Twelve Months Ended 2022

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

KENTUCKY POWER COMPANY

Line No.			Total	Allocator		Transmission Amount
1	REVENUE REQUIREMENT (w/o incentives)	(ln 130)				$80,303,347
2	REVENUE CREDITS	(Worksheet E Ln 8) (Note A)	602,924	DA	1.00000	$ 602,924
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)				$ 79,700,423

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)	-	DA	1.00000	$ -
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))				15.60%
8	Monthly Rate	(ln 7 / 12)				1.30%
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))				11.52%
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))				4.16%
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				2,090,049
16	Less: Load Dispatch - Scheduling, System Control and Dispatch Services (321.88.b)					1,344,678
17	Less: Load Dispatch - Reliability, Planning & Standards Development Services (321.92.b)					352,579
18	Total 561 Internally Developed Costs	(Line 15 - Line 16 - Line 17)				392,792

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

KENTUCKY POWER COMPANY

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))	1,232,500,979	NA	0.00000	-
20	Less: Production ARO (Enter Negative)	(Worksheet A ln 14.(c))	(10,956,076)	NA	0.00000	-
21	Transmission	(Worksheet A ln 14.(d) & TCOS Ln 134)	778,725,811	DA		765,977,414
22	Less: Transmission ARO (Enter Negative)	(Worksheet A ln 14.(e))	-	TP	0.98363	-
23	Distribution	(Worksheet A ln 14.(f))	1,039,065,876	NA	0.00000	-
24	Less: Distribution ARO (Enter Negative)	(Worksheet A ln 14.(g))	-	NA	0.00000	-
25	General Plant	(Worksheet A ln 14.(h))	84,673,837	W/S	0.09832	8,325,442
26	Less: General Plant ARO (Enter Negative)	(Worksheet A ln 14.(i))	(158,819)	W/S	0.09832	(15,616)
27	Intangible Plant	(Worksheet A ln 14.(j))	60,203,901	W/S	0.09832	5,919,468
28	TOTAL GROSS PLANT	(sum lns 19 to 27)	3,184,055,508	**GP**	**0.245036**	780,206,709
				GTD=	**0.42138**	
29	ACCUMULATED DEPRECIATION AND AMORTIZATION					
30	Production	(Worksheet A ln 28.(b))	572,200,544	NA	0.00000	-
31	Less: Production ARO (Enter Negative)	(Worksheet A ln 28.(c))	(6,174,807)	NA	0.00000	-
32	Transmission	(Worksheet A ln 28.(d) & ln 43.(c))	257,522,751	**TP1=**	0.97577	251,283,204
33	Less: Transmission ARO (Enter Negative)	(Worksheet A ln 28.(e))	-	**TP1=**	0.97577	-
34	Distribution	(Worksheet A ln 28.(f))	314,110,586	NA	0.00000	-
35	Less: Distribution ARO (Enter Negative)	(Worksheet A ln 28.(g))	-	NA	0.00000	-
36	General Plant	(Worksheet A ln 28.(h))	22,880,153	W/S	0.09832	2,249,660
37	Less: General Plant ARO (Enter Negative)	(Worksheet A ln 28.(i))	(81,033)	W/S	0.09832	(7,967)
38	Intangible Plant	(Worksheet A ln 28.(j))	27,659,853	W/S	0.09832	2,719,618
39	TOTAL ACCUMULATED DEPRECIATION	(sum lns 30 to 38)	1,188,118,047			256,244,515
40	NET PLANT IN SERVICE					
41	Production	(ln 19 + ln 20 - ln 30 - ln 31)	655,519,165			-
42	Transmission	(ln 21 + ln 22 - ln 32 - ln 33)	521,203,060			514,694,210
43	Distribution	(ln 23 + ln 24 - ln 34 - ln 35)	724,955,290			-
44	General Plant	(ln 25 + ln 26 - ln 36 - ln 37)	61,715,898			6,068,133
45	Intangible Plant	(ln 27 - ln 38)	32,544,048			3,199,850
46	TOTAL NET PLANT IN SERVICE	(sum lns 41 to 45)	1,995,937,461	**NP**	**0.262514**	523,962,193
47	DEFERRED TAX ADJUSTMENTS TO RATE BASE	(Note D)				
48	Account No. 281.1 (enter negative)	(Worksheet B, ln 2 & ln 5.E)	(44,469,078)	NA		-
49	Account No. 282.1 (enter negative)	(Worksheet B, ln 7 & ln 10.E)	(347,191,758)	DA		(89,829,725)
50	Account No. 283.1 (enter negative)	(Worksheet B, ln 12 & ln 15.E)	(127,611,284)	DA		302,217
51	Account No. 190.1	(Worksheet B, ln 17 & ln 20.E)	24,470,470	DA		13,150,379
52	Account No. 255 (enter negative)	(Worksheet B, ln 24 & ln 25.E)	(0)	DA		-
53	TOTAL ADJUSTMENTS	(sum lns 48 to 52)	(494,801,650)			(76,377,129)
54	PLANT HELD FOR FUTURE USE	(Worksheet A ln 44.(e) & ln 45.(e))	678,908	DA		-
55	REGULATORY ASSETS	(Worksheet A ln 51.(e))	-	DA		-
56	UNFUNDED RESERVES (ENTER NEGATIVE) (NOTE Y)	(Worksheet A ln 54.(e))	(1,684,796)	W/S	0.09832	(165,655)
57	WORKING CAPITAL	(Note E)				
58	Cash Working Capital	(1/8 * ln 78)	1,327,569			1,305,836
59	Transmission Materials & Supplies	(Worksheet C, ln 2.(F))	7,640	TP	0.98363	7,515
60	A&G Materials & Supplies	(Worksheet C, ln 3.(F))	39,281	W/S	0.09832	3,862
61	Stores Expense	(Worksheet C, ln 4.(F))	-	GP	0.24504	-
62	Prepayments (Account 165) - Labor Allocated	(Worksheet C, ln 8.G)	55,534,310	W/S	0.09832	5,460,337
63	Prepayments (Account 165) - Gross Plant	(Worksheet C, ln 8.F)	710,091	GP	0.24504	173,997
64	Prepayments (Account 165) - Transmission Only	(Worksheet C, ln 8.E)	-	DA	1.00000	-
65	Prepayments (Account 165) - Unallocable	(Worksheet C, ln 8.D)	(54,508,036)	NA	0.00000	-
66	TOTAL WORKING CAPITAL	(sum lns 58 to 65)	3,110,855			6,951,547
67	IPP CONTRIBUTIONS FOR CONSTRUCTION	(Note F) (Worksheet D, ln 8.B)	-	DA	1.00000	-
68	RATE BASE (sum lns 46, 53, 54, 55, 56, 66, 67)		1,503,240,779			454,370,956

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

KENTUCKY POWER COMPANY

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	436,577,250			
70	Distribution	322.156.b	41,098,721			
71	Customer Related Expense	322 & 323.164,171,178.b	10,559,578			
72	Regional Marketing Expenses	322.131.b	1,025,103			
73	Transmission	321.112.b	80,210,658			
74	TOTAL O&M EXPENSES	(sum lns 69 to 73)	569,471,310			
75	Less: Total Account 561	(Note G) (Worksheet F, ln 14.C)	2,090,049			
76	Less: Account 565	(Note H) 321.96.b	67,554,811			
77	Less: Regulatory Deferrals & Amortizations	(Note I) (Worksheet F, ln 4.C)	(54,754)			
78	Total O&M Allocable to Transmission	(lns 73 - 75 - 76 - 77)	10,620,552	TP	0.98363	10,446,685
79	Administrative and General	323.197.b (Notes J and M)	19,092,184			
80	Less: Acct. 924, Property Insurance	323.185.b	960,402			
81	Acct. 9260039 PBOP Expense	PBOP Worksheet O Line 9 & 10, (Note K)	(4,926,439)			
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)	(1,524,371)			
84	Acct. 928, Reg. Com. Exp.	323.189.b	2,390,590			
85	Acct. 930.1, Gen. Advert. Exp.	323.191.b	295,365			
86	Acct. 930.2, Misc. Gen. Exp.	323.192.b	1,424,413			
87	Balance of A & G	(ln 79 - sum ln 80 to ln 86)	20,472,224	W/S	0.09832	2,012,904
88	Plus: Acct. 924, Property Insurance	(ln 80)	960,402	GP	0.24504	235,333
89	Acct. 928 - Transmission Specific	Worksheet F ln 21.(E) (Note L)	419,459	TP	0.98363	412,592
90	Acct 930.1 - Only safety related ads -Direct	Worksheet F ln 38.(E) (Note L)	21,552	TP	0.98363	21,199
91	Acct 930.2 - Misc Gen. Exp. - Trans	Worksheet F ln 45.(E) (Note L)	115,441	DA	1.00000	115,441
92	Settlement Approved PBOP Recovery	PBOP Worksheet O, Col. C (Note M)	4,319,400	W/S	0.09832	424,699
93	A & G Subtotal	(sum lns 87 to 92)	26,308,478			3,222,168
94	O & M EXPENSE SUBTOTAL	(ln 78 + ln 93)	36,929,030			13,668,853
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)	36,929,030			13,668,853
97	DEPRECIATION AND AMORTIZATION EXPENSE					
98	Production	336.2-6.f	36,771,729	NA	0.00000	-
99	Distribution	336.8.f	36,408,097	NA	0.00000	-
100	Transmission	336.7.f	21,547,903	TP1	0.97577	21,025,817
101	General	336.10.f	3,993,048	W/S	0.09832	392,611
102	Intangible	336.1.f	9,687,647	W/S	0.09832	952,525
103	TOTAL DEPRECIATION AND AMORTIZATI0N	(Ln 98+99+ 100+101+102)	108,408,424			22,370,953
104	TAXES OTHER THAN INCOME	(Note N)				
105	Labor Related					
106	Payroll	Worksheet H ln 24.(D)	1,712,892	W/S	0.09832	168,418
107	Plant Related					
108	Property	Worksheet H ln 24.(C)	18,983,538	DA		6,210,045
109	Gross Receipts/Sales & Use	Worksheet H ln 24.(F)	(126,412)	NA	0.00000	-
110	Other	Worksheet H ln 24.(E)	-	GP	0.24504	-
111	TOTAL OTHER TAXES	(sum lns 106 to 110)	20,570,018			6,378,463
112	INCOME TAXES	(Note O)				
113	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		24.96%			
114	EIT=(T/(1-T)) * (1-(WCLTD/WACC)) =		22.50%			
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)		1.3326			
118	Amortized Investment Tax Credit (enter negative)	(FF1 p.114, ln 19.c)	-			
119	Excess Deferred Income Tax	(Note U)	(30,936,474)	DA		(713,353)
120	Tax Effect of Permanent and Flow-Through Differences	(Note U)	230,698	DA		882,006
121	Income Tax Calculation	(ln 114 * ln 126)	22,885,526			6,917,400
122	ITC adjustment	(ln 117 * ln 118)	-	GP	0.24504	-
123	Excess Deferred Income Tax	(ln 117 * ln 119)	(41,225,491)			(950,604)
124	Tax Effect of Permanent and Flow-Through Differences	(ln 117 * ln 120)	307,425			1,175,348
125	TOTAL INCOME TAXES	(sum lns 121 to 124)	(18,032,540)			7,142,144
126	RETURN ON RATE BASE (Rate Base*WACC)	(ln 68 * ln 157)	101,709,918			30,742,935
127	INTEREST ON IPP CONTRIBUTION FOR CONST. (Note F) (Worksheet D, ln 2.(B))		-	DA	1.00000	-
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)		249,584,850			80,303,347

