)	80,565,420				
3	TOTAL ACCOUNT 281	113,893,672	80,565,420	194,459,092	0	0	194,459,092 <i>FF1, pg. 273</i>
4	ACCOUNT 281 - ARO-Related Deferrals	0	0	0	0	0	
5	ACCOUNT 282:						
5.01	2006 - 282-ACCUM DEFD FEDERAL TBBS ADJ	(41,548,923)		(22,659,810)	(37,177,005)	18,287,892	
5.02	2010 - EXCESS ADFIT 282 - PROTECTED.	336,243,792		86,853,034	156,561,992	92,828,766	
5.03	2011 - EXCESS ADFIT 282 - UNPROTECTED.	27,400,742		647,228	26,279,538	473,975	
5.04	6002 - PT AFUDC Debt - NORM	4,599,775		1,464,474	3,030,229	105,072	
5.05	6004 - PT ARO - NORM	36,366,780		36,187,442	392	178,946	
5.06	6006 - PT Basis Adj - NORM	42,191,370		10,100,732	1,283,173	30,807,466	
5.07	6007 - PT CIAC - NORM	(16,722,581)			(4,096,808)	(12,625,774)	
5.08	6009 - PT COR - NORM	67,150,136		25,834,053	8,711,567	32,604,517	
5.09	6011 - PT CPI - NORM	(95,458,833)		(47,743,049)	(36,386,686)	(11,329,097)	
5.10	6014 - PT IDD5 - NORM	100,122,798		15,648,659	39,462,805	45,011,334	
5.11	6018 - PT Method/Life - NORM	885,006,633		281,422,637	380,135,200	223,448,796	
5.12	6019 - PT Plant Acquisition Adj - NORM	11,198,604		11,198,604			
5.13	6021 - PT R&D Adjustment - NORM	2,316,072		2,020,289	82,605	213,178	
5.14	6022 - PT Relocation Cost - NORM	4,762,679			444,637	4,318,042	
5.15	6024 - PT Repairs UOP - NORM	294,470,975		119,630,431	54,401,093	120,439,451	
5.16	6025 - PT Repairs UOP - WV NORM	222,583,875		89,358,791	40,940,891	92,284,194	
5.17	6026 - PT Software - NORM	(72,730)		(507)	(1,064)	(71,160)	
5.18	6028 - EFB Basis Adj - NORM	(68,079,626)		(31,668,796)	(4,699,971)	(31,710,859)	
5.19	6503 - 2021 280H 481(a)	0		0	(0)	0	
5.20	6523 - 2020 712L 481(a) Software	(15,530,144)		(4,892,617)	(3,039,658)	(7,597,869)	
5.21	7001 - PJM INTEGRATION-SEC 481(a)-INTANG-DFD LABOR	(0)			(0)		
5.22	7027 - INSURANCE PREMIUMS ACCRUED	738,162		223,100	111,567	403,495	
5.23	7585 - BOOK OPERATING LEASE - ASSET	14,073,021		6,917,663	176,960	6,978,398	
5.24	NOL ADJUSTMENT	0					
5.25	NOL CONTRA	0	0				
5.26	Accum Defd FIT - Other Prop 282.2	76,189	(76,189)				
5.27	NON-UTILITY DEFERRED FIT	0	0				
5.28	SFAS 109 FLOW-THRU 282.3	97,015,740	(97,015,740)				
5.29	SFAS 109 EXCESS DFIT 282.4	(363,644,534)	363,644,534				
5.30	Accum Defd Property FIT - TBBS 282.6	41,548,923	(41,548,923)				
6	TOTAL ACCOUNT 282	1,586,808,896	225,003,682	580,542,357	626,221,458	605,048,763	1,811,812,577 <i>FF1, pg. 275</i>
7	ACCOUNT 282 - ARO-Related Deferrals	36,366,780	0	36,187,442	392	178,946	

Labor Related	0	444,637	4,318,042
Energy Related	0	0	0
ARO	36,187,442	392	178,946
Demand Related	544,354,915	625,776,429	600,551,775
Excluded	1,267,457,663		



APPALACHIAN POWER COMPANY  
SPECIFIED DEFERRED CREDITS  
PERIOD ENDED DECEMBER 31, 2024  
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 12/31/2024		
<u>ACCUMULATED DEFERRED FIT ITEMS</u>		<u>BALANCE AS 12/31/2024</u>	<u>BALANCE AS 12/31/2024</u>	<u>GENERATION</u>	<u>TRANSMISSION</u>	<u>DISTRIBUTION</u>
9.01	2005 - EXCESS DSIT - UNPROTECTED WV	(747,681)		(303,125)	(244,511)	(200,045)
9.02	2007 - 283-ACCUM DEFD FEDERAL TBBS ADJ	38,810,565		636,393	34,400,590	3,773,582
9.03	2008 - 283-ACCUM DEFD STATE TBBS ADJ	(3,478,333)		(1,618,290)	(525,487)	(1,334,556)
9.04	2012 - EXCESS ADFIT 283 - UNPROTECTED.	(17,926,992)		(399,094)	(17,385,302)	(142,596)
9.05	4014 - NOL-STATE C/F-DEF TAX ASSET-L/T - IL	10,180		10,180		
9.06	4017 - NOL-STATE C/F-DEF TAX ASSET-L/T - KY	1,317		1,317		
9.07	4035 - NOL-STATE C/F-DEF TAX ASSET-L/T - TN	51,095		51,095		
9.08	7009 - SW-UNDER RECOVERY FUEL COST	(4,539,143)		(4,539,143)		
9.09	7010 - SV-UNDER RECOVERY FUEL COST	31,072,659		31,072,659		
9.10	7014 - CV-UNDER RECOVERY FUEL COST	20,994		20,994		
9.11	7026 - MTM BK GAIN-A/L-TAX DEFL	(4,939,102)		(4,939,102)		
9.12	7032 - ACCRUED BK PENSION EXPENSE	26,074,573		12,328,402	976,918	12,769,253
9.13	7033 - ACCRUED BK PENSION COSTS - SFAS 158	(23,095,138)		(6,112,597)	(2,523,680)	(14,458,861)
9.14	7069 - REG ASSET-DEFERRED RTO COSTS	(0)			(0)	
9.15	7070 - DEFD ENVIRON COMP COSTS & CARRYING CHARGES	(0)		(0)		
9.16	7072 - DEFD SYS RELIABILITY COSTS & CARRYING CHARGES	(0)				(0)
9.17	7073 - DEFD EQUITY CARRY CHRGS-RELIABILITY CAPITAL	0			-	0
9.18	7080 - FERC FORMULA RATES-UNDER-RECOVERY	70,423		(64,063)	134,486	
9.19	7081 - DEFD EXPS (A/C 186)	(793)		0	(793)	
9.20	7083 - Litigation Accrual	(0)		(0)		
9.21	7084 - O/U RECOVERY SECURITIZATION REVENUE	438,268		438,268		
9.22	7085 - DEFD STORM DAMAGE	30,272,319		94,202	449,066	29,729,051
9.23	7086 - RATE CASE DEFD CHGS	136,280		48,641	38,933	48,707
9.24	7094 - Accrued COVID-19 Incremental Costs - non-TX	946,582		182,058		764,524
9.25	7099 - BK DEFL-DEMAND SIDE MNGMT EXP	0				0
9.26	7103 - BOOK > TAX BASIS - EMA-A/C 283	2,007,137		2,007,137		
9.27	7112 - TRANSITION REGULATORY ASSETS	(1)				(1)
9.28	7114 - REG ASSET-SFAS 143 - ARO	0		0		
9.29	7137 - REG ASSET-SFAS 158 - PENSIONS	23,095,138		6,112,597	2,523,680	14,458,861
9.30	7138 - REG ASSET-SFAS 158 - SERP	(8,634)		15,787	1	(24,422)
9.31	7139 - REG ASSET-SFAS 158 - OPEB	(430,350)		(219,752)	380,047	(590,644)
9.32	7143 - REG ASSET-MOUNTAINEER CARBON CAPTURE	0		0		
9.33	7159 - REG ASSET-UNDERRECOVERY - VIRGINIA T-RAC	722,407			722,407	
9.34	7165 - REG ASSET-DEFERRED RPS COSTS	(0)		(0)		
9.35	7192 - REG ASSET-NET CCS FEED STUDY COSTS	0		0		
9.36	7207 - REG ASSET-DRESDEN OPERATION COST VA	2,425,944		2,425,944		
9.37	7212 - REG ASSET-DEFERRED VA RPS INCREM COSTS-CURRE	0		0		
9.38	7214 - REG ASSET-DEFD VA DEMAND RESPONSE PROGRAM	225,751				225,751
9.39	7215 - REG ASSET-DEFD VA SOFTWARE LICENSING EXPENSE	(0)		(0)		(0)
9.40	7255 - REG ASSET-WV CONSTR SURCHRG OPER COSTS	(0)		(0)		
9.41	7278 - REG ASSET-ENERGY EFFICIENCY RECOVERY	2,299,836				2,299,836
9.42	7279 - REG ASSET-WV VMP (VEGETATION MGMT) COSTS	2,489,362				2,489,362
9.43	7335 - REG ASSET-WV AIR QUALITY PERMIT FEES	0		0		
9.44	7353 - REG ASSET-WV EE/DR-COMPANY FUNDED	214,218				214,218
9.45	7423 - REG ASSET-FERC Formula Rates Under Recvr	(54,388)		282,020	(336,408)	
9.46	7428 - REG ASSET-Virginia Tri Under Earnings	0				-
9.47	7430 - REG ASSET-GreenHat Settlement	(0)		(0)		
9.48	7441 - REG ASSET-Deferred Carrying Charge Offset	82,756		17,617	(0)	65,139
9.49	7442 - REG ASSET-Glen Lyn ARO	63,997,315		63,997,315		
9.50	7451 - REG ASSET-VA Major Storm Exp Def	23,499,449		112,367		23,387,082
9.51	7453 - REG ASSET-APCO VA Depr Adj	(7,387,403)		(3,989,825)	(39,454)	(3,358,124)
9.52	7454 - REG ASSET-APCO VA Depr Adj Contra	7,387,403		3,989,825	39,454	3,358,124
9.53	7467 - REG ASSET-VA Dist Substation Dep Def	0			-	
9.54	7468 - REG ASSET-VA Dist Substation CC Def	(0)			(0)	
9.55	7469 - REG ASSET-VA Dist Substation Eqty CC Def	0			-	
9.56	7470 - REG ASSET-WV MRBC Surcharge Under Recov	712,420				712,420



