

Appalachian Power Company Input Statement
12 Months Ending 12/31/2025 (actuals) for 2026

Appalachian Power Company

REFERENCING File Name:

Schedule	Description	Amount	Sheet / Tab	Cell
B-1	Production Billing kW			
B-2	Production System Peak Demand	4,986.4	WP-1	D15
B-4	Off System Sales for Resale (Demand Portion)	13,306,719	WP-15D	B10
	Ancillary Service Revenue	0	WP-2	F13
B-4	Energy Credit Revenue	30,788,731	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	13,018,617	WP-5c	D24
	Prepayments Labor	0	WP-5c	F24
B-6	Plant in Service - TOTAL COMPANY	19,917,146,364	WP-6a	G38
	Production Plant - TOTAL COMPANY	7,606,490,614	WP-6a	G11
	Production Plant - DEMAND	7,606,490,614		
	Production Plant - ENERGY	0		
	Accum. Depreciation - TOTAL CO.	7,101,116,020	WP-6b	F16
	Accum. Depreciation - PRODUCTION ONLY	3,723,257,590	WP-6b	D16
	Accum. Depreciation - GENERAL & INTANGIBLE	302,174,148	WP-6b	C16
	Accum. Deferred Income Taxes - TOTAL CO.	2,253,829,512		
B-6a	Acct 190			
	Excluded Items	225,415,560	WP-8ai	F106
	100% Production (Energy)	(34,953)	WP-8ai	F103
	100% Production (Demand)	57,668,485	WP-8ai	F105
	Labor Related	(13,832,363)	WP-8ai	F102
	Acct 281			
	Excluded Items	0	WP-8a	
	100% Production (Energy)	0	WP-8a	
	100% Production (Demand)	182,509,446	WP-8a	F22
	Labor Related	0	WP-8a	
	Acct 282			
	Excluded Items	1,325,685,833	WP-8a	F73
	100% Production (Energy)	0	WP-8a	F70
	100% Production (Demand)	593,906,939	WP-8a	F72
	Labor Related	0	WP-8a	F69
	Acct 283			
	Excluded Items	304,643,476	WP-8a	F221
	100% Production (Energy)	19,316,988	WP-8a	F218
	100% Production (Demand)	83,685,924	WP-8a	F220
	Labor Related	13,035,015	WP-8a	F217
	Acct 255			
	Excluded Items	262,621	WP-8a	G235 + H235
	100% Production (Energy)	0	WP-8a	
	100% Production (Demand)	0	WP-8a	F235
	Labor Related	0	WP-8a	
B-7	General Plant			
	Land	19,672,566	WP-6c	C18
	Structures	390,959,996	WP-6c	C20
	Office Equipment	14,022,683	WP-6c	C22
	Transportation	484,334	WP-6c	C24
	Stores Equipment	3,765,376	WP-6c	C26
	Tools, Shop & Garage Equipment	58,584,774	WP-6c	C29+C33
	Lab Equipment	1,669,742	WP-6c	C31
	Communication Equipment	429,604,702	WP-6c	C35
	Miscellaneous Equipment & Other	13,026,604	WP-6c	C37
	Other Tangible Property	43,287	WP-6c	C39
	Asset Retirement Costs	1,386,653	WP-6c	C46-C44
	TOTAL GENERAL PLANT	933,220,717		
	Intangible Plant	20,502,078	WP-6a	G35
	Total Wages & Salaries (Excluding A & G and SF&H)	172,328,544	WP-9a	E30
	Production Wages & Salaries	277,299	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	0.000000000	WP-9b	D53
	Energy	1.000000000		
B-9	Account 151 Fuel Inventory	218,913,812	WP-5b	M13
	Materials & Supplies - Total	136,709,903		
	Production	86,208,471	WP-5a	L10
	Transmission	14,545,365	WP-5a	L11
	Distribution	35,956,067	WP-5a	L12
	Account 158 - Allowances	2,939,433	WP-5a	C18
	Account 120 Nuclear Fuel	0	WP-5b	E17
	Account 152 Undistributed	10,540,767	WP-5b	B17
B-10	ADMINISTRATIVE & GENERAL EXPENSES			
	A & G Salaries # 920	41,551,652	WP-10a	D164
	Outside Services # 923	9,485,977	WP-10a	D167
	Employee Pensions & Benefits # 926	(3,592,115)	WP-10a	D173
	Office Supplies # 921	4,583,872	WP-10a	D165
	Injuries & Damages # 925	11,139,997	WP-10a	D169
	Franchise Requirements # 927	0	WP-10a	D174
	Duplicate Charges # 929	133,607	WP-10a	D176
	Miscellaneous General Expense # 930	11,538,880	WP-10a	sum(D177:D179)
	Advertising Expense	308,913	WP-10a	D177
	Dues & Memberships	0	WP-10a	D179
	Adm. Expense Transfer - Cr. # 922	7,031,704	WP-10a	D166
	Property Insurance # 924	5,056,653	WP-10a	D168
	Regulatory Comm. Expense # 928	14,982,046	WP-10a	D175
	Reg. Comm. Expense Production Related	2,403,704	WP-11	E46
	Rents # 931	651,253	WP-10a	D180
	Maintenance of General Plant # 935	13,267,025	WP-10a	D184
B-11	Common Stock	6,159,806,822	WP-12a	M11
	Bonds (Acc 221)	91,919,425	WP-13	E12
	Less: Reacquired Bonds (Acc 222)	50,000,000	WP-13	G12
	Advances from Assoc Companies (Acc 223)	0	WP-13	C12
	Other Long Term Debt (Acc 224)	5,951,700,574	WP-13	K12
B-12	Long Term Debt	6,399,344,999	WP-13	O12
	Interest on Long Term Debt	273,224,865	WP-13	F39
	Amort Debt Disc/ Exp	4,650,086	WP-13	F27
	Amort Loss Reacq	3,545,392	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 216.1)	(3,463,213)	WP-12a	I11
	Accumulated Comprehensive Other Income (Acc 219)	23,652,748	WP-12a	K11
	Total Proprietary Capital	6,179,996,358	WP-12a	C11
B-14	Coal Handling	26,793,103	WP-18	C20
	Lignite Handling	0		
	Fly Ash Rev/Exp	(1,072,452)	WP-18	C21
	Other Production Expenses #557	6,405,984	WP-10a	D57
	System Control/Load Dispatching #556	20,071,912	WP-10a	D56+D74+D78+D101
	Other Steam Gen & Other Power Gen Exp			
	Total	181,235,498	WP-14	G62
	Demand	111,566,242	WP-14	G60
	Energy	69,669,256	WP-14	G61
	Purchased Power (Total) # 555	596,554,857	WP-15c	E10
	Purchased Power (Demand) # 555	54,830,808	WP-15c	B10 + D10
	Purchased Power (Energy) # 555	541,724,049	WP-15c	C10