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

KENTUCKY POWER COMPANY

SUPPORTING CALCULATIONS

ln No.								
131	Total transmission plant	(ln 21)						778,725,811
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)							12,748,397
134	Transmission plant included in PJM Tariff	(ln 131 - ln 132 - ln 133)						765,977,414
135	Percent of transmission plant in PJM Tariff	(ln 134 / ln 131)					**TP=**	**0.98363**
136	WAGES & SALARY ALLOCATOR (W/S)	(Note R)	Direct Payroll	Payroll Billed from AEP Service Corp.	Total			
137	Production	354.20.b	11,873,862	3,880,557	15,754,419	NA	0.00000	-
138	Transmission	354.21.b	3,869	3,174,145	3,178,014	TP	0.98363	3,125,987
139	Regional Market Expenses	354.22.b	-	-	-	NA	0.00000	-
140	Distribution	354.23.b	8,627,193	1,048,127	9,675,320	NA	0.00000	-
141	Other (Excludes A&G)	354.24,25,26.b	1,180,313	2,004,761	3,185,074	NA	0.00000	-
142	Total	(sum lns 137 to 141)	21,685,237	10,107,590	31,792,827			3,125,987
143	Transmission related amount						**W/S=**	**0.09832**
144	WEIGHTED AVERAGE COST OF CAPITAL (WACC)							$
145	Long Term Interest	(Worksheet M, ln. 37, col. (d))						44,718,641
146	Preferred Dividends	(Worksheet M, ln. 71)						-
147	Development of Common Stock:							
148	Proprietary Capital	(Worksheet M, ln. 14, col. (b))						904,884,347
149	Less: Preferred Stock	(Worksheet M, ln. 14, col. (c))						-
150	Less: Account 216.1	(Worksheet M, ln. 14, col. (d))						-
151	Less: Account 219	(Worksheet M, ln. 14, col. (e))						1,184,121
152	Common Stock	(ln 148 - ln 149 - ln 150 - ln 151)						903,700,226
				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))			1,139,615,385	55.77%	55.77%	3.92%	0.0219
155	Preferred Stock (ln 149)			-	0.00%	0.00%	-	0.0000
156	Common Stock (ln 152)			903,700,226	44.23%	44.23%	10.35%	0.0458
157	Total (Sum lns 154 to 156)			2,043,315,610			**WACC=**	**0.0677**
158	Capital Structure Equity Limit (Note Z)		55%					

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

KENTUCKY POWER COMPANY

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 KENTUCKY 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= 5.01% (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
KENTUCKY 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)
	(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	Acct. 359.1 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	Acct. 399.1 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	1,230,387,724	10,932,714	760,358,840	-	1,016,850,323	-	66,456,088	158,819	59,129,504
2	January	1,230,735,737	10,932,714	761,836,301	-	1,017,738,443	-	66,620,722	158,819	59,719,951
3	February	1,231,418,625	10,932,714	767,563,084	-	1,026,517,376	-	67,262,951	158,819	60,078,542
4	March	1,231,231,556	10,932,714	772,026,348	-	1,029,645,224	-	67,357,790	158,819	58,398,200
5	April	1,231,906,833	10,932,714	776,149,459	-	1,032,123,959	-	70,685,705	158,819	59,005,719
6	May	1,231,905,121	10,932,714	778,323,309	-	1,034,732,587	-	70,743,896	158,819	59,331,760
7	June	1,231,923,045	10,932,714	779,816,828	-	1,038,874,646	-	89,557,154	158,819	58,618,667
8	July	1,232,642,411	10,932,714	781,107,956	-	1,041,220,764	-	94,101,464	158,819	60,142,441
9	August	1,233,467,251	10,932,714	781,411,872	-	1,048,537,569	-	97,243,339	158,819	60,566,501
10	September	1,233,503,590	10,932,714	782,291,464	-	1,050,058,453	-	100,767,580	158,819	60,900,141
11	October	1,233,503,590	10,932,714	788,204,512	-	1,053,756,261	-	101,312,886	158,819	61,681,337
12	November	1,233,878,654	10,932,714	792,507,277	-	1,057,001,505	-	103,491,083	158,819	62,734,259
13	December of Rate Year	1,236,008,587	11,236,419	801,838,295	-	1,060,799,274	-	105,159,225	158,819	62,343,686
14	Average of the 13 Monthly Balances	1,232,500,979	10,956,076	778,725,811	-	1,039,065,876	-	84,673,837	158,819	60,203,901

		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)
	(Note A)	FF1, page 219, lns 20-24, Col. (b)	Company Records (Included in total in Column (b))	FF1, page 219, ln 25, Col. (b)	Company Records (Included in total in Column (d))	FF1, page 219, ln 26, Col. (b)	Company Records (Included in total in Column (f))	FF1, page 219, ln 28, Col. (b)	Company Records (Included in total in Column (h))	FF1, page 200, ln 21, Col. (b)
15	December Prior to Rate Year	558,989,898	5,917,860	248,881,002	-	304,769,753	-	21,501,633	74,385	25,498,698
16	January	561,155,179	5,960,684	250,524,772	-	305,184,199	-	21,754,079	75,553	26,367,180
17	February	563,922,809	6,003,509	252,110,618	-	307,247,534	-	22,003,903	76,721	27,245,503
18	March	566,556,099	6,046,333	253,557,337	-	309,124,903	-	22,218,875	77,889	25,916,851
19	April	569,063,510	6,089,158	253,902,369	-	311,030,093	-	22,380,868	79,057	26,773,144
20	May	572,224,232	6,131,982	255,327,725	-	312,734,000	-	22,583,744	80,225	27,639,563
21	June	574,765,231	6,174,807	257,309,709	-	314,023,827	-	22,885,806	81,393	26,868,950
22	July	571,752,727	6,217,631	258,588,800	-	315,078,331	-	23,121,891	82,561	27,681,093
23	August	574,052,802	6,260,456	260,388,812	-	317,326,862	-	23,429,549	83,417	28,518,632
24	September	576,572,174	6,303,280	262,181,837	-	319,230,142	-	23,771,591	84,273	28,441,588
25	October	578,348,644	6,346,105	263,766,688	-	320,633,691	-	23,587,779	85,129	29,307,119
26	November	584,900,026	6,388,929	265,169,333	-	322,520,172	-	23,876,861	85,985	30,185,670
27	December of Rate Year	586,303,746	6,431,754	266,086,765	-	324,534,110	-	24,325,407	86,841	29,134,092
28	Average of the 13 Monthly Balances	572,200,544	6,174,807	257,522,751	-	314,110,586	-	22,880,153	81,033	27,659,853

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	12,207,857	6,462,966	-	-
30	January	12,207,857	6,484,834	-	-
31	February	12,207,857	6,506,701	-	-
32	March	12,207,857	6,528,569	-	-
33	April	12,988,637	6,093,106	-	-
34	May	12,988,637	6,043,412	-	-
35	June	12,988,637	6,072,275	-	-
36	July	12,988,637	6,095,541	-	-
37	August	12,988,637	6,118,808	-	-
38	September	12,988,637	6,142,074	-	-
39	October	12,988,637	6,165,341	-	-
40	November	12,988,637	6,188,607	-	-
41	December of Rate Year	12,988,637	6,211,874	-	-
42	Average of the 13 Monthly Balances	12,748,397	6,239,547	-	-

43	Transmission Accum Depreciation net of GSU	251,283,204

	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)	801,671	556,145	678,908
45	**Transmission Plant Held For Future Use (Included in total on line 44)**	Company Records - Note 1	-	-	-

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			
52					
53a	Accum Prv I/D Worker's Com	2282003	343,397	400,473	371,935
53b	Accm Prv I/D - Asbestos - Curr	2282011	111,171	190,958	151,064
53c	Accm Prv I/D - Asbestos	2282012	819,004	1,504,589	1,161,797
54	Total		1,273,572	2,096,019	1,684,796

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
KENTUCKY 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)	43,324,493	45,613,662	44,469,078
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)	43,324,493	45,613,662	44,469,078
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)	334,609,652	359,773,864	347,191,758
8	Less: ARO Related Deferrals	WS B-1 - Actual Stmt. AF Ln. 7 (Note 1)	8,242,647	15,333,294	11,787,971
9	Less: Other Excluded Deferrals	WS B-1 - Actual Stmt. AF Ln. 6 (Note 1)	234,928,034	256,220,090	245,574,062
10	Transmission Related Deferrals	Ln 7 - ln 8 - ln 9	91,438,971	88,220,480	89,829,725
11	**Account 283**				
12	Year End Utility Deferrals	FF1, p. 276 - 277, ln 9, Col. (k)	126,838,821	128,383,748	127,611,284
13	Less: ARO Related Deferrals	WS B-1 - Actual Stmt. AF Ln. 13 (Note 1)	24,214,138	24,002,485	24,108,311
14	Less: Other Excluded Deferrals	WS B-1 - Actual Stmt. AF Ln. 12 (Note 1)	102,570,648	105,039,732	103,805,190
15	Transmission Related Deferrals	Ln 12 - ln 13 - ln 14	54,036	(658,469)	(302,217)
16	**Account 190**				
17	Year End Utility Deferrals	FF1, p. 234, ln 8, Col. (c)	25,697,916	23,243,024	24,470,470
18	Less: ARO Related Deferrals	WS B-2 - Actual Stmt. AG Ln. 4 (Note 1)	3,880,122	3,716,369	3,798,245
19	Less: Other Excluded Deferrals	WS B-2 - Actual Stmt. AG Ln. 3 (Note 1)	8,539,106	6,504,585	7,521,845
20	Transmission Related Deferrals	Ln 17 - ln 18 - ln 19	13,278,688	13,022,070	13,150,379
21	**Account 255**				
22	Year End ITC Balances	FF1, p. 266-267, ln 8, Col. (h)	0	0	0
23	Less: Balances Not Qualified for Ratebase	Company Records - Note 1	-	-	-
24	ITC Balances Includeable Ratebase	Ln 22 - ln 23	0	0	0
25	Transmission Related Deferrals	WS B-1 - Actual Stmt. AF Ln. 20 (Note 1)	-	-	-

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.

