Twelve Months Ended 2022

AEP East Companies
Transmission Cost of Service Formula Rate
Utilizing Actual/Projected FERC Form 1 Data

Appalachian Power Company

Line No.			Total	Allocator		Transmission Amount
1	REVENUE REQUIREMENT (w/o incentives)	(ln 130)				$465,177,773
2	REVENUE CREDITS	(Worksheet E Ln 8) (Note A)	10,773,032	DA	1.00000	$ 10,773,032
3	Facility Credits under PJM OATT Section 30.9	(Worksheet E Ln 9) (Note X)				$ -
4	REVENUE REQUIREMENT For All Company Facilities	(ln 1 less ln 2 plus ln 3)				$ 454,404,741

MEMO: The Carrying Charge Calculations on lines 7 to 12 below are used in calculating project revenue requirements billed through PJM Schedule 12, Transmission Enhancement Charges. The total non-incentive revenue requirements for these projects shown on line 5 is included in the total on line 4.

5	Revenue Requirement for PJM Schedule 12 Facilities (w/o incentives)	(Worksheet J/K)	28,087,577	DA	1.00000	$ 28,087,577
6	NET PLANT CARRYING CHARGE w/o intra-AEP charges or credits or ROE incentives (Note B)					
7	Annual Rate	((ln 1 - ln 95)/((ln 42) x 100))				13.22%
8	Monthly Rate	(ln 7 / 12)				1.10%
9	NET PLANT CARRYING CHARGE ON LINE 7 , w/o depreciation or ROE incentives (Note B)					
10	Annual Rate	((ln 1 - ln 95 - ln 100) /((ln 42) x 100))				10.54%
11	NET PLANT CARRYING CHARGE ON LINE 10, w/o Return, income taxes or ROE incentives (Note B)					
12	Annual Rate	((ln 1 - ln 95 - ln 100 - ln 125 - ln 126) /((ln 42) x 100))				2.94%
13	ADDITIONAL REVENUE REQUIREMENT for projects w/ incentive ROE's (Note B) (Worksheet J/K)					-
14	**REVENUE REQUIREMENT FOR SCHEDULE 1A CHARGES**					
15	Total Load Dispatch & Scheduling (Account 561)	Line 75 Below				10,971,131
16	Less: Load Dispatch - Scheduling, System Control and Dispatch Services (321.88.b)					6,563,776
17	Less: Load Dispatch - Reliability, Planning & Standards Development Services (321.92.b)					1,882,571
18	Total 561 Internally Developed Costs	(Line 15 - Line 16 - Line 17)				2,524,783

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Line No.	(1) RATE BASE CALCULATION	(2) Data Sources (See "General Notes")	(3) TO Total NOTE C	(4) Allocator		(5) Total Transmission
	GROSS PLANT IN SERVICE					
19	Production	(Worksheet A ln 14.(b))	6,674,422,181	NA	0.00000	-
20	Less: Production ARO (Enter Negative)	(Worksheet A ln 14.(c))	(106,076,677)	NA	0.00000	-
21	Transmission	(Worksheet A ln 14.(d) & TCOS Ln 134)	4,404,307,677	DA		4,322,540,894
22	Less: Transmission ARO (Enter Negative)	(Worksheet A ln 14.(e))	-	TP	0.98143	-
23	Distribution	(Worksheet A ln 14.(f))	4,790,555,440	NA	0.00000	-
24	Less: Distribution ARO (Enter Negative)	(Worksheet A ln 14.(g))	(2,286,373)	NA	0.00000	-
25	General Plant	(Worksheet A ln 14.(h))	427,700,234	W/S	0.10718	45,840,173
26	Less: General Plant ARO (Enter Negative)	(Worksheet A ln 14.(i))	(1,389,404)	W/S	0.10718	(148,914)
27	Intangible Plant	(Worksheet A ln 14.(j))	285,727,388	W/S	0.10718	30,623,768
28	TOTAL GROSS PLANT	(sum lns 19 to 27)	16,472,960,465	**GP**	**0.267035**	4,398,855,921
				GTD=	**0.47022**	
29	ACCUMULATED DEPRECIATION AND AMORTIZATION					
30	Production	(Worksheet A ln 28.(b))	3,201,832,988	NA	0.00000	-
31	Less: Production ARO (Enter Negative)	(Worksheet A ln 28.(c))	(47,738,394)	NA	0.00000	-
32	Transmission	(Worksheet A ln 28.(d) & ln 43.(c))	828,619,798	**TP1=**	0.96992	803,698,355
33	Less: Transmission ARO (Enter Negative)	(Worksheet A ln 28.(e))	-	**TP1=**	0.96992	-
34	Distribution	(Worksheet A ln 28.(f))	1,669,511,487	NA	0.00000	-
35	Less: Distribution ARO (Enter Negative)	(Worksheet A ln 28.(g))	(1,813,592)	NA	0.00000	-
36	General Plant	(Worksheet A ln 28.(h))	103,563,055	W/S	0.10718	11,099,709
37	Less: General Plant ARO (Enter Negative)	(Worksheet A ln 28.(i))	(805,530)	W/S	0.10718	(86,335)
38	Intangible Plant	(Worksheet A ln 28.(j))	148,139,163	W/S	0.10718	15,877,300
39	TOTAL ACCUMULATED DEPRECIATION	(sum lns 30 to 38)	5,901,308,976			830,589,029
40	NET PLANT IN SERVICE					
41	Production	(ln 19 + ln 20 - ln 30 - ln 31)	3,414,250,910			-
42	Transmission	(ln 21 + ln 22 - ln 32 - ln 33)	3,575,687,879			3,518,842,538
43	Distribution	(ln 23 + ln 24 - ln 34 - ln 35)	3,120,571,171			-
44	General Plant	(ln 25 + ln 26 - ln 36 - ln 37)	323,553,305			34,677,885
45	Intangible Plant	(ln 27 - ln 38)	137,588,225			14,746,468
46	TOTAL NET PLANT IN SERVICE	(sum lns 41 to 45)	10,571,651,489	**NP**	**0.337532**	3,568,266,891
47	DEFERRED TAX ADJUSTMENTS TO RATE BASE	(Note D)				
48	Account No. 281.1 (enter negative)	(Worksheet B, ln 2 & ln 5.E)	(227,248,575)	NA		-
49	Account No. 282.1 (enter negative)	(Worksheet B, ln 7 & ln 10.E)	(2,012,784,297)	DA		(620,458,764)
50	Account No. 283.1 (enter negative)	(Worksheet B, ln 12 & ln 15.E)	(306,082,166)	DA		(31,675,048)
51	Account No. 190.1	(Worksheet B, ln 17 & ln 20.E)	259,710,366	DA		63,878,755
52	Account No. 255 (enter negative)	(Worksheet B, ln 24 & ln 25.E)	(3,812)	DA		(3,808)
53	TOTAL ADJUSTMENTS	(sum lns 48 to 52)	(2,286,408,483)			(588,258,866)
54	PLANT HELD FOR FUTURE USE	(Worksheet A ln 44.(e) & ln 45.(e))	3,144,691	DA		1,573,245
55	REGULATORY ASSETS	(Worksheet A ln 51.(e))	-	DA		-
56	UNFUNDED RESERVES (ENTER NEGATIVE) (NOTE Y)	(Worksheet A ln 54.(e))	(4,037,132)	W/S	0.10718	(432,693)
57	WORKING CAPITAL	(Note E)				
58	Cash Working Capital	(1/8 * ln 78)	5,473,228			5,371,616
59	Transmission Materials & Supplies	(Worksheet C, ln 2.(F))	220,496	TP	0.98143	216,402
60	A&G Materials & Supplies	(Worksheet C, ln 3.(F))	537,781	W/S	0.10718	57,638
61	Stores Expense	(Worksheet C, ln 4.(F))	-	GP	0.26703	-
62	Prepayments (Account 165) - Labor Allocated	(Worksheet C, ln 8.G)	265,439,795	W/S	0.10718	28,449,379
63	Prepayments (Account 165) - Gross Plant	(Worksheet C, ln 8.F)	5,528,854	GP	0.26703	1,476,397
64	Prepayments (Account 165) - Transmission Only	(Worksheet C, ln 8.E)	-	DA	1.00000	-
65	Prepayments (Account 165) - Unallocable	(Worksheet C, ln 8.D)	(262,933,101)	NA	0.00000	-
66	TOTAL WORKING CAPITAL	(sum lns 58 to 65)	14,267,052			35,571,433
67	IPP CONTRIBUTIONS FOR CONSTRUCTION	(Note F) (Worksheet D, ln 8.B)	(72,626)	DA	1.00000	(72,626)
68	RATE BASE (sum lns 46, 53, 54, 55, 56, 66, 67)		8,298,544,991			3,016,647,384

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Line No.	(1) EXPENSE, TAXES, RETURN & REVENUE REQUIREMENTS CALCULATION	(2) Data Sources (See "General Notes")	(3) TO Total	(4) Allocator		(5) Total Transmission
	OPERATION & MAINTENANCE EXPENSE					
69	Production	321.80.b	1,466,513,177			
70	Distribution	322.156.b	191,330,441			
71	Customer Related Expense	322 & 323.164,171,178.b	57,691,443			
72	Regional Marketing Expenses	322.131.b	5,709,851			
73	Transmission	321.112.b	432,672,403			
74	TOTAL O&M EXPENSES	(sum lns 69 to 73)	2,153,917,315			
75	Less: Total Account 561	(Note G) (Worksheet F, ln 14.C)	10,971,131			
76	Less: Account 565	(Note H) 321.96.b	358,817,631			
77	Less: Regulatory Deferrals & Amortizations	(Note I) (Worksheet F, ln 4.C)	19,097,820			
78	Total O&M Allocable to Transmission	(lns 73 - 75 - 76 - 77)	43,785,821	TP	0.98143	42,972,929
79	Administrative and General	323.197.b (Notes J and M)	91,771,904			
80	Less: Acct. 924, Property Insurance	323.185.b	4,780,211			
81	Acct. 9260039 PBOP Expense	PBOP Worksheet O Line 9 & 10, (Note K)	(21,187,687)			
82	Acct. 9260057 PBOP Medicare Subsidy	PBOP Worksheet O Line 11, (Note K)	-			
83	PBOP Expense Billed From AEPSC	PBOP Worksheet O Line 13, (Note K)	(6,901,942)			
84	Acct. 928, Reg. Com. Exp.	323.189.b	9,595,185			
85	Acct. 930.1, Gen. Advert. Exp.	323.191.b	403,278			
86	Acct. 930.2, Misc. Gen. Exp.	323.192.b	10,297,292			
87	Balance of A & G	(ln 79 - sum ln 80 to ln 86)	94,785,567	W/S	0.10718	10,158,953
88	Plus: Acct. 924, Property Insurance	(ln 80)	4,780,211	GP	0.26703	1,276,483
89	Acct. 928 - Transmission Specific	Worksheet F ln 21.(E) (Note L)	395,791	TP	0.98143	388,443
90	Acct 930.1 - Only safety related ads -Direct	Worksheet F ln 38.(E) (Note L)	1,399	TP	0.98143	1,373
91	Acct 930.2 - Misc Gen. Exp. - Trans	Worksheet F ln 45.(E) (Note L)	4,586,392	DA	1.00000	4,586,392
92	Settlement Approved PBOP Recovery	PBOP Worksheet O, Col. C (Note M)	18,808,544	W/S	0.10718	2,015,867
93	A & G Subtotal	(sum lns 87 to 92)	123,357,904			18,427,513
94	O & M EXPENSE SUBTOTAL	(ln 78 + ln 93)	167,143,725			61,400,442
95	Plus: Transmission Lease Payments To Affiliates in Acct 565 (Company Records) (Note H)		-	DA	1.00000	-
96	TOTAL O & M EXPENSE	(ln 94 + ln 95)	167,143,725			61,400,442
97	DEPRECIATION AND AMORTIZATION EXPENSE					
98	Production	336.2-6.f	236,932,270	NA	0.00000	-
99	Distribution	336.8.f	179,053,317	NA	0.00000	-
100	Transmission	336.7.f	97,339,701	TP1	0.96992	94,412,127
101	General	336.10.f	13,593,543	W/S	0.10718	1,456,932
102	Intangible	336.1.f	44,772,781	W/S	0.10718	4,798,669
103	TOTAL DEPRECIATION AND AMORTIZATI0N	(Ln 98+99+ 100+101+102)	571,691,612			100,667,729
104	TAXES OTHER THAN INCOME	(Note N)				
105	Labor Related					
106	Payroll	Worksheet H ln 24.(D)	7,863,317	W/S	0.10718	842,777
107	Plant Related					
108	Property	Worksheet H ln 24.(C)	85,201,424	DA		31,705,407
109	Gross Receipts/Sales & Use	Worksheet H ln 24.(F)	53,168,530	NA	0.00000	-
110	Other	Worksheet H ln 24.(E)	11,643,498	GP	0.26703	3,109,221
111	TOTAL OTHER TAXES	(sum lns 106 to 110)	157,876,769			35,657,404
112	INCOME TAXES	(Note O)				
113	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		23.50%			
114	EIT=(T/(1-T)) * (1-(WCLTD/WACC)) =		20.93%			
115	where WCLTD=(ln 154) and WACC = (ln 157)					
116	and FIT, SIT & p are as given in Note O.					
117	GRCF=1 / (1 - T) = (from ln 113)		1.3071			
118	Amortized Investment Tax Credit (enter negative)	(FF1 p.114, ln 19.c)	9,420			
119	Excess Deferred Income Tax	(Note U)	(46,309,194)	DA		(3,963,385)
120	Tax Effect of Permanent and Flow-Through Differences	(Note U)	823,908	DA		4,560,844
121	Income Tax Calculation	(ln 114 * ln 126)	126,974,610			46,157,203
122	ITC adjustment	(ln 117 * ln 118)	12,313	GP	0.26703	3,288
123	Excess Deferred Income Tax	(ln 117 * ln 119)	(60,532,045)			(5,180,652)
124	Tax Effect of Permanent and Flow-Through Differences	(ln 117 * ln 120)	1,076,953			5,961,606
125	TOTAL INCOME TAXES	(sum lns 121 to 124)	67,531,830			46,941,446
126	RETURN ON RATE BASE (Rate Base*WACC)	(ln 68 * ln 157)	606,605,541			220,510,345
127	INTEREST ON IPP CONTRIBUTION FOR CONST. (Note F) (Worksheet D, ln 2.(B))		407	DA	1.00000	407
128	(Gains) / Losses on Sales of Plant Held for Future Use (Worksheet N, ln 4, Cols. ((F) & (H))		-			-
129	Tax Impact on Net Loss / (Gain) on Sales of Plant Held for Future Use (ln 128 * ln114)		-			-
130	TOTAL REVENUE REQUIREMENT (sum lns 96, 103, 111, 125, 126, 127, 128, 129)		1,570,849,884			465,177,773

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SUPPORTING CALCULATIONS

In No.								
131	TRANSMISSION PLANT INCLUDED IN PJM TARIFF Total transmission plant	(ln 21)						4,404,307,677
132	Less transmission plant excluded from PJM Tariff (Worksheet A, ln 42, Col. (d)) (Note P)							-
133	Less transmission plant included in OATT Ancillary Services (Worksheet A, ln 42, Col. (b)) (Note Q)							81,766,783
134	Transmission plant included in PJM Tariff	(ln 131 - ln 132 - ln 133)						4,322,540,894
135	Percent of transmission plant in PJM Tariff	(ln 134 / ln 131)					**TP=**	**0.98143**
				Payroll Billed from AEP				
136	WAGES & SALARY ALLOCATOR (W/S)	(Note R)	Direct Payroll	Service Corp.	Total			
137	Production	354.20.b	51,462,214	21,782,189	73,244,403	NA	0.00000	-
138	Transmission	354.21.b	147,518	16,485,410	16,632,928	TP	0.98143	16,324,135
139	Regional Market Expenses	354.22.b	0	0	-	NA	0.00000	-
140	Distribution	354.23.b	39,743,531	4,403,267	44,146,798	NA	0.00000	-
141	Other (Excludes A&G)	354.24,25,26.b	8,922,013	9,362,102	18,284,115	NA	0.00000	-
142	Total	(sum lns 137 to 141)	100,275,276	52,032,968	152,308,244			16,324,135
143	Transmission related amount						**W/S=**	**0.10718**
144	WEIGHTED AVERAGE COST OF CAPITAL (WACC)							$
145	Long Term Interest	(Worksheet M, ln. 37, col. (d))						232,605,170
146	Preferred Dividends	(Worksheet M, ln. 71)						-
147	Development of Common Stock:							
148	Proprietary Capital	(Worksheet M, ln. 14, col. (b))						4,826,437,671
149	Less: Preferred Stock	(Worksheet M, ln. 14, col. (c))						-
150	Less: Account 216.1	(Worksheet M, ln. 14, col. (d))						(3,463,213)
151	Less: Account 219	(Worksheet M, ln. 14, col. (e))						20,238,876
152	Common Stock	(ln 148 - ln 149 - ln 150 - ln 151)						4,809,662,007
				Capital Structure Percentages			Cost	
153				$	%	Cap Limit	(Note S)	Weighted
154	Long Term Debt (Note T) Worksheet M, ln 28, col. (g), ln 38, col. (d))			5,182,499,133	51.87%	51.87%	4.49%	0.0233
155	Preferred Stock (ln 149)			-	0.00%	0.00%	-	0.0000
156	Common Stock (ln 152)			4,809,662,007	48.13%	48.13%	10.35%	0.0498
157	Total (Sum lns 154 to 156)			9,992,161,139			**WACC=**	**0.0731**
158	Capital Structure Equity Limit (Note Z)		55%					

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Letter	Notes
	General Notes: a) References to data from Worksheets are indicated as: Worksheet X, Line#.Column.X
A	Revenue credits include: 1) Forfeited Discounts. 2) Miscellaneous Service Revenues. 3) Rental revenues earned on assets included in the rate base. 4) Revenues for associated business projects provided by employees whose labor and overhead costs are in the transmission cost of service. 5) Other electric revenues. 6) Revenues for grandfathered PTP contracts included in the load divisor. 7) If AEP East companies have any directly assigned transmission facilities, the revenue credits in the AEP East formula rate shall include all revenues associated with those directly assigned transmission facilities, irrespective of whether the loads of the customer are included in the formula rate divisor; provided however, such addition to revenue credits shall not be reflected if the costs of such directly assigned transmission facilities are not included in the transmission plant balances on which the formula rate ATRR is based. See Worksheet E for details.
B	The annual and monthly net plant carrying charges on page 1 are used to compute the revenue requirement for RTEP sponsored upgrades or those projects receiving approved incentive-ROE's. Interest will be calculated based on Worksheet Q and any over under recovery will be filed and posted as part of the informational filing.
C	Transmission Plant Balances in this study are projected or actual average of 13-month balances.
D	The total-company balances shown for Accounts 281, 282, 283, 190 only reflect ADIT that relates to utility operations. The balance of Account 255 is reduced by prior flowthrough and is completely excluded if the utility chose to utilize amortization of tax credits against FIT expense. An exception to this is pre-1971 ITC balances, which are required to be taken as an offset to rate base. Account 281 is not allocated. In compliance with FERC Rulemaking the calculation of ADIT in the annual projection will be performed in accordance with IRS regulation Section1.167(l)-l(h)(6)(ii). RM02-7-000, Asset Retirement Obligation deferrals have been removed from ratebase. Transmission ADIT allocations are shown on WS B. The company will not include the ADIT portion of deferred hedge gains and losses in rate base. Detailed balances for the projected or actual period, distinguished between utility and non-utility balances, will be filed and posted as part of the information filing.
E	Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission, as shown on line 78. It excludes: 1) Load Scheduling & Dispatch Charges in account 561 that are collected in the OATT Ancillary Services Revenue, as shown on line 75. 2) Costs of Transmission of Electricity by Others, as described in Note H. 3) The impact of state regulatory deferrals and amortizations, as shown on line 77 4) All A&G Expenses, as shown on line 93.
F	Consistent with Paragraph 657 of Order 2003-A, the amount on line 67 is equal to the balance of IPP System Upgrade Credits owed to transmission customers that made contributions toward the construction of System upgrades, and includes accrued interest and unreturned balance of contributions. The annual interest expense is included on line 127.
G	Removes from the cost of service the Load Scheduling and Dispatch expenses booked to accounts 561.1 through 561.8. Expenses recorded in these accounts, with the exception of 561.4 & 561.8 (lines 16 & 17 above) are recovered in Schedule 1A, OATT ancillary services rates. See Worksheet F, lines 5 through 14, for descriptions and the Form 1 Source of these accounts' balances.
H	Removes cost of transmission service provided by others to determine the basis of cash working capital on line 78. To the extent such service is incurred to provide the PJM service at issue, e.g. lease payments to affiliates, such cost is added back on line 95 to determine the total O&M collected in the formula. The amounts on line 95 is also excluded in the calculation of the FCR percentage calculated on lines 6 through 12. The addbacks on line 95 of activity recorded in 565 represents inter-company sales or purchases of transmission capacity necessary to meet each AEP company's transmission load relative to their available transmission capacity. The company records referenced on line 95 is the Appalachian Power Company general ledger.
I	Removes the impact of state regulatory deferrals or their amortization from Transmission O&M expense.
J	General Plant and Administrative & General expenses, other than in accounts 924, 928, and 930, will be functionalized based on the Wages & Salaries "W/S" allocator. The allocation basis for accounts 924, 928 and 930 are separately presented in the formula. A change in the allocation method for an account must be approved via a 205 filing with the FERC.
K	These deductions on lines 81 through 83 are to remove from the cost of service the expenses recorded by the company for Postemployment Benefits Other than Pensions (PBOP). See Note M below for the recoverable PBOP expense.
L	Expenses recorded in FERC Accounts 928 (Regulatory Commission Expense), 930.1 (Safety Related Advertising) and 930.2 (Miscellaneouse General Expenses) that are not directly related to or properly allocable to transmission service will be removed from the TCOS. If AEP includes any expenses booked to these accounts in future ATRR updates, AEP must provide supporting information demonstrating that the underlying activities are directly related to providing transmission service. Account 930.2 includes the expenses incurred by the transmission function for Associated Business Development revenues given as a credit to the TCOS on Worksheet E.
M	See note K above. Per the settlement in Docket ER08-1329, recoverable PBOP expense is based on an annual total for the operating companies that is ratioed to them based on the total of actual annual PBOP costs, including charges from the AEP Service Corportation. The calculation of the recoverable amount for each company is shown on Worksheet O.
N	Includes only FICA, unemployment, highway, property and other assessments charged in the current year. Gross receipts, sales & use and taxes related to income are excluded.
O	The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = the percentage of federal income tax deductible for state income taxes. See Worksheet G for the development of the Company's composite SIT. A utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) (ln 118) multiplied by (1/1-T) . If the applicable tax rates are zero enter 0. Inputs Required: FIT = 21.00% SIT= 3.16% (State Income Tax Rate or Composite SIT. Worksheet G)) p = 0.00% (percent of federal income tax deductible for state purposes) The formula rate shall reflect the applicable state and federal statutory tax rates in effect during the period the calculated estimated unit charges are applicable. If the statutory tax rates change during such period, the effective tax rates used in the formula shall be weighted by the number of days the pre-change rate and post-change rate each is in effect.
P	Removes plant excluded from the OATT because it does not meet the PJM's definition of Transmission Facilities or is otherwise ineligible to be recovered under the OATT.
Q	Removes transmission plant (e.g. step-up transformers) included in the development of OATT ancillary service rates and not already removed for reasons indicated in Note P.
R	Includes functional wages & salaries billed by AEP Service Corporation for support of the operating company.
S	Long Term Debt cost rate = long-term interest (ln 145) /average long term debt (ln 154). Preferred Stock cost rate = preferred dividends (ln 146) /preferred outstanding (ln 155). Common Stock cost rate (ROE) = 10.35%, per the settlement in FERC Docket No. EL17-13. It includes an additional 50 basis points for PJM RTO membership. The amount of eligible hedging gains or losses included in total interest expense is limited to five basis points of the capital structure. Details and calculations of the weighted average cost of capital are shown on Worksheet M. Eligible Hedging Gains and Losses are computed on Worksheet M. The unamortized balance of eligible hedge gains/losses and related ADIT amounts shall not flow through the formula rate.
T	The Long Term Debt balance for I&M includes the accumulated balance of principle and related interest for Spent Nuclear Fuel Disposal Costs collected prior to April 7, 1983. This total balance of $265,249,280 at 12/31/12 is not included in the balance in line 154 above. The cost rates for long-term debt shall include interest expense and related periodic expenses (such as remarketing and letter of credit fees) as recorded in FERC Account 427 or 430, amortization of issuance costs (including insurance) and discounts as recorded in FERC Account 428, issuance premiums as recorded in FERC Account 429 and losses or gains on reacquired debt as recorded in FERC Accounts 428.1 or 429.1, respectively. The cost rates for preferred stock (if applicable) shall include the dividends.
U	Excess / (Deficit) Deferred Income Taxes will be amortized over the average remaining life of the assets to which it relates, unless the Commission requires a different amortization period. The Tax Effect of Permanent Differences captures the differences in the income taxes due under the Federal and State tax calculations that are not the result of a timing difference, including but not limited to depreciation related to capitalized AFUDC equity and meals and entertainment deductions. The Tax Effect of Flow-Through differences captures current tax expense related to timing differences on items for which tax deductions were used to reduce customer rates through the use of flow-through accounting in a prior period. Transmission balances for the projected or actual period, will be filed and posted as part of the informational filing.
V	Cash investment in prepaid pension and benefits recorded in FERC Account 165 is permitted to be included in the formula. A labor expense allocation factor will be used to allocate total company costs. All other prepayments recorded in FERC Account 165 are directly assigned to the transmission function, allocated or excludable balances detailed on Worksheet C.
W	The formula rate shall allocate property tax expense based on the as filed net plant cost allocation method detailed on Worksheet H.
X	Under Section 30.9 of the PJM OATT, a network customer that owns existing transmission facilities that are integrated with the Transmission Provider's Transmission System may be eligible to receive consideration either through a billing credit or some other mechanism. Calculation of any credit under this subsection, pursuant to approval by FERC for inclusion in this formula rate for collection on behalf of the network customer, shall be addressed in either the Network Customer's Service Agreement or any other agreement between the parties.
Y	The cost of service will make a rate base adjustment to remove unfunded reserves associated with contingent liabilites recorded to Accounts 228.1-228.4 from rate base.
Z	Per the settlement in EL17-13, equity is limited to 55% in of the Company's capital structure. If the percentage of actual equity exceeds the cap, the excess is included as long term debt in the capital structure.

AEP East Companies
Cost of Service Formula Rate Using Actual/Projected FF1 Balances
Worksheet A Rate Base
Appalachian Power Company

Gross Plant In Service

Line No	Month (a)	Production (b)	Production ARO (c)	Transmission (d)	Transmission ARO (e)	Distribution (f)	Distribution ARO (g)	General (h)	General ARO (i)	Intangible (j)
					Acct. 359.1				Acct. 399.1	
	(Note A)	FF1, page 205 Col.(g) & pg. 204 Col. (b), ln 46	FF1, page 205&204, Col.(g)&(b), Ins 15,24,34,44	FF1, page 207 Col.(g) & pg. 206 Col. (b), ln 58	FF1, page 207 Col.(g) & pg. 206 Col. (b), ln 57	FF1, page 207 Col.(g) & pg. 206 Col. (b), ln 75	FF1, page 207 Col.(g) & pg. 206 Col. (b), ln 74	FF1, page 207 Col.(g) & pg. 206 Col. (b), ln 99	FF1, page 207 Col.(g) & pg. 206 Col. (b), ln 98	FF1, page 205 Col.(g) & pg. 204 Col. (b), ln 5
1	December Prior to Rate Year	6,640,649,250	99,608,050	4,320,831,972	-	4,682,118,772	3,069	371,837,469	1,366,095	279,875,549
2	January	6,646,033,539	99,608,050	4,333,684,480	-	4,709,704,250	3,069	375,049,743	1,366,095	282,364,204
3	February	6,646,420,711	99,608,050	4,355,112,061	-	4,713,890,982	3,069	375,968,577	1,366,095	283,747,372
4	March	6,653,913,621	102,149,036	4,361,616,391	-	4,728,684,648	2,971,365	376,593,078	1,366,095	277,913,355
5	April	6,655,316,344	102,149,036	4,384,697,155	-	4,743,718,453	2,971,365	384,838,009	1,366,095	280,273,144
6	May	6,657,062,997	102,149,036	4,395,518,120	-	4,758,910,171	2,971,365	386,442,988	1,366,095	281,779,443
7	June	6,662,791,517	102,149,036	4,401,864,052	-	4,775,641,771	2,971,365	389,262,620	1,409,383	278,358,439
8	July	6,666,544,451	102,149,036	4,417,746,930	-	4,795,154,608	2,971,365	390,172,049	1,409,383	284,745,296
9	August	6,673,757,933	103,031,755	4,429,406,867	-	4,817,623,381	2,971,365	414,402,184	1,409,383	286,783,446
10	September	6,689,457,372	116,598,930	4,443,660,064	-	4,847,966,395	2,971,365	518,386,564	1,409,383	291,895,156
11	October	6,717,648,011	116,598,930	4,457,599,596	-	4,875,030,683	2,971,365	518,358,319	1,409,383	290,055,645
12	November	6,722,579,860	116,598,930	4,473,052,895	-	4,896,940,796	2,971,365	523,731,395	1,409,383	298,007,812
13	December of Rate Year	6,735,312,755	116,598,930	4,481,209,220	-	4,931,835,811	2,971,365	535,060,043	1,409,383	298,657,180
14	Average of the 13 Monthly Balances	6,674,422,181	106,076,677	4,404,307,677	-	4,790,555,440	2,286,373	427,700,234	1,389,404	285,727,388

Accumulated Depreciation

Line No	Month (a)	Production (b)	Production ARO (c)	Transmission (d)	Transmission ARO (e)	Distribution (f)	Distribution ARO (g)	General (h)	General ARO (i)	Intangible (j)
			Company Records		Company Records		Company Records		Company Records	
	(Note A)	FF1, page 219, lns 20-24, Col. (b)	(Included in total in Column (b))	FF1, page 219, ln 25, Col. (b)	(Included in total in Column (d))	FF1, page 219, ln 26, Col. (b)	(Included in total in Column (f))	FF1, page 219, ln 28, Col. (b)	(Included in total in Column (h))	FF1, page 200, ln 21, Col. (b)
15	December Prior to Rate Year	3,108,995,013	45,775,353	799,298,358	-	1,621,676,367	2,135	97,438,122	785,059	137,988,536
16	January	3,126,475,972	46,085,313	806,775,635	-	1,631,784,845	2,141	98,270,315	788,399	141,694,206
17	February	3,145,723,130	46,395,273	808,341,100	-	1,640,298,292	2,147	99,177,099	791,739	145,410,170
18	March	3,159,696,191	46,705,233	813,791,152	-	1,642,095,705	2,153	100,075,203	795,078	141,073,408
19	April	3,175,527,718	47,026,437	814,230,151	-	1,650,769,712	595,818	100,983,536	798,418	144,514,112
20	May	3,192,467,492	47,347,640	823,914,135	-	1,660,910,551	2,178,915	101,797,168	801,758	148,248,810
21	June	3,203,298,902	47,668,844	827,158,683	-	1,667,964,761	2,970,466	104,410,503	805,097	144,767,495
22	July	3,216,254,075	47,990,047	835,269,148	-	1,678,842,288	2,970,472	104,939,479	808,705	148,347,580
23	August	3,229,389,002	48,311,250	841,061,188	-	1,687,181,524	2,970,478	105,862,329	812,312	152,033,876
24	September	3,245,701,113	48,639,515	844,832,456	-	1,696,752,131	2,970,483	111,927,351	815,920	151,719,464
25	October	3,258,513,856	49,095,461	850,544,611	-	1,698,601,819	2,970,489	105,912,147	819,527	155,592,375
26	November	3,272,941,902	49,551,407	856,898,798	-	1,709,487,085	2,970,495	107,209,281	823,135	159,434,629
27	December of Rate Year	3,288,844,481	50,007,353	849,941,960	-	1,717,284,254	2,970,500	108,317,186	826,742	154,984,459
28	Average of the 13 Monthly Balances	3,201,832,988	47,738,394	828,619,798	-	1,669,511,487	1,813,592	103,563,055	805,530	148,139,163

Line No	Month (a)	OATT Ancillary Services (GSU) Plant In Service (b)	OATT Ancillary Services (GSU) Accumulated Depreciation (c)	Excluded Plant - Plant In Service (d)	Excluded Plant - Accumulated Depreciation (e)
	(Note A)	Company Records (included in total in column (d) of gross plant above)	Company Records (included in total in column (b) of accumulated depreciation above)	Company Records	Company Records
29	December Prior to Rate Year	82,615,504	24,486,690	-	-
30	January	82,615,504	24,663,717	-	-
31	February	82,615,504	24,840,744	-	-
32	March	82,615,504	25,017,771	-	-
33	April	82,615,504	25,194,797	-	-
34	May	82,657,101	25,369,026	-	-
35	June	82,657,101	25,546,140	-	-
36	July	82,657,104	25,723,254	-	-
37	August	82,657,104	25,900,368	-	-
38	September	79,815,563	23,235,941	-	-
39	October	79,815,563	23,407,074	-	-
40	November	79,815,563	23,578,221	-	-
41	December of Rate Year	79,815,563	27,015,010	124,736	-
42	Average of the 13 Monthly Balances	81,766,783	24,921,443	9,595	-
43	Transmission Accum Depreciation net of GSU		803,698,355		

	Plant Held For Future Use	Source of Data	Balance @ December 31, 2022 (c)	Balance @ December 31, 2021 (d)	Average Balance for 2022 (e)
	(a)	(b)			
44	**Plant Held For Future Use**	FF1, page 214, ln 47, Col. (d)	3,144,691	3,144,691	3,144,691
45	**Transmission Plant Held For Future Use (Included in total on line 44)**	Company Records - Note 1	1,573,245	1,573,245	1,573,245

Regulatory Assets and Liabilities Approved for Recovery In Ratebase

Note: Regulatory Assets & Liabilities can only be included in ratebase pursuant to a 205 filing with the FERC.

46			-		-
47					-
48					-
49					-
50					-
51	Total Regulatory Deferrals Included in Ratebase		-	-	-

Unfunded Reserves Summary (Company Records)

	Description	Account			
53a	Accum Prv I/D Worker's Com	2282003	347,221	411,613	379,417
53b	Accm Prv I/D - Asbestos - Curr	2282011	306,054	534,834	420,444
53c	Accm Prv I/D - Asbestos	2282012	2,261,417	4,213,125	3,237,271
54	Total		2,914,692	5,159,571	4,037,132

NOTE 1: On this worksheet, "Company Records" refers to AEP's property accounting ledger.
NOTE 2: The ratebase should not include the unamoritzed balance of hedging gains or losses.