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REFERENCING File Name:

Schedule	Description	Amount		Sheet / Tab	Cell
B-16	Steam Production Plant Depreciation Expense	212,159,493		WP-6d	B9
	Hydro Production Plant Conventional Depreciation Expense	5,855,141		WP-6d	B10
	Hydro Production Plant Pumped Storage Depreciation Expense	5,489,443		WP-6d	B11
	Other Production Plant Depreciation Expense	30,458,152		WP-6d	B12
	General & Intangible Plant Depreciation Expense	64,813,421		WP-6d	B15+B16
	Production Plant Accretion Expense	0			
B-17	Payroll Related Other Taxes	8,960,834		WP-8c	C9
	Property Related Other Taxes	88,180,350		WP-8c	C11
	Production Related Taxes	17,414,738		WP-8c	C12
	Other	25,253,997		WP-8c	C14
	Not Allocated (Gross Receipts and Dist. Related)	17,001		WP-8c	C15
B-19	Federal Income Tax Rate	21.0000%		WP-8b	C20
	State Income Tax Rate (Composite)	2.9101%		WP-8b	C21
	Percent of FIT deductible for state purposes	0.0000%		WP-8b	C22
	Amortized Investment Tax Credit (enter negative)	0		WP-8b	D18
B-11	Return on Common	10.40%		na	
	Year Ending -- Month	12			
	Year Ending -- Day	31			
	Year Ending -- Year	2023		na	
B-22	Losses and Imbalance Ancillary Svc. Rev.	0			
	GSU Data Input				
B-3	GSU & Other Production Related Investment	83,064,198	December, 2025	WP-16	G32
B-3	Plant in Service - TRANSMISSION	5,305,282,160	December, 2025	WP-6a	G17
B-3	Transmission Depreciation Expense	122,848,159	December, 2025	WP-6d	B13
B-3	Transmission Substation Acct. 353 Investment	2,311,554,786	December, 2025	WP-17	J11
B-3	Transmission O&M (Accts 562 & 570)	2,301,488	December, 2025	WP-10a	sum(D78+D91)
B-6	GSU Accumulated Depreciation	29,895,543	December, 2025	WP-16	H32