APPALACHIAN POWER COMPANY  
SPECIFIED DEFERRED CREDITS  
PERIOD ENDED DECEMBER 31, 2024  
Workpaper 8a

9.57	7478 - REG ASSET-WV ECS Under Recovery	1,268,232		1,268,232	
9.58	7485 - REG ASSET-VA PIPP Admin Cost Deferral	93,301			93,301
9.59	7492 - REG ASSET-VCEA Virginia RPS Under-Recov	(0)		(0)	
9.60	7501 - REG ASSET-Beneficial Electrification Prg	237,069			237,069
9.61	7516 - REG ASSET-A.5 RPS-RAC VA Under-Recovery	903,006		903,006	
9.62	7517 - REG ASSET-A.5 PCAP-RAC VA Under-Recovery	40,804		40,804	
9.63	7518 - REG ASSET-A.6 RPS RAC VA Und-Recov VCEA	302,440		302,440	
9.64	7520 - REG ASSET-WV BRSP Rider Under-Recovery	92,531			92,531
9.65	7521 - REG ASSET- WV BRSP AFUDC Deferral	0		-	-
9.66	7524 - REG ASSET-Under-rec Fuel Cost-ENEC-LT	32,351,533		32,351,533	
9.67	7533 - REG ASSET-Prepayment- Deferred Coal	409,500		409,500	
9.68	7535 - REG ASSET-WV RET Under-Recovery	29,729		29,729	
9.69	7541 - REG ASSET-SO2 Allowance Inv - Recovery	2,196,287		2,196,287	
9.70	7542 - REG ASSET-VA VMP Under-Recovery	2,006,531			2,006,531
9.71	7547 - REG ASSET-Deferred Carrying Chg-GlenLyn	153,784		153,784	
9.72	7548 - REG ASSET-Deferred Equity CC-GlenLyn	(63,355)		(63,355)	
9.73	7555 - REG ASSET-WV BRSP Mason County Deferral	231,559		80,143	151,417
9.74	7559 - REG ASSET-NBV-ARO-RETIRED PLANTS	59,836,991		59,836,991	
9.75	7560 - REG ASSET-EXTRA LOSS-CLINCH RIVER PLANT	8,386,430		8,386,430	
9.76	7561 - REG ASSET-EXTRA LOSS-GLEN LYN U5 NET PLANT	(0)		(0)	
9.77	7562 - REG ASSET-EXTRA LOSS-SPORN PLANT	1,344,847		1,344,847	
9.78	7563 - REG ASSET-EXTRA LOSS-KANAWHA RIVER PLANT	3,660,522		3,660,522	
9.79	7564 - REG ASSET-EXTRA LOSS-GLEN LYN U6 NET PLANT	895,232		895,232	
9.80	7565 - REG ASSET-M&S RETIRING PLANTS	61,002		61,002	
9.81	7571 - LOSS ON REACQUIRED DEBT	14,078,037		258,265	13,819,772
9.82	7583 - SFAS 106 - MEDICARE SUBSIDY - (PPACA)-REG ASSET	0		-	-
9.83	7593 - REG ASSET-ACCRUED SFAS 112	2,782,056		1,201,555	32,815
9.84	7597 - PRE CI RENEWABLE COSTS	18,176		18,176	
9.85	7606 - WV LOSS ON SALE OF LAND DEF	205,887		205,887	
9.86	8004 - PROPERTY TAX-Book - NORM	6,135,472		1,611,123	1,577,868
9.87	8010 - DEFD TAX GAIN - APCO WV SEC REG ASSET	22,576,151		22,576,151	2,946,482
9.88	8012 - MARK & SPREAD-DEFL-283-A/L	854,356		854,356	
9.89	NOL ADJUSTMENT	0		-	-
9.90	NOL CONTRA	-	0		
9.91	NON-UTILITY DEFERRED FIT	85,461	(85,461)		
9.92	SFAS 109 FLOW-THRU 283.3	80,336,118	(80,336,118)		
9.93	SFAS 109 EXCESS DFIT 283.4	17,926,991	(17,926,991)		
9.94	Accum Deferred SIT - Excess	(3,560,388)	3,560,388		
9.95	Accum Defd Other FIT-TBBS	(35,332,232)	35,332,232		
9.96	Accum Deferred SIT-TBBS	(16,563,491)	16,563,491		
9.97	ADIT FED - HEDGE-INTEREST RATE 2830015	1,836,664	(1,836,664)		
9.98	ADIT FED - HEDGE-FOREIGN EXC 2830016	3,053	(3,053)		
9.99	SFAS 133 ADIT FED - SFAS 133 NONAFFIL 2830006	-	0		

