Twelve Months Ended 2023

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)				$85,133,658
2	REVENUE CREDITS	(Worksheet E Ln 8) (Note A)	508,929	DA	1.00000	$ 508,929
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)				$ 84,624,729

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))				16.01%
8	Monthly Rate	(ln 7 / 12)				1.33%
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))				11.86%
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))				4.23%
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				2,132,410
16	Less: Load Dispatch - Scheduling, System Control and Dispatch Services (321.88.b)					1,368,435
17	Less: Load Dispatch - Reliability, Planning & Standards Development Services (321.92.b)					369,553
18	Total 561 Internally Developed Costs	(Line 15 - Line 16 - Line 17)				394,421

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Line No.	(1) RATE BASE CALCULATION	(2) Data Sources (See "General Notes")	(3) TO Total NOTE C	(4) Allocator		(5) Total Transmission
	GROSS PLANT IN SERVICE					
19	Production	(Worksheet A ln 14.(b))	1,240,106,205	NA	0.00000	-
20	Less: Production ARO (Enter Negative)	(Worksheet A ln 14.(c))	(11,248,178)	NA	0.00000	-
21	Transmission	(Worksheet A ln 14.(d) & TCOS Ln 134)	814,138,717	DA		801,150,080
22	Less: Transmission ARO (Enter Negative)	(Worksheet A ln 14.(e))	-	TP	0.98405	-
23	Distribution	(Worksheet A ln 14.(f))	1,088,388,286	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))	109,608,215	W/S	0.11456	12,556,237
26	Less: General Plant ARO (Enter Negative)	(Worksheet A ln 14.(i))	(158,819)	W/S	0.11456	(18,194)
27	Intangible Plant	(Worksheet A ln 14.(j))	61,998,005	W/S	0.11456	7,102,220
28	TOTAL GROSS PLANT	(sum lns 19 to 27)	3,302,832,431	**GP**	**0.248511**	820,790,342
				GTD=	**0.42110**	
29	ACCUMULATED DEPRECIATION AND AMORTIZATION					
30	Production	(Worksheet A ln 28.(b))	595,619,604	NA	0.00000	-
31	Less: Production ARO (Enter Negative)	(Worksheet A ln 28.(c))	(6,697,127)	NA	0.00000	-
32	Transmission	(Worksheet A ln 28.(d) & ln 43.(c))	275,906,818	**TP1=**	0.97698	269,555,345
33	Less: Transmission ARO (Enter Negative)	(Worksheet A ln 28.(e))	-	**TP1=**	0.97698	-
34	Distribution	(Worksheet A ln 28.(f))	335,936,702	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))	26,778,052	W/S	0.11456	3,067,576
37	Less: General Plant ARO (Enter Negative)	(Worksheet A ln 28.(i))	(91,976)	W/S	0.11456	(10,536)
38	Intangible Plant	(Worksheet A ln 28.(j))	30,587,024	W/S	0.11456	3,503,915
39	TOTAL ACCUMULATED DEPRECIATION	(sum lns 30 to 38)	1,258,039,096			276,116,300
40	NET PLANT IN SERVICE					
41	Production	(ln 19 + ln 20 - ln 30 - ln 31)	639,935,550			-
42	Transmission	(ln 21 + ln 22 - ln 32 - ln 33)	538,231,899			531,594,734
43	Distribution	(ln 23 + ln 24 - ln 34 - ln 35)	752,451,585			-
44	General Plant	(ln 25 + ln 26 - ln 36 - ln 37)	82,763,320			9,481,003
45	Intangible Plant	(ln 27 - ln 38)	31,410,982			3,598,304
46	TOTAL NET PLANT IN SERVICE	(sum lns 41 to 45)	2,044,793,335	**NP**	**0.266371**	544,674,042
47	DEFERRED TAX ADJUSTMENTS TO RATE BASE	(Note D)				
48	Account No. 281.1 (enter negative)	(Worksheet B, ln 2 & ln 5.E)	(42,273,201)	NA		-
49	Account No. 282.1 (enter negative)	(Worksheet B, ln 7 & ln 10.E)	(329,070,248)	DA		(90,953,776)
50	Account No. 283.1 (enter negative)	(Worksheet B, ln 12 & ln 15.E)	(118,814,834)	DA		(131,452)
51	Account No. 190.1	(Worksheet B, ln 17 & ln 20.E)	24,596,909	DA		13,611,826
52	Account No. 255 (enter negative)	(Worksheet B, ln 24 & ln 25.E)	(0)	DA		-
53	TOTAL ADJUSTMENTS	(sum lns 48 to 52)	(465,561,374)			(77,473,401)
54	PLANT HELD FOR FUTURE USE	(Worksheet A ln 44.(e) & ln 45.(e))	801,671	DA		-
55	REGULATORY ASSETS	(Worksheet A ln 51.(e))	-	DA		-
56	UNFUNDED RESERVES (ENTER NEGATIVE) (NOTE Y)	(Worksheet A ln 54.(e))	(1,266,804)	W/S	0.11456	(145,119)
57	WORKING CAPITAL	(Note E)				
58	Cash Working Capital	(1/8 * ln 78)	1,315,812			1,294,820
59	Transmission Materials & Supplies	(Worksheet C, ln 2.(F))	29,017	TP	0.98405	28,554
60	A&G Materials & Supplies	(Worksheet C, ln 3.(F))	51,437	W/S	0.11456	5,892
61	Stores Expense	(Worksheet C, ln 4.(F))	-	GP	0.24851	-
62	Prepayments (Account 165) - Labor Allocated	(Worksheet C, ln 8.G)	42,692,850	W/S	0.11456	4,890,706
63	Prepayments (Account 165) - Gross Plant	(Worksheet C, ln 8.F)	800,017	GP	0.24851	198,813
64	Prepayments (Account 165) - Transmission Only	(Worksheet C, ln 8.E)	-	DA	1.00000	-
65	Prepayments (Account 165) - Unallocable	(Worksheet C, ln 8.D)	(41,741,159)	NA	0.00000	-
66	TOTAL WORKING CAPITAL	(sum lns 58 to 65)	3,147,974			6,418,785
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)		1,581,914,802			473,474,306

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Line No.	(1) EXPENSE, TAXES, RETURN & REVENUE REQUIREMENTS CALCULATION	(2) Data Sources (See "General Notes")	(3) TO Total	(4) Allocator		(5) Total Transmission
	OPERATION & MAINTENANCE EXPENSE					
69	Production	321.80.b	271,687,405			
70	Distribution	322.156.b	40,618,886			
71	Customer Related Expense	322 & 323.164,171,178.b	7,468,352			
72	Regional Marketing Expenses	322.131.b	1,049,964			
73	Transmission	321.112.b	57,920,691			
74	TOTAL O&M EXPENSES	(sum lns 69 to 73)	378,745,298			
75	Less: Total Account 561	(Note G) (Worksheet F, ln 14.C)	2,132,410			
76	Less: Account 565	(Note H) 321.96.b	68,473,837			
77	Less: Regulatory Deferrals & Amortizations	(Note I) (Worksheet F, ln 4.C)	(23,212,052)			
78	Total O&M Allocable to Transmission	(lns 73 - 75 - 76 - 77)	10,526,496	TP	0.98405	10,358,558
79	Administrative and General	323.197.b (Notes J and M)	16,380,921			
80	Less: Acct. 924, Property Insurance	323.185.b	1,191,497			
81	Acct. 9260039 PBOP Expense	PBOP Worksheet O Line 9 & 10, (Note K)	(3,675,919)			
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)	(721,221)			
84	Acct. 928, Reg. Com. Exp.	323.189.b	3,801,736			
85	Acct. 930.1, Gen. Advert. Exp.	323.191.b	134,748			
86	Acct. 930.2, Misc. Gen. Exp.	323.192.b	480,603			
87	Balance of A & G	(ln 79 - sum ln 80 to ln 86)	15,169,477	W/S	0.11456	1,737,749
88	Plus: Acct. 924, Property Insurance	(ln 80)	1,191,497	GP	0.24851	296,100
89	Acct. 928 - Transmission Specific	Worksheet F ln 21.(E) (Note L)	1,138,151	TP	0.98405	1,119,993
90	Acct 930.1 - Only safety related ads -Direct	Worksheet F ln 37.(E) (Note L)	37,535	TP	0.98405	36,937
91	Acct 930.2 - Misc Gen. Exp. - Trans	Worksheet F ln 44.(E) (Note L)	106,057	DA	1.00000	106,057
92	Settlement Approved PBOP Recovery	PBOP Worksheet O, Col. C (Note M)	4,010,303	W/S	0.11456	459,403
93	A & G Subtotal	(sum lns 87 to 92)	21,653,020			3,756,238
94	O & M EXPENSE SUBTOTAL	(ln 78 + ln 93)	32,179,516			14,114,796
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)	32,179,516			14,114,796
97	DEPRECIATION AND AMORTIZATION EXPENSE					
98	Production	336.2-6.f	40,481,875	NA	0.00000	-
99	Distribution	336.8.f	38,124,141	NA	0.00000	-
100	Transmission	336.7.f	22,618,295	TP1	0.97698	22,097,614
101	General	336.10.f	5,017,633	W/S	0.11456	574,798
102	Intangible	336.1.f	9,961,212	W/S	0.11456	1,141,113
103	TOTAL DEPRECIATION AND AMORTIZATI0N	(Ln 98+99+ 100+101+102)	116,203,156			23,813,525
104	TAXES OTHER THAN INCOME	(Note N)				
105	Labor Related					
106	Payroll	Worksheet H ln 24.(D)	1,789,397	W/S	0.11456	204,985
107	Plant Related					
108	Property	Worksheet H ln 24.(C)	18,885,617	DA		6,451,549
109	Gross Receipts/Sales & Use	Worksheet H ln 24.(F)	6,810,955	NA	0.00000	-
110	Other	Worksheet H ln 24.(E)	13,650	GP	0.24851	3,392
111	TOTAL OTHER TAXES	(sum lns 106 to 110)	27,499,619			6,659,926
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)) =		20.20%			
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)	(25,932,085)	DA		(1,073,025)
120	Tax Effect of Permanent and Flow-Through Differences	(Note U)	490,922	DA		(206,253)
121	Income Tax Calculation	(ln 114 * ln 126)	23,721,103			7,099,834
122	ITC adjustment	(ln 117 * ln 118)	-	GP	0.24851	-
123	Excess Deferred Income Tax	(ln 117 * ln 119)	(34,556,715)			(1,429,897)
124	Tax Effect of Permanent and Flow-Through Differences	(ln 117 * ln 120)	654,195			(274,849)
125	TOTAL INCOME TAXES	(sum lns 121 to 124)	(10,181,417)			5,395,088
126	RETURN ON RATE BASE (Rate Base*WACC)	(ln 68 * ln 157)	117,439,986			35,150,323
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)		283,140,859			85,133,658