AEP East Companies
Cost of Service Formula Rate Using Actual/Projected FF1 Balances
Worksheet B Supporting ADIT and ITC Balances
Appalachian Power Company

Line Number	(A) Description	(B) Source	(C) Balance @ December 31, 2022	(D) Balance @ December 31, 2021	(E) Average Balance for 2022
1	**Account 281**				
2	Year End Utility Deferrals	FF1, p. 272 - 273, ln 8, Col. (k)	218,556,514	235,940,636	227,248,575
3	Less: ARO Related Deferrals	WS B-1 - Actual Stmt. AF Ln. 4 (Note 1)	-	-	-
4	Less: Other Excluded Deferrals	WS B-1 - Actual Stmt. AF Ln. 3 (Note 1)	218,556,514	235,940,636	227,248,575
5	Transmission Related Deferrals	Ln 2 - ln 3 - ln 4	-	-	-
6	**Account 282**				
7	Year End Utility Deferrals	FF1, p. 274 - 275, ln 5, Col. (k)	1,982,300,954	2,043,267,640	2,012,784,297
8	Less: ARO Related Deferrals	WS B-1 - Actual Stmt. AF Ln. 7 (Note 1)	10,124,114	11,917,309	11,020,711
9	Less: Other Excluded Deferrals	WS B-1 - Actual Stmt. AF Ln. 6 (Note 1)	1,342,554,150	1,420,055,493	1,381,304,821
10	Transmission Related Deferrals	Ln 7 - ln 8 - ln 9	629,622,690	611,294,839	620,458,764
11	**Account 283**				
12	Year End Utility Deferrals	FF1, p. 276 - 277, ln 9, Col. (k)	391,231,054	220,933,278	306,082,166
13	Less: ARO Related Deferrals	WS B-1 - Actual Stmt. AF Ln. 13 (Note 1)	6,102,105	6,175,746	6,138,926
14	Less: Other Excluded Deferrals	WS B-1 - Actual Stmt. AF Ln. 12 (Note 1)	354,357,331	182,179,054	268,268,192
15	Transmission Related Deferrals	Ln 12 - ln 13 - ln 14	30,771,618	32,578,478	31,675,048
16	**Account 190**				
17	Year End Utility Deferrals	FF1, p. 234, ln 8, Col. (c)	264,123,208	255,297,524	259,710,366
18	Less: ARO Related Deferrals	WS B-2 - Actual Stmt. AG Ln. 4 (Note 1)	89,833,622	84,970,740	87,402,181
19	Less: Other Excluded Deferrals	WS B-2 - Actual Stmt. AG Ln. 3 (Note 1)	98,372,217	118,486,644	108,429,430
20	Transmission Related Deferrals	Ln 17 - ln 18 - ln 19	75,917,369	51,840,140	63,878,755
21	**Account 255**				
22	Year End ITC Balances	FF1, p. 266-267, ln 8, Col. (h)	295,219	306,934	301,077
23	Less: Balances Not Qualified for Ratebase	Company Records - Note 1	292,555	301,975	297,265
24	ITC Balances Includeable Ratebase	Ln 22 - ln 23	2,664	4,959	3,812
25	Transmission Related Deferrals	WS B-1 - Actual Stmt. AF Ln. 20 (Note 1)	2,662	4,954	3,808

NOTE 1 On this worksheet, "Company Records" refers to AEP's tax forecast and accounting ledger. The PTRR will use projected ending balances and reflect proration required by IRS Letter Rule Section I.I67(I)-I(h)(6)(ii). Line item detail of actual deferred tax items will be included on Worksheets B-1 and B-2.

NOTE 2 ADIT balances should exclude balances related to hedging activity.

Appalachian Power Company
SPECIFIED DEFERRED CREDITS - Actual Cycle Only
PERIOD ENDED DECEMBER 31, 2022

(DEBIT) CREDIT

	COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F	COLUMN G	COLUMN H	COLUMN I	COLUMN J	COLUMN K	COLUMN L	COLUMN M	COLUMN N	COLUMN O
		PER BOOKS		NON-APPLICABLE/NON-UTILITY		AVERAGE ELECTRIC UTILITY	FUNCTIONALIZATION AVERAGE			FUNCTIONALIZATION 12/31/2021			FUNCTIONALIZATION 12/31/2022		
	ACCUMULATED DEFERRED FIT ITEMS	BALANCE AS OF 12-31-2021	BALANCE AS OF 12-31-2022	BALANCE AS OF 12-31-2021	BALANCE AS OF 12-31-2022	(B+C+D+E)/2	GENERATION	TRANSMISSION	DISTRIBUTION	GENERATION	TRANSMISSION	DISTRIBUTION	GENERATION	TRANSMISSION	DISTRIBUTION
1.00	ACCOUNT 281:														
2.01															
2.02	TX AMORT POLLUTION CONT EQPT	235,940,636	218,556,514			227,248,575	227,248,575	0	0	235,940,636			218,556,514		
2.03															
2.04	NON-UTILITY DEFERRED FIT	0	0	0	0	0									
2.05	SFAS 109 FLOW-THRU 281.3	0	0	0	0	0									
2.06	SFAS 109 EXCESS DFIT 281.4	(92,217,001)	(87,727,771)	92,217,001	87,727,771	0									
3	TOTAL ACCOUNT 281	143,723,636	130,828,743	92,217,001	87,727,771	227,248,575	227,248,575	0	0	235,940,636	0	0	218,556,514	0	0
4	ACCOUNT 281 - ARO-Related Deferrals	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	ACCOUNT 282:														
5.01	BOOK VS. TAX DEPRECIATION	817,883,894	802,087,282			809,985,588	214,061,414	357,234,437	238,689,737	225,569,578	349,993,804	242,320,512	202,553,250	364,475,070	235,058,962
5.02	FERC ORDER 144 CATCH UP	0	0			0	0	0	0	-	-	-	-	-	-
5.03	CAPD INTEREST - SECTION 481(a) - CHANGE IN METHD	31,059	(4,287)			13,386	12,535	(3,391)	4,242	20,059	6,757	4,242	5,010	(13,539)	4,242
5.04	RELOCATION COST - SECTION 481(a) - CHANGE IN METH	2,957	2,957			2,957	0	0	2,957	-	-	2,957	-	-	2,957
5.05	PJM INTEGRATION - SEC 481(a) - INTANG - DFD LABOR	(0)	(0)			0	0	(0)	0	-	(0)	-	-	(0)	-
5.06	R & D DEDUCTION - SECTION 174	2,316,072	2,316,072			2,316,072	2,020,289	82,605	213,178	2,020,289	82,605	213,178	2,020,289	82,605	213,178
5.07	BK PLANT IN SERVICE-SFAS 143-ARO	13,778,400	11,985,205			12,881,802	12,809,838	(261)	72,225	13,723,400	(491)	55,490	11,896,276	(31)	88,960
5.08	MNTR CARBON CAPTURE - SFAS 143 - ARO	(1,343,475)	(1,343,475)			(1,343,475)	0	0	0	(1,343,475)	-	-	(1,343,475)	-	-
5.09	TAX DEPRECIATION LOOKBACK	0	0			0	0	0	0	-	-	-	-	-	-
5.10	NORMALIZED BASIS DIFFS - TRANSFERRED PLANTS	12,728,206	12,058,300			12,393,253	12,393,253	0	0	12,728,206	-	-	12,058,300	-	-
5.11	DFIT GENERATION PLANT	41,786,171	42,823,751			42,304,961	42,304,961	0	0	41,786,171	-	-	42,823,751	-	-
5.12	GAIN/LOSS ON ACRS/MACRS PROPERTY	75,596,467	80,067,565			77,832,016	33,270,668	7,020,546	37,540,802	32,784,956	6,662,474	36,149,037	33,756,379	7,378,618	38,932,568
5.13	GAIN/LOSS ON ACRS/MACRS-BK/TX UNIT PROP	(7,935,566)	(7,935,566)			(7,935,566)	(7,935,566)	0	0	(7,935,566)	-	-	(7,935,566)	-	-
5.14	ABFUDC	611,627	680,163			645,895	645,889	3	4	611,624	1	2	680,154	4	5
5.15	ABFUDC - TRANSMISSION	1,758,408	1,971,147			1,864,778	0	1,864,778	0	-	1,758,408	-	-	1,971,147	-
5.16	ABFUDC - GENERAL	6,468	7,771			7,120	0	2,518	4,602	-	2,282	4,186	-	2,754	5,017
5.17	ABFUDC - DISTRIBUTION	5,718	6,611			6,164	0	0	6,164	-	-	5,718	-	-	6,611
5.18	TAXES CAPITALIZED	0	0			0	0	0	0	-	-	-	-	-	-
5.19	PENSIONS CAPITALIZED	0	0			0	0	0	0	-	-	-	-	-	-
5.20	SEC 481 PENS/OPEB ADJUSTMENT	(42,120)	(42,120)			(42,120)	(39,564)	(1,213)	(1,343)	(39,564)	(1,213)	(1,343)	(39,564)	(1,213)	(1,343)
5.21	SAVINGS PLAN CAPITALIZED	0	0			0	0	0	0	-	-	-	-	-	-
5.22	PERCENT REPAIR ALLOWANCE	7,801,827	8,480,213			8,141,020	5,485,182	867,600	1,788,238	5,287,371	819,227	1,695,229	5,682,992	915,974	1,881,246
5.23	BOOK/TAX UNIT OF PROPERTY ADJ	193,192,986	233,908,037			213,550,512	93,810,269	44,348,545	75,391,698	84,235,472	40,371,090	68,586,424	103,385,066	48,325,999	82,196,972
5.24	BK/TAX UNIT OF PROPERTY ADJ-SEC 481 ADJ	159,718,932	159,718,932			159,718,932	53,876,009	34,206,423	71,636,501	53,876,009	34,206,423	71,636,501	53,876,009	34,206,423	71,636,501
5.25	BOOK/TAX MIXED SERVICE COST ADJ	47,251,502	57,628,652			52,440,077	0	25,204,578	27,235,499	-	22,640,154	24,611,348	-	27,769,002	29,859,650
5.26	BK/TX MIXED SERVICE COST ADJ-SEC 481 ADJ	33,703,143	36,037,876			34,870,509	6,942,509	0	27,928,001	5,775,143	-	27,928,001	8,109,141	-	27,928,001
5.27	BOOK/TAX UNIT OF PROPERTY ADJ: AGR TRANSFER	16,142,771	16,142,771			16,142,771	16,142,771	0	0	16,142,771	-	-	16,142,771	-	-
5.28	BK/TX UNIT OF PROPERTY ADJ-SEC 481 ADJ: AGR TRANSFER	3,157,388	3,157,388			3,157,388	3,157,388	0	0	3,157,388	-	-	3,157,388	-	-
5.29	TX ACCEL AMORT - CAPITALIZED SOFTWARE	1,898,399	1,898,399			1,898,399	651,838	307,760	938,802	651,838	307,760	938,802	651,838	307,760	938,802
5.30	INSURANCE PREMIUMS ACCRUED	507,236	561,029			534,432	191,343	81,986	261,104	182,253	77,624	247,959	200,433	86,347	274,249
5.31	CAPITALIZED RELOCATION COSTS	3,479,112	3,697,476			3,588,294	0	285,943	3,302,351	-	278,533	3,200,580	-	293,353	3,404,123
5.32	EXTRAORDINARY LOSS ON DISP OF PROP	0	0			0	0	0	0	-	-	-	-	-	0
5.33	BOOK OPERATING LEASE - LIAB	14,053,985	8,300,917			11,177,451	1,892,513	115,397	9,169,541	4,347,827	111,699	9,594,458	(562,801)	119,094	8,744,624
5.34	DEFD TAX GAIN - FIBER OPTIC LINE	0	0			0	0	0	0	-	-	-	-	-	-
5.35	DISALLOWED COSTS-RESERVE DEFICIENCY-APCO VA	(8,249,480)	(8,249,480)			(8,249,480)	(8,249,480)	0	0	(8,249,480)	-	-	(8,249,480)	-	-
5.36	AMORT PERPETUAL TERM ELECT PLT	0	0			0	0	0	0	-	-	-	-	-	-
5.37	CAPITALIZED LEASES - A/C 1011 ASSETS	0	0			0	0	0	0	-	-	-	-	-	-
5.38	GAIN ON REACQUIRED DEBT	0	0			0	0	0	0	-	-	-	-	-	-
5.39	REMOVAL COSTS	736,405	3,666,646			2,201,526	2,201,526	0	0	736,405	-	-	3,666,646	-	-
5.40	REMOVAL COSTS - ARO-MTNR CARBON CAPTURE	(38,590)	(38,590)			(38,590)	(38,590)	0	0	(38,590)	-	-	(38,590)	-	-
5.41	REMOVAL COSTS REV - SFAS 143 - ARO	(479,025)	(479,025)			(479,025)	(479,025)	0	0	(479,025)	-	-	(479,025)	-	-
5.42	TAX WRITE OFF MINE DEVEL COSTS	(189,791)	(189,791)			(189,791)	(189,791)	0	0	(189,791)	-	-	(189,791)	-	-
5.43	BK DEPLETION -- NUEAST	187,702	187,693			187,698	187,698	0	0	187,702	-	-	187,693	-	-
5.44	2007 IRS AUDIT ADJUSTMENTS - A/C 282	0	0			0	0	0	0	-	-	-	-	-	-
5.45	TAX CUTS AND JOBS ACT (TCJA)	0	0			0	0	0	0	-	-	-	-	-	-
5.46	282 EXCESS ADJUSTMENT	(41,548,923)	(41,548,923)			(41,548,923)	(22,659,810)	(37,177,005)	18,287,892	(22,659,810)	(37,177,005)	18,287,892	(22,659,810)	(37,177,005)	18,287,892
5.47	EXCESS ADFIT	654,757,175	554,739,357			604,748,266	201,016,247	209,782,685	193,949,334	229,141,097	215,172,732	210,443,345	172,891,396	204,392,638	177,455,322
5.48	NOL ADJUSTMENT	(74,067,561)	(71,617,926)			(72,842,744)	(24,538,658)	(23,765,427)	(24,538,658)	(25,024,523)	(24,018,514)	(25,024,523)	(24,052,793)	(23,512,340)	(24,052,793)
5.49	NOL CONTRA	74,067,561	71,617,926	(74,067,561)	(71,617,926)										
5.50	NON-UTILITY DEFERRED FIT	0	0	0	0										
5.51	SFAS 109 FLOW-THRU 282.3	77,689,861	90,562,964	(77,689,861)	(90,562,964)										
5.52	SFAS 109 EXCESS DFIT 282.4	(654,757,175)	(554,739,357)	654,757,175	554,739,357										
5.53	Accum Defd Property FIT - TBBS 282.6	41,548,923	41,548,923	(41,548,923)	(41,548,923)										
6	TOTAL ACCOUNT 282	1,507,749,250	1,559,673,484	461,450,829	351,009,544	1,939,941,553	637,600,179	620,458,504	681,882,870	667,005,736	611,294,348	690,899,995	606,194,623	629,622,659	672,865,745
7	ACCOUNT 282 - ARO-Related Deferals	11,917,309	10,124,114	0	0	11,020,712	10,948,747	(261)	72,225	11,862,309	(491)	55,490	10,035,185	(31)	88,960
8	ACCOUNT 283:														
9.01	NOL - STATE C/F - DEF STATE TAX ASSET - L/T	0	0			0	0	0	0	-	-	-	-	-	-
9.02	SW - UNDER RECOVERY FUEL COST	15,260,481	60,583,334			37,921,907	37,921,907	0	0	15,260,481	-	-	60,583,334	-	-
9.03	SV - UNDER RECOVERY FUEL COST	26,713,937	84,838,732			55,776,335	55,776,335	0	0	26,713,937	-	-	84,838,732	-	-
9.04	WV UNREC FUEL DISPUTED COAL INV	(0)	(0)			0	(0)	0	0	(0)	-	-	(0)	-	-
9.05	CV-UNDER RECOVERY FUEL COST	292,559	814,066			553,312	553,312	0	0	292,559	-	-	814,066	-	-
9.06	PROPERTY TAX - NEW METHOD - BOOK	5,368,151	6,317,506			5,842,828	1,435,224	1,528,459	2,879,145	1,045,199	1,490,809	2,832,143	1,825,249	1,566,109	2,926,148
9.07	PROP TX-STATE 2 OLD METHOD-TX	0	0			0	0	0	0	0	-	-	0	-	-
9.08	DEFD TAX GAIN - APCO WV SEC REG ASSET	39,345,785	33,919,954			36,632,870	36,632,870	0	0	39,345,785	-	-	33,919,954	-	-
9.09	MTM BK GAIN - A/L - TAX DEFL	4,403,043	6,100,674			5,251,858	5,251,858	0	0	4,403,043	-	-	6,100,674	-	-
9.10	MARK & SPREAD - DEFL - 283 A/L	1,377,450	1,377,450			1,377,450	1,377,450	0	0	1,377,450	-	-	1,377,450	-	-
9.11	ACCRUED BK PENSION EXPENSE	25,548,939	24,998,691			25,273,815	10,924,431	985,640	13,363,743	10,972,937	999,645	13,576,357	10,875,925	971,636	13,151,130
9.12	ACCRUED BK PENSION COSTS - SFAS 158	(17,244,299)	(16,186,370)			(16,715,334)	(3,335,452)	(2,476,345)	(10,903,538)	(3,435,857)	(2,664,905)	(11,143,537)	(3,235,046)	(2,287,785)	(10,663,539)
9.13	REG ASSET - DEFERRED RTO COSTS	(0)	(0)			0	0	(0)	0	-	(0)	-	-	(0)	-
9.14	DEFD ENVIRON COMP COSTS & CARRYING CHARGES	13,427	6,713			10,070	10,070	0	0	13,427	-	-	6,713	-	-
9.15	DEFD SYS RELIABILITY COSTS & CARRYING CHARGES	(5,294)	6,176			441	0	441	0	-	-	(5,294)	-	-	6,176
9.16	DEFD EQUITY CARRY CHRGS-RELIABILITY CAPITAL	913	7,466			4,190	0	3,353	837	-	-	913	-	6,705	761
9.17	DEFD EXPS (A/C 186)	545,982	547,370			546,676	546,271	405	0	545,982	-	-	546,560	810	-
9.18	DEFD BK CONTRACT REVENUE	(3,833)	(0)			(1,916)	(1,916)	0	0	(3,833)	-	-	(0)	-	-
9.19	OU RECOVERY SECURITIZATION REVENUE	81,991	634,290			358,141	358,141	0	0	81,991	-	-	634,290	-	-
9.20	ACCRUED COVID-19 INCREMENTAL COSTS NON-TX	1,686,444	1,486,408			1,586,426	350,171	58,120	1,178,135	400,725	67,293	1,218,426	299,617	48,947	1,137,844
9.21	DEFD STORM DAMAGE	11,271,724	15,243,928			13,257,826	0	312,244	12,945,582	-	312,371	10,959,353	-	312,117	14,931,811
9.22	RATE CASE DEFERRED CHARGES	6,226	(0)			3,113	0	0	3,113	-	-	6,226	-	-	(0)
9.23	BK DEFL-DEMAND SIDE MNGMT EXP	2,078,300	151,092			1,114,696	0	0	1,114,696	-	-	2,078,300	-	-	151,092
9.24	DEFD BK LOSS-NON AFF SALE-EMA	92,956	92,956			92,956	92,956	0	0	92,956	-	-	92,956	-	-
9.25	BOOK > TAX - EMA - A/C 283	5,063,047	5,335,171			5,199,109	5,199,109	0	0	5,063,047	-	-	5,335,171	-	-
9.26	DEFD TX GAIN - INTERCO SALE - EMA	(225,455)	(225,455)			(225,455)	(225,455)	0	0	(225,455)	-	-	(225,455)	-	-
9.27	FERC FORMULA RATES-UNDER-RECOVERY	0	100,342			50,171	50,171	0	0	-	-	-	100,342	-	-
9.28	DEFD BOOK GAIN - EPA AUCTION	0	0			0	0	0	0	-	-	-	-	-	-
9.29	BK DEFL - MACSS COSTS	3,065	3,065			3,065	0	0	3,065	-	-	3,065	-	-	3,065
9.30	TRANSITION REGULATORY ASSETS	(1)	(1)			(1)	0	0	(1)	-	-	(1)	-	-	(1)
9.31	REG ASSET-SFAS 143 - ARO	0	0			0	0	0	0	0	-	-	0	-	-
9.32	REG ASSET-SFAS 158 - PENSIONS	17,244,299	16,186,370			16,715,334	3,335,452	2,476,345	10,903,538	3,435,857	2,664,905	11,143,537	3,235,046	2,287,785	10,663,539
9.33	REG ASSET-SFAS 158 - SERP	86,511	26,017			56,264	15,545	0	40,719	19,999	-	66,542	11,120	-	14,897
9.34	REG ASSET-SFAS 158 - OPEB	(4,164,746)	3,090,137			(537,303)	(434,611)	269,805	(372,498)	(2,004,662)	78,393	(2,238,474)	1,135,441	461,217	1,493,478
9.35	REG ASSET-UNDERRECOVERY-VIRGINIA T-RAC	7,819,894	3,809,352			5,814,623	0	5,814,623	0	-	7,819,894	-	-	3,809,352	-
9.36	REG ASSET-MOUNTAINEER CARBON CAPTURE	(5,446,826)	0			(2,723,413)	(2,723,413)	0	0	(5,446,826)	-	-	0	-	-
9.37	REG ASSET-DEFERRED RPS COSTS	(1,759,000)	(0)			(879,500)	(879,500)	0	0	(1,759,000)	-	-	(0)	-	-
9.38	REG ASSET-CARRYING CHARGES-WV ENEC	0	(0)			0	(0)	0	0	(0)	-	-	(0)	-	-
9.39	TAX DEFL - NON-DEPRECIABLES	0	0			0	0	0	0	-	-	-	-	-	-
9.40	REG ASSET-DEFD SEVERANCE COSTS	(0)	(0)			0	(0)	(0)	0	(0)	(0)	0	(0)	(0)	0
9.41	REG ASSET-TRANS AGREEMENT PHASE-IN-WV	0	0			0	0	0	0	-	-	-	-	-	-
9.42	REG ASSET-DEFD VA WIND REPLACEMENT CSTS	0	0			0	0	0	0	-	-	-	-	-	-
9.43	REG ASSET-NET CCS FEED STUDY COSTS	16,091	0			8,046	8,046	0	0	16,091	-	-	0	-	-
9.44	REG ASSET-DEFD VA DEMAND RESPONSE PROGRAM	857,248	543,868			700,558	0	0	700,558	-	-	857,248	-	-	543,868
9.45	REG ASSET-ENERGY EFFICIENCY RECOVERY	2,078,299	2,098,339			2,088,319	0	0	2,088,319	-	-	2,078,299	-	-	2,098,339
9.46	REG ASSET DRESDEN OPERATION COST VA	700,664	1,675,747			1,188,205	1,188,205	0	0	700,664	-	-	1,675,747	-	-
9.47	REG ASSET-WV VMP (VEGETATION MGMT) COSTS	2,500,985	2,874,142			2,687,564	0	0	2,687,564	-	-	2,500,985	-	-	2,874,142
9.48	REG ASSET-IGCC PRE-CONSTRUCTION COSTS	(0)	(0)			0	(0)	0	0	(0)	-	-	(0)	-	-
9.49	REG ASSET-FELMAN PREMDISC-ENEC-WV	542,996	0			271,498	271,498	0	0	542,996	-	-	-	-	-
9.50	REG ASSET-WV AIR QUALITY PERMIT FEES	56,156	30,238			43,197	43,197	0	0	56,156	-	-	30,238	-	-
9.51	REG ASSET-FERC Formula Rates Under Recvr	724,843	554,899			639,871	50,171	589,700	0	16,336	708,507	-	84,006	470,893	-
9.52	REG ASSET-GreenHat Settlement	(0)	(0)			0	(0)	0	0	(0)	-	-	(0)	-	-
9.53	REG ASSET-Deferred Carrying Charge Offset	58,641	119,168			88,904	18,883	3,330	66,692	13,224	2,394	43,023	24,541	4,266	90,361
9.54	REG ASSET-Depr Exp Deferral - VA	0	0			0	0	0	0	-	-	-	-	-	-
9.55	REG ASSET-Glen Lyn ARO	60,801,797	62,979,346			61,890,572	61,890,572	0	0	60,801,797	-	-	62,979,346	-	-
9.56	REG ASSET-Va Retired Coal Plants-Unamort	6,485,012	0			3,242,506	3,242,506	0	0	6,485,012	-	-	-	-	-
9.57	REG ASSET-VA CCR EXP DEFERRAL	2,655,938	0			1,327,969	1,327,969	0	0	2,655,938	-	-	-	-	-
9.58	REG ASSET-VA RGGI Deferral	71,606	114,352			92,979	92,979	0	0	71,606	-	-	114,352	-	-
9.59	REG ASSET-WV CCR/ELG AFUDC Deferral	134,918	0			67,459	67,459	0	0	134,918	-	-	-	-	-
9.60	REG ASSET-LSE Formula Rate-Defer-Dep	566,136	0			283,068	283,068	0	0	566,136	-	-	-	-	-
9.61	REG ASSET-APCo Va E-RAC Def AFUDC	40,902	572,414			306,658	306,658	0	0	40,902	-	-	572,414	-	-
9.62	REG ASSET-VA E-RAC Under-Recovery	49,073	0			24,537	24,537	0	0	49,073	-	-	-	-	-
9.63	REG ASSET-VA Dist Substation Dep Def	62,525	44,557			53,541	0	53,541	0	-	62,525	-	-	44,557	-
9.64	REG ASSET-VA Dist Substation CC Def	205,065	153,520			179,292	0	179,292	0	-	205,065	-	-	153,520	-
9.65	REG ASSET-VA Dist Substation Eqty CC Def	(146,196)	(85,762)			(115,979)	0	(115,979)	0	-	(146,196)	-	-	(85,762)	-
9.66	REG ASSET-VCEA Virginia RPS Under-Recov	1,137,118	(0)			568,559	568,559	0	0	1,137,118	-	-	(0)	-	-
9.67	REG ASSET-NBV-ARO-RETIRED PLANTS	6,175,746	6,102,105			6,138,926	6,138,926	0	0	6,175,746	-	-	6,102,105	-	-
9.68	REG ASSET-EXTRA LOSS-CLINCH RIVER PLANT	9,766,332	9,344,660			9,555,496	9,555,496	0	0	9,766,332	-	-	9,344,660	-	-
9.69	REG ASSET-EXTRA LOSS-GLEN LYN U5 NET PLANT	(0)	(0)			0	(0)	0	0	(0)	-	-	(0)	-	-
9.70	REG ASSET-EXTRA LOSS-SPORN PLANT	1,633,714	1,537,425			1,585,569	1,585,569	0	0	1,633,714	-	-	1,537,425	-	-
9.71	REG ASSET-EXTRA LOSS-KANAWHA RIVER PLANT	4,318,461	4,093,542			4,206,001	4,206,001	0	0	4,318,461	-	-	4,093,542	-	-
9.72	REG ASSET-EXTRA LOSS-GLEN LYN U6 NET PLANT	888,797	896,173			892,485	892,485	0	0	888,797	-	-	896,173	-	-
9.73	REG ASSET-M&S RETIRING PLANTS	83,886	76,258			80,072	80,072	0	0	83,886	-	-	76,258	-	-
9.74	REG ASSET-COAL CO UNCOLL ACCTS	(0)	(0)			0	0	0	(0)	-	-	(0)	-	-	(0)
9.75	REG ASSET-DEFD DEPREC-WV VEG MGT PROG	0	0			0	0	0	0	-	-	0	-	-	0
9.76	REG ASSET-A.5 PCAP-RAC VA Under-Recoverv	0	413,245			206,623	206,623	0	0	-	-	-	413,245	-	-
9.77	REG ASSET-WV BASE REVENUES	(0)	(0)			0	0	0	(0)	-	-	(0)	-	-	(0)
9.78	REG ASSET-WV ACNR Breach Cost Deferral	0	7,345			3,672	3,672	0	0	-	-	-	7,345	-	-
9.79	REG ASSET-WV ECS Under Recovery	0	223,287			111,643	111,643	0	0	-	-	-	223,287	-	-
9.80	REG ASSET-WV ACNR Breach Cost Deferral	0	3,308,678			1,654,339	1,654,339	0	0	-	-	-	3,308,678	-	-
9.81	REG ASSET-APCo Broadband Capacity Pilot	51,174	0			25,587	0	0	25,587	-	-	51,174	-	-	-
9.82	REG ASSET-VA Major Storm Exp Def	3,181,694	7,952,135			5,566,914	0	0	5,566,914	-	-	3,181,694	-	-	7,952,135
9.83	REG ASSET-VA EE-RAC C&I PRESCRIPTIVE	(0)	(0)			0	0	0	(0)	-	-	(0)	-	-	(0)
9.84	REG ASSET-VA PIPP Admin Cost Deferral	0	124,442			62,221	0	0	62,221	-	-	-	-	-	124,442
9.85	REG ASSET-Beneficial Electrification Prg	0	66,722			33,361	0	0	33,361	-	-	-	-	-	66,722
9.86	REG ASSET-WV EE/DR-COMPANY FUNDED	807,436	609,697			708,566	0	0	708,566	-	-	807,436	-	-	609,697
9.87	REG ASSET-Virginia Tri Under Earnings	0	6,319,441			3,159,720	0	0	3,159,720	-	-	-	-	-	6,319,441
9.88	REG ASSET-WV PROV SURCREDIT-CONTRA	0	0			0	0	0	0	-	-	-	-	-	-
9.89	REG ASSET-WV MRBC Surcharge Under Recov	174,677	181,955			178,316	0	0	178,316	-	-	174,677	7,345	-	181,955
9.90	BOOK LEASES CAPITALIZED FOR TAX	2,247,735	3,242,979			2,745,357	3,633,621	114,355	(1,002,619)	3,471,565	99,275	(1,323,105)	3,795,676	129,436	(682,132)

9.91	CAPITALIZED SOFTWARE COST - BOOK	22,221,757	16,100,140			19,160,949	6,505,681	4,030,864	8,624,403	7,371,925	4,662,491	10,187,341	5,639,437	3,399,238	7,061,465
9.92	LOSS ON REACQUIRED DEBT	16,420,602	15,622,902			16,021,752	4,207,035	1,680,802	10,133,915	8,053,178	3,361,603	5,005,820	360,891	0	15,262,010
9.93	DEFD SFAS 106 BOOK COSTS	0	0			0	0	0	0	-	-	-	-	-	-
9.94	SFAS 106-MEDICARE SUBSIDY-(PPACA)-REG ASSET	370,956	247,304			309,130	127,860	19,964	161,306	153,432	23,956	193,567	102,288	15,971	129,045
9.95	EXCESS DSIT - UNPROTECTED WV	(915,478)	(747,681)			(831,579)	(331,960)	(218,298)	(281,321)	(360,796)	(192,085)	(362,597)	(303,125)	(244,511)	(200,045)
9.96	REG ASSET - ACCRUED SFAS 112	2,786,526	2,886,097			2,836,312	1,100,712	67,079	1,668,521	901,260	72,976	1,812,290	1,300,164	61,181	1,524,752
9.97	STATE NOL CURRENT BENEFIT	0	0			0	0	0	0	-	-	-	-	-	-
9.98	282 EXCESS ADJUSTMENT	0	0			0			0	-	-	-	-	-	-
9.99	283-ACCUM DEFD FEDERAL TBBS ADJ	38,810,565	38,810,565			38,810,565			3,773,582	636,393	34,400,590	3,773,582	636,393	34,400,590	3,773,582
10.00	283-ACCUM DEFD STATE TBBS ADJ	(3,478,333)	(3,478,333)			(3,478,333)			(1,334,556)	(1,618,290)	(525,487)	(1,334,556)	(1,618,290)	(525,487)	(1,334,556)
10.01	EXCESS ADFIT	(178,519,958)	(122,308,725)			(150,414,342)	(116,037,579)	(32,298,528)	(2,078,235)	(135,575,980)	(35,621,552)	(7,322,426)	(96,499,178)	(28,975,504)	3,165,957
10.02	NOL ADJUSTMENT	-	-			0	0	0	0	-	-	-	-	-	-
10.03	NOL CONTRA	-	-	0	0										
10.04	NON-UTILITY DEFERRED FIT	479,318	1,780,451	(479,318)	(1,780,451)										
10.05	SFAS 109 FLOW-THRU 283.3	69,654,856	80,343,947	(69,654,856)	(80,343,947)										
10.06	SFAS 109 EXCESS DFIT 283.4	178,519,958	122,308,732	(178,519,958)	(122,308,732)										
10.07	Accum Deferred SIT - Excess	(4,359,417)	(3,560,388)	4,359,417	3,560,388										
10.08	Accum Defd Other FIT-TBBS	(35,332,232)	(35,332,232)	35,332,232	35,332,232										
10.09	Accum Deferred SIT-TBBS	(16,563,491)	(16,563,491)	16,563,491	16,563,491										
10.10	ADIT FED - HEDGE-INTEREST RATE 2830015	2,626,414	2,363,164	(2,626,414)	(2,363,164)										
10.11	ADIT FED - HEDGE-FOREIGN EXC 2830016	8,545	5,973	(8,545)	(5,973)										
10.12	SFAS 133 ADIT FED - SFAS 133 NONAFFIL 2830006	-	-	0	0										
10		337,115,729	463,918,775	(195,033,952)	(151,346,157)	227,327,199	145,255,427	(16,921,228)	66,099,793	75,377,303	17,882,467	48,822,007	213,169,757	16,025,282	83,377,579
11	DEFD STATE INCOME TAXES	78,851,501	78,658,435			78,754,968	39,042,484	14,721,173	24,991,311	39,313,440	14,696,011	24,842,050	38,771,529	14,746,336	25,140,571
11.01	SFAS 109 - DEFD STATE INCOME TAXES - 2831002/1202	231,263,370	260,889,035	(231,263,370)	(260,889,035)	0									
12	TOTAL ACCOUNT 283	647,230,599	803,466,246	(426,297,321)	(412,235,192)	306,082,167	184,297,911	(2,200,055)	91,091,104	114,690,742	32,578,478	73,664,058	251,941,286	30,771,618	108,518,150
13	ACCOUNT 283 - ARO-Related Deferals	6,175,746	6,102,105	0	0	6,138,926	6,138,926	0	0	6,175,746	0	0	6,102,105	0	0
14	JURISDICTIONAL AMOUNTS FUNCTIONALIZED														
15	TOTAL COMPANY AMOUNTS FUNCTIONALIZED														
16	REFUNCTIONALIZED BASED ON JURISDICTIONAL PLANT														
17	NOTE: POST 1970 ACCUMULATED DEFERRED														
18	INV TAX CRED. (JDITC) IN A/C 255														
18.01	SEC ALLOC - ITC - 46F1 - 10%	4,959	2,664			3,812	0	3,808	4	-	4,954	5	-	2,662	2
18.02	HYDRO CREDIT - ITC - 46F1	301,975	292,555			297,265	297,265	0	0	301,975			292,555		
19															
20	TOTAL ACCOUNT 255	306,934	295,219	0	0	301,077	297,265	3,808	4	301,975	4,954	5	292,555	2,662	2

Appalachian Power Company
ACCUMULATED DEFERRED INCOME TAX IN ACCOUNT 190 - Actual Cycle Only
PERIOD ENDED DECEMBER 31, 2022

DEBIT (CREDIT)

	COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F	COLUMN G	COLUMN H	COLUMN I	COLUMN J	COLUMN K	COLUMN L	COLUMN M	COLUMN N	COLUMN O
		PER BOOKS		NON-APPLICABLE/NON-UTILITY		AVERAGE	FUNCTIONALIZATION AVERAGE			FUNCTIONALIZATION 12/31/2021			FUNCTIONALIZATION 12/31/2022		
	ACCUMULATED DEFERRED FIT ITEMS	BALANCE AS OF 12-31-2021	BALANCE AS OF 12-31-2022	BALANCE AS OF 12-31-2021	BALANCE AS OF 12-31-2022	ELECTRIC UTILITY (B+C+D+E)/2	GENERATION	TRANSMISSION	DISTRIBUTION	GENERATION	TRANSMISSION	DISTRIBUTION	GENERATION	TRANSMISSION	DISTRIBUTION
1	ACCOUNT 190:														
2.01	NOL & TAX CREDIT C/F - DEF TAX ASSET	1,633,254	2,022,529			1,827,892	1,342,408	176,037	309,446	1,246,897	143,887	242,469	1,437,919	208,186	376,423
2.02	IGCC REVENUES	0	10,253			5,127	2,936	0	2,190	-	-	-	5,872	-	4,381
2.03	INT EXP CAPITALIZED FOR TAX	52,039,166	57,333,967			54,686,566	27,156,227	22,832,112	4,698,228	26,155,315	21,520,792	4,363,059	28,157,139	24,143,431	5,033,397
2.04	CIAC-BOOK RECEIPTS	0	0			0	0	0	0	-	-	-	-	-	-
2.05	CIAC - BOOK RECEIPTS-DISTR -SV	8,817,884	8,610,004			8,713,944	0	2,639,997	6,073,947	-	3,109,228	5,708,656	-	2,170,766	6,439,238
2.06	CIAC - BOOK RECEIPTS-TRANS	203,424	203,424			203,424	0	203,424	0	-	203,424	-	-	203,424	-
2.07	CIAC - BOOK RECEIPTS-DISTR -SW	3,250,361	4,795,572			4,022,967	0	731,266	3,291,701	-	124,960	3,125,401	-	1,337,571	3,458,001
2.08	CIAC - MUSSER ACQUISITION	0	0			0	0	0	0	-	-	-	-	-	-
2.09	SW - OVER RECOVERY FUEL COSTS	0	(0)			0	(0)	0	0	-	-	-	(0)	-	-
2.10	SV - OVER RECOVERY FUEL COSTS	0	0			0	0	0	0	-	-	-	-	-	-
2.11	PROVS POSS REV REFDS	(1,736)	4,147,179			2,072,722	1,008,363	316,890	747,469	81,260	(82,996)	(0)	1,935,466	716,775	1,494,938
2.12	PROV FOR RATE REFUND-TAX REFORM	0	0			0	0	0	0	0	-	-	0	-	-
2.13	PROV FOR RATE REFUND-EXCESS PROTECTED	(0)	(0)			0	(0)	0	0	(0)	-	-	(0)	-	-
2.14	SALE/LEASEBK-GRUNDY	577	577			577	0	0	577	-	-	577	-	-	577
2.15	MTM BK LOSS - A/L - TAX DEFL	0	0			0	0	0	0	-	-	-	-	-	-
2.16	MARK & SPREAD-DEFL-190-A/L	(107,010)	(2,676,316)			(1,391,663)	(1,391,663)	0	0	(107,010)	-	-	(2,676,316)	-	-
2.17	PROV WORKER'S COMP	77,210	54,592			65,901	56,125	1,616	8,161	67,165	1,669	8,376	45,085	1,562	7,946
2.18	SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN	14,738	30,973			22,855	5,434	0	17,421	4,129	-	10,608	6,739	-	24,234
2.19	ACCRD SUP EXEC RETIR PLAN COSTS-SFAS 158	86,515	26,021			56,268	15,549	0	40,719	19,974	-	66,542	11,124	-	14,897
2.20	ACCRD BK SUP. SAVINGS PLAN EXP	69,294	26,084			47,689	19,661	0	28,028	20,623	-	48,671	18,699	-	7,386
2.21	EMPLOYER SAVINGS PLAN MATCH	(0)	(0)			0	0	0	(0)	-	-	(0)	-	-	(0)
2.22	ACCRUED PSI PLAN EXP	0	0			0	0	0	0	0	-	0	0	-	0
2.23	STOCK BASED COMP-CAREER SHARES	(343,012)	(559,717)			(451,364)	(76,933)	0	(374,431)	(56,019)	-	(286,993)	(97,847)	-	(461,870)
2.24	BK PROV UNCOLL ACCTS	131,980	150,752			141,366	246	(10,473)	151,593	491	(10,473)	141,961	0	(10,473)	161,225
2.25	PROV-TRADING CREDIT RISK - A/L	(21,944)	(34,320)			(28,132)	(28,132)	0	0	(21,944)	-	-	(34,320)	-	-
2.26	PROV-FAS 157 - A/L	0	0			0	0	0	0	0	-	-	0	-	-
2.27	ACCRD COMPANY INCENT PLAN-ENGAGE TO GAIN	0	0			0	0	0	0	-	-	-	-	-	-
2.28	ACCRD COMPANYWIDE INCENTV PLAN	3,356,450	3,871,992			3,614,221	1,327,477	54,057	2,232,688	1,265,707	82,855	2,007,887	1,389,246	25,258	2,457,488
2.29	ACCRD ENVIRONMENTAL LIAB-CURRENT	2,520	2,520			2,520	0	0	2,520	-	-	2,520	-	-	2,520
2.30	ACCRUED BOOK VACATION PAY	2,049,329	3,009,646			2,529,487	831,243	(15,995)	1,714,239	662,153	(52,295)	1,439,471	1,000,333	20,306	1,989,007
2.31	BOOK LEASES DEFERRED	197,168	12			98,590	(1,947)	6	100,531	(3,894)	-	201,062	(0)	12	(0)
2.32	I/CDPI-INCENTIVE COMP DEFERRAL PLAN	109,848	121,197			115,522	2,616	0	112,907	2,488	-	107,360	2,743	-	118,454
2.33	BK ACCRL- COOK CT RENT HOLIDAY	(35,772)	(0)			(17,886)	0	0	(17,886)	-	-	(35,772)	-	-	(0)
2.34	ACCRUED BK SEVERANCE BENEFITS	33,898	32,592			33,245	32,592	0	653	32,592	-	1,307	32,592	-	-
2.35	ACCRUED INTEREST EXPENSE - STATE	0	0			0	0	0	0	-	-	-	-	-	-
2.36	ACCRUED INTEREST-LONG-TERM - FIN 48	0	0			0	0	0	0	-	0	0	-	0	0
2.37	ACCRUED INTEREST-SHORT-TERM - FIN 48	0	0			0	0	0	0	-	-	-	-	-	-
2.38	ACCRUED STATE INCOME TAX EXP	0	0			0	0	0	0	-	-	-	-	-	-
2.39	BK DFL RAIL TRANS REV/EXP	0	0			0	0	0	0	-	-	-	-	-	-
2.40	ACCRUED RTO CARRYING CHARGES	0	0			0	0	0	0	-	-	-	-	-	-
2.41	PROV LOSS-CAR CHG-PURCHASD EMA	0	0			0	0	0	0	-	-	-	-	-	-
2.42	DEFD EQUITY CARRYING CHRGS-ENVIRON COMP COSTS	0	0			0	0	0	0	-	-	-	-	-	-
2.43	FEDERAL MITIGATION PROGRAMS	565,589	256,393			410,991	410,991	0	0	565,589	-	-	256,393	-	-
2.44	STATE MITIGATION PROGRAMS	(0)	(0)			0	(0)	0	0	(0)	-	-	(0)	-	-
2.45	FICA - NON-CUURENT	671,385	(0)			335,692	131,131	0	204,561	262,262	-	409,122	-	-	(0)
2.46	DEFD REV - SAN ANGELO SETTLEMENT	0	572			286	0	286	0	-	-	-	-	572	-
2.47	DEFD BK CONTRACT REVENUE	17,408	10,809			14,109	0	14,109	0	-	17,408	-	-	10,809	-
2.48	FICA - NON-CUURENT	46	0			23	0	23	0	-	46	-	-	-	-
2.49	FK BK WRITE-OFF BLUE RDGE EASE	0	0			0	0	0	0	-	-	-	-	-	-
2.50	FR BK WRITE-OFF BLUE RDGE EASE	0	0			0	0	0	0	-	-	-	-	-	-
2.51	SV BK WRITE-OFF BLUE RDGE EASE	0	0			0	0	0	0	-	-	-	-	-	-
2.52	CV BK WRITE-OFF BLUE RDGE EASE	0	0			0	0	0	0	-	-	-	-	-	-
2.53	TAX > BOOK BASIS - EMA-A/C 190	96,265	96,265			96,265	96,265	0	0	96,265	-	-	96,265	-	-
2.54	DEFD TX LOSS-INTERCO SALE-EMA	228,014	228,014			228,014	228,014	0	0	228,014	-	-	228,014	-	-
2.55	DEFD BOOK GAIN-EPA AUCTION	0	0			0	0	0	0	-	-	-	-	-	-
2.56	ADVANCE RENTAL INC (CUR MO)	376,442	447,407			411,924	0	2,651	409,273	-	2,233	374,209	-	3,069	444,338
2.57	DEFERRED BOOK RENTS	38,672	0			19,336	0	19,336	0	-	38,672	-	-	0	-
2.58	REG LIAB-UNREAL MTM GAIN-DEFL	5,845,959	7,252,034			6,548,996	6,548,996	0	0	5,845,959	-	-	7,252,034	-	-
2.59	SECURITIZATION DEFD EQUITY INCOME - LONG-TERM	469,161	404,463			436,812	436,812	0	0	469,161	-	-	404,463	-	-
2.60	CAPITALIZED SOFTWARE COSTS-TAX	41,919	59,570			50,744	507	(2)	50,240	410	(2)	41,511	603	(2)	58,969
2.61	CAPITALIZED ADVERTISING EXP-TX	775,592	764,427			770,010	0	770,010	0	-	775,592	-	-	764,427	-
2.62	ACCRD SFAS 106 PST RETIRE EXP	(18,203,448)	(21,753,482)			(19,978,465)	(10,262,218)	(1,709,922)	(8,006,325)	(9,346,964)	(1,566,212)	(7,290,272)	(11,177,473)	(1,853,632)	(8,722,377)
2.63	SFAS 106 PST RETIRE EXP - NON-DEDUCT CONT	6,912,092	6,912,092			6,912,092	3,458,319	313,953	3,139,821	3,458,319	313,953	3,139,821	3,458,319	313,953	3,139,821
2.64	ACCRD OPEB COSTS - SFAS 158	(3,809,319)	3,445,561			(181,879)	(255,520)	263,371	(189,729)	(1,825,572)	71,959	(2,055,705)	1,314,532	454,783	1,676,246
2.65	ACCRD SFAS 112 PST EMPLOY BEN	2,803,250	2,902,821			2,853,035	1,117,435	67,079	1,668,521	917,983	72,976	1,812,290	1,316,887	61,181	1,524,753
2.66	ACCRD BOOK ARO EXPENSE - SFAS 143	82,449,731	87,312,613			84,881,172	84,308,358	6,852	565,961	82,209,432	6,643	233,656	86,407,285	7,061	898,267
2.67	ACCRD BK ARO EXP - MTNR CARBON CAPTURE	2,521,009	2,521,009			2,521,009	2,521,009	0	0	2,521,009	-	-	2,521,009	-	-
2.68	BOOK OPERATING LEASE - ASSET	14,167,548	8,406,230			11,286,889	1,922,623	117,245	9,247,021	4,377,367	113,548	9,676,633	(532,122)	120,942	8,817,410
2.69	SFAS 106 - MEDICARE SUBSIDY - NORM - (PPACA)	0	0			0	0	0	0	-	-	-	-	-	-
2.70	GROSS RECEIPTS- TAX EXPENSE	0	0			0	0	0	0	-	-	-	-	-	-
2.71	ACCRUED BK REMOVAL COST - ACRS	67,676,004	67,667,198			67,671,601	6,970,833	19,463,457	41,237,311	6,970,833	19,492,957	41,212,214	6,970,833	19,433,956	41,262,408
2.72	FIN 48 - DEFD STATE INCOME TAXES	0	0			0	0	0	0	-	-	-	-	-	-
2.73	DEFD STATE INCOME TAXES	12,165,005	12,292,257			12,228,631	6,248,671	2,347,661	3,632,299	6,276,737	2,368,590	3,519,678	6,220,606	2,326,732	3,744,919
2.74	ACCRD SIT/FRANCHISE TAX RESERVE	0	0			0	0	0	0	-	-	-	-	-	-
2.75	ACCRUED SALES & USE TAX RESERVE	0	0			0	0	0	0	-	-	-	-	-	-
2.76	ACCRD SIT TX RESERVE-LNG-TERM-FIN 48	(0)	0			0	0	0	(0)	-	-	(0)	0	0	(0)
2.77	ACCRD SIT TX RESERVE-SHRT-TERM-FIN 48	0	0			0	0	0	0	-	-	-	-	-	-
2.78	SFAS 109 - DEFD SIT LIABILITY	0	0			0	0	0	0	-	-	-	-	-	-
2.79	IRS AUDIT SETTLEMENT	0	0			0	0	(0)	0	0	(0)	0	0	(0)	0
2.80	1985-1987 IRS AUDIT SETTLEMENT	0	0			0	0	0	0	-	-	-	-	-	-
2.81	1991-1996 IRS AUDIT SETTLEMENT	0	0			0	0	0	0	-	-	-	-	-	-
2.82	1997-2003 IRS AUDIT SETTLEMENT	568,887	579,715			574,301	0	0	574,301	-	-	568,887	-	-	579,715
2.83	2007 IRS AUDIT ADJUSTMENTS - A/C 190	0	0			0	0	0	0	-	-	-	-	-	-
2.84	IRS CAPITALIZATION ADJUSTMENT	2,232,589	2,124,021			2,178,305	541,817	1,189,896	446,591	541,817	1,232,046	458,725	541,817	1,147,746	434,457
2.85	AMT CREDIT - DEFERRED	0	0			0	0	0	0	-	-	-	-	-	-
2.86	REHAB CREDIT - DEFD TAX ASSET RECLASS	0	0			0	0	0	0	-	-	-	-	-	-
2.87	RESTRICTED STOCK PLAN	(15)	44,007			21,996	10,690	0	11,306	12,792	-	(12,807)	8,587	-	35,419
2.88	PSI - STOCK BASED COMP	766,273	969,679			867,976	142,722	0	725,254	112,258	-	654,015	173,186	-	796,494
2.89	NOL - DEFERRED TAX ASSET RECLASS	4,357,324	(0)			2,178,662	0	408,892	1,769,770	-	817,784	3,539,540	-	0	(0)
2.90	NOL ADJUSTMENT	10,803,466	72,040,691			41,422,079	13,870,151	13,681,776	13,870,151	3,877,964	3,047,539	3,877,964	23,862,339	24,316,013	23,862,339
2.91	NOL CONTRA	(10,803,466)	(72,040,691)	10,803,466	72,040,691										
2.92	NON-UTILITY DEFERRED FIT	4,452,399	2,948,705	(4,452,399)	(2,948,705)										
2.93	SFAS 109 FLOW-THRU 190.3	50,761,203	56,474,220	(50,761,203)	(56,474,220)										
2.94	SFAS 109 EXCESS DFIT 190.4001	178,697,581	159,727,676	(178,697,581)	(159,727,676)										
2.95	Accum Deferred SIT - Excess 190.4002	129,889	116,039	(129,889)	(116,039)										
2.96	Accum Deferred FIT-TBBS 190.6001	2,621,359	2,637,413	(2,621,359)	(2,637,413)										
2.97	Accum Deferred SIT-TBBS 190.6002	616,691	539,831	(616,691)	(539,831)										
2.98	ADIT FED - NON-UMWA PRW OCI 1900011	(4,713,547)	3,481,141	4,713,547	(3,481,141)										
2.99	ADIT FED - UMWA PRW OCI 1900012	0	-	0	0										
3.00	ADIT FED - HEDGE-INTEREST RATE 1900015	631,708	590,392	(631,708)	(590,392)										
3.01	ADIT FED - HEDGE-FOREIGN EXC 1900016	25,627	23,064	(25,627)	(23,064)										
3.02	NON-UTILITY DEFERRED SIT 1902002	242,939	6,434,795	(242,939)	(6,434,795)										
3.03	DEFERRED SIT 1901002	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	TOTAL ACCOUNT 190	488,763,374	497,096,485	(222,662,383)	(160,932,586)	301,132,444	148,749,807	63,885,607	88,497,031	136,941,563	51,846,783	77,312,644	160,558,050	75,924,431	99,681,418
4	ACCOUNT 190 - ARO-Related Deferals	84,970,740	89,833,622	0	0	87,402,181	86,829,367	6,852	565,961	84,730,441	6,643	233,656	88,928,294	7,061	898,267

APPALACHAIN POWER COMPANY, INC.
Worksheet B-3
Excess/ Deficient ADIT Worksheet for Total Company and Functional Balances
For Year Ended December 31, 2022
Debit/(Credit)

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
TOTAL COMPANY BALANCES								1/1/2022 Beginning Balances			Balance Sheet Entries		Tax Expense Entries		12/31/2022 Ending Balance		
Line No.	**Utility Account (NOTE A)**	**Description of Account**	**Protected Unprotected**	**Tax Rate Change Act**	**Excess / Deficient Balance at Remeasurement**	**Amortization Methodology (NOTE C)**	**Amotization Period**	**Excess / Deficient ADIT Regulatory Offset**	**Excess / Deficient ADIT in Utility Deferrals**	**Balance Sheet Account Reclassifications**	**182.3**	**254**	**410/411 Excess / Deficient Amortization NOTE C/NOTE F**	**410/411 Deferred Tax Expense/ (Benefit)**	**Excess/ Deficient ADIT Regulatory Offset**	**Excess / Deficient ADIT in Utility Deferrals**	**Reference**
	Deferred Tax Account (NOTE B)														**Sum of Cols (I) - (O)**		
1a	1904001	ADFIT - FAS 109 Excess	N/A	TCJA 2017				178,697,580				(18,969,905)			159,727,675		WS B - 2 Col B/C, ADIT item 2.94
1b	1904002	ADSIT - FAS 109 Excess	Unprotected	WVHB2026				129,889				(13,850)			116,039		
1c	2811001	ADFIT - Accel Amortization Property	Protected	TCJA 2017	(115,991,956)	**ARAM**	**Life of Asset**		(92,217,001)				4,489,231	-		(87,727,771)	
1d	2814001	ADFIT - Accel Amort FAS 109 Excess	Protected	TCJA 2017				92,217,001				(4,489,231)			87,727,771		WS B - 1, Col B/C, ADIT Item 2.06
1e	2821001	ADFIT - Utility Property	Protected	TCJA 2017	(568,878,716)	**ARAM**	**Life of Asset**		(412,649,833)				9,127,486	850,502		(402,671,845)	WS B - 1 Cols M+N+O , ADIT Item 5.47
1f	2821001	ADFIT - Utility Property	Unprotected	TCJA 2017	(230,625,401)	**10 Years**	**1/2018 - 12/2027**		(242,107,342)				84,312,470	5,727,358		(152,067,514)	
1g	2824001	ADFIT - Utility Property FAS 109 Excess	Protected	TCJA 2017				412,649,834				(9,977,989)			402,671,846		WS B - 1 Col B/C, ADIT Item 5.52
1h	2824001	ADFIT - Utility Property FAS 109 Excess	Unprotected	TCJA 2017				242,107,341				(90,039,828)			152,067,513		
1i	2831001	ADFIT - Other Utility Deferrals	Unprotected	TCJA 2017	(12,804,071)	**10 Years**	**1/2018 - 12/2027**		178,519,958				(55,537,958)	(673,276)		122,308,725	WS B - 1 Col C, Items 10.01
1j	2831001	FBOS	Unprotected	WVHB2026					915,478					(167,797)		747,681	
1k	2831002	ADSIT - Other	Unprotected	WVHB2026					(4,359,417)					799,029		(3,560,388)	
1l	2834001	ADFIT - Other FAS 109 Excess	Unprotected	TCJA 2017				(178,519,958)				56,211,233			(122,308,725)		WS B - 1 Col C/D, Item 10.06
1m	2834002	ADSIT - Other FAS 109 Excess	Unprotected	WVHB2026				4,359,417				(799,029)			3,560,388		
1n	**NOTE D**																
	Regulatory Deferral Accounts																
2a	182.3	Regulatory Asset		TCJA 2017				-							-		Company Records
2b	254	Regulatory Liability		TCJA 2017				(747,151,796)				67,265,718			(679,886,078)	67,265,719	Company Records
2c	254.0002	Regulatory Liability - State Excess ADFIT		WVHB2026				(4,489,306)				812,879			(3,676,427)		
2d	**NOTE D**																
3		Total For Accounting Entires (Sum of Lines 1a through 2b)						2	(571,898,157)	-	-	(0)	(42,391,229)	(6,535,816)	2	(455,705,393)	
													NOTE E				
TRANSMISSION FUNCTION BALANCES																	
	Deferred Tax Account (NOTE B)														**Sum of Cols (I) - (O)**		
4a	1904001	ADFIT - FAS 109 Excess	N/A	TCJA 2017				56,443,176				(2,576,947)			53,866,229		Company Records
4b	1904002	ADSIT - FAS 109 Excess	Unprotected	WVHB2026				27,253				10,694			37,947		
4c	2821001	ADFIT - Utility Property	Protected	TCJA 2017	(185,402,169)	**ARAM**	**Life of Asset**		(162,613,658)				1,169,746	850,502		(160,593,410)	WS B-1, Col N, ADIT 5.47
4d	2821001	ADFIT - Utility Property	Unprotected	TCJA 2017	(29,860,604)	**10 Years**	**1/2018 - 12/2027**		(52,559,075)				8,759,846	-		(43,799,230)	
4e	2824001	ADFIT - Utility Property FAS 109 Excess	Protected	TCJA 2017				162,613,658				(2,020,248)			160,593,410		Company Records
4f	2824001	ADFIT - Utility Property FAS 109 Excess	Unprotected	TCJA 2017				52,559,077				(8,759,846)			43,799,232		
4g	2831001	ADFIT - Other Utility Deferrals	Unprotected	TCJA 2017	18,056,743	**10 Years**	**1/2018 - 12/2027**		35,621,554				(5,795,546)	(850,502)		28,975,506	WS B-1, Col N, item 10.01
4h	2831001	FBOS	Unprotected	WVHB2026					192,086					(52,425)		139,661	
4i	2831002	ADSIT - Other	Unprotected	WVHB2026					(914,692)					249,649		(665,044)	
4j	2834001	ADFIT - Other FAS 109 Excess	Unprotected	TCJA 2017				(35,621,555)				6,646,048			(28,975,507)		Company Records
4k	2834002	ADSIT - Other FAS 109 Excess	Unprotected	WVHB2026				914,692				249,649			1,164,341		
4l	**NOTE D**																
	Regulatory Deferral Accounts																
5a	182.3	Regulatory Asset		TCJA 2017				-							-		Company Records
5b	254	Regulatory Liability		TCJA 2017				(235,994,356)				6,710,993			(229,283,363)		Company Records
5c	254.0002	Regulatory Liability - State Excess ADFIT		WVHB2026				(941,945)				(260,343)			(1,202,288)		
5d	**NOTE D**																
6		Total For Accounting Entires (Sum of Lines 4a through 5b)						0	(180,273,786)	-	-	-	(4,134,046)	(197,224)	0	(175,942,516)	
													NOTE E				

GENERAL NOTE: ADIT Tax balances provided in the formula presented in Attachment H-14B are maintained on both a total company and transmission functional basis. Because both sets of numbers are presented in the formual, the information for excess and deficient ADIT is also presented for both total company and the transmission function on this worksheet. Account 281 only applies to the generation function, so is not presented in the transmission functional summary.

AEP EAST OPERATING COMPANIES
APPALACHIAN POWER COMPANY
ATTACHMENT H-14B
WORKSHEET-B-3-A
TAX REMEASUREMENT WORKSHEET
Debit/(Credit)

TAX CUT and JOBS ACT of 2017

A	B	C	D	E	F=E/C	G	H = E +G	I	J = C - H
Line No.	Utility Account	12/31/17 Pre-remeasurement Balance	Reference	Remeasurement Amount (NOTE 1)	Remeasurement Percentage (NOTE 2)	Adjustments (NOTE 3)	Total Excess/Deficiency by Account (NOTE 4)	Protected / Unprotected	ADIT Deferral After Remesasurement
TOTAL COMPANY									
1	190 - Utility	$299,354,118	2018 FF1 P. 234 Col (b) Line 8						
2		$91,360	Less: Deferred State Taxes						
3	1901001	$299,262,758		114,925,971	38%	(114,925,971)	-		299,262,758
4	2811001	(289,979,890)	2018 FF1 P. 272 Col (b) Line 8	(115,991,956)	40%		(115,991,956)	Protected	(173,987,934)
5	2821001	(1,982,378,027)	2018 FF1 P. 274 Col (b) Line 5	(785,862,991)	40%	(13,641,126)	(568,878,716)	Protected	(1,182,873,910)
							(230,625,401)	Unprotected	
6	283 - Utility	(426,174,211)	2018 FF1 P. 276 Col (b) Line 9						
7		(70,104,066)	Less: Accrued Deferred State Tax						
8	2831001	(356,070,145)		(141,371,168)	40%	128,567,097	(12,804,072)	Unprotected	(343,266,073)
9	Total	(2,329,165,304.11)	(Sum of Lns. 3+4+5+8)	(928,300,145)		-	(928,300,145)		(1,400,865,159)
TRANSMISSION FUNCTION									
10	1901001	64,030,742	Company Records	25,564,248	40%	(25,564,248)	-		64,030,742
11	2821001	(532,673,986)	Company Records	(211,738,348)	40%	(3,524,425)	(185,402,169)	Protected	(317,411,213)
							(29,860,604)	Unprotected	
12	2831001	(27,241,045)	Company Records	(11,031,930)	40%	29,088,673	18,056,743	Unprotected	(45,297,788)
13	Total	(495,884,289)	(Sum of Lns. 10+11+12)	(197,206,030)		-	(197,206,030)		(298,678,259)

GENERAL NOTE: This worksheet will summarize remeasurement adjustments in ADIT Accounts for both the total company and transmission function required by changes in either Federal or State Income Tax Rates. A new sheet will be included in the working formula for each change to tax rates that may occur while this formula rate is in effect. New pages will be designated by incrementing the suffix letter in the workpaper name (i.e. B-3-A, B-3-B, etc.)

NOTE 1: Amount of remeasurement in Column E will be based on supporting workpapers showing the remeasurement of individual ADIT items in each tax deferral account, and will indicate whether each remeasured ADIT item will be treated as protected or unprotected. The resulting totals will be shown on this worksheet for each ADIT account.

NOTE 2: Remeasurement calculation may not equal 40% of the December 31, 2017 deferral balance because of specific ADIT items that are not subject to remeasurement.

NOTE 3: As part of the remeasurement calculation, the remeasurement ADIT balances in account 1901001 were reclassed to account 2831001 to group nonproperty utility deferrals together as one timing difference.

NOTE 4 Ties to each Operating Companies' Workpaper B-3, Column F, showing the intial remeasurement value determined as a result of the Tax Cut and Jobs Act of 2017.

AEP EAST OPERATING COMPANIES
APPALACHIAN POWER COMPANY
ATTACHMENT H-14B
WORKSHEET-B-3- B
TAX REMEASUREMENT WORKSHEET
Debit/(Credit)

WV House Bill 2

A	B	C	D
Line No.	Utility Account	2021 Pre-remeasurement Balance	Reference
TOTAL COMPANY			
1	190/282/283	-$744,125,741	Total Fed Cumulative ADIT
2		43.256500%	New Apportionment Factor
3		6.500000%	WV State Tax Rate
4		(20,922,379)	WV SDIT Single Factor Apporti
5			
6		(744,125,741)	Total Fed Cumulative ADIT
7		52.269500%	Prior Apportionment Factor
8		6.500000%	WV State Tax Rate
9		(25,281,802)	WV SDIT Three Factor Apport
10			
11		4,359,423.4	Change in Methods (Ln 4 - Ln
12			Federal Offset (@ 21%)
13			
14			
15	Total	-$25,281,802	Ln 9
TRANSMISSION FUNCTION			
16	190/282/283	-$156,132,408	Total Fed Cumulative ADIT
17		43.256500%	New Apportionment Factor
18		6.500000%	WV State Tax Rate
19		(4,389,932)	WV SDIT Single Factor Apporti
20			
21		(156,132,408)	Total Fed Cumulative ADIT
22		52.269500%	Prior Apportionment Factor
23		6.500000%	WV State Tax Rate
24		(5,304,626)	WV SDIT Three Factor Apport
25			
26		914,693.9	Change in Methods (Ln 19 - Lr
27			Federal Offset (@ 21%)

28			
29			
30	Total	-$5,304,626	Ln 24

GENERAL NOTE: This worksheet will summarize remeasurement adjustments in ADIT Accour
required by changes in either Federal or State Income Tax Rates. A new sheet will be included
occur while this formula rate is in effect. New pages will be designated by incrementing the suffi

NOTE 1: Amount of remeasurement in Column E will be based on supporting workpapers sho
deferral account, and will indicate whether each remeasured ADIT item will be treate
shown on this worksheet for each ADIT account.

NOTE 2: Remeasurement calculation may not equal 0% of the December 31, 2021 deferral b
remeasurement.

NOTE 3: Not Applicable

NOTE 4 Ties to each Operating Companies' Workpaper B-3, Column F, showing the intial rer
determined as a result of the WV HB 2026

2026 - Revision of the WV Tax Apportionment Methodolgy from three Factor to One Factor

E	F=E/C	G
Remeasurement Amount (NOTE 1)	Remeasurement Percentage (NOTE 2)	Adjustments (NOTE 3)
onment (NEW)		
ionment Method (PRIOR)		
4,359,423.4	-17%	-
(915,479)		-
3,443,945		-
onment (NEW)		
ionment Method (PRIOR)		
914,693.9	-17%	-
(192,086)		-

722,608	-

ıts for both the total company and transmission function
in the working formula for each change to tax rates that may
‹ letter in the workpaper name (i.e. B-3-A, B-3-B, etc.)

wing the remeasurement of individual ADIT items in each tax
d as protected or unprotected. The resulting totals will be

alance because of specific ADIT items that are not subject to

neasurement value

H = E +G	I	J = C - H
Total Excess/Deficiency by Account (NOTE 4)	Protected / Unprotected	ADIT Deferral After Remesasurement
		-
4,359,423	Unprotected	(20,922,379)
(915,479)	Unprotected	-
3,443,945		(20,922,379)
		-
914,694	Unprotected	(4,389,932)
(192,086)	Unprotected	-

722,608	(4,389,932)

AEP East Companies
Cost of Service Formula Rate Using Actual/Projected FF1 Balances
Worksheet C Supporting Working Capital Rate Base Adjustments
Appalachian Power Company

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)

Materials & Supplies

Line Number			Source	Balance @ December 31, 2022	Balance @ December 31, 2021	Average Balance for 2022
1						
2		Transmission Materials & Supplies	FF1, p. 227, ln 8, Col. (c) & (b)	220,506	220,485	220,496
3		General Materials & Supplies	FF1, p. 227, ln 11, Col. (c) & (b)	682,511	393,051	537,781
4		Stores Expense (Undistributed) - Account 163	FF1, p. 227, ln 16, Col. (c) & (b)			-

Prepayment Balance Summary (Note 1)

5			Average of YE Balance	Excludable Balances	100% Transmission Related	Transmission Plant Related	Transmission Labor Related	Total Included in Ratebase (E)+(F)+(G)
6		Totals as of December 31, 2022	8,271,859	(271,767,929)	0	5,679,155	274,360,634	280,039,788
7		Totals as of December 31, 2021	7,799,236	(254,098,273)		5,378,553	256,518,956	261,897,509
8		**Average Balance**	8,035,547	(262,933,101)	-	5,528,854	265,439,795	270,968,648

Prepayments Account 165 - Balance @ 12/31/2022

9	Acc. No.	Description	2022 YE Balance	Excludable Balances	100% Transmission Related	Transmission Plant Related	Transmission Labor Related	Total Included in Ratebase (E)+(F)+(G)	Explanation
10	1650001	Prepaid Insurance	2,671,568	-		2,671,568		2,671,568	Plant Related Insurance Policies
11	165000220	Prepaid Taxes	0	-				-	
12	165000221	Prepaid Taxes	0	-				-	Prepayed Taxes - Dist
13	165000222	Prepaid Taxes	1,643,192	1,643,192				-	Prepayed Taxes
14	1650004	Prepaid Interest	20,491	20,491				-	Prepaid Interest
15	1650006	Other Prepayments	509,804	509,804				-	Other prepayments - Gen
16	1650009	Prepaid Carry Cost-Factored AR	399,094	399,094				-	AR Factoring
17	1650017	Prepayment - Coal	0	-				-	Prepaid Coal
18	1650010	Prepaid Pension	136,851,716	-			136,851,716	136,851,716	Prefunded Pension Exp
19	1650014	FAS 158 Qual Contra Asset	(136,851,716)	(136,851,716)				-	SFAS 158 Offset
20	165001222	Prepaid Use Taxes	20,123	20,123				-	Prepaid Use Taxes Gen
21	1650016	FAS 112 ASSETS	0	-				-	
22	1650021	Prepaid Insurance - EIS	2,567,870	-		2,567,870		2,567,870	Prepaid Insurance EIS
23	1650023	Prepaid Lease	439,717	-		439,717		439,717	Prepaid Lease
24	1650031	Prepaid OCIP Work Comp	0	-				-	
25	1650032	Prepaid OCIP Work Comp LT	0	-				-	
26	1650033	Prepaid OCIP Work Comp - Aff	0	-				-	
27	1650034	PPD OCIP Work Comp LT - Aff	0	-				-	
28	1650035	PRW Without MED-D Benefits	137,508,918	-			137,508,918	137,508,918	Pension Benefits - All functions
29	1650036	PRW for Med-D Benefits	0	-				-	
30	1650037	FAS158 Contra-PRW Exclud Med-D	(137,508,918)	(137,508,918)				-	SFAS 158 Offset
31									
		Subtotal - Form 1, p 111.57.c	8,271,859	(271,767,929)	0	5,679,155	274,360,634	280,039,788	

Prepayments Account 165 - Balance @ 12/31/2021

32	Acc. No.	Description	2021 YE Balance	Excludable Balances	100% Transmission Related	Transmission Plant Related	Transmission Labor Related	Total Included in Ratebase (E)+(F)+(G)	Explanation
33	1650001	Prepaid Insurance	2,418,272	-		2,418,272		2,418,272	Plant Related Insurance Policies
34	165000219	Prepaid Taxes	0	-				-	
35	165000220	Prepaid Taxes	0	-				-	Prepayed Taxes - Dist
36	165000221	Prepaid Taxes	1,855,668	1,855,668				-	Prepayed Taxes
37	1650004	Prepaid Interest	21,595	21,595				-	Prepaid Interest
38	1650006	Other Prepayments	459,252	459,252				-	Other prepayments - Gen
39	1650009	Prepaid Carry Cost-Factored AR	71,218	71,218				-	AR Factoring
40	1650017	Prepayment - Coal	0	-				-	Prepaid Coal
41	1650010	Prepaid Pension	140,837,218	-			140,837,218	140,837,218	Prefunded Pension Exp
42	1650014	FAS 158 Qual Contra Asset	(140,837,218)	(140,837,218)				-	SFAS 158 Offset
43	165001221	Prepaid Use Taxes	12,950	12,950				-	Prepaid Use Taxes Gen
44	1650016	FAS 112 ASSETS	0	-				-	
45	1650021	Prepaid Insurance - EIS	2,519,366	-		2,519,366		2,519,366	Prepaid Insurance EIS
46	1650023	Prepaid Lease	440,915	-		440,915		440,915	Prepaid Lease
47	1650031	Prepaid OCIP Work Comp	0	-				-	
48	1650032	Prepaid OCIP Work Comp LT	0	-				-	
49	1650033	Prepaid OCIP Work Comp - Aff	0	-				-	
50	1650034	PPD OCIP Work Comp LT - Aff	0	-				-	
51	1650035	PRW Without MED-D Benefits	115,681,738	-			115,681,738	115,681,738	Pension Benefits - All functions
52	1650036	PRW for Med-D Benefits	0	-				-	
53	1650037	FAS158 Contra-PRW Exclud Med-D	(115,681,738)	(115,681,738)				-	SFAS 158 Offset
54									
55									
		Subtotal - Form 1, p 111.57.d	7,799,236	(254,098,273)		5,378,553	256,518,956	261,897,509	

Note 1: Prepayment Balance will not include: (i) federal and state income tax payments made to offset additional tax liabilities resulting (or expected to result) from prior federal or state audits or from the filing of one or more amended income tax returns; (ii) outstanding income tax refunds due to the company resulting (or expected to result) from prior federal or state audits or from the filing of one or more amended income tax returns; or (iii) prepayments of federal or state income taxes which are attributable to income earned during periods prior to January 1 of the year depicted in the Balance Sheet (as described in USofA Account 236).

AEP East Companies
Cost of Service Formula Rate Using Actual/Projected FF1 Balances
Worksheet D Supporting IPP Credits
Appalachian Power Company

Line Number	(A) Description	(B) 2022
1	Net Funds from IPP Customers 12/31/2021 (2022 FORM 1, P269)	(145,252)
2	Interest Accrual (Company Records - Note 1)	(407)
3	Revenue Credits to Generators (Company Records - Note 1)	0
4	Other Adjustments	
5	Accounting Adjustment (Company Records - Note 1)	145,659
6		-
7	Net Funds from IPP Customers 12/31/2022 (2022 FORM 1, P269)	-
8	Average Balance for Year as Indicated in Column B ((ln 1 + ln 7)/2)	(72,626)

Note 1 On this worksheet Company Records refers to Appalachian Power Company's general ledger.

