

Appalachian Power Company  
Capacity Cost of Service Formula Rate  
Workpaper 1 - Production System Peak Demand  
For the Year Ended December 31, 2025

Month	Day	(EPT)		Demand (MW)	Source <sup>1</sup>
		Hour			
June	23	18		5,000.8	CBR
June	24	18		5,194.0	
June	25	15		5,041.0	
July	28	18		4,778.6	
July	29	18		4,917.6	
Average Peak				4,986.4	

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, 2025

	Total	Production		Source <sup>1</sup>
	0	Demand	Energy	CBR
Total	0	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, 2025

Period	Function <sup>2</sup>	1540001 M&S	1540003 M&S	1540004 M&S	1540006 Lime and Limestone	1540012 Urea Charge	1540013 Transportation Inventory	1540022 M&S	1540023 M&S	1540033 Inventory	1540038 M&S Long Lead Time
		Regular	Transit	Exempt Material				Lime & Limestone Intransit	Urea	Pending Inspection	Material/Eq
Dec-25	Production	76,425,470	0	669,708	2,818,652	(5)	0	1,111,175	4,905,122	278,349	0
	Transmission	14,203,922	210,567	0	0	0	130,875	0	0	0	0
	Distribution	34,775,618	0	899	0	0	1,179,550	0	0	0	0
	Total	125,405,010	210,567	670,607	2,818,652	(5)	1,310,425	1,111,175	4,905,122	278,349	0

Period	Function <sup>2</sup>	158 Allowances
Dec-25	Production	2,939,433
	Transmission	0
	Distribution	0
	Total	2,939,433

M&S December 2023		
Dec-25	Production	63.06%
	Transmission	10.64%
	Distribution	26.30%
	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	
Total	<u>Source<sup>1</sup></u>
86,208,471	
14,545,365	
<u>35,956,067</u>	
136,709,903	110.48.c

Source<sup>1</sup>

110.52.c



Appalachian Power Company  
Capacity Cost of Service Formula Rate  
Workpaper 5c - Prepayments  
For the Year Ended December 31, 2025

Period	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	16500223/16500223 Prepayments Taxes	Prepayments Total	Source <sup>1</sup>
Dec-25	3,532,641	16,112	-	1,234,393	530,725	3,344,353	-	-	14,954,290	111.57.c
Period	165001225 Use Tax	16500035 Work Comp	16500033 Work Com-Aff	1650032 Prepaid OCIP WC	1650041 Prepaid Regulatory Fees	1650044 Prepayments Coal				
Dec-25	31,823	-	-	-	1,935,673	4,328,571				
Period	Excluded Rate Base <sup>2</sup>		Non Labor Related <sup>2</sup>		Labor Related <sup>2</sup>					
Dec-25	1,935,673		13,018,617		-					

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.

16500219 - 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, 2025

Line	Month	Production				
		Total		ARO		Excluding ARO
		Amount	Source <sup>1</sup>	Amount	Source <sup>1</sup>	
1	Dec-25	7,866,754,095	205.46.g	260,263,481	205.15,24,34,44.g	7,606,490,614
2	Total					7,606,490,614
Transmission						
		Total		ARO		Excluding ARO
		Amount	Source <sup>1</sup>	Amount	Source <sup>1</sup>	
		3	Dec-25	5,305,282,160	207.58.g	-
4	Total					5,305,282,160
Distribution						
		Total		ARO		Excluding ARO
		Amount	Source <sup>1</sup>	Amount	Source <sup>1</sup>	
		5	Dec-25	6,053,040,517	207.75.g	3,069
6	Total					6,053,037,448
General						
		Total		ARO		Excluding ARO
		Amount	Source <sup>1</sup>	Amount	Source <sup>1</sup>	
		7	Dec-25	933,220,717	207.99.g	1,386,653
8	Total					931,834,064
Intangible						
		Total		ARO		Excluding ARO
		Amount	Source <sup>1</sup>	Amount	Source <sup>1</sup>	
		9	Dec-25	20,502,078	205.5.g	-
10	Total					20,502,078
11	12 Months December 31, 2025 Plant In Service (excluding ARO)					19,917,146,364

**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 6b - Accumulated Depreciation  
For the Year Ending December 31, 2025

Sum of end_bal	Function				Grand Total	Balance Sheet	
Account	Distribution Plant - Electric	General Plant	Production Plant	Transmission Plant - Electric	Grand Total		
1080001 ARO		(2,410.19)	(941,599.18)	(84,197,715.26)	(85,141,724.63)		
1080001/1080011	(2,065,205,022.14)	(1,880,547.75)	(288,659,972.34)	(3,762,567,908.09)	(7,192,765,991.35)	(7,277,907,715.98)	0.00
1080005	21,981,304.47		4,707,335.47	39,310,318.23	109,871,482.72	109,871,482.73	(0.01)
1110001/1110007			(18,221,511.05)		(18,221,511.05)	(18,221,511.05)	-
1080013							-
Grand Total	(2,043,226,127.86)	(1,880,547.75)	(303,115,747.10)	(3,807,455,305.12)	(1,030,580,016.48)	(7,186,257,744.31)	(0.00)
Exc. ARO	(2,043,223,717.67)		(302,174,147.92)	(3,723,257,589.86)	(1,030,580,016.48)	(7,101,116,019.68)	

(7,168,036,233.26) FF1 219.29  
(18,221,511.05) Balance Sheet 1110001/1110007  
(7,186,257,744.31)

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

Appalachian Power Company  
Capacity Cost of Service Formula Rate  
Workpaper 6c - General Plant and Intangible Plant  
For the Year Ended December 31, 2025

<u>Description</u>	<u>Account</u>	<u>31-Dec-25</u>
<u>Intangible Plant (FF1, 205.2-5 g)</u>		
Organization	301	133,394
Franchises and Consents	302	17,473,896
Miscellaneous Intangible Plant	303	2,894,788
TOTAL INTANGIBLE PLANT		20,502,078
<u>General Plant (FF1, 207.86-97,g)</u>		
Land	389	19,672,566
Structures	390	390,959,996
Office Equipment	391	14,022,683
Transportation	392	484,334
Stores Equipment	393	3,765,376
Tools, Shop, Garage, Etc.	394	56,512,458
Laboratory Equipment	395	1,669,742
Power Operated Equipment	396	2,072,316
Communications Equipment	397	429,604,702
Miscellaneous Equipment	398	13,026,604
Other Tangible Property	399	43,287
TOTAL GENERAL PLANT		931,834,064
General Plant (FF1 207.86-97 g)		931,834,064
<b>Total General and Intangible Exc. ARO</b>		<b>952,336,142</b>
Total General and Intangible	205.5.g, 207.99.g	953,722,795

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, 2025

<u>Depreciation and Amortization Expense</u>	<u>Amount</u>	<u>Source</u>
Steam Production	212,159,493	FF1, 336, 2, b & d
Hydraulic Production - Conventional	5,855,141	FF1, 336, 4 b
Hydraulic Production-Pumped Storage	5,489,443	FF1, 336, 5 b
Other Production Plant	30,458,152	FF1, 336, 6 b
Transmission	122,848,159	FF1, 336, 7, b
Distribution	197,797,203	FF1, 336, 8, b
Energy Storage Plant	261,212	FF1, 336, 9.1, b
General	64,469,912	FF1, 336, 10, b & d
Intangible Plant	343,509	FF1, 336, 1, d
<u>Sub-Total</u>	639,682,224	FF1, 336, 12, b & d
 <u>ARO Dep Exp</u>	 11,361,196	 FF1, 336, 12, c
 Total Depreciation Expense	 651,043,420	 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, 2025  
 Workpaper 8a