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SUPPORTING CALCULATIONS

ln No.								
131	TRANSMISSION PLANT INCLUDED IN PJM TARIFF Total transmission plant	(ln 21)						814,138,717
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)							12,988,637
134	Transmission plant included in PJM Tariff	(ln 131 - ln 132 - ln 133)						801,150,080
135	Percent of transmission plant in PJM Tariff	(ln 134 / ln 131)					**TP=**	**0.98405**
136	WAGES & SALARY ALLOCATOR (W/S)	(Note R)	Direct Payroll	Payroll Billed from AEP Service Corp.	Total			
137	Production	354.20.b	11,994,146	1,220,139	13,214,285	NA	0.00000	-
138	Transmission	354.21.b	7,610	3,337,002	3,344,612	TP	0.98405	3,291,253
139	Regional Market Expenses	354.22.b	-	-	-	NA	0.00000	-
140	Distribution	354.23.b	8,123,808	1,082,764	9,206,572	NA	0.00000	-
141	Other (Excludes A&G)	354.24,25,26.b	1,129,394	1,835,746	2,965,140	NA	0.00000	-
142	Total	(sum lns 137 to 141)	21,254,958	7,475,651	28,730,609			3,291,253
143	Transmission related amount						**W/S=**	**0.11456**
144	WEIGHTED AVERAGE COST OF CAPITAL (WACC)							$
145	Long Term Interest	(Worksheet M, ln. 37, col. (d))						62,441,633
146	Preferred Dividends	(Worksheet M, ln. 71)						-
147	Development of Common Stock:							
148	Proprietary Capital	(Worksheet M, ln. 14, col. (b))						933,057,137
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))						-
152	Common Stock	(ln 148 - ln 149 - ln 150 - ln 151)						933,057,137
153				**Capital Structure Percentages** $	%	Cap Limit	Cost (Note S)	Weighted
154	Long Term Debt (Note T) Worksheet M, ln 28, col. (g), ln 38, col. (d))			1,208,846,154	56.44%	56.44%	5.17%	0.0292
155	Preferred Stock (ln 149)			-	0.00%	0.00%	-	0.0000
156	Common Stock (ln 152)			933,057,137	43.56%	43.56%	10.35%	0.0451
157	Total (Sum lns 154 to 156)			2,141,903,291			**WACC=**	**0.0742**
158	Capital Structure Equity Limit (Note Z)	55%						

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Letter	Notes
	General Notes: a) References to data from Worksheets are indicated as: Worksheet X, Line#.Column.X
A	Revenue credits include: 1) Forfeited Discounts. 2) Miscellaneous Service Revenues. 3) Rental revenues earned on assets included in the rate base. 4) Revenues for associated business projects provided by employees whose labor and overhead costs are in the transmission cost of service. 5) Other electric revenues. 6) Revenues for grandfathered PTP contracts included in the load divisor. 7) If AEP East companies have any directly assigned transmission facilities, the revenue credits in the AEP East formula rate shall include all revenues associated with those directly assigned transmission facilities, irrespective of whether the loads of the customer are included in the formula rate divisor; provided however, such addition to revenue credits shall not be reflected if the costs of such directly assigned transmission facilities are not included in the transmission plant balances on which the formula rate ATRR is based. See Worksheet E for details.
B	The annual and monthly net plant carrying charges on page 1 are used to compute the revenue requirement for RTEP sponsored upgrades or those projects receiving approved incentive-ROE's. Interest will be calculated based on Worksheet Q and any over under recovery will be filed and posted as part of the informational filing.
C	Transmission Plant Balances in this study are projected or actual average of 13-month balances.
D	The total-company balances shown for Accounts 281, 282, 283, 190 only reflect ADIT that relates to utility operations. The balance of Account 255 is reduced by prior flowthrough and is completely excluded if the utility chose to utilize amortization of tax credits against FIT expense. An exception to this is pre-1971 ITC balances, which are required to be taken as an offset to rate base. Account 281 is not allocated. In compliance with FERC Rulemaking the calculation of ADIT in the annual projection will be performed in accordance with IRS regulation Section1.167(l)-l(h)(6)(ii). RM02-7-000, Asset Retirement Obligation deferrals have been removed from ratebase. Transmission ADIT allocations are shown on WS B. The company will not include the ADIT portion of deferred hedge gains and losses in rate base. Detailed balances for the projected or actual period, distinguished between utility and non-utility balances, will be filed and posted as part of the information filing.
E	Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission, as shown on line 78. It excludes: 1) Load Scheduling & Dispatch Charges in account 561 that are collected in the OATT Ancillary Services Revenue, as shown on line 75. 2) Costs of Transmission of Electricity by Others, as described in Note H. 3) The impact of state regulatory deferrals and amortizations, as shown on line 77 4) All A&G Expenses, as shown on line 93.
F	Consistent with Paragraph 657 of Order 2003-A, the amount on line 67 is equal to the balance of IPP System Upgrade Credits owed to transmission customers that made contributions toward the construction of System upgrades, and includes accrued interest and unreturned balance of contributions. The annual interest expense is included on line 127.
G	Removes from the cost of service the Load Scheduling and Dispatch expenses booked to accounts 561.1 through 561.8. Expenses recorded in these accounts, with the exception of 561.4 & 561.8 (lines 16 & 17 above) are recovered in Schedule 1A, OATT ancillary services rates. See Worksheet F, lines 5 through 14, for descriptions and the Form 1 Source of these accounts' balances.
H	Removes cost of transmission service provided by others to determine the basis of cash working capital on line 78. To the extent such service is incurred to provide the PJM service at issue, e.g. lease payments to affiliates, such cost is added back on line 95 to determine the total O&M collected in the formula. The amounts on line 95 is also excluded in the calculation of the FCR percentage calculated on lines 6 through 12. The addbacks on line 95 of activity recorded in 565 represents inter-company sales or purchases of transmission capacity necessary to meet each AEP company's transmission load relative to their available transmission capacity. The company records referenced on line 95 is the 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	1,236,008,587	11,236,419	801,838,295	-	1,060,799,274	-	105,159,225	158,819	62,343,686
2	January	1,239,784,321	11,236,419	802,898,577	-	1,070,423,741	-	106,439,902	158,819	62,797,041
3	February	1,239,474,052	11,236,419	803,847,216	-	1,072,851,462	-	106,543,472	158,819	63,455,221
4	March	1,240,461,007	11,236,419	806,326,990	-	1,077,191,875	-	107,196,677	158,819	61,225,982
5	April	1,240,346,643	11,236,419	807,996,021	-	1,081,523,704	-	107,499,312	158,819	61,715,352
6	May	1,240,771,295	11,236,419	809,017,987	-	1,083,801,039	-	108,606,723	158,819	62,415,906
7	June	1,241,149,550	11,236,419	815,225,376	-	1,087,294,962	-	110,022,654	158,819	61,833,940
8	July	1,241,190,870	11,236,419	816,566,032	-	1,090,075,192	-	111,066,601	158,819	62,531,446
9	August	1,241,209,218	11,236,419	817,364,492	-	1,094,747,639	-	111,474,618	158,819	63,030,824
10	September	1,240,514,438	11,236,419	819,865,700	-	1,096,934,834	-	111,713,673	158,819	60,842,219
11	October	1,240,562,970	11,236,419	820,941,390	-	1,101,889,594	-	112,064,610	158,819	61,300,440
12	November	1,240,368,731	11,312,854	823,651,577	-	1,113,012,873	-	112,755,880	158,819	61,534,676
13	December of Rate Year	1,239,538,984	11,312,854	838,263,667	-	1,118,501,533	-	114,363,449	158,819	60,947,334
14	Average of the 13 Monthly Balances	1,240,106,205	11,248,178	814,138,717	-	1,088,388,286	-	109,608,215	158,819	61,998,005

		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	586,303,746	6,431,754	266,086,765	-	324,534,110	-	24,325,407	86,841	29,134,092
16	January	586,759,860	6,475,978	267,695,208	-	326,535,246	-	24,716,732	87,697	30,039,858
17	February	587,648,035	6,520,202	269,416,306	-	328,305,388	-	25,097,627	88,553	30,953,181
18	March	588,076,957	6,564,426	271,126,665	-	330,097,253	-	25,504,510	89,409	29,094,430
19	April	590,793,395	6,608,650	272,927,642	-	331,326,678	-	25,902,389	90,264	29,997,853
20	May	593,208,215	6,652,874	274,429,299	-	333,407,393	-	26,286,227	91,120	30,909,433
21	June	595,177,912	6,697,099	275,872,942	-	335,506,582	-	26,726,099	91,976	30,161,483
22	July	598,014,211	6,741,323	277,434,170	-	337,863,817	-	27,122,970	92,832	31,016,698
23	August	600,747,703	6,785,547	279,205,633	-	339,708,032	-	27,493,726	93,688	31,883,539
24	September	602,401,843	6,829,771	281,006,924	-	341,771,872	-	28,097,119	94,544	30,148,196
25	October	603,620,779	6,873,995	282,700,068	-	344,058,026	-	28,424,201	95,400	31,021,571
26	November	605,253,957	6,918,219	283,830,710	-	346,023,331	-	29,050,714	96,256	31,902,583
27	December of Rate Year	605,048,239	6,962,814	285,056,306	-	348,039,395	-	29,366,952	97,112	31,368,388
28	Average of the 13 Monthly Balances	595,619,604	6,697,127	275,906,818	-	335,936,702	-	26,778,052	91,976	30,587,024

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	12,988,637	6,211,874	-	-
30	January	12,988,637	6,235,140	-	-
31	February	12,988,637	6,258,407	-	-
32	March	12,988,637	6,281,673	-	-
33	April	12,988,637	6,304,940	-	-
34	May	12,988,637	6,328,206	-	-
35	June	12,988,637	6,351,473	-	-
36	July	12,988,637	6,374,740	-	-
37	August	12,988,637	6,398,006	-	-
38	September	12,988,637	6,421,273	-	-
39	October	12,988,637	6,444,539	-	-
40	November	12,988,637	6,467,806	-	-
41	December of Rate Year	12,988,637	6,491,072	-	-
42	Average of the 13 Monthly Balances	12,988,637	6,351,473	-	-