AEP East Companies
Cost of Service Formula Rate Using Actual/Projected FF1 Balances
Worksheet E Supporting Revenue Credits
Appalachian Power Company

Line Number	Description	Total Company	Non-Transmission	Transmission
1	**Account 450, Forfeited Discounts (FF1 p.300.16.(b); Company Records - Note 1)**	4,764,442	4,764,442	
2	**Account 451,Miscellaneous Service Revenues (FF1 p.300.17.(b); Company Records - Note 1)**	3,809,400	3,626,199	183,201
3	**Account 454, Rent from Electric Property (FF1 p.300.19.(b); Company Records - Note 1)**	30,173,965	25,206,280	4,967,685
4	**Account 4560015, Associated Business Development - (Company Records - Notes 1, 2)**	15,591,434	9,969,288	5,622,146
5	**Account 456 - Other Electric Revenues - (Company Records - Notes 1,2)**	214,569,885	214,569,885	
5a	**Account 457.1, Regional Control Service Revenues (FF1 p.300.23.(b); Company Records - Note 1)**		-	
5b	**Account 457.2, Miscellaneous Revenues (FF1p.300.24.(b); Company Records - Note 1)**		-	
6	**Subtotal - Other Operating Revenues (Company Total equals (FF1 p. 300.26.(b))**	268,909,126	258,136,094	10,773,032
7	**Accounts 4470004 & 5, Revenues from Grandfathered Transmission Contracts - (Company Records - Note 1)**		-	
8	**Total Other Operating Revenues To Reduce Revenue Requirement**	268,909,126	258,136,094	10,773,032

Note 1 The total company data on this worksheet comes from the indicated FF1 source, or Appalachian Power Company's general ledger. The functional amounts identified as transmission revenue also come from the general ledger.

Note 2 The total of line 4 and line 5 will equal total Account 456 as listed on FF1 p.300.21-22.(b)

9	**Facility Credits under PJM OATT Section 30.9**	-

AEP East Companies
Cost of Service Formula Rate Using Actual/Projected FF1 Balances
Worksheet F Supporting Allocation of Specific O&M or A&G Expenses
Appalachian Power Company

Line Number	(A) Item No.	(B) Description	(C) 2022 Expense	(D) 100% Non-Transmission	(E) 100% Transmission Specific	(F) Explanation
		Regulatory O&M Deferrals & Amortizations				
1	5660007	Virginia T-RAC UnderRecovery	19,097,820			
2						
3						
4		**Total**	19,097,820			
		Detail of Account 561 Per FERC Form 1				
5						
6	FF1 p 321.85.b	561.1 - Load Dispatch - Reliability	0			
7	FF1 p 321.86.b	561.2 - Load Dispatch - Monitor & Operate Trans System	2,036,410			
8	FF1 p 321.87.b	561.3 - Load Dispatch - Trans Service & Scheduling				
9	FF1 p 321.88.b	561.4 - Scheduling, System Control & Dispatch	6,563,776			
10	FF1 p 321.89.b	561.5 - Reliability, Planning and Standards Development	488,374			
11	FF1 p 321.90.b	561.6 - Transmission Service Studies	0			
12	FF1 p 321.91.b	561.7 - Generation Interconnection Studies	0			
13	FF1 p 321.92.b	561.8 - Reliability, Planning and Standards Development Services	1,882,571			
14		**Total of Account 561**	10,971,131			
		Account 928				
15	9280000	Regulatory Commission Exp	3,506	3,024	482	
16	9280001	Regulatory Commission Exp-Adm	2,007,272	2,007,264	7	
17	9280002	Regulatory Commission Exp-Case	3,030,072	2,825,393	204,679	
18	9280003	Rate Case Amort	29,646	29,646	-	
19	9280005	Reg Com Exp-FERC Trans Cases	133,009	76,252	56,758	
20	9280006	State Publ Serv CommissionFees	4,391,679	4,257,814	133,866	
21		**Total (FERC Form 1 p.323.189.b)**	9,595,185	9,199,394	395,791	
		Account 930.1				
22	9301000	General Advertising Expenses	28,503	28,503	-	
23	9301001	Newspaper Advertising Space	147,749	147,550	199	
24	9301002	Radio Station Advertising Time	-	-	-	
25	9301003	TV Station Advertising Time	-	-	-	
26	9301004	Newspaper Advertising Prod Exp	10,500	10,500	-	
27	9301007	Special Adv Space & Prod Exp	18,600	18,600	-	
28	9301008	Direct Mail and Handouts	1,025	1,025	-	
29	9301010	Publicity	2,068	1,475	593	
30	9301012	Public Opinion Surveys	189,609	189,605	4	
31	9301014	Video Communications	1,286	1,026	260	
32	9301015	Other Corporate Comm Exp	3,938	3,596	342	
33						
34						
35						
36						
37						
38		**Total (FERC Form 1 p.323.191.b)**	403,278	401,879	1,399	
		Account 930.2				
39	9302000	Misc General Expenses	1,612,852	1,612,852	315,392	
40	9302003	Corporate & Fiscal Expenses	386,628	386,628	59,433	
41	9302004	Research, Develop&Demonstr Exp	1,847	1,847	360	
42	9302006	Assoc Bus Dev - Materials Sold	292,162	292,162	-	
43	9302007	Assoc Business Development Exp	8,003,803	3,792,597	4,211,206	
44	9302017	SellingPrice Normalization Exp	-	-	-	
45		**Total (FERC Form 1 p.323.192.b)**	10,297,292	6,086,086	4,586,392	

AEP East Companies
Cost of Service Formula Rate Using Actual/Projected FF1 Balances
Worksheet G Supporting - Development of Composite State Income Tax Rate
Appalachian Power Company

Tennessee Income Tax Rate	6.50%	
Apportionment Factor - Note 2	0.86%	
Effective State Tax Rate		0.06%
West Virginia Net Income Tax Rate	6.50%	
Apportionment Factor - Note 2	47.56%	
Effective State Tax Rate		3.09%
Virginia Income Tax Rate	0.00%	
Apportionment Factor - Note 2	43.43%	
Effective State Tax Rate		0.00%
Ohio Franchise Tax Rate	0.00%	
Phase-out Factor Note 1	0.00%	
Apportionment Factor - Note 2	0.00%	
Effective State Tax Rate		0.00%
Michigan Business Income Tax Rate	6.00%	
Apportionment Factor - Note 2	0.01%	
Effective State Tax Rate		0.00%
Kentucky Income Tax Rate	5.00%	
Apportionment Factor - Note 2	0.05%	
Effective State Tax Rate		0.00%
North Carolina Income Tax Rate	2.50%	
Apportionment Factor - Note 2	0.01%	
Effective State Tax Rate		0.00%
Illinois Corporation Income Tax Rate	9.50%	
Apportionment Factor - Note 2	0.13%	
Effective State Tax Rate		0.01%
Total Effective State Income Tax Rate		3.16%

Note 1 Apportionment Factors are determined as part of the Company's annual tax return for that jurisdiction.

AEP East Companies
Cost of Service Formula Rate Using Actual/Projected FF1 Balances
Worksheet H Supporting Taxes Other than Income
Appalachian Power Company

Line No.	(A) Account	(B) Total Company NOTE 1	(C) Property	(D) Labor	(E) Other	(F) Non-Allocable
1	**Revenue Taxes**					
2	Gross Receipts Tax	(18,036)				(18,036)
3	**Real Estate and Personal Property Taxes**					
4	Real and Personal Property - West Virginia	51,644,212	51,644,212			
5	Real and Personal Property - Virginia	26,335,366	26,335,366			
6	Real and Personal Property - Tennessee	1,442,931	1,442,931			
7	Real and Personal Property - Other Jurisdictions	5,778,915	5,778,915			
8	**Payroll Taxes**					
9	Federal Insurance Contribution (FICA)	7,739,096		7,739,096		
10	Federal Unemployment Tax	35,291		35,291		
11	State Unemployment Insurance	88,930		88,930		
12	**Production Taxes**					
13	State Severance Taxes	-				-
14	**Miscellaneous Taxes**					
15	State Business & Occupation Tax	53,305,714				53,305,714
16	State Public Service Commission Fees	-			-	
17	State Franchise Taxes	187,614			187,614	
18	State Lic/Registration Fee	100			100	
19	Misc. State and Local Tax	11,455,784			11,455,784	
20	Sales & Use	(134,181)				(134,181)
21	Federal Excise Tax	15,033				15,033
22	CR Audit	-				-
23						
24	Total Taxes by Allocable Basis	157,876,769	85,201,424	7,863,317	11,643,498	53,168,530

(Total Company Amount Ties to FFI p.114, Ln 14,(c))
NOTE 1: The detail of each total company number and its source in the FERC Form 1 is shown on WS H-1.

Functional Property Tax Allocation

Line No.		Production	Transmsission	Distribution	General	Total
25	Functionalized Net Plant (TCOS, Lns 41 thru 46)	3,414,250,910	3,575,687,879	3,120,571,171	323,553,305	10,434,063,265
	VIRGINIA JURISDICTION					
26	Percentage of Plant in VIRGINIA JURISDICTION	15.14%	60.38%	55.40%	64.97%	
27	Net Plant in VIRGINIA JURISDICTION (Ln 25 * Ln 26)	516,960,544	2,158,939,465	1,728,911,656	210,200,852	4,615,012,517
28	Less: Net Value of Exempted Generation Plant	$52,642,981				
29	Taxable Property Basis (Ln 27 - Ln 28)	464,317,563	2,158,939,465	1,728,911,656	210,200,852	4,562,369,536
30	Relative Valuation Factor	100.00%	100.00%	100.00%	100.00%	
31	Weighted Net Plant (Ln 29 * Ln 30)	464,317,563	2,158,939,465	1,728,911,656	210,200,852	
32	General Plant Allocator (Ln 31 / (Total - General Plant))	10.67%	49.61%	39.73%	-100.00%	
33	Functionalized General Plant (Ln 32 * General Plant)	22,425,589	104,272,364	83,502,899	(210,200,852)	-
34	Weighted VIRGINIA JURISDICTION Plant (Ln 31 + 33)	486,743,152	2,263,211,829	1,812,414,555	0	4,562,369,536
35	Functional Percentage (Ln 34/Total Ln 34)	10.67%	49.61%	39.73%		
	WEST VA JURISDICTION					
36	Percentage of Plant in WEST VA JURISDICTION	72.01%	37.20%	44.60%	34.94%	
37	Net Plant in WEST VA JURISDICTION (Ln 25 * Ln 36)	2,458,503,750	1,330,070,896	1,391,630,234	113,054,989	5,293,259,869
38	Less: Net Value of Exempted Generation Plant	$1,637,031,275				
39	Taxable Property Basis (Ln 37 - Ln 38)	821,472,475	1,330,070,896	1,391,630,234	113,054,989	3,656,228,594
40	Relative Valuation Factor	100.00%	100.00%	100.00%	100.00%	
41	Weighted Net Plant (Ln 39 * Ln 40)	821,472,475	1,330,070,896	1,391,630,234	113,054,989	
42	General Plant Allocator (Ln 41 / (Total - General Plant))	23.18%	37.54%	39.28%	-100.00%	
43	Functionalized General Plant (Ln 42 * General Plant)	26,211,406	42,439,679	44,403,904	(113,054,989)	-
44	Weighted WEST VA JURISDICTION Plant (Ln 41 + 43)	847,683,881	1,372,510,575	1,436,034,138	0	3,656,228,594
45	Functional Percentage (Ln 44/Total Ln 44)	23.18%	37.54%	39.28%		
	TENNESSEE JURISDICTION					
46	Net Plant in TENNESSEE JURISDICTION (Ln 25 - Ln 27 - Ln 37)	438,786,616	86,677,518	29,281	297,463	525,790,878
47	Less: Net Value Exempted Generation Plant					
48	Taxable Property Basis	438,786,616	86,677,518	29,281	297,463	525,790,878
49	Relative Valuation Factor	100.00%	100.00%	100.00%	100.00%	
50	Weighted Net Plant (Ln 48 * Ln 49)	438,786,616	86,677,518	29,281	297,463	
51	General Plant Allocator (Ln 50 / (Total - General Plant)	83.50%	16.49%	0.01%	-100.00%	
52	Functionalized General Plant (Ln 52 * General Plant)	248,382	49,065	17	(297,463)	
53	Weighted TENNESSEE JURISDICTION Plant (Ln 50 + 52)	439,034,998	86,726,583	29,298	0	525,790,878
54	Functional Percentage (Ln 53/Total Ln 53)	83.50%	16.49%	0.01%		

AEP East Companies
Cost of Service Formula Rate Using Actual/Projected FF1 Balances
Worksheet H-1 Form 1 Source Reference of Company Amounts on WS H
Appalachian Power Company

Line No.	(A) Annual Tax Expenses by Type (Note 1)	(B) Total Company	(C) FERC FORM 1 Tie-Back	(D) FERC FORM 1 Reference
1	**Revenue Taxes**			
2	Gross Receipts Tax	(18,036)		
			(24,522)	pg. 263, ln. 122 (i)
			6,486	pg. 263, ln. 123 (i)

	(A) Real Estate and Personal Propety Tax Detail Annual Tax Expenses by Type (Note 1)	(B) Tax Year	(C) Total Company	(D) FERC FORM 1 Tie-Back	(E) FERC FORM 1 Reference	(F) Tax Year Factor (Note 2)	(G) Transmission Function (Note 2)
3	**Real Estate and Personal Property Taxes Total (Ln 4 + Ln 5 + Ln 6 + Ln 7)**		85,201,424				31,705,407
4	Real and Personal Property - West Virginia		51,644,212				16,928,834
		2019		(142)	pg. 263, ln. 37 (i)	28.38%	(40)
		2020		2,352	pg. 263, ln. 34 (i)	29.63%	697
		2020		25,560,477	pg. 263, ln. 38 (i)	29.63%	7,572,810
		2021		214,577	pg. 263, ln. 35 (i)	35.86%	76,942
		2021		25,677,937	pg. 263, ln. 35 (i)	35.86%	9,207,473
		2022		189,011	pg. 263, ln. 36 (i)	37.54%	70,953
							-
5	Real and Personal Property - Virginia		26,335,366				13,064,936
		2019		(1,260)	pg. 263, ln. 25 (i)	46.07%	(580)
		2019		251	pg. 263, ln. 29 (i)	46.07%	116
		2020		(984)	pg. 263, ln. 26 (i)	48.42%	(476)
		2020		704	pg. 263, ln. 30 (i)	48.42%	341
		2021		(32,285)	pg. 263, ln. 27 (i)	47.49%	(15,332)
		2021		(13,031)	pg. 263, ln. 31 (i)	47.49%	(6,188)
		2022		25,831,204	pg. 263, ln. 32 (i)	49.61%	12,813,843
		2022		4,975	pg. 263, ln. 33 (i)	49.61%	2,468
		2022		545,792	pg. 263, ln. 28 (i)	49.61%	270,746
6	Real and Personal Property - Tennessee		1,442,931				239,489
		2021		(89,482)	pg. 263, ln. 23 (i)	14.84%	(13,275)
		2022		1,532,413	pg. 263, ln. 24 (i)	16.49%	252,764
							-
							-
							-
			5,778,915				1,472,147
7	Real and Personal Property - Other Jurisdictions	2020		124,640	pg. 263, ln. 20 (i)	24.52%	30,560
		2021		5,654,266	pg. 263, ln. 21 (i)	25.50%	1,441,585
		2021		9	pg. 263, ln. 19 (i)	25.50%	2

Line No.	(A) Annual Tax Expenses by Type (Note 1)	(B) Total Company	(C) FERC FORM 1 Tie-Back	(D) FERC FORM 1 Reference
8	**Payroll Taxes**			
9	Federal Insurance Contribution (FICA)	7,739,096		
			7,739,096	pg. 263, ln. 144 (i)
10	Federal Unemployment Tax	35,291		
			35,291	pg. 263, ln. 46 (i)
11	State Unemployment Insurance	88,930		
			121	pg. 263, ln. 47 (i)
			1,817	pg. 263, ln. 48 (i)
			2	pg. 263, ln. 49 (i)
			11,575	pg. 263, ln. 50 (i)
			75,415	pg. 263, ln. 51 (i)
12	**Production Taxes**	-		
13	State Severance Taxes			
14	**Miscellaneous Taxes**			
15	State Business & Occupation Tax	53,305,714		
			15,572,211	pg. 263, ln. 120 (i)
			(100)	pg. 263, ln. 121 (i)
			(183,917)	pg. 263, ln. 124 (i)
			(195,522)	pg. 263, ln. 125 (i)
			38,113,042	pg. 263, ln. 126 (i)
16	State Public Service Commission Fees	-		
17	State Franchise Taxes	187,614		
			187,614	pg. 263, ln. 114 (i)
18	State Lic/Registration Fee	100		
			100	pg. 263, ln. 142 (i)
19	Misc. State and Local Tax	11,455,784		
			1,134,981	pg. 263, ln. 130 (i)
			10,320,803	pg. 263, ln. 131 (i)
20	Sales & Use	(134,181)		
			(134,181)	pg. 263, ln. 63 (i)
21	Federal Excise Tax	15,033		
			15,033	pg. 263, ln. 96 (i)
22	CR Audit	-		

23	Total Taxes by Allocable Basis (Total Company Amount Ties to FFI p.114, Ln 14,(c))	157,876,769	157,876,769

-

Note 1: The taxes assessed on each operating company can differ from year to year and between operating companies by both the type of taxes and the states in which they were assessed. Therefore, for each company, the types and jurisdictions of tax expense recorded on this page could differ from the same page in the same company's prior year template or from this page in other operating companies' current year templates. For each update, this sheet will be revised to ensure that the total activity recorded hereon equals the total reported in account 408.1 on P. 114, Ln 14.(c) of the Ferc Form 1.

Note 2: The transmission functional amounts for any Real Estate and Property taxes listed on pages 263 of the FERC Form 1 will be allocated using the transmission functional allocator calculated for each state in Worksheet H of the applicable year that the taxes were assesed. Real and Personal Property - Other Jurisdictions will be allocated using the Gross Plant Allocator from the applicable year.

AEP East Companies
Cost of Service Formula Rate Using 2022 FF1 Balances
Worksheet I RESERVED FOR FUTURE USE
Appalachian Power Company

AEP East Companies
Cost of Service Formula Rate Using 2022 FF1 Balances
Worksheet K Supporting Calculation of TRUE-UP PJM RTEP Project Revenue Requirement Billed to Benefiting Zones
Appalachian Power Company

I.

Calculate Return and Income Taxes with 0 basis point ROE increase for Projects Qualified for Regional Billing.

A. Determine 'R' with hypothetical 0 basis point increase in ROE for Identified Projects

ROE w/o incentives (TCOS, ln 156)			10.35%
Project ROE Incentive Adder			0
ROE with additional 0 basis point incentive			10.35%
Determine R (cost of long term debt, cost of preferred stock and equity percentage is from the TCOS, lns 154 through156)			
	%	Cost	Weighted cost
Long Term Debt	51.87%	4.49%	2.328%
Preferred Stock	0.00%	0.00%	0.000%
Common Stock	48.13%	10.35%	4.982%
		R =	7.310%

B. Determine Return using 'R' with hypothetical 0 basis point ROE increase for Identified Projects.

Rate Base (TCOS, ln 68)	3,016,647,384
R (from A. above)	7.310%
Return (Rate Base x R)	220,510,345

C. Determine Income Taxes using Return with hypothetical 0 basis point ROE increase for Identified Projects.

Return (from B. above)	220,510,345
Effective Tax Rate (TCOS, ln 114)	20.93%
Income Tax Calculation (Return x CIT)	46,157,203
ITC Adjustment	3,288
Excess Deferred Income Tax	(5,180,652)
Tax Affect of Permanent Differences	5,961,606
Income Taxes	46,941,446

II. Calculate Net Plant Carrying Charge Rate (Fixed Charge Rate or FCR) with hypothetical 0 basis point ROE increase.

A. Determine Annual Revenue Requirement less return and Income Taxes.

Annual Revenue Requirement (TCOS, ln 1)	465,177,773
Lease Payments (TCOS, Ln 95)	-
Return (TCOS, ln 126)	220,510,345
Income Taxes (TCOS, ln 125)	46,941,446
Annual Revenue Requirement, Less Lease Payments, Return and Taxes	197,725,982

B. Determine Annual Revenue Requirement with hypothetical 0 basis point increase in ROE.

Annual Revenue Requirement, Less Lease Payments, Return and Taxes	197,725,982
Return (from I.B. above)	220,510,345
Income Taxes (from I.C. above)	46,941,446
Annual Revenue Requirement, with 0 Basis Point ROE increase	465,177,773
Depreciation (TCOS, ln 100)	94,412,127
Annual Rev. Req, w/ 0 Basis Point ROE increase, less Depreciation	370,765,646

C. Determine FCR with hypothetical 0 basis point ROE increase.

Net Transmission Plant (TCOS, ln 42)	3,518,842,538
Annual Revenue Requirement, with 0 Basis Point ROE increase	465,177,773
FCR with 0 Basis Point increase in ROE	13.22%
Annual Rev. Req, w / 0 Basis Point ROE increase, less Dep.	370,765,646
FCR with 0 Basis Point ROE increase, less Depreciation	10.54%
FCR less Depreciation (TCOS, ln 10)	10.54%
Incremental FCR with 0 Basis Point ROE increase, less Depreciation	0.00%

III. Calculation of Composite Depreciation Rate

Average Transmission Plant Balance for 2022 (TCOS, ln 21)	4,322,540,894
Annual Depreciation and Amortization Expense (TCOS, ln 100)	94,412,127
Composite Depreciation Rate	2.18%
Depreciable Life for Composite Depreciation Rate	45.78
Round to nearest whole year	46

SUMMARY OF TRUED-UP ANNUAL REVENUE REQUIREMENTS FOR RTEPPROJECTS

		Rev Require	W Incentives	Incentive Amounts
TRUE-UP YEAR	2022			
	As Projected in Prior Year WS J	$ 26,695,952	$ 26,695,952	$ -
	Actual after True-up	$ 28,087,577	$ 28,087,577	$ -
	True-up of ARR For 2022	1,391,625	1,391,625	-

Worksheet K - ATRR TRUE-UP Calculation for PJM Projects Charged to Benefiting Zones

IV. Determine the Revenue Requirement, and Additional Revenue Requirement for facilities receiving incentives.

A. Base Plan Facilities

Facilities receiving incentives accepted by FERC in Docket No. (e.g. ER05-925-000)

Project Description: **RTEP ID: b0318 (Amos 765/138 kV Transformer)**

2022	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	**1,296,229**	**1,296,229**	-
Prior Yr True-Up	**1,310,492**	**1,310,492**	-
True-Up Adjustment	**14,263**	**14,263**	**-**

Details

Investment	13,789,272	Current Year	**2022**
Service Year (yyyy)	2008	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	6	FCR w/o incentives, less depreciation	10.54%
Useful life	46	FCR w/incentives approved for these facilities, less dep.	10.54%
CIAC (Yes or No)	No	Annual Depreciation Expense	299,767

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

CUMULATIVE HISTORY OF TRUED-UP ANNUAL REVENUE REQUIREMENTS:
INPUT TRUE-UP ARR (WITH & WITHOUT INCENTIVES) FROM EACH PRIOR YEAR
TEMPLATE BELOW TO MAINTAIN HISTORY OF TRUED-UP ARRS OVER THE
LIFE OF THE PROJECT.

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year WS J w/o Incentives	RTEP Rev Req't True-up w/o Incentives	RTEP Projected Rev. Req't.From Prior Year WS J with Incentives **	RTEP Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
2008	13,789,272	149,883	13,639,388	13,714,330	1,594,905	1,594,905	$ -	$ -	$ -	$ -	$ -	$ -
2009	13,639,388	299,767	13,339,621	13,489,505	1,721,099	1,721,099	$ -	$ 1,124,469	$ 596,630	$ 1,124,469	$ 596,630	$ -
2010	13,339,621	299,767	13,039,855	13,189,738	1,689,514	1,689,514	$ -	$ 2,027,403	$ (337,889)	$ 2,027,403	$ (337,889)	$ -
2011	13,039,855	299,767	12,740,088	12,889,971	1,657,929	1,657,929	$ -	$ 2,050,107	$ (392,178)	$ 2,050,107	$ (392,178)	$ -
2012	12,740,088	299,767	12,440,321	12,590,204	1,626,344	1,626,344	$ -	$ 1,906,118	$ (279,774)	$ 1,906,118	$ (279,774)	$ -
2013	12,440,321	299,767	12,140,554	12,290,438	1,594,759	1,594,759	$ -	$ 1,915,150	$ (320,391)	$ 1,915,150	$ (320,391)	$ -
2014	12,140,554	299,767	11,840,788	11,990,671	1,563,173	1,563,173	$ -	$ 1,778,172	$ (214,999)	$ 1,778,172	$ (214,999)	$ -
2015	11,840,788	299,767	11,541,021	11,690,904	1,531,588	1,531,588	$ -	$ 1,790,894	$ (259,306)	$ 1,790,894	$ (259,306)	$ -
2016	11,541,021	299,767	11,241,254	11,391,137	1,500,003	1,500,003	$ -	$ 1,719,834	$ (219,831)	$ 1,719,834	$ (219,831)	$ -
2017	11,241,254	299,767	10,941,487	11,091,371	1,468,418	1,468,418	$ -	$ 1,743,200	$ (274,782)	$ 1,743,200	$ (274,782)	$ -
2018	10,941,487	299,767	10,641,720	10,791,604	1,436,833	1,436,833	$ -	$ 1,501,804	$ (64,971)	$ 1,501,804	$ (64,971)	$ -
2019	10,641,720	299,767	10,341,954	10,491,837	1,405,248	1,405,248	$ -	$ 1,444,867	$ (39,619)	$ 1,444,867	$ (39,619)	$ -
2020	10,341,954	299,767	10,042,187	10,192,070	1,373,662	1,373,662	$ -	$ 1,375,796	$ (2,134)	$ 1,375,796	$ (2,134)	$ -
2021	10,042,187	299,767	9,742,420	9,892,304	1,342,077	1,342,077	$ -	$ 1,322,366	$ 19,711	$ 1,322,366	$ 19,711	$ -
2022	9,742,420	299,767	9,442,653	9,592,537	1,310,492	1,310,492	$ -	$ 1,296,229	$ 14,263	$ 1,296,229	$ 14,263	$ -
2023	9,442,653	299,767	9,142,887	9,292,770	1,278,907	1,278,907	$ -		$ -		$ -	$ -
2024	9,142,887	299,767	8,843,120	8,993,003	1,247,322	1,247,322	$ -		$ -		$ -	$ -
2025	8,843,120	299,767	8,543,353	8,693,236	1,215,737	1,215,737	$ -		$ -		$ -	$ -
2026	8,543,353	299,767	8,243,586	8,393,470	1,184,151	1,184,151	$ -		$ -		$ -	$ -
2027	8,243,586	299,767	7,943,819	8,093,703	1,152,566	1,152,566	$ -		$ -		$ -	$ -
2028	7,943,819	299,767	7,644,053	7,793,936	1,120,981	1,120,981	$ -		$ -		$ -	$ -
2029	7,644,053	299,767	7,344,286	7,494,169	1,089,396	1,089,396	$ -		$ -		$ -	$ -
2030	7,344,286	299,767	7,044,519	7,194,403	1,057,811	1,057,811	$ -		$ -		$ -	$ -
2031	7,044,519	299,767	6,744,752	6,894,636	1,026,226	1,026,226	$ -		$ -		$ -	$ -
2032	6,744,752	299,767	6,444,986	6,594,869	994,640	994,640	$ -		$ -		$ -	$ -
2033	6,444,986	299,767	6,145,219	6,295,102	963,055	963,055	$ -		$ -		$ -	$ -
2034	6,145,219	299,767	5,845,452	5,995,335	931,470	931,470	$ -		$ -		$ -	$ -
2035	5,845,452	299,767	5,545,685	5,695,569	899,885	899,885	$ -		$ -		$ -	$ -
2036	5,545,685	299,767	5,245,919	5,395,802	868,300	868,300	$ -		$ -		$ -	$ -
2037	5,245,919	299,767	4,946,152	5,096,035	836,715	836,715	$ -		$ -		$ -	$ -
2038	4,946,152	299,767	4,646,385	4,796,268	805,129	805,129	$ -		$ -		$ -	$ -
2039	4,646,385	299,767	4,346,618	4,496,502	773,544	773,544	$ -		$ -		$ -	$ -
2040	4,346,618	299,767	4,046,851	4,196,735	741,959	741,959	$ -		$ -		$ -	$ -
2041	4,046,851	299,767	3,747,085	3,896,968	710,374	710,374	$ -		$ -		$ -	$ -
2042	3,747,085	299,767	3,447,318	3,597,201	678,789	678,789	$ -		$ -		$ -	$ -
2043	3,447,318	299,767	3,147,551	3,297,435	647,204	647,204	$ -		$ -		$ -	$ -
2044	3,147,551	299,767	2,847,784	2,997,668	615,618	615,618	$ -		$ -		$ -	$ -
2045	2,847,784	299,767	2,548,018	2,697,901	584,033	584,033	$ -		$ -		$ -	$ -
2046	2,548,018	299,767	2,248,251	2,398,134	552,448	552,448	$ -		$ -		$ -	$ -
2047	2,248,251	299,767	1,948,484	2,098,367	520,863	520,863	$ -		$ -		$ -	$ -
2048	1,948,484	299,767	1,648,717	1,798,601	489,278	489,278	$ -		$ -		$ -	$ -
2049	1,648,717	299,767	1,348,950	1,498,834	457,693	457,693	$ -		$ -		$ -	$ -
2050	1,348,950	299,767	1,049,184	1,199,067	426,107	426,107	$ -		$ -		$ -	$ -
2051	1,049,184	299,767	749,417	899,300	394,522	394,522	$ -		$ -		$ -	$ -
2052	749,417	299,767	449,650	599,534	362,937	362,937	$ -		$ -		$ -	$ -
2053	449,650	299,767	149,883	299,767	331,352	331,352	$ -		$ -		$ -	$ -
2054	149,883	149,883	-	74,942	157,780	157,780	$ -		$ -		$ -	$ -
2055	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2056	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2057	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2058	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2059	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2060	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2061	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2062	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2063	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2064	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2065	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2066	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2067	-	-	-	-	-	-	$ -		$ -		$ -	$ -
Project Totals		13,789,272			47,932,835	47,932,835	-					

** This is the total amount that needs to be reported to PJM for billing to all regions.

This is the calculation of additional incentive revenue on projects deemed by the FERC to be eligible for an incentive return. This additional incentive requirement is applicable for the life of this specific project. Each year the revenue requirement calculated for PJM should be incremented by the amount of the incentive revenue calculated for that year on this project.

IV. Determine the Revenue Requirement, and Additional Revenue Requirement for facilities receiving incentives.

A. Base Plan Facilities

Facilities receiving incentives accepted by FERC in Docket No. (e.g. ER05-925-000)

Project Description: RTEP ID: b1712.2 (Altavista-Leesville 138kV line)

2022	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	**252,846**	**252,846**	-
Prior Yr True-Up	**255,192**	**255,192**	-
True-Up Adjustment	**2,345**	**2,345**	**-**

Details			
Investment	2,476,289	Current Year	**2022**
Service Year (yyyy)	2011	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	12	FCR w/o incentives, less depreciation	10.54%
Useful life	46	FCR w/incentives approved for these facilities, less dep.	10.54%
CIAC (Yes or No)	No	Annual Depreciation Expense	53,832

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

CUMULATIVE HISTORY OF TRUED-UP ANNUAL REVENUE REQUIREMENTS:
INPUT TRUE-UP ARR (WITH & WITHOUT INCENTIVES) FROM EACH PRIOR YEAR
TEMPLATE BELOW TO MAINTAIN HISTORY OF TRUED-UP ARRS OVER THE
LIFE OF THE PROJECT.

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year WS J w/o Incentives	RTEP Rev Req't True-up w/o Incentives	RTEP Projected Rev. Req't.From Prior Year WS J with Incentives **	RTEP Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
2011	2,476,289	-	2,476,289	2,476,289	260,916	260,916	$ -	$ -	$ -	$ -	$ -	$ -
2012	2,476,289	53,832	2,422,456	2,449,373	311,912	311,912	$ -	$ 39,854	$ 272,058	$ 39,854	$ 272,058	$ -
2013	2,422,456	53,832	2,368,624	2,395,540	306,240	306,240	$ -	$ 41,778	$ 264,462	$ 41,778	$ 264,462	$ -
2014	2,368,624	53,832	2,314,792	2,341,708	300,568	300,568	$ -	$ 36,470	$ 264,098	$ 36,470	$ 264,098	$ -
2015	2,314,792	53,832	2,260,959	2,287,876	294,896	294,896	$ -	$ 36,769	$ 258,127	$ 36,769	$ 258,127	$ -
2016	2,260,959	53,832	2,207,127	2,234,043	289,224	289,224	$ -	$ 35,303	$ 253,921	$ 35,303	$ 253,921	$ -
2017	2,207,127	53,832	2,153,295	2,180,211	283,552	283,552	$ -	$ 331,151	$ (47,599)	$ 331,151	$ (47,599)	$ -
2018	2,153,295	53,832	2,099,462	2,126,378	277,880	277,880	$ -	$ 279,967	$ (2,087)	$ 279,967	$ (2,087)	$ -
2019	2,099,462	53,832	2,045,630	2,072,546	272,208	272,208	$ -	$ 289,092	$ (16,884)	$ 289,092	$ (16,884)	$ -
2020	2,045,630	53,832	1,991,798	2,018,714	266,536	266,536	$ -	$ 263,834	$ 2,702	$ 263,834	$ 2,702	$ -
2021	1,991,798	53,832	1,937,965	1,964,881	260,864	260,864	$ -	$ 256,948	$ 3,915	$ 256,948	$ 3,915	$ -
2022	1,937,965	53,832	1,884,133	1,911,049	255,192	255,192	$ -	$ 252,846	$ 2,345	$ 252,846	$ 2,345	$ -
2023	1,884,133	53,832	1,830,300	1,857,217	249,519	249,519	$ -		$ -		$ -	$ -
2024	1,830,300	53,832	1,776,468	1,803,384	243,847	243,847	$ -		$ -		$ -	$ -
2025	1,776,468	53,832	1,722,636	1,749,552	238,175	238,175	$ -		$ -		$ -	$ -
2026	1,722,636	53,832	1,668,803	1,695,720	232,503	232,503	$ -		$ -		$ -	$ -
2027	1,668,803	53,832	1,614,971	1,641,887	226,831	226,831	$ -		$ -		$ -	$ -
2028	1,614,971	53,832	1,561,139	1,588,055	221,159	221,159	$ -		$ -		$ -	$ -
2029	1,561,139	53,832	1,507,306	1,534,222	215,487	215,487	$ -		$ -		$ -	$ -
2030	1,507,306	53,832	1,453,474	1,480,390	209,815	209,815	$ -		$ -		$ -	$ -
2031	1,453,474	53,832	1,399,642	1,426,558	204,143	204,143	$ -		$ -		$ -	$ -
2032	1,399,642	53,832	1,345,809	1,372,725	198,471	198,471	$ -		$ -		$ -	$ -
2033	1,345,809	53,832	1,291,977	1,318,893	192,799	192,799	$ -		$ -		$ -	$ -
2034	1,291,977	53,832	1,238,144	1,265,061	187,126	187,126	$ -		$ -		$ -	$ -
2035	1,238,144	53,832	1,184,312	1,211,228	181,454	181,454	$ -		$ -		$ -	$ -
2036	1,184,312	53,832	1,130,480	1,157,396	175,782	175,782	$ -		$ -		$ -	$ -
2037	1,130,480	53,832	1,076,647	1,103,564	170,110	170,110	$ -		$ -		$ -	$ -
2038	1,076,647	53,832	1,022,815	1,049,731	164,438	164,438	$ -		$ -		$ -	$ -
2039	1,022,815	53,832	968,983	995,899	158,766	158,766	$ -		$ -		$ -	$ -
2040	968,983	53,832	915,150	942,066	153,094	153,094	$ -		$ -		$ -	$ -
2041	915,150	53,832	861,318	888,234	147,422	147,422	$ -		$ -		$ -	$ -
2042	861,318	53,832	807,485	834,402	141,750	141,750	$ -		$ -		$ -	$ -
2043	807,485	53,832	753,653	780,569	136,078	136,078	$ -		$ -		$ -	$ -
2044	753,653	53,832	699,821	726,737	130,406	130,406	$ -		$ -		$ -	$ -
2045	699,821	53,832	645,988	672,905	124,733	124,733	$ -		$ -		$ -	$ -
2046	645,988	53,832	592,156	619,072	119,061	119,061	$ -		$ -		$ -	$ -
2047	592,156	53,832	538,324	565,240	113,389	113,389	$ -		$ -		$ -	$ -
2048	538,324	53,832	484,491	511,407	107,717	107,717	$ -		$ -		$ -	$ -
2049	484,491	53,832	430,659	457,575	102,045	102,045	$ -		$ -		$ -	$ -
2050	430,659	53,832	376,827	403,743	96,373	96,373	$ -		$ -		$ -	$ -
2051	376,827	53,832	322,994	349,910	90,701	90,701	$ -		$ -		$ -	$ -
2052	322,994	53,832	269,162	296,078	85,029	85,029	$ -		$ -		$ -	$ -
2053	269,162	53,832	215,329	242,246	79,357	79,357	$ -		$ -		$ -	$ -
2054	215,329	53,832	161,497	188,413	73,685	73,685	$ -		$ -		$ -	$ -
2055	161,497	53,832	107,665	134,581	68,013	68,013	$ -		$ -		$ -	$ -
2056	107,665	53,832	53,832	80,749	62,341	62,341	$ -		$ -		$ -	$ -
2057	53,832	53,832	0	26,916	56,668	56,668	$ -		$ -		$ -	$ -
2058	0	0	-	0	0	0	$ -		$ -		$ -	$ -
2059	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2060	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2061	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2062	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2063	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2064	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2065	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2066	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2067	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2068	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2069	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2070	-	-	-	-	-	-	$ -		$ -		$ -	$ -
Project Totals		2,476,289			8,738,276	8,738,276	-					

** This is the total amount that needs to be reported to PJM for billing to all regions.

This is the calculation of additional incentive revenue on projects deemed by the FERC to be eligible for an incentive return. This additional incentive requirement is applicable for the life of this specific project. Each year the revenue requirement calculated for PJM should be incremented by the amount of the incentive revenue calculated for that year on this project.