COLUMN A	COLUMNS B C		COLUMNS D E E		
	BALANCE AS 12/31/2025	BALANCE AS 12/31/2025	GENERATION	TRANSMISSION	DISTRIBUTION
	NON-APPLICABLE/NON-UTILITY		FUNCTIONALIZATION 12/31/2025		
<b>ACCUMULATED DEFERRED FIT ITEMS</b>					
1.00 ACCOUNT 281:					
2.01					
2.02 TX AMORT POLLUTION CONT EQPT	182,509,446		182,509,446		
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	(76,952,039)	76,952,039			
3 TOTAL ACCOUNT 281	105,557,407	76,952,039	182,509,446	0	0
4 ACCOUNT 281 - ARO-Related Deferrals	0	0	0	0	0
5 ACCOUNT 282:					
5.01 2006 - 282-ACCUM DEFD FEDERAL TBBS ADJ	(36,932,377)		(20,142,053)	(33,046,228)	16,255,904
5.02 2010 - EXCESS ADFIT 282 - PROTECTED.	370,276,619		110,250,064	155,286,100	104,740,455
5.03 2011 - EXCESS ADFIT 282 - UNPROTECTED.	18,080,293		323,613	17,519,692	236,987
5.04 6002 - PT AFUDC Debt - NORM	4,599,775		1,464,474	3,030,229	105,072
5.05 6004 - PT ARO - NORM	38,981,289		38,811,025	355	169,908
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	(18,521,574)		0	(4,385,734)	(14,135,841)
5.08 6009 - PT COR - NORM	80,437,951		29,358,771	12,268,660	38,810,520
5.09 6011 - PT CPI - NORM	(99,800,346)		(48,787,447)	(38,659,174)	(12,353,725)
5.10 6014 - PT IDDS - NORM	124,599,496		20,927,366	46,868,168	56,803,961
5.11 6018 - PT Method/Life - NORM	856,782,089		267,108,893	390,303,796	199,369,400
5.12 6019 - PT Plant Acquisition Adj - NORM	11,198,604		11,198,604		0
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	5,432,796		0	444,637	4,988,159
5.15 6024 - PT Repairs UOP - NORM	317,009,050		128,309,592	58,564,593	130,134,865
5.16 6025 - PT Repairs UOP - WV NORM	250,381,418		100,063,315	46,075,981	104,242,122
5.17 6026 - PT Software - NORM	(75,529)		(507)	(1,455)	(73,568)
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	0		0	0	0
5.21 7001 - PJM INTEGRATION-SEC 481(a)-INTANG-DFD LABOR	(0)		0	(0)	0
5.22 7027 - INSURANCE PREMIUMS ACCRUED	741,854		216,674	112,880	412,301
5.23 7585 - BOOK OPERATING LEASE - ASSET	19,973,548		13,163,355	180,335	6,629,858
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				
5.28 SFAS 109 FLOW-THRU 282.3	100,699,008	(100,699,008)			
5.29 Acc Dfrd SIT FAS 109 Flow Thru 283.3002	8,328,222	(8,328,222)			
5.30 SFAS 109 EXCESS DFIT 282.4	(388,356,912)	388,356,912			
5.31 Accum Defd Property FIT - TBBS 282.6	36,932,377	(36,932,377)			
6 TOTAL ACCOUNT 282	1,677,271,656	242,321,116	632,717,964	651,228,643	635,646,165
7 ACCOUNT 282 - ARO-Related Deferrals	38,981,289	0	38,811,025	355	169,908
Labor Related			0	444,637	4,988,159
Energy Related			0	0	0
ARO			38,811,025	355	169,908
Demand Related			593,906,939	650,783,651	630,488,098
Excluded			1,325,685,833		

182,509,446 FF1, pg. 273

1,919,592,771 FF1, pg. 275

APPALACHIAN POWER COMPANY  
 SPECIFIED DEFERRED CREDITS  
 PERIOD ENDED DECEMBER 31, 2025  
 Workpaper 8a

	COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN E
		NON-APPLICABLE/NON-UTILITY		FUNCTIONALIZATION 12/31/2025		
	ACCUMULATED DEFERRED FIT ITEMS	BALANCE AS 12/31/2025	BALANCE AS 12/31/2025	GENERATION	TRANSMISSION	DISTRIBUTION
9.01	2005 - EXCESS DSIT - UNPROTECTED WV		(664,605)	(269,444)	(217,343)	(177,818)
9.02	2007 - 283-ACCUM DEFD FEDERAL TBBS ADJ	34,498,280		565,683	30,578,302	3,354,295
9.03	2008 - 283-ACCUM DEFD STATE TBBS ADJ	(3,091,852)		(1,438,480)	(467,100)	(1,186,272)
9.04	2012 - EXCESS ADFIT 283 - UNPROTECTED.	(5,443,974)		35,288	(6,075,301)	596,039
9.05	4014 - NOL-STATE C/F-DEF TAX ASSET-L/T - IL	6,313		6,313		
9.06	4017 - NOL-STATE C/F-DEF TAX ASSET-L/T - KY	1,249		1,249		
9.07	4035 - NOL-STATE C/F-DEF TAX ASSET-L/T - TN	0		-		
9.08	7009 - SW-UNDER RECOVERY FUEL COST	2,533,548		2,533,548		
9.09	7010 - SV-UNDER RECOVERY FUEL COST	14,889,581		14,889,581		
9.10	7014 - CV-UNDER RECOVERY FUEL COST	86,481		86,481		
9.11	7026 - MTM BK GAIN-A/L-TAX DEFL	581,673		581,673		
9.12	7032 - ACCRUED BK PENSION EXPENSE	30,061,618		13,621,099	1,203,237	15,237,282
9.13	7033 - ACCRUED BK PENSION COSTS - SFAS 158	(21,838,231)		(5,802,231)	(2,531,483)	(13,504,517)
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	0				
9.19	7081 - DEFD EXPS (A/C 186)	0				
9.20	7083 - Litigation Accrual	0				
9.21	7084 - O/U RECOVERY SECURITIZATION REVENUE	0				
9.22	7085 - DEFD STORM DAMAGE	30,778,281		129,107	425,547	30,223,627
9.23	7086 - RATE CASE DEFD CHGS	132,386		16,829	13,411	102,147
9.24	7094 - Accrued COVID-19 Incremental Costs - non-TX	492,222		94,670		397,553
9.25	7099 - BK DEFL-DEMAND SIDE MNGMT EXP	0				0
9.26	7103 - BOOK > TAX BASIS - EMA-A/C 283	373,576		373,576		
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	21,838,231		5,802,231	2,531,483	13,504,517
9.30	7138 - REG ASSET-SFAS 158 - SERP	(25,384)		4,932		(30,316)
9.31	7139 - REG ASSET-SFAS 158 - OPEB	(3,129,036)		(1,563,366)	341,364	(1,907,034)
9.32	7143 - REG ASSET-MOUNTAINEER CARBON CAPTURE	0		0		
9.33	7159 - REG ASSET-UNDERRECOVERY - VIRGINIA T-RAC	2,314,497			2,314,497	
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	658,611		658,611		
9.37	7212 - REG ASSET-DEFERRED VA RPS INCREM COSTS-CURRE	0				
9.38	7214 - REG ASSET-DEFD VA DEMAND RESPONSE PROGRAM	299,344				299,344
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	1,962,713				1,962,713
9.42	7279 - REG ASSET-WV VMP (VEGETATION MGMT) COSTS	2,620,016				2,620,016
9.43	7335 - REG ASSET-WV AIR QUALITY PERMIT FEES	0		0		
9.44	7353 - REG ASSET-WV EE/DR-COMPANY FUNDED	16,478				16,478
9.45	7423 - REG ASSET-FERC Formula Rates Under Recvr	393,933		223,388	170,545	
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	43,033		9,161	(0)	33,872
9.49	7442 - REG ASSET-Glen Lyn ARO	66,515,820		66,515,820		
9.50	7451 - REG ASSET-VA Major Storm Exp Def	39,776,659		154,021		39,622,638
9.51	7453 - REG ASSET-APCO VA Depr Adj	(6,974,756)		(3,705,634)	(37,359)	(3,231,762)
9.52	7454 - REG ASSET-APCO VA Depr Adj Contra	6,974,756		3,705,634	37,359	3,231,762
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	420,024				420,024
9.57	7478 - REG ASSET-WV ECS Under Recovery	(0)		(0)		
9.58	7485 - REG ASSET-VA PIPP Admin Cost Deferral	318,869				318,869