Appalachian Power Company
 Formula Rate Template - Capacity Rate
 12 Months Ending 12/31/2025 (actuals)

	RATE \$/MW/Day (1)	CAPACITY MW (2)	Amount \$ (1) x (2) (3)
Capacity Daily Charge:			
1. Reference	P.2		Col (1) x (2)
2. Amount	\$430.89298	4,986	\$2,148,604.74

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 12/31/2025 (actuals) for 2026

1. Capacity Daily Rates

$$\begin{aligned} \$/\text{MW} &= \frac{\text{Annual Production Fixed Cost}}{(\text{APCo 5 CP Demand}/365) \text{ (Note A)}} \\ &= \frac{784,240,731}{4,986.4 / 365} = \$430.89298 \end{aligned}$$

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

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

		Reference (1)	PRODUCTION Amount (2)
1.	GSU & Associated Investment	Note A	83,064,198
2.	Total Transmission Investment	FF1, P.207, L.58, Col.g	5,305,282,160
3.	Percent (GSU to Total Trans. Investment)	L.1 / L.2	1.57%
4.	Transmission Depreciation Expense	FF1, P.336, L.7, Col.b	122,848,159
5.	GSU Related Depreciation Expense	L.3 x L.4	1,923,420
6.	Station Equipment Acct. 353 Investment	Note B	2,311,554,786
7.	Percent (GSU to Acct. 353)	L.1 / L.6	3.59%
8.	Transmission O&M (Accts 562 & 570)	FF1,P.321, L. 93, Col.b, and L.107, Col.b	2,301,488
9.	GSU & Associated Investment O&M	L.7 x L.8	82,702

Note A: Workpapers -- WP-16

Note B: Workpapers -- WP-17

ANNUAL PRODUCTION FIXED COST
 12 Months Ending 12/31/2025 (actuals) for 2026

	Reference (1)	PRODUCTION Amount (2)
1. Return on Rate Base	P.5, L.18, Col.(2)	\$248,665,500
2. Operation & Maintenance Expense	P.14, L.15, Col.(2)	\$197,313,611
3. Depreciation Expense	P.16, L.9, Col.(2) Note A	\$255,885,649
4. Taxes Other Than Income Taxes	P.17, L.6, Col.(3)	\$61,232,292
5. Income Tax	P.18, L.5, Col.(2)	\$51,932,411
6. Sales for Resale	Note B	\$30,788,731
7. Sales for Resale (Energy Credit)	Note C	\$0
8. Annual Production Fixed Cost	Sum (L.1 : L.5) - (L.6 +L.7)	\$784,240,731

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

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

Note C: Workpaper 15d

RETURN ON PRODUCTION-RELATED INVESTMENT
12 Months Ending 12/31/2025 (actuals) for 2026

	Reference	Amount (1)	Demand (2)	Energy (3)
1.	ELECTRIC PLANT			
2.	Gross Plant in Service	P.6, L.4, Col.(2)-(4) 7,691,087,245	7,689,554,812	1,532,433
3.	Less: Accumulated Depreciation	P.6, L.11, Col.(2)-(4) 3,753,639,370	3,753,153,133	486,238
4.	Net Plant in Service	L.2 - L.3 3,937,447,875	3,936,401,680	1,046,195
5.	Less: Accumulated Deferred Taxes	P.6, L.12, Col.(2)-(4) 848,653,142	802,433,823	46,219,319
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 3,089,196,289	3,134,369,413	(45,173,124)
WORKING CAPITAL				
8.	Materials & Supplies			
9.	Fuel	P.9, L.2, Col.(2)-(4) 229,454,578	0	229,454,578
10.	Nonfuel	P.9, L.8, Col.(2)-(4) 86,208,471	86,208,471	0
11.	Total M & S	L.9 + L.10 315,663,050	86,208,471	229,454,578
12.	Prepayments Nonlabor (Note B)	5,027,192	5,026,191	1,002
13.	Prepayments Labor (Note B)	0	0	0
14.	Prepayments Total (Note B)	L.12 + L. 13 5,027,192	5,026,191	1,002
15.	Cash Working Capital	P.8, L.7, Col.(1)-(3) 26,527,924	17,800,013	8,727,911
16.	Total Rate Base	L.7 + L.11 + L.14 + L.15 3,436,414,455	3,243,404,087	193,010,368
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.17 263,463,230	248,665,500	14,797,730