Worksheet K - ATRR TRUE-UP Calculation for PJM Projects Charged to Benefiting Zones

IV. Determine the Revenue Requirement, and Additional Revenue Requirement for facilities receiving incentives.

A. Base Plan Facilities

Facilities receiving incentives accepted by FERC in Docket No. (e.g. ER05-925-000)

Project Description: RTEP ID: b2020 (Rebuild Amos-Kanawha River 138 kV corridor)

2022	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	3,099,440	3,099,440	-
Prior Yr True-Up	3,124,542	3,124,542	-
True-Up Adjustment	25,102	25,102	-

Details			
Investment	28,572,967	Current Year	2022
Service Year (yyyy)	2014	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	9	FCR w/o incentives, less depreciation	10.54%
Useful life	46	FCR w/incentives approved for these facilities, less dep.	10.54%
CIAC (Yes or No)	No	Annual Depreciation Expense	621,151

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

CUMULATIVE HISTORY OF TRUED-UP ANNUAL REVENUE REQUIREMENTS:
INPUT TRUE-UP ARR (WITH & WITHOUT INCENTIVES) FROM EACH PRIOR YEAR TEMPLATE BELOW TO MAINTAIN HISTORY OF TRUED-UP ARRS OVER THE LIFE OF THE PROJECT.

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year WS J w/o Incentives	RTEP Rev Req't True-up w/o Incentives	RTEP Projected Rev. Req't.From Prior Year WS J with Incentives **	RTEP Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
2014	28,572,967	155,288	28,417,679	28,495,323	3,157,720	3,157,720	$ -	$ 184,681	$ 2,973,039	$ 184,681	$ 2,973,039	$ -
2015	28,417,679	621,151	27,796,528	28,107,104	3,582,679	3,582,679	$ -	$ 1,644,963	$ 1,937,716	$ 1,644,963	$ 1,937,716	$ -
2016	27,796,528	621,151	27,175,376	27,485,952	3,517,231	3,517,231	$ -	$ 1,563,801	$ 1,953,430	$ 1,563,801	$ 1,953,430	$ -
2017	27,175,376	621,151	26,554,225	26,864,801	3,451,783	3,451,783	$ -	$ 2,152,715	$ 1,299,068	$ 2,152,715	$ 1,299,068	$ -
2018	26,554,225	621,151	25,933,074	26,243,649	3,386,334	3,386,334	$ -	$ 1,909,994	$ 1,476,340	$ 1,909,994	$ 1,476,340	$ -
2019	25,933,074	621,151	25,311,922	25,622,498	3,320,886	3,320,886	$ -	$ 1,902,485	$ 1,418,401	$ 1,902,485	$ 1,418,401	$ -
2020	25,311,922	621,151	24,690,771	25,001,346	3,255,438	3,255,438	$ -	$ 2,304,571	$ 950,867	$ 2,304,571	$ 950,867	$ -
2021	24,690,771	621,151	24,069,619	24,380,195	3,189,990	3,189,990	$ -	$ 3,141,410	$ 48,580	$ 3,141,410	$ 48,580	$ -
2022	24,069,619	621,151	23,448,468	23,759,043	3,124,542	3,124,542	$ -	$ 3,099,440	$ 25,102	$ 3,099,440	$ 25,102	$ -
2023	23,448,468	621,151	22,827,316	23,137,892	3,059,094	3,059,094	$ -	$ -	$ -	$ -	$ -	$ -
2024	22,827,316	621,151	22,206,165	22,516,741	2,993,646	2,993,646	$ -	$ -	$ -	$ -	$ -	$ -
2025	22,206,165	621,151	21,585,013	21,895,589	2,928,198	2,928,198	$ -		$ -		$ -	$ -
2026	21,585,013	621,151	20,963,862	21,274,438	2,862,750	2,862,750	$ -		$ -		$ -	$ -
2027	20,963,862	621,151	20,342,710	20,653,286	2,797,301	2,797,301	$ -		$ -		$ -	$ -
2028	20,342,710	621,151	19,721,559	20,032,135	2,731,853	2,731,853	$ -		$ -		$ -	$ -
2029	19,721,559	621,151	19,100,407	19,410,983	2,666,405	2,666,405	$ -		$ -		$ -	$ -
2030	19,100,407	621,151	18,479,256	18,789,832	2,600,957	2,600,957	$ -		$ -		$ -	$ -
2031	18,479,256	621,151	17,858,105	18,168,680	2,535,509	2,535,509	$ -		$ -		$ -	$ -
2032	17,858,105	621,151	17,236,953	17,547,529	2,470,061	2,470,061	$ -		$ -		$ -	$ -
2033	17,236,953	621,151	16,615,802	16,926,377	2,404,613	2,404,613	$ -		$ -		$ -	$ -
2034	16,615,802	621,151	15,994,650	16,305,226	2,339,165	2,339,165	$ -		$ -		$ -	$ -
2035	15,994,650	621,151	15,373,499	15,684,074	2,273,716	2,273,716	$ -		$ -		$ -	$ -
2036	15,373,499	621,151	14,752,347	15,062,923	2,208,268	2,208,268	$ -		$ -		$ -	$ -
2037	14,752,347	621,151	14,131,196	14,441,771	2,142,820	2,142,820	$ -		$ -		$ -	$ -
2038	14,131,196	621,151	13,510,044	13,820,620	2,077,372	2,077,372	$ -		$ -		$ -	$ -
2039	13,510,044	621,151	12,888,893	13,199,469	2,011,924	2,011,924	$ -		$ -		$ -	$ -
2040	12,888,893	621,151	12,267,741	12,578,317	1,946,476	1,946,476	$ -		$ -		$ -	$ -
2041	12,267,741	621,151	11,646,590	11,957,166	1,881,028	1,881,028	$ -		$ -		$ -	$ -
2042	11,646,590	621,151	11,025,438	11,336,014	1,815,580	1,815,580	$ -		$ -		$ -	$ -
2043	11,025,438	621,151	10,404,287	10,714,863	1,750,132	1,750,132	$ -		$ -		$ -	$ -
2044	10,404,287	621,151	9,783,136	10,093,711	1,684,683	1,684,683	$ -		$ -		$ -	$ -
2045	9,783,136	621,151	9,161,984	9,472,560	1,619,235	1,619,235	$ -		$ -		$ -	$ -
2046	9,161,984	621,151	8,540,833	8,851,408	1,553,787	1,553,787	$ -		$ -		$ -	$ -
2047	8,540,833	621,151	7,919,681	8,230,257	1,488,339	1,488,339	$ -		$ -		$ -	$ -
2048	7,919,681	621,151	7,298,530	7,609,105	1,422,891	1,422,891	$ -		$ -		$ -	$ -
2049	7,298,530	621,151	6,677,378	6,987,954	1,357,443	1,357,443	$ -		$ -		$ -	$ -
2050	6,677,378	621,151	6,056,227	6,366,802	1,291,995	1,291,995	$ -		$ -		$ -	$ -
2051	6,056,227	621,151	5,435,075	5,745,651	1,226,547	1,226,547	$ -		$ -		$ -	$ -
2052	5,435,075	621,151	4,813,924	5,124,500	1,161,098	1,161,098	$ -		$ -		$ -	$ -
2053	4,813,924	621,151	4,192,772	4,503,348	1,095,650	1,095,650	$ -		$ -		$ -	$ -
2054	4,192,772	621,151	3,571,621	3,882,197	1,030,202	1,030,202	$ -		$ -		$ -	$ -
2055	3,571,621	621,151	2,950,469	3,261,045	964,754	964,754	$ -		$ -		$ -	$ -
2056	2,950,469	621,151	2,329,318	2,639,894	899,306	899,306	$ -		$ -		$ -	$ -
2057	2,329,318	621,151	1,708,167	2,018,742	833,858	833,858	$ -		$ -		$ -	$ -
2058	1,708,167	621,151	1,087,015	1,397,591	768,410	768,410	$ -		$ -		$ -	$ -
2059	1,087,015	621,151	465,864	776,439	702,962	702,962	$ -		$ -		$ -	$ -
2060	465,864	465,864	-	232,932	490,407	490,407	$ -		$ -		$ -	$ -
2061	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2062	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2063	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2064	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2065	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2066	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2067	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2068	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2069	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2070	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2071	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2072	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2073	-	-	-	-	-	-	$ -		$ -		$ -	$ -
Project Totals		28,572,967			100,075,037	100,075,037	-					

** This is the total amount that needs to be reported to PJM for billing to all regions.

This is the calculation of additional incentive revenue on projects deemed by the FERC to be eligible for an incentive return. This additional incentive requirement is applicable for the life of this specific project. Each year the revenue requirement calculated for PJM should be incremented by the amount of the incentive revenue calculated for that year on this project.

Worksheet K - ATRR TRUE-UP Calculation for PJM Projects Charged to Benefiting Zones

IV. Determine the Revenue Requirement, and Additional Revenue Requirement for facilities receiving incentives.

A. Base Plan Facilities

Facilities receiving incentives accepted by FERC in Docket No. (e.g. ER05-925-000)

Project Description: RTEP ID: b2021 (Kanawha River Gen Retirement - Upgrades)

2022	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	263,900	263,900	-
Prior Yr True-Up	266,010	266,010	-
True-Up Adjustment	2,111	2,111	-

Details

Investment	2,419,910	Current Year	2022
Service Year (yyyy)	2014	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	12	FCR w/o incentives, less depreciation	10.54%
Useful life	46	FCR w/incentives approved for these facilities, less dep.	10.54%
CIAC (Yes or No)	No	Annual Depreciation Expense	52,607

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

CUMULATIVE HISTORY OF TRUED-UP ANNUAL REVENUE REQUIREMENTS:
INPUT TRUE-UP ARR (WITH & WITHOUT INCENTIVES) FROM EACH PRIOR YEAR
TEMPLATE BELOW TO MAINTAIN HISTORY OF TRUED-UP ARRS OVER THE
LIFE OF THE PROJECT.

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year WS J w/o Incentives	RTEP Rev Req't True-up w/o Incentives	RTEP Projected Rev. Req't.From Prior Year WS J with Incentives **	RTEP Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
2014	2,419,910	-	2,419,910	2,419,910	254,976	254,976	$ -	$ 222,712	$ 32,264	$ 222,712	$ 32,264	$ -
2015	2,419,910	52,607	2,367,303	2,393,607	304,811	304,811	$ -	$ 317,491	$ (12,680)	$ 317,491	$ (12,680)	$ -
2016	2,367,303	52,607	2,314,697	2,341,000	299,268	299,268	$ -	$ 303,455	$ (4,187)	$ 303,455	$ (4,187)	$ -
2017	2,314,697	52,607	2,262,090	2,288,393	293,725	293,725	$ -	$ 308,414	$ (14,689)	$ 308,414	$ (14,689)	$ -
2018	2,262,090	52,607	2,209,483	2,235,786	288,182	288,182	$ -	$ 292,574	$ (4,392)	$ 292,574	$ (4,392)	$ -
2019	2,209,483	52,607	2,156,876	2,183,180	282,639	282,639	$ -	$ 285,739	$ (3,100)	$ 285,739	$ (3,100)	$ -
2020	2,156,876	52,607	2,104,270	2,130,573	277,096	277,096	$ -	$ 271,872	$ 5,224	$ 271,872	$ 5,224	$ -
2021	2,104,270	52,607	2,051,663	2,077,966	271,553	271,553	$ -	$ 267,413	$ 4,141	$ 267,413	$ 4,141	$ -
2022	2,051,663	52,607	1,999,056	2,025,359	266,010	266,010	$ -	$ 263,900	$ 2,111	$ 263,900	$ 2,111	$ -
2023	1,999,056	52,607	1,946,449	1,972,753	260,467	260,467	$ -	$ -	$ -	$ -	$ -	$ -
2024	1,946,449	52,607	1,893,843	1,920,146	254,924	254,924	$ -	$ -	$ -	$ -	$ -	$ -
2025	1,893,843	52,607	1,841,236	1,867,539	249,381	249,381	$ -		$ -		$ -	$ -
2026	1,841,236	52,607	1,788,629	1,814,932	243,839	243,839	$ -		$ -		$ -	$ -
2027	1,788,629	52,607	1,736,022	1,762,326	238,296	238,296	$ -		$ -		$ -	$ -
2028	1,736,022	52,607	1,683,416	1,709,719	232,753	232,753	$ -		$ -		$ -	$ -
2029	1,683,416	52,607	1,630,809	1,657,112	227,210	227,210	$ -		$ -		$ -	$ -
2030	1,630,809	52,607	1,578,202	1,604,506	221,667	221,667	$ -		$ -		$ -	$ -
2031	1,578,202	52,607	1,525,595	1,551,899	216,124	216,124	$ -		$ -		$ -	$ -
2032	1,525,595	52,607	1,472,989	1,499,292	210,581	210,581	$ -		$ -		$ -	$ -
2033	1,472,989	52,607	1,420,382	1,446,685	205,038	205,038	$ -		$ -		$ -	$ -
2034	1,420,382	52,607	1,367,775	1,394,079	199,495	199,495	$ -		$ -		$ -	$ -
2035	1,367,775	52,607	1,315,168	1,341,472	193,952	193,952	$ -		$ -		$ -	$ -
2036	1,315,168	52,607	1,262,562	1,288,865	188,409	188,409	$ -		$ -		$ -	$ -
2037	1,262,562	52,607	1,209,955	1,236,258	182,866	182,866	$ -		$ -		$ -	$ -
2038	1,209,955	52,607	1,157,348	1,183,652	177,323	177,323	$ -		$ -		$ -	$ -
2039	1,157,348	52,607	1,104,742	1,131,045	171,780	171,780	$ -		$ -		$ -	$ -
2040	1,104,742	52,607	1,052,135	1,078,438	166,237	166,237	$ -		$ -		$ -	$ -
2041	1,052,135	52,607	999,528	1,025,831	160,694	160,694	$ -		$ -		$ -	$ -
2042	999,528	52,607	946,921	973,225	155,151	155,151	$ -		$ -		$ -	$ -
2043	946,921	52,607	894,315	920,618	149,608	149,608	$ -		$ -		$ -	$ -
2044	894,315	52,607	841,708	868,011	144,065	144,065	$ -		$ -		$ -	$ -
2045	841,708	52,607	789,101	815,404	138,522	138,522	$ -		$ -		$ -	$ -
2046	789,101	52,607	736,494	762,798	132,980	132,980	$ -		$ -		$ -	$ -
2047	736,494	52,607	683,888	710,191	127,437	127,437	$ -		$ -		$ -	$ -
2048	683,888	52,607	631,281	657,584	121,894	121,894	$ -		$ -		$ -	$ -
2049	631,281	52,607	578,674	604,977	116,351	116,351	$ -		$ -		$ -	$ -
2050	578,674	52,607	526,067	552,371	110,808	110,808	$ -		$ -		$ -	$ -
2051	526,067	52,607	473,461	499,764	105,265	105,265	$ -		$ -		$ -	$ -
2052	473,461	52,607	420,854	447,157	99,722	99,722	$ -		$ -		$ -	$ -
2053	420,854	52,607	368,247	394,551	94,179	94,179	$ -		$ -		$ -	$ -
2054	368,247	52,607	315,640	341,944	88,636	88,636	$ -		$ -		$ -	$ -
2055	315,640	52,607	263,034	289,337	83,093	83,093	$ -		$ -		$ -	$ -
2056	263,034	52,607	210,427	236,730	77,550	77,550	$ -		$ -		$ -	$ -
2057	210,427	52,607	157,820	184,124	72,007	72,007	$ -		$ -		$ -	$ -
2058	157,820	52,607	105,213	131,517	66,464	66,464	$ -		$ -		$ -	$ -
2059	105,213	52,607	52,607	78,910	60,921	60,921	$ -		$ -		$ -	$ -
2060	52,607	52,607	-	26,303	55,378	55,378	$ -		$ -		$ -	$ -
2061	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2062	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2063	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2064	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2065	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2066	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2067	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2068	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2069	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2070	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2071	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2072	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2073	-	-	-	-	-	-	$ -		$ -		$ -	$ -
Project Totals		2,419,910			8,539,328	8,539,328	-					

** This is the total amount that needs to be reported to PJM for billing to all regions.

This is the calculation of additional incentive revenue on projects deemed by the FERC to be eligible for an incentive return. This additional incentive requirement is applicable for the life of this specific project. Each year the revenue requirement calculated for PJM should be incremented by the amount of the incentive revenue calculated for that year on this project.

Worksheet K - ATRR TRUE-UP Calculation for PJM Projects Charged to Benefiting Zones

IV. Determine the Revenue Requirement, and Additional Revenue Requirement for facilities receiving incentives.

A. Base Plan Facilities

Facilities receiving incentives accepted by FERC in Docket No. (e.g. ER05-925-000)

Project Description: RTEP ID: b2017 (Rebuild Sporn-Waterford-Muskingum River 345 kV line)

2022	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	1,668,337	1,668,337	-
Prior Yr True-Up	1,681,407	1,681,407	-
True-Up Adjustment	13,070	13,070	-

Details

Investment	15,164,191	Current Year	2022
Service Year (yyyy)	2015	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	5	FCR w/o incentives, less depreciation	10.54%
Useful life	46	FCR w/incentives approved for these facilities, less dep.	10.54%
CIAC (Yes or No)	No	Annual Depreciation Expense	329,656

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

CUMULATIVE HISTORY OF TRUED-UP ANNUAL REVENUE REQUIREMENTS:
INPUT TRUE-UP ARR (WITH & WITHOUT INCENTIVES) FROM EACH PRIOR YEAR TEMPLATE BELOW TO MAINTAIN HISTORY OF TRUED-UP ARRS OVER THE LIFE OF THE PROJECT.

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year WS J w/o Incentives	RTEP Rev Req't True-up w/o Incentives	RTEP Projected Rev. Req't.From Prior Year WS J with Incentives **	RTEP Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
2015	15,164,191	192,300	14,971,891	15,068,041	1,779,956	1,779,956	$ -	$ 2,647,738	$ (867,782)	$ 2,647,738	$ (867,782)	$ -
2016	14,971,891	329,656	14,642,235	14,807,063	1,889,814	1,889,814	$ -	$ 2,089,493	$ (199,679)	$ 2,089,493	$ (199,679)	$ -
2017	14,642,235	329,656	14,312,579	14,477,407	1,855,080	1,855,080	$ -	$ 2,125,650	$ (270,570)	$ 2,125,650	$ (270,570)	$ -
2018	14,312,579	329,656	13,982,922	14,147,750	1,820,345	1,820,345	$ -	$ 1,845,050	$ (24,705)	$ 1,845,050	$ (24,705)	$ -
2019	13,982,922	329,656	13,653,266	13,818,094	1,785,611	1,785,611	$ -	$ 1,803,485	$ (17,874)	$ 1,803,485	$ (17,874)	$ -
2020	13,653,266	329,656	13,323,610	13,488,438	1,750,876	1,750,876	$ -	$ 1,715,891	$ 34,986	$ 1,715,891	$ 34,986	$ -
2021	13,323,610	329,656	12,993,953	13,158,781	1,716,142	1,716,142	$ -	$ 1,689,922	$ 26,220	$ 1,689,922	$ 26,220	$ -
2022	12,993,953	329,656	12,664,297	12,829,125	1,681,407	1,681,407	$ -	$ 1,668,337	$ 13,070	$ 1,668,337	$ 13,070	$ -
2023	12,664,297	329,656	12,334,641	12,499,469	1,646,673	1,646,673	$ -	$ -	$ -	$ -	$ -	$ -
2024	12,334,641	329,656	12,004,984	12,169,813	1,611,938	1,611,938	$ -	$ -	$ -	$ -	$ -	$ -
2025	12,004,984	329,656	11,675,328	11,840,156	1,577,204	1,577,204	$ -	$ -	$ -	$ -	$ -	$ -
2026	11,675,328	329,656	11,345,672	11,510,500	1,542,469	1,542,469	$ -		$ -		$ -	$ -
2027	11,345,672	329,656	11,016,015	11,180,844	1,507,735	1,507,735	$ -		$ -		$ -	$ -
2028	11,016,015	329,656	10,686,359	10,851,187	1,473,000	1,473,000	$ -		$ -		$ -	$ -
2029	10,686,359	329,656	10,356,703	10,521,531	1,438,266	1,438,266	$ -		$ -		$ -	$ -
2030	10,356,703	329,656	10,027,046	10,191,875	1,403,531	1,403,531	$ -		$ -		$ -	$ -
2031	10,027,046	329,656	9,697,390	9,862,218	1,368,797	1,368,797	$ -		$ -		$ -	$ -
2032	9,697,390	329,656	9,367,734	9,532,562	1,334,062	1,334,062	$ -		$ -		$ -	$ -
2033	9,367,734	329,656	9,038,077	9,202,906	1,299,328	1,299,328	$ -		$ -		$ -	$ -
2034	9,038,077	329,656	8,708,421	8,873,249	1,264,593	1,264,593	$ -		$ -		$ -	$ -
2035	8,708,421	329,656	8,378,765	8,543,593	1,229,859	1,229,859	$ -		$ -		$ -	$ -
2036	8,378,765	329,656	8,049,109	8,213,937	1,195,124	1,195,124	$ -		$ -		$ -	$ -
2037	8,049,109	329,656	7,719,452	7,884,280	1,160,390	1,160,390	$ -		$ -		$ -	$ -
2038	7,719,452	329,656	7,389,796	7,554,624	1,125,655	1,125,655	$ -		$ -		$ -	$ -
2039	7,389,796	329,656	7,060,140	7,224,968	1,090,921	1,090,921	$ -		$ -		$ -	$ -
2040	7,060,140	329,656	6,730,483	6,895,311	1,056,186	1,056,186	$ -		$ -		$ -	$ -
2041	6,730,483	329,656	6,400,827	6,565,655	1,021,452	1,021,452	$ -		$ -		$ -	$ -
2042	6,400,827	329,656	6,071,171	6,235,999	986,717	986,717	$ -		$ -		$ -	$ -
2043	6,071,171	329,656	5,741,514	5,906,342	951,983	951,983	$ -		$ -		$ -	$ -
2044	5,741,514	329,656	5,411,858	5,576,686	917,248	917,248	$ -		$ -		$ -	$ -
2045	5,411,858	329,656	5,082,202	5,247,030	882,514	882,514	$ -		$ -		$ -	$ -
2046	5,082,202	329,656	4,752,545	4,917,373	847,779	847,779	$ -		$ -		$ -	$ -
2047	4,752,545	329,656	4,422,889	4,587,717	813,045	813,045	$ -		$ -		$ -	$ -
2048	4,422,889	329,656	4,093,233	4,258,061	778,310	778,310	$ -		$ -		$ -	$ -
2049	4,093,233	329,656	3,763,576	3,928,404	743,576	743,576	$ -		$ -		$ -	$ -
2050	3,763,576	329,656	3,433,920	3,598,748	708,841	708,841	$ -		$ -		$ -	$ -
2051	3,433,920	329,656	3,104,264	3,269,092	674,107	674,107	$ -		$ -		$ -	$ -
2052	3,104,264	329,656	2,774,607	2,939,436	639,372	639,372	$ -		$ -		$ -	$ -
2053	2,774,607	329,656	2,444,951	2,609,779	604,638	604,638	$ -		$ -		$ -	$ -
2054	2,444,951	329,656	2,115,295	2,280,123	569,903	569,903	$ -		$ -		$ -	$ -
2055	2,115,295	329,656	1,785,638	1,950,467	535,169	535,169	$ -		$ -		$ -	$ -
2056	1,785,638	329,656	1,455,982	1,620,810	500,434	500,434	$ -		$ -		$ -	$ -
2057	1,455,982	329,656	1,126,326	1,291,154	465,700	465,700	$ -		$ -		$ -	$ -
2058	1,126,326	329,656	796,669	961,498	430,965	430,965	$ -		$ -		$ -	$ -
2059	796,669	329,656	467,013	631,841	396,231	396,231	$ -		$ -		$ -	$ -
2060	467,013	329,656	137,357	302,185	361,496	361,496	$ -		$ -		$ -	$ -
2061	137,357	137,357	-	68,678	144,593	144,593	$ -		$ -		$ -	$ -
2062	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2063	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2064	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2065	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2066	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2067	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2068	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2069	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2070	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2071	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2072	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2073	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2074	-	-	-	-	-	-	$ -		$ -		$ -	$ -
Project Totals		15,164,191			52,579,037	52,579,037	-					

** This is the total amount that needs to be reported to PJM for billing to all regions.

This is the calculation of additional incentive revenue on projects deemed by the FERC to be eligible for an incentive return. This additional incentive requirement is applicable for the life of this specific project. Each year the revenue requirement calculated for PJM should be incremented by the amount of the incentive revenue calculated for that year on this project.

Worksheet K - ATRR TRUE-UP Calculation for PJM Projects Charged to Benefiting Zones

IV. Determine the Revenue Requirement, and Additional Revenue Requirement for facilities receiving incentives.

A. Base Plan Facilities

Facilities receiving incentives accepted by FERC in Docket No. (e.g. ER05-925-000)

Project Description: RTEP ID: b1660 (Install a 765/500 kV transformer at Cloverdale)

2022	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	389,205	389,205	-
Prior Yr True-Up	392,032	392,032	-
True-Up Adjustment	2,827	2,827	-

Details

Investment	3,429,372	Current Year	2022
Service Year (yyyy)	2016	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	11	FCR w/o incentives, less depreciation	10.54%
Useful life	46	FCR w/incentives approved for these facilities, less dep.	10.54%
CIAC (Yes or No)	No	Annual Depreciation Expense	74,552

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

CUMULATIVE HISTORY OF TRUED-UP ANNUAL REVENUE REQUIREMENTS:
INPUT TRUE-UP ARR (WITH & WITHOUT INCENTIVES) FROM EACH PRIOR YEAR
TEMPLATE BELOW TO MAINTAIN HISTORY OF TRUED-UP ARRS OVER THE
LIFE OF THE PROJECT.

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year WS J w/o Incentives	RTEP Rev Req't True-up w/o Incentives	RTEP Projected Rev. Req't.From Prior Year WS J with Incentives **	RTEP Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
2016	3,429,372	6,213	3,423,159	3,426,266	367,224	367,224	$ -	$ 8,871,247	$ (8,504,023)	$ 8,871,247	$ (8,504,023)	$ -
2017	3,423,159	74,552	3,348,608	3,385,884	431,308	431,308	$ -	$ 8,889,735	$ (8,458,427)	$ 8,889,735	$ (8,458,427)	$ -
2018	3,348,608	74,552	3,274,056	3,311,332	423,453	423,453	$ -	$ 1,820,478	$ (1,397,025)	$ 1,820,478	$ (1,397,025)	$ -
2019	3,274,056	74,552	3,199,505	3,236,780	415,598	415,598	$ -	$ 403,595	$ 12,003	$ 403,595	$ 12,003	$ -
2020	3,199,505	74,552	3,124,953	3,162,229	407,742	407,742	$ -	$ 387,035	$ 20,707	$ 387,035	$ 20,707	$ -
2021	3,124,953	74,552	3,050,402	3,087,677	399,887	399,887	$ -	$ 393,735	$ 6,152	$ 393,735	$ 6,152	$ -
2022	3,050,402	74,552	2,975,850	3,013,126	392,032	392,032	$ -	$ 389,205	$ 2,827	$ 389,205	$ 2,827	$ -
2023	2,975,850	74,552	2,901,298	2,938,574	384,177	384,177	$ -	$ -	$ -	$ -	$ -	$ -
2024	2,901,298	74,552	2,826,747	2,864,023	376,322	376,322	$ -	$ -	$ -	$ -	$ -	$ -
2025	2,826,747	74,552	2,752,195	2,789,471	368,466	368,466	$ -	$ -	$ -	$ -	$ -	$ -
2026	2,752,195	74,552	2,677,644	2,714,920	360,611	360,611	$ -	$ -	$ -	$ -	$ -	$ -
2027	2,677,644	74,552	2,603,092	2,640,368	352,756	352,756	$ -		$ -		$ -	$ -
2028	2,603,092	74,552	2,528,541	2,565,816	344,901	344,901	$ -		$ -		$ -	$ -
2029	2,528,541	74,552	2,453,989	2,491,265	337,046	337,046	$ -		$ -		$ -	$ -
2030	2,453,989	74,552	2,379,437	2,416,713	329,190	329,190	$ -		$ -		$ -	$ -
2031	2,379,437	74,552	2,304,886	2,342,162	321,335	321,335	$ -		$ -		$ -	$ -
2032	2,304,886	74,552	2,230,334	2,267,610	313,480	313,480	$ -		$ -		$ -	$ -
2033	2,230,334	74,552	2,155,783	2,193,059	305,625	305,625	$ -		$ -		$ -	$ -
2034	2,155,783	74,552	2,081,231	2,118,507	297,770	297,770	$ -		$ -		$ -	$ -
2035	2,081,231	74,552	2,006,680	2,043,955	289,915	289,915	$ -		$ -		$ -	$ -
2036	2,006,680	74,552	1,932,128	1,969,404	282,059	282,059	$ -		$ -		$ -	$ -
2037	1,932,128	74,552	1,857,577	1,894,852	274,204	274,204	$ -		$ -		$ -	$ -
2038	1,857,577	74,552	1,783,025	1,820,301	266,349	266,349	$ -		$ -		$ -	$ -
2039	1,783,025	74,552	1,708,473	1,745,749	258,494	258,494	$ -		$ -		$ -	$ -
2040	1,708,473	74,552	1,633,922	1,671,198	250,639	250,639	$ -		$ -		$ -	$ -
2041	1,633,922	74,552	1,559,370	1,596,646	242,783	242,783	$ -		$ -		$ -	$ -
2042	1,559,370	74,552	1,484,819	1,522,094	234,928	234,928	$ -		$ -		$ -	$ -
2043	1,484,819	74,552	1,410,267	1,447,543	227,073	227,073	$ -		$ -		$ -	$ -
2044	1,410,267	74,552	1,335,716	1,372,991	219,218	219,218	$ -		$ -		$ -	$ -
2045	1,335,716	74,552	1,261,164	1,298,440	211,363	211,363	$ -		$ -		$ -	$ -
2046	1,261,164	74,552	1,186,612	1,223,888	203,508	203,508	$ -		$ -		$ -	$ -
2047	1,186,612	74,552	1,112,061	1,149,337	195,652	195,652	$ -		$ -		$ -	$ -
2048	1,112,061	74,552	1,037,509	1,074,785	187,797	187,797	$ -		$ -		$ -	$ -
2049	1,037,509	74,552	962,958	1,000,234	179,942	179,942	$ -		$ -		$ -	$ -
2050	962,958	74,552	888,406	925,682	172,087	172,087	$ -		$ -		$ -	$ -
2051	888,406	74,552	813,855	851,130	164,232	164,232	$ -		$ -		$ -	$ -
2052	813,855	74,552	739,303	776,579	156,376	156,376	$ -		$ -		$ -	$ -
2053	739,303	74,552	664,751	702,027	148,521	148,521	$ -		$ -		$ -	$ -
2054	664,751	74,552	590,200	627,476	140,666	140,666	$ -		$ -		$ -	$ -
2055	590,200	74,552	515,648	552,924	132,811	132,811	$ -		$ -		$ -	$ -
2056	515,648	74,552	441,097	478,373	124,956	124,956	$ -		$ -		$ -	$ -
2057	441,097	74,552	366,545	403,821	117,100	117,100	$ -		$ -		$ -	$ -
2058	366,545	74,552	291,994	329,269	109,245	109,245	$ -		$ -		$ -	$ -
2059	291,994	74,552	217,442	254,718	101,390	101,390	$ -		$ -		$ -	$ -
2060	217,442	74,552	142,891	180,166	93,535	93,535	$ -		$ -		$ -	$ -
2061	142,891	74,552	68,339	105,615	85,680	85,680	$ -		$ -		$ -	$ -
2062	68,339	68,339	-	34,169	71,939	71,939	$ -		$ -		$ -	$ -
2063	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2064	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2065	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2066	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2067	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2068	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2069	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2070	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2071	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2072	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2073	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2074	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2075	-	-	-	-	-	-	$ -		$ -		$ -	$ -
Project Totals		3,429,372			12,071,385	12,071,385	-					

** This is the total amount that needs to be reported to PJM for billing to all regions.

This is the calculation of additional incentive revenue on projects deemed by the FERC to be eligible for an incentive return. This additional incentive requirement is applicable for the life of this specific project. Each year the revenue requirement calculated for PJM should be incremented by the amount of the incentive revenue calculated for that year on this project.

Worksheet K - ATRR TRUE-UP Calculation for PJM Projects Charged to Benefiting Zones

IV. Determine the Revenue Requirement, and Additional Revenue Requirement for facilities receiving incentives.

A. Base Plan Facilities

Facilities receiving incentives accepted by FERC in Docket No. (e.g. ER05-925-000)

Project Description: RTEP ID: b1660.1 (Cloverdale: Establish 500 kV station and 500 to 765 kV tie)

2022	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	3,413,116	3,413,116	-
Prior Yr True-Up	3,437,911	3,437,911	-
True-Up Adjustment	24,795	24,795	-

Details			
Investment	30,073,762	Current Year	2022
Service Year (yyyy)	2016	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	11	FCR w/o incentives, less depreciation	10.54%
Useful life	46	FCR w/incentives approved for these facilities, less dep.	10.54%
CIAC (Yes or No)	No	Annual Depreciation Expense	653,777

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

CUMULATIVE HISTORY OF TRUED-UP ANNUAL REVENUE REQUIREMENTS:
INPUT TRUE-UP ARR (WITH & WITHOUT INCENTIVES) FROM EACH PRIOR YEAR TEMPLATE BELOW TO MAINTAIN HISTORY OF TRUED-UP ARRS OVER THE LIFE OF THE PROJECT.