KENTUCKY 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	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
1.00	ACCOUNT 281:														
2.01															
2.02	TX AMORT POLLUTION CONT EQPT	45,613,662	43,324,493			44,469,078	44,469,078	0	0	45,613,662	-	-	43,324,493	-	-
2.03															
2.04	NON-UTILITY DEFERRED FIT 281.2	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	(17,066,875)	(16,461,176)	17,066,875	16,461,176	0									
3	TOTAL ACCOUNT 281	28,546,787	26,863,317	17,066,875	16,461,176	44,469,078	44,469,078	0	0	45,613,662	0	0	43,324,493	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	114,160,926	110,938,896			112,549,911	33,655,462	41,022,654	37,871,796	34,862,978	40,766,488	38,531,460	32,447,945	41,278,820	37,212,131
5.02	EXCESS FIT % RATE CHANGE	(169)	(169)			(169)	(169)	0	0	(169)	-	-	(169)	-	-
5.03	EX LIT DFIT TX RESERVE - 1986 TRA	-	-			0	0	0	0	-	-	-	-	-	-
5.04	CAPD INTEREST - SECTION 481(a) - CHANGE IN METHD	433	133			283	92	212	(21)	142	324	(33)	43	100	(10)
5.05	RELOCATION COST - SECTION 481(a) - CHANGE IN METH	406	(703)			(149)	0	0	(149)	-	-	406	-	-	(703)
5.06	PJM INTEGRATION - SEC 481(a) - INTANG - DFD LABOR	(18,793)	(18,793)			(18,793)	0	(18,793)	0	-	(18,793)	-	-	(18,793)	-
5.07	R & D DEDUCTION - SECTION 174	659,477	659,477			659,477	652,235	7,242	0	652,235	7,242	-	652,235	7,242	-
5.08	ACRS NORM-HRJ	2,848,869	2,848,869			2,848,869	0	2,848,869	0	-	2,848,869	-	-	2,848,869	-
5.09	BK PLANT IN SERVICE-SFAS 143-ARO	15,333,294	8,242,647			11,787,971	11,786,369	0	1,602	15,333,294	-	-	8,239,444	-	3,203
5.10	TAX DEPRECIATION LOOKBACK	-	-			0	0	0	0	-	-	-	-	-	-
5.11	NORMALIZED BASIS DIFFS - TRANSFERRED PLANTS	2,103,260	1,998,098			2,050,679	2,050,679	0	0	2,103,260	-	-	1,998,098	-	-
5.12	DFIT GENERATION PLANT	-	-			0	0	0	0	-	-	-	-	-	-
5.13	GAIN/LOSS ON ACRS/MACRS PROPERTY	18,466,950	19,877,836			19,172,393	8,535,271	1,987,740	8,649,383	8,219,142	1,885,680	8,362,128	8,851,400	2,089,799	8,936,637
5.14	GAIN/LOSS ON ACRS/MACRS-BK/TX UNIT PROP	(805,022)	(805,022)			(805,022)	(805,022)	0	0	(805,022)	-	-	(805,022)	-	-
5.15	ABFUDC	3,095,723	3,618,276			3,357,000	1,280,179	1,301,367	775,454	1,213,749	1,181,553	700,422	1,346,609	1,421,181	850,486
5.16	ABFUDC- HRJ POST IN-SERVICE	48,777	53,244			51,010	0	51,010	0	-	48,777	-	-	53,244	-
5.17	ABFUDC-HRJ	-	0			0	0	0	0	-	-	-	-	0	-
5.18	TAXES CAPITALIZED	(0)	(0)			0	(0)	(0)	0	(0)	-	-	(0)	(0)	-
5.19	PENSIONS CAPITALIZED	0	(0)			0	(0)	(0)	0	(0)	-	0	(0)	(0)	0
5.20	SEC 481 PENS/OPEB ADJUSTMENT	(28)	(28)			(28)	(0)	(28)	0	(0)	(28)	-	(0)	(28)	-
5.21	SAVINGS PLAN CAPITALIZED	(0)	(0)			0	0	(0)	0	0	(0)	-	0	(0)	-
5.22	PERCENT REPAIR ALLOWANCE	1,842,519	405,515			1,124,017	329,699	81,658	712,660	1,102,808	73,852	665,859	(443,411)	89,465	759,461
5.23	BOOK/TAX UNIT OF PROPERTY ADJ	45,098,883	51,618,922			48,358,903	19,859,524	8,567,058	19,932,321	19,125,317	6,677,236	19,296,331	20,593,731	10,456,880	20,568,312
5.24	BK/TAX UNIT OF PROPERTY ADJ-SEC 481 ADJ	39,104,749	39,104,749			39,104,749	12,800,068	6,988,985	19,315,696	12,800,068	6,988,985	19,315,696	12,800,068	6,988,985	19,315,696
5.25	TX ACCEL AMORT - CAPITALIZED SOFTWARE	509,942	509,942			509,942	239,884	44,067	225,991	239,884	44,067	225,991	239,884	44,067	225,991
5.26	CAPITALIZED RELOCATION COSTS	627,717	737,130			682,424	0	22,396	660,028	-	22,159	605,558	-	22,633	714,498
5.27	CAPITALIZED LEASES - A/C 1011 ASSETS	-	-			0	0	0	0	-	-	-	-	-	-
5.28	REMOVAL COST'S REV - SFAS 143 - ARO	-	-			0	0	0	0	-	-	-	-	-	-
5.29	BOOK OPERATING LEASE - LIAB	2,093,772	(52,438)			1,020,667	79,287	(141,042)	1,082,423	100,193	(115,052)	2,108,630	58,380	(167,033)	56,215
5.30	REMOVAL CST - NORMALIZED	2,280,899	2,280,899			2,280,899	2,280,899	0	0	2,280,899	-	-	2,280,899	-	-
5.31	2007 IRS AUDIT ADJUSTMENTS - A/C 282	-	-			0	0	0	0	-	-	-	-	-	-
5.32	263 EXCESS ADJUSTMENT	-	-			0	0	0	0	-	-	-	-	-	-
5.33	EXCESS ADFIT	112,321,280	92,592,170			102,456,725	41,952,535	31,116,671	29,387,519	48,262,346	31,702,862	32,356,072	35,642,723	30,530,481	26,418,966
5.34	NOL ADJUSTMENT	(13,772,068)	(14,721,610)			(14,246,839)	(5,098,250)	(4,050,339)	(5,098,250)	(4,939,165)	(3,893,739)	(4,939,165)	(5,257,335)	(4,206,939)	(5,257,335)
5.35	NOL CONTRA	13,772,068	14,721,610	(13,772,068)	(14,721,610)	0									
5.36	NON-UTILITY DEFERRED FIT	-	-	0	0	0									
5.37	SFAS 109 FLOW-THRU 282.3	32,492,250	35,167,078	(32,492,250)	(35,167,078)	0									
5.38	SFAS 109 EXCESS DFIT 282.4	(112,321,280)	(92,592,170)	112,321,280	92,592,170	0									
6	TOTAL ACCOUNT 282	279,944,834	277,184,560	66,056,961	42,703,483	332,944,919	129,598,741	89,829,725	113,516,452	140,551,960	88,220,480	117,229,356	118,645,523	91,438,971	109,803,548
7	ACCOUNT 282 - ARO-Related Deferals	15,333,294	8,242,647	0	0	11,787,971	11,786,369	0	1,602	15,333,294	0	0	8,239,444	0	3,203
8	ACCOUNT 283:														
9.01	NOL-STATE CIF-DEF TAX ASSET-LIT - KY	2,893,783	3,102,471			2,998,127	2,995,968	0	2,159	2,891,624	-	2,159	3,100,312	-	2,159
9.02	DEFD FUEL CUR SET UP A/C 283	-	-			0	0	0	0	-	-	-	-	-	-
9.03	DEFD FUEL ACC REVS A/C 283	-	-			0	0	0	0	-	-	-	-	-	-
9.04	DEFD FUEL REG ADJ A/C 283	-	-			0	0	0	0	-	-	-	-	-	-
9.05	UNDERRECOV FUEL COST	1,725,395	4,880,706			3,303,050	3,303,050	0	0	1,725,395	-	-	4,880,706	-	-
9.06	PROP TX-STATE 2 OLD METHOD-TX	913,693	535,260			724,477	724,477	0	0	913,693	-	-	535,260	-	-
9.07	MTM BK GAIN - AIL - TAX DEFL	397,762	633,381			515,571	515,571	0	0	397,762	-	-	633,381	-	-
9.08	MARK & SPREAD - DEFL - 283 AIL	241,402	241,402			241,402	241,402	0	0	241,402	-	-	241,402	-	-
9.09	BOOK PROV UNCOLL ACCTS	-	-			0	0	0	0	-	-	-	-	-	-
9.10	ACCRUED BK PENSION EXPENSE	-	-			0	0	0	0	-	-	-	-	-	-
9.11	ACCRUED BK PENSION COSTS - SFAS 158	(6,658,431)	(5,085,108)			(5,871,769)	(2,280,565)	(455,229)	(3,135,976)	(2,658,027)	(513,803)	(3,486,601)	(1,903,103)	(396,654)	(2,785,351)
9.12	RATE CASE DEFD CHGS	(52,936)	24,887			(14,025)	0	0	(14,025)	-	-	(52,936)	-	-	24,887
9.13	DEFD EXPS (A/C 186)	0	0			0	0	0	0	0	-	-	0	-	-
9.14	DEFD BK CONTRACT REVENUE	(0)	(0)			0	(0)	0	0	(0)	-	-	(0)	-	-
9.15	REG ASSET - DEFERRED RTO COSTS	0	0			0	0	0	0	-	0	-	-	0	-
9.16	BK DEFL-DEMAND SIDE MNGMT EXP	-	61,289			30,645	0	0	30,645	-	-	-	-	-	61,289
9.17	BOOK > TAX - EMA - A/C 283	1,824,601	1,784,786			1,804,694	1,804,694	0	0	1,824,601	-	-	1,784,786	-	-
9.18	DEFD BK LOSS-NON AFF SALE-EMA	0	0			0	0	0	0	0	-	-	0	-	-
9.19	DEFD TX GAIN - INTERCO SALE - EMA	(0)	(0)			0	(0)	0	0	(0)	-	-	(0)	-	-
9.20	DEFD TAX GAIN - EPA AUCTION	(0)	(0)			0	(0)	0	0	(0)	-	-	(0)	-	-
9.21	DEFD BOOK GAIN-EPA AUCTION	0	0			0	0	0	0	0	-	-	0	-	-
9.22	REG ASSET-SFAS 143 - ARO					0	0	0	0	-	-	-	-	-	-
9.23	REG ASSET-SFAS 158 - PENSIONS	4,621,159	3,047,836			3,834,497	243,293	455,229	3,135,976	620,755	513,803	3,486,601	(134,169)	396,654	2,785,351
9.24	REG ASSET-SFAS 158 - SERP	(17,361)	(21,840)			(19,601)	538	0	(20,138)	1,559	-	(18,920)	(484)	-	(21,356)
9.25	REG ASSET-SFAS 158 - OPEB	(2,034,154)	1,410,596			(311,778)	(794,710)	285,081	197,852	(1,655,758)	230,660	(609,056)	66,337	339,502	1,004,759
9.26	REG ASSET-OSS MARGIN SHARING	(149,241)	(864)			(75,053)	(75,053)	0	0	(149,241)	-	-	(864)	-	-
9.27	REG ASSET-IGCC PRE-CONSTRUCTION COSTS	206,877	195,694			201,286	201,286	0	0	206,877	-	-	195,694	-	-
9.28	REG ASSET-NERC COMPL/CYBER CC-UNREC EQ	(33,073)	(52,046)			(42,560)	(24,338)	(7,498)	(10,724)	(18,993)	(5,793)	(8,287)	(29,683)	(9,203)	(13,160)
9.29	REG ASSET-NERC COMPL/CYBER SEC-CAR CST	67,825	105,815			86,820	49,668	15,296	21,856	38,965	11,880	16,980	60,370	18,713	26,732
9.30	REG ASSET-NERC COMPL/CYBER SEC-DEF DEPR	222,308	353,493			287,900	164,794	50,479	72,627	127,866	38,759	55,683	201,723	62,200	89,570
9.31	REG ASSET-DEFD DEPR-BIG SANDY U1 GAS	145,403	72,702			109,053	109,053	0	0	145,403	-	-	72,702	-	-
9.32	REG ASSET-DEFD PROP TAX-BIG SANDY U1 GAS	50,321	25,161			37,741	37,741	0	0	50,321	-	-	25,161	-	-
9.33	REG ASSET-CAPACITY CHARGE TARIFF REV	85,349	-			42,675	0	0	42,675	-	-	85,349	-	-	-
9.34	REG ASSET-NET CCS FEED STUDY COSTS	135,642	128,310			131,976	131,976	0	0	135,642	-	-	128,310	-	-
9.35	REG ASSET-FERC Formula Rates Under Recv	69,349	228,220			148,785	4,198	144,587	0	1,276	68,073	-	7,119	221,101	-
9.36	REG ASSET-BIG SANDY U1 OR-UNDER RECOV	(294,987)	(147,493)			(221,240)	(221,240)	0	0	(294,987)	-	-	(147,493)	-	-
9.37	REG ASSET-BIG SANDY RETIRE COSTS RECOV	(8,059,339)	(11,120,295)			(9,589,817)	(9,589,817)	0	0	(8,059,339)	-	-	(11,120,295)	-	-
9.38	REG ASSET-BIG SANDY RETIRE RIDER U2 O&M	194,927	195,600			195,263	195,263	0	0	194,927	-	-	195,600	-	-
9.39	REG ASSET-UND RECOV-PURCH PWR PPA	-	-			0	0	0	0	-	-	-	-	-	-
9.40	REG ASSET-DEFD DEPREC-ENVIRONMENTAL	1,243,152	1,079,232			1,161,192	1,161,192	0	0	1,243,152	-	-	1,079,232	-	-
9.41	REG ASSET-CAR CHGS-ENVIRON COSTS	-	-			0	0	0	0	-	-	-	-	-	-
9.42	REG ASSET-ENERGY EFFICIENCY RECOVERY	-	(61,289)			(30,645)	0	0	(30,645)	-	-	-	-	-	(61,289)
9.43	REG ASSET-DEFD O&M-ENVIRONMENTAL CSTS	-	-			0	0	0	0	-	-	-	-	-	-
9.44	REG ASSET-DEFD CONSUM EXP-ENVIRON CSTS	-	(0)			0	(0)	0	0	-	-	-	(0)	-	-
9.45	REG ASSET-DEFD PROP TAX EXP-ENVIRON CSTS	-	-			0	0	0	0	-	-	-	-	-	-
9.46	REG ASSET-BIG SANDY U1 OR-UNREC EQUITY CC	(367,349)	(367,349)			(367,349)	(367,349)	0	0	(367,349)	-	-	(367,349)	-	-
9.47	REG ASSET-BIG SANDY U1 OR-UNDER RECOV CC	618,292	492,820			555,556	555,556	0	0	618,292	-	-	492,820	-	-
9.48	REG ASSET-ROCKPORT CAPACITY DEF-EQ CC	(643,212)	(907,302)			(775,257)	(775,257)	0	0	(643,212)	-	-	(907,302)	-	-
9.49	REG ASSET-ROCKPORT CAPACITY CC DEFERRAL	1,326,479	1,857,095			1,591,787	1,591,787	0	0	1,326,479	-	-	1,857,095	-	-
9.50	REG ASSET-ROCKPORT CAPACITY DEFERRAL	9,297,581	10,173,843			9,735,712	9,735,712	0	0	9,297,581	-	-	10,173,843	-	-
9.51	REG ASSET-KENTUCKY UNDER RECOV-PPA RIDER	6,032,690	8,014,350			7,023,520	7,023,520	0	0	6,032,690	-	-	8,014,350	-	-
9.52	REG ASSET-Greenhat Settlement	43,226	21,984			32,605	32,605	0	0	43,226	-	-	21,984	-	-
9.53	REG ASSET-Greenhat Liability	(0)	(0)			0	(0)	0	0	(0)	-	-	(0)	-	-
9.54	REG ASSET-2020 KY Storm Deferral	2,207,067	2,207,067			2,207,067	0	58,641	2,148,426	-	58,641	2,148,426	-	58,641	2,148,426
9.55	REG ASSET-KY Storms	9,659,161	9,659,161			9,659,161	0	553,998	9,105,162	-	553,998	9,105,162	-	553,998	9,105,162
9.56	REG ASSET-2022 KY Major Storm Deferral	-	3,764,004			1,882,002	0	63,221	1,818,782	-	-	-	-	126,441	3,637,563
9.57	REG ASSET-KYPCo Steam Maintenance Under-Recovery	99,170	50,437			74,803	74,803	0	0	99,170	-	-	50,437	-	-
9.58	REG ASSET- KY Deferred Interest on Note	102,392	-			51,196	51,196	0	0	102,392	-	-	-	-	-
9.59	REG ASSET-LSE Formula Rate Defer-Dep	204,419	-			102,210	102,210	0	0	204,419	-	-	-	-	-
9.60	REG ASSET-KY ELG Deferral	-	202,580			101,290	101,290	0	0	-	-	-	202,580	-	-
9.61	REG ASSET-REMOVAL COSTS-AMORT-BIG SANDY	(5,229,409)	(5,261,099)			(5,245,254)	(5,245,254)	0	0	(5,229,409)	-	-	(5,261,099)	-	-
9.62	REG ASSET-SPENT NFO-BIG SANDY	23,011,119	23,102,067			23,056,593	23,056,593	0	0	23,011,119	-	-	23,102,067	-	-
9.63	REG ASSET-UNRECOVERED PLANT-BIG SANDY	53,866,903	53,866,903			53,866,903	53,866,903	0	0	53,866,903	-	-	53,866,903	-	-
9.64	REG ASSET-NBV-ARO-RETIRED PLANTS	991,366	1,112,070			1,051,718	1,051,718	0	0	991,366	-	-	1,112,070	-	-
9.65	REG ASSET-M&S RETIRING PLANTS	633,315	633,315			633,315	633,315	0	0	633,315	-	-	633,315	-	-
9.66	BOOK LEASES CAPITALIZED FOR TAX	(679,823)	(470,532)			(575,178)	(427,743)	55,246	(202,680)	(472,470)	53,982	(261,336)	(383,016)	56,509	(144,025)
9.67	CAPITALIZED SOFTWARE COST - BOOK	5,098,791	3,781,279			4,440,035	2,009,366	657,900	1,772,769	2,273,220	762,013	2,063,559	1,745,512	553,787	1,481,980
9.68	LOSS ON REACQUIRED DEBT	77,144	70,078			73,611	18,756	8,315	46,540	37,512	16,629	23,003	(0)	0	70,078
9.69	SFAS 106 PST RETIRE EXP-NON-DEDUCT CONT	-	-			0	0	0	0	-	-	-	-	-	-
9.70	SFAS 106-MEDICARE SUBSIDY-(PPACA)-REG ASSET	136,470	90,980			113,725	37,383	8,312	68,030	44,860	9,974	81,636	29,907	6,649	54,424
9.71	BK DEFL - MERGER COSTS	0	0			0	0	0	(0)	0	0	(0)	-	0	(0)
9.72	REG ASSET - ACCRUED SFAS 112	716,006	927,323			821,664	313,167	0	508,497	221,716	0	494,290	404,618	0	522,705
9.73	263 EXCESS ADJUSTMENT	-	-			0	0	0	0	-	-	-	-	-	-
9.74	EXCESS ADFIT	20,855,177	10,065,204			15,460,191	16,871,036	(2,156,821)	745,975	22,020,480	(2,379,339)	1,214,036	11,721,593	(1,934,303)	277,914
9.75	NOL ADJUSTMENT	(1,399,062)	-			(699,531)	(330,279)	(38,974)	(330,279)	(660,557)	(77,948)	(660,557)	-	-	-
9.76	NOL CONTRA	1,399,062	-	(1,399,062)	0	0									
9.77	NON-UTILITY DEFERRED FIT 283.2	0	0	(0)	(0)	0									
9.78	SFAS 109 FLOW-THRU 283.3	25,164,236	26,856,537	(25,164,236)	(26,856,537)	0									
9.79	SFAS 109 EXCESS DFIT 283.4	(20,855,177)	(10,065,204)	20,855,177	10,065,204	0									
9.80	SFAS 133 ADIT FED - SFAS 133 NONAFFIL 2830006	-	-	0	0	0									
9.81	ADIT - FED-HDG-CF-INT RATE 2830015	-	-	0	0	0									
10															
		130,105,461	141,495,520	(5,708,121)	(16,791,333)	124,550,761	108,879,476	(302,217)	15,973,504	111,376,620	(658,469)	13,679,189	106,382,332	54,036	18,267,819
11	DEFD STATE INCOME TAXES	2,587,346	2,134,634			2,360,990	2,360,990	0	0	2,587,346	-	-	2,134,634	-	-
11.01	SFAS 109 - DEFD STATE INCOME TAXES	90,029,737	94,702,457	(90,029,737)	(94,702,457)	0									
12	TOTAL ACCOUNT 283	222,722,543	238,332,611	(95,737,857)	(111,493,790)	126,911,751	111,240,466	(302,217)	15,973,504	113,963,966	(658,469)	13,679,189	108,516,966	54,036	18,267,819
13	ACCOUNT 283 - ARO-Related Deferals	24,002,485	24,214,138	0	0	24,108,311	24,108,311	0	0	24,002,485	0	0	24,214,138	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. (J2/TC) IN A/C 255														
18.01	SEC ALLOC-ITC-10%	0	0			0	0	0	0	0			0		
18.02		0	0			0	0	0	0						
19															
20	TOTAL ACCOUNT 255	0	0	0	0	0	0	0	0	0	0	0	0	0	0