10		400,276,720	(44,732,176)	240,162,323	20,300,772	95,081,449
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11	DEFD STATE INCOME TAXES	78,283,774		36,927,860	14,326,892	27,029,022
11.01	SFAS 109 - DEFD STATE INCOME TAXES	232,711,968	(232,711,968)			

12	TOTAL ACCOUNT 283	711,272,463	(277,444,144)	277,090,183	34,627,665	122,110,471
13	ACCOUNT 283 - ARO-Related Deferrals	63,997,315	0	(0)	80,143	151,417

433,828,318 **FF1, pg. 277**

Labor Related	13,325,992	1,389,780	13,701,873
Energy Related	28,165,632	1,577,868	2,946,482
ARO	63,997,315	0	0
Demand Related	134,673,384	17,333,124	78,433,094

APPALACHIAN POWER COMPANY  
SPECIFIED DEFERRED CREDITS  
PERIOD ENDED DECEMBER 31, 2024  
Workpaper 8a

Excluded	220,735,451
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APPALACHIAN POWER COMPANY  
SPECIFIED DEFERRED CREDITS  
PERIOD ENDED DECEMBER 31, 2024  
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%	531	-	531	-	
18.02	HYDRO CREDIT - ITC - 46F1	273,715	273,715	-	-	
19						
20	TOTAL ACCOUNT 255	274,246	0	273,715	531	0
						274,246 <b>FF1, pg. 267</b>

APPALACHIAN POWER COMPANY  
ACCUMULATED DEFERRED INCOME TAX IN ACCOUNT 190  
PERIOD ENDED DECEMBER 31, 2024

		COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F
		NON-APPLICABLE/NON-UTILITY			FUNCTIONALIZATION 12/31/2024		
		ACCUMULATED DEFERRED FIT ITEMS	BALANCE AS 12/31/2024	BALANCE AS 12/31/2024	GENERATION	TRANSMISSION	DISTRIBUTION
1	ACCOUNT 190:						
2.01	3091 - TAX CREDIT C/F W DEF TAX		60,557		44,410	(0)	16,147
2.02	3501 - TAX CREDIT C/F - DEF TAX ASSET(OLD)		0		-	-	-
2.03	3515 - DSIT ENTRY-STATE MIN TAX CARRYFWD		137,139,787				137,139,787
2.04	3516 - DSIT ENTRY-STATE MIN TAX VALUATION ALLOW		(137,139,787)				(137,139,787)
2.05	3517 - DSIT - AMOS UNIT 3 IMPAIRMENT		(44,199)		(44,199)		
2.06	3518 - DSIT ENTRY-VA VALUATION ALLOWANCE		(13,664,198)		(9,453,976)	(1,890,903)	(2,319,319)
2.07	3519 - DSIT ENTRY - NORMALIZED		17,420,354		10,876,314	2,878,053	3,665,987
2.08	3520 - DSIT-AMOS U3/MITCHELL PLANT TRSF		534,912		534,912		
2.09	3522 - DSIT-AMOS U3/MITCHELL PLANT TRSF - VA		298,320		298,320		
2.10	4002 - WV POLLUTION CONTROL ADJUSTMENT		906,214		906,214		
2.11	6025 - PT Repairs UOP - WV NORM		6,762,176		2,715,851	1,251,499	2,794,826
2.12	7002 - CUST ADV for Construction		4,088,574				4,088,574
2.13	7021 - PROVS POSS REV REFDS-A/L		3,241,831		(0)	1,952,208	1,289,623
2.14	7023 - PROV FOR RATE REFUND-EXCESS PROTECTED		(0)		(0)		
2.15	7026 - MTM BK GAIN-A/L-TAX DEFL		3,252				3,252
2.16	7029 - PROV WORKER'S COMP		54,592		45,085	1,562	7,946
2.17	7034 - SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN		45,867		7,649		38,217
2.18	7035 - ACCRD SUP EXEC RETIR PLAN COSTS-SFAS 158		(8,630)		15,791	1	(24,422)
2.19	7036 - ACCRD BK SUP. SAVINGS PLAN EXP		27,861		16,053		11,808
2.20	7037 - ACCRUED PSI PLAN EXP		0				0
2.21	7040 - BK PROV UNCOLL ACCTS - ST		419,208		-	121	419,088
2.22	7048 - ACCRD COMPANYWIDE INCENTV PLAN		2,067,657		612,039	21,410	1,434,208
2.23	7051 - ACCRD ENVIRONMENTAL LIAB-CURRENT		2,520				2,520
2.24	7052 - ACCRUED BOOK VACATION PAY		2,563,493		964,638	25,656	1,573,199
2.25	7054 - BOOK LEASES DEFERRED		(0)		(0)		(0)
2.26	7055 - (ICDP)-INCENTIVE COMP DEFERRAL PLAN		148,126		179		147,947
2.27	7059 - BK ACCRL- COOK CT RENT HOLIDAY		(0)				(0)
2.28	7061 - ACCRUED BK SEVERANCE BENEFITS		47,427		47,427		0
2.29	7065 - ACCRUED INTEREST-LONG-TERM - FIN 48		0			0	0
2.30	7071 - DEFD EQUITY CARRYING CHRGS-ENVIRON COMF		0		0		
2.31	7078 - FEDERAL MITIGATION PROGRAMS		4,009		4,009		
2.32	7079 - STATE MITIGATION PROGRAMS		(0)		(0)		
2.33	7083 - Litigation Accrual		126			126	
2.34	7097 - FICA - NON-CURRENT		(0)				(0)
2.35	7100 - DEFD REV - SAN ANGELO SETTLEMENT		(0)			(0)	
2.36	7104 - ADVANCE RENTAL INC (CUR MO)		654,976			4,536	650,439
2.37	7107 - DEFERRED BOOK RENTS		0			0	
2.38	7110 - REG LIAB-UNREAL MTM GAIN-DEFL		1,684,660		1,687,911		(3,252)
2.39	7225 - SECURITIZATION DEFD EQUITY INCOME - LONG-1		269,199		269,199		
2.40	7526 - Prepaid Regulatory Fees		(402,786)				(402,786)
2.41	7527 - Accrued Regulatory Fees		115,395		115,395		
2.42	7575 - ACCRD SFAS 106 PST RETIRE EXP		(26,049,889)		(13,357,210)	(2,199,422)	(10,493,256)
2.43	7577 - ACCRD OPEB COSTS - SFAS 158		1,192,244		696,581	166,341	329,323
2.44	7580 - ACCRD SFAS 112 PST EMPLOY BEN		2,798,779		1,218,278	32,815	1,547,687
2.45	7581 - ACCRD BOOK ARO EXPENSE - SFAS 143		165,841,022		165,597,617	7,978	235,427
2.46	7582 - ACCRD BK ARO EXP - MTNR CARBON CAPTURE		2,521,009		2,521,009		
2.47	7584 - BOOK OPERATING LEASE - LIAB		14,212,588		6,950,923	178,556	7,083,109
2.48	7589 - ACCRD SIT TX RESERVE-LNG-TERM-FIN 48		0		0	0	(0)
2.49	8013 - MARK & SPREAD-DEFL-190-A/L		(3,324,016)		(3,324,016)		
2.50	8014 - EMPLOYER SAVINGS PLAN MATCH		0				0
2.51	8016 - STOCK BASED COMP-CAREER SHARES		336,979		40,630		296,349
2.52	8017 - PROV-TRADING CREDIT RISK - A/L		(34,321)		(34,321)		
2.53	8018 - PROV-FAS 157 - A/L		(3,252)		(3,252)		
2.54	8053 - SFAS 106 PST RETIRE EXP - NON-DEDUCT CONT		6,912,092		3,458,319	313,953	3,139,821
2.55	8060 - IRS AUDIT SETTLEMENT		(0)		0	(0)	(0)
2.56	8062 - RESTRICTED STOCK PLAN		49,599		2,364		47,235
2.57	NON-UTILITY DEFERRED FIT		-	0			
2.58	SFAS 109 FLOW-THRU 190.3		50,476,326	(50,476,326)			
2.59	SFAS 109 EXCESS DFIT 190.4001		129,186,028	(129,186,028)			
2.60	Accum Deferred SIT - Excess 190.4002		104,716	(104,716)			
2.61	Accum Deferred FIT-TBBS 190.6001		2,648,467	(2,648,467)			
2.62	Accum Deferred SIT-TBBS 190.6002		487,154	(487,154)			
2.63	ADIT FED - NON-UMWA PRW OCI 1900011		(482,007)	482,007			
2.64	ADIT FED - UMWA PRW OCI 1900012		507,761	(507,761)			
2.65	ADIT FED - HEDGE-INTEREST RATE 1900015		17,939	(17,939)			
2.66	ADIT FED - HEDGE-FOREIGN EXC 1900016		10,210	(10,210)			
2.67	NON-UTILITY DEFERRED SIT 1902002		298,058	0	298,058	0	
3	TOTAL ACCOUNT 190		375,008,979	(182,956,594)	173,728,200	2,744,489	15,579,696
4	ACCOUNT 190 - ARO-Related Deferrals		168,362,031	0	168,118,626	7,978	235,427