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year WS J w/o Incentives	RTEP Rev Req't True-up w/o Incentives	RTEP Projected Rev. Req't.From Prior Year WS J with Incentives **	RTEP Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
2016	30,073,762	54,481	30,019,281	30,046,521	3,220,357	3,220,357	$ -	$ 13,022,465	$ (9,802,108)	$ 13,022,465	$ (9,802,108)	$ -
2017	30,019,281	653,777	29,365,503	29,692,392	3,782,340	3,782,340	$ -	$ 3,514,742	$ 267,598	$ 3,514,742	$ 267,598	$ -
2018	29,365,503	653,777	28,711,726	29,038,614	3,713,454	3,713,454	$ -	$ 3,974,755	$ (261,301)	$ 3,974,755	$ (261,301)	$ -
2019	28,711,726	653,777	28,057,948	28,384,837	3,644,568	3,644,568	$ -	$ 3,572,182	$ 72,386	$ 3,572,182	$ 72,386	$ -
2020	28,057,948	653,777	27,404,171	27,731,060	3,575,683	3,575,683	$ -	$ 3,435,593	$ 140,090	$ 3,435,593	$ 140,090	$ -
2021	27,404,171	653,777	26,750,393	27,077,282	3,506,797	3,506,797	$ -	$ 3,452,843	$ 53,954	$ 3,452,843	$ 53,954	$ -
2022	26,750,393	653,777	26,096,616	26,423,505	3,437,911	3,437,911	$ -	$ 3,413,116	$ 24,795	$ 3,413,116	$ 24,795	$ -
2023	26,096,616	653,777	25,442,839	25,769,727	3,369,025	3,369,025	$ -	$ -	$ -	$ -	$ -	$ -
2024	25,442,839	653,777	24,789,061	25,115,950	3,300,139	3,300,139	$ -	$ -	$ -	$ -	$ -	$ -
2025	24,789,061	653,777	24,135,284	24,462,172	3,231,254	3,231,254	$ -	$ -	$ -	$ -	$ -	$ -
2026	24,135,284	653,777	23,481,506	23,808,395	3,162,368	3,162,368	$ -	$ -	$ -	$ -	$ -	$ -
2027	23,481,506	653,777	22,827,729	23,154,618	3,093,482	3,093,482	$ -		$ -		$ -	$ -
2028	22,827,729	653,777	22,173,951	22,500,840	3,024,596	3,024,596	$ -		$ -		$ -	$ -
2029	22,173,951	653,777	21,520,174	21,847,063	2,955,711	2,955,711	$ -		$ -		$ -	$ -
2030	21,520,174	653,777	20,866,397	21,193,285	2,886,825	2,886,825	$ -		$ -		$ -	$ -
2031	20,866,397	653,777	20,212,619	20,539,508	2,817,939	2,817,939	$ -		$ -		$ -	$ -
2032	20,212,619	653,777	19,558,842	19,885,730	2,749,053	2,749,053	$ -		$ -		$ -	$ -
2033	19,558,842	653,777	18,905,064	19,231,953	2,680,167	2,680,167	$ -		$ -		$ -	$ -
2034	18,905,064	653,777	18,251,287	18,578,175	2,611,282	2,611,282	$ -		$ -		$ -	$ -
2035	18,251,287	653,777	17,597,509	17,924,398	2,542,396	2,542,396	$ -		$ -		$ -	$ -
2036	17,597,509	653,777	16,943,732	17,270,621	2,473,510	2,473,510	$ -		$ -		$ -	$ -
2037	16,943,732	653,777	16,289,954	16,616,843	2,404,624	2,404,624	$ -		$ -		$ -	$ -
2038	16,289,954	653,777	15,636,177	15,963,066	2,335,739	2,335,739	$ -		$ -		$ -	$ -
2039	15,636,177	653,777	14,982,400	15,309,288	2,266,853	2,266,853	$ -		$ -		$ -	$ -
2040	14,982,400	653,777	14,328,622	14,655,511	2,197,967	2,197,967	$ -		$ -		$ -	$ -
2041	14,328,622	653,777	13,674,845	14,001,733	2,129,081	2,129,081	$ -		$ -		$ -	$ -
2042	13,674,845	653,777	13,021,067	13,347,956	2,060,195	2,060,195	$ -		$ -		$ -	$ -
2043	13,021,067	653,777	12,367,290	12,694,179	1,991,310	1,991,310	$ -		$ -		$ -	$ -
2044	12,367,290	653,777	11,713,512	12,040,401	1,922,424	1,922,424	$ -		$ -		$ -	$ -
2045	11,713,512	653,777	11,059,735	11,386,624	1,853,538	1,853,538	$ -		$ -		$ -	$ -
2046	11,059,735	653,777	10,405,958	10,732,846	1,784,652	1,784,652	$ -		$ -		$ -	$ -
2047	10,405,958	653,777	9,752,180	10,079,069	1,715,767	1,715,767	$ -		$ -		$ -	$ -
2048	9,752,180	653,777	9,098,403	9,425,291	1,646,881	1,646,881	$ -		$ -		$ -	$ -
2049	9,098,403	653,777	8,444,625	8,771,514	1,577,995	1,577,995	$ -		$ -		$ -	$ -
2050	8,444,625	653,777	7,790,848	8,117,736	1,509,109	1,509,109	$ -		$ -		$ -	$ -
2051	7,790,848	653,777	7,137,070	7,463,959	1,440,223	1,440,223	$ -		$ -		$ -	$ -
2052	7,137,070	653,777	6,483,293	6,810,182	1,371,338	1,371,338	$ -		$ -		$ -	$ -
2053	6,483,293	653,777	5,829,515	6,156,404	1,302,452	1,302,452	$ -		$ -		$ -	$ -
2054	5,829,515	653,777	5,175,738	5,502,627	1,233,566	1,233,566	$ -		$ -		$ -	$ -
2055	5,175,738	653,777	4,521,961	4,848,849	1,164,680	1,164,680	$ -		$ -		$ -	$ -
2056	4,521,961	653,777	3,868,183	4,195,072	1,095,795	1,095,795	$ -		$ -		$ -	$ -
2057	3,868,183	653,777	3,214,406	3,541,294	1,026,909	1,026,909	$ -		$ -		$ -	$ -
2058	3,214,406	653,777	2,560,628	2,887,517	958,023	958,023	$ -		$ -		$ -	$ -
2059	2,560,628	653,777	1,906,851	2,233,740	889,137	889,137	$ -		$ -		$ -	$ -
2060	1,906,851	653,777	1,253,073	1,579,962	820,251	820,251	$ -		$ -		$ -	$ -
2061	1,253,073	653,777	599,296	926,185	751,366	751,366	$ -		$ -		$ -	$ -
2062	599,296	599,296	-	299,648	630,869	630,869	$ -		$ -		$ -	$ -
2063	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2064	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2065	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2066	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2067	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2068	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2069	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2070	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2071	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2072	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2073	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2074	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2075	-	-	-	-	-	-	$ -		$ -		$ -	$ -
Project Totals		30,073,762			105,859,601	105,859,601	-					

** This is the total amount that needs to be reported to PJM for billing to all regions.

This is the calculation of additional incentive revenue on projects deemed by the FERC to be eligible for an incentive return. This additional incentive requirement is applicable for the life of this specific project. Each year the revenue requirement calculated for PJM should be incremented by the amount of the incentive revenue calculated for that year on this project.

Worksheet K - ATRR TRUE-UP Calculation for PJM Projects Charged to Benefiting Zones

IV. Determine the Revenue Requirement, and Additional Revenue Requirement for facilities receiving incentives.

A. Base Plan Facilities

Facilities receiving incentives accepted by FERC in Docket No. (e.g. ER05-925-000)

Project Description: RTEP ID: b1663.2 (Jacksons Ferry 765 kV breakers, switches, bus work, and relays)

2022	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	610,746	610,746	-
Prior Yr True-Up	615,393	615,393	-
True-Up Adjustment	4,647	4,647	-

Details			
Investment	5,483,986	Current Year	2022
Service Year (yyyy)	2015	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	12	FCR w/o incentives, less depreciation	10.54%
Useful life	46	FCR w/incentives approved for these facilities, less dep.	10.54%
CIAC (Yes or No)	No	Annual Depreciation Expense	119,217

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

CUMULATIVE HISTORY OF TRUED-UP ANNUAL REVENUE REQUIREMENTS:
INPUT TRUE-UP ARR (WITH & WITHOUT INCENTIVES) FROM EACH PRIOR YEAR TEMPLATE BELOW TO MAINTAIN HISTORY OF TRUED-UP ARRS OVER THE LIFE OF THE PROJECT.

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year WS J w/o Incentives	RTEP Rev Req't True-up w/o Incentives	RTEP Projected Rev. Req't.From Prior Year WS J with Incentives **	RTEP Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
2015	5,483,986	-	5,483,986	5,483,986	577,825	577,825	$ -	$ 0	$ 577,825	$ 0	$ 577,825	$ -
2016	5,483,986	119,217	5,364,769	5,424,377	690,761	690,761	$ -	$ 780,577	$ (89,816)	$ 780,577	$ (89,816)	$ -
2017	5,364,769	119,217	5,245,552	5,305,160	678,200	678,200	$ -	$ 779,062	$ (100,862)	$ 779,062	$ (100,862)	$ -
2018	5,245,552	119,217	5,126,335	5,185,943	665,638	665,638	$ -	$ 672,821	$ (7,183)	$ 672,821	$ (7,183)	$ -
2019	5,126,335	119,217	5,007,118	5,066,726	653,077	653,077	$ -	$ 658,757	$ (5,680)	$ 658,757	$ (5,680)	$ -
2020	5,007,118	119,217	4,887,900	4,947,509	640,515	640,515	$ -	$ 626,724	$ 13,791	$ 626,724	$ 13,791	$ -
2021	4,887,900	119,217	4,768,683	4,828,292	627,954	627,954	$ -	$ 618,333	$ 9,621	$ 618,333	$ 9,621	$ -
2022	4,768,683	119,217	4,649,466	4,709,075	615,393	615,393	$ -	$ 610,746	$ 4,647	$ 610,746	$ 4,647	$ -
2023	4,649,466	119,217	4,530,249	4,589,858	602,831	602,831	$ -	$ -	$ -	$ -	$ -	$ -
2024	4,530,249	119,217	4,411,032	4,470,641	590,270	590,270	$ -	$ -	$ -	$ -	$ -	$ -
2025	4,411,032	119,217	4,291,815	4,351,424	577,708	577,708	$ -	$ -	$ -	$ -	$ -	$ -
2026	4,291,815	119,217	4,172,598	4,232,207	565,147	565,147	$ -		$ -		$ -	$ -
2027	4,172,598	119,217	4,053,381	4,112,989	552,585	552,585	$ -		$ -		$ -	$ -
2028	4,053,381	119,217	3,934,164	3,993,772	540,024	540,024	$ -		$ -		$ -	$ -
2029	3,934,164	119,217	3,814,947	3,874,555	527,463	527,463	$ -		$ -		$ -	$ -
2030	3,814,947	119,217	3,695,730	3,755,338	514,901	514,901	$ -		$ -		$ -	$ -
2031	3,695,730	119,217	3,576,513	3,636,121	502,340	502,340	$ -		$ -		$ -	$ -
2032	3,576,513	119,217	3,457,295	3,516,904	489,778	489,778	$ -		$ -		$ -	$ -
2033	3,457,295	119,217	3,338,078	3,397,687	477,217	477,217	$ -		$ -		$ -	$ -
2034	3,338,078	119,217	3,218,861	3,278,470	464,656	464,656	$ -		$ -		$ -	$ -
2035	3,218,861	119,217	3,099,644	3,159,253	452,094	452,094	$ -		$ -		$ -	$ -
2036	3,099,644	119,217	2,980,427	3,040,036	439,533	439,533	$ -		$ -		$ -	$ -
2037	2,980,427	119,217	2,861,210	2,920,819	426,971	426,971	$ -		$ -		$ -	$ -
2038	2,861,210	119,217	2,741,993	2,801,601	414,410	414,410	$ -		$ -		$ -	$ -
2039	2,741,993	119,217	2,622,776	2,682,384	401,849	401,849	$ -		$ -		$ -	$ -
2040	2,622,776	119,217	2,503,559	2,563,167	389,287	389,287	$ -		$ -		$ -	$ -
2041	2,503,559	119,217	2,384,342	2,443,950	376,726	376,726	$ -		$ -		$ -	$ -
2042	2,384,342	119,217	2,265,125	2,324,733	364,164	364,164	$ -		$ -		$ -	$ -
2043	2,265,125	119,217	2,145,908	2,205,516	351,603	351,603	$ -		$ -		$ -	$ -
2044	2,145,908	119,217	2,026,690	2,086,299	339,042	339,042	$ -		$ -		$ -	$ -
2045	2,026,690	119,217	1,907,473	1,967,082	326,480	326,480	$ -		$ -		$ -	$ -
2046	1,907,473	119,217	1,788,256	1,847,865	313,919	313,919	$ -		$ -		$ -	$ -
2047	1,788,256	119,217	1,669,039	1,728,648	301,357	301,357	$ -		$ -		$ -	$ -
2048	1,669,039	119,217	1,549,822	1,609,431	288,796	288,796	$ -		$ -		$ -	$ -
2049	1,549,822	119,217	1,430,605	1,490,214	276,235	276,235	$ -		$ -		$ -	$ -
2050	1,430,605	119,217	1,311,388	1,370,996	263,673	263,673	$ -		$ -		$ -	$ -
2051	1,311,388	119,217	1,192,171	1,251,779	251,112	251,112	$ -		$ -		$ -	$ -
2052	1,192,171	119,217	1,072,954	1,132,562	238,550	238,550	$ -		$ -		$ -	$ -
2053	1,072,954	119,217	953,737	1,013,345	225,989	225,989	$ -		$ -		$ -	$ -
2054	953,737	119,217	834,520	894,128	213,428	213,428	$ -		$ -		$ -	$ -
2055	834,520	119,217	715,303	774,911	200,866	200,866	$ -		$ -		$ -	$ -
2056	715,303	119,217	596,085	655,694	188,305	188,305	$ -		$ -		$ -	$ -
2057	596,085	119,217	476,868	536,477	175,743	175,743	$ -		$ -		$ -	$ -
2058	476,868	119,217	357,651	417,260	163,182	163,182	$ -		$ -		$ -	$ -
2059	357,651	119,217	238,434	298,043	150,621	150,621	$ -		$ -		$ -	$ -
2060	238,434	119,217	119,217	178,826	138,059	138,059	$ -		$ -		$ -	$ -
2061	119,217	119,217	-	59,609	125,498	125,498	$ -		$ -		$ -	$ -
2062	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2063	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2064	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2065	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2066	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2067	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2068	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2069	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2070	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2071	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2072	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2073	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2074	-	-	-	-	-	-	$ -		$ -		$ -	$ -
Project Totals		5,483,986			19,351,775	19,351,775	-					

** This is the total amount that needs to be reported to PJM for billing to all regions.

This is the calculation of additional incentive revenue on projects deemed by the FERC to be eligible for an incentive return. This additional incentive requirement is applicable for the life of this specific project. Each year the revenue requirement calculated for PJM should be incremented by the amount of the incentive revenue calculated for that year on this project.

Worksheet K - ATRR TRUE-UP Calculation for PJM Projects Charged to Benefiting Zones

IV. Determine the Revenue Requirement, and Additional Revenue Requirement for facilities receiving incentives.

A. Base Plan Facilities

Facilities receiving incentives accepted by FERC in Docket No. (e.g. ER05-925-000)

Project Description: RTEP ID: b1875 (138 kV Bradley to McClung upgrades)

2022	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected		747,963	747,963	-
Prior Yr True-Up		1,188,322	1,188,322	-
True-Up Adjustment		440,359	440,359	-

Details

Investment	10,866,839	Current Year	2022
Service Year (yyyy)	2014	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	9	FCR w/o incentives, less depreciation	10.54%
Useful life	46	FCR w/incentives approved for these facilities, less dep.	10.54%
CIAC (Yes or No)	No	Annual Depreciation Expense	236,236

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

CUMULATIVE HISTORY OF TRUED-UP ANNUAL REVENUE REQUIREMENTS:
INPUT TRUE-UP ARR (WITH & WITHOUT INCENTIVES) FROM EACH PRIOR YEAR TEMPLATE BELOW TO MAINTAIN HISTORY OF TRUED-UP ARRS OVER THE LIFE OF THE PROJECT.

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year WS J w/o Incentives	RTEP Rev Req't True-up w/o Incentives	RTEP Projected Rev. Req't.From Prior Year WS J with Incentives **	RTEP Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
2014	10,866,839	59,059	10,807,780	10,837,309	1,200,941	1,200,941	$ -	$ 0	$ 1,200,941	$ 0	$ 1,200,941	$ -
2015	10,807,780	236,236	10,571,544	10,689,662	1,362,560	1,362,560	$ -	$ 0	$ 1,362,560	$ 0	$ 1,362,560	$ -
2016	10,571,544	236,236	10,335,309	10,453,426	1,337,669	1,337,669	$ -	$ 1,117	$ 1,336,552	$ 1,117	$ 1,336,552	$ -
2017	10,335,309	236,236	10,099,073	10,217,191	1,312,778	1,312,778	$ -	$ 57,580	$ 1,255,198	$ 57,580	$ 1,255,198	$ -
2018	10,099,073	236,236	9,862,837	9,980,955	1,287,887	1,287,887	$ -	$ 54,331	$ 1,233,556	$ 54,331	$ 1,233,556	$ -
2019	9,862,837	236,236	9,626,602	9,744,720	1,262,996	1,262,996	$ -	$ 52,090	$ 1,210,906	$ 52,090	$ 1,210,906	$ -
2020	9,626,602	236,236	9,390,366	9,508,484	1,238,105	1,238,105	$ -	$ 82,533	$ 1,155,571	$ 82,533	$ 1,155,571	$ -
2021	9,390,366	236,236	9,154,131	9,272,248	1,213,213	1,213,213	$ -	$ 715,550	$ 497,663	$ 715,550	$ 497,663	$ -
2022	9,154,131	236,236	8,917,895	9,036,013	1,188,322	1,188,322	$ -	$ 747,963	$ 440,359	$ 747,963	$ 440,359	$ -
2023	8,917,895	236,236	8,681,659	8,799,777	1,163,431	1,163,431	$ -	$ -	$ -	$ -	$ -	$ -
2024	8,681,659	236,236	8,445,424	8,563,541	1,138,540	1,138,540	$ -	$ -	$ -	$ -	$ -	$ -
2025	8,445,424	236,236	8,209,188	8,327,306	1,113,649	1,113,649	$ -		$ -		$ -	$ -
2026	8,209,188	236,236	7,972,952	8,091,070	1,088,758	1,088,758	$ -		$ -		$ -	$ -
2027	7,972,952	236,236	7,736,717	7,854,835	1,063,867	1,063,867	$ -		$ -		$ -	$ -
2028	7,736,717	236,236	7,500,481	7,618,599	1,038,975	1,038,975	$ -		$ -		$ -	$ -
2029	7,500,481	236,236	7,264,246	7,382,363	1,014,084	1,014,084	$ -		$ -		$ -	$ -
2030	7,264,246	236,236	7,028,010	7,146,128	989,193	989,193	$ -		$ -		$ -	$ -
2031	7,028,010	236,236	6,791,774	6,909,892	964,302	964,302	$ -		$ -		$ -	$ -
2032	6,791,774	236,236	6,555,539	6,673,656	939,411	939,411	$ -		$ -		$ -	$ -
2033	6,555,539	236,236	6,319,303	6,437,421	914,520	914,520	$ -		$ -		$ -	$ -
2034	6,319,303	236,236	6,083,067	6,201,185	889,628	889,628	$ -		$ -		$ -	$ -
2035	6,083,067	236,236	5,846,832	5,964,950	864,737	864,737	$ -		$ -		$ -	$ -
2036	5,846,832	236,236	5,610,596	5,728,714	839,846	839,846	$ -		$ -		$ -	$ -
2037	5,610,596	236,236	5,374,361	5,492,478	814,955	814,955	$ -		$ -		$ -	$ -
2038	5,374,361	236,236	5,138,125	5,256,243	790,064	790,064	$ -		$ -		$ -	$ -
2039	5,138,125	236,236	4,901,889	5,020,007	765,173	765,173	$ -		$ -		$ -	$ -
2040	4,901,889	236,236	4,665,654	4,783,771	740,282	740,282	$ -		$ -		$ -	$ -
2041	4,665,654	236,236	4,429,418	4,547,536	715,390	715,390	$ -		$ -		$ -	$ -
2042	4,429,418	236,236	4,193,182	4,311,300	690,499	690,499	$ -		$ -		$ -	$ -
2043	4,193,182	236,236	3,956,947	4,075,065	665,608	665,608	$ -		$ -		$ -	$ -
2044	3,956,947	236,236	3,720,711	3,838,829	640,717	640,717	$ -		$ -		$ -	$ -
2045	3,720,711	236,236	3,484,475	3,602,593	615,826	615,826	$ -		$ -		$ -	$ -
2046	3,484,475	236,236	3,248,240	3,366,358	590,935	590,935	$ -		$ -		$ -	$ -
2047	3,248,240	236,236	3,012,004	3,130,122	566,043	566,043	$ -		$ -		$ -	$ -
2048	3,012,004	236,236	2,775,769	2,893,886	541,152	541,152	$ -		$ -		$ -	$ -
2049	2,775,769	236,236	2,539,533	2,657,651	516,261	516,261	$ -		$ -		$ -	$ -
2050	2,539,533	236,236	2,303,297	2,421,415	491,370	491,370	$ -		$ -		$ -	$ -
2051	2,303,297	236,236	2,067,062	2,185,180	466,479	466,479	$ -		$ -		$ -	$ -
2052	2,067,062	236,236	1,830,826	1,948,944	441,588	441,588	$ -		$ -		$ -	$ -
2053	1,830,826	236,236	1,594,590	1,712,708	416,696	416,696	$ -		$ -		$ -	$ -
2054	1,594,590	236,236	1,358,355	1,476,473	391,805	391,805	$ -		$ -		$ -	$ -
2055	1,358,355	236,236	1,122,119	1,240,237	366,914	366,914	$ -		$ -		$ -	$ -
2056	1,122,119	236,236	885,884	1,004,001	342,023	342,023	$ -		$ -		$ -	$ -
2057	885,884	236,236	649,648	767,766	317,132	317,132	$ -		$ -		$ -	$ -
2058	649,648	236,236	413,412	531,530	292,241	292,241	$ -		$ -		$ -	$ -
2059	413,412	236,236	177,177	295,295	267,350	267,350	$ -		$ -		$ -	$ -
2060	177,177	177,177	-	88,588	186,511	186,511	$ -		$ -		$ -	$ -
2061	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2062	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2063	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2064	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2065	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2066	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2067	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2068	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2069	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2070	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2071	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2072	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2073	-	-	-	-	-	-	$ -		$ -		$ -	$ -
Project Totals		10,866,839			38,060,426	38,060,426	-					

** This is the total amount that needs to be reported to PJM for billing to all regions.

This is the calculation of additional incentive revenue on projects deemed by the FERC to be eligible for an incentive return. This additional incentive requirement is applicable for the life of this specific project. Each year the revenue requirement calculated for PJM should be incremented by the amount of the incentive revenue calculated for that year on this project.

Worksheet K - ATRR TRUE-UP Calculation for PJM Projects Charged to Benefiting Zones

IV. Determine the Revenue Requirement, and Additional Revenue Requirement for facilities receiving incentives.

A. Base Plan Facilities

Facilities receiving incentives accepted by FERC in Docket No. (e.g. ER05-925-000)

Project Description: RTEP ID: b1797.1 (Reconductor portion of Cloverdale-Lexington 500 kV line)

2022	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	5,625,382	5,625,382	-
Prior Yr True-Up	6,426,441	6,426,441	-
True-Up Adjustment	801,059	801,059	-

Details			
Investment	56,689,774	Current Year	2022
Service Year (yyyy)	2016	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	6	FCR w/o incentives, less depreciation	10.54%
Useful life	46	FCR w/incentives approved for these facilities, less dep.	10.54%
CIAC (Yes or No)	No	Annual Depreciation Expense	1,232,386

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

CUMULATIVE HISTORY OF TRUED-UP ANNUAL REVENUE REQUIREMENTS:
INPUT TRUE-UP ARR (WITH & WITHOUT INCENTIVES) FROM EACH PRIOR YEAR TEMPLATE BELOW TO MAINTAIN HISTORY OF TRUED-UP ARRS OVER THE LIFE OF THE PROJECT.

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year WS J w/o Incentives	RTEP Rev Req't True-up w/o Incentives	RTEP Projected Rev. Req't.From Prior Year WS J with Incentives **	RTEP Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
2016	56,689,774	616,193	56,073,581	56,381,678	6,556,894	6,556,894	$ -	$ 5,862,811	$ 694,083	$ 5,862,811	$ 694,083	$ -
2017	56,073,581	1,232,386	54,841,195	55,457,388	7,075,698	7,075,698	$ -	$ 3,438,786	$ 3,636,912	$ 3,438,786	$ 3,636,912	$ -
2018	54,841,195	1,232,386	53,608,808	54,225,002	6,945,847	6,945,847	$ -	$ 5,966,416	$ 979,431	$ 5,966,416	$ 979,431	$ -
2019	53,608,808	1,232,386	52,376,422	52,992,615	6,815,995	6,815,995	$ -	$ 5,898,632	$ 917,363	$ 5,898,632	$ 917,363	$ -
2020	52,376,422	1,232,386	51,144,036	51,760,229	6,686,144	6,686,144	$ -	$ 5,887,656	$ 798,488	$ 5,887,656	$ 798,488	$ -
2021	51,144,036	1,232,386	49,911,649	50,527,842	6,556,293	6,556,293	$ -	$ 5,781,911	$ 774,382	$ 5,781,911	$ 774,382	$ -
2022	49,911,649	1,232,386	48,679,263	49,295,456	6,426,441	6,426,441	$ -	$ 5,625,382	$ 801,059	$ 5,625,382	$ 801,059	$ -
2023	48,679,263	1,232,386	47,446,876	48,063,070	6,296,590	6,296,590	$ -	$ -	$ -	$ -	$ -	$ -
2024	47,446,876	1,232,386	46,214,490	46,830,683	6,166,739	6,166,739	$ -	$ -	$ -	$ -	$ -	$ -
2025	46,214,490	1,232,386	44,982,104	45,598,297	6,036,887	6,036,887	$ -	$ -	$ -	$ -	$ -	$ -
2026	44,982,104	1,232,386	43,749,717	44,365,910	5,907,036	5,907,036	$ -	$ -	$ -	$ -	$ -	$ -
2027	43,749,717	1,232,386	42,517,331	43,133,524	5,777,185	5,777,185	$ -		$ -		$ -	$ -
2028	42,517,331	1,232,386	41,284,944	41,901,138	5,647,333	5,647,333	$ -		$ -		$ -	$ -
2029	41,284,944	1,232,386	40,052,558	40,668,751	5,517,482	5,517,482	$ -		$ -		$ -	$ -
2030	40,052,558	1,232,386	38,820,172	39,436,365	5,387,630	5,387,630	$ -		$ -		$ -	$ -
2031	38,820,172	1,232,386	37,587,785	38,203,978	5,257,779	5,257,779	$ -		$ -		$ -	$ -
2032	37,587,785	1,232,386	36,355,399	36,971,592	5,127,928	5,127,928	$ -		$ -		$ -	$ -
2033	36,355,399	1,232,386	35,123,012	35,739,206	4,998,076	4,998,076	$ -		$ -		$ -	$ -
2034	35,123,012	1,232,386	33,890,626	34,506,819	4,868,225	4,868,225	$ -		$ -		$ -	$ -
2035	33,890,626	1,232,386	32,658,240	33,274,433	4,738,374	4,738,374	$ -		$ -		$ -	$ -
2036	32,658,240	1,232,386	31,425,853	32,042,046	4,608,522	4,608,522	$ -		$ -		$ -	$ -
2037	31,425,853	1,232,386	30,193,467	30,809,660	4,478,671	4,478,671	$ -		$ -		$ -	$ -
2038	30,193,467	1,232,386	28,961,080	29,577,274	4,348,819	4,348,819	$ -		$ -		$ -	$ -
2039	28,961,080	1,232,386	27,728,694	28,344,887	4,218,968	4,218,968	$ -		$ -		$ -	$ -
2040	27,728,694	1,232,386	26,496,308	27,112,501	4,089,117	4,089,117	$ -		$ -		$ -	$ -
2041	26,496,308	1,232,386	25,263,921	25,880,114	3,959,265	3,959,265	$ -		$ -		$ -	$ -
2042	25,263,921	1,232,386	24,031,535	24,647,728	3,829,414	3,829,414	$ -		$ -		$ -	$ -
2043	24,031,535	1,232,386	22,799,148	23,415,342	3,699,563	3,699,563	$ -		$ -		$ -	$ -
2044	22,799,148	1,232,386	21,566,762	22,182,955	3,569,711	3,569,711	$ -		$ -		$ -	$ -
2045	21,566,762	1,232,386	20,334,376	20,950,569	3,439,860	3,439,860	$ -		$ -		$ -	$ -
2046	20,334,376	1,232,386	19,101,989	19,718,182	3,310,008	3,310,008	$ -		$ -		$ -	$ -
2047	19,101,989	1,232,386	17,869,603	18,485,796	3,180,157	3,180,157	$ -		$ -		$ -	$ -
2048	17,869,603	1,232,386	16,637,216	17,253,410	3,050,306	3,050,306	$ -		$ -		$ -	$ -
2049	16,637,216	1,232,386	15,404,830	16,021,023	2,920,454	2,920,454	$ -		$ -		$ -	$ -
2050	15,404,830	1,232,386	14,172,444	14,788,637	2,790,603	2,790,603	$ -		$ -		$ -	$ -
2051	14,172,444	1,232,386	12,940,057	13,556,250	2,660,752	2,660,752	$ -		$ -		$ -	$ -
2052	12,940,057	1,232,386	11,707,671	12,323,864	2,530,900	2,530,900	$ -		$ -		$ -	$ -
2053	11,707,671	1,232,386	10,475,284	11,091,478	2,401,049	2,401,049	$ -		$ -		$ -	$ -
2054	10,475,284	1,232,386	9,242,898	9,859,091	2,271,197	2,271,197	$ -		$ -		$ -	$ -
2055	9,242,898	1,232,386	8,010,512	8,626,705	2,141,346	2,141,346	$ -		$ -		$ -	$ -
2056	8,010,512	1,232,386	6,778,125	7,394,318	2,011,495	2,011,495	$ -		$ -		$ -	$ -
2057	6,778,125	1,232,386	5,545,739	6,161,932	1,881,643	1,881,643	$ -		$ -		$ -	$ -
2058	5,545,739	1,232,386	4,313,352	4,929,546	1,751,792	1,751,792	$ -		$ -		$ -	$ -
2059	4,313,352	1,232,386	3,080,966	3,697,159	1,621,941	1,621,941	$ -		$ -		$ -	$ -
2060	3,080,966	1,232,386	1,848,580	2,464,773	1,492,089	1,492,089	$ -		$ -		$ -	$ -
2061	1,848,580	1,232,386	616,193	1,232,386	1,362,238	1,362,238	$ -		$ -		$ -	$ -
2062	616,193	616,193	-	308,097	648,656	648,656	$ -		$ -		$ -	$ -
2063	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2064	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2065	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2066	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2067	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2068	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2069	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2070	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2071	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2072	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2073	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2074	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2075	-	-	-	-	-	-	$ -		$ -		$ -	$ -
Project Totals		56,689,774			197,059,110	197,059,110	-					

** This is the total amount that needs to be reported to PJM for billing to all regions.

This is the calculation of additional incentive revenue on projects deemed by the FERC to be eligible for an incentive return. This additional incentive requirement is applicable for the life of this specific project. Each year the revenue requirement calculated for PJM should be incremented by the amount of the incentive revenue calculated for that year on this project.

Worksheet K - ATRR TRUE-UP Calculation for PJM Projects Charged to Benefiting Zones

IV. Determine the Revenue Requirement, and Additional Revenue Requirement for facilities receiving incentives.

A. Base Plan Facilities

Facilities receiving incentives accepted by FERC in Docket No. (e.g. ER05-925-000)

Project Description: RTEP ID: b1712.1 (Altavista-Leesville 138kV line)

2022	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	28,656	28,656	-
Prior Yr True-Up	28,896	28,896	-
True-Up Adjustment	240	240	-

Details

Investment	267,989	Current Year	2022
Service Year (yyyy)	2014	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	1	FCR w/o incentives, less depreciation	10.54%
Useful life	46	FCR w/incentives approved for these facilities, less dep.	10.54%
CIAC (Yes or No)	No	Annual Depreciation Expense	5,826

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

CUMULATIVE HISTORY OF TRUED-UP ANNUAL REVENUE REQUIREMENTS:
INPUT TRUE-UP ARR (WITH & WITHOUT INCENTIVES) FROM EACH PRIOR YEAR TEMPLATE BELOW TO MAINTAIN HISTORY OF TRUED-UP ARRS OVER THE LIFE OF THE PROJECT.

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year WS J w/o Incentives	RTEP Rev Req't True-up w/o Incentives	RTEP Projected Rev. Req't.From Prior Year WS J with Incentives **	RTEP Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
2014	267,989	5,340	262,649	265,319	33,296	33,296	$ -	$ -	$ -	$ -	$ -	$ -
2015	262,649	5,826	256,823	259,736	33,193	33,193	$ -	$ -	$ -	$ -	$ -	$ -
2016	256,823	5,826	250,997	253,910	32,579	32,579	$ -	$ -	$ -	$ -	$ -	$ -
2017	250,997	5,826	245,171	248,084	31,965	31,965	$ -	$ 31,947	$ 18	$ 31,947	$ 18	$ -
2018	245,171	5,826	239,345	242,258	31,352	31,352	$ -	$ 35,555	$ (4,203)	$ 35,555	$ (4,203)	$ -
2019	239,345	5,826	233,520	236,433	30,738	30,738	$ -	$ 31,141	$ (403)	$ 31,141	$ (403)	$ -
2020	233,520	5,826	227,694	230,607	30,124	30,124	$ -	$ 29,633	$ 491	$ 29,633	$ 491	$ -
2021	227,694	5,826	221,868	224,781	29,510	29,510	$ -	$ 29,062	$ 448	$ 29,062	$ 448	$ -
2022	221,868	5,826	216,042	218,955	28,896	28,896	$ -	$ 28,656	$ 240	$ 28,656	$ 240	$ -
2023	216,042	5,826	210,216	213,129	28,282	28,282	$ -	$ -	$ -	$ -	$ -	$ -
2024	210,216	5,826	204,390	207,303	27,669	27,669	$ -	$ -	$ -	$ -	$ -	$ -
2025	204,390	5,826	198,564	201,477	27,055	27,055	$ -		$ -		$ -	$ -
2026	198,564	5,826	192,739	195,652	26,441	26,441	$ -		$ -		$ -	$ -
2027	192,739	5,826	186,913	189,826	25,827	25,827	$ -		$ -		$ -	$ -
2028	186,913	5,826	181,087	184,000	25,213	25,213	$ -		$ -		$ -	$ -
2029	181,087	5,826	175,261	178,174	24,599	24,599	$ -		$ -		$ -	$ -
2030	175,261	5,826	169,435	172,348	23,985	23,985	$ -		$ -		$ -	$ -
2031	169,435	5,826	163,609	166,522	23,372	23,372	$ -		$ -		$ -	$ -
2032	163,609	5,826	157,784	160,696	22,758	22,758	$ -		$ -		$ -	$ -
2033	157,784	5,826	151,958	154,871	22,144	22,144	$ -		$ -		$ -	$ -
2034	151,958	5,826	146,132	149,045	21,530	21,530	$ -		$ -		$ -	$ -
2035	146,132	5,826	140,306	143,219	20,916	20,916	$ -		$ -		$ -	$ -
2036	140,306	5,826	134,480	137,393	20,302	20,302	$ -		$ -		$ -	$ -
2037	134,480	5,826	128,654	131,567	19,689	19,689	$ -		$ -		$ -	$ -
2038	128,654	5,826	122,828	125,741	19,075	19,075	$ -		$ -		$ -	$ -
2039	122,828	5,826	117,003	119,915	18,461	18,461	$ -		$ -		$ -	$ -
2040	117,003	5,826	111,177	114,090	17,847	17,847	$ -		$ -		$ -	$ -
2041	111,177	5,826	105,351	108,264	17,233	17,233	$ -		$ -		$ -	$ -
2042	105,351	5,826	99,525	102,438	16,619	16,619	$ -		$ -		$ -	$ -
2043	99,525	5,826	93,699	96,612	16,005	16,005	$ -		$ -		$ -	$ -
2044	93,699	5,826	87,873	90,786	15,392	15,392	$ -		$ -		$ -	$ -
2045	87,873	5,826	82,047	84,960	14,778	14,778	$ -		$ -		$ -	$ -
2046	82,047	5,826	76,222	79,134	14,164	14,164	$ -		$ -		$ -	$ -
2047	76,222	5,826	70,396	73,309	13,550	13,550	$ -		$ -		$ -	$ -
2048	70,396	5,826	64,570	67,483	12,936	12,936	$ -		$ -		$ -	$ -
2049	64,570	5,826	58,744	61,657	12,322	12,322	$ -		$ -		$ -	$ -
2050	58,744	5,826	52,918	55,831	11,709	11,709	$ -		$ -		$ -	$ -
2051	52,918	5,826	47,092	50,005	11,095	11,095	$ -		$ -		$ -	$ -
2052	47,092	5,826	41,266	44,179	10,481	10,481	$ -		$ -		$ -	$ -
2053	41,266	5,826	35,441	38,354	9,867	9,867	$ -		$ -		$ -	$ -
2054	35,441	5,826	29,615	32,528	9,253	9,253	$ -		$ -		$ -	$ -
2055	29,615	5,826	23,789	26,702	8,639	8,639	$ -		$ -		$ -	$ -
2056	23,789	5,826	17,963	20,876	8,025	8,025	$ -		$ -		$ -	$ -
2057	17,963	5,826	12,137	15,050	7,412	7,412	$ -		$ -		$ -	$ -
2058	12,137	5,826	6,311	9,224	6,798	6,798	$ -		$ -		$ -	$ -
2059	6,311	5,826	485	3,398	6,184	6,184	$ -		$ -		$ -	$ -
2060	485	485	-	243	511	511	$ -		$ -		$ -	$ -
2061	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2062	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2063	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2064	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2065	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2066	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2067	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2068	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2069	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2070	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2071	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2072	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2073	-	-	-	-	-	-	$ -		$ -		$ -	$ -
Project Totals		267,989			919,791	919,791	-					

** This is the total amount that needs to be reported to PJM for billing to all regions.

This is the calculation of additional incentive revenue on projects deemed by the FERC to be eligible for an incentive return. This additional incentive requirement is applicable for the life of this specific project. Each year the revenue requirement calculated for PJM should be incremented by the amount of the incentive revenue calculated for that year on this project.