KENTUCKY 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 ELECTRIC	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	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	317,342	462,627			389,985	238,395	45,431	106,159	185,354	34,112	97,875	291,435	56,750	114,442
2.02	INT EXP CAPITALIZED FOR TAX	5,756,007	6,664,287			6,210,147	2,319,254	2,482,356	1,408,537	2,203,386	2,273,124	1,279,497	2,435,122	2,691,587	1,537,577
2.03	CIAC - BOOK RECEIPTS	1,386,023	1,719,531			1,552,777	70,268	113,646	1,368,862	70,268	113,646	1,202,108	70,268	113,646	1,535,616
2.04	CUST ADV INC FOR TAX	34,143	23,817			28,980	0	0	28,980	-	-	34,143	-	-	23,817
2.05	DEFD FUEL EXP-CUR DEFL SET UP	-	-			0	0	0	0	-	-	-	-	-	-
2.06	DEFD FUEL ADJ-ACCRD UTIL REVS	(0)	(0)			0	(0)	0	0	(0)	-	-	(0)	-	-
2.07	DEFD FUEL ADJ-REG	-	-			0	0	0	0	-	-	-	-	-	-
2.08	PROVS POSS REV REFDS	(28,026)	291,903			131,939	8,487	123,452	0	6,350	(34,376)	-	10,624	281,280	-
2.09	PROV FOR RATE REFUND-TAX REFORM	-	-			0	0	0	0	-	-	-	-	-	-
2.10	PROV FOR RATE REFUND-EXCESS PROTECTED	-	-			0	0	0	0	-	-	-	-	-	-
2.11	EMPLOYER SAVINGS PLAN MATCH	(0)	(0)			0	0	0	(0)	-	-	(0)	-	-	(0)
2.12	MARK & SPREAD-DEFL-190-A/L	(17,857)	(470,499)			(244,178)	(244,178)	0	0	(17,857)	-	-	(470,499)	-	-
2.13	INSURANCE PREMIUMS ACCRUED	(98,159)	(103,675)			(100,917)	(33,565)	(14,233)	(53,118)	(33,249)	(13,306)	(51,605)	(33,882)	(15,161)	(54,632)
2.14	PROV WORKER'S COMP	1,024,468	745,619			885,043	373,528	5,716	505,800	514,487	6,425	503,556	232,569	5,006	508,044
2.15	ACCRUED BK PENSION EXPENSE	(8,489,702)	(2,659,439)			(5,574,571)	(4,176,440)	(43,277)	(1,354,853)	(6,998,628)	(50,688)	(1,440,387)	(1,354,252)	(35,867)	(1,269,320)
2.16	SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN	38,028	39,915			38,971	484	0	38,487	484	-	37,544	484	-	39,431
2.17	ACCRD SUP EXEC RETR PLAN COSTS-SFAS 158	(17,361)	(21,840)			(19,601)	538	0	(20,138)	1,559	-	(18,920)	(484)	-	(21,356)
2.18	ACCRD BK SUP. SAVINGS PLAN EXP	17,532	4,750			11,141	1,136	0	10,005	2,272	-	15,260	0	-	4,750
2.19	ACCRUED BK BENEFIT COSTS	25,948	(0)			12,974	0	0	12,974	-	-	25,948	-	-	(0)
2.20	ACCRUED PSI PLAN EXP	(1)	(1)			(1)	(0)	0	(0)	(0)	-	(0)	(0)	-	(0)
2.21	STOCK BASED COMP-CAREER SHARES	(71,213)	(119,738)			(95,476)	(26,086)	0	(69,390)	(18,401)	-	(52,812)	(33,771)	-	(85,967)
2.22	BK PROV UNCOLL ACCTS	712	212,717			106,714	275	450	105,989	549	(0)	163	1	900	211,816
2.23	PROV-TRADING CREDIT RISK - A/L	(3,726)	(6,047)			(4,886)	(4,886)	0	0	(3,726)	-	-	(6,047)	-	-
2.24	PROV-FAS 157 - A/L	-	-			0	0	0	0	-	-	-	-	-	-
2.25	PREL SURVEY&INVEST RESERVE-BIG SANDY FGD	(0)	(0)			0	(0)	0	0	(0)	-	-	(0)	-	-
2.26	DEFD COMPENSATION-BOOK EXPENSE	0	0			0	0	0	0	-	-	0	-	-	0
2.27	ACCRD COMPANY INCENT PLAN-ENGAGE TO GAIN	-	-			0	0	0	0	-	-	-	-	-	-
2.28	ACCRD COMPANYWIDE INCENTV PLAN	1,092,464	640,471			866,468	305,565	42,284	518,619	536,737	81,871	473,856	74,392	2,696	563,382
2.29	ACCRUED BOOK VACATION PAY	623,961	329,809			476,885	165,956	(13,463)	324,392	308,156	(14,225)	330,030	23,757	(12,701)	318,753
2.30	(ICDP)-INCENTIVE COMP DEFERRAL PLAN	13,524	12,051			12,788	489	0	12,299	977	-	12,547	-	-	12,051
2.31	BK ACCRL- COOK CT RENT HOLIDAY	(15,465)	0			(7,732)	0	331	(8,063)	-	662	(16,127)	-	0	0
2.32	ACCRUED BK SEVERANCE BENEFITS	(0)	(0)			0	0	0	(0)	-	-	(0)	-	-	(0)
2.33	ECONOMIC DEVEL FUND - CURRENT	77,001	33,658			55,330	0	0	55,330	-	-	77,001	-	-	33,658
2.34	BOOK LEASES DEFERRED	(12,830)	13,865			518	0	0	518	-	-	(12,830)	-	-	13,865
2.35	ACCRUED INTEREST EXP -STATE	(0)	(0)			0	(0)	0	0	(0)	-	-	(0)	-	-
2.36	ACCRUED INTEREST-LONG-TERM - FIN 48	1	1			1	0	0	0	0	0	0	0	0	0
2.37	ACCRUED INTEREST-SHORT-TERM - FIN 48	-	-			0	0	0	0	-	-	-	-	-	-
2.38	ACCRUED STATE INCOME TAX EXP	0	0			0	(0)	0	(0)	(0)	0	(0)	(0)	0	(0)
2.39	PROV LOSS-CAR CHG-PURCHASD EMA	0	0			0	0	0	0	0	-	-	0	-	-
2.40	FEDERAL MITIGATION PROGRAMS	120,484	103,750			112,117	112,117	0	0	120,484	-	-	103,750	-	-
2.41	STATE MITIGATION PROGRAMS	0	0			0	0	0	0	0	-	-	0	-	-
2.42	FICA - NON-CUURENT	197,963	0			98,982	48,302	0	50,680	96,603	-	101,360	0	-	-
2.43	DEFD REV - SAN ANGELO SETTLEMENT	0	(13,661)			(6,831)	(6,831)	0	0	0	-	-	(13,661)	-	-
2.44	DEFD STORM DAMAGE	(454,976)	(20,999)			(237,988)	0	0	(237,988)	-	-	(454,976)	-	-	(20,999)
2.45	TAX > BOOK BASIS - EMA-A/C 190	0	0			0	0	0	0	0	-	-	0	-	-
2.46	DEFD TX LOSS-INTERCO SALE-EMA	0	0			0	0	0	0	0	-	-	0	-	-
2.47	DEFD REV-BONUS LEASE SHORT-TERM	4,781	4,781			4,781	4,781	0	0	4,781	-	-	4,781	-	-
2.48	DEFD REV-BONUS LEASE LONG-TERM	5,976	1,195			3,586	3,586	0	0	5,976	-	-	1,195	-	-
2.49	DEFD BOOK GAIN-EPA AUCTION	-	-			0	0	0	0	-	-	-	-	-	-
2.50	REG LIAB-UNREAL MTM GAIN-DEFL	651,825	836,220			744,022	744,022	0	0	651,825	-	-	836,220	-	-
2.51	DEFD BK CONTRACT REVENUE	575	544			559	0	559	0	-	575	-	-	544	-
2.52	ADVANCE RENTAL INC (CUR MO)	30,849	727			15,788	0	(15,447)	31,235	-	-	30,849	-	(30,894)	31,621
2.53	REG ASSET-CCS FEED STUDY RESERVE	(0)	(0)			0	(0)	0	0	(0)	-	-	(0)	-	-
2.54	CAPITALIZED SOFTWARE COSTS-TAX	(11,571)	(11,437)			(11,504)	408	8	(11,920)	478	8	(12,057)	339	8	(11,783)
2.55	ACCRD SFAS 106 PST RETIRE EXP	(4,552,846)	(4,233,039)			(4,392,943)	(2,007,527)	(402,626)	(1,982,789)	(2,340,428)	(376,035)	(1,836,413)	(1,674,626)	(429,247)	(2,129,166)
2.56	SFAS 106 PST RETIRE EXP - NON-DEDUCT CONT	145,148	145,148			145,148	(538,023)	66,378	616,793	(538,023)	66,378	616,793	(538,023)	66,378	616,793
2.57	ACCRD OPEB COSTS - SFAS 158	(2,384,715)	1,060,038			(662,339)	(1,145,271)	285,081	197,852	(2,006,319)	230,660	(609,056)	(284,223)	339,502	1,004,759
2.58	ACCRD SFAS 112 PST EMPLOY BEN	1,071,632	927,323			999,477	490,980	(0)	508,497	577,342	(0)	494,290	404,618	(0)	522,705
2.59	ACCRD BOOK ARO EXPENSE - SFAS 143	3,716,369	3,880,122			3,798,245	3,760,148	0	38,098	3,679,530	-	36,839	3,840,766	-	39,356
2.60	BOOK OPERATING LEASE - ASSET	2,086,838	(57,000)			1,014,919	79,287	(148,602)	1,084,235	100,193	(122,612)	2,109,256	58,380	(174,593)	59,214
2.61	SFAS 106 - MEDICARE SUBSIDY - NORM - (PPACA)	(348,244)	(348,244)			(348,244)	(348,244)	0	0	(348,244)	-	-	(348,244)	-	-
2.62	GROSS RECEIPTS- TAX EXPENSE	-	-			0	0	0	0	-	-	-	-	-	-
2.63	FIN 48 - DEFD STATE INCOME TAXES	-	-			0	0	0	0	-	-	-	-	-	-
2.64	ACCRD SIT/FRANCHISE TAX RESERVE	-	-			0	0	0	0	-	-	-	-	-	-
2.65	ACCRD SALES & USE TAX RESERVE	106,772	2,583			54,677	0	1,544	53,134	-	2,709	104,063	-	378	2,205
2.66	ACCRD SIT TX RESERVE-LNG-TERM-FIN 48	1	1			1	0	(0)	0	0	(0)	0	0	(0)	0
2.67	ACCRD SIT TX RESERVE-SHRT-TERM-FIN 48	-	-			0	0	0	0	-	-	-	-	-	-
2.68	DEFD STATE INCOME TAXES	543,343	448,273			495,808	495,808	0	0	543,343	-	-	448,273	-	-
2.69	NOL - DEFERRED TAX ASSET RECLASS	-	-			0	0	0	0	-	-	-	-	-	-
2.70	1991-1996 IRS AUDIT SETTLEMENT	-	-			0	0	0	0	-	-	-	-	-	-
2.71	IRS CAPITALIZATION ADJUSTMENT	57,436	57,436			57,436	100,717	0	(43,281)	100,717	-	(43,281)	100,717	-	(43,281)
2.72	IRS AUDIT SETTLEMENT	(0)	(0)			0	0	(0)	(0)	0	(0)	(0)	0	(0)	(0)
2.73	RESTRICTED STOCK PLAN	2,577	16,724			9,650	3,907	0	5,844	3,577	-	(1,000)	4,036	-	12,688
2.74	PSI - STOCK BASED COMP	230,758	309,980			270,369	52,762	0	217,607	47,237	-	183,521	58,287	-	251,693
2.75	AMT CREDIT - DEFERRED	-	-			0	0	0	0	-	-	-	-	-	-
2.76	NOL - DEFERRED TAX ASSET RECLASS	6,589,319	-			3,294,659	2,391,966	0	902,693	4,783,933	-	1,805,386	-	-	-
2.77	NOL ADJUSTMENT	39,141,184	39,687,268			39,414,226	14,396,716	10,620,794	14,396,716	14,159,036	10,823,112	14,159,036	14,634,396	10,418,477	14,634,396
2.78	NOL CONTRA	(39,141,184)	(39,687,268)	39,141,184	39,687,268	0									
2.79	NON-UTILITY DEFERRED FIT	628,222	968,606	(628,222)	(968,606)	0									
2.80	SFAS 109 FLOW-THRU 190.3	18,902,561	19,883,833	(18,902,561)	(19,883,833)	0									
2.81	SFAS 109 EXCESS DFIT 190.4	51,753,790	39,613,061	(51,753,790)	(39,613,061)	0									
2.82	SFAS 133 ADIT FED - SFAS NONAFFIL 1900006	-	-	0	0	0									
2.83	ADIT FED - PENSION OCI NAF 1900009	-	-	0	0	0									
2.84	ADIT FED - PENSION OCI NAF 1900010	148,593	-	(148,593)	0	0									
2.85	ADIT FED - NON-UMWA PRW OCI NAF 1900011	(613,741)	-	613,741	0	0									
2.86	ADIT-FED-HDG-CF-INT RATE1900015	-	-	0	0	0									
2.87	DEFERRED SIT 1901002	13,779,918	14,773,672			14,276,795	14,266,515	0	10,280	13,769,638	0	10,280	14,763,392	0	10,280
3	TOTAL ACCOUNT 190	94,062,449	86,163,415	(31,678,241)	(20,778,231)	63,884,695	31,905,244	13,150,379	18,829,072	30,170,401	13,022,070	19,191,737	33,640,088	13,278,688	18,466,408
4	ACCOUNT 190 - ARO-Related Deferals	3,716,369	3,880,122	0	0	3,798,245	3,760,148	0	38,098	3,679,530	0	36,839	3,840,766	0	39,356