APPALACHIAN POWER COMPANY  
 SPECIFIED DEFERRED CREDITS  
 PERIOD ENDED DECEMBER 31, 2025

Workpaper 8a

9.59	7488 - REG ASSET-NOLC Regulatory Asset	91,713			91,713
9.60	7489 - REG ASSET-NOLC Reg Asset-Equity Carrying	(36,220)			(36,220)
9.61	7492 - REG ASSET-VCEA Virginia RPS Under-Recov	(0)	(0)		
9.62	7501 - REG ASSET-Beneficial Electrification Prg	159,785			159,785
9.63	7516 - REG ASSET-A.5 RPS-RAC VA Under-Recovery	2,925,386	2,925,386		
9.64	7517 - REG ASSET-A.5 PCAP-RAC VA Under-Recovery	423,278	423,278		
9.65	7518 - REG ASSET-A.6 RPS RAC VA Und-Recov VCEA	0	0		
9.66	7520 - REG ASSET-WV BRSP Rider Under-Recovery	48,624			48,624
9.67	7521 - REG ASSET- WV BRSP AFUDC Deferral	0			
9.68	7524 - REG ASSET-Under-rec Fuel Cost-ENEC-LT	28,930,833	28,930,833		
9.69	7533 - REG ASSET-Prepayment- Deferred Coal	909,000	909,000		
9.70	7535 - REG ASSET-WV RET Under-Recovery	1,841	1,841		
9.71	7541 - REG ASSET-SO2 Allowance Inv - Recovery	3,409,933	3,409,933		
9.72	7542 - REG ASSET-VA VMP Under-Recovery	2,006,531			2,006,531
9.73	7543 - REG ASSET-VA CAMT Deferral	2,665,562	2,665,562		
9.74	7547 - REG ASSET-Deferred Carrying Chg-GlenLyn	607,417	607,417		
9.75	7548 - REG ASSET-Deferred Equity CC-GlenLyn	(267,833)	(267,833)		
9.76	7555 - REG ASSET-WV BRSP Mason County Deferral	223,841		77,471	146,369
9.77	7559 - REG ASSET-NBV-ARO-RETIRED PLANTS	53,895,479	53,895,479		
9.78	7560 - REG ASSET-EXTRA LOSS-CLINCH RIVER PLANT	7,933,730	7,933,730		
9.79	7561 - REG ASSET-EXTRA LOSS-GLEN LYN U5 NET PLANT	(0)	(0)		
9.80	7562 - REG ASSET-EXTRA LOSS-SPORN PLANT	1,252,397	1,252,397		
9.81	7563 - REG ASSET-EXTRA LOSS-KANAWHA RIVER PLANT	3,427,756	3,427,756		
9.82	7564 - REG ASSET-EXTRA LOSS-GLEN LYN U6 NET PLANT	866,919	866,919		
9.83	7565 - REG ASSET-M&S RETIRING PLANTS	53,374	53,374		
9.84	7571 - LOSS ON REACQUIRED DEBT	13,333,505	220,671	0	13,112,834
9.85	7583 - SFAS 106 - MEDICARE SUBSIDY - (PPACA)-REG ASSET	0		0	
9.86	7591 - ACCRUED WV B&O TAX RESERVE	(8,349)	(8,349)		
9.87	7593 - REG ASSET-ACCRUED SFAS 112	2,740,982	972,350	17,584	1,751,048
9.88	7597 - PRE CI RENEWABLE COSTS	0	-		
9.89	7606 - WV LOSS ON SALE OF LAND DEF	205,887	205,887		
9.90	7627 - VA NBC RIDER UNDER-RECOVERY	2,156	2,156		
9.91	7628 - 2024 PENSIONS SETTLEMENT	(309,028)	(88,967)	(39,328)	(180,733)
9.92	7629 - VA CONSUMABLE EXPENSE DEFERRAL	3,531,628	3,531,628		
9.93	7633 - FRINGE BENEFIT LOADING - PENSION	956,190	206,071	24,546	725,572
9.94	7634 - FRINGE BENEFIT LOADING - OPEB	49,684	15,605	883	33,196
9.95	7651 - WV Sec - Rate Case Exp	128,070	128,070		
9.96	7652 - LSE Formula Rate Deferral	1,922,504	1,922,504		
9.97	7656 - WV Sec - Pre-Issuance Exp	43,621			43,621
9.98	7658 - VA SEC - Pre-Issuance Exp	68,312			68,312
9.99	7669 - WV BBS Deferral + Unrecognized Equity CC	16,766			16,766
10.00	7670 - WV MRBC Deferral + Equity	36,766			36,766
10.01	7671 - WV CAMT Deferral	2,220,494	2,220,494		
10.02	7672 - WV BRSP Deferral + Equity	7,317			7,317
10.03	7679 - Defer Small Modular Reactor (SMR) O&M Costs	1,241,756	1,241,756		
10.04	8004 - PROPERTY TAX-Book - NORM	6,668,962	1,807,379	1,704,677	3,156,906
10.05	8010 - DEFD TAX GAIN - APCO WV SEC REG ASSET	16,586,824	16,586,824		
10.06	8012 - MARK & SPREAD-DEFL-283-A/L	3,220,338	3,220,338		
10.07	NOL ADJUSTMENT	0			
10.08	NOL CONTRA	-			
10.09	NON-UTILITY DEFERRED FIT	86,171	(86,171)		
10.10	SFAS 109 FLOW-THRU 283.3	80,711,936	(80,711,936)		
10.11	SFAS 109 EXCESS DFIT 283.4	24,678,650	(24,678,650)		
10.12	Accum Deferred SIT - Excess	(394,255)	394,255		
10.13	Accum Defd Other FIT-TBBS	(31,406,428)	31,406,428		
10.14	Accum Deferred SIT-TBBS	(14,723,104)	14,723,104		
10.15	ADIT FED - HEDGE-INTEREST RATE 2830015	1,573,414	(1,573,414)		
10.16	ADIT FED - HEDGE-FOREIGN EXC 2830016	2,617	(2,617)		
10.17	SFAS 133 ADIT FED - SFAS 133 NONAFFIL 2830006	-	0		

APPALACHIAN POWER COMPANY  
 SPECIFIED DEFERRED CREDITS  
 PERIOD ENDED DECEMBER 31, 2025  
 Workpaper 8a

11		440,143,086	(60,529,001)	236,449,227	30,072,993	113,091,865	
12	DEFD STATE INCOME TAXES	77,590,583		36,523,264	14,063,273	27,004,046	
12.01	SFAS 109 - DEFD STATE INCOME TAXES	240,381,820	(240,381,820)				
13	TOTAL ACCOUNT 283	758,115,488	(300,910,821)	272,972,491	44,136,266	140,095,911	457,204,668 <i>FF1, pg. 277</i>
14	ACCOUNT 283 - ARO-Related Deferrals	66,515,820	0	(0)	77,471	146,369	
	Labor Related			13,035,015	1,562,184	15,050,980	
	Energy Related			19,316,988	1,704,677	3,156,906	
	ARO			120,411,299	0	0	
	Demand Related			83,685,924	26,806,131	94,883,980	
	Excluded			304,643,476			

APPALACHIAN POWER COMPANY  
 SPECIFIED DEFERRED CREDITS  
 PERIOD ENDED DECEMBER 31, 2025  
 Workpaper 8a

15	JURISDICTIONAL AMOUNTS FUNCTIONALIZED					
16	TOTAL COMPANY AMOUNTS FUNCTIONALIZED					
17	REFUNCTIONALIZED BASED ON JURISDICTIONAL PLANT					
18	NOTE: POST 1970 ACCUMULATED DEFERRED					
19	INV TAX CRED. (JDITC) IN A/C 255					
19.01	SEC ALLOC - ITC - 46F1 - 10%	83			83	
19.02	HYDRO CREDIT - ITC - 46F1	262,538		262,538		
20						
21	TOTAL ACCOUNT 255	<hr/> 262,621	0	<hr/> 0	262,538	<hr/> 83