43	Transmission Accum Depreciation net of GSU	269,555,345

	Plant Held For Future Use	Source of Data	Balance @ December 31, 2023 (c)	Balance @ December 31, 2022 (d)	Average Balance for 2023 (e)
	(a)	(b)			
44	**Plant Held For Future Use**	FF1, page 214, ln 47, Col. (d)	801,671	801,671	801,671
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	187,389	343,397	265,393
53b	Accm Prv I/D - Asbestos - Curr	2282011	118,665	111,171	114,918
53c	Accm Prv I/D - Asbestos	2282012	953,981	819,004	886,493
54	Total		1,260,035	1,273,572	1,266,804

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, 2023	(D) Balance @ December 31, 2022	(E) Average Balance for 2023
1	**Account 281**				
2	Year End Utility Deferrals	FF1, p. 272 - 273, ln 8, Col. (k)	41,221,908	43,324,493	42,273,201
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)	41,221,908	43,324,493	42,273,201
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)	323,530,845	334,609,652	329,070,248
8	Less: ARO Related Deferrals	WS B-1 - Actual Stmt. AF Ln. 7 (Note 1)	4,833,237	8,242,647	6,537,942
9	Less: Other Excluded Deferrals	WS B-1 - Actual Stmt. AF Ln. 6 (Note 1)	228,229,028	234,928,034	231,578,531
10	Transmission Related Deferrals	Ln 7 - ln 8 - ln 9	90,468,580	91,438,971	90,953,776
11	**Account 283**				
12	Year End Utility Deferrals	FF1, p. 276 - 277, ln 9, Col. (k)	110,790,848	126,838,821	118,814,834
13	Less: ARO Related Deferrals	WS B-1 - Actual Stmt. AF Ln. 13 (Note 1)	24,251,012	24,214,138	24,232,575
14	Less: Other Excluded Deferrals	WS B-1 - Actual Stmt. AF Ln. 12 (Note 1)	86,330,969	102,570,648	94,450,808
15	Transmission Related Deferrals	Ln 12 - ln 13 - ln 14	208,868	54,036	131,452
16	**Account 190**				
17	Year End Utility Deferrals	FF1, p. 234, ln 8, Col. (c)	23,495,903	25,697,916	24,596,909
18	Less: ARO Related Deferrals	WS B-2 - Actual Stmt. AG Ln. 4 (Note 1)	3,838,062	3,880,122	3,859,092
19	Less: Other Excluded Deferrals	WS B-2 - Actual Stmt. AG Ln. 3 (Note 1)	5,712,877	8,539,106	7,125,991
20	Transmission Related Deferrals	Ln 17 - ln 18 - ln 19	13,944,964	13,278,688	13,611,826
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, 2023