192,052,385 FF1, pg. 234

Labor Related	(9,690,497)	(1,951,638)	(5,083,760)
Energy Related	(37,573)	0	3,252
ARO	168,118,626	7,978	235,427
Demand Related	15,039,586	4,688,148	20,424,778
Excluded	186,442,811		

Appalachian Power Company  
Capacity Cost of Service Formula Rate  
Workpaper 8b - Effective Income Tax Rate  
For the Year Ended December 31, 2024

Effective Income Tax Rate

$T = 1 - \{[(1 - \text{SIT}) * (1 - \text{FIT})] / (1 - \text{SIT} * \text{FIT} * P)\}$		23.26%
$\text{EIT} = (T / (1 - T)) * (1 - (\text{WCLTD} / \text{WACC}))$		20.61%
where WCLTD and WACC from Appendix 2, pg. 11, Col.(4) and FIT, SIT & P are as shown below.		
$\text{GRCF} = 1 / (1 - T)$		1.3031
Amortized Investment Tax Credit (enter negative)	FF1 P.114, Ln.19, Col.c	0
	FIT	21.0000%
	SIT	2.86% State Income Tax Rate (Composite).
	P	0.0000% Percent of FIT deductible for state purposes (Note 3).
	WCLTD	2.40%
	WACC	7.52%

Development of Composite State Income Tax Rates for 2024 (Note 1)

Tennessee Income Tax	6.5000%	
Apportionment Factor - Note 2	0.3700%	
Effective State Income Tax Rate		0.02%
Michigan Business Income Tax	6.0000%	
Apportionment Factor - Note 2	0.0000%	
Effective State Income Tax Rate		0.00%
Virginia Net Income Tax	0.0000%	
Apportionment Factor - Note 2	46.5600%	
Effective State Income Tax Rate		0.00%
West Virginia Net Income	6.5000%	
Apportionment Factor - Note 2	43.5700%	
Effective State Income Tax Rate		2.83%
Illinois Corporation Income Tax	9.5000%	
Apportionment Factor - Note 2	0.0000%	
Effective State Income Tax Rate		0.00%
Kentucky Income Tax Rate	5.0000%	
Apportionment Factor - Note 2	0.0200%	
Effective State Tax Rate		0.00%
North Carolina Income Tax Rate	2.5000%	
Apportionment Factor - Note 2	0.0000%	
Effective State Tax Rate		0.00%
Total Effective State Income Tax Rate		2.86%

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, 2024

Payroll Related Other Taxes	9,009,170	Payroll
Property Related Other Taxes	59,484,799	Property
Direct Production Related	16,726,413	Production
Direct Distribution Related	-	Distribution
Other	24,559,712	Other
Not Allocated ((Gross Receipts, Commission Assessments)	21,811	NA
	<u>109,801,905</u>	

	(A)	(B)	(C)	(D)
Line No.	Annual Tax Expenses by Type	FERC FORM 1 Tie-Back	FERC FORM 1 Reference	Basis
1	<b><u>Revenue Taxes</u></b>			
2	Gross Receipts Tax	21,811	pg. 263, ln. 53 (I)	N/A
3	<b><u>Real Estate and Personal Property Taxes</u></b>			
4	Real and Personal Property - West Virginia	(628) 11,250 246,371 23,973,718 28,177,770 (4,364)	pg. 263, ln. 1 & 12 (I) pg. 263, ln. 1 & 12 (I) pg. 263, ln. 1 & 12 (I) pg. 263, ln. 1 & 12 (I) pg. 263, ln. 1 & 12 (I) pg. 263, ln. 1 & 12 (I)	Property Property Property Property Property Property
5	Real and Personal Property - Virginia	8,062 5,677 1,111 (29,186) 548,000 1,414 1,359 1,296 1,227 1,265 (310,940) 28,769,774	pg. 263, ln. 4 & 11 (I) pg. 263, ln. 4 & 11 (I) pg. 263, ln. 4 & 11 (I) pg. 263, ln. 4 & 11 (I) pg. 263, ln. 4 & 11 (I) pg. 263, ln. 4 & 11 (I) pg. 263, ln. 4 & 11 (I) pg. 263, ln. 4 & 11 (I) pg. 263, ln. 4 & 11 (I) pg. 263, ln. 4 & 11 (I) pg. 263, ln. 4 & 11 (I) pg. 263, ln. 4 & 11 (I)	Property Property Property Property Property Property Property Property Property Property Property Property
6	Real and Personal Property - Tennessee	(369,384) 1,202,420	pg. 263, ln. 10 (I) pg. 263, ln. 10 (I)	Property Property
7	Real and Personal Property - Other Jurisdictions	209 (170,101) 5,711,000 -	pg. 263, ln. 3 & 9 (I) pg. 263, ln. 3 & 9 (I) pg. 263, ln. 3 & 9 (I)	Property Property Property Property
8	<b><u>Payroll Taxes</u></b>			
9	Federal Insurance Contribution (FICA)	9,007,289	pg. 263, ln. 46 (I)	Payroll

Appalachian Power Company  
Capacity Cost of Service Formula Rate  
Workpaper 8c - Taxes Other Than Income Taxes  
For the Year Ended December 31, 2024

	(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	1,673 208 3,103 3 4,908 90,893 48,423	pg. 263, ln. 16 (I) pg. 263, ln. 17 (I) pg. 263, ln. 18 (I) pg. 263, ln. 19 (I) pg. 263, ln. 20 (I) pg. 263, ln. 21 (I) pg. 263, ln. 22 (I)	Payroll Payroll Payroll Payroll Payroll Payroll Payroll Payroll Payroll Payroll Payroll
12	<b><u>Production Taxes</u></b>			
13	State Severance Taxes	-	0	
14	<b><u>Miscellaneous Taxes</u></b>			
15	State Business & Occupation Tax	16,643,782 38,869,245	pg. 263, ln. 1 (I) pg. 263, ln. 56 (I)	Production Production
16	State Public Service Commission Fees	-	0	Other Other
17	State Franchise Taxes	183 (176,685)	pg. 263, ln. 49 (I) pg. 263, ln. 50 (I)	Other Other
18	State Lic/Registration Fee	-	0	Other
19	Misc. State and Local Tax	24,733,765	pg. 263, ln. 151 (I)	Other