262,621 **FF1, pg. 267**

APPALACHIAN POWER COMPANY  
 ACCUMULATED DEFERRED INCOME TAX IN ACCOUNT 190  
 PERIOD ENDED DECEMBER 31, 2025

COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F
ACCUMULATED DEFERRED FIT ITEMS	BALANCE AS 12/31/2025	BALANCE AS 12/31/2025	GENERATION	TRANSMISSION	DISTRIBUTION
1 ACCOUNT 190:					
2.01 2015 - DEFICIENT ADFIT 190 - PROTECTED	65,941,950		27,291,493	23,372,195	15,278,262
2.02 2016 - DEFICIENT ADFIT 190 - UNPROTECTED	6,417,073		234,834	5,514,900	667,339
2.03 3091 - TAX CREDIT C/F W DEF TAX	(0)		-	(0)	-
2.04 3094 - CAMT CREDIT C/F W Def Tax	10,511,655		2,444,079	5,733,455	2,334,121
2.05 3501 - TAX CREDIT C/F - DEF TAX ASSET(OLD)	0				
2.06 3515 - DSIT ENTRY-STATE MIN TAX CARRYFWD	(38,527,580)				(38,527,580)
2.07 3516 - DSIT ENTRY-STATE MIN TAX VALUATION ALLOW	38,527,580				38,527,580
2.08 3517 - DSIT - AMOS UNIT 3 IMPAIRMENT	(44,199)		(44,199)		
2.09 3518 - DSIT ENTRY-VA VALUATION ALLOWANCE	(13,664,198)		(9,453,976)	(1,890,903)	(2,319,319)
2.10 3519 - DSIT ENTRY - NORMALIZED	17,047,808		10,735,256	2,780,119	3,532,433
2.11 3520 - DSIT-AMOS U3/MITCHELL PLANT TRSF	534,912		534,912		
2.12 3522 - DSIT-AMOS U3/MITCHELL PLANT TRSF - VA	298,320		298,320		
2.13 4002 - WV POLLUTION CONTROL ADJUSTMENT	906,214		906,214		
2.14 4041 - NOL - DEFERRED TAX ASSET RECLASS	(1)				(1)
2.15 6025 - PT Repairs UOP - WV NORM	7,458,710		2,985,435	1,379,628	3,093,647
2.16 7002 - CUST ADV for Construction	4,329,573				4,329,573
2.17 7021 - PROVS POSS REV REFD- A/L	2,214,279		779,171	145,484	1,289,623
2.18 7023 - PROV FOR RATE REFUND-EXCESS PROTECTED	(0)		(0)		
2.19 7026 - MTM BK GAIN-A/L-TAX DEFL	(13,985)				(13,985)
2.20 7029 - PROV WORKER'S COMP	(169,302)		(3,647)	(5,976)	(159,679)
2.21 7034 - SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN	118,065		6,751		111,313
2.22 7035 - ACCRD SUP EXEC RETIR PLAN COSTS-SFAS 158	(25,384)		4,932	0	(30,316)
2.23 7036 - ACCRD BK SUP. SAVINGS PLAN EXP	32,539		15,886		16,653
2.24 7037 - ACCRUED PSI PLAN EXP	0				0
2.25 7039 - ACCRD LEASED ASSET BK RENT EXP	18,305				18,305
2.26 7040 - BK PROV UNCOLL ACCTS - ST	400,989			121	400,868
2.27 7048 - ACCRD COMPANYWIDE INCENTV PLAN	4,544,026		1,290,133	38,641	3,215,251
2.28 7051 - ACCRD ENVIRONMENTAL LIAB-CURRENT	5,595		3,075		2,520
2.29 7052 - ACCRUED BOOK VACATION PAY	2,742,730		984,335	40,600	1,717,795
2.30 7054 - BOOK LEASES DEFERRED	0		-		-
2.31 7055 - (ICDP)-INCENTIVE COMP DEFERRAL PLAN	198,532		2,086		196,446
2.32 7059 - BK ACCRL- COOK CT RENT HOLIDAY	0				-
2.33 7061 - ACCRUED BK SEVERANCE BENEFITS	(0)		(0)		0
2.34 7065 - ACCRUED INTEREST-LONG-TERM - FIN 48	0			0	0
2.35 7071 - DEFD EQUITY CARRYING CHRGS-ENVIRON COMF	0		-		
2.36 7078 - FEDERAL MITIGATION PROGRAMS	4,009		4,009		
2.37 7079 - STATE MITIGATION PROGRAMS	(0)		(0)		
2.38 7083 - Litigation Accrual	0				
2.39 7097 - FICA - NON-CUURENT	(0)				(0)
2.40 7100 - DEFD REV - SAN ANGELO SETTLEMENT	0			0	
2.41 7104 - ADVANCE RENTAL INC (CUR MO)	492,091			4,198	487,894
2.42 7107 - DEFERRED BOOK RENTS	0				0
2.43 7110 - REG LIAB-UNREAL MTM GAIN-DEFL	7,258,062		7,244,078		13,985
2.44 7225 - SECURITIZATION DEFD EQUITY INCOME - LONG-1	0		-		
2.45 7526 - Prepaid Regulatory Fees	(406,491)				(406,491)
2.46 7527 - Accrued Regulatory Fees	179,655		179,655		
2.47 7575 - ACCRD SFAS 106 PST RETIRE EXP	(36,946,584)		(15,580,453)	(2,553,349)	(18,812,782)
2.48 7577 - ACCRD OPEB COSTS - SFAS 158	(3,129,036)		(1,563,366)	341,364	(1,907,034)
2.49 7580 - ACCRD SFAS 112 PST EMPLOY BEN	2,740,982		972,350	17,584	1,751,048
2.50 7581 - ACCRD BOOK ARO EXPENSE - SFAS 143	160,806,955		160,550,883	8,480	247,792
2.51 7582 - ACCRD BK ARO EXP - MTRN CARBON CAPTURE	2,521,009		2,521,009		
2.52 7584 - BOOK OPERATING LEASE - LIAB	20,117,984		13,201,818	180,001	6,736,165
2.53 7589 - ACCRD SIT TX RESERVE-LNG-TERM-FIN 48	0		0	0	(0)
2.54 8013 - MARK & SPREAD-DEFL-190-A/L	(3,324,016)		(3,324,016)		
2.55 8014 - EMPLOYER SAVINGS PLAN MATCH	0				0
2.56 8016 - STOCK BASED COMP-CAREER SHARES	364,115		32,815		331,300
2.57 8017 - PROV-TRADING CREDIT RISK - A/L	(34,321)		(34,321)		
2.58 8018 - PROV-FAS 157 - A/L	(632)		(632)		
2.59 8053 - SFAS 106 PST RETIRE EXP - NON-DEDUCT CONT	8,675,800		3,648,327	598,236	4,429,238
2.60 8060 - IRS AUDIT SETTLEMENT	(0)		0	(0)	(0)
2.61 8062 - RESTRICTED STOCK PLAN	92,942		5,815		87,126
2.62 NON-UTILITY DEFERRED FIT	-	0			
2.63 SFAS 109 FLOW-THRU 19.3	71,289,541	(71,289,541)			
2.64 SFAS 109 EXCESS DFIT 190.4001	49,883,566	(49,883,566)			
2.65 Accum Deferred SIT - Excess 190.4002	17,703,367	(17,703,367)			
2.66 Accum Deferred FIT-TBBS 190.6001	2,351,615	(2,351,615)			
2.67 Accum Deferred SIT-TBBS 190.6002	445,346	(445,346)			
2.68 ADIT FED - NON-UMWA PRW OCI 1900011	(3,504,634)	3,504,634			
2.69 ADIT FED - HEDGE-INTEREST RATE 1900015	466,445	(466,445)			
2.70 ADIT FED - HEDGE-FOREIGN EXC 1900016	15,376	(15,376)			

2.71	Acc Dfd SIT FAS 109 Flow Thru 1903002	10,055	(10,055)				
2.72	NON-UTILITY DEFERRED SIT 1902002		(3,437)				
2.73	DEFERRED SIT 1901002	36,008	0	36,008	0	0	
3	TOTAL ACCOUNT 190	<u>407,913,413</u>	<u>(138,664,113)</u>	<u>206,908,869</u>	<u>35,704,778</u>	<u>26,639,091</u>	269,252,737 <i>FF1, pg. 234</i>
4	ACCOUNT 190 - ARO-Related Deferrals	163,327,964	0	163,071,692	8,480	247,792	
	Labor Related			(13,832,363)	(2,121,136)	(13,482,877)	
	Energy Related			(34,953)	0	(13,985)	
	<b>ARO</b>			<b>163,071,692</b>	<b>8,480</b>	<b>247,792</b>	
	Demand Related			57,668,485	37,817,433	39,888,161	
	Excluded			225,415,560			

Appalachian Power Company  
Capacity Cost of Service Formula Rate  
Workpaper 8b - Effective Income Tax Rate  
For the Year Ended December 31, 2025

Effective Income Tax Rate

T=1 - {{{(1 - SIT) * (1 - FIT)}} / (1 - SIT * FIT * P)} =	23.30%
EIT=(T/(1-T)) * (1-(WCLTD/WACC)) = where WCLTD and WACC from Appendix 2, pg. 11, Col.(4) and FIT, SIT & P are as shown below.	20.86%
GRCF=1 / (1 - T)	1.3038
Amortized Investment Tax Credit (enter negative)	0
	FF1 P.114, Ln.19, Col.c
FIT	21.0000%
SIT	2.91% State Income Tax Rate (Composite).
P	0.0000% Percent of FIT deductible for state purposes (Note 3).
WCLTD	2.38%
WACC	7.59%

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

Tennessee Income Tax	6.5000%	
Apportionment Factor - Note 2	3.8400%	
Effective State Income Tax Rate		0.25%
Michigan Business Income Tax	0.0100%	
Apportionment Factor - Note 2	0.0000%	
Effective State Income Tax Rate		0.00%
Virginia Net Income Tax	0.0000%	
Apportionment Factor - Note 2	46.5281%	
Effective State Income Tax Rate		0.00%
West Virginia Net Income	6.5000%	
Apportionment Factor - Note 2	40.9300%	
Effective State Income Tax Rate		2.66%
Illinois Corporation Income Tax	0.2300%	
Apportionment Factor - Note 2	0.0000%	
Effective State Income Tax Rate		0.00%
Kentucky Income Tax Rate	0.0700%	
Apportionment Factor - Note 2	0.0000%	
Effective State Tax Rate		0.00%
North Carolina Income Tax Rate	0.0100%	
Apportionment Factor - Note 2	0.0000%	
Effective State Tax Rate		0.00%
Total Effective State Income Tax Rate		2.91%