(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 12/31/2022			FUNCTIONALIZATION 12/31/2023		
	ACCUMULATED DEFERRED FIT ITEMS	BALANCE AS OF 12-31-2022	BALANCE AS OF 12-31-2023	BALANCE AS OF 12-31-2023	BALANCE AS OF 12-31-2023	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	43,324,493	41,221,908			42,273,201	42,273,201	0	0	43,324,493	-	-	41,221,908	-	-
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	(16,461,176)	(16,015,024)	16,461,176	16,015,024	0									
3	TOTAL ACCOUNT 281	26,863,317	25,206,884	16,461,176	16,015,024	42,273,201	42,273,201	0	0	43,324,493	0	0	41,221,908	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	110,938,896	109,126,483			110,032,690	32,419,696	41,196,497	36,416,497	32,447,945	41,278,820	37,212,131	32,391,447	41,114,174	35,620,863
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	133	(1)			66	21	50	(5)	43	100	(10)	(1)	-	-
5.05	RELOCATION COST - SECTION 481(a) - CHANGE IN METH	(703)	0			(351)	0	0	(351)	-	-	(703)	-	-	0
5.06	PJM INTEGRATION - SEC 481(a) - INTANG - DFD LABOR	(18,793)	(0)			(9,396)	0	(9,396)	0	-	(18,793)	-	-	(0)	-
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	8,242,647	4,833,237			6,537,942	6,537,745	0	197	8,239,444	-	3,203	4,836,047	-	(2,810)
5.10	TAX DEPRECIATION LOOKBACK	-	-			0	0	0	0	-	-	-	-	-	-
5.11	NORMALIZED BASIS DIFFS - TRANSFERRED PLANTS	1,998,098	1,892,935			1,945,516	1,945,516	0	0	1,998,098	-	-	1,892,935	-	-
5.12	DFIT GENERATION PLANT	-	-			0	0	0	0	-	-	-	-	-	-
5.13	GAIN/LOSS ON ACRS/MACRS PROPERTY	19,877,836	19,533,839			19,705,838	8,319,050	2,077,786	9,309,002	8,851,400	2,089,799	8,936,637	7,786,699	2,065,773	9,681,367
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	3,618,276	4,634,189			4,126,233	1,426,242	1,690,456	1,009,535	1,346,609	1,421,181	850,486	1,505,876	1,959,730	1,168,583
5.16	ABFUDC- HRJ POST IN-SERVICE	53,244	(304,202)			(125,479)	0	(125,479)	0	-	53,244	-	-	(304,202)	-
5.17	ABFUDC-HRJ	0	0			0	0	0	0	-	0	-	-	0	-
5.18	TAXES CAPITALIZED	(0)	(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)	-
5.22	PERCENT REPAIR ALLOWANCE	405,515	2,040,070			1,222,793	373,867	89,465	759,461	(443,411)	89,465	759,461	1,191,145	89,465	759,461
5.23	BOOK/TAX UNIT OF PROPERTY ADJ	51,618,922	59,752,027			55,685,475	21,415,994	10,729,015	23,540,466	20,593,731	10,456,880	20,568,312	22,238,258	11,001,150	26,512,620
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	737,130	497,412			617,271	0	22,633	594,639	-	22,633	714,498	-	22,633	474,779
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	(52,438)	69,443			8,502	59,196	(168,765)	118,071	58,380	(167,033)	56,215	60,012	(170,496)	179,927
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	92,592,170	76,856,695			84,724,433	29,371,951	29,726,007	25,626,475	35,642,723	30,530,481	26,418,966	23,101,179	28,921,533	24,833,983
5.34	NOL ADJUSTMENT	(14,721,610)	(14,375,181)			(14,548,395)	(5,192,384)	(4,163,627)	(5,192,384)	(5,257,335)	(4,206,939)	(5,257,335)	(5,127,433)	(4,120,315)	(5,127,433)
5.35	NOL CONTRA	14,721,610	14,375,181	(14,721,610)	(14,375,181)	0									
5.36	NON-UTILITY DEFERRED FIT	-	-	0	0	0									
5.37	SFAS 109 FLOW-THRU 282.3	35,167,078	37,561,087	(35,167,078)	(37,561,087)	0									
5.38	SFAS 109 EXCESS DFIT 282.4	(92,592,170)	(76,856,695)	92,592,170	76,856,695	0									
6	TOTAL ACCOUNT 282	277,184,560	284,235,237	42,703,463	24,920,427	314,521,855	111,844,790	90,953,776	111,723,287	118,645,523	91,438,971	109,803,548	105,044,057	90,468,580	113,643,026
7	ACCOUNT 282 - ARO-Related Deferals	8,242,647	4,833,237	0	0	6,537,942	6,537,745	0	197	8,239,444	0	3,203	4,836,047	0	(2,810)
8	ACCOUNT 283:														
9.01	NOL-STATE CIF-DEF TAX ASSET-LIT - KY	3,102,471	3,281,441			3,191,956	3,189,797	0	2,159	3,100,312	-	2,159	3,279,282	-	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	4,880,706	2,244,438			3,562,572	3,562,572	0	0	4,880,706	-	-	2,244,438	-	-
9.06	PROP TX-STATE 2 OLD METHOD-TX	535,260	105,165			320,213	320,213	0	0	535,260	-	-	105,165	-	-
9.07	MTM BK GAIN - AIL - TAX DEFL	633,381	(2,736,897)			(1,051,758)	(1,051,758)	0	0	633,381	-	-	(2,736,897)	-	-
9.08	MARK & SPREAD - DEFL - 283 AIL	241,402	(681,109)			(169,853)	(169,853)	0	0	241,402	-	-	(681,109)	-	-
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	(5,085,108)	(5,775,031)			(5,430,069)	(2,020,034)	(410,926)	(2,999,109)	(1,903,103)	(396,654)	(2,785,351)	(2,136,965)	(425,198)	(3,212,867)
9.12	RATE CASE DEFD CHGS	24,887	212,514			118,700	0	0	118,700	-	-	24,887	-	-	212,514
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	116,716			89,002	0	0	89,002	-	-	61,289	-	-	116,716
9.17	BOOK > TAX - EMA - A/C 283	1,784,786	1,796,394			1,790,590	1,790,590	0	0	1,784,786	-	-	1,796,394	-	-
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	3,047,836	3,983,762			3,515,799	105,763	410,926	2,999,109	(134,169)	396,654	2,785,351	345,696	425,198	3,212,867
9.24	REG ASSET-SFAS 158 - SERP	(21,840)	(38,098)			(29,969)	(484)	0	(29,485)	(484)	-	(21,356)	(484)	-	(37,614)
9.25	REG ASSET-SFAS 158 - OPEB	1,410,598	1,214,122			1,312,360	26,469	338,053	947,838	66,337	339,502	1,004,759	(13,400)	336,605	890,917
9.26	REG ASSET-OSS MARGIN SHARING	(864)	1,107,074			553,105	553,105	0	0	(864)	-	-	1,107,074	-	-
9.27	REG ASSET-IGCC PRE-CONSTRUCTION COSTS	195,694	184,512			190,103	190,103	0	0	195,694	-	-	184,512	-	-
9.28	REG ASSET-NERC COMPLY/CYBER CC-UNREC EQ	(52,946)	(72,867)			(62,457)	(35,270)	(11,193)	(15,992)	(29,603)	(9,203)	(13,160)	(40,859)	(13,183)	(18,825)
9.29	REG ASSET-NERC COMPLY/CYBER SEC-CAR CST	105,815	147,519			126,667	71,561	22,701	32,405	60,370	18,713	26,732	82,752	26,689	38,078
9.30	REG ASSET-NERC COMPLY/CYBER SEC-DEF DEPR	353,493	499,444			426,468	240,987	75,924	109,557	201,723	62,200	89,570	280,252	89,648	129,543
9.31	REG ASSET-DEFD DEPR-BIG SANDY U1 GAS	72,702	(0)			36,351	36,351	0	0	72,702	-	-	(0)	-	-
9.32	REG ASSET-DEFD PROP TAX-BIG SANDY U1 GAS	25,161	(0)			12,580	12,580	0	0	25,161	-	-	-	-	-
9.33	REG ASSET-CAPACITY CHARGE TARIFF REV	-	-			0	0	0	0	-	-	-	-	-	-
9.34	REG ASSET-NET CCS FEED STUDY COSTS	128,310	120,978			124,644	124,644	0	0	128,310	-	-	120,978	-	-
9.35	REG ASSET-FERC Formula Rates Under Recv	228,220	25,615			126,917	(2,134)	129,052	0	7,119	221,101	-	(11,388)	37,003	-
9.36	REG ASSET-BIG SANDY U1 OR-UNDER RECOV	(147,493)	0			(73,747)	(73,747)	0	0	(147,493)	-	-	0	-	-
9.37	REG ASSET-BIG SANDY RETIRE COSTS RECOV	(11,120,295)	(12,652,046)			(11,886,170)	(11,886,170)	0	0	(11,120,295)	-	-	(12,652,046)	-	-
9.38	REG ASSET-BIG SANDY RETIRE RIDER U2 O&M	195,600	197,064			196,332	196,332	0	0	195,600	-	-	197,064	-	-
9.39	REG ASSET-UND RECOV-PURCH PWR PPA	-	-			0	0	0	0	-	-	-	-	-	-
9.40	REG ASSET-DEFD DEPREC-ENVIRONMENTAL	1,079,232	363,232			721,232	721,232	0	0	1,079,232	-	-	363,232	-	-
9.41	REG ASSET-CAR CHGS-ENVIRON COSTS	-	-			0	0	0	0	-	-	-	-	-	-
9.42	REG ASSET-ENERGY EFFICIENCY RECOVERY	(61,289)	(116,716)			(89,002)	0	0	(89,002)	-	-	(61,289)	-	-	(116,716)
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	(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	492,820	367,349			430,084	430,084	0	0	492,820	-	-	367,349	-	-
9.48	REG ASSET-ROCKPORT CAPACITY DEF-EQ CC	(907,302)	(745,300)			(826,301)	(826,301)	0	0	(907,302)	-	-	(745,300)	-	-
9.49	REG ASSET-ROCKPORT CAPACITY CC DEFERRAL	1,857,095	1,525,504			1,691,299	1,691,299	0	0	1,857,095	-	-	1,525,504	-	-
9.50	REG ASSET-ROCKPORT CAPACITY DEFERRAL	10,173,843	8,357,266			9,265,555	9,265,555	0	0	10,173,843	-	-	8,357,266	-	-
9.51	REG ASSET-KENTUCKY UNDER RECOV-PPA RIDER	8,014,350	12,888,881			10,451,615	10,451,615	0	0	8,014,350	-	-	12,888,881	-	-
9.52	REG ASSET-GreenHat Settlement	21,964	742			11,363	11,363	0	0	21,964	-	-	742	-	-
9.53	REG ASSET-Greenhat Liability	(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	2,906,040			3,335,022	0	122,449	3,212,573	-	126,441	3,637,563	-	118,457	2,787,583
9.57	REG ASSET-2023 KY Storm Deferral	-	1,767,169			883,584	0	6,224	877,360	-	-	-	-	12,449	1,754,720
9.58		-	124,451			62,225	0	0	62,225	-	-	-	-	-	124,451
9.59	REG ASSET-KYPCo Steam Maintenance Under Recovery	50,437	1,703			26,070	26,070	0	0	50,437	-	-	1,703	-	-
9.60	REG ASSET-HRJ 765kV Post Service AFUDC	-	(7,016)			(3,508)	0	(3,508)	0	-	-	-	-	(7,016)	-
9.61	REG ASSET-HRJ 765jV Depreciation Expense	-	(1,094)			(547)	0	(547)	0	-	-	-	-	(1,094)	-
9.62	REG ASSET-KY ELG Deferral	202,580	50,645			126,612	126,612	0	0	202,580	-	-	50,645	-	-
9.63	REG ASSET-REMOVAL COSTS-AMORT-BIG SANDY	(5,261,099)	(5,259,940)			(5,260,519)	(5,260,519)	0	0	(5,261,099)	-	-	(5,259,940)	-	-
9.64	REG ASSET-SPENT ARO-BIG SANDY	23,102,067	23,158,879			23,130,472	23,130,472	0	0	23,102,067	-	-	23,158,878	-	-
9.65	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	-	-
9.66	REG ASSET-NBV-ARO-RETIRED PLANTS	1,112,070	1,092,134			1,102,102	1,102,102	0	0	1,112,070	-	-	1,092,134	-	-
9.67	REG ASSET-M&S RETIRING PLANTS	633,315	633,315			633,315	633,315	0	0	633,315	-	-	633,315	-	-
9.68	BOOK LEASES CAPITALIZED FOR TAX	(470,532)	(470,532)			(470,532)	(383,016)	56,509	(144,025)	(383,016)	56,509	(144,025)	(383,016)	56,509	(144,025)
9.69	CAPITALIZED SOFTWARE COST - BOOK	3,781,279	2,899,979			3,340,629	1,547,406	489,946	1,303,278	1,745,512	553,787	1,481,980	1,349,300	426,104	1,124,576
9.70	LOSS ON REACQUIRED DEBT	70,078	63,011			66,544	(0)	0	66,544	(0)	0	70,078	(0)	0	63,011
9.71	SFAS 106 PST RETIRE EXP-NON-DEDUCT CONT	-	-			0	0	0	0	-	-	-	-	-	-
9.72	SFAS 106-MEDICARE SUBSIDY-(PPACA)-REG ASSET	90,980	45,490			68,235	22,430	4,987	40,818	29,907	6,649	54,424	14,953	3,325	27,212
9.73	BK DEFL - MERGER COSTS	0	-			0	0	0	(0)	-	0	(0)	-	-	-
9.74	REG ASSET - ACCRUED SFAS 112	927,323	686,463			806,893	372,086	0	434,807	404,618	0	522,705	339,553	0	346,910
9.75	263 EXCESS ADJUSTMENT	-	-			0	0	0	0	-	-	-	-	-	-
9.76	EXCESS ADFIT	10,065,204	16,038			5,040,621	6,561,771	(1,711,785)	190,635	11,721,593	(1,934,303)	277,914	1,401,950	(1,489,268)	103,356
9.77	NOL ADJUSTMENT	-	-			0	0	0	0	-	-	-	-	-	-
9.78	NOL CONTRA	-	-	0	0	0									
9.79	NON-UTILITY DEFERRED FIT 283.2	0	0	(0)	(0)	0									
9.80	SFAS 109 FLOW-THRU 283.3	26,856,537	30,570,414	(26,856,537)	(30,570,414)	0									
9.81	SFAS 109 EXCESS DFIT 283.4	(10,065,204)	(16,038)	10,065,204	16,038	0									
9.82	SFAS 133 ADIT FED - SFAS 133 NONAFFIL 2830006	-	-	0	0	0									
9.83	ADIT - FED-HDG-CF-INT RATE 2830001S	-	-	0	0	0									
10		141,495,520	139,648,559	(16,791,333)	(30,554,376)	116,899,181	98,304,746	131,452	18,462,987	106,382,332	54,036	18,267,819	90,227,161	208,868	18,658,154
11	DEFD STATE INCOME TAXES	2,134,634	1,696,665			1,915,650	1,915,650	0	0	2,134,634	-	-	1,696,665	-	-
11.01	SFAS 109 - DEFD STATE INCOME TAXES	94,702,457	98,023,055	(94,702,457)	(98,023,055)	0									
12	TOTAL ACCOUNT 283	238,332,611	239,368,279	(111,493,790)	(128,577,431)	118,614,833	100,220,396	131,452	18,462,987	108,516,966	54,036	18,267,819	91,923,826	208,868	18,658,154
13	ACCOUNT 283 - ARO-Related Defeals	24,214,138	24,251,012	0	0	24,232,574	24,232,575	0	0	24,214,138	0	0	24,251,012	0	0
14	JURISDICTIONAL AMOUNTS FUNCTIONALIZED														
15	TOTAL COMPANY AMOUNTS FUNCTIONALIZED														
16	REFUNCTIONALIZED BASED ON JURISDICTIONAL PLANT														
17	NOTE: POST 1970 ACCUMULATED DEFERRED														
18	INV TAX CRED. (JDITC) IN A/C 255														
18.01	SEC ALLOC-ITC-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, 2023