Note A: Workpapers -- WP-19

Note B: Workpapers -- WP-5c Prepayments include amounts booked to Account 165. Nonlabor related prepayments allocated to the 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. GROSS PLANT IN SERVICE (Note A)		(1)		(2)	(3)	(4)
2. Plant in Service (Note C)	L. 14	19,917,146,364	L.16	7,689,554,812	7,689,554,812	0
3. Allocated General & Intangible Plant			P.7, Col(3), L.25	1,532,433	0	1,532,433
4. Total	L.2 + L.3 Note A	19,917,146,364		7,691,087,245	7,689,554,812	1,532,433
5.			Col.(2), L.4	7,691,087,245	100%	0%
6.			Col.(1), L.4	19,917,146,364	19,917,146,364	19,917,146,364
7.		100.00%	L.5/L.6	38.62%	38.61%	0.01%
8. ACCUMULATED PROVISION FOR DEPRECIATION (Note A)						
9. Plant in Service (Note D)	L.18	7,101,116,020	L.20	3,753,153,133	3,753,153,133	0
10. Allocated General Plant		302,174,148	Note B	486,238	0	486,238
11. Total	L.9 + L.10			3,753,639,370	3,753,153,133	486,238
12. ACCUMULATED DEFERRED TAXES (Note A)	Note E	2,253,829,512	P.6a, L. 52	848,653,142	802,433,823	46,219,319

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
13 GROSS PLANT IN SERVICE		(1)		(2)	(3)	(4)
14 Plant in Service (Note C)	WP6a, Ln. 11	19,917,146,364	WP6a, Ln. 2	7,606,490,614	7,606,490,614	0
15 Plant in Service (Note C) (GSU)	P.3, L.1, Col.(2)			83,064,198	83,064,198	0
16 Plant in Service (Note C)	Ln. 14 + L. 15			7,689,554,812	7,689,554,812	0
17 Accumulated Provision for Depreciation						
18 Accumulated Prov. Depreciation (Note D)	WP6b, Ln. 7	7,101,116,020	WP6b, Ln. 7	(3,723,257,590)	(3,723,257,590)	0
19 Accumulated Prov. Dep. (GSU)	WP16			(29,895,543)	(29,895,543)	0
20 Total Accumulated Depreciation (Note D)	Ln. 18+ L.19			(3,753,153,133)	(3,753,153,133)	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	225,415,560	225,415,560			
2	190 100% Production (Energy)	(34,953)		(34,953)		
3	190 100% Production (Demand)	57,668,485			57,668,485	
4	190 Labor Related	(13,832,363)				(13,832,363)
5	190 Total	<u>269,216,729</u>	<u>225,415,560</u>	<u>(34,953)</u>	<u>57,668,485</u>	<u>(13,832,363)</u>
6	Production Allocation		0.00%	100.00%	100.00%	100.00%
7	(Gross Plant or Wages/Salaries)		-	(34,953)	57,668,485	(13,832,363)
8	Demand Related			-	57,668,485	-
9	Energy Related			(34,953)	-	(13,832,363)
10				Direct	Direct	B-7, Note B
11	281 Excluded Items	-	-			
12	281 100% Production (Energy)			-		
13	281 100% Production (Demand)	(182,509,446)			(182,509,446)	
14	281 Labor Related	-				-
15	281 Total	<u>(182,509,446)</u>	<u>-</u>	<u>-</u>	<u>(182,509,446)</u>	<u>-</u>
16	Production Allocation		0.00%	100.00%	100.00%	100.00%
17	(Gross Plant or Wages/Salaries)		-	-	(182,509,446)	-
18	Demand Related			-	(182,509,446)	-
19	Energy Related			-	-	-
20	Allocation Basis			Direct	Direct	B-7, Note B
21	282 Excluded Items	(1,325,685,833)	(1,325,685,833)			
22	282 100% Production (Energy)	-		-		
23	282 100% Production (Demand)	(593,906,939)			(593,906,939)	
24	282 Labor Related	-				-
25	282 Total	<u>(1,919,592,771)</u>	<u>(1,325,685,833)</u>	<u>-</u>	<u>(593,906,939)</u>	<u>-</u>
26	Production Allocation		0.00%	100.00%	100.00%	100.00%
27	(Gross Plant or Wages/Salaries)		-	-	(593,906,939)	-
28	Demand Related			-	(593,906,939)	-
29	Energy Related			-	-	-
30	Allocation Basis			Direct	Direct	B-7, Note B
31	283 Excluded Items	(304,643,476)	(304,643,476)			
32	283 100% Production (Energy)	(19,316,988)		(19,316,988)		
33	283 100% Production (Demand)	(83,685,924)			(83,685,924)	
34	283 Labor Related	(13,035,015)				(13,035,015)
35	283 Total	<u>(420,681,404)</u>	<u>(304,643,476)</u>	<u>(19,316,988)</u>	<u>(83,685,924)</u>	<u>(13,035,015)</u>
36	283 Production Allocation		0.00%	100.00%	100.00%	100.00%
37	(Gross Plant or Wages/Salaries)		-	(19,316,988)	(83,685,924)	(13,035,015)
38	Demand Related			-	(83,685,924)	0
39	Energy Related			(19,316,988)	0	(13,035,015)
40	Allocation Basis			Direct	B-6, L. 7	B-7, Note B
41	255 Excluded Items	(262,621)	(262,621)			
42	255 100% Production (Energy)	-		-		
43	255 100% Production (Demand)	-			-	
44	255 Labor Related	-				-
45	255 Total	<u>(262,621)</u>	<u>(262,621)</u>	<u>-</u>	<u>-</u>	<u>-</u>
46	255 Production Allocation		0.00%	100.00%	100.00%	100.00%
47	(Gross Plant or Wages/Salaries)		-	-	-	-