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, 2025

Payroll Related Other Taxes	8,960,834	Payroll
Property Related Other Taxes	88,180,350	Property
Direct Production Related	17,414,738	Production
Direct Distribution Related	-	Distribution
Other	25,253,997	Other
Not Allocated ((Gross Receipts, Commission Assessments)	17,001	NA
	139,826,920	

Line No.	(A) Annual Tax Expenses by Type	(B) FERC FORM 1 Tie-Back	(C) FERC FORM 1 Reference	(D) Basis
1	<b><u>Revenue Taxes</u></b>			
2	Gross Receipts Tax	17,001	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	14	Workpaper	Property
		14	Workpaper	Property
		28,183,445	Workpaper	Property
		29,521,167	Workpaper	Property
		246,371	Workpaper	Property
		-		Property
5	Real and Personal Property - Virginia	6,793	Workpaper	Property
		7,536	Workpaper	Property
		7,453	Workpaper	Property
		-	Workpaper	Property
		5,805	Workpaper	Property
		(511,879)	Workpaper	Property
		29,909,357	Workpaper	Property
		-		Property
		-		Property
		-		Property
		-		Property
		-		Property
6	Real and Personal Property - Tennessee	(44,375)	Workpaper	Property
		1,104,339	Workpaper	Property
7	Real and Personal Property - Other Jurisdictions	(255,691)	Company Records	Property
		5,573,000	Company Records	Property
		-	0	Property
		-	0	Property
8	<b><u>Payroll Taxes</u></b>			
9	Federal Insurance Contribution (FICA)	8,959,803	pg. 263, ln. 47 (I)	Payroll
		42,973	pg. 263, ln. 22 (I)	

Appalachian Power Company  
Capacity Cost of Service Formula Rate  
Workpaper 8c - Taxes Other Than Income Taxes  
For the Year Ended December 31, 2025

Line No.	(A) Annual Tax Expenses by Type	(B) FERC FORM 1 Tie-Back	(C) FERC FORM 1 Reference	(D) Basis
10	Federal Unemployment Tax	-		Payroll Payroll
11	State Unemployment Insurance	1,054 (23) 1,735 6 646 86,505 1,524	pg. 263, ln. 16 (l) pg. 263, ln. 17 (l) pg. 263, ln. 18 (l) pg. 263, ln. 19 (l) pg. 263, ln. 20 (l) pg. 263, ln. 21 (l) Company Records	Payroll Payroll Payroll Payroll Payroll Payroll Payroll
12	<u>Production Taxes</u>			
13	State Severance Taxes	-	0	
14	<u>Miscellaneous Taxes</u>			
15	State Business & Occupation Tax	17,351,013 27,125,627	pg. 263, ln. 1 (l) pg. 263, ln. 57 (l)	Production Production
16	State Public Service Commission Fees	-		Other Other
17	State Franchise Taxes	90,407 554 915,670	pg. 263, ln. 48 (l) pg. 263, ln. 50 (l) pg. 263, ln. 51 (l)	Other Other Other
18	State Lic/Registration Fee	-	0	Other
19	Misc. State and Local Tax	24,428,268	pg. 263, ln. 54 (l)	Other

20	Sales & Use			
		(1)	pg. 263, ln. 24 (l)	Other
		(688)	pg. 263, ln. 25 (l)	Other
		(183)	pg. 263, ln. 27 (l)	Other
		(180,030)	pg. 263, ln. 28 (l)	Other
21	Federal Excise Tax	63,725	pg. 263, ln. 46 (l)	Production
22	Gross Receipts-Audit			N/A
23	Total Taxes by Allocable Basis	<u>172,658,935</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, 2025

	APCo <sup>1</sup>	AEPSC <sup>2</sup>	Total
Production:			
Operation	31,903,683	18,632,719	50,536,402
Maintenance	24,750,994	4,473,366	29,224,360
Total	56,654,677	23,106,085	79,760,762
Transmission:			
Operation	188,199	16,135,883	16,324,082
Maintenance	160,045	4,424,252	4,584,297
Total	348,244	20,560,135	20,908,379
Distribution:			
Operation	10,934,423	4,201,363	15,135,786
Maintenance	38,432,275	1,381,559	39,813,834
Total	49,366,698	5,582,922	54,949,620
Customer Accounts	4,105,867	10,379,840	14,485,707
Customer Service and Informational	2,012,782	210,991	2,223,773
Sales		303	303
<b>Total Wages and Salaries Excluding A &amp; G</b>	<b>112,488,268</b>	<b>59,840,276</b>	<b>172,328,544</b>
Administrative and General			
Operation	3,887,799	31,955,437	35,843,236
Maintenance	3,777,347	119,277	3,896,624
Total	7,665,146	32,074,714	39,739,860
Total O & M Payroll	120,153,414	91,914,990	212,068,404

<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  
Worksheet 9b - Production Payroll Demand/Energy Allocation  
For the Year Ended December 31, 2025

<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	12,683,142		12,683,142	CBR
501 Fuel		6,255,525	6,255,525	
502 Steam Expense	11,541,478		11,541,478	
505 Electric Expense			0	
506 Misc. Steam Power Expense	10,577,593		10,577,593	
509 ALLOWANCES			0	
510 Maintenance Supv & Engineering		918,720	918,720	
511 Maintenance of Structures	1,321,230		1,321,230	
512 Maintenance of Boiler Plant		10,381,505	10,381,505	
513 Maintenance of Electric Plant		5,954,318	5,954,318	
514 Maintenance of Misc Plant	6,460,052		6,460,052	
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	877,553		877,553	
536 Water for Power			0	
537 Hydraulic Expenses	196,119		196,119	
538 Electric Expenses	133,073		133,073	
539 Miscellaneous Hydraulic Power	1,901,721		1,901,721	
540 Rents			0	
541 Maintenance Supv & Engineering	187,818		187,818	
542 Maintenance of Structures	2,346,157		2,346,157	
543 Maint of Reservoirs, Dams and Waterways	489,212		489,212	
544 Maintenance of Electric Plant		841,761	841,761	
545 Maintenance of Misc Hydraulic Plant	55,624		55,624	
546 Operation Supv & Engineering	87,182		87,182	
547 Fuel		31,586	31,586	
548 Generation Expenses	648,657		648,657	
549 Misc Power Generation Exp	3,606		3,606	
550 Rents			0	
552 Maintenance of Structures	1,335		1,335	
553 Maintenance of Generating & Electric Plant	263,798		263,798	
554 Maintenance of Misc Other Power Gen Plant	2,830		2,830	
555 Purchased Power	0		0	
556 System Control	1,771,513		1,771,513	
557 Other Expense	3,550,355		3,550,355	
558 Wind Turb Gen & Oth Plnt OP-MJR	277,299		277,299	
Total Allocated Labor Expense	55,377,347	24,383,415	79,760,762	
Allocation Factors	0.6942931037	0.3057068963	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, 2025