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 12/31/2022			FUNCTIONALIZATION 12/31/2023		
	ACCUMULATED DEFERRED FIT ITEMS	BALANCE AS OF 12-31-2022	BALANCE AS OF 12-31-2023	BALANCE AS OF 12-31-2022	BALANCE AS OF 12-31-2023	UTILITY (B+C+D+E)/2	GENERATION	TRANSMISSION	DISTRIBUTION	GENERATION	TRANSMISSION	DISTRIBUTION	GENERATION	TRANSMISSION	DISTRIBUTION
1	ACCOUNT 190:														
2.01	WV POLLUTION CONTROL ADJUSTMENT	-	356,300			178,150	178,150	0	0	-	-	-	356,300	-	-
2.02	NOL & TAX CREDIT C/F - DEF TAX ASSET	462,627	22,006			242,317	152,918	28,375	61,024	291,435	56,750	114,442	14,400	-	7,606
2.03	INT EXP CAPITALIZED FOR TAX	6,664,287	7,678,401			7,171,344	2,515,384	2,959,558	1,696,401	2,435,122	2,691,587	1,537,577	2,595,646	3,227,529	1,855,225
2.04	CIAC - BOOK RECEIPTS	1,719,531	1,905,963			1,812,747	70,268	103,128	1,639,351	70,268	113,646	1,535,616	70,268	92,610	1,743,086
2.05	CUST ADV INC FOR TAX	23,817	19,759			21,788	0	0	21,788	-	-	23,817	-	-	19,759
2.06	DEFD FUEL EXP-CUR DEFL SET UP	-	-			0	0	0	0	-	-	-	-	-	-
2.07	DEFD FUEL ADJ-ACCRD UTIL REVS	(0)	-			0	(0)	0	0	(0)	-	-	-	-	-
2.08	DEFD FUEL ADJ-REG	-	-			0	0	0	0	-	-	-	-	-	-
2.09	PROVS POSS REV REFDS	291,903	712,549			502,226	19,457	482,769	0	10,624	281,280	-	28,290	684,258	-
2.10	PROV FOR RATE REFUND-TAX REFORM	-	-			0	0	0	0	-	-	-	-	-	-
2.11	PROV FOR RATE REFUND-EXCESS PROTECTED	-	-			0	0	0	0	-	-	-	-	-	-
2.12	EMPLOYER SAVINGS PLAN MATCH	(0)	-			0	0	0	(0)	-	-	(0)	-	-	-
2.13	MARK & SPREAD-DEFL-190-A/L	(470,499)	(584,606)			(527,552)	(527,552)	0	0	(470,499)	-	-	(584,606)	-	-
2.14	INSURANCE PREMIUMS ACCRUED	(103,675)	(113,833)			(108,754)	(33,493)	(15,538)	(59,723)	(33,882)	(15,161)	(54,632)	(33,104)	(15,915)	(64,815)
2.15	PROV WORKER'S COMP	745,619	668,431			707,025	245,901	2,503	458,621	232,569	5,006	508,044	259,232	(0)	409,199
2.16	ACCRUED BK PENSION EXPENSE	(2,659,439)	(2,807,587)			(2,733,513)	(1,431,633)	(27,774)	(1,274,106)	(1,354,252)	(35,867)	(1,269,320)	(1,509,013)	(19,681)	(1,278,893)
2.17	SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN	39,915	40,468			40,191	484	0	39,707	484	-	39,431	484	-	39,984
2.18	ACCRD SUP EXEC RETIR PLAN COSTS-SFAS 158	(21,840)	(38,098)			(29,969)	(484)	0	(29,485)	(484)	-	(21,356)	(484)	-	(37,614)
2.19	ACCRD BK SUP. SAVINGS PLAN EXP	4,750	5,342			5,046	0	0	5,046	0	-	4,750	-	-	5,342
2.20	ACCRUED BK BENEFIT COSTS	(0)	(0)			0	0	0	(0)	-	-	(0)	-	-	(0)
2.21	ACCRUED PSI PLAN EXP	(1)	(0)			(1)	(0)	0	(0)	(0)	-	(0)	-	-	(0)
2.22	STOCK BASED COMP-CAREER SHARES	(119,738)	(227,008)			(173,373)	(34,614)	0	(138,760)	(33,771)	-	(85,967)	(35,456)	-	(191,552)
2.23	BK PROV UNCOLL ACCTS	212,717	64			106,391	1	450	105,940	1	900	211,816	0	(0)	64
2.24	PROV-TRADING CREDIT RISK - A/L	(6,047)	(6,047)			(6,047)	(6,047)	0	0	(6,047)	-	-	(6,047)	-	-
2.25	PROV-FAS 157 - A/L	-	-			0	0	0	0	-	-	-	-	-	-
2.26	PREL SURVEY&INVEST RESERVE-BIG SANDY FGD	(0)	(0)			0	(0)	0	0	(0)	-	-	(0)	-	-
2.27	DEFD COMPENSATION-BOOK EXPENSE	0	0			0	0	0	0	-	-	0	-	-	0
2.28	ACCRD COMPANY INCENT PLAN-ENGAGE TO GAIN	-	-			0	0	0	0	-	-	-	-	-	-
2.29	ACCRD COMPANYWIDE INCENTV PLAN	640,471	305,059			472,765	50,027	2,064	420,674	74,392	2,696	563,382	25,662	1,431	277,965
2.30	ACCRUED BOOK VACATION PAY	329,809	332,768			331,288	24,800	(12,320)	318,809	23,757	(12,701)	318,753	25,843	(11,939)	318,864
2.31	(ICDP)-INCENTIVE COMP DEFERRAL PLAN	12,051	12,975			12,513	0	0	12,513	-	-	12,051	-	-	12,975
2.32	BK ACCRL- COOK CT RENT HOLIDAY	0	323			161	0	0	161	-	0	0	-	0	323
2.33	ACCRUED BK SEVERANCE BENEFITS	(0)	(0)			0	0	0	(0)	-	-	(0)	-	-	(0)
2.34	ECONOMIC DEVEL FUND - CURRENT	33,658	109,756			71,707	0	0	71,707	-	-	33,658	-	-	109,756
2.35	BOOK LEASES DEFERRED	13,865	50,563			32,214	0	0	32,214	-	-	13,865	-	-	50,563
2.36	ACCRUED INTEREST EXP -STATE	(0)	-			0	(0)	0	0	(0)	-	-	-	-	-
2.37	ACCRUED INTEREST-LONG-TERM - FIN 48	1	0			0	0	0	0	0	0	0	-	0	0
2.38	ACCRUED INTEREST-SHORT-TERM - FIN 48	-	-			0	0	0	0	-	-	-	-	-	-
2.39	ACCRUED STATE INCOME TAX EXP	0	(0)			0	(0)	0	(0)	(0)	0	(0)	-	0	(0)
2.40	PROV LOSS-CAR CHG-PURCHASD EMA	0	-			0	0	0	0	0	-	-	-	-	-
2.41	FEDERAL MITIGATION PROGRAMS	103,750	51,249			77,500	77,500	0	0	103,750	-	-	51,249	-	-
2.42	STATE MITIGATION PROGRAMS	0	-			0	0	0	0	0	-	-	-	-	-
2.43	FICA - NON-CUURENT	0	-			0	0	0	0	0	-	-	-	-	-
2.44	DEFD REV - SAN ANGELO SETTLEMENT	(13,661)	303			(6,679)	(6,823)	144	0	(13,661)	-	-	16	287	-
2.45	DEFD STORM DAMAGE	(20,999)	-			(10,499)	0	0	(10,499)	-	-	(20,999)	-	-	-
2.46	TAX > BOOK BASIS - EMA-A/C 190	0	-			0	0	0	0	0	-	-	-	-	-
2.47	DEFD TX LOSS-INTERCO SALE-EMA	0	-			0	0	0	0	0	-	-	-	-	-
2.48	DEFD REV-BONUS LEASE SHORT-TERM	4,781	1,195			2,988	2,988	0	0	4,781	-	-	1,195	-	-
2.49	DEFD REV-BONUS LEASE LONG-TERM	1,195	(0)			597	597	0	0	1,195	-	-	(0)	-	-
2.50	DEFD BOOK GAIN-EPA AUCTION	-	-			0	0	0	0	-	-	-	-	-	-
2.51	REG LIAB-UNREAL MTM GAIN-DEFL	836,220	(1,916,852)			(540,316)	(540,316)	0	0	836,220	-	-	(1,916,852)	-	-
2.52	DEFD BK CONTRACT REVENUE	544	-			272	0	272	0	-	544	-	-	-	-
2.53	ADVANCE RENTAL INC (CUR MO)	727	1,663			1,195	0	(30,895)	32,090	-	(30,894)	31,621	-	(30,896)	32,558
2.54	PREPAID REGULATORY FEES	-	(99,667)			(49,833)	0	0	(49,833)	-	-	-	-	-	(99,667)
2.55	REG ASSET-CCS FEED STUDY RESERVE	(0)	(0)			0	(0)	0	0	(0)	-	-	(0)	-	-
2.56	CAPITALIZED SOFTWARE COSTS-TAX	(11,437)	(6,521)			(8,979)	339	8	(9,325)	339	8	(11,783)	339	8	(6,868)
2.57	ACCRD SFAS 106 PST RETIRE EXP	(4,233,039)	(4,734,611)			(4,483,825)	(1,798,725)	(452,739)	(2,232,361)	(1,674,626)	(429,247)	(2,129,166)	(1,922,823)	(476,231)	(2,335,557)
2.58	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
2.59	ACCRD OPEB COSTS - SFAS 158	1,060,038	1,319,490			1,189,764	(96,128)	338,053	947,838	(284,223)	339,502	1,004,759	91,968	336,605	890,917
2.60	ACCRD SFAS 112 PST EMPLOY BEN	927,323	686,463			806,893	372,085	(0)	434,807	404,618	(0)	522,705	339,553	(0)	346,910
2.61	ACCRD BOOK ARO EXPENSE - SFAS 143	3,880,122	3,838,062			3,859,092	3,818,268	0	40,824	3,840,766	-	39,356	3,795,771	-	42,291
2.62	BOOK OPERATING LEASE - ASSET	(57,000)	79,854			11,427	59,122	(168,765)	121,069	58,380	(174,593)	59,214	59,864	(162,936)	182,925
2.63	SFAS 106 - MEDICARE SUBSIDY - NORM - (PPACA)	(348,244)	(348,244)			(348,244)	(348,244)	0	0	(348,244)	-	-	(348,244)	-	-
2.64	GROSS RECEIPTS- TAX EXPENSE	-	-			0	0	0	0	-	-	-	-	-	-
2.65	FIN 48 - DEFD STATE INCOME TAXES	-	-			0	0	0	0	-	-	-	-	-	-
2.66	ACCRD SIT/FRANCHISE TAX RESERVE	-	-			0	0	0	0	-	-	-	-	-	-
2.67	ACCRD SALES & USE TAX RESERVE	2,583	-			1,292	0	189	1,103	-	378	2,205	-	-	-
2.68	ACCRD SIT TX RESERVE-LNG-TERM-FIN 48	1	1			1	0	(0)	0	0	(0)	0	0	(0)	0
2.69	ACCRD SIT TX RESERVE-SHRT-TERM-FIN 48	-	-			0	0	0	0	-	-	-	-	-	-
2.70	DEFD STATE INCOME TAXES	448,273	-			224,137	224,137	0	0	448,273	-	-	-	-	-
2.71	NOL - DEFERRED TAX ASSET RECLASS	-	-			0	0	0	0	-	-	-	-	-	-
2.72	1991-1996 IRS AUDIT SETTLEMENT	-	-			0	0	0	0	-	-	-	-	-	-
2.73	IRS CAPITALIZATION ADJUSTMENT	57,436	57,436			57,436	100,717	0	(43,281)	100,717	-	(43,281)	100,717	-	(43,281)
2.74	IRS AUDIT SETTLEMENT	(0)	0			0	0	(0)	0	0	(0)	(0)	0	(0)	0
2.75	RESTRICTED STOCK PLAN	16,724	16,623			16,673	2,096	0	14,577	4,036	-	12,688	155	-	16,467
2.76	PSI - STOCK BASED COMP	309,980	334,854			322,417	58,581	0	263,836	58,287	-	251,693	58,875	-	275,979
2.77	AMT CREDIT - DEFERRED	-	-			0	0	0	0	-	-	-	-	-	-
2.78	NOL - DEFERRED TAX ASSET RECLASS	-	-			0	0	0	0	-	-	-	-	-	-
2.79	NOL ADJUSTMENT	39,687,268	41,762,216			40,724,742	15,194,388	10,335,966	15,194,388	14,634,396	10,418,477	14,634,396	15,754,380	10,253,455	15,754,380
2.80	NOL CONTRA	(39,687,268)	(41,762,216)	39,687,268	41,762,216	0									
2.81	NON-UTILITY DEFERRED FIT	968,606	(0)	(968,606)	0	0									
2.82	SFAS 109 FLOW-THRU 190.3	19,883,833	20,581,158	(19,883,833)	(20,581,158)	0									
2.83	SFAS 109 EXCESS DFIT 190.4	39,613,061	30,889,970	(39,613,061)	(30,889,970)	0									
2.84	SFAS 133 ADIT FED - SFAS NONAFFIL 1900006	-	-	0	0	0									
2.85	ADIT FED - PENSION OCI NAF 1900009	-	-	0	0	0									
2.86	ADIT FED - PENSION OCI NAF 1900010	-	-	0	0	0									
2.87	ADIT FED - NON-UMWA PRW OCI NAF 1900011	-	-	0	0	0									
2.88	ADIT-FED-HDG-CF-INT RATE1900015	-	-	0	0	0									
2.89	DEFERRED SIT 1901002	14,773,672	15,625,910			15,199,791	15,189,511	0	10,280	14,763,392	0	10,280	15,615,630	0	10,280
3	TOTAL ACCOUNT 190	86,163,415	74,967,031	(20,778,231)	(9,708,912)	65,321,654	32,995,639	13,611,826	18,714,187	33,640,088	13,278,688	18,466,408	32,351,190	13,944,964	18,961,965
4	ACCOUNT 190 - ARO-Related Deferals	3,880,122	3,838,062	0	0	3,859,092	3,818,268	0	40,824	3,840,766	0	39,356	3,795,771	0	42,291