Direct

	Summary Production Related ADIT	Total	Demand	Energy
48				
49	P Plant (Energy Related)	(19,351,941)	-	(19,351,941)
50	P Plant (Demand Related)	(802,433,823)	(802,433,823)	0
51	Labor Related	(26,867,378)	0	(26,867,378)
52	Total	<u>(848,653,142)</u>	<u>(802,433,823)</u>	<u>(46,219,319)</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)	Allocation Factor	Related to Production (1) x (2)	Demand	Energy	FERC Form 1 Reference
	(1)	(2)	(3)	(4)	(5)	
1. GENERAL PLANT						
2.						
3. Land	19,672,566	Note B	31,656	0	31,656	P.207, L.86, Col.(g)
4. General Offices	0		0	0	0	
5. Total Land	19,672,566		31,656	0	31,656	P.207, L.86, Col.(g)
6.						
7. Structures	390,959,996	Note B	629,105	0	629,105	P.207, L.87, Col.(g)
8. General Offices	0		0	0	0	
9. Total Structures	390,959,996		629,105	0	629,105	P.207, L.87, Col.(g)
10.						
11. Office Equipment	14,022,683	Note B	22,564	0	22,564	P.207, L.88, Col.(g)
12. General Offices	0		0	0	0	
13. Total Office Equipment	14,022,683		22,564	0	22,564	P.207, L.88, Col.(g)
14. Transportation Equipment	484,334	Note B	779	0	779	P.207, L.89, Col.(g)
15. Stores Equipment	3,765,376	Note B	6,059	0	6,059	P.207, L.90, Col.(g)
16. Tools, Shop & Garage Equipment	58,584,774	Note B	94,271	0	94,271	P.207, L.91, L. 93, Col.(g)
17. Lab Equipment	1,669,742	Note B	2,687	0	2,687	P.207, L.92, Col.(g)
18. Communication Equipment	429,604,702	Note B	691,290	0	691,290	P.207, L.94, Col.(g)
19. Miscellaneous Equip & Other	13,026,604	Note B	20,961	0	20,961	P.207, L.95, Col.(g)
20. Subtotal General Plant	931,790,777		1,499,372	0	1,499,372	P.207, L.96, Col.(g)
21. PERCENT		Note C	0.16%	0.00%	0.16%	
22. Other Tangible Property	43,287	Note D	70	0	70	P.207, L. 97, Col.(g)
23. TOTAL GENERAL PLANT	931,834,064		1,499,442	0	1,499,442	
24. INTANGIBLE PLANT	20,502,078	Note B	32,991	0	32,991	P.205, L.5, Col.(g)
25. TOTAL GENERAL AND INTANGIBLE	952,336,142		1,532,433	0	1,532,433	L.23 + L.24
26. PERCENT		Note E	0.16%	0.00%	0.16%	