20	Sales & Use			
		735	pg. 263, ln. 24 (l)	Other
		1,481	pg. 263, ln. 25 (l)	Other
		(288)	pg. 263, ln. 27 (l)	Other
		521	pg. 263, ln. 28 (l)	Other
				Other
21	Federal Excise Tax			Other
		82,631	pg. 263, ln. 44 (l)	Production
22	Gross Receipts-Audit			
				N/A
23	Total Taxes by Allocable Basis	<u>177,111,000</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, 2024

	APCo <sup>1</sup>	AEPSC <sup>2</sup>	Total
Production:			
Operation	33,671,160	20,733,215	54,404,375
Maintenance	23,690,173	5,113,748	28,803,921
Total	57,361,333	25,846,963	83,208,296
Transmission:			
Operation	91,216	14,411,819	14,503,035
Maintenance	105,020	4,603,554	4,708,574
Total	196,236	19,015,373	19,211,609
Distribution:			
Operation	18,907,880	4,308,894	23,216,774
Maintenance	32,941,615	2,125,639	35,067,254
Total	51,849,495	6,434,533	58,284,028
Customer Accounts	4,552,660	9,622,036	14,174,696
Customer Service and Informational	2,130,509	120,152	2,250,661
Sales	0	0	0
<b>Total Wages and Salaries Excluding A &amp; G</b>	<b>116,090,233</b>	<b>61,039,057</b>	<b>177,129,290</b>
Administrative and General			
Operation	2,193,007	31,306,411	33,499,418
Maintenance	3,287,611	358,023	3,645,634
Total	5,480,618	31,664,434	37,145,052
Total O & M Payroll	121,570,851	92,703,491	214,274,342

<sup>1</sup> Wages and Salaries from FERC Form Pg. 354.

<sup>2</sup> 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, 2024

<u>Account</u>	<u>Demand</u> <sup>1</sup>	<u>Energy</u> <sup>1</sup>	<u>Total</u>	<u>Source</u> <sup>1</sup>
500 Operation Supervision and Engineering	10,840,128		10,840,128	CBR
501 Fuel		5,479,896	5,479,896	
502 Steam Expense	11,743,582		11,743,582	
505 Electric Expense			0	
506 Misc. Steam Power Expense	16,173,451		16,173,451	
509 ALLOWANCES			0	
510 Maintenance Supv & Engineering		611,584	611,584	
511 Maintenance of Structures	1,237,935		1,237,935	
512 Maintenance of Boiler Plant		10,041,301	10,041,301	
513 Maintenance of Electric Plant		5,568,331	5,568,331	
514 Maintenance of Misc Plant	7,009,616		7,009,616	
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	1,607,516		1,607,516	
536 Water for Power			0	
537 Hydraulic Expenses	199,215		199,215	
538 Electric Expenses	102,178		102,178	
539 Miscellaneous Hydraulic Power	2,202,392		2,202,392	
540 Rents			0	
541 Maintenance Supv & Engineering	103,034		103,034	
542 Maintenance of Structures	2,098,762		2,098,762	
543 Maint of Reservoirs, Dams and Waterways	733,342		733,342	
544 Maintenance of Electric Plant		1,083,658	1,083,658	
545 Maintenance of Misc Hydraulic Plant	18,021		18,021	
546 Operation Supv & Engineering	56,206		56,206	
547 Fuel		30,588	30,588	
548 Generation Expenses	652,643		652,643	
549 Misc Power Generation Exp	50,348		50,348	
550 Rents	327		327	
553 Maintenance of Generating & Electric Plant	298,337		298,337	
554 Maintenance of Misc Other Power Gen Plant	0		0	
555 Purchased Power	0	0	0	
556 System Control	1,771,976		1,771,976	
557 Other Expense	3,493,929		3,493,929	
Total Allocated Labor Expense	60,392,938	22,815,358	83,208,296	
Allocation Factors	0.7258042876	0.2741957124	1.0000000000	

<sup>1</sup> 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, 2024

**Production**

	Account	Amount	Source
500	Operation Supv & Engineering	16,044,956	320.4.(b)
501	Fuel	852,950,059	320.5.(b)
502	Steam Expenses	46,409,746	320.6.(b)
505	Electric Expenses	224,647	320.9.(b)
506	Misc. Steam Power Expense	28,238,330	320.10.(b)
507	Rents	57,315	320.11.(b)
509	Allowances	(151,537)	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	2,095,080	320.44.(b)
536	Water for Power	31,482	320.45.(b)
537	Hydraulic Expenses	821,752	320.46.(b)
538	Electric Expenses	213,543	320.47.(b)
539	Miscellaneous Hydraulic Power	4,326,821	320.48.(b)
540	Rents	334,865	320.49.(b)
546	Operation Supv & Engineering	103,709	321.62.(b)
547	Fuel	13,888,570	321.63.(b)
548	Generation Expenses	1,010,545	321.64.(b)
549	Misc. Power Generation Expense	120,669	321.65.(b)
550	Rents	43,868	
	Total Operation	966,764,420	
510	Maintenance Supv & Engineering	842,899	320.15.(b)
511	Maintenance of Structures	5,167,087	320.16.(b)
512	Maintenance of Boiler Plant	46,678,315	320.17.(b)
513	Maintenance of Electric Plant	15,376,330	320.18.(b)
514	Maintenance of Misc Plant	11,930,692	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	154,266	320.53.(b)
542	Maintenance of Structures	6,029,474	320.54.(b)
543	Maintenance of Reservious, Dams and Waterways	2,862,718	320.55.(b)
544	Maintenance of Electric Plant	3,328,078	320.56.(b)
545	Maintenance of Miscellaneous Hydraulic Plant	97,171	320.57.(b)
551	Maintenance Supv & Engineering	372	321.69.(b)
553	Maintenance of Generating & Electric Plant	582,132	321.71.(b)
554	Maintenance of Misc. Other Power Gen. Plant	0	321.72.(b)
	Total Maintenance	93,049,534	
555	Purchased Power	536,074,618	321.76.(b)
556	System Control	2,546,391	321.77.(b)
557	Other Expense	13,967,110	321.78.(b)
	Total Other	552,588,119	321.79.(b)
	Total Production	1,612,402,073	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, 2024

**Transmission**

560	Operation Supv & Engineering	12,464,754	321.83.(b)
561.1	Load Dispatch-Reliability	0	321.85.(b)
561.2	Load Dispatch-Monitor and Operate	2,429,474	321.86.(b)
561.3	Load Dispatch-Transmission Service	517	321.87.(b)
561.4	Scheduling, System Control	7,379,641	321.88.(b)
561.5	Reliability, Planning and Standards Dev.	492,486	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.	2,389,461	321.92.(b)
562	Station Expense	1,774,961	321.93.(b)
563	Overhead Line Expense	174,358	321.94.(b)
564	Underground Line Expense	101	321.95.(b)
565	Trans of Electricity by Others	396,208,550	321.96.(b)
566	Misc Transmission Expense	28,842,605	321.97.(b)
567	Rents	80,382	321.98.(b)
	Total Operation	452,237,290	321.99.(b)
568	Maintenance Supv & Engineering	244,761	321.101.(b)
569	Maintenance of Structures	136,882	321.102.(b)
569.1	Mainteneance of Computer Hardware	49,301	321.103.(b)
569.2	Maintenance of Computer Software	1,473,418	321.104.(b)
569.3	Maintenance of Communication Equip	78,260	321.105.(b)
570	Maintenance of Station Equip	3,600,300	321.107.(b)
571	Maintenance of OH Lines	27,655,321	321.108.(b)
572	Maintenance of UG Lines	87,826	321.109.(b)
573	Maintenance of Misc Trans	87,858	321.110.(b)
	Total Maintenance	33,413,927	321.111.(b)
	Total Transmission	485,651,217	321.112.(b)