KENTUCKY POWER COMPANY, INC.
Worksheet B-3
Excess/ Deficient ADIT Worksheet for Total Company and Functional Balances
For Year Ended December 31, 2023
Debit/(Credit)

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
TOTAL COMPANY BALANCES								1/1/2023 Beginning Balances			Balance Sheet Entries		Tax Expense Entries		12/31/2023 Ending Balance		
Line No.	Utility Account (NOTE A)	Description of Account	Protected Unprotected	Tax Rate Change Act	Excess / Deficient Balance at Remeasurement	Amortization Methodology (NOTE C)	Amotization Period	Excess / Deficient ADIT Regulatory Offset	Excess / Deficient ADIT in Utility Deferrals	Balance Sheet Account Reclassifications	182.3	254	410/411 Excess / Deficient Amortization NOTE C/NOTE F	410/411 Deferred Tax Expense/ (Benefit)	Excess/ Deficient ADIT Regulatory Offset	Excess / Deficient ADIT in Utility Deferrals	Reference
	Deferred Tax Account (NOTE B)														Sum of Cols (I) - (O)		
1a	1904001	ADFIT - FAS 109 Excess	N/A	TCJA 2017				39,613,062				(8,723,092)			30,889,970		WS B - 2 Col B/C, ADIT item 2.81
1b	2811001	ADFIT - Accel Amortization Property	Protected	TCJA 2017	(22,201,492)				(16,461,177)				446,152	-		(16,015,024)	Company Records
1c	2814001	ADFIT - Accel Amort FAS 109 Excess	Protected	TCJA 2017				16,461,177				(446,152)			16,015,024		WS B-1 Col B/C ADIT item 2.06
1d	2821001	ADFIT - Utility Property	Protected	TCJA 2017	(92,216,055)	**ARAM**	**Life of Asset**		(70,364,515)				1,636,098	-		(68,728,417)	WS B - 1 Cols M+N+O , ADIT Item 5.33
1e	2821001	ADFIT - Utility Property	Unprotected	TCJA 2017	(58,572,784)	**10 Years**	**1/2018 - 12/2027**		(22,227,654)				14,099,378	-		(8,128,276)	
1f	2824001	ADFIT - Utility Property FAS 109 Excess	Protected	TCJA 2017				72,123,268				(1,636,098)			70,487,170		WS B - 1 Col C, ADIT Item 5.38
1g	2824001	ADFIT - Utility Property FAS 109 Excess	Unprotected	TCJA 2017				20,468,898				(14,099,378)			6,369,520		
1h	2831001	ADFIT - Other Utility Deferrals	Unprotected	TCJA 2017	(39,072,283)	**10 Years**	**1/2018 - 12/2027**		(10,065,209)				10,049,165	-		(16,044)	WS B - 1 Col C, ADIT Item 9.72
1i	2834001	ADFIT - Other FAS 109 Excess	Unprotected	TCJA 2017				10,065,209				(10,049,165)			16,044		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				(158,731,616)				34,953,885			(123,777,730)		Company Records
2c	**NOTE D**																
3		Total For Accounting Entires (Sum of Lines 1a through 2c)						(2)	(119,118,555)	-	-	-	(26,230,793)	-	(2)	(92,887,762)	
													NOTE E				
TRANSMISSION FUNCTION BALANCES																	
	Deferred Tax Account (NOTE B)														Sum of Cols (I) - (O)		
4a	1904001	ADFIT - FAS 109 Excess	N/A	TCJA 2017				9,509,704				(387,061)			9,122,643		Company Records
4b	2821001	ADFIT - Utility Property	Protected	TCJA 2017	(35,312,263)	**ARAM**	**Life of Asset**		(25,379,955)				520,668	-		(24,859,287)	WS B - 1 Col N, ADIT 5.33
4c	2821001	ADFIT - Utility Property	Unprotected	TCJA 2017	(434,774)	**10 Years**	**1/2018 - 12/2027**		(5,150,525)				1,088,281	-		(4,062,244)	
4d	2824001	ADFIT - Utility Property FAS 109 Excess	Protected	TCJA 2017				25,379,955				(520,668)			24,859,287		Company Records
4e	2824001	ADFIT - Utility Property FAS 109 Excess	Unprotected	TCJA 2017				5,150,525				(1,088,281)			4,062,244		
4f	2831001	ADFIT - Other Utility Deferrals	Unprotected	TCJA 2017	1,632,023	**10 Years**	**1/2018 - 12/2027**		1,934,301				(445,035)	-		1,489,266	WS B - 1 Col N, item 9.72
4g	2834001	ADFIT - Other FAS 109 Excess	Unprotected	TCJA 2017				(1,934,302)				445,035			(1,489,267)		Company Records
4h	**NOTE D**																
	Regulatory Deferral Accounts																
5a	182.3	Regulatory Asset		TCJA 2017				-							-		Company Records
5b	254	Regulatory Liability		TCJA 2017				(38,105,880)				1,550,975			(36,554,905)		Company Records
5c	**NOTE D**																
6		Total For Accounting Entires (Sum of Lines 4a through 5c)						2	(28,596,179)	-	-	-	(1,163,914)	-	2	(27,432,266)	
													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, 2023	Balance @ December 31, 2022	Average Balance for 2023
1					
2	Transmission Materials & Supplies	FF1, p. 227, ln 8, Col. (c) & (b)	45,182	12,852	29,017
3	General Materials & Supplies	FF1, p. 227, ln 11, Col. (c) & (b)	79,637	23,237	51,437
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, 2023	2,026,632	(43,833,553)	0	1,106,345	44,753,840	45,860,185
7	Totals as of December 31, 2022	1,476,784	(39,648,764)		493,689	40,631,860	41,125,548
8	**Average Balance**	1,751,708	(41,741,159)	-	800,017	42,692,850	43,492,867

Prepayments Account 165 - Balance @ 12/31/2023

9	Acc. No.	Description	2023 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	542,064	-		542,064		542,064	Plant Related Insurance Policies
11	165000219	Prepaid Taxes	0	-				-	
12	165000220	Prepaid Taxes	0	-				-	
13	165000222	Prepaid Taxes	0	-				-	Prepaid - Gen
14	1650006	Other Prepayments	49,087	49,087				-	Prepaid Interest - Distribution
15	1650009	Prepaid Carry Cost-Factored AR	21,040	21,040				-	AR Factoring
16	1650010	Prepaid Pension Benefits	14,228,994	-			14,228,994	14,228,994	Pension
17	165001119	Prepaid Sales Taxes	0	-				-	
18	165001120	Prepaid Sales Taxes	0	-				-	
19	165001123	Prepaid Sales Taxes	311,523	311,523				-	SFAS 112 Overfunding Asset
20	165001219	Prepaid Use Taxes	0	-				-	
21	165001220	Prepaid Use Taxes	0	-				-	
22	165001223	Prepaid Use Taxes	49,105	49,105				-	Prepaid Tax - Dist
23	1650014	FAS 158 Qual Contra Asset	(14,228,994)	(14,228,994)				-	SFAS 158 Contra Acct
24	1650021	Prepaid Insurance - EIS	564,282	-		564,282		564,282	Plant Related Insurance Policies
25	1650023	Prepaid Lease	14,929	14,929				-	Prepaid Lease - Dist
26	1650030	Other Prepayments - Long Term	0	-				-	
27	1650035	PRW Without MED-D Benefits	30,524,846	-			30,524,846	30,524,846	Labor Related Expense
28	1650037	FAS158 Contra-PRW Exclud Med-D	(30,524,846)	(30,524,846)					SFAS 158 Offset
29	1650041	Prepaid Regulatory Fees	474,603	474,603				-	
30									
		Subtotal - Form 1, p 111.57.c	2,026,632	(43,833,553)	0	1,106,345	44,753,840	45,860,185	

Prepayments Account 165 - Balance @ 12/31/ 2022

31	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
32	1650001	Prepaid Insurance	493,689	-		493,689		493,689	Plant Related Insurance Policies
33	165000219	Prepaid Taxes	0	-				-	
34	165000220	Prepaid Taxes	0	-				-	
35	165000222	Prepaid Taxes	462,142	462,142				-	Prepaid - Gen
36	1650006	Other Prepayments	51,049	51,049				-	Prepaid Interest - Distribution
37	1650009	Prepaid Carry Cost-Factored AR	0	-				-	AR Factoring
38	1650010	Prepaid Pension Benefits	13,383,444	-			13,383,444	13,383,444	Pension
39	165001119	Prepaid Sales Taxes	0	-				-	
40	165001120	Prepaid Sales Taxes	0	-				-	
41	165001122	Prepaid Sales Taxes	396,746	396,746				-	SFAS 112 Overfunding Asset
42	165001219	Prepaid Use Taxes	0	-				-	
43	165001220	Prepaid Use Taxes	0	-				-	
44	165001222	Prepaid Use Taxes	58,539	58,539				-	Prepaid Tax - Dist
45	1650014	FAS 158 Qual Contra Asset	(13,383,444)	(13,383,444)				-	SFAS 158 Contra Acct
46	1650021	Prepaid Insurance - EIS	(0)	-		(0)		(0)	Plant Related Insurance Policies
47	1650023	Prepaid Lease	14,619	14,619				-	Prepaid Lease - Dist
48	1650030	Other Prepayments - Long Term	0	-				-	
49	1650035	PRW Without MED-D Benefits	27,248,416	-			27,248,416	27,248,416	Labor Related Expense
50	1650037	FAS158 Contra-PRW Exclud Med-D	(27,248,416)	(27,248,416)					SFAS 158 Offset
51									
52									
		Subtotal - Form 1, p 111.57.d	1,476,784	(39,648,764)		493,689	40,631,860	41,125,548	