Worksheet K - ATRR TRUE-UP Calculation for PJM Projects Charged to Benefiting Zones

IV. Determine the Revenue Requirement, and Additional Revenue Requirement for facilities receiving incentives.

A. Base Plan Facilities

Facilities receiving incentives accepted by FERC in Docket No. (e.g. ER05-925-000)

Project Description: RTEP ID: b2687.2 (Install a 300 MVAR shunt line reactor Broadford-Jacksons Ferry 765 kV line)

2022	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	1,111,542	1,111,542	-
Prior Yr True-Up	1,119,183	1,119,183	-
True-Up Adjustment	7,642	7,642	-

Details			
Investment	9,582,260	Current Year	2022
Service Year (yyyy)	2017	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	12	FCR w/o incentives, less depreciation	10.54%
Useful life	46	FCR w/incentives approved for these facilities, less dep.	10.54%
CIAC (Yes or No)	No	Annual Depreciation Expense	208,310

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

CUMULATIVE HISTORY OF TRUED-UP ANNUAL REVENUE REQUIREMENTS:
INPUT TRUE-UP ARR (WITH & WITHOUT INCENTIVES) FROM EACH PRIOR YEAR TEMPLATE BELOW TO MAINTAIN HISTORY OF TRUED-UP ARRS OVER THE LIFE OF THE PROJECT.

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year WS J w/o Incentives	RTEP Rev Req't True-up w/o Incentives	RTEP Projected Rev. Req't.From Prior Year WS J with Incentives **	RTEP Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
2017	9,582,260	-	9,582,260	9,582,260	1,009,642	1,009,642	$ -	$ -	$ -	$ -	$ -	$ -
2018	9,582,260	208,310	9,373,950	9,478,105	1,206,978	1,206,978	$ -	$ 1,174,872	$ 32,106	$ 1,174,872	$ 32,106	$ -
2019	9,373,950	208,310	9,165,640	9,269,795	1,185,029	1,185,029	$ -	$ 1,181,808	$ 3,221	$ 1,181,808	$ 3,221	$ -
2020	9,165,640	208,310	8,957,330	9,061,485	1,163,081	1,163,081	$ -	$ 1,110,565	$ 52,516	$ 1,110,565	$ 52,516	$ -
2021	8,957,330	208,310	8,749,020	8,853,175	1,141,132	1,141,132	$ -	$ 1,123,491	$ 17,641	$ 1,123,491	$ 17,641	$ -
2022	8,749,020	208,310	8,540,710	8,644,865	1,119,183	1,119,183	$ -	$ 1,111,542	$ 7,642	$ 1,111,542	$ 7,642	$ -
2023	8,540,710	208,310	8,332,400	8,436,555	1,097,234	1,097,234	$ -	$ -	$ -	$ -	$ -	$ -
2024	8,332,400	208,310	8,124,090	8,228,245	1,075,286	1,075,286	$ -	$ -	$ -	$ -	$ -	$ -
2025	8,124,090	208,310	7,915,780	8,019,935	1,053,337	1,053,337	$ -	$ -	$ -	$ -	$ -	$ -
2026	7,915,780	208,310	7,707,470	7,811,625	1,031,388	1,031,388	$ -	$ -	$ -	$ -	$ -	$ -
2027	7,707,470	208,310	7,499,160	7,603,315	1,009,439	1,009,439	$ -	$ -	$ -	$ -	$ -	$ -
2028	7,499,160	208,310	7,290,850	7,395,005	987,491	987,491	$ -		$ -		$ -	$ -
2029	7,290,850	208,310	7,082,540	7,186,695	965,542	965,542	$ -		$ -		$ -	$ -
2030	7,082,540	208,310	6,874,230	6,978,385	943,593	943,593	$ -		$ -		$ -	$ -
2031	6,874,230	208,310	6,665,920	6,770,075	921,644	921,644	$ -		$ -		$ -	$ -
2032	6,665,920	208,310	6,457,610	6,561,765	899,696	899,696	$ -		$ -		$ -	$ -
2033	6,457,610	208,310	6,249,300	6,353,455	877,747	877,747	$ -		$ -		$ -	$ -
2034	6,249,300	208,310	6,040,990	6,145,145	855,798	855,798	$ -		$ -		$ -	$ -
2035	6,040,990	208,310	5,832,680	5,936,835	833,849	833,849	$ -		$ -		$ -	$ -
2036	5,832,680	208,310	5,624,370	5,728,525	811,901	811,901	$ -		$ -		$ -	$ -
2037	5,624,370	208,310	5,416,060	5,520,215	789,952	789,952	$ -		$ -		$ -	$ -
2038	5,416,060	208,310	5,207,750	5,311,905	768,003	768,003	$ -		$ -		$ -	$ -
2039	5,207,750	208,310	4,999,440	5,103,595	746,054	746,054	$ -		$ -		$ -	$ -
2040	4,999,440	208,310	4,791,130	4,895,285	724,106	724,106	$ -		$ -		$ -	$ -
2041	4,791,130	208,310	4,582,820	4,686,975	702,157	702,157	$ -		$ -		$ -	$ -
2042	4,582,820	208,310	4,374,510	4,478,665	680,208	680,208	$ -		$ -		$ -	$ -
2043	4,374,510	208,310	4,166,200	4,270,355	658,259	658,259	$ -		$ -		$ -	$ -
2044	4,166,200	208,310	3,957,890	4,062,045	636,311	636,311	$ -		$ -		$ -	$ -
2045	3,957,890	208,310	3,749,580	3,853,735	614,362	614,362	$ -		$ -		$ -	$ -
2046	3,749,580	208,310	3,541,270	3,645,425	592,413	592,413	$ -		$ -		$ -	$ -
2047	3,541,270	208,310	3,332,960	3,437,115	570,464	570,464	$ -		$ -		$ -	$ -
2048	3,332,960	208,310	3,124,650	3,228,805	548,516	548,516	$ -		$ -		$ -	$ -
2049	3,124,650	208,310	2,916,340	3,020,495	526,567	526,567	$ -		$ -		$ -	$ -
2050	2,916,340	208,310	2,708,030	2,812,185	504,618	504,618	$ -		$ -		$ -	$ -
2051	2,708,030	208,310	2,499,720	2,603,875	482,669	482,669	$ -		$ -		$ -	$ -
2052	2,499,720	208,310	2,291,410	2,395,565	460,721	460,721	$ -		$ -		$ -	$ -
2053	2,291,410	208,310	2,083,100	2,187,255	438,772	438,772	$ -		$ -		$ -	$ -
2054	2,083,100	208,310	1,874,790	1,978,945	416,823	416,823	$ -		$ -		$ -	$ -
2055	1,874,790	208,310	1,666,480	1,770,635	394,874	394,874	$ -		$ -		$ -	$ -
2056	1,666,480	208,310	1,458,170	1,562,325	372,926	372,926	$ -		$ -		$ -	$ -
2057	1,458,170	208,310	1,249,860	1,354,015	350,977	350,977	$ -		$ -		$ -	$ -
2058	1,249,860	208,310	1,041,550	1,145,705	329,028	329,028	$ -		$ -		$ -	$ -
2059	1,041,550	208,310	833,240	937,395	307,079	307,079	$ -		$ -		$ -	$ -
2060	833,240	208,310	624,930	729,085	285,131	285,131	$ -		$ -		$ -	$ -
2061	624,930	208,310	416,620	520,775	263,182	263,182	$ -		$ -		$ -	$ -
2062	416,620	208,310	208,310	312,465	241,233	241,233	$ -		$ -		$ -	$ -
2063	208,310	208,310	-	104,155	219,284	219,284	$ -		$ -		$ -	$ -
2064	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2065	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2066	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2067	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2068	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2069	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2070	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2071	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2072	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2073	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2074	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2075	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2076	-	-	-	-	-	-	$ -		$ -		$ -	$ -
Project Totals		9,582,260			33,813,677	33,813,677	-					

** This is the total amount that needs to be reported to PJM for billing to all regions.

This is the calculation of additional incentive revenue on projects deemed by the FERC to be eligible for an incentive return. This additional incentive requirement is applicable for the life of this specific project. Each year the revenue requirement calculated for PJM should be incremented by the amount of the incentive revenue calculated for that year on this project.

Worksheet K - ATRR TRUE-UP Calculation for PJM Projects Charged to Benefiting Zones

IV. Determine the Revenue Requirement, and Additional Revenue Requirement for facilities receiving incentives.

A. Base Plan Facilities

Facilities receiving incentives accepted by FERC in Docket No. (e.g. ER05-925-000)

Project Description: RTEP ID: b2687.1 (Install a 450 MVAR SVC Jacksons Ferry 765kv Substation)

2022	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	8,092,331	8,092,331	-
Prior Yr True-Up	8,148,179	8,148,179	-
True-Up Adjustment	55,848	55,848	-

Details

Investment	68,641,560	Current Year	2022
Service Year (yyyy)	2018	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	10	FCR w/o incentives, less depreciation	10.54%
Useful life	46	FCR w/incentives approved for these facilities, less dep.	10.54%
CIAC (Yes or No)	No	Annual Depreciation Expense	1,492,208

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

CUMULATIVE HISTORY OF TRUED-UP ANNUAL REVENUE REQUIREMENTS:
INPUT TRUE-UP ARR (WITH & WITHOUT INCENTIVES) FROM EACH PRIOR YEAR TEMPLATE BELOW TO MAINTAIN HISTORY OF TRUED-UP ARRS OVER THE LIFE OF THE PROJECT.

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year WS J w/o Incentives	RTEP Rev Req't True-up w/o Incentives	RTEP Projected Rev. Req't.From Prior Year WS J with Incentives **	RTEP Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
2018	68,641,560	248,701	68,392,859	68,517,210	7,468,072	7,468,072	$ -	$ 8,045,448	$ (577,376)	$ 8,045,448	$ (577,376)	$ -
2019	68,392,859	1,492,208	66,900,651	67,646,755	8,619,862	8,619,862	$ -	$ 8,376,163	$ 243,699	$ 8,376,163	$ 243,699	$ -
2020	66,900,651	1,492,208	65,408,443	66,154,547	8,462,634	8,462,634	$ -	$ 4,444,449	$ 4,018,186	$ 4,444,449	$ 4,018,186	$ -
2021	65,408,443	1,492,208	63,916,235	64,662,339	8,305,407	8,305,407	$ -	$ 8,170,472	$ 134,935	$ 8,170,472	$ 134,935	$ -
2022	63,916,235	1,492,208	62,424,028	63,170,132	8,148,179	8,148,179	$ -	$ 8,092,331	$ 55,848	$ 8,092,331	$ 55,848	$ -
2023	62,424,028	1,492,208	60,931,820	61,677,924	7,990,951	7,990,951	$ -	$ -	$ -	$ -	$ -	$ -
2024	60,931,820	1,492,208	59,439,612	60,185,716	7,833,724	7,833,724	$ -	$ -	$ -	$ -	$ -	$ -
2025	59,439,612	1,492,208	57,947,404	58,693,508	7,676,496	7,676,496	$ -	$ -	$ -	$ -	$ -	$ -
2026	57,947,404	1,492,208	56,455,196	57,201,300	7,519,268	7,519,268	$ -	$ -	$ -	$ -	$ -	$ -
2027	56,455,196	1,492,208	54,962,988	55,709,092	7,362,041	7,362,041	$ -	$ -	$ -	$ -	$ -	$ -
2028	54,962,988	1,492,208	53,470,781	54,216,885	7,204,813	7,204,813	$ -	$ -	$ -	$ -	$ -	$ -
2029	53,470,781	1,492,208	51,978,573	52,724,677	7,047,585	7,047,585	$ -	$ -	$ -	$ -	$ -	$ -
2030	51,978,573	1,492,208	50,486,365	51,232,469	6,890,358	6,890,358	$ -	$ -	$ -	$ -	$ -	$ -
2031	50,486,365	1,492,208	48,994,157	49,740,261	6,733,130	6,733,130	$ -	$ -	$ -	$ -	$ -	$ -
2032	48,994,157	1,492,208	47,501,949	48,248,053	6,575,902	6,575,902	$ -	$ -	$ -	$ -	$ -	$ -
2033	47,501,949	1,492,208	46,009,741	46,755,845	6,418,675	6,418,675	$ -	$ -	$ -	$ -	$ -	$ -
2034	46,009,741	1,492,208	44,517,534	45,263,638	6,261,447	6,261,447	$ -	$ -	$ -	$ -	$ -	$ -
2035	44,517,534	1,492,208	43,025,326	43,771,430	6,104,219	6,104,219	$ -	$ -	$ -	$ -	$ -	$ -
2036	43,025,326	1,492,208	41,533,118	42,279,222	5,946,992	5,946,992	$ -	$ -	$ -	$ -	$ -	$ -
2037	41,533,118	1,492,208	40,040,910	40,787,014	5,789,764	5,789,764	$ -	$ -	$ -	$ -	$ -	$ -
2038	40,040,910	1,492,208	38,548,702	39,294,806	5,632,536	5,632,536	$ -	$ -	$ -	$ -	$ -	$ -
2039	38,548,702	1,492,208	37,056,494	37,802,598	5,475,309	5,475,309	$ -	$ -	$ -	$ -	$ -	$ -
2040	37,056,494	1,492,208	35,564,287	36,310,391	5,318,081	5,318,081	$ -	$ -	$ -	$ -	$ -	$ -
2041	35,564,287	1,492,208	34,072,079	34,818,183	5,160,853	5,160,853	$ -	$ -	$ -	$ -	$ -	$ -
2042	34,072,079	1,492,208	32,579,871	33,325,975	5,003,626	5,003,626	$ -	$ -	$ -	$ -	$ -	$ -
2043	32,579,871	1,492,208	31,087,663	31,833,767	4,846,398	4,846,398	$ -	$ -	$ -	$ -	$ -	$ -
2044	31,087,663	1,492,208	29,595,455	30,341,559	4,689,170	4,689,170	$ -	$ -	$ -	$ -	$ -	$ -
2045	29,595,455	1,492,208	28,103,247	28,849,351	4,531,943	4,531,943	$ -	$ -	$ -	$ -	$ -	$ -
2046	28,103,247	1,492,208	26,611,040	27,357,144	4,374,715	4,374,715	$ -	$ -	$ -	$ -	$ -	$ -
2047	26,611,040	1,492,208	25,118,832	25,864,936	4,217,487	4,217,487	$ -	$ -	$ -	$ -	$ -	$ -
2048	25,118,832	1,492,208	23,626,624	24,372,728	4,060,260	4,060,260	$ -	$ -	$ -	$ -	$ -	$ -
2049	23,626,624	1,492,208	22,134,416	22,880,520	3,903,032	3,903,032	$ -	$ -	$ -	$ -	$ -	$ -
2050	22,134,416	1,492,208	20,642,208	21,388,312	3,745,804	3,745,804	$ -	$ -	$ -	$ -	$ -	$ -
2051	20,642,208	1,492,208	19,150,000	19,896,104	3,588,577	3,588,577	$ -	$ -	$ -	$ -	$ -	$ -
2052	19,150,000	1,492,208	17,657,793	18,403,897	3,431,349	3,431,349	$ -	$ -	$ -	$ -	$ -	$ -
2053	17,657,793	1,492,208	16,165,585	16,911,689	3,274,121	3,274,121	$ -	$ -	$ -	$ -	$ -	$ -
2054	16,165,585	1,492,208	14,673,377	15,419,481	3,116,894	3,116,894	$ -	$ -	$ -	$ -	$ -	$ -
2055	14,673,377	1,492,208	13,181,169	13,927,273	2,959,666	2,959,666	$ -	$ -	$ -	$ -	$ -	$ -
2056	13,181,169	1,492,208	11,688,961	12,435,065	2,802,438	2,802,438	$ -	$ -	$ -	$ -	$ -	$ -
2057	11,688,961	1,492,208	10,196,754	10,942,857	2,645,211	2,645,211	$ -	$ -	$ -	$ -	$ -	$ -
2058	10,196,754	1,492,208	8,704,546	9,450,650	2,487,983	2,487,983	$ -	$ -	$ -	$ -	$ -	$ -
2059	8,704,546	1,492,208	7,212,338	7,958,442	2,330,755	2,330,755	$ -	$ -	$ -	$ -	$ -	$ -
2060	7,212,338	1,492,208	5,720,130	6,466,234	2,173,528	2,173,528	$ -	$ -	$ -	$ -	$ -	$ -
2061	5,720,130	1,492,208	4,227,922	4,974,026	2,016,300	2,016,300	$ -	$ -	$ -	$ -	$ -	$ -
2062	4,227,922	1,492,208	2,735,714	3,481,818	1,859,072	1,859,072	$ -	$ -	$ -	$ -	$ -	$ -
2063	2,735,714	1,492,208	1,243,507	1,989,610	1,701,845	1,701,845	$ -	$ -	$ -	$ -	$ -	$ -
2064	1,243,507	1,243,507	-	621,753	1,309,018	1,309,018	$ -	$ -	$ -	$ -	$ -	$ -
2065	-	-	-	-	-	-	$ -	$ -	$ -	$ -	$ -	$ -
2066	-	-	-	-	-	-	$ -	$ -	$ -	$ -	$ -	$ -
2067	-	-	-	-	-	-	$ -	$ -	$ -	$ -	$ -	$ -
2068	-	-	-	-	-	-	$ -	$ -	$ -	$ -	$ -	$ -
2069	-	-	-	-	-	-	$ -	$ -	$ -	$ -	$ -	$ -
2070	-	-	-	-	-	-	$ -	$ -	$ -	$ -	$ -	$ -
2071	-	-	-	-	-	-	$ -	$ -	$ -	$ -	$ -	$ -
2072	-	-	-	-	-	-	$ -	$ -	$ -	$ -	$ -	$ -
2073	-	-	-	-	-	-	$ -	$ -	$ -	$ -	$ -	$ -
2074	-	-	-	-	-	-	$ -	$ -	$ -	$ -	$ -	$ -
2075	-	-	-	-	-	-	$ -	$ -	$ -	$ -	$ -	$ -
2076	-	-	-	-	-	-	$ -	$ -	$ -	$ -	$ -	$ -
2077	-	-	-	-	-	-	$ -	$ -	$ -	$ -	$ -	$ -
Project Totals		68,641,560			241,015,492	241,015,492	-					

** This is the total amount that needs to be reported to PJM for billing to all regions.

This is the calculation of additional incentive revenue on projects deemed by the FERC to be eligible for an incentive return. This additional incentive requirement is applicable for the life of this specific project. Each year the revenue requirement calculated for PJM should be incremented by the amount of the incentive revenue calculated for that year on this project.

Worksheet K - ATRR TRUE-UP Calculation for PJM Projects Charged to Benefiting Zones

IV. Determine the Revenue Requirement, and Additional Revenue Requirement for facilities receiving incentives.

A. Base Plan Facilities

Facilities receiving incentives accepted by FERC in Docket No. (e.g. ER05-925-000)

Project Description: RTEP ID: b2230 (replace existing 150 MVAR reactor at Amos 765kV substation)

2022	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected		80,241	80,241	-
Prior Yr True-Up		82,438	82,438	-
True-Up Adjustment		2,197	2,197	-

Details			
Investment	705,825	Current Year	2022
Service Year (yyyy)	2017	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	12	FCR w/o incentives, less depreciation	10.54%
Useful life	46	FCR w/incentives approved for these facilities, less dep.	10.54%
CIAC (Yes or No)	No	Annual Depreciation Expense	15,344

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

CUMULATIVE HISTORY OF TRUED-UP ANNUAL REVENUE REQUIREMENTS:
INPUT TRUE-UP ARR (WITH & WITHOUT INCENTIVES) FROM EACH PRIOR YEAR TEMPLATE BELOW TO MAINTAIN HISTORY OF TRUED-UP ARRS OVER THE LIFE OF THE PROJECT.

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year WS J w/o Incentives	RTEP Rev Req't True-up w/o Incentives	RTEP Projected Rev. Req't.From Prior Year WS J with Incentives **	RTEP Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
2017	705,825	-	705,825	705,825	74,370	74,370	$ -	$ -	$ -	$ -	$ -	$ -
2018	705,825	15,344	690,481	698,153	88,905	88,905	$ -	$ -	$ -	$ -	$ -	$ -
2019	690,481	15,344	675,137	682,809	87,289	87,289	$ -	$ 86,230	$ 1,059	$ 86,230	$ 1,059	$ -
2020	675,137	15,344	659,793	667,465	85,672	85,672	$ -	$ 82,029	$ 3,643	$ 82,029	$ 3,643	$ -
2021	659,793	15,344	644,449	652,121	84,055	84,055	$ -	$ 81,170	$ 2,886	$ 81,170	$ 2,886	$ -
2022	644,449	15,344	629,105	636,777	82,438	82,438	$ -	$ 80,241	$ 2,197	$ 80,241	$ 2,197	$ -
2023	629,105	15,344	613,760	621,433	80,822	80,822	$ -	$ -	$ -	$ -	$ -	$ -
2024	613,760	15,344	598,416	606,088	79,205	79,205	$ -	$ -	$ -	$ -	$ -	$ -
2025	598,416	15,344	583,072	590,744	77,588	77,588	$ -	$ -	$ -	$ -	$ -	$ -
2026	583,072	15,344	567,728	575,400	75,972	75,972	$ -	$ -	$ -	$ -	$ -	$ -
2027	567,728	15,344	552,384	560,056	74,355	74,355	$ -	$ -	$ -	$ -	$ -	$ -
2028	552,384	15,344	537,040	544,712	72,738	72,738	$ -	$ -				
2029	537,040	15,344	521,696	529,368	71,121	71,121	$ -	$ -				
2030	521,696	15,344	506,352	514,024	69,505	69,505	$ -	$ -				
2031	506,352	15,344	491,008	498,680	67,888	67,888	$ -	$ -				
2032	491,008	15,344	475,664	483,336	66,271	66,271	$ -	$ -				
2033	475,664	15,344	460,320	467,992	64,654	64,654	$ -	$ -				
2034	460,320	15,344	444,976	452,648	63,038	63,038	$ -	$ -				
2035	444,976	15,344	429,632	437,304	61,421	61,421	$ -	$ -				
2036	429,632	15,344	414,288	421,960	59,804	59,804	$ -	$ -				
2037	414,288	15,344	398,944	406,616	58,187	58,187	$ -	$ -				
2038	398,944	15,344	383,600	391,272	56,571	56,571	$ -	$ -				
2039	383,600	15,344	368,256	375,928	54,954	54,954	$ -	$ -				
2040	368,256	15,344	352,912	360,584	53,337	53,337	$ -	$ -				
2041	352,912	15,344	337,568	345,240	51,721	51,721	$ -	$ -				
2042	337,568	15,344	322,224	329,896	50,104	50,104	$ -	$ -				
2043	322,224	15,344	306,880	314,552	48,487	48,487	$ -	$ -				
2044	306,880	15,344	291,536	299,208	46,870	46,870	$ -	$ -				
2045	291,536	15,344	276,192	283,864	45,254	45,254	$ -	$ -				
2046	276,192	15,344	260,848	268,520	43,637	43,637	$ -	$ -				
2047	260,848	15,344	245,504	253,176	42,020	42,020	$ -	$ -				
2048	245,504	15,344	230,160	237,832	40,403	40,403	$ -	$ -				
2049	230,160	15,344	214,816	222,488	38,787	38,787	$ -	$ -				
2050	214,816	15,344	199,472	207,144	37,170	37,170	$ -	$ -				
2051	199,472	15,344	184,128	191,800	35,553	35,553	$ -	$ -				
2052	184,128	15,344	168,784	176,456	33,936	33,936	$ -	$ -				
2053	168,784	15,344	153,440	161,112	32,320	32,320	$ -	$ -				
2054	153,440	15,344	138,096	145,768	30,703	30,703	$ -	$ -				
2055	138,096	15,344	122,752	130,424	29,086	29,086	$ -	$ -				
2056	122,752	15,344	107,408	115,080	27,470	27,470	$ -	$ -				
2057	107,408	15,344	92,064	99,736	25,853	25,853	$ -	$ -				
2058	92,064	15,344	76,720	84,392	24,236	24,236	$ -	$ -				
2059	76,720	15,344	61,376	69,048	22,619	22,619	$ -	$ -				
2060	61,376	15,344	46,032	53,704	21,003	21,003	$ -	$ -				
2061	46,032	15,344	30,688	38,360	19,386	19,386	$ -	$ -				
2062	30,688	15,344	15,344	23,016	17,769	17,769	$ -	$ -				
2063	15,344	15,344	-	7,672	16,152	16,152	$ -	$ -				
2064	-	-	-	-	-	-	$ -	$ -				
2065	-	-	-	-	-	-	$ -	$ -				
2066	-	-	-	-	-	-	$ -	$ -				
2067	-	-	-	-	-	-	$ -	$ -				
2068	-	-	-	-	-	-	$ -	$ -				
2069	-	-	-	-	-	-	$ -	$ -				
2070	-	-	-	-	-	-	$ -	$ -				
2071	-	-	-	-	-	-	$ -	$ -				
2072	-	-	-	-	-	-	$ -	$ -				
2073	-	-	-	-	-	-	$ -	$ -				
2074	-	-	-	-	-	-	$ -	$ -				
2075	-	-	-	-	-	-	$ -	$ -				
2076	-	-	-	-	-	-	$ -	$ -				
Project Totals		705,825			2,490,699	2,490,699	-					

** This is the total amount that needs to be reported to PJM for billing to all regions.

This is the calculation of additional incentive revenue on projects deemed by the FERC to be eligible for an incentive return. This additional incentive requirement is applicable for the life of this specific project. Each year the revenue requirement calculated for PJM should be incremented by the amount of the incentive revenue calculated for that year on this project.

IV. Determine the Revenue Requirement, and Additional Revenue Requirement for facilities receiving incentives.

A. Base Plan Facilities

Facilities receiving incentives accepted by FERC in Docket No. (e.g. ER05-925-000)

Project Description: **RTEP ID: b2423 Install a 300 MVAR shunt reactor at AEP's Wyoming 765 kV station.**

2022	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	**16,018**	**16,018**	-
Prior Yr True-Up	**11,138**	**11,138**	-
True-Up Adjustment	**(4,880)**	**(4,880)**	**-**

Details			
Investment	93,231	Current Year	**2022**
Service Year (yyyy)	2019	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	2	FCR w/o incentives, less depreciation	10.54%
Useful life	46	FCR w/incentives approved for these facilities, less dep.	10.54%
CIAC (Yes or No)	No	Annual Depreciation Expense	2,027

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

CUMULATIVE HISTORY OF TRUED-UP ANNUAL REVENUE REQUIREMENTS:
INPUT TRUE-UP ARR (WITH & WITHOUT INCENTIVES) FROM EACH PRIOR YEAR
TEMPLATE BELOW TO MAINTAIN HISTORY OF TRUED-UP ARRS OVER THE
LIFE OF THE PROJECT.

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year WS J w/o Incentives	RTEP Rev Req't True-up w/o Incentives	RTEP Projected Rev. Req't.From Prior Year WS J with Incentives **	RTEP Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
2019	93,231	1,689	91,542	92,387	11,423	11,423	$ -	$ -	$ -	$ -	$ -	$ -
2020	91,542	2,027	89,515	90,529	11,565	11,565	$ -	$ -	$ -	$ -	$ -	$ -
2021	89,515	2,027	87,489	88,502	11,352	11,352	$ -	$ -	$ -	$ -	$ -	$ -
2022	87,489	2,027	85,462	86,475	11,138	11,138	$ -	$ 16,151	$ (4,800)	$ 16,151	$ (4,800)	$ -
2023	85,462	2,027	83,435	84,448	10,925	10,925	$ -	$ 16,018	$ (4,880)	$ 16,018	$ (4,880)	$ -
2024	83,435	2,027	81,408	82,422	10,711	10,711	$ -	$ -	$ -	$ -	$ -	$ -
2025	81,408	2,027	79,382	80,395	10,498	10,498	$ -	$ -	$ -	$ -	$ -	$ -
2026	79,382	2,027	77,355	78,368	10,284	10,284	$ -	$ -	$ -	$ -	$ -	$ -
2027	77,355	2,027	75,328	76,341	10,071	10,071	$ -	$ -	$ -	$ -	$ -	$ -
2028	75,328	2,027	73,301	74,315	9,857	9,857	$ -	$ -	$ -	$ -	$ -	$ -
2029	73,301	2,027	71,275	72,288	9,643	9,643	$ -	$ -	$ -	$ -	$ -	$ -
2030	71,275	2,027	69,248	70,261	9,430	9,430	$ -	$ -	$ -	$ -	$ -	$ -
2031	69,248	2,027	67,221	68,234	9,216	9,216	$ -	$ -	$ -	$ -	$ -	$ -
2032	67,221	2,027	65,194	66,208	9,003	9,003	$ -	$ -	$ -	$ -	$ -	$ -
2033	65,194	2,027	63,167	64,181	8,789	8,789	$ -	$ -	$ -	$ -	$ -	$ -
2034	63,167	2,027	61,141	62,154	8,576	8,576	$ -	$ -	$ -	$ -	$ -	$ -
2035	61,141	2,027	59,114	60,127	8,362	8,362	$ -	$ -	$ -	$ -	$ -	$ -
2036	59,114	2,027	57,087	58,101	8,149	8,149	$ -	$ -	$ -	$ -	$ -	$ -
2037	57,087	2,027	55,060	56,074	7,935	7,935	$ -	$ -	$ -	$ -	$ -	$ -
2038	55,060	2,027	53,034	54,047	7,721	7,721	$ -	$ -	$ -	$ -	$ -	$ -
2039	53,034	2,027	51,007	52,020	7,508	7,508	$ -	$ -	$ -	$ -	$ -	$ -
2040	51,007	2,027	48,980	49,994	7,294	7,294	$ -	$ -	$ -	$ -	$ -	$ -
2041	48,980	2,027	46,953	47,967	7,081	7,081	$ -	$ -	$ -	$ -	$ -	$ -
2042	46,953	2,027	44,927	45,940	6,867	6,867	$ -	$ -	$ -	$ -	$ -	$ -
2043	44,927	2,027	42,900	43,913	6,654	6,654	$ -	$ -	$ -	$ -	$ -	$ -
2044	42,900	2,027	40,873	41,886	6,440	6,440	$ -	$ -	$ -	$ -	$ -	$ -
2045	40,873	2,027	38,846	39,860	6,227	6,227	$ -	$ -	$ -	$ -	$ -	$ -
2046	38,846	2,027	36,820	37,833	6,013	6,013	$ -	$ -	$ -	$ -	$ -	$ -
2047	36,820	2,027	34,793	35,806	5,800	5,800	$ -	$ -	$ -	$ -	$ -	$ -
2048	34,793	2,027	32,766	33,779	5,586	5,586	$ -	$ -	$ -	$ -	$ -	$ -
2049	32,766	2,027	30,739	31,753	5,372	5,372	$ -	$ -	$ -	$ -	$ -	$ -
2050	30,739	2,027	28,712	29,726	5,159	5,159	$ -	$ -	$ -	$ -	$ -	$ -
2051	28,712	2,027	26,686	27,699	4,945	4,945	$ -	$ -	$ -	$ -	$ -	$ -
2052	26,686	2,027	24,659	25,672	4,732	4,732	$ -	$ -	$ -	$ -	$ -	$ -
2053	24,659	2,027	22,632	23,646	4,518	4,518	$ -	$ -	$ -	$ -	$ -	$ -
2054	22,632	2,027	20,605	21,619	4,305	4,305	$ -	$ -	$ -	$ -	$ -	$ -
2055	20,605	2,027	18,579	19,592	4,091	4,091	$ -	$ -	$ -	$ -	$ -	$ -
2056	18,579	2,027	16,552	17,565	3,878	3,878	$ -	$ -	$ -	$ -	$ -	$ -
2057	16,552	2,027	14,525	15,539	3,664	3,664	$ -	$ -	$ -	$ -	$ -	$ -
2058	14,525	2,027	12,498	13,512	3,450	3,450	$ -	$ -	$ -	$ -	$ -	$ -
2059	12,498	2,027	10,472	11,485	3,237	3,237	$ -	$ -	$ -	$ -	$ -	$ -
2060	10,472	2,027	8,445	9,458	3,023	3,023	$ -	$ -	$ -	$ -	$ -	$ -
2061	8,445	2,027	6,418	7,431	2,810	2,810	$ -	$ -	$ -	$ -	$ -	$ -
2062	6,418	2,027	4,391	5,405	2,596	2,596	$ -	$ -	$ -	$ -	$ -	$ -
2063	4,391	2,027	2,365	3,378	2,383	2,383	$ -	$ -	$ -	$ -	$ -	$ -
2064	2,365	2,027	338	1,351	2,169	2,169	$ -	$ -	$ -	$ -	$ -	$ -
2065	338	338	-	169	356	356	$ -	$ -	$ -	$ -	$ -	$ -
2066	-	-	-	-	-	-	$ -	$ -	$ -	$ -	$ -	$ -
2067	-	-	-	-	-	-	$ -	$ -	$ -	$ -	$ -	$ -
2068	-	-	-	-	-	-	$ -	$ -	$ -	$ -	$ -	$ -
2069	-	-	-	-	-	-	$ -	$ -	$ -	$ -	$ -	$ -
2070	-	-	-	-	-	-	$ -	$ -	$ -	$ -	$ -	$ -
2071	-	-	-	-	-	-	$ -	$ -	$ -	$ -	$ -	$ -
2072	-	-	-	-	-	-	$ -	$ -	$ -	$ -	$ -	$ -
2073	-	-	-	-	-	-	$ -	$ -	$ -	$ -	$ -	$ -
2074	-	-	-	-	-	-	$ -	$ -	$ -	$ -	$ -	$ -
2075	-	-	-	-	-	-	$ -	$ -	$ -	$ -	$ -	$ -
2076	-	-	-	-	-	-	$ -	$ -	$ -	$ -	$ -	$ -
2077	-	-	-	-	-	-	$ -	$ -	$ -	$ -	$ -	$ -
2078	-	-	-	-	-	-	$ -	$ -	$ -	$ -	$ -	$ -
Project Totals		93,231			320,806	320,806	-					

** This is the total amount that needs to be reported to PJM for billing to all regions.

This is the calculation of additional incentive revenue on projects deemed by the FERC to be eligible for an incentive return. This additional incentive requirement is applicable for the life of this specific project. Each year the revenue requirement calculated for PJM should be incremented by the amount of the incentive revenue calculated for that year on this project.