KENTUCKY POWER COMPANY, INC.
Worksheet B-3
Excess/ Deficient ADIT Worksheet for Total Company and Functional Balances
For Year Ended December 31, 2021
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
															Sum of Cols (I) - (O)		
	Deferred Tax Account (NOTE B)																
1a	190**4**001	ADFIT - FAS 109 Excess	N/A	TCJA 2017				51,753,790				(12,140,728)			39,613,062		WS B - 2 Col B/C, ADIT item 2.81
1b	281**1**001	ADFIT - Accel Amortization Property	Protected	TCJA 2017	(22,201,492)				(17,066,876)				605,699	-		(16,461,177)	Company Records
1c	281**4**001	ADFIT - Accel Amort FAS 109 Excess	Protected	TCJA 2017				17,066,876				(605,699)			16,461,177		WS B-1 Col B/C ADIT item 2.06
1d	282**1**001	ADFIT - Utility Property	Protected	TCJA 2017	(92,216,055)	**ARAM**	**Life of Asset**		(70,890,661)				526,146	-		(70,364,515)	WS B - 1 Cols M+N+O , ADIT Item 5.33
1e	282**1**001	ADFIT - Utility Property	Unprotected	TCJA 2017	(58,572,784)	**10 Years**	**1/2018 - 12/2027**		(41,430,619)				18,982,621	220,344		(22,227,654)	
1f	282**4**001	ADFIT - Utility Property FAS 109 Excess	Protected	TCJA 2017				72,649,414				(526,146)			72,123,268		WS B - 1 Col C, ADIT Item 5.38
1g	282**4**001	ADFIT - Utility Property FAS 109 Excess	Unprotected	TCJA 2017				39,671,863				(19,202,964)			20,468,898		
1h	283**1**001	ADFIT - Other Utility Deferrals	Unprotected	TCJA 2017	(39,072,283)	**10 Years**	**1/2018 - 12/2027**		(20,855,184)				10,707,416	82,558		(10,065,209)	WS B - 1 Col C, ADIT Item 9.72
1i	283**4**001	ADFIT - Other FAS 109 Excess	Unprotected	TCJA 2017				20,855,184				(10,789,974)			10,065,209		WS B - 1 Col C, ADIT Item 9.77
1j	**NOTE D**																
	Regulatory Deferral Accounts																
2a	182.3	Regulatory Asset		TCJA 2017				-							-		Company Records
2b	254	Regulatory Liability		TCJA 2017				(201,997,128)				43,265,512			(158,731,616)		Company Records
2c	**NOTE D**																
3		Total For Accounting Entires (Sum of Lines 1a through 2c)						(2)	(150,243,339)	-	-	-	(30,821,882)	(302,902)	(2)	(119,118,555)	
													NOTE E				
TRANSMISSION FUNCTION BALANCES																	
															Sum of Cols (I) - (O)		
	Deferred Tax Account (NOTE B)																
4a	190**4**001	ADFIT - FAS 109 Excess	N/A	TCJA 2017				10,100,971				(591,267)			9,509,704		Company Records
4b	282**1**001	ADFIT - Utility Property	Protected	TCJA 2017	(35,312,263)	**ARAM**	**Life of Asset**		(25,464,056)				84,101	-		(25,379,955)	WS B - 1 Col N, ADIT 5.33
4c	282**1**001	ADFIT - Utility Property	Unprotected	TCJA 2017	(434,774)	**10 Years**	**1/2018 - 12/2027**		(6,238,805)				1,088,281	-		(5,150,525)	
4d	282**4**001	ADFIT - Utility Property FAS 109 Excess	Protected	TCJA 2017				25,464,056				(84,101)			25,379,955		Company Records
4e	282**4**001	ADFIT - Utility Property FAS 109 Excess	Unprotected	TCJA 2017				6,238,805				(1,088,281)			5,150,525		
4f	283**1**001	ADFIT - Other Utility Deferrals	Unprotected	TCJA 2017	1,632,023	**10 Years**	**1/2018 - 12/2027**		2,379,337				(445,035)	-		1,934,301	WS B - 1 Col N, item 9.72
4g	283**4**001	ADFIT - Other FAS 109 Excess	Unprotected	TCJA 2017				(2,379,338)				445,035			(1,934,302)		Company Records
4h	**NOTE D**																
	Regulatory Deferral Accounts																
5a	182.3	Regulatory Asset		TCJA 2017				-							-		Company Records
5b	254	Regulatory Liability		TCJA 2017				(39,424,493)				1,318,613			(38,105,880)		Company Records
5c	**NOTE D**																
6		Total For Accounting Entires (Sum of Lines 4a through 5c)						2	(29,323,525)	-	-	-	(727,346)	-	2	(28,596,179)	
													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 formula, 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.