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).	172,328,544
b. Production wages and salaries in electric operation and maintenance expense, FF1, P.354, Col.(b), L.20. (see WP-9a)	277,299
c. Ratio (b / a)	0.161%

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 12/31/2025 (actuals) for 2026

	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)	829,988,902	192,874,946	637,113,956
2. Less Fuel Handling / Sale of Fly Ash	P.14, L.1 thru L. 3 Col.(1)-(3)	(25,720,651)	0	(25,720,651)
3. Less Purchased Power	P.14, L.11 Col.(1)-(3)	(596,554,857)	(54,830,808)	(541,724,049)
4. Other Production O&M	Sum (L.1 thru L.3)	207,713,394	138,044,138	69,669,256
5. Allocated A&G	P.10, L.17 Col.(3)-(5)	4,509,996	4,355,962	154,034
6. Total O&M for Cash Working Capital Calculation	L.4 + L.5	212,223,390	142,400,100	69,823,290
7. O&M Cash Requirements	=45 / 360 x L.6	26,527,924	17,800,013	8,727,911

	SYSTEM		PRODUCTION			
	Reference	Amount (1)	Reference	Amount (2)	Demand (3)	Energy (4)
1. Material & Supplies (Note A)						
2. Fuel (Note C)	FF1, P.110, L. 45,46 Workpapers WP-5b	229,454,578		229,454,578	0	229,454,578
3. Non-Fuel						
4. Production	Note D	86,208,471	100% Col. 1	86,208,471	86,208,471	0
5. Transmission		14,545,365	0	0	0	0
6. Distribution		35,956,067	0	0	0	0
7. General		0	Note B	0	0	0
8. Total	L.4 + L.5 + L.6 + L.7	136,709,903		86,208,471	86,208,471	0
9. Account 158 Allowances	Note D	2,939,433		2,939,433	0	2,939,433

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 12/31/2025 (actuals) for 2026

	Account	System		Allocation Factor % (2)	Production			FERC Form 1 Reference
		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	41,551,652				P.323, L.181, Col.(b)
4.	Outside Services	923	Workpapers 10-a	9,485,977				P.323, L.184, Col.(b)
5.	Employee Pensions & Benefits	926	Workpapers 10-a	(3,592,115)	Note F			P.323, L.187, Col.(b)
6.	Office Supplies	921	Workpapers 10-a	4,583,872				P.323, L.182, Col.(b)
7.	Injuries & Damages	925	Workpapers 10-a	11,139,997				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	133,607				P.323, L.190, Col.(b)
10.	Total		Ls. 3 thru 9	63,302,990	Note A	101,863	0	101,863
11.	MISCELLANEOUS GENERAL EXPENSES	930	Workpapers 10-a	11,229,967	Note A & D	18,070	0	18,070 P.323, L.192, Col.(b) [Note A]
12.	ADM. EXPENSE TRANSFER - CR.	922	Workpapers 10-a	7,031,704	Note B	11,315	0	11,315 P.323, L.183, Col.(b)
13.	PROPERTY INSURANCE	924	Workpapers 10-a	5,056,653	Note E	1,952,647	1,952,258	389 P.323, L.185, Col.(b)
14.	REGULATORY COMM. EXPENSES	928	Workpapers 10-a	14,982,046	Note C	2,403,704	2,403,704	0 P.323, L.189, Col.(b)
15.	RENTS	931	Workpapers 10-a	651,253	Note B	1,048	0	1,048 P.323, L.193, Col.(b)
16.	MAINTENANCE OF GENERAL PLANT	935	Workpapers 10-a	13,267,025	Note B	21,348	0	21,348 P.323, L.196, Col.(b)
17.	TOTAL A & G EXPENSE		L.10 thru 16	115,521,638		4,509,996	4,355,962	154,034

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.

		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	5,993,619,999	49.32%	Note D	4.86%	2.40%
2.	Preferred Stock	Note B	0	0.00%	Note E	0.00%	0.00%
3.	Common Stock	Note C	6,159,806,822	50.68%	Note F	10.40%	5.27%
4.	Total	Ln. 1+L.2+L.3	12,153,426,822	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.