**Regional Market Expense**

575.7	Market Facilitation, Monitoring and Compliance	8,107,348	322.121.(b)
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**Distribution**

580	Operation Supv & Engineering	6,529,948	322.134.(b)
581	Load Dispatching	15,548	322.135.(b)
582	Station Expense	1,769,543	322.136.(b)
583	Overhead Line Expense	2,823,028	322.137.(b)
584	Underground Line Expense	4,007,709	322.138.(b)
585	Street Lighting	384,283	322.139.(b)
586	Meter Expenses	1,412,937	322.140.(b)
587	Customer Installations	900,157	322.141.(b)
588	Misc Distribution Expense	26,637,797	322.142.(b)
589	Rents	3,864,451	322.143.(b)
	Total Operation	48,345,401	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, 2024

590	Maintenance Supv & Engineering	106,628	322.146.(b)
591	Maintenance of Structures	49,760	322.147.(b)
592	Maintenance of Station Equip	2,838,406	322.148.(b)
593	Maintenance of OH Lines	170,276,681	322.149.(b)
594	Maintenance of UG Lines	2,211,648	322.150.(b)
595	Maintenance of Line Trsfrs	1,532,276	322.151.(b)
596	Maintenance of Street Lights	730,639	322.152.(b)
597	Maintenance of Meters	484,078	322.153.(b)
598	Maintenance of Misc Dist Plant	4,854,702	322.154.(b)
	Total Maintenance	183,084,818	322.155.(b)
	Total Distribution	231,430,219	322.156.(b)

**Customer Accounts**

901	Supervision	215,455	322.159.(b)
902	Meter Reading Expenses	1,969,822	322.160.(b)
903	Customer Records/Collection	27,994,565	322.161.(b)
904	Uncollectible Accounts	13,480,259	322.162.(b)
905	Misc Customer Accts Exp	111,542	322.163.(b)
	Total Customer Accounts	43,771,643	322.164.(b)

**Customer Service and Informational**

907	Supervision	383,975	323.167.(b)
908	Customer Assistance	27,658,300	323.168.(b)
909	Info & Instructional Adv	0	323.169.(b)
910	Misc Cust Service & Info Expense	6,884	323.170.(b)
	Total Customer Service	28,049,159	323.171.(b)

**Sales Expense**

911	Supervision	0	323.174.(b)
912	Selling Expenses	107,308	323.175.(b)
913	Advertising Expenses	478	323.176.(b)
916	Misc Sales Expense	0	323.177.(b)
	Total Sales Expense	107,786	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, 2024

**Administrative and General**

920	A & G Salaries	44,178,109	323.181.(b)
921	Office Supplies & Exp	3,926,290	323.182.(b)
922	Adm Exp Trsfr - <b>Credit</b>	8,205,423	323.183.(b)
923	Outside Services	10,181,587	323.184.(b)
924	Property Insurance	5,074,653	323.185.(b)
925	Injuries and Damages	11,371,605	323.186.(b)
926	Employee Benefits	(2,895,705)	323.187.(b)
926a	Less: Actual Employee Benefits (Note A)	(10,454,142)	
926b	Allowed Employee Benefits (Note B)	6,222,780	
926	Employee Benefits	(7,127,067)	
927	Franchise Requirements	0	323.188.(b)
928	Regulatory Commission Exp	11,691,611	323.189.(b)
929	Duplicate Charges - <b>Credit</b>	125,920	323.190.(b)
930.1	General Advertising Expense	492,759	323.191.(b)
930.2	Misc General Expense	11,091,670	323.192.(b)
930.2	Company Dues and Memberships	0	323.192.(b)
931	Rents	1,189,191	323.193.(b)
	Total Operation	100,401,751	320.194.(b)
935	Maintenance of Gen Plant	13,267,025	323.196.(b)
	Total Maintenance	13,267,025	
	Total Administrative & General	113,668,776	323.197.(b)
	Total O & M Expenses	2,523,188,221	323.198.(b)
	Total Elec O & M Exp. - FERC Form1 pg. 323, L. 198(b)	2,510,756,898	
	Difference	(12,431,323)	

**Actual Expense - Removed from Cost of Service**

Note A:	Acct 926 (0021) PBOP Gross Cost	477,901
	Acct 926 (0043) PBOP Medicare Part Subsidy	(10,932,043)
	PBOP Amounts in Annual Informational Filing	(10,454,142)

**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, 2024

	FF1, pg., Ln. Col.	Amount	
<b>Retail</b>			
Virginia GRAC	351, Col(h)	67,344	
Virginia Fuel Filing	351, Col(h)	85,598	
Virginia Broadband	351, Col(h)	95,746	
Virginia Transportation Electrification Filing	351, Col(h)	30,643	
State Commission Fees	351, Col(h)	4,106,904	
VA Blue Ridge Peitition Filing	351, Col(h)	220,762	
VA IRP	351, Col(h)	0	
FERC Formula Rate Filing	351, Col(h)	155,221	
VA Transmission RAC Filing	351, Col(h)	0	
VA RAC Filing	351, Col(h)	28,985	
Virginia Biennial Filing	351, Col(h)	1,299,688	
WV Regulatory and Legislative Activities	351, Col(h)	33,032	
VA Clean Economy Act Filing	351, Col(h)	511,147	
VA EE RAC	351, Col(h)	61,024	
APCo Virginia Net Energy Metering	351, Col(h)	241,465	
Misc Exp	351, Col(h)	259,564	
Virginia Grid Transformation Filing	351, Col(h)	49,701	
West Virginia Vegetation Management Filing	351, Col(h)	58,710	
APCo West Virginia Securitization	351, Col(h)	46,171	
WV ENEC	351, Col(h)	183,011	
WV Base	351, Col(h)	1,146,164	
VA Triennial	351, Col(h)	596,406	
<b>Total Retail</b>		<b>9,277,286</b>	<b>1,809,390</b>
<b>Wholesale - FERC <sup>1</sup></b>			
Smith Mountain - Adm. Federal Power Act	351, Col(h)	1,712,130	
Leesville Hydro Project - Adm. Federal Power Act	351, Col(h)	78,753	
Claytor Hydro Project - Adm. Federal Power Act	351, Col(h)	284,108	
Byllesby Buck Hydro Project - Adm. Federal Power Act	351, Col(h)	125,868	
Marmet and London Hydro - Adm. Federal Power Act	351, Col(h)	128,591	
Winfield Hydro - Adm. Federal Power Act	351, Col(h)	73,923	
Niagara Hydro Project - Adm. Federal Power Act	351, Col(h)	10,952	
<b>Total Wholesale</b>		<b>2,414,325</b>	
<b>PJM FERC</b>	351, Col(h)	0	
FERC 205 Filing	351, Col(h)	0	
FERC 206 Filing	351, Col(h)	0	
		<b>0</b>	
Total FF1, pg. 351, Ln. 46, Col(h)		11,691,611	

<sup>1</sup> Assessment for cost of administration of Federal Water Power Act.