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) 2023
1	Net Funds from IPP Customers 12/31/2022 (2023 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 12/31/2023 (2023 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)**	1,412,867	1,412,867	-
2	**Account 451,Miscellaneous Service Revenues (FF1 p.300.17.(b); Company Records - Note 1)**	131,760	130,871	888
3	**Account 454, Rent from Electric Property (FF1 p.300.19.(b); Company Records - Note 1)**	8,690,173	8,193,333	496,841
4	**Account 4560015, Associated Business Development - (Company Records - Notes 1, 2)**	349,355	349,355	-
5	**Account 456 - Other Electric Revenues - (Company Records - Notes 1,2)**	27,721,631	27,710,431	11,200
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))**	38,305,786	37,796,858	508,929
7	**Accounts 4470004 & 5, Revenues from Grandfathered Transmission Contracts - (Company Records - Note 1)**		-	
8	**Total Other Operating Revenues To Reduce Revenue Requirement**	38,305,786	37,796,858	508,929

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) 2023 Expense	(D) 100% Non-Transmission	(E) 100% Transmission Specific	(F) Explanation
		Regulatory O&M Deferrals & Amortizations				
1	5660009	PJM OATT Over/Under Rec	(23,212,052)			
2			-			
3						
4		**Total**	(23,212,052)			
		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	324,596			
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	1,368,435			
10	FF1 p 321.89.b	561.5 - Reliability, Planning and Standards Development	69,826			
11	FF1 p 321.90.b	561.6 - Transmission Service Studies	(1)			
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	369,553			
14		**Total of Account 561**	2,132,410			
		Account 928				
15	9280000	Regulatory Commission Exp	7,511	5,506	2,004	
16	9280001	Regulatory Commission Exp-Adm	(5)	(3)	(1)	
17	9280002	Regulatory Commission Exp-Case	2,841,978	1,719,961	1,122,017	
18	9280005	Reg Com Exp-FERC Trans Cases	15,507	1,377	14,131	
19	9280006	State Publ Serv CommissionFees	936,745	936,745	-	
20						
21		**Total (FERC Form 1 p.323.189.b)**	3,801,736	2,663,585	1,138,151	
		Account 930.1				
22	9301000	General Advertising Expenses	80,957	51,195	29,762	
23	9301001	Newspaper Advertising Space	10,001	7,359	2,642	
24	9301003	TV Station Advertising Time	19,013	13,952	5,061	
25	9301010	Publicity	258	206	52	
26	9301012	Public Opinion Surveys	16,840	16,839	1	
27	9301014	Video Communications	50	40	10	
28	9301015	Other Corporate Comm Exp	7,629	7,622	7	
29						
30						
31						
32						
33						
34						
35						
36						
37		**Total (FERC Form 1 p.323.191.b)**	134,748	97,213	37,535	
		Account 930.2				
38	9302000	Misc General Expenses	226,212	157,169	69,043	
39	9302003	Corporate & Fiscal Expenses	38,595	37,601	994	
40	9302004	Research, Develop&Demonstr Exp	3,612	2,882	730	
41	9302006	Assoc Bus Dev - Materials Sold	(19,129)	(19,129)	-	
42	9302007	Assoc Business Development Exp	231,313	196,024	35,289	
43						
44		**Total (FERC Form 1 p.323.192.b)**	480,603	374,546	106,057	

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	0.10%	
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	26,885				26,885
3	**Real Estate and Personal Property Taxes**					
4	Real and Personal Property - Kentucky	15,799,527	15,799,527			
5	Real and Personal Property - West Virginia	3,086,090	3,086,090			
6	Real and Personal Property - Tennessee	-	-			
7	Real and Personal Property - Other Jurisdictions	-	-			
8	**Payroll Taxes**					
9	Federal Insurance Contribution (FICA)	1,769,413		1,769,413		
10	Federal Unemployment Tax	-		-		
11	State Unemployment Insurance	19,984		19,984		
12	**Production Taxes**					
13	State Severance Taxes	-				-
14	**Miscellaneous Taxes**					
15	State Business & Occupation Tax	6,436,129				6,436,129
16	State Public Service Commission Fees	-			-	
17	State Franchise Taxes	(100)			(100)	
18	State Lic/Registration Fee	611			611	
19	Misc. State and Local Tax	13,139			13,139	
20	Sales & Use	347,941				347,941
21	Federal Excise Tax	-				-
22	Michigan Single Business Tax	-				-
23						
24	Total Taxes by Allocable Basis	27,499,619	18,885,617	1,789,397	13,650	6,810,955

(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)	639,935,550	538,231,899	752,451,585	82,763,320	2,013,382,353
	KENTUCKY JURISDICTION					
26	Percentage of Plant in KENTUCKY JURISDICTION	33.55%	98.52%	100.00%	99.66%	
27	Net Plant in KENTUCKY JURISDICTION (Ln 25 * Ln 26)	214,681,979	530,285,857	752,451,585	82,485,938	1,579,905,358
28	Less: Net Value of Exempted Generation Plant	28,105,196				
29	Taxable Property Basis (Ln 27 - Ln 28)	186,576,783	530,285,857	752,451,585	82,485,938	1,551,800,162
30	Relative Valuation Factor	33.00%	100.00%	100.00%	100.00%	
31	Weighted Net Plant (Ln 29 * Ln 30)	61,570,338	530,285,857	752,451,585	82,485,938	
32	General Plant Allocator (Ln 31 / (Total - General Plant))	4.58%	39.45%	55.97%	-100.00%	
33	Functionalized General Plant (Ln 32 * General Plant)	3,777,920	32,538,029	46,169,988	(82,485,938)	-
34	Weighted KENTUCKY JURISDICTION Plant (Ln 31 + 33)	65,348,258	562,823,886	798,621,573	(0)	1,426,793,718
35	Functional Percentage (Ln 34/Total Ln 34)	4.58%	39.45%	55.97%		
	WEST VIRGINIA JURISDICTION					
46	Net Plant in WEST VIRGINIA JURISDICTION (Ln 25 - Ln 27 - Ln 37)	425,253,571	7,946,042	-	277,383	433,476,995
47	Less: Net Value Exempted Generation Plant	$301,867,176				
48	Taxable Property Basis	123,386,394	7,946,042	-	277,383	131,609,819
49	Relative Valuation Factor	100.00%	100.00%	100.00%	100.00%	
50	Weighted Net Plant (Ln 48 * Ln 49)	123,386,394	7,946,042	-	277,383	
51	General Plant Allocator (Ln 50 / (Total - General Plant)	93.95%	6.05%	0.00%	-100.00%	
52	Functionalized General Plant (Ln 52 * General Plant)	260,600	16,783	-	(277,383)	
53	Weighted WEST VIRGINIA JURISDICTION Plant (Ln 50 + 52)	123,646,994	7,962,825	-	(0)	131,609,819
54	Functional Percentage (Ln 53/Total Ln 53)	93.95%	6.05%	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	26,885		
			1,038	pg. 263, ln. 73 (l)
			5,322	pg. 263, ln. 74 (l)
			20,525	pg. 263, ln. 95 (l)

	(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)**		**18,885,617**				**6,451,549**
4	Real and Personal Property - Kentucky		15,799,527				6,248,220
		2019		(1,800,059)	pg. 263, ln. 45 (l)	38.19%	(687,443)
		2020		(1,466,501)	pg. 263, ln. 46 (l)	38.46%	(563,951)
		2021		850,878	pg. 263, ln. 47 (l)	38.19%	324,981
		2022		17,681,116	pg. 263, ln. 48 (l)	39.39%	6,963,951
		2023		534,093	pg. 263, ln. 49 (l)	39.45%	210,682
5	Real and Personal Property - W Va		3,086,090				203,329
		2021		1,519,983	pg. 263, ln. 51 (l)	6.40%	97,352
		2022		1,563,845	pg. 263, ln. 52 (l)	6.77%	105,840
		2023		2,262	pg. 263, ln. 53 (l)	6.05%	137
							-
							-
							-
							-
							-

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)	1,769,413		
			1,769,413	pg. 263, ln. 77 (l)
10	Federal Unemployment Tax	-		
11	State Unemployment Insurance	19,984		
			6,706	pg. 263, ln. 56 (l)
			(55)	pg. 263, ln. 57 (l)
			13,333	pg. 263, ln. 60 (l)
12	**Production Taxes**	-		
13	State Severance Taxes			
14	**Miscellaneous Taxes**			
15	State Business & Occupation Tax	6,436,129		
			6,436,129	pg. 263, ln. 94 (l)
16	State Public Service Commission Fees	-		
17	State Franchise Taxes	(100)		
			(100)	pg. 263, ln. 83 (l)
18	State Lic/Registration Fee	611		
			125	pg. 263, ln. 100 (l)
			200	pg. 263, ln. 101 (l)
			25	pg. 263, ln. 102 (l)
			46	pg. 263, ln. 103 (l)
			195	pg. 263, ln. 104 (l)
			20	pg. 263, ln. 105 (l)
19	Misc. State and Local Tax	13,139		
			3,797	pg. 263, ln. 89 (l)
			4	pg. 263, ln. 91 (l)
			(4,233)	pg. 263, ln. 92 (l)
			13,571	pg. 263, ln. 93 (l)
20	Sales & Use	347,941		
			3,082	pg. 263, ln. 64 (l)
			106,405	pg. 263, ln. 65 (l)
			139,605	pg. 263, ln. 67 (l)
			98,849	pg. 263, ln. 70 (l)
21	Federal Excise Tax	-		
22	Michigan Single Business Tax	-		
23	Total Taxes by Allocable Basis (Total Company Amount Ties to FFI p.114, Ln 14,(c))	27,499,619	27,499,619	

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 2023 FF1 Balances
Worksheet I RESERVED FOR FUTURE USE
KENTUCKY POWER COMPANY

AEP East Companies
Cost of Service Formula Rate Using 2023 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	56.44%	5.17%	2.915%
Preferred Stock	0.00%	0.00%	0.000%
Common Stock	43.56%	10.35%	4.509%
		R =	7.424%