	Reference	Debt Balance (1)	Interest & Cost Booked (2)
<u>12 Months Ending 12/31/2025 (actuals) for 2026</u>			
1. Bonds (Acc 221)	FF1, 112.18.c.	91,919,425	
2. Less: Reacquired Bonds (Acc 222)	FF1, 112.19.c.	(50,000,000)	
3. Advances from Assoc Companies (Acc 223)	FF1, 112.20.c.	0	
4. Other Long Term Debt (Acc 224)	FF1, 112.21.c.	<u>5,951,700,574</u>	
5. Total Long Term Debt Balance		5,993,619,999	
 <u>Costs and Expenses (actual)</u>			
6. Interest Expense (Acc 427)	FF1, 117.62.c.	Note A	273,224,865
7. Amortization Debt Discount and Expense (Acc 428)	FF1, 117.63.c.		4,650,086
8. Amortization Loss on Reacquired Debt (Acc 428.1)	FF1, 117.64.c.		3,545,392
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	0
12. Sub-total Costs and Expense			<u>281,420,343</u>
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		291,159,750
16. Embedded Cost of Long Term Debt = L.15, Col.(2) / L.5, Col.(1)			4.86%

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

Ln. 6	Interest Expense (Acc 427)	273,224,865
Ln. 11	Interest on LTD Assoc Companies (portion Acc 430)	<u>0</u>
	FF1, pg. 257, Ln. 33 Col(i)	273,224,865

LONG TERM DEBT

Limit on Hedging (Gain)/Loss on Interest Rate Derivatives of LTD
12 Months Ending 12/31/2025 (actuals) for 2026

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 Av	(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)		12,153,426,822	
13. 5 basis point Limit on (G)/L Recovery						0.0005
14. Amount of (G)/L Recovery Limit			L. 12 * L. 13			(6,076,713)
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 12/31/2025 (actuals) for 2026

		(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 12/31/2025 (actuals) for 2026

Appendix 2

Page 13b

	(1) Source	(2) Balances
1. Total Proprietary Capital	WP-12a, L.1, Col. a	6,179,996,358
<u>Less:</u>		
2. Preferred Stock (Acc 204, pfd portion of Acc 207-213)	WP-12a, L.1, Col.b+c+d	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	23,652,748
5. Total Balance of Common Equity	L.1-L.2-L.3-L.4	6,159,806,822

ANNUAL FIXED COSTS
PRODUCTION O & M EXPENSE
EXCLUDING FUEL USED IN ELECTRIC GENERATION
12 Months Ending 12/31/2025 (actuals) for 2026

	Account No.	Total Company (1)	(Demand) Fixed (2)	(Energy) Variable (3)	FERC Form 1 Reference
1. Coal Handling	501.xx	26,793,103		26,793,103	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	(1,072,452)		(1,072,452)	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	6,405,984	6,405,984		P.321, L.78, Col.(b)
7. System Control of Load Dispatching	Note C	20,071,912	20,071,912		P.321, L.77, L. 88, L. 92, P. 322, L. 121, Col.(b)
8. Other Steam Expenses	Note A	181,235,498	111,566,242	69,669,256	
9. Combustion Turbine	Note A	0		0	
10. Nuclear Power Expense-Other	Note A	0			
11. Purchased Power	555	596,554,857	54,830,808	541,724,049	P.321, L.76, Col.(b)
12. Total Production Expense Excluding Fuel Used In Electric Generation	Sum L.1-L. 11	829,988,902	192,874,946	637,113,956	
13. A & G Expense P.10, L.17		4,509,996	4,355,962	154,034	
14. Generator Step Up related O&M	Note B	82,702	82,702	0	
15. Total O & M		834,581,600	197,313,611	637,267,989	

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	596,554,857
Scheduling, System Control	(434)
Reliability, Planning and Standards Dev.	0

Market Facilitation, Monitoring and Compliance	0
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Ln. 7, Pg. 14	596,554,423
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NOTE E: Amounts included in Line 8.

CLASSIFICATION OF FIXED AND VARIABLE
PRODUCTION EXPENSES

Appendix 2

Page 15

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

Line No.	Description POWER PRODUCTION EXPENSES	FERC Account No.	Energy Related	Demand 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 12/31/2025 (actuals) for 2026

	Depreciation Expense (1)	Demand (2)	Energy (3)
PRODUCTION PLANT <i>Depreciation and Amortization Expense</i>			
1. Steam	212,159,493	212,159,493	0
2. Nuclear	0	0	0
3. Hydro Conventional	5,855,141	5,855,141	0
4. Hydro Pump Storage	5,489,443	5,489,443	0
5. Int. Comb.	0	0	0
6. Other Production	30,458,152	30,458,152	0
7. Generator Step Up Related Depreciation (Note A)	1,923,420	1,923,420	0
8. Production Related General & Intangible Plant (Note B)	104,293	0	104,293
9. Total Production	255,989,942	255,885,649	104,293