Appalachian Power Company  
Capacity Cost of Service Formula Rate  
Workpaper 12a - Common Stock  
For the Year Ending December 31, 2024

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-24	5,748,033,504	112.16.c	0		0	112.3.c,6.c.,7.c.	(3,463,213)	112.12.c	11,165,009	112.15.c	5,740,331,707

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

Account	Description		Dec-24
2 2010001	Common Stock Issued		260,457,768
	Source <sup>1</sup>		112.2.c
3 2040002	PS Not Subj to Mandatory Redem		-
	Source <sup>1</sup>		112.3.c
4 2070000	Prem on Capital Stk		-
	Source <sup>1</sup>		112.6.c
5 2080000	Donations Recvd from Stckhldrs	CBR <sup>2</sup>	1,925,984,503
6 2100000	Gain Rsls/Canc'l Req Cap Stock	CBR <sup>2</sup>	433
7 2110000	Miscellaneous Paid-In Capital	CBR <sup>2</sup>	18,115,120
8			1,944,100,055
	Source <sup>1</sup>		112.7.c
9 2151000	Appropriations of Retained Earnings	CBR <sup>2</sup>	20,032,367
10 2160001	Unapprop Retnd Erngs-Unrstrctd	CBR <sup>2</sup>	3,169,087,870
11 4330000	Transferred from Income	CBR <sup>2</sup>	421,653,647
12 4370000	Div Decl-PS Not Sub to Man Red	CBR <sup>2</sup>	-
13 4380001	Dividends Declared	CBR <sup>2</sup>	(75,000,000)
14 4390000	Adj to Retained Earnings	CBR <sup>2</sup>	-
15	Retained Earnings		3,535,773,884
	Source <sup>1</sup>		112.11.c
16 2161001	Unap Undist Consol Sub Erng	CBR <sup>2</sup>	(3,463,213)
17 2161002	Unap Undist Nonconsol Sub Erng	CBR <sup>2</sup>	-
18 4181001 & 002	Equity in Earnings	CBR <sup>2</sup>	-
19	Unapprop Sub Earnings	CBR <sup>2</sup>	(3,463,213)
	Source <sup>1</sup>		112.12.c
20 2190002	OCI-Min Pen Liab FAS 158-Affil	CBR <sup>2</sup>	4,408,536
21 2190004	OCI-Min Pen Liab FAS 158-SERP	CBR <sup>2</sup>	
22 2190006	OCI-Min Pen Liab FAS 158-Qual	CBR <sup>2</sup>	-
23 2190007	OCI-Min Pen Liab FAS 158-OPEB	CBR <sup>2</sup>	1,813,265
24 2190010	OCI-for Commodity Hedges	CBR <sup>2</sup>	-
25 2190015	Accum OCI-Hdg-CF-Int Rate	CBR <sup>2</sup>	4,999,206
26 2190016	Accum OCI-Hdg-CF-For Exchg	CBR <sup>2</sup>	(55,998)
27	Acc Oth Comp Inc		11,165,009
	Source <sup>1</sup>		112.15.c
28	Total Capital	CBR <sup>2</sup>	5,748,033,504
29	Common Equity Balance	CBR <sup>2</sup>	5,740,331,707

Notes:

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

<sup>2</sup> 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, 2024

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-24	0	112.3.c	0	112.6.c	0	112.9.c	1,944,100,055	112.7.c	1,944,100,055	0
Total	0		0		0		1,944,100,055		1,944,100,055	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, 2024

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-24	0	112.20.c.	120,339,773	112.18.c.	0	112.19.c.	0	257.col.(h)	5,582,572,682	257.col.(i)	0	257.col.(h)	5,702,912,455	FF1, 112.24.c & 112.23.c
2	Dec-24	0		120,339,773		0		0		5,582,572,682		0		5,702,912,455	

Appalachian Power Company  
Interest & Amortization on Long-Term Debt  
For the Year Ending December 31, 2024

Line	Description	Acct	Amount
1	Interest IPC	4270002	11,879,472
2	Interest Debitures	4270004	4,889,096
3	Interest Other LTD	4270005	12,610,113
4	Interest Unsecured	4270006	232,871,225
5	Interest PurC	4270202	-
6		(FF1, P.117,L.62)	262,249,906
7	Amort Debt Disc/ Exp	Acct 428 (FF1, P.117, L.63)	4,722,631
8	Amort Loss Reacq	Acct 428.1 (FF1, P.117, L.64)	3,641,939
9	Interest* Assoc LT	4300001 (FF1, P.117, L.67)	-
10	Amort Debt Premium	Acct 429 (FF1, P.117, L.65)	-
11	Amort Gain Reacq	Acct 429.1 (FF1, P.117, L.66)	-
12	Cost of Long Term Deb		270,614,476
13	Reconciliation to FF1, 257, 33, i		
14	Interest on LT Debt	Line 6	262,249,906
15	Interest on Assoc LT Debt	Line 9	-
16	Total (FF1, 257, 33, i)		262,249,906

17 Amortization of Hedge Gain / Loss included in Acct 4270006 (1,056,831)  
(subject to limit on B-13)

\*Per Company Books and Records interest associated with LTD.

**Reconciliation Account 430**

4300001 Interest Expense Long Term Debt	-
4300003 Interest Expense Short Term Debt	6,053,780
FF1, pg. 117, Ln. 67	6,053,780

Appalachian Power Company  
Capacity Cost of Service Formula Rate  
Workpaper 13a - Recoverable Hedge Gains/Losses  
For the Year Ended December 31, 2024

HEDGE AMOUNTS BY ISSUANCE (FROM p. 256-257 (l) of the FERC Form 1)	Total Hedge Gain or Loss for 2024	Less Excludable Amounts (See NOTE on Line For the Year Ended December 31, 2024)	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	37,071	-	37,071	308,928	May-03	May-33
Senior Unsecured Notes - Series N	(194,198)	-	(194,198)	(2,184,733)	Apr-06	Apr-36
Senior Unsecured Notes - Series Q	159,671	-	159,671	2,108,981	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)	(6,561,285)	Mar-21	Mar-31
Total Hedge Amortization	(1,056,831)	-	(1,056,831)	(6,328,109)		

Appalachian Power Company  
Capacity Cost of Service Formula Rate  
Workpaper 14 - Non-Fuel Power Production O&M Expenses  
For the Year Ending December 31, 2024

		Less Carbon			
<u>Account</u>		<u>December</u>	<u>Capture Expense</u> <sup>2</sup>	<u>Total</u>	<u>Source</u> <sup>1</sup>
500	Demand	16,044,956		16,044,956	320.4.(b)
502	Demand	46,409,746		46,409,746	320.6.(b)
503	Energy	0		0	320.7.(b)
504 - Cr.	Energy	0		0	320.8.(b)
505	Demand	224,647		224,647	320.9.(b)
506	Demand	28,238,330	0	28,238,330	320.10.(b)
507	Demand	57,315		57,315	320.11.(b)
509	Energy	(151,537)		(151,537)	320.12.(b)
510	Energy	842,899		842,899	320.15.(b)
511	Demand	5,167,087		5,167,087	320.16.(b)
512	Energy	46,678,315		46,678,315	320.17.(b)
513	Energy	15,376,330		15,376,330	320.18.(b)
514	Demand	11,930,692		11,930,692	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	2,095,080		2,095,080	320.44.(b)
536	Demand	31,482		31,482	320.45.(b)
537	Demand	821,752		821,752	320.46.(b)
538	Demand	213,543		213,543	320.47.(b)
539	Demand	4,326,821		4,326,821	320.48.(b)
540	Demand	334,865		334,865	320.49.(b)
541	Demand	154,266		154,266	320.53.(b)
542	Demand	6,029,474		6,029,474	320.54.(b)
543	Demand	2,862,718		2,862,718	320.55.(b)
544	Energy	3,328,078		3,328,078	320.56.(b)
545	Demand	97,171		97,171	320.57.(b)
546	Demand	103,709		103,709	321.62.(b)
548	Demand	1,010,545		1,010,545	321.64.(b)
549	Demand	120,669		120,669	321.65.(b)
550	Demand	43,868		43,868	321.66.(b)
551	Demand	0		0	321.69.(b)
552	Demand	0		0	321.70.(b)
553	Demand	582,132		582,132	321.71.(b)
554	Demand	0		0	321.72.(b)
Total		192,974,953	0	192,974,953	
Demand		126,857,000	0	126,857,000	
Energy		66,074,085	0	66,074,085	
Total		192,931,085	0	192,931,085	
Demand	%			65.752%	
Energy	%			34.248%	
Total	%			100.000%	