**Production**

	<u>Account</u>	<u>Amount</u>	<u>Source</u>
500	Operation Supv & Engineering	18,425,011	320.4.(b)
501	Fuel	824,810,861	320.5.(b)
502	Steam Expenses	36,904,046	320.6.(b)
505	Electric Expenses	408,048	320.9.(b)
506	Misc. Steam Power Expense	22,922,436	320.10.(b)
507	Rents	43,719	320.11.(b)
509	Allowances	186,245	320.12.(b)
517	Operation Supv & Engineering	0	320.24.(b)
518	Fuel	0	320.25.(b)
519	Coolants and Water	0	320.26.(b)
520	Steam Expenses	0	320.27.(b)
523	Electric Expenses	0	320.30.(b)
524	Misc. Nuclear Power Expense	0	320.31.(b)
535	Operation Supv & Engineering	1,246,507	320.44.(b)
536	Water for Power	20,034	320.45.(b)
537	Hydraulic Expenses	641,464	320.46.(b)
538	Electric Expenses	134,633	320.47.(b)
539	Miscellaneous Hydraulic Power	3,043,614	320.48.(b)
540	Rents	367,709	320.49.(b)
546	Operation Supv & Engineering	130,453	321.62.(b)
547	Fuel	31,066,848	321.63.(b)
548	Generation Expenses	1,019,472	321.64.(b)
549	Misc. Power Generation Expense	41,288	321.65.(b)
550	Rents	0	
	Total Operation	<u>941,412,388</u>	
510	Maintenance Supv & Engineering	1,186,589	320.15.(b)
511	Maintenance of Structures	5,934,756	320.16.(b)
512	Maintenance of Boiler Plant	49,704,341	320.17.(b)
513	Maintenance of Electric Plant	16,254,646	320.18.(b)
514	Maintenance of Misc Plant	11,742,088	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	447	320.38.(b)
532	Maintenance of Misc. Nuclear Plant	0	320.39.(b)
541	Maintenance Supv & Engineering	190,483	320.53.(b)
542	Maintenance of Structures	5,719,385	320.54.(b)
543	Maintenance of Reservious, Dams and Waterways	1,750,229	320.55.(b)
544	Maintenance of Electric Plant	2,337,435	320.56.(b)
545	Maintenance of Miscellaneous Hydraulic Plant	166,759	320.57.(b)
551	Maintenance Supv & Engineering	0	321.69.(b)
552	Maintenance of Structures	1,436	321.70.(b)
553	Maintenance of Generating & Electric Plant	693,313	321.71.(b)
554	Maintenance of Misc. Other Power Gen. Plant	20,795	321.72.(b)
	Total Maintenance	<u>95,702,702</u>	
555	Purchased Power	596,554,857	321.76.(b)
556	System Control	2,457,798	321.77.(b)
557	Other Expense	6,405,984	321.78.(b)
558	Maintenance	1,635,817	321.79.3 - 321.79.6(b)
		607,054,456	321.79.(b)
	Total Production	1,644,169,546	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, 2025

**Transmission**

560	Operation Supv & Engineering	16,612,961	321.83.(b)
561.1	Load Dispatch-Reliability	0	321.85.(b)
561.2	Load Dispatch-Monitor and Operate	3,996,389	321.86.(b)
561.3	Load Dispatch-Transmission Service	(434)	321.87.(b)
561.4	Scheduling, System Control	7,653,361	321.88.(b)
561.5	Reliability, Planning and Standards Dev.	615,500	321.89.(b)
561.6	Transmission Service Studies	29	321.90.(b)
561.7	Generation Interconnection Studies	0	321.91.(b)
561.8	Reliability, Planning and Standards Dev.	2,214,853	321.92.(b)
562	Station Expense	1,877,057	321.93.(b)
563	Overhead Line Expense	(9,325)	321.94.(b)
564	Underground Line Expense	2,640	321.95.(b)
565	Trans of Electricity by Others	457,086,191	321.96.(b)
566	Misc Transmission Expense	(523,600)	321.97.(b)
567	Rents	257,624	321.98.(b)
	Total Operation	<u>489,783,246</u>	321.99.(b)
568	Maintenance Supv & Engineering	137,942	321.101.(b)
569	Maintenance of Structures	83,689	321.102.(b)
569.1	Maintenance of Computer Hardware	13,201	321.103.(b)
569.2	Maintenance of Computer Software	686,834	321.104.(b)
569.3	Maintenance of Communication Equip	86,635	321.105.(b)
570	Maintenance of Station Equip	3,631,785	321.107.(b)
571	Maintenance of OH Lines	33,104,528	321.108.(b)
572	Maintenance of UG Lines	134,905	321.109.(b)
573	Maintenance of Misc Trans	139,315	321.110.(b)
	Total Maintenance	<u>38,018,834</u>	321.111.(b)
	Total Transmission	527,802,080	321.112.(b)

**Regional Market Expense**

575.7	Market Facilitation, Monitoring and Compliance	7,745,900	322.121.(b)
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**Distribution**

580	Operation Supv & Engineering	2,830,100	322.134.(b)
581	Load Dispatching	11,824	322.135.(b)
582	Station Expense	2,664,546	322.136.(b)
583	Overhead Line Expense	2,772,018	322.137.(b)
584	Underground Line Expense	4,163,485	322.138.(b)
585	Street Lighting	(45,709)	322.139.(b)
586	Meter Expenses	2,907,297	322.140.(b)
587	Customer Installations	1,016,725	322.141.(b)
588	Misc Distribution Expense	18,648,893	322.142.(b)
589	Rents	3,695,639	322.143.(b)
	Total Operation	<u>38,664,818</u>	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, 2025

590	Maintenance Supv & Engineering	148,518	322.146.(b)
591	Maintenance of Structures	56,508	322.147.(b)
592	Maintenance of Station Equip	7,263,454	322.148.(b)
593	Maintenance of OH Lines	200,215,466	322.149.(b)
594	Maintenance of UG Lines	1,754,823	322.150.(b)
595	Maintenance of Line Trsfrs	651,272	322.151.(b)
596	Maintenance of Street Lights	(1,025,523)	322.152.(b)
597	Maintenance of Meters	621,900	322.153.(b)
598	Maintenance of Misc Dist Plant	3,693,166	322.154.(b)
	Total Maintenance	<u>213,379,584</u>	322.155.(b)
	Total Distribution	252,044,402	322.156.(b)

**Customer Accounts**

901	Supervision	156,530	322.159.(b)
902	Meter Reading Expenses	2,596,168	322.160.(b)
903	Customer Records/Collection	27,561,297	322.161.(b)
904	Uncollectible Accounts	26,855,135	322.162.(b)
905	Misc Customer Accts Exp	190,235	322.163.(b)
	Total Customer Accounts	<u>57,359,365</u>	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	<u>28,049,159</u>	323.171.(b)

**Sales Expense**

911	Supervision	0	323.174.(b)
912	Selling Expenses	87,724	323.175.(b)
913	Advertising Expenses	0	323.176.(b)
916	Misc Sales Expense	0	323.177.(b)
	Total Sales Expense	<u>87,724</u>	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, 2025

**Administrative and General**

920	A & G Salaries	41,551,652	323.181.(b)
921	Office Supplies & Exp	4,583,872	323.182.(b)
922	Adm Exp Trsfr - <b>Credit</b>	7,031,704	323.183.(b)
923	Outside Services	9,485,977	323.184.(b)
924	Property Insurance	5,056,653	323.185.(b)
925	Injuries and Damages	11,139,997	323.186.(b)
926	Employee Benefits	1,588,541	323.187.(b)
926a	Less: Actual Employee Benefits (Note A)	(11,403,436)	
926b	Allowed Employee Benefits (Note B)	6,222,780	
926	Employee Benefits	<u>(3,592,115)</u>	
927	Franchise Requirements	0	323.188.(b)
928	Regulatory Commission Exp	14,982,046	323.189.(b)
929	Duplicate Charges - <b>Credit</b>	133,607	323.190.(b)
930.1	General Advertising Expense	308,913	323.191.(b)
930.2	Misc General Expense	11,229,967	323.192.(b)
930.2	Company Dues and Memberships	0	323.192.(b)
931	Rents	651,253	323.193.(b)
	Total Operation	<u>102,563,526</u>	320.194.(b)
935	Maintenance of Gen Plant	<u>13,267,025</u>	323.196.(b)
	Total Maintenance	13,267,025	
	Total Administrative & General	<u>115,830,551</u>	323.197.(b)
	Total O & M Expenses	<u><u>2,633,088,727</u></u>	323.198.(b)
	Total Elec O & M Exp. - FERC Form1 pg. 323, L. 198(b)	2,630,934,410	
	Difference	(2,154,317)	

Actual Expense - Removed from Cost of Service	
Note A: Acct 926 (0021) PBOP Gross Cost	418,417
Acct 926 (0043) PBOP Medicare Part Subsidy	(11,821,853)
PBOP Amounts in Annual Informational Filing	(11,403,436)
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, 2025