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	64,469,912
c	Intangible Plant	WP 6d	343,509
d	Total General & Intangible Plant	Ln. b+ Ln. c	<u>64,813,421</u>
e	Production Demand Labor Allocator	Pg. 7, Ln. 26	0.00%
f	Production Demand Related General & Intangible	Ln. d x Ln. e	<u>0</u>
g	Production Energy Labor Allocator	Pg. 7, Ln. 28	<u>0.16%</u>

h	Production Energy Related General & Intangible	Ln. d x Ln. g	104,293
i	Total Production Related General & Intangible Plant	Ln. f + Ln. h	104,293

PRODUCTION RELATED
TAXES OTHER THAN INCOME TAXES
12 Months Ending 12/31/2025 (actuals) for 2026

		SYSTEM			PRODUCTION
		REFERENCE	AMOUNT	%	Amount
			(1)	(2)	(3)
PRODUCTION RELATED TAXES OTHER THAN INCOME					
1	Labor Related	Note A	8,960,834	Note B	14,419
2	Property Related	Note A	88,180,350	Note C	34,051,201
3	Other	Note A	25,253,997	Note C	9,751,934
4	Production	Note A	17,414,738		17,414,738
5	Gross Receipts / Distribution Related	Note A	17,001	Note D	0
6	TOTAL TAXES OTHER THAN INCOME TAXES	Sum L.1 : L.5	139,826,920		61,232,292

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)	172,328,544	100.00%
(2) Production W & S	277,299	0.16%

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 12/31/2025 (actuals) for 2026

	Reference	Amount (1)	Demand (2)	Energy (3)
1. Return on Rate Base	P.5, L.18	263,463,230	248,665,500	14,797,730
2. Effective Income Tax Rate	P.19, L.2	20.88%	20.88%	20.88%
3. Income Tax Calculated	L.1 x L.2	55,022,835	51,932,411	3,090,424
4. ITC Adjustment	P.19, L.13	0	0	0
5. Income Tax	L.3 + L.4	55,022,835	51,932,411	3,090,424

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 12/31/2025 (actuals) for 2026

Line No.	Source (1)	Rates & Amounts (2)
1.	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * P)\} =$	23.30%
2.	$EIT=(T/(1-T)) * (1-(WCLTD/WACC)) =$	20.88%
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.	$GRCF=1 / (1 - T)$	1.3038
5.	Federal Income Tax Rate	FIT 21.00%
6.	State Income Tax Rate (Composite)	SIT 2.91%
7.	Percent of FIT deductible for state purposes	P Note A 0.00%
8.	Weighted Cost of Long Term Debt	WCLTD 2.40%
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 38.62%
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 19,917,146,364
16.	Production Plant Gross	P.6, L.5, Col.2 7,691,087,245
17.	Demand Related Production Plant	P.6, L.5, Col.3 7,689,554,812
18.	Energy Related Production Plant	P.6, L.5, Col.4 1,532,433
19.	Production Plant Gross Plant Allocator	L.16 / L.15 38.62%
20.	Production Plant - Demand Related	L.17 / L.16 99.98%
21.	Production Plant - Energy Related	L.18 / L.16 0.02%

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

Appalachian Power Company
Formula Rate Template - Capacity Rate
DEPRECIATION RATES
12 Months Ending 12/31/2010 (actuals)

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%

Appalachian Power Company
 Formula Rate Template - Capacity Rate
 DEPRECIATION RATES
 12 Months Ending 12/31/2010 (actuals)

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

Appalachian Power Company
Formula Rate Template - Capacity Rate
DEPRECIATION RATES
12 Months Ending 12/31/2010 (actuals)

Central Plant Maintenance

316.0 Misc. Power Plant Equipment 2.51%

Central Machine Shop

316.0 Misc. Power Plant Equipment 2.70%

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%

Appalachian Power Company
 Formula Rate Template - Capacity Rate
 DEPRECIATION RATES
 12 Months Ending 12/31/2010 (actuals)

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%

Appalachian Power Company
 Formula Rate Template - Capacity Rate
 DEPRECIATION RATES
 12 Months Ending 12/31/2010 (actuals)

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 Mount:	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%

Appalachian Power Company
Formula Rate Template - Capacity Rate
DEPRECIATION RATES
12 Months Ending 12/31/2010 (actuals)

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%