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	19,789,201	2018 FF1 P. 234 Col (b) Line 8						
2		9,030,721	Less: Deferred State Taxes						
3	1901001	10,758,480		4,187,586	39%	(4,187,586)	-		10,758,480
4	2811001	(55,503,729)	2018 FF1 P. 272 Col (b) Line 8	(22,201,492)	40%	-	(22,201,492)	Unprotected	(33,302,237)
5	2821001	(371,506,325)	2018 FF1 P. 274 Col (b) Line 5	(148,733,827)	40%	(2,055,012)	(92,216,054)	Protected	(220,717,486)
							(58,572,785)	Unprotected	
6	283 - Utility	(118,472,531)	2018 FF1 P. 276 Col (b) Line 9						
		(5,185,328)	Less: Accrued Deferred State Tax						
7	2831001	(113,287,203)		(45,314,881)	40%	6,242,598	(39,072,283)	Unprotected	(74,214,920)
8	Total	(529,538,777)	(Sum of Lns. 3+4+5+7)	(212,062,614)		-	(212,062,614)		(317,476,163)
TRANSMISSION FUNCTION									
9	1901001	3,999,147	Account 1901001	1,592,807	40%	(1,592,807)	-		3,999,147
10	2821001	(87,657,515)	Account 2821001	(35,180,892)	40%	(566,145)	(35,312,263)	Protected	(51,910,478)
							(434,774)	Unprotected	
11	2831001	(1,317,322)	Account 2831001	(526,929)	40%	2,158,952	1,632,024	Unprotected	(2,949,345)
12	Total	(84,975,690)		(34,115,014)		-	(34,115,014)		(50,860,677)

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 Company's 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 Companies
Cost of Service Formula Rate Using Actual/Projected FF1 Balances
Worksheet C Supporting Working Capital Rate Base Adjustments
KENTUCKY POWER COMPANY

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)	12,852	2,428	7,640
3	General Materials & Supplies	FF1, p. 227, ln 11, Col. (c) & (b)	23,237	55,324	39,281
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	1,476,784	(39,648,764)	0	493,689	40,631,860	41,125,548
7	Totals as of December 31, 2021	1,995,946	(69,367,307)		926,493	70,436,761	71,363,254
8	**Average Balance**	1,736,365	(54,508,036)	-	710,091	55,534,310	56,244,401

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	493,689	-		493,689		493,689	Plant Related Insurance Policies
11	165000219	Prepaid Taxes	0	-				-	
12	165000220	Prepaid Taxes	0	-				-	
13	165000222	Prepaid Taxes	462,142	462,142				-	Prepaid - Gen
14	1650006	Other Prepayments	51,049	51,049				-	Prepaid Interest - Distribution
15	1650009	Prepaid Carry Cost-Factored AR	0	-				-	AR Factoring
16	1650010	Prepaid Pension Benefits	13,383,444	-			13,383,444	13,383,444	Pension
17	165001119	Prepaid Sales Taxes	0	-				-	
18	165001120	Prepaid Sales Taxes	0	-				-	
19	165001122	Prepaid Sales Taxes	396,746	396,746				-	SFAS 112 Overfunding Asset
20	165001219	Prepaid Use Taxes	0	-				-	
21	165001220	Prepaid Use Taxes	0	-				-	
22	165001222	Prepaid Use Taxes	58,539	58,539				-	Prepaid Tax - Dist
23	1650014	FAS 158 Qual Contra Asset	(13,383,444)	(13,383,444)				-	SFAS 158 Contra Acct
24	1650021	Prepaid Insurance - EIS	(0)	-		(0)		(0)	Plant Related Insurance Policies
25	1650023	Prepaid Lease	14,619	14,619				-	Prepaid Lease - Dist
26	1650030	Other Prepayments - Long Term	0	-				-	
27	1650035	PRW Without MED-D Benefits	27,248,416	-			27,248,416	27,248,416	Labor Related Expense
28	1650037	FAS158 Contra-PRW Exclud Med-D	(27,248,416)	(27,248,416)					SFAS 158 Offset
29									
30		**Subtotal - Form 1, p 111.57.c**	1,476,784	(39,648,764)	0	493,689	40,631,860	41,125,548	