	FF1, pg., Ln. Col.	Amount
<i>Retail</i>		
Virginia GRAC	351, Col(h)	63,866
Virginia Fuel Filing	351, Col(h)	89,877
Virginia Broadband	351, Col(h)	23,165
Virginia Transportation Electrification Filing	351, Col(h)	197,798
State Commission Fees	351, Col(h)	5,712,229
VA Blue Ridge Peitition Filing	351, Col(h)	173,365
Fuel Cost Recovery Expenses	351, Col(h)	133,003
FERC Formula Rate Filing	351, Col(h)	105,329
Virginia Securitization	351, Col(h)	329,894
VA Environmental RAC Filing	351, Col(h)	319,476
Virginia Biennial Filing	351, Col(h)	253,688
VA Triennial	351, Col(h)	0
WV Regulatory and Legislative Activities	351, Col(h)	35,740
VA Clean Economy Act Filing	351, Col(h)	1,765,791
VA EE RAC	351, Col(h)	0
Virginia Net Energy Metering	351, Col(h)	639,162
VA Collegiate Declarator Relief Filing	351, Col(h)	0
Misc Exp	351, Col(h)	0
Virginia Grid Transformation Filing	351, Col(h)	111,064
WV IRP	351, Col(h)	0
WV Coal Combusion Filing	351, Col(h)	0
WV ENEC	351, Col(h)	192,134
WV Base	351, Col(h)	1,621,478
Virginia Fuel Adjustment Clause Filing	351, Col(h)	62,291
West Virginia Securitization	351, Col(h)	95,582
Virginia Shared Solar Filing	351, Col(h)	111,913
West Virginia IRP Filing	351, Col(h)	328,889
EL 25-67 KPSC Complaint Filing	351, Col(h)	80,630
Virginia Small Modular Reactor Reg Filing	351, Col(h)	40,069
Virginia Transmission RAC Filing	351, Col(h)	66,603
		12,553,036
<i>Total Retail</i>		
 <i>Wholesale - FERC <sup>1</sup></i>		
Smith Mountain - Adm. Federal Power Act	351, Col(h)	1,762,098
Leesville Hydro Project - Adm. Federal Power Act	351, Col(h)	85,392
Claytor Hydro Project - Adm. Federal Power Act	351, Col(h)	268,156
Byllesby Buck Hydro Project - Adm. Federal Power Act	351, Col(h)	99,414
Marmet and London Hydro - Adm. Federal Power Act	351, Col(h)	121,293
Winfield Hydro - Adm. Federal Power Act	351, Col(h)	59,587
Niagara Hydro Project - Adm. Federal Power Act	351, Col(h)	7,764
<i>Total Wholesale</i>		2,403,704
 <i>PJM FERC</i>	351, Col(h)	0
FERC 205 Filing	351, Col(h)	0
FERC 206 Filing	351, Col(h)	0
		0
 Total FF1, pg. 351, Ln. 46, Col(h)		14,956,740

<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, 2025

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 Reacq'd						Source(s)*
		a		b	c	d	e		f		g=a-b-c-d-e-f	
1	Dec-24	6,179,996,358	112.16.c	0		0		(3,463,213)	112.12.c	23,652,748	112.15.c	6,159,806,822

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

Account	Description	Dec-25
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	1,925,984,503
6 2100000	Gain Rsls/Cancl Req Cap Stock	433
7 2110000	Miscellaneous Paid-In Capital	30,970,258
8		1,956,955,194
	Source <sup>1</sup>	112.7.c
9 2151000	Appropriations of Retained Earnings	20,032,367
10 2160001	Unapprp Retnd Erngs-Unrstrctd	3,515,741,517
11 4330000	Transferred from Income	456,619,977
12 4370000	Div Decl-PS Not Sub to Man Red	-
13 4380001	Dividends Declared	(50,000,000)
14 4390000	Adj to Retained Earnings	-
15	Retained Earnings	3,942,393,861
	Source <sup>1</sup>	112.11.c
16 2161001	Unap Undist Consol Sub Erng	(3,463,213)
17 2161002	Unap Undist Nonconsol Sub Erng	-
18 4181001 & 002	Equity in Earnings	-
19	Unapprop Sub Earnings	(3,463,213)
	Source <sup>1</sup>	112.12.c
20 2190002	OCI-Min Pen Liab FAS 158-Affil	6,352,335
21 2190004	OCI-Min Pen Liab FAS 158-SERP	-
22 2190006	OCI-Min Pen Liab FAS 158-Qual	-
23 2190007	OCI-Min Pen Liab FAS 158-OPEB	13,184,101
24 2190010	OCI-for Commodity Hedges	-
25 2190015	Accum OCI-Hdg-CF-Int Rate	4,164,310
26 2190016	Accum OCI-Hdg-CF-For Exchg	(47,998)
27	Acc Oth Comp Inc	23,652,748
	Source <sup>1</sup>	112.15.c
28	Total Capital	6,179,996,358
29	Common Equity Balance	6,159,806,822

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, 2025

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-25	0	112.3.c	0	112.6.c	0	112.9.c	1,956,955,194	112.7.c	1,956,955,194	0
Total	0		0		0		1,956,955,194		1,956,955,194	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, 2025

Line	Period	Advances from Associated Co	FF1 Reference	Bonds	FF1 Reference	(Reacquired Bonds)	FF1 Reference	Purchase Contracts	FF1 Reference	Senior Unsecured Notes	FF1 Reference	Debntr Trust Pref Secry Insts	FF1 Reference	Total Debt Outstanding	Reference
		2230000		2210000		2220001		2240002		2240006		2240046			
		a		b		c		d		e		f		g=a+b+c+d+e+f	
1	Dec-25	0	112.20.c.	91,919,425	112.18.c.	50,000,000	112.19.c.	305,725,000	257.col.(h)	5,951,700,574	257.col.(i)	0	257.col.(h)	6,399,344,999	FF1, 112.24.c & 112.23.c
2	Dec-25	0		91,919,425		50,000,000		305,725,000		5,951,700,574		0		6,399,344,999	

Appalachian Power Company  
Interest & Amortization on Long-Term Debt  
For the Year Ending December 31, 2025

Line	Description	Acct	Amount
1	Interest	IPC 4270002	11,804,705
2	Interest	Debentures 4270004	3,829,944
3	Interest	Other LTD 4270005	25,787,902
4	Interest	Unsecured 4270006	231,890,669
5	Interest	PurC 4270202	(78,356)
6		(FF1, P.117,L.62)	273,224,865
7	Amort Debt Disc/ Exp	Acct 428 (FF1, P.117, L.63)	4,650,086
8	Amort Loss Reacq	Acct 428.1 (FF1, P.117, L.64)	3,545,392
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 Debt		281,420,343
13	Reconciliation to FF1, 257, 33, i		
14	Interest on LT Debt	Line 6	273,224,865
15	Interest on Assoc LT Debt	Line 9	-
16	Total (FF1, 257, 33, i)		273,224,865
17	Amortization of Hedge Gain / Loss included in Acct 4270006 (subject to limit on B-13)		(1,056,831)

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

Reconciliation Account 430		
4300001	Interest Expense Long Term Debt	-
4300003	Interest Expense Short Term Debt	6,625,428
	FF1, pg. 117, Ln. 67	6,625,428

Appalachian Power Company  
Capacity Cost of Service Formula Rate  
Workpaper 13a - Recoverable Hedge Gains/Losses  
For the Year Ended December 31, 2025

HEDGE AMOUNTS BY ISSUANCE (FROM p. 256-257 (i) of the FERC Form 1)	Total Hedge Gain or Loss for 2025	Less Excludable Amounts (See NOTE on Line For the Year Ended December 31, 2025)	Net Includable Hedge Amount	Remaining Unamortized Balance	Amortization Period	
					Beginning	Ending
Senior Unsecured Notes - Series H	37,071	-	37,071	271,857	May-03	May-33
Senior Unsecured Notes - Series N	(194,198)	-	(194,198)	(1,990,535)	Apr-06	Apr-36
Senior Unsecured Notes - Series Q	159,671	-	159,671	1,949,310	Mar-08	Apr-38
Senior Unsecured Notes - Series AA	(1,059,375)	-	(1,059,375)	(5,501,910)	Mar-21	Mar-31
0	-	-	-	-	Jan-00	Jan-00
0	-	-	-	-	Jan-00	Jan-00
0	-	-	-	-	Jan-00	Jan-00
0	-	-	-	-	Jan-00	Jan-00
0	-	-	-	-	Jan-00	Jan-00
<b>Total Hedge Amortization</b>	<b>(1,056,831)</b>	<b>-</b>	<b>(1,056,831)</b>	<b>(5,271,278)</b>		

Appalachian Power Company  
Capacity Cost of Service Formula Rate  
Workpaper 14 - Non-Fuel Power Production O&M Expenses  
For the Year Ending December 31, 2025