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

Rate Base (TCOS, ln 68)	473,474,306
R (from A. above)	7.424%
Return (Rate Base x R)	35,150,323

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

Return (from B. above)	35,150,323
Effective Tax Rate (TCOS, ln 114)	20.20%
Income Tax Calculation (Return x CIT)	7,099,834
ITC Adjustment	-
Excess Deferred Income Tax	(1,429,897)
Tax Affect of Permanent Differences	(274,849)
Income Taxes	5,395,088

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)	85,133,658
Lease Payments (TCOS, Ln 95)	-
Return (TCOS, ln 126)	35,150,323
Income Taxes (TCOS, ln 125)	5,395,088
Annual Revenue Requirement, Less Lease Payments, Return and Taxes	44,588,247

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

Annual Revenue Requirement, Less Lease Payments, Return and Taxes	44,588,247
Return (from I.B. above)	35,150,323
Income Taxes (from I.C. above)	5,395,088
Annual Revenue Requirement, with 0 Basis Point ROE increase	85,133,658
Depreciation (TCOS, ln 100)	22,097,614
Annual Rev. Req, w/ 0 Basis Point ROE increase, less Depreciation	63,036,044

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

Net Transmission Plant (TCOS, ln 42)	531,594,734
Annual Revenue Requirement, with 0 Basis Point ROE increase	85,133,658
FCR with 0 Basis Point increase in ROE	16.01%
Annual Rev. Req, w / 0 Basis Point ROE increase, less Dep.	63,036,044
FCR with 0 Basis Point ROE increase, less Depreciation	11.86%
FCR less Depreciation (TCOS, ln 10)	11.86%
Incremental FCR with 0 Basis Point ROE increase, less Depreciation	0.00%

III. Calculation of Composite Depreciation Rate

Average Transmission Plant Balance for 2023 (TCOS, ln 21)	801,150,080
Annual Depreciation and Amortization Expense (TCOS, ln 100)	22,097,614
Composite Depreciation Rate	2.76%
Depreciable Life for Composite Depreciation Rate	36.26
Round to nearest whole year	36

SUMMARY OF TRUED-UP ANNUAL REVENUE REQUIREMENTS FOR RTEPPROJECTS

		Rev Require	W Incentives	Incentive Amounts
TRUE-UP YEAR	2023			
	As Projected in Prior Year WS J	$ -	$ -	$ -
	Actual after True-up	$ -	$ -	$ -
	True-up of ARR For 2023	-	-	-

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:

2023	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	-	-	-
Prior Yr True-Up	-	-	-
True-Up Adjustment	-	-	-

Details

Investment	-	Current Year	2023
Service Year (yyyy)	0	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	-	FCR w/o incentives, less depreciation	11.86%
Useful life	36	FCR w/incentives approved for these facilities, less dep.	11.86%
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 2023 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

Line No	Month (a)	Average Balance of Common Equity: 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	920,309,346				920,309,346
2	January	922,706,513				922,706,513
3	February	921,997,433				921,997,433
4	March	924,962,196				924,962,196
5	April	921,885,831				921,885,831
6	May	928,289,315				928,289,315
7	June	926,782,569				926,782,569
8	July	933,246,083				933,246,083
9	August	937,189,509				937,189,509
10	September	940,968,705				940,968,705
11	October	945,896,509				945,896,509
12	November	950,753,206				950,753,206
13	December of Rate Year	954,755,561				954,755,561
14	Average of the 13 Monthly Balances	933,057,137	-	-	-	933,057,137

Line No	Month (a)	Average Balance of Long Term Debt: 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			-	1,180,000,000		1,180,000,000
16	January			-	1,180,000,000		1,180,000,000
17	February			-	1,180,000,000		1,180,000,000
18	March			-	1,180,000,000		1,180,000,000
19	April			-	1,180,000,000		1,180,000,000
20	May			-	1,180,000,000		1,180,000,000
21	June			25,000,000	1,180,000,000		1,205,000,000
22	July			25,000,000	1,180,000,000		1,205,000,000
23	August			25,000,000	1,180,000,000		1,205,000,000
24	September			25,000,000	1,180,000,000		1,205,000,000
25	October			25,000,000	1,180,000,000		1,205,000,000
26	November			25,000,000	1,280,000,000		1,305,000,000
27	December of Rate Year			25,000,000	1,280,000,000		1,305,000,000
28	Average of the 13 Monthly Balances	-	-	13,461,538	1,195,384,615	-	1,208,846,154

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 2023**						
30	Interest on Long Term Debt - Accts 221 - 224 (256-257.33.i)			61,847,205			
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)			560,777			
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)**			62,441,633			
38	**Average Cost of Debt for 2023 (Ln 37/ ln 28 (g))**			**5.17%**			

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 2023	Less Excludable Amounts (See NOTE on Line 39)	Net Includable Hedge Amount	Amortization Period: Remaining Unamortized Balance	Amortization Period: Beginning	Amortization Period: Ending
40	Senior Unsecured Notes - Series 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 2023 (TCOS, Ln 157)	2,141,903,291
53	Financial Hedge Recovery Limit - Five Basis Points of Total Capital	0.0005
54	Limit of Recoverable Amount	1,070,952
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 2023		-		-	

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 2023

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 2023 (D)	Actual Expense (E)=(A) * (D)	Allowable Expense (F)=(C) * (D)	One Year Functional Expense (Over)/Under (G)=(E) - (F)
2	APCo	(20,506,773)	35.77%	18,702,698	9.680%	(1,985,130)	1,810,489	(3,795,620)
3	I&M	(15,071,822)	26.29%	13,745,885	4.942%	(744,916)	679,382	(1,424,298)
4	KPCo	(4,397,140)	7.67%	4,010,303	11.456%	(503,717)	459,403	(963,120)
5	KNGP	(505,576)	0.88%	461,098	7.620%	(38,526)	35,136	(73,662)
6	OPCo	(15,429,575)	26.91%	14,072,165	11.258%	(1,737,108)	1,584,287	(3,321,394)
7	WPCo	(1,420,796)	2.48%	1,295,802	2.856%	(40,574)	37,004	(77,578)
8	**Sum of Lines 2 to 7**	(57,331,682)		52,287,952		(5,049,970)	4,605,701	(9,655,671)

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	(16,040,166)	(14,272,821)	(3,281,758)	(358,963)	(11,337,174)	(1,220,098)	(46,510,980)
10	Additional PBOP Ledger Entries (from Company Records)	564,493	1,952,090	(394,161)	(0)	(0)	394,161	
11	Medicare Subsidy							-
12	Net Company Expense (Ln 9 + Ln 10 + Ln 11)	(15,475,673)	(12,320,731)	(3,675,919)	(358,963)	(11,337,174)	(825,937)	(43,994,398)
13	PBOP Expenses From AEP Service Corporation (from Company Records)	(5,031,100)	(2,751,091)	(721,221)	(146,613)	(4,092,401)	(594,859)	(13,337,285)
14	Company PBOP Expense (Ln 12 + Ln 13)	(20,506,773)	(15,071,822)	(4,397,140)	(505,576)	(15,429,575)	(1,420,796)	(57,331,682)

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 1/1/2023
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	2.22%	0.511221	1.13%	1.62%	0.399374	0.65%	2.19%	0.033013	0.07%	2.19%	0.056392	0.12%	1.97%
Station Equipment	353.0	2.75%	0.511221	1.41%	2.37%	0.399374	0.95%	2.19%	0.033013	0.07%	2.19%	0.056392	0.12%	2.55%
Towers & Fixtures	354.0	1.63%	0.511221	0.83%	1.59%	0.399374	0.64%	2.19%	0.033013	0.07%	2.19%	0.056392	0.12%	1.66%
Poles & Fixtures	355.0	3.72%	0.511221	1.90%	2.71%	0.399374	1.08%	2.19%	0.033013	0.07%	2.19%	0.056392	0.12%	3.17%
Overhead Conductor	356.0	1.99%	0.511221	1.02%	1.53%	0.399374	0.61%	2.19%	0.033013	0.07%	2.19%	0.056392	0.12%	1.82%
Underground Conduit	357.0	2.40%	0.511221	1.23%	3.71%	0.399374	1.48%	2.19%	0.033013	0.07%	2.19%	0.056392	0.12%	2.90%
Underground Conductors	358.0	4.64%	0.511221	2.37%	5.24%	0.399374	2.09%	2.19%	0.033013	0.07%	2.19%	0.056392	0.12%	4.65%
GENERAL PLANT														
Structures & Improvements	390.0	2.06%	0.523756	1.08%	1.91%	0.425940	0.81%	3.43%	0.019295	0.07%	3.43%	0.031009	0.11%	2.07%
Office Furniture & Equipment	391.0	3.25%	0.523756	1.70%	3.17%	0.425940	1.35%	3.43%	0.019295	0.07%	3.43%	0.031009	0.11%	3.23%
Transportation Equipment	392.0	3.45%	0.523756	1.81%	3.40%	0.425940	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%	0.425940	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%	0.425940	1.09%	3.43%	0.019295	0.07%	3.43%	0.031009	0.11%	2.63%
Laboratory Equipment	395.0	3.50%	0.523756	1.83%	4.01%	0.425940	1.71%	3.43%	0.019295	0.07%	3.43%	0.031009	0.11%	3.72%
Power Operated Equipment	396.0	4.16%	0.523756	2.18%	3.90%	0.425940	1.66%	3.43%	0.019295	0.07%	3.43%	0.031009	0.11%	4.02%
Communication Equipment	397.0	5.02%	0.523756	2.63%	4.98%	0.425940	2.12%	3.43%	0.019295	0.07%	3.43%	0.031009	0.11%	4.93%
Miscellaneous Equipment	398.0	2.71%	0.523756	1.42%	2.70%	0.425940	1.15%	3.43%	0.019295	0.07%	3.43%	0.031009	0.11%	2.75%

(1) As stated in the order in VA Case No. in Case No. PUR-2020-00015, depreciation rates should be implemented at the time depreciation study is preformed. This is the final update made to depreciation rates as a result of the order issued in PUR-2023-00002.

Depreciation rates were made effective January 1, 2023.

(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.

(7) Initial depreciation rates for the jurisdictional shares of CCR/ELG investment at Amos and Mountaineer approved in VA Case No. PUR-2020-00015 and WV Case No. 20-1040-E-CN.

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 12/1/2021
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: No change in Transmission plant depreciation rates which were established in OPCo and CSP's FERC Commission Order in Docket No EC11-37-000.

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 3/6/2019
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: Approved by PSC of WV Order dated 2/27/2019 in Case No. 18-0645-E-D effective 03/06/2019.

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

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			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.