Notes:

<sup>1</sup> References to data from FERC Form 1 are indicated as page#, line#, col.# for the ending total balances pgs. 320-323,,b

<sup>2</sup> 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

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Appalachian Power Company  
Capacity Cost of Service Formula Rate  
Workpaper 15c - Purchased Power  
For the Year Ended December 31, 2024

<u>Month</u>	<u>Demand (\$) <sup>1</sup></u>	<u>Energy (\$) <sup>1</sup></u>	<u>Other Charges <sup>2</sup></u>	<u>Total Purchased Power Expense</u>
Dec-24	74,680,027	461,394,591	0	536,074,618
Total	74,680,027	461,394,591	0	536,074,618
	327, k	327, l	327, m	327, n

Notes:

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

<sup>2</sup> 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, 2024

<u>Month</u>	<u>Demand (\$)<sup>1</sup></u>	<u>Other Charges (\$)<sup>1</sup></u>	<u>Energy (\$)<sup>1</sup></u>	<u>Total</u>
Dec-24	4,537,259	9,312,499	72,564,479	86,414,237
<u>Month</u>			<u>(\$ ) Margins<sup>2</sup></u>	
Dec-24			5,339,416	

<sup>1</sup> 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)

<sup>2</sup> margins provided by Accounting (represents 75% of system sales margins)

Appalachian Power Company  
Capacity Cost of Service Formula Rate  
Workpaper 16 - GSU Plant and Accumulated Depreciation Balance  
For the Year Ended December 31, 2024

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	12/2024	24,415.85	13,553.02	10,862.83
Appalachian Power - Gen	John E. Amos Generating Plant Units 1 & 2 : APCo : 0740	35200 - Structures and Improvements	APCo 101/6 352 GSU	WV	12/2024	61,600.00	40,812.88	20,787.12
Appalachian Power - Gen	Mountaineer Generating Plant : APCo : 0710	35200 - Structures and Improvements	APCo 101/6 352 GSU	WV	12/2024	84,966.37	51,771.18	33,195.19
Appalachian Power - Gen	Niagara Hydro Plant : APCo : 0650	35200 - Structures and Improvements	APCo 101/6 352 GSU	VA	12/2024	1,579.00	960.10	618.90
Appalachian Power - Gen	Clinch River 138KV Substation : APCo : 0771	35200 - Structures and Improvements	APCo 101/6 352 GSU	VA	12/2024	46,746.00	30,253.34	16,492.66
Appalachian Power - Gen	Byilesby Hydro Plant : APCo : 0630	35300 - Station Equipment	APCo 101/6 353 GSU	VA	12/2024	132,441.00	109,982.63	22,458.37
Appalachian Power - Gen	Caredo Generating Plant : APCo : CERG	35300 - Station Equipment	APCo 101/6 353 GSU	WV	12/2024	5,398,124.18	2,659,075.49	2,739,048.69
Appalachian Power - Gen	Clinch River Generating Plant : APCo : 0770	35300 - Station Equipment	APCo 101/6 353 GSU	VA	12/2024	812,314.21	481,105.94	331,208.27
Appalachian Power - Gen	Dresden Generating Plant : APCo : DRESGP	35300 - Station Equipment	APCo 101/6 353 Dresden Plant	OH	12/2024	20,952,191.89	1,510,167.43	19,442,024.46
Appalachian Power - Gen	Dresden Plant - Virginia AFUDC : APCo : DRAFUDCVA	35300 - Station Equipment	APCo 101/6 353 Dresden VA AFUDC	OH	12/2024	1,628,160.99	1,011,081.62	617,079.37
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	12/2024	1,168,092.20	792,052.60	374,039.60
Appalachian Power - Gen	John E. Amos Generating Plant Unit 3 : APCo : 0743	35300 - Station Equipment	APCo 101/6 353 GSU	WV	12/2024	13,812,138.53	8,995,605.31	4,816,533.22
Appalachian Power - Gen	John E. Amos Generating Plant Units 1 & 2 : APCo : 0740	35300 - Station Equipment	APCo 101/6 353 GSU	WV	12/2024	13,420,952.63	7,415,030.45	6,005,922.18
Appalachian Power - Gen	Mountaineer Generating Plant : APCo : 0710	35300 - Station Equipment	APCo 101/6 353 GSU	WV	12/2024	16,991,671.78	4,637,754.14	12,353,917.64
Appalachian Power - Gen	Niagara Hydro Plant : APCo : 0650	35300 - Station Equipment	APCo 101/6 353 GSU	VA	12/2024	374,454.12	175,323.55	199,130.57
Appalachian Power - Gen	Smith Mountain Pumped Storage Hydro Plant : APCo : 0550	35300 - Station Equipment	APCo 101/6 353 GSU	VA	12/2024	1,774,981.30	1,083,243.95	691,737.35
Appalachian Power - Gen	Amherst Solar Project : APCo : 5247	35300 - Station Equipment	APCo 101/6 353 GSU	VA	12/2024	321,513.14	11,593.04	309,920.10
Appalachian Power - Gen	London Hydro 46KV Substation : APCo : 0521	35300 - Station Equipment	APCo 101/6 353 GSU	WV	12/2024	366,061.00	260,273.69	115,787.31
Appalachian Power - Gen	Marmet Hydro 46KV Substation : APCo : 0511	35300 - Station Equipment	APCo 101/6 353 GSU	WV	12/2024	25,751.00	23,344.60	2,406.40
Appalachian Power - Gen	Winfield Hydro 69KV Substation : APCo : 0531	35300 - Station Equipment	APCo 101/6 353 GSU	WV	12/2024	1,959,926.26	941,354.60	1,018,571.66
Appalachian Power - Gen	Claytor 138KV Substation : APCo : 0621	35300 - Station Equipment	APCo 101/6 353 GSU	VA	12/2024	673,990.00	416,884.01	257,105.99
Appalachian Power - Gen	Leesville 138KV Substation : APCo : 0691	35300 - Station Equipment	APCo 101/6 353 GSU	VA	12/2024	19,3579.48	17,3579.43	2,000.05
						<b>80,030,071.45</b>	<b>30,651,223.57</b>	<b>49,378,847.88</b>

Appalachian Power Company  
Workpaper 17-Balance of Transmission Investment  
Capacity Cost of Service Formula Rate  
Balance as of December 2024

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	2,173,099,168	80,663,251	14,097,550	-	-	2,239,664,869	1/1/24	12/31/24

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, 2024

		<u>Source</u> <sup>1 2</sup>
<u>Fuel</u>		
Fuel - Account 501	852,950,059	320, 5, b
Fuel - Account 518	0	320, 25, b
Fuel - Account 547	13,888,570	321, 63, b
Total Fuel	866,838,629	
<u>Other</u>		
Fuel Handling	24,324,863	CBR
Sale of Fly Ash (Revenue & Expense)	(1,084,519)	CBR

Notes:

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

<sup>2</sup> 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, 2024

	<b>End of Year</b>		
	Total	Demand <sup>1</sup>	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:

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