Prepayments Account 165 - Balance @ 12/31/ 2021

31	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
32	1650001	Prepaid Insurance	467,426	-		467,426		467,426	Plant Related Insurance Policies
33	165000219	Prepaid Taxes	0	-				-	
34	165000220	Prepaid Taxes	0	-				-	
35	165000221	Prepaid Taxes	520,178	520,178				-	Prepaid - Gen
36	1650006	Other Prepayments	137,662	137,662				-	Prepaid Interest - Distribution
37	1650009	Prepaid Carry Cost-Factored AR	13,967	13,967				-	AR Factoring
38	1650010	Prepaid Pension Benefits	42,544,932	-			42,544,932	42,544,932	Pension
39	165001119	Prepaid Sales Taxes	0	-				-	
40	165001120	Prepaid Sales Taxes	0	-				-	
41	165001121	Prepaid Sales Taxes	334,025	334,025				-	SFAS 112 Overfunding Asset
42	165001219	Prepaid Use Taxes	0	-				-	
43	165001220	Prepaid Use Taxes	0	-				-	
44	165001221	Prepaid Use Taxes	45,053	45,053				-	Prepaid Tax - Dist
45	1650014	FAS 158 Qual Contra Asset	(42,544,932)	(42,544,932)				-	SFAS 158 Contra Acct
46	1650021	Prepaid Insurance - EIS	459,067	-		459,067		459,067	Plant Related Insurance Policies
47	1650023	Prepaid Lease	18,568	18,568				-	Prepaid Lease - Dist
48	1650030	Other Prepayments - Long Term	0	-				-	
49	1650035	PRW Without MED-D Benefits	27,891,830	-			27,891,830	27,891,830	Labor Related Expense
50	1650037	FAS158 Contra-PRW Exclud Med-D	(27,891,830)	(27,891,830)					SFAS 158 Offset
51									
52		**Subtotal - Form 1, p 111.57.d**	1,995,946	(69,367,307)		926,493	70,436,761	71,363,254	

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
KENTUCKY POWER COMPANY

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

Note 1 On this worksheet Company Records refers to KENTUCKY POWER COMPANY's general ledger.

AEP East Companies
Cost of Service Formula Rate Using Actual/Projected FF1 Balances
Worksheet E Supporting Revenue Credits
KENTUCKY POWER COMPANY

Line Number	Description	Total Company	Non-Transmission	Transmission
1	**Account 450, Forfeited Discounts (FF1 p.300.16.(b); Company Records - Note 1)**	1,835,674	1,835,674	-
2	**Account 451,Miscellaneous Service Revenues (FF1 p.300.17.(b); Company Records - Note 1)**	159,667	158,779	888
3	**Account 454, Rent from Electric Property (FF1 p.300.19.(b); Company Records - Note 1)**	7,093,909	6,491,874	602,036
4	**Account 4560015, Associated Business Development - (Company Records - Notes 1, 2)**	1,116,629	1,116,629	-
5	**Account 456 - Other Electric Revenues - (Company Records - Notes 1,2)**	40,103,630	40,103,630	-
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))**	50,309,509	49,706,585	602,924
7	**Accounts 4470004 & 5, Revenues from Grandfathered Transmission Contracts - (Company Records - Note 1)**		-	
8	**Total Other Operating Revenues To Reduce Revenue Requirement**	50,309,509	49,706,585	602,924

Note 1 The total company data on this worksheet comes from the indicated FF1 source, or KENTUCKY 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
KENTUCKY 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	5660009	PJM OATT Over/Under Rec	(54,754)			
2			-			
3						
4		**Total**	(54,754)			
		Detail of Account 561 Per FERC Form 1				
5						
6	FF1 p 321.85.b	561.1 - Load Dispatch - Reliability	-			
7	FF1 p 321.86.b	561.2 - Load Dispatch - Monitor & Operate Trans System	312,922			
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	1,344,678			
10	FF1 p 321.89.b	561.5 - Reliability, Planning and Standards Development	79,870			
11	FF1 p 321.90.b	561.6 - Transmission Service Studies	-			
12	FF1 p 321.91.b	561.7 - Generation Interconnection Studies	-			
13	FF1 p 321.92.b	561.8 - Reliability, Planning and Standards Development Services	352,579			
14		**Total of Account 561**	2,090,049			
		Account 928				
15	9280000	Regulatory Commission Exp	2,360	1,813	547	
16	9280001	Regulatory Commission Exp-Adm	5	3	1	
17	9280002	Regulatory Commission Exp-Case	1,396,531	986,360	410,171	
18	9280005	Reg Com Exp-FERC Trans Cases	9,374	634	8,740	
19	9280006	State Publ Serv CommissionFees	982,320	982,320	-	
20						
21		**Total (FERC Form 1 p.323.189.b)**	2,390,590	1,971,131	419,459	
		Account 930.1				
22	9301000	General Advertising Expenses	104,921	90,172	14,750	
23	9301001	Newspaper Advertising Space	4,359	3,479	880	
24	9301002	Radio Station Advertising Time	-	-	-	
25	9301003	TV Station Advertising Time	26,500	20,762	5,738	
26	9301010	Publicity	495	404	91	
27	9301012	Public Opinion Surveys	152,310	152,309	1	
28	9301014	Video Communications	236	196	40	
29	9301015	Other Corporate Comm Exp	6,544	6,491	53	
30						
31						
32						
33						
34						
35						
36						
37						
38		**Total (FERC Form 1 p.323.191.b)**	295,365	273,813	21,552	
		Account 930.2				
39	9302000	Misc General Expenses	325,738	256,145	69,593	
40	9302003	Corporate & Fiscal Expenses	82,726	73,669	9,058	
41	9302004	Research, Develop&Demonstr Exp	416	358	58	
42	9302006	Assoc Bus Dev - Materials Sold	269,593	269,593	-	
43	9302007	Assoc Business Development Exp	745,940	709,208	36,732	
44	9302017	SellingPrice Normalization Exp	-	-	-	
45		**Total (FERC Form 1 p.323.192.b)**	1,424,413	1,308,972	115,441	

AEP East Companies
Cost of Service Formula Rate Using Actual/Projected FF1 Balances
Worksheet G Supporting - Development of Composite State Income Tax Rate
KENTUCKY POWER COMPANY

Kentucky Corporate Income Tax Rate	5.00%	
Apportionment Factor - Note 1	100.00%	
Effective State Tax Rate		5.00%
Michigan Corporate Income Tax Rate	6.00%	
Apportionment Factor - Note 1	0.00%	
Effective State Tax Rate		0.00%
West Virginia Corporate Income Tax	6.50%	
Apportionment Factor - Note 1	0.14%	
Effective State Tax Rate		0.01%
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%
Illinois Corporation Income Tax Rate	9.50%	
Apportionment Factor - Note 1	0.00%	
Effective State Tax Rate		0.00%
Illinois Corporation Income Tax Rate	0.00%	
Apportionment Factor - Note 1	0.00%	
Effective State Tax Rate		0.00%
Total Effective State Income Tax Rate		5.01%

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
KENTUCKY 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	11,496				11,496
3	**Real Estate and Personal Property Taxes**					
4	Real and Personal Property - Kentucky	15,866,510	15,866,510			
5	Real and Personal Property - West Virginia	3,117,028	3,117,028			
6	Real and Personal Property - Tennessee	-	-			
7	Real and Personal Property - Other Jurisdictions	-	-			
8	**Payroll Taxes**					
9	Federal Insurance Contribution (FICA)	1,684,721		1,684,721		
10	Federal Unemployment Tax	12,720		12,720		
11	State Unemployment Insurance	15,451		15,451		
12	**Production Taxes**					
13	State Severance Taxes	-				-
14	**Miscellaneous Taxes**					
15	State Business & Occupation Tax	(32,426)				(32,426)
16	State Public Service Commission Fees	-			-	
17	State Franchise Taxes	-			-	
18	State Lic/Registration Fee	-			-	
19	Misc. State and Local Tax	-			-	
20	Sales & Use	(110,779)				(110,779)
21	Federal Excise Tax	5,297				5,297
22	Michigan Single Business Tax	-				-
23						
24	Total Taxes by Allocable Basis	20,570,018	18,983,538	1,712,892	-	(126,412)

(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

		Production	Transmsission	Distribution	General	Total
25	Functionalized Net Plant (TCOS, Lns 41 thru 46)	655,519,165	521,203,060	724,955,290	61,715,898	1,963,393,413
	KENTUCKY JURISDICTION					
26	Percentage of Plant in KENTUCKY JURISDICTION	33.75%	98.46%	100.00%	99.68%	
27	Net Plant in KENTUCKY JURISDICTION (Ln 25 * Ln 26)	221,242,256	513,158,872	724,955,290	61,519,608	1,520,876,026
28	Less: Net Value of Exempted Generation Plant	24,969,339				
29	Taxable Property Basis (Ln 27 - Ln 28)	196,272,917	513,158,872	724,955,290	61,519,608	1,495,906,687
30	Relative Valuation Factor	33.00%	100.00%	100.00%	100.00%	
31	Weighted Net Plant (Ln 29 * Ln 30)	64,770,063	513,158,872	724,955,290	61,519,608	
32	General Plant Allocator (Ln 31 / (Total - General Plant))	4.97%	39.39%	55.64%	-100.00%	
33	Functionalized General Plant (Ln 32 * General Plant)	3,058,314	24,230,344	34,230,950	(61,519,608)	-
34	Weighted KENTUCKY JURISDICTION Plant (Ln 31 + 33)	67,828,377	537,389,216	759,186,240	(0)	1,364,403,832
35	Functional Percentage (Ln 34/Total Ln 34)	4.97%	39.39%	55.64%		
	WEST VIRGINIA JURISDICTION					
46	Net Plant in WEST VIRGINIA JURISDICTION (Ln 25 - Ln 27 - Ln 37)	434,276,909	8,044,188	-	196,290	442,517,387
47	Less: Net Value Exempted Generation Plant	$323,463,843				
48	Taxable Property Basis	110,813,066	8,044,188	-	196,290	119,053,544
49	Relative Valuation Factor	100.00%	100.00%	100.00%	100.00%	
50	Weighted Net Plant (Ln 48 * Ln 49)	110,813,066	8,044,188	-	196,290	
51	General Plant Allocator (Ln 50 / (Total - General Plant)	93.23%	6.77%	0.00%	-100.00%	
52	Functionalized General Plant (Ln 52 * General Plant)	183,006	13,285	-	(196,290)	
53	Weighted WEST VIRGINIA JURISDICTION Plant (Ln 50 + 52)	110,996,072	8,057,473	-	0	119,053,544
54	Functional Percentage (Ln 53/Total Ln 53)	93.23%	6.77%	0.00%		

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
KENTUCKY 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	11,496		
			(4,859)	
			(1,736)	
			1,411	
			(4,671)	
			2,092	
			19,259	

	(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)**		**18,983,538**				**6,210,045**
4	Real and Personal Property - Kentucky		15,866,510				6,066,519
		2018		-		36.36%	-
		2019		-		38.19%	-
		2020		-		38.46%	-
		2021		15,319,300		38.19%	5,850,993
		2022		547,210		39.39%	215,526
5	Real and Personal Property - W Va		3,117,028				143,526
		2019		-		3.08%	-
		2020		1,650,854		3.01%	49,621
		2021		1,466,174		6.40%	93,905
		2022		-		6.77%	-
							-
							-
							-
							-