<u>Account</u>	<u>December</u>	<u>Less Carbon Capture Expense <sup>2</sup></u>	<u>Total</u>	<u>Source<sup>1</sup></u>
500 Demand	18,425,011		18,425,011	320.4.(b)
502 Demand	36,904,046		36,904,046	320.6.(b)
503 Energy	0		0	320.7.(b)
504 - Cr. Energy	0		0	320.8.(b)
505 Demand	408,048		408,048	320.9.(b)
506 Demand	22,922,436	0	22,922,436	320.10.(b)
507 Demand	43,719		43,719	320.11.(b)
509 Energy	186,245		186,245	320.12.(b)
510 Energy	1,186,589		1,186,589	320.15.(b)
511 Demand	5,934,756		5,934,756	320.16.(b)
512 Energy	49,704,341		49,704,341	320.17.(b)
513 Energy	16,254,646		16,254,646	320.18.(b)
514 Demand	11,742,088		11,742,088	320.19.(b)
517 Demand	0		0	320.24.(b)
519 Demand	0		0	320.26.(b)
520 Demand	0		0	320.27.(b)
521 Demand	0		0	320.28.(b)
522 - Cr. Demand	0		0	320.29.(b)
523 Demand	0		0	320.30.(b)
524 Demand	0		0	320.31.(b)
525 Demand	0		0	320.32.(b)
528 Energy	0		0	320.35.(b)
529 Demand	0		0	320.36.(b)
530 Energy	0		0	320.37.(b)
531 Energy	0		0	320.38.(b)
532 Energy	0		0	320.39.(b)
535 Demand	1,246,507		1,246,507	320.44.(b)
536 Demand	20,034		20,034	320.45.(b)
537 Demand	641,464		641,464	320.46.(b)
538 Demand	134,633		134,633	320.47.(b)
539 Demand	3,043,614		3,043,614	320.48.(b)
540 Demand	367,709		367,709	320.49.(b)
541 Demand	190,483		190,483	320.53.(b)
542 Demand	5,719,385		5,719,385	320.54.(b)
543 Demand	1,750,229		1,750,229	320.55.(b)
544 Energy	2,337,435		2,337,435	320.56.(b)
545 Demand	166,759		166,759	320.57.(b)
546 Demand	130,453		130,453	321.62.(b)
548 Demand	1,019,472		1,019,472	321.64.(b)
549 Demand	41,288		41,288	321.65.(b)
550 Demand	0		0	321.66.(b)
551 Demand	0		0	321.69.(b)
552 Demand	0		0	321.70.(b)
553 Demand	693,313		693,313	321.71.(b)
554 Demand	20,795		20,795	321.72.(b)
<b>Total</b>	<b>181,235,498</b>	<b>0</b>	<b>181,235,498</b>	
Demand	111,566,242	0	111,566,242	
Energy	69,669,256	0	69,669,256	
<b>Total</b>	<b>181,235,498</b>	<b>0</b>	<b>181,235,498</b>	
Demand %			61.559%	
Energy %			38.441%	
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

Intentionally left blank - not applicable.

Appalachian Power Company  
 Capacity Cost of Service Formula Rate  
 Workpaper 15c - Purchased Power  
 For the Year Ended December 31, 2025

<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-25	54,830,808	541,724,049	0	596,554,857
Total	54,830,808	541,724,049	0	596,554,857
	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, 2025

<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-25	13,306,719	14,374,759	170,223,319	197,904,797
 <u>Month</u>			<u>(<sup>2</sup>) Margins</u>	
Dec-25			30,788,731	

<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, 2025

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 1016 352 GSU	WV	12/2025	24,415.85	14,108.84	10,307.01
Appalachian Power - Gen	John E. Amos Generating Plant Units 1 & 2 - APCo : 0740	35200 - Structures and Improvements	APCo 1016 352 GSU	WV	12/2025	61,600.00	41,973.88	19,626.12
Appalachian Power - Gen	Mountaineer Generating Plant - APCo : 0710	35200 - Structures and Improvements	APCo 1016 352 GSU	WV	12/2025	84,986.37	53,628.21	31,358.16
Appalachian Power - Gen	Niagara Hydro Plant - APCo : 0650	35200 - Structures and Improvements	APCo 1016 352 GSU	VA	12/2025	1,579.00	993.53	585.47
Appalachian Power - Gen	Clinch River 138KV Substation - APCo : 0771	35200 - Structures and Improvements	APCo 1016 352 GSU	VA	12/2025	46,746.00	31,141.86	15,604.14
Appalachian Power - Gen	Byflesby Hydro Plant - APCo : 0630	35300 - Station Equipment	APCo 1016 353 GSU	VA	12/2025	132,441.00	104,956.41	27,484.59
Appalachian Power - Gen	Ceredo Generating Plant - APCo : CERGP	35300 - Station Equipment	APCo 1016 353 GSU	WV	12/2025	5,398,124.18	2,549,236.48	2,848,887.70
Appalachian Power - Gen	Clinch River Generating Plant - APCo : 0770	35300 - Station Equipment	APCo 1016 353 GSU	VA	12/2025	812,314.21	474,360.60	337,953.61
Appalachian Power - Gen	Dresden Generating Plant - APCo : DRESGP	35300 - Station Equipment	APCo 1016 353 Dresden Plant	OH	12/2025	20,952,191.32	2,055,622.27	18,896,569.05
Appalachian Power - Gen	Dresden Plant - Virginia AFUDC - APCo : DRAFUDCVA	35300 - Station Equipment	APCo 1016 353 Dresden VA AFUDC	OH	12/2025	1,628,160.99	1,097,185.76	530,975.23
Appalachian Power - Gen	John E. Amos Generating Plant Common Facilities for Units 1, 2 & 3 - APCo : 7801	35300 - Station Equipment	APCo 1016 353 GSU	WV	12/2025	1,186,092.20	744,844.52	421,247.68
Appalachian Power - Gen	John E. Amos Generating Plant Unit 3 - APCo : 0743	35300 - Station Equipment	APCo 1016 353 GSU	WV	12/2025	13,812,138.53	8,629,209.84	5,182,928.69
Appalachian Power - Gen	John E. Amos Generating Plant Units 1 & 2 - APCo : 0740	35300 - Station Equipment	APCo 1016 353 GSU	WV	12/2025	16,261,476.85	5,958,904.72	10,302,572.13
Appalachian Power - Gen	Mountaineer Generating Plant - APCo : 0710	35300 - Station Equipment	APCo 1016 353 GSU	WV	12/2025	16,991,671.78	5,197,089.19	11,794,582.59
Appalachian Power - Gen	Niagara Hydro Plant - APCo : 0650	35300 - Station Equipment	APCo 1016 353 GSU	VA	12/2025	374,454.12	170,791.05	203,663.07
Appalachian Power - Gen	Smith Mountain Pumped Storage Hydro Plant - APCo : 0550	35300 - Station Equipment	APCo 1016 353 GSU	VA	12/2025	1,774,981.30	1,027,202.35	747,778.95
Appalachian Power - Gen	Amherst Solar Project - APCo : 5247	35300 - Station Equipment	APCo 1016 353 GSU	VA	12/2025	321,536.98	19,700.02	301,836.96
Appalachian Power - Gen	London Hydro 48KV Substation - APCo : 0521	35300 - Station Equipment	APCo 1016 353 GSU	WV	12/2025	366,061.00	235,378.30	130,682.70
Appalachian Power - Gen	Marmet Hydro 48KV Substation - APCo : 0511	35300 - Station Equipment	APCo 1016 353 GSU	WV	12/2025	25,751.00	22,551.46	3,199.54
Appalachian Power - Gen	Winfield Hydro 69KV Substation - APCo : 0531	35300 - Station Equipment	APCo 1016 353 GSU	WV	12/2025	1,959,926.26	905,544.24	1,054,382.02
Appalachian Power - Gen	Claytor 138KV Substation - APCo : 0621	35300 - Station Equipment	APCo 1016 353 GSU	VA	12/2025	673,990.00	393,589.32	280,400.68
Appalachian Power - Gen	Lanesville 138KV Substation - APCo : 0691	35300 - Station Equipment	APCo 1016 353 GSU	VA	12/2025	193,579.48	187,530.06	6,049.42
						<b>83,064,198.42</b>	<b>29,895,542.91</b>	<b>53,168,655.51</b>

Appalachian Power Company  
 Workpaper 17-Balance of Transmission Investment  
 Capacity Cost of Service Formula Rate  
 Balance as of December 2025

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	2,239,664,869	80,913,811	9,021,782	(2,112)	-	2,311,554,786	1/1/25	12/31/25

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, 2025

<u>Fuel</u>		<u>Source</u> <sup>1 2</sup>
Fuel - Account 501	824,810,861	320, 5, b
Fuel - Account 518	0	320, 25, b
Fuel - Account 547	31,066,848	321, 63, b
Total Fuel	855,877,709	
 <u>Other</u>		
Fuel Handling	26,793,103	CBR
Sale of Fly Ash (Revenue & Expense)	(1,072,452)	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, 2025

	End of Year		
	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.