Twelve Months Ended 2024

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

Appalachian Power Company

Line No.			Total	Allocator		Transmission Amount
1	REVENUE REQUIREMENT (w/o incentives)	(ln 130)				$530,432,317
2	REVENUE CREDITS	(Worksheet E Ln 8) (Note A)	10,893,593	DA	1.00000	$ 10,893,593
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)				$ 519,538,724

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

5	Revenue Requirement for PJM Schedule 12 Facilities (w/o incentives)	(Worksheet J/K)	28,840,980	DA	1.00000	$ 28,840,980
6	NET PLANT CARRYING CHARGE w/o intra-AEP charges or credits or ROE incentives (Note B)					
7	Annual Rate	((ln 1 - ln 95)/((ln 42) x 100))				13.81%
8	Monthly Rate	(ln 7 / 12)				1.15%
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))				11.03%
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))				3.24%
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				12,691,580
16	Less: Load Dispatch - Scheduling, System Control and Dispatch Services (321.88.b)					7,379,642
17	Less: Load Dispatch - Reliability, Planning & Standards Development Services (321.92.b)					2,389,462
18	Total 561 Internally Developed Costs	(Line 15 - Line 16 - Line 17)				2,922,477

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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))	7,123,116,728	NA	0.00000	-
20	Less: Production ARO (Enter Negative)	(Worksheet A ln 14.(c))	(203,562,464)	NA	0.00000	-
21	Transmission	(Worksheet A ln 14.(d) & TCOS Ln 134)	4,839,520,417	DA		4,759,406,277
22	Less: Transmission ARO (Enter Negative)	(Worksheet A ln 14.(e))	-	TP	0.98345	-
23	Distribution	(Worksheet A ln 14.(f))	5,339,428,226	NA	0.00000	-
24	Less: Distribution ARO (Enter Negative)	(Worksheet A ln 14.(g))	(3,069)	NA	0.00000	-
25	General Plant	(Worksheet A ln 14.(h))	686,044,211	W/S	0.10667	73,176,987
26	Less: General Plant ARO (Enter Negative)	(Worksheet A ln 14.(i))	(1,429,941)	W/S	0.10667	(152,525)
27	Intangible Plant	(Worksheet A ln 14.(j))	302,758,039	W/S	0.10667	32,293,722
28	TOTAL GROSS PLANT	(sum lns 19 to 27)	18,085,872,149	**GP**	**0.268979**	4,864,724,461
				GTD=	**0.46757**	
29	ACCUMULATED DEPRECIATION AND AMORTIZATION					
30	Production	(Worksheet A ln 28.(b))	3,537,257,621	NA	0.00000	-
31	Less: Production ARO (Enter Negative)	(Worksheet A ln 28.(c))	(60,547,720)	NA	0.00000	-
32	Transmission	(Worksheet A ln 28.(d) & ln 43.(c))	949,662,093	**TP1=**	0.96833	919,582,044
33	Less: Transmission ARO (Enter Negative)	(Worksheet A ln 28.(e))	-	**TP1=**	0.96833	-
34	Distribution	(Worksheet A ln 28.(f))	1,860,669,433	NA	0.00000	-