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)	1,684,721		
			1,684,721	
10	Federal Unemployment Tax	12,720		
			12,720	
11	State Unemployment Insurance	15,451		
			3,517	
			11,934	
12	**Production Taxes**	-		
13	State Severance Taxes			
14	**Miscellaneous Taxes**			
15	State Business & Occupation Tax	(32,426)		
			(22,147)	
			(10,279)	
			6,296,423	
16	State Public Service Commission Fees	-		
17	State Franchise Taxes	-		
18	State Lic/Registration Fee	-		
19	Misc. State and Local Tax	-		
20	Sales & Use	(110,779)		
			(110,779)	
21	Federal Excise Tax	5,297		
			5,297	
22	Michigan Single Business Tax	-		
23	Total Taxes by Allocable Basis (Total Company Amount Ties to FFI p.114, Ln 14,(c))	20,570,018	26,866,441	

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
KENTUCKY 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
KENTUCKY 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	55.77%	3.92%	2.189%
Preferred Stock	0.00%	0.00%	0.000%
Common Stock	44.23%	10.35%	4.578%
		R =	6.766%

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

Rate Base (TCOS, ln 68)	454,370,956
R (from A. above)	6.766%
Return (Rate Base x R)	30,742,935

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

Return (from B. above)	30,742,935
Effective Tax Rate (TCOS, ln 114)	22.50%
Income Tax Calculation (Return x CIT)	6,917,400
ITC Adjustment	-
Excess Deferred Income Tax	(950,604)
Tax Affect of Permanent Differences	1,175,348
Income Taxes	7,142,144

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)	80,303,347
Lease Payments (TCOS, Ln 95)	-
Return (TCOS, ln 126)	30,742,935
Income Taxes (TCOS, ln 125)	7,142,144
Annual Revenue Requirement, Less Lease Payments, Return and Taxes	42,418,269

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

Annual Revenue Requirement, Less Lease Payments, Return and Taxes	42,418,269
Return (from I.B. above)	30,742,935
Income Taxes (from I.C. above)	7,142,144
Annual Revenue Requirement, with 0 Basis Point ROE increase	80,303,347
Depreciation (TCOS, ln 100)	21,025,817
Annual Rev. Req, w/ 0 Basis Point ROE increase, less Depreciation	59,277,531

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

Net Transmission Plant (TCOS, ln 42)	514,694,210
Annual Revenue Requirement, with 0 Basis Point ROE increase	80,303,347
FCR with 0 Basis Point increase in ROE	15.60%
Annual Rev. Req, w / 0 Basis Point ROE increase, less Dep.	59,277,531
FCR with 0 Basis Point ROE increase, less Depreciation	11.52%
FCR less Depreciation (TCOS, ln 10)	11.52%
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)	765,977,414
Annual Depreciation and Amortization Expense (TCOS, ln 100)	21,025,817
Composite Depreciation Rate	2.74%
Depreciable Life for Composite Depreciation Rate	36.43
Round to nearest whole year	36

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	$ -	$ -	$ -
	Actual after True-up	$ -	$ -	$ -
	True-up of ARR For 2022	-	-	-

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:

2022	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	-	-	-
Prior Yr True-Up	-	-	-
True-Up Adjustment	-	-	-

Details

Investment	-	Current Year	2022
Service Year (yyyy)	0	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	-	FCR w/o incentives, less depreciation	11.52%
Useful life	36	FCR w/incentives approved for these facilities, less dep.	11.52%
CIAC (Yes or No)	0	Annual Depreciation Expense	-

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 **
0	-	-	-	-	-	-	$ -		$ -		$ -	$ -
1	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2	-	-	-	-	-	-	$ -		$ -		$ -	$ -
3	-	-	-	-	-	-	$ -		$ -		$ -	$ -
4	-	-	-	-	-	-	$ -		$ -		$ -	$ -
5	-	-	-	-	-	-	$ -		$ -		$ -	$ -
6	-	-	-	-	-	-	$ -		$ -		$ -	$ -
7	-	-	-	-	-	-	$ -		$ -		$ -	$ -
8	-	-	-	-	-	-	$ -		$ -		$ -	$ -
9	-	-	-	-	-	-	$ -		$ -		$ -	$ -
10	-	-	-	-	-	-	$ -		$ -		$ -	$ -
11	-	-	-	-	-	-	$ -		$ -		$ -	$ -
12	-	-	-	-	-	-	$ -		$ -		$ -	$ -
13	-	-	-	-	-	-	$ -		$ -		$ -	$ -
14	-	-	-	-	-	-	$ -		$ -		$ -	$ -
15	-	-	-	-	-	-	$ -		$ -		$ -	$ -
16	-	-	-	-	-	-	$ -		$ -		$ -	$ -
17	-	-	-	-	-	-	$ -		$ -		$ -	$ -
18	-	-	-	-	-	-	$ -		$ -		$ -	$ -
19	-	-	-	-	-	-	$ -		$ -		$ -	$ -
20	-	-	-	-	-	-	$ -		$ -		$ -	$ -
21	-	-	-	-	-	-	$ -		$ -		$ -	$ -
22	-	-	-	-	-	-	$ -		$ -		$ -	$ -
23	-	-	-	-	-	-	$ -		$ -		$ -	$ -
24	-	-	-	-	-	-	$ -		$ -		$ -	$ -
25	-	-	-	-	-	-	$ -		$ -		$ -	$ -
26	-	-	-	-	-	-	$ -		$ -		$ -	$ -
27	-	-	-	-	-	-	$ -		$ -		$ -	$ -
28	-	-	-	-	-	-	$ -		$ -		$ -	$ -
29	-	-	-	-	-	-	$ -		$ -		$ -	$ -
30	-	-	-	-	-	-	$ -		$ -		$ -	$ -
31	-	-	-	-	-	-	$ -		$ -		$ -	$ -
32	-	-	-	-	-	-	$ -		$ -		$ -	$ -
33	-	-	-	-	-	-	$ -		$ -		$ -	$ -
34	-	-	-	-	-	-	$ -		$ -		$ -	$ -
35	-	-	-	-	-	-	$ -		$ -		$ -	$ -
36	-	-	-	-	-	-	$ -		$ -		$ -	$ -
37	-	-	-	-	-	-	$ -		$ -		$ -	$ -
38	-	-	-	-	-	-	$ -		$ -		$ -	$ -
39	-	-	-	-	-	-	$ -		$ -		$ -	$ -
40	-	-	-	-	-	-	$ -		$ -		$ -	$ -
41	-	-	-	-	-	-	$ -		$ -		$ -	$ -
42	-	-	-	-	-	-	$ -		$ -		$ -	$ -
43	-	-	-	-	-	-	$ -		$ -		$ -	$ -
44	-	-	-	-	-	-	$ -		$ -		$ -	$ -
45	-	-	-	-	-	-	$ -		$ -		$ -	$ -
46	-	-	-	-	-	-	$ -		$ -		$ -	$ -
47	-	-	-	-	-	-	$ -		$ -		$ -	$ -
48	-	-	-	-	-	-	$ -		$ -		$ -	$ -
49	-	-	-	-	-	-	$ -		$ -		$ -	$ -
50	-	-	-	-	-	-	$ -		$ -		$ -	$ -
51	-	-	-	-	-	-	$ -		$ -		$ -	$ -
52	-	-	-	-	-	-	$ -		$ -		$ -	$ -
53	-	-	-	-	-	-	$ -		$ -		$ -	$ -
54	-	-	-	-	-	-	$ -		$ -		$ -	$ -
55	-	-	-	-	-	-	$ -		$ -		$ -	$ -
56	-	-	-	-	-	-	$ -		$ -		$ -	$ -
57	-	-	-	-	-	-	$ -		$ -		$ -	$ -
58	-	-	-	-	-	-	$ -		$ -		$ -	$ -
59	-	-	-	-	-	-	$ -		$ -		$ -	$ -
Project Totals		-			-	-	-					

** 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
KENTUCKY 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
KENTUCKY 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	874,355,328	-	-	1,749,841	872,605,486
2	January	891,843,084	-	-	1,749,841	890,093,242
3	February	893,237,558	-	-	1,749,841	891,487,716
4	March	900,236,675	-	-	1,710,397	898,526,277
5	April	899,561,118	-	-	1,710,397	897,850,721
6	May	894,880,134	-	-	1,710,397	893,169,737
7	June	913,364,267	-	-	1,670,953	911,693,314
8	July	898,410,317	-	-	1,670,953	896,739,364
9	August	901,179,712	-	-	1,670,953	899,508,759
10	September	923,289,628	-	-	-	923,289,628
11	October	923,033,223	-	-	-	923,033,223
12	November	929,796,119	-	-	-	929,796,119
13	December of Rate Year	920,309,346	-	-	-	920,309,346
14	Average of the 13 Monthly Balances	904,884,347	-	-	1,184,121	903,700,226

		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	-	-	-	1,105,000,000	-	1,105,000,000
16	January	-	-	-	1,105,000,000	-	1,105,000,000
17	February	-	-	-	1,105,000,000	-	1,105,000,000
18	March	-	-	-	1,105,000,000	-	1,105,000,000
19	April	-	-	-	1,105,000,000	-	1,105,000,000
20	May	-	-	-	1,105,000,000	-	1,105,000,000
21	June	-	-	-	1,105,000,000	-	1,105,000,000
22	July	-	-	-	1,180,000,000	-	1,180,000,000
23	August	-	-	-	1,180,000,000	-	1,180,000,000
24	September	-	-	-	1,180,000,000	-	1,180,000,000
25	October	-	-	-	1,180,000,000	-	1,180,000,000
26	November	-	-	-	1,180,000,000	-	1,180,000,000
27	December of Rate Year	-	-	-	1,180,000,000	-	1,180,000,000
28	Average of the 13 Monthly Balances	-	-	-	1,139,615,385	-	1,139,615,385

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)			44,211,238			
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.			-			
32	Plus: Allowed Hedge Recovery From Ln 55 below.			-			
33	Amort of Debt Discount & Expense - Acct 428 (117.63.c)			473,752			
34	Amort of Loss on Reacquired Debt - Acct 428.1 (117.64.c)			33,651			
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 + 33 + 34 - 35 - 36)**			44,718,641			
38	**Average Cost of Debt for 2022 (Ln 37/ ln 28 (g))**			**3.92%**			

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	Remaining Unamortized Balance	Amortization Period Beginning	Amortization Period Ending
40	Senior Unsecured Notes - Series E	-	0	-	-	September 2007	September 2017
41				-			
42				-			
43				-			
44				-			
45				-			
46				-			
47				-			
48				-			
49					-		
50	Total Hedge Amortization	-	-				

51	Hedge Gain or Loss Prior to Application of Recovery Limit (Sum of Lines 40 to 48)	-
52	Total Average Capital Structure Balance for 2022 (TCOS, Ln 157)	2,043,315,610
53	Financial Hedge Recovery Limit - Five Basis Points of Total Capital	0.0005
54	Limit of Recoverable Amount	1,021,658
55	**Recoverable Hedge Amortization (Lesser of Ln 51 or Ln 54)**	**-**

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
KENTUCKY 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
KENTUCKY 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.