AEP East Companies
Cost of Service Formula Rate Using 2022 FF1 Balances
Worksheet L Reserved for Future Use
Appalachian Power Company

AEP East Companies
Cost of Service Formula Rate Using Actual/Projected FF1 Balances
Worksheet M Supporting Calculation of Capital Structure and Weighted Average Cost of Capital
Appalachian Power Company

		Average Balance of Common Equity				
Line No	Month (a)	Proprietary Capital (b)	Less: Preferred Stock (c)	Less Undistributed Sub Earnings (Acct 216.1) (d)	Less AOCI (Acct 219.1) (e)	Average Balance of Common Equity (f)=(b)-(c)-(d)-(e)
	(Note A)	(FF1 112.16)	(FF1 250-251)	(FF1 112.12)	(FF1 112.15)	
1	December Prior to Rate Year	4,648,036,287		(3,463,213)	24,379,199	4,627,120,300
2	January	4,706,626,890		(3,463,213)	24,309,622	4,685,780,480
3	February	4,717,094,458		(3,463,213)	24,240,044	4,696,317,627
4	March	4,748,221,298		(3,463,213)	23,095,758	4,728,588,753
5	April	4,760,171,231		(3,463,213)	23,026,180	4,740,608,263
6	May	4,759,677,340		(3,463,213)	22,956,602	4,740,183,950
7	June	4,821,213,385		(3,463,213)	21,812,316	4,802,864,282
8	July	4,860,293,223		(3,463,213)	21,742,738	4,842,013,697
9	August	4,907,099,518		(3,463,213)	21,673,160	4,888,889,571
10	September	4,914,195,086		(3,463,213)	20,667,544	4,896,990,755
11	October	4,941,430,004		(3,463,213)	19,667,801	4,925,225,416
12	November	4,984,159,237		(3,463,213)	20,389,719	4,967,232,731
13	December of Rate Year	4,975,471,763		(3,463,213)	(4,855,291)	4,983,790,266
14	Average of the 13 Monthly Balances	4,826,437,671	-	(3,463,213)	20,238,876	4,809,662,007

		Average Balance of Long Term Debt					
Line No	Month (a)	Acct 221 Bonds (b)	Less: Acct 222 Reacquired Bonds (c)	Acct 223 LT Advances from Assoc. Companies (d)	Acct 224 Senior Unsecured Notes (e)	Less: Fair Value Hedges (f)	Gross Proceeds Outstanding Long-Term Debt (g)=(b)-(c)+(d)+(e)-(f)
	(Note A)	(FF1 112.18)	(FF1 112.19)	(FF1 112.20)	(FF1 112.21)	FF1, page 257, Col. (h) - Note 1	
15	December Prior to Rate Year	200,079,231			4,782,910,721		4,982,989,952
16	January	200,079,231			4,782,903,078		4,982,982,309
17	February	187,373,575			4,782,895,348		4,970,268,923
18	March	187,373,575			4,782,887,529		4,970,261,104
19	April	187,373,575			4,782,879,622		4,970,253,197
20	May	187,373,575			4,782,871,623		4,970,245,198
21	June	187,373,575			4,782,863,533		4,970,237,108
22	July	187,373,575			4,882,855,350		5,070,228,925
23	August	174,174,260			5,382,847,075		5,557,021,335
24	September	174,174,260			5,382,838,704		5,557,012,964
25	October	174,174,260			5,282,830,238		5,457,004,498
26	November	174,174,260			5,282,821,675		5,456,995,935
27	December of Rate Year	174,174,260			5,282,813,015		5,456,987,275
28	Average of the 13 Monthly Balances	184,251,632	-	-	4,998,247,501	-	5,182,499,133

NOTE 1: The balance of fair value hedges on outstanding long term debt are to be excluded from the balance of long term debt included in the formula's capital structure. (Page 257 Column H of the FF1)

Development of Cost of Long Term Debt Based on Average Outstanding Balance

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
29	**Annual Interest Expense for 2022**						
30	Interest on Long Term Debt - Accts 221 - 224 (256-257.33.i)			224,447,697			
31	Less: Total Hedge Gain/Expense Accumulated from p 256-257, col. (i) of FERC Form 1 included in Ln 30 and shown in 50 below.			(1,056,831)			
32	Plus: Allowed Hedge Recovery From Ln 55 below.			(1,056,831)			
33	Amort of Debt Discount & Expense - Acct 428 (117.63.c)			4,358,897			
34	Amort of Loss on Reacquired Debt - Acct 428.1 (117.64.c)			3,798,575			
35	Less: Amort of Premium on Debt - Acct 429 (117.65.c)						
36	Less: Amort of Gain on Reacquired Debt - Acct 429.1 (117.66.c)						
37	**Total Interest Expense (Ln 30 - 31 + 32 + 33 + 34 - 35 - 36)**			232,605,170			
38	**Average Cost of Debt for 2022 (Ln 37/ ln 28 (g))**			**4.49%**			

CALCULATION OF RECOVERABLE HEDGE GAINS/LOSSES

39 NOTE: The net amount of hedging gains or losses recorded in account 427 to be recovered in this formula rate should be limited to the effective portion of pre-issuance cash flow hedges that are amortized over the life of the underlying debt issuances. The recovery of a net loss or passback of a net gain will be limited to five basis points of the total Capital Structure. 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 formula and are to be recorded in the "Excludable" column below.

	HEDGE AMOUNTS BY ISSUANCE (FROM p. 256-257 (i) of the FERC Form 1)	Total Hedge (Gain)/Loss for 2022	Less Excludable Amounts (See NOTE on Line 39)	Net Includable Hedge Amount	Amortization Period: Remaining Unamortized Balance	Amortization Period: Beginning	Amortization Period: Ending
40	Senior Unsecured Notes - Series I	-	-	-	-	Jan-05	Jul-14
41	Senior Unsecured Notes - Series K	-	-	-	-	Jun-05	May-15
42	Senior Unsecured Notes - Series L	-	-	-	-	Sep-05	Sep-15
43	Senior Unsecured Notes - Series H	37,071	-	37,071	383,070	May-03	May-33
44	Senior Unsecured Notes - Series N	(194,198)	-	(194,198)	(2,573,130)	Apr-06	Apr-36
45	Senior Unsecured Notes - Series Q	159,671	-	159,671	2,428,322	Mar-08	Apr-38
46	Senior Unsecured Notes - Series S	-	-	-	-	May-10	May-15
47	Senior Unsecured Notes - Series T	-	-	-	-	Mar-11	Mar-21
48	Senior Unsecured Notes - Series AA	(1,059,374)	-	(1,059,374)	(8,680,033)	Mar-21	Mar-31
49					(8,441,770)		
50	Total Hedge Amortization	(1,056,831)	-				

51	Hedge Gain or Loss Prior to Application of Recovery Limit (Sum of Lines 40 to 48)	(1,056,831)
52	Total Average Capital Structure Balance for 2022 (TCOS, Ln 157)	9,992,161,139
53	Financial Hedge Recovery Limit - Five Basis Points of Total Capital	0.0005
54	Limit of Recoverable Amount	4,996,081
55	**Recoverable Hedge Amortization (Lesser of Ln 51 or Ln 54)**	**(1,056,831)**

Development of Cost of Preferred Stock

	Preferred Stock			Average
56	0% Series - 0 - Dividend Rate (p. 250-251)	0.000%	0.000%	
57	0% Series - 0 - Par Value (p. 250-251)	$ -	$ -	
58	0% Series - 0 - Shares O/S (p.250-251)	-	-	
59	0% Series - 0 - Monetary Value (Ln 57 * Ln 58)	-	-	-
60	0% Series - 0 - Dividend Amount (Ln 56 * Ln 59)	-	-	-
61	0% Series - 0 - Dividend Rate (p. 250-251)	0.000%	0.000%	

62	0% Series - 0 - Par Value (p. 250-251)	$ -	$ -		
63	0% Series - 0 - Shares O/S (p.250-251)	-	-		
64	0% Series - 0 - Monetary Value (Ln 62 * Ln 63)	-	-	-	
65	0% Series - 0 - Dividend Amount (Ln 61 * Ln 64)	-	-	-	
66	0% Series - 0 - Dividend Rate (p. 250-251)	0.000%	0.000%		
67	0% Series - 0 - Par Value (p. 250-251)	$ -	$ -		
68	0% Series - 0 - Shares O/S (p.250-251)	-	-		
69	0% Series - 0 - Monetary Value (Ln 67 * Ln 68)	-	-	-	
70	0% Series - 0 - Dividend Amount (Ln 66 * Ln 69)	-	-	-	
71	**Balance of Preferred Stock (Lns 59, 64, 69)**	-	-	-	Year End Total Agrees to FF1 p.112, Ln 3, col (c) & (d)
72	**Dividends on Preferred Stock (Lns 60, 65, 70)**	-	-	-	
73	**Average Cost of Preferred Stock (Ln 72/71)**	0.00%	0.00%	**0.00%**	

AEP East Companies
Cost of Service Formula Rate Using Actual/Projected FF1 Balances
Worksheet N - Gains (Losses) on Sales of Plant Held For Future Use
Appalachian Power Company

Note: Gain or loss on plant held for future are recorded in accounts 411.6 or 411.7 respectiviely. Sales will be funtionalized based on the description of that asset. Sales of transmission assets will be direct assigned; sales of general assets will be functionalized on labor. Sales of plant held for future use related to generation or distribution will not be included in the formula.

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Line	**Date**	**Property Description**	**Function (T) or (G)** T = Transmission G = General	**Basis**	**Proceeds**	**(Gain) / Loss**	**Functional Allocator**	**Functionalized Proceeds (Gain) / Loss**	**FERC Account**
1						-	0.000%	-	
2						-	0.000%	-	
3						-	0.000%	-	
4				Net (Gain) or Loss for 2022		-		-	

AEP East Companies
Cost of Service Formula Rate Using Actual/Projected FF1 Balances
Worksheet O - Calculation of Postemployment Benefits Other than Pensions Expenses Allocable to Transmission Service
Appalachian Power Company

1	Total AEP East Operating Company PBOP Settlement Amount	52,287,952

Allocation of PBOP Settlement Amount for 2022

Line#	Company	Actual Expense (Including AEPSC Billed OPEB) (A) (Line 14)	Total Company Amount: Ratio of Company Actual to Total (B)=(A)/Total (A)	Allocation of PBOB Recovery Allowance (C)=(B) * 52287952	Labor Allocator for 2022 (D)	Actual Expense (E)=(A) * (D)	Allowable Expense (F)=(C) * (D)	One Year Functional Expense (Over)/Under (G)=(E) - (F)
2	APCo	(28,089,629)	35.97%	18,808,544	10.696%	(3,004,603)	2,011,853	(5,016,456)
3	I&M	(20,588,133)	26.36%	13,785,615	5.105%	(1,051,115)	703,816	(1,754,931)
4	KPCo	(6,450,810)	8.26%	4,319,400	9.826%	(633,879)	424,439	(1,058,318)
5	KNGP	(701,395)	0.90%	469,647	8.999%	(63,117)	42,262	(105,379)
6	OPCo	(20,853,938)	26.71%	13,963,596	12.482%	(2,603,050)	1,742,977	(4,346,027)
7	WPCo	(1,405,562)	1.80%	941,150	2.889%	(40,610)	27,192	(67,801)
8	**Sum of Lines 2 to 7**	(78,089,465)		52,287,952		(7,396,373)	4,952,540	(12,348,912)

Detail of Actual PBOP Expenses to be Removed in Cost of Service

		APCo	I&M	KPCo	KNGSPT	OPCo	WPCo	AEP East Total
9	Direct Charged PBOP Expense per Actuarial Report	(21,859,873)	(19,100,585)	(5,508,250)	(496,558)	(15,463,318)	(606,467)	(63,035,051)
10	Additional PBOP Ledger Entries (from Company Records)	672,186	2,408,275	581,811	0	0	(539,281)	
11	Medicare Subsidy							-
12	Net Company Expense (Ln 9 + Ln 10 + Ln 11)	(21,187,687)	(16,692,310)	(4,926,439)	(496,558)	(15,463,318)	(1,145,748)	(59,912,059)
13	PBOP Expenses From AEP Service Corporation (from Company Records)	(6,901,942)	(3,895,823)	(1,524,371)	(204,837)	(5,390,620)	(259,814)	(18,177,406)
14	Company PBOP Expense (Ln 12 + Ln 13)	(28,089,629)	(20,588,133)	(6,450,810)	(701,395)	(20,853,938)	(1,405,562)	(78,089,465)

For the rate year 2017 and adjusted every four years thereafter, using the annual actuarial report produced for that year, filed as part of the informational filing, Worksheet O will be used to adjust PBOP costs for the next four years (i.e. 2017, 2018, 2019, 2020). If the annual actuarial report projects PBOP costs during the next four years, taken together with the then current cumulative PBOP cost/allowance position, will, absent a change in the PBOP allowance, cause the AEP Companies to over or under collect their cumulative PBOP costs by more than 20% of the projected next four year's total cost, the PBOP allowance shall be adjusted. Worksheet O will be used in the process of updating the PBOP allowance determining (a) the level of cumulative over or under collections during the period since the PBOP allowance was last set, including carrying costs based on the weighted average cost of capital ("WACC") each year from the actual formula rate; (b) the cumulative net present value of projected PBOP costs during the next four years, as estimated by the then current actuarial report, assuming a discount rate equal to the actual formula rate weighted average cost of capital for the prior calendar year; and (c) the cumulative net present value of continued collections over the next four years based on the then effective PBOP allowance, assuming a discount rate equal to the prior year WACC. If the absolute value of (a)+(b)-(c) exceeds 20% of (b), then the PBOP allowance used in the formula rate calculation shall be changed to the value that will cause the projected result (a)+(b)-(c) to equal zero. If the projected over or under collection during the next four years will be less than 20% of (b), then the PBOP allowacance will continue in effect for the next four years at the then effective rate. If it is determined through this procedure AEP Companies will over-recover or under-recover actual PBOP expenses by more than 20% over the subsequent four-year period, AEP shall make a filing under FPA Section 205 to change the PBOP expense stated in the formula rate shown on Worksheet O. No other changes to the formula rate may be included in that filing.

AEP EAST COMPANIES
Worksheet - P CALCULATION OF
TOTAL WEIGHTED AVERAGE DEPRECIATION RATES
FOR TRANSMISSION PLANT PROPERTY ACCOUNT
EFFECTIVE AS OF 1/1/2020
FOR MULTIPLE JURISDICTION COMPANIES
Appalachian Power Company

		VIRGINIA			WEST VIRGINIA			FERC WHOLESALE			FERC KINGSPORT			COMPANY
		(1)			(2)			(3)			(4)			
	PLANT ACCT.	VA SCC RATES	ALLOCATION FACTOR (5)	WTD AVG. DEPREC. RATE	PSC OF WV APPROVED RATES	ALLOCATION FACTOR (5)	WTD AVG. DEPREC. RATE	FERC RATES	ALLOCATION FACTOR (5)	WTD AVG. DEPREC. RATE	FERC RATES	ALLOCATION FACTOR (5)	WTD AVG. DEPREC. RATE	WTD AVG. DEPREC. RATE
TRANSMISSION PLANT														
Land Rights - Va.	350.1	0.66%	1.000000	0.66%										0.66%
Energy Storage Equip	351.0				14.22%	1.000000	14.22%							14.22%
Structures & Improvements	352.0	1.99%	0.494821	0.98%	1.62%	0.411083	0.67%	2.19%	0.036533	0.08%	2.19%	0.057563	0.13%	1.86%
Station Equipment	353.0	2.70%	0.494821	1.34%	2.37%	0.411083	0.97%	2.19%	0.036533	0.08%	2.19%	0.057563	0.13%	2.52%
Towers & Fixtures	354.0	1.64%	0.494821	0.81%	1.59%	0.411083	0.65%	2.19%	0.036533	0.08%	2.19%	0.057563	0.13%	1.67%
Poles & Fixtures	355.0	3.46%	0.494821	1.71%	2.71%	0.411083	1.11%	2.19%	0.036533	0.08%	2.19%	0.057563	0.13%	3.03%
Overhead Conductor	356.0	1.65%	0.494821	0.82%	1.53%	0.411083	0.63%	2.19%	0.036533	0.08%	2.19%	0.057563	0.13%	1.66%
Underground Conduit	357.0	2.49%	0.494821	1.23%	3.71%	0.411083	1.53%	2.19%	0.036533	0.08%	2.19%	0.057563	0.13%	2.97%
Underground Conductors	358.0	4.72%	0.494821	2.34%	5.24%	0.411083	2.15%	2.19%	0.036533	0.08%	2.19%	0.057563	0.13%	4.70%
GENERAL PLANT														
Structures & Improvements	390.0	1.89%	0.523756	0.99%	1.91%	0.425941	0.81%	3.43%	0.019295	0.07%	3.43%	0.031009	0.11%	1.98%
Office Furniture & Equipment	391.0	3.21%	0.523756	1.68%	3.17%	0.425941	1.35%	3.43%	0.019295	0.07%	3.43%	0.031009	0.11%	3.21%
Transportation Equipment	392.0	3.46%	0.523756	1.81%	3.40%	0.425941	1.45%	3.43%	0.019295	0.07%	3.43%	0.031009	0.11%	3.44%
Stores Equipment	393.0	1.78%	0.523756	0.93%	1.80%	0.425941	0.77%	3.43%	0.019295	0.07%	3.43%	0.031009	0.11%	1.88%
Tools Shop & Garage Equipment	394.0	2.59%	0.523756	1.36%	2.57%	0.425941	1.09%	3.43%	0.019295	0.07%	3.43%	0.031009	0.11%	2.63%
Laboratory Equipment	395.0	3.87%	0.523756	2.03%	4.01%	0.425941	1.71%	3.43%	0.019295	0.07%	3.43%	0.031009	0.11%	3.92%
Power Operated Equipment	396.0	0.00%	0.523756	0.00%	3.90%	0.425941	1.66%	3.43%	0.019295	0.07%	3.43%	0.031009	0.11%	1.84%
Communication Equipment	397.0	5.05%	0.523756	2.64%	4.98%	0.425941	2.12%	3.43%	0.019295	0.07%	3.43%	0.031009	0.11%	4.94%
Miscellaneous Equipment	398.0	2.67%	0.523756	1.40%	2.70%	0.425941	1.15%	3.43%	0.019295	0.07%	3.43%	0.031009	0.11%	2.73%

(1) As approved in VA Case No. PUE 2020-00015 on Nov. 24, 2020 Depreciation rates were made effective on January 1, 2020.

(2) Approved by PSC of WV Order dated 2/27/2019 in Case No. 18-0645-E-D effective 03/06/2019.

(3) Approved by FERC March 2, 1990 in Docket ER90-132

(4) Approved by FERC March 2, 1990 in Docket ER90-133

(5) Transmission allocation factors are changed annually in January based on September factors as per the PJM tariff approved in FERC Docket ER08-1329 Attachment H-14B, Part II, pg. 15 of 21.

(6) Distribution Plant (recorded by state) is assigned only to jurisdictions within each state.

GENERAL NOTES:

The rates for each AEP company have been approved by their respective regulatory commissions.
APCo falls under the authority of Virginia, West Virginia and the FERC. Therefore, APCo's rates are a composite of the jurisdictions under which it operates. Each jurisdictions' rate is multiplied by an allocation factor, and the product for each jurisdiction is added with the other jurisdictions to derive the composite rate for the company.
AEP will make a 205 filing whenever a company's rates are changed by their commission(s), or if the methodology to calculate the jurisdictional allocator in multiple-state companies changes. Changes in the allocation factors will not necessitate a 205 filing.

AEP EAST COMPANIES
Worksheet - P CALCULATION OF
TOTAL WEIGHTED AVERAGE DEPRECIATION RATES
FOR TRANSMISSION PLANT PROPERTY ACCOUNT
EFFECTIVE AS OF MARCH 11, 2020
FOR MULTIPLE JURISDICTION COMPANIES
INDIANA MICHIGAN POWER COMPANY

		INDIANA			MICHIGAN AND FERC			COMPANY
	PLANT ACCT.	(1) IURC RATES	ALLOCATION FACTOR (4)	WTD AVG. DEPREC. RATE	(2) MPSC APPROVED RATES	ALLOCATION FACTOR (4)	WTD AVG. DEPREC. RATE	WTD AVG. DEPREC. RATE
TRANSMISSION PLANT								
Land Improvements	350.1	1.6600%	0.662335	1.0995%	1.6200%	0.337665	0.5470%	1.65%
Structures & Improvements	352.0	1.7700%	0.662335	1.1723%	1.7400%	0.337665	0.5875%	1.76%
Station Equipment	353.0	2.4300%	0.662335	1.6095%	2.4100%	0.337665	0.8138%	2.42%
Towers & Fixtures	354.0	2.5700%	0.662335	1.7022%	2.4500%	0.337665	0.8273%	2.53%
Poles & Fixtures	355.0	3.1900%	0.662335	2.1128%	3.1700%	0.337665	1.0704%	3.18%
Overhead Conductors	356.0	2.3500%	0.662335	1.5565%	2.2800%	0.337665	0.7699%	2.33%
Underground Conduit	357.0	2.3000%	0.662335	1.5234%	2.2100%	0.337665	0.7462%	2.27%
Underground Conductors	358.0	1.9300%	0.662335	1.2783%	1.9000%	0.337665	0.6416%	1.92%
Trails & Roads	359.0	1.6100%	0.662335	1.0664%	1.5900%	0.337665	0.5369%	1.60%
GENERAL PLANT								
	390.0	2.0800%	0.681868	1.4183%	2.0800%	0.318132	0.6617%	2.08%
	391.0	4.7900%	0.681868	3.2661%	4.8400%	0.318132	1.5398%	4.81%
$0 at Dec 2018 - use old rate	392.0	4.6400%	0.681868	3.1639%	4.6800%	0.318132	1.4889%	4.65%
	393.0	7.3500%	0.681868	5.0117%	7.3800%	0.318132	2.3478%	7.36%
	394.0	6.9900%	0.681868	4.7663%	7.0700%	0.318132	2.2492%	7.02%
	395.0	5.4100%	0.681868	3.6889%	5.4600%	0.318132	1.7370%	5.43%
	396.0	4.8100%	0.681868	3.2798%	4.9000%	0.318132	1.5588%	4.84%
	397.0	3.9100%	0.681868	2.6661%	3.9300%	0.318132	1.2503%	3.92%
	398.0	3.3200%	0.681868	2.2638%	3.3500%	0.318132	1.0657%	3.33%

(1) As approved in Indiana Cause No. 45235 effective March 11, 2020.
(2) As approved in Michigan Case No. U-20359 effective February 1, 2020.
(3) FERC wholesale formula rate agreements specify that the depreciation rates in the formula rates change upon approval of MPSC rates in the Michigan jurisdiction.
(4) The rates approved for each jurisdiction are updated when approved by that commission. These demand-based allocation factors for all jurisdictions are updated when new rates are approved in one of the jurisdictions. These allocation factors reflect I&M's 12 monthly Coincident Peaks during test year of the most recent rate case.

GENERAL NOTES:
The rates for each AEP company have been approved by their respective regulatory commissions.
I&M falls under the authority of Indiana, Michigan and the FERC. Therefore, I&M's rates are a composite of the jurisdictions under which it operates. Each jurisdictions' rate is multiplied by an allocation factor, and the product for each jurisdiction is added with the other jurisdictions to derive the composite rate AEP will make a 205 filing whenever a company's rates are changed by their commission(s), or if the methodology to calculate the jurisdictional allocator in multiple-state companies changes. Changes in the allocation factors will not necessitate a 205 filing.

AEP EAST COMPANIES
PJM FORMULA RATE
WORKSHEET P - TRANSMISSION DEPRECIATION RATES
EFFECTIVE AS OF 09/1/2016
FOR SINGLE JURISDICTION COMPANIES
KINGSPORT POWER COMPANY

	PLANT ACCT.	RATES Note 1
TRANSMISSION PLANT		
Structures & Improvements	352.0	1.04%
Station Equipment	353.0	1.49%
Towers & Fixtures	354.0	0.12%
Poles & Fixtures	355.0	2.14%
Overhead Conductors	356.0	0.77%
Underground Conduit	357.0	Note 2
Underground Conductors	358.0	Note 2
Composite Transmission Depreciation Rate		**1.46%**
GENERAL PLANT		
Structures & Improvements	390.0	1.71%
Office Furniture & Equipment	391.0	2.82%
Stores Equipment	393.0	2.22%
Tools Shop & Garage Equipmen	394.0	3.12%
Laboratory Equipment	395.0	3.17%
Communication Equipment	397.0	3.32%
Miscellaneous Equipment	398.0	4.92%
Total General Plant		3.25%

Reference:

Note 1: Rates Approved In Tennessee Regulatory Authority Docket No. 16-00001.
K
Note 2: Kingsport Power Company does not have investment in plant accounts 357 or 358. Therefore, there are no depreciation rates approved

General Note
AEP will make a 205 filing whenever a company's rates are changed by their commission(s), or if the methodology to calculate the jurisdictional allocator in multiple-state companies changes. Changes in the allocation factors will not necessitate a 205 filing.

AEP EAST COMPANIES
PJM FORMULA RATE
WORKSHEET P - TRANSMISSION DEPRECIATION RATES
EFFECTIVE AS OF 07/1/2015
FOR SINGLE JURISDICTION COMPANIES
KENTUCKY POWER COMPANY

	PLANT ACCT.	RATES Note 1
TRANSMISSION PLANT		
Land Rights	350.1	1.44%
Structures & Improvements	352.0	2.08%
Station Equipment	353.0	2.15%
Towers & Fixtures	354.0	2.61%
Poles & Fixtures	355.0	3.95%
Overhead Conductors	356.0	2.91%
Underground Conduit	357.0	2.99%
Underground Conductors	358.0	2.62%

Reference:

Note 1: Rates Approved in KPSC Case No. 2014-00396.

General Note

AEP will make a 205 filing whenever a company's rates are changed by their commission(s), or if the methodology to calculate the jurisdictional allocator in multiple-state companies changes. Changes in the allocation factors will not necessitate a 205 filing.

AEP EAST COMPANIES
PJM FORMULA RATE
WORKSHEET P - TRANSMISSION DEPRECIATION RATES
EFFECTIVE AS OF 4/1/2012
FOR SINGLE JURISDICTION COMPANIES
OHIO POWER COMPANY

	PLANT ACCT.	RATES Note 1
TRANSMISSION PLANT		
Structures & Improvements	352.0	2.02%
Station Equipment	353.0	2.29%
Twrs and Fixtures Above 69 KV	354.0	1.88%
Twrs and Fixtures Below 69 KV	354.0	1.88%
Poles and Fixtures Above 69 KV	355.0	3.52%
Poles and Fixtures Below 69 KV	355.0	3.52%
Overhead Conductor & Devices Above	356.0	1.91%
Overhead Conductor & Devices MSP	356.0	1.91%
Overhead Conductor & Devices 138K	356.0	1.91%
Overhead Conductor & Devices 69KV	356.0	1.91%
Overhead Conductor & Devices CLR	356.0	1.91%
Underground Conduit	357.0	2.26%
Underground Conductors	358.0	3.27%

Reference:

Note 1: These are the weighted average of the depreciation rates in effect for Columbus Southern Power and Ohio Power prior to the merger of Columbus Southern into Ohio Power.

General Note:
AEP will make a 205 filing whenever a company's rates are changed by their commission(s), or if the methodology to calculate the jurisdictional allocator in multiple-state companies changes. Changes in the allocation factors will not necessitate a 205 filing.

AEP EAST COMPANIES
PJM FORMULA RATE
WORKSHEET P - TRANSMISSION DEPRECIATION RATES
EFFECTIVE AS OF 3/1/2019
FOR SINGLE JURISDICTION COMPANIES
WHEELING POWER COMPANY

	PLANT ACCT.	RATES Note 1
TRANSMISSION PLANT		
Structures & Improvements	352.0	1.15%
Station Equipment	353.0	2.22%
Towers & Fixtures	354.0	2.65%
Poles & Fixtures	355.0	2.41%
Overhead Conductors	356.0	1.32%
Underground Conduit	351.0	9.94%
Underground Conductors	351.0	13.98%
Trails & Roads	359.0	-
GENERAL PLANT		
Structures & Improvements	390.0	1.08%
Office Furniture & Equipment	391.0	2.13%
Stores Equipment	393.0	1.78%
Tools Shop & Garage Equipment	394.0	1.65%
Communication Equipment	397.0	5.09%
Miscellaneous Equipment	398.0	2.76%

Note 1: Rates Approved in WV Public Service Commission Case No. 14-1151-E-D.

General Note:
AEP will make a 205 filing whenever a company's rates are changed by their commission(s), or if the methodology to calculate the jurisdictional allocator in multiple-state companies changes. Changes in the allocation factors will not necessitate a 205 filing.

AEP East Companies
Cost of Service Formula Rate Using Actual/Projected FF1 Balances
Worksheet Q - True-up With Interest

Reconciliation Revenue Requirement For Year 2018 Available May 25, 2019		2018 Forecasted Revenue Requirement For Year 2018		True-up Adjustment - Over (Under) Recovery
$0	-	$0	=	$0

Interest Rate on Amount of Refunds or Surcharges from 35.19a		Over (Under) Recovery Plus Interest	Average Monthly Interest Rate	Months	Calculated Interest	Amortization	Surcharge (Refund) Owed
			0.4095%				

An over or under collection will be recovered prorata over 2018, held for 2019 and returned prorate over 2020

Calculation of Interest					**Monthly**		
January	Year 2018	-	0.4095%	12	-		-
February	Year 2018	-	0.4095%	11	-		-
March	Year 2018	-	0.4095%	10	-		-
April	Year 2018	-	0.4095%	9	-		-
May	Year 2018	-	0.4095%	8	-		-
June	Year 2018	-	0.4095%	7	-		-
July	Year 2018	-	0.4095%	6	-		-
August	Year 2018	-	0.4095%	5	-		-
September	Year 2018	-	0.4095%	4	-		-
October	Year 2018	-	0.4095%	3	-		-
November	Year 2018	-	0.4095%	2	-		-
December	Year 2018	-	0.4095%	1	-		-
					-		**-**
					Annual		
January through December	Year 2019	-	0.4095%	12	-		**-**
Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months					**Monthly**		
January	Year 2020	-	0.4095%		-	-	-
February	Year 2020	-	0.4095%		-	-	-
March	Year 2020	-	0.4095%		-	-	-
April	Year 2020	-	0.4095%		-	-	-
May	Year 2020	-	0.4095%		-	-	-
June	Year 2020	-	0.4095%		-	-	-
July	Year 2020	-	0.4095%		-	-	-
August	Year 2020	-	0.4095%		-	-	-
September	Year 2020	-	0.4095%		-	-	-
October	Year 2020	-	0.4095%		-	-	-
November	Year 2020	-	0.4095%		-	-	-
December	Year 2020	-	0.4095%		-	-	-
					-		

True-Up Adjustment with Interest	-
Less Over (Under) Recovery	-
Total Interest	-

Note 1: The interest rate to be applied to the over recovery or under recovery amounts will be determined using the average monthly FERC interest rate (as determined pursuant to 18 C.F.R. Section 35.19a) for the twenty (20) months from the beginning of the rate year being trued-up through August 31 of the following year.

AEP East Companies
Cost of Service Formula Rate Using Actual/Projected FF1 Balances
Worksheet Q - True-up With Interest

Reconciliation Revenue Requirement For Year 2018 Available May 25, 2019		2018 Forecasted Revenue Requirement For Year 2018		True-up Adjustment - Over (Under) Recovery
$0	-	$0	=	$0

Interest Rate on Amount of Refunds or Surcharges from 35.19a		Over (Under) Recovery Plus Interest	Average Monthly Interest Rate	Months	Calculated Interest	Amortization	Surcharge (Refund) Owed
			0.4095%				
An over or under collection will be recovered prorata over 2018, held for 2019 and returned prorate over 2020							
Calculation of Interest					**Monthly**		
January	Year 2018	-	0.4095%	12	-		-
February	Year 2018	-	0.4095%	11	-		-
March	Year 2018	-	0.4095%	10	-		-
April	Year 2018	-	0.4095%	9	-		-
May	Year 2018	-	0.4095%	8	-		-
June	Year 2018	-	0.4095%	7	-		-
July	Year 2018	-	0.4095%	6	-		-
August	Year 2018	-	0.4095%	5	-		-
September	Year 2018	-	0.4095%	4	-		-
October	Year 2018	-	0.4095%	3	-		-
November	Year 2018	-	0.4095%	2	-		-
December	Year 2018	-	0.4095%	1	-		-
					-		-
					Annual		
January through December	Year 2019	-	0.4095%	12	-		-
Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months					**Monthly**		
January	Year 2020	-	0.4095%		-	-	-
February	Year 2020	-	0.4095%		-	-	-
March	Year 2020	-	0.4095%		-	-	-
April	Year 2020	-	0.4095%		-	-	-
May	Year 2020	-	0.4095%		-	-	-
June	Year 2020	-	0.4095%		-	-	-
July	Year 2020	-	0.4095%		-	-	-
August	Year 2020	-	0.4095%		-	-	-
September	Year 2020	-	0.4095%		-	-	-
October	Year 2020	-	0.4095%		-	-	-
November	Year 2020	-	0.4095%		-	-	-
December	Year 2020	-	0.4095%		-	-	-
					-		
True-Up Adjustment with Interest						-	
Less Over (Under) Recovery						-	
Total Interest						-	

Note 1: The interest rate to be applied to the over recovery or under recovery amounts will be determined using the average monthly FERC interest rate (as determined pursuant to 18 C.F.R. Section 35.19a) for the twenty (20) months from the beginning of the rate year being trued-up through August 31 of the following year.

AEP East Companies
Cost of Service Formula Rate Using Actual/Projected FF1 Balances
Worksheet Q - True-up With Interest

Reconciliation Revenue Requirement For Year 2018 Available May 25, 2019		2018 Forecasted Revenue Requirement For Year 2018		True-up Adjustment - Over (Under) Recovery
$0	-	$0	=	$0

Interest Rate on Amount of Refunds or Surcharg from 35.19a		Over (Under) Recovery Plus Interest	Average Monthly Interest Rate	Months	Calculated Interest	Amortization	Surcharge (Refund) Owed
			0.4095%				
An over or under collection will be recovered prorata over 2018, held for 2019 and returned prorate over 2020							
Calculation of Interest					**Monthly**		
January	Year 2018	-	0.4095%	12	-		-
February	Year 2018	-	0.4095%	11	-		-
March	Year 2018	-	0.4095%	10	-		-
April	Year 2018	-	0.4095%	9	-		-
May	Year 2018	-	0.4095%	8	-		-
June	Year 2018	-	0.4095%	7	-		-
July	Year 2018	-	0.4095%	6	-		-
August	Year 2018	-	0.4095%	5	-		-
September	Year 2018	-	0.4095%	4	-		-
October	Year 2018	-	0.4095%	3	-		-
November	Year 2018	-	0.4095%	2	-		-
December	Year 2018	-	0.4095%	1	-		-
					-		-
					Annual		
January through December	Year 2019	-	0.4095%	12	-		-
Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months					**Monthly**		
January	Year 2020	-	0.4095%		-	-	-
February	Year 2020	-	0.4095%		-	-	-
March	Year 2020	-	0.4095%		-	-	-
April	Year 2020	-	0.4095%		-	-	-
May	Year 2020	-	0.4095%		-	-	-
June	Year 2020	-	0.4095%		-	-	-
July	Year 2020	-	0.4095%		-	-	-
August	Year 2020	-	0.4095%		-	-	-
September	Year 2020	-	0.4095%		-	-	-
October	Year 2020	-	0.4095%		-	-	-
November	Year 2020	-	0.4095%		-	-	-
December	Year 2020	-	0.4095%		-	-	-
					-		

True-Up Adjustment with Interest	-
Less Over (Under) Recovery	-
Total Interest	-

Note 1: The interest rate to be applied to the over recovery or under recovery amounts will be determined using the average monthly FERC interest rate (as determined pursuant to 18 C.F.R. Section 35.19a) for the twenty (20) months from the beginning of the rate year being trued-up