35	Less: Distribution ARO (Enter Negative)	(Worksheet A ln 28.(g))	(2,307)	NA	0.00000	-
36	General Plant	(Worksheet A ln 28.(h))	129,618,774	W/S	0.10667	13,825,802
37	Less: General Plant ARO (Enter Negative)	(Worksheet A ln 28.(i))	(876,885)	W/S	0.10667	(93,533)
38	Intangible Plant	(Worksheet A ln 28.(j))	174,782,046	W/S	0.10667	18,643,148
39	TOTAL ACCUMULATED DEPRECIATION	(sum lns 30 to 38)	6,590,563,056			951,957,460
40	NET PLANT IN SERVICE					
41	Production	(ln 19 + ln 20 - ln 30 - ln 31)	3,442,844,363			-
42	Transmission	(ln 21 + ln 22 - ln 32 - ln 33)	3,889,858,324			3,839,824,233
43	Distribution	(ln 23 + ln 24 - ln 34 - ln 35)	3,478,758,032			-
44	General Plant	(ln 25 + ln 26 - ln 36 - ln 37)	555,872,382			59,292,193
45	Intangible Plant	(ln 27 - ln 38)	127,975,993			13,650,574
46	TOTAL NET PLANT IN SERVICE	(sum lns 41 to 45)	11,495,309,094	**NP**	**0.340379**	3,912,767,001
47	DEFERRED TAX ADJUSTMENTS TO RATE BASE	(Note D)				
48	Account No. 281.1 (enter negative)	(Worksheet B, ln 2 & ln 5.E)	(200,366,143)	NA		-
49	Account No. 282.1 (enter negative)	(Worksheet B, ln 7 & ln 10.E)	(1,908,199,890)	DA		(621,274,754)
50	Account No. 283.1 (enter negative)	(Worksheet B, ln 12 & ln 15.E)	(377,695,562)	DA		(35,497,617)
51	Account No. 190.1	(Worksheet B, ln 17 & ln 20.E)	229,408,356	DA		31,232,206
52	Account No. 255 (enter negative)	(Worksheet B, ln 24 & ln 25.E)	(1,028)	DA		(1,027)
53	TOTAL ADJUSTMENTS	(sum lns 48 to 52)	(2,256,854,267)			(625,541,193)
54	PLANT HELD FOR FUTURE USE	(Worksheet A ln 44.(e) & ln 45.(e))	3,374,772	DA		1,573,245
55	REGULATORY ASSETS	(Worksheet A ln 51.(e))	-	DA		-
56	UNFUNDED RESERVES (ENTER NEGATIVE) (NOTE Y)	(Worksheet A ln 54.(e))	(3,055,840)	W/S	0.10667	(325,952)
57	WORKING CAPITAL	(Note E)				
58	Cash Working Capital	(1/8 * ln 78)	6,836,357			6,723,187
59	Transmission Materials & Supplies	(Worksheet C, ln 2.(F))	1,063,109	TP	0.98345	1,045,510
60	A&G Materials & Supplies	(Worksheet C, ln 3.(F))	470,707	W/S	0.10667	50,208
61	Stores Expense	(Worksheet C, ln 4.(F))	-	GP	0.26898	-
62	Prepayments (Account 165) - Labor Allocated	(Worksheet C, ln 8.G)	302,618,006	W/S	0.10667	32,278,785
63	Prepayments (Account 165) - Gross Plant	(Worksheet C, ln 8.F)	6,382,725	GP	0.26898	1,716,821
64	Prepayments (Account 165) - Transmission Only	(Worksheet C, ln 8.E)	-	DA	1.00000	-
65	Prepayments (Account 165) - Unallocable	(Worksheet C, ln 8.D)	(280,251,496)	NA	0.00000	-
66	TOTAL WORKING CAPITAL	(sum lns 58 to 65)	37,119,408			41,814,511
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)		9,275,893,167			3,330,287,612

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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
69	OPERATION & MAINTENANCE EXPENSE					
70	Production	321.80.b	1,612,402,074			
71	Distribution	322.156.b	231,430,218			
72	Customer Related Expense	322 & 323.164,171,178.b	71,928,588			
73	Regional Marketing Expenses	322.131.b	8,107,348			
74	Transmission	321.112.b	485,651,217			
75	TOTAL O&M EXPENSES	(sum lns 69 to 73)	2,409,519,445			
76	Less: Total Account 561	(Note G) (Worksheet F, ln 14.C)	12,691,580			
77	Less: Account 565	(Note H) 321.96.b	396,208,550			
78	Less: Regulatory Deferrals & Amortizations	(Note I) (Worksheet F, ln 4.C)	22,060,229			
79	Total O&M Allocable to Transmission	(lns 73 - 75 - 76 - 77)	54,690,857	TP	0.98345	53,785,497
80	Administrative and General	323.197.b (Notes J and M)	101,237,452			
81	Less: Acct. 924, Property Insurance	323.185.b	5,074,653			
82	Acct. 9260039 PBOP Expense	PBOP Worksheet O Line 9 & 10, (Note K)	(10,454,142)			
83	Acct. 9260057 PBOP Medicare Subsidy	PBOP Worksheet O Line 11, (Note K)	-			
84	PBOP Expense Billed From AEPSC	PBOP Worksheet O Line 13, (Note K)	(3,280,232)			
85	Acct. 928, Reg. Com. Exp.	323.189.b	11,691,611			
86	Acct. 930.1, Gen. Advert. Exp.	323.191.b	492,759			
87	Acct. 930.2, Misc. Gen. Exp.	323.192.b	11,091,670			
88	Balance of A & G	(ln 79 - sum ln 80 to ln 86)	86,621,133	W/S	0.10667	9,239,453
89	Plus: Acct. 924, Property Insurance	(ln 80)	5,074,653	GP	0.26898	1,364,976
90	Acct. 928 - Transmission Specific	Worksheet F ln 21.(E) (Note L)	1,038,928	TP	0.98345	1,021,730
91	Acct 930.1 - Only safety related ads -Direct	Worksheet F ln 38.(E) (Note L)	539	TP	0.98345	530
92	Acct 930.2 - Misc Gen. Exp. - Trans	Worksheet F ln 45.(E) (Note L)	7,145,528	DA	1.00000	7,145,528
93	Settlement Approved PBOP Recovery	PBOP Worksheet O, Col. C (Note M)	18,590,336	W/S	0.10667	1,982,940
94	A & G Subtotal	(sum lns 87 to 92)	118,471,117			20,755,158
95	O & M EXPENSE SUBTOTAL	(ln 78 + ln 93)	173,161,975			74,540,655
96	Plus: Transmission Lease Payments To Affiliates in Acct 565 (Company Records) (Note H)		-	DA	1.00000	-
97	TOTAL O & M EXPENSE	(ln 94 + ln 95)	173,161,975			74,540,655
98	DEPRECIATION AND AMORTIZATION EXPENSE					
99	Production	336.2-6.f	230,475,602	NA	0.00000	-
100	Distribution	336.8.f	189,072,260	NA	0.00000	-
101	Transmission	336.7.f	110,367,031	TP1	0.96833	106,871,213
102	General	336.10.f	21,296,305	W/S	0.10667	2,271,573
103	Intangible	336.1.f	46,777,978	W/S	0.10667	4,989,579
104	TOTAL DEPRECIATION AND AMORTIZATI0N	(Ln 98+99+ 100+101+102)	597,989,176			114,132,365
105	TAXES OTHER THAN INCOME	(Note N)				
106	Labor Related					
107	Payroll	Worksheet H ln 24.(D)	9,156,500	W/S	0.10667	976,679
108	Plant Related					
109	Property	Worksheet H ln 24.(C)	87,777,319	DA		35,027,344
110	Gross Receipts/Sales & Use	Worksheet H ln 24.(F)	55,619,918	NA	0.00000	-
111	Other	Worksheet H ln 24.(E)	24,557,263	GP	0.26898	6,605,394
112	TOTAL OTHER TAXES	(sum lns 106 to 110)	177,111,000			42,609,418
113	INCOME TAXES	(Note O)				
114	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		23.26%			
115	EIT=(T/(1-T)) * (1-(WCLTD/WACC)) =		20.61%			
116	where WCLTD=(ln 154) and WACC = (ln 157)					
117	and FIT, SIT & p are as given in Note O.					
118	GRCF=1 / (1 - T) = (from ln 113)		1.3031			
119	Amortized Investment Tax Credit (enter negative)	(FF1 p.114, ln 19.c)	9,420			
120	Excess Deferred Income Tax	(Note U)	(29,725,534)	DA		(4,761,880)
121	Tax Effect of Permanent and Flow-Through Differences	(Note U)	7,254,342	DA		2,498,796
122	Income Tax Calculation	(ln 114 * ln 126)	143,811,342			51,632,023
123	ITC adjustment	(ln 117 * ln 118)	12,275	GP	0.26898	3,302
124	Excess Deferred Income Tax	(ln 117 * ln 119)	(38,733,965)			(6,204,985)
125	Tax Effect of Permanent and Flow-Through Differences	(ln 117 * ln 120)	9,452,797			3,256,066
126	TOTAL INCOME TAXES	(sum lns 121 to 124)	114,542,450			48,686,406
127	RETURN ON RATE BASE (Rate Base*WACC)	(ln 68 * ln 157)	697,619,156			250,463,474
128	INTEREST ON IPP CONTRIBUTION FOR CONST. (Note F) (Worksheet D, ln 2.(B))		-	DA	1.00000	-
129	(Gains) / Losses on Sales of Plant Held for Future Use (Worksheet N, ln 4, Cols. ((F) & (H))		-			-
130	Tax Impact on Net Loss / (Gain) on Sales of Plant Held for Future Use (ln 128 * ln114)		-			-
131	TOTAL REVENUE REQUIREMENT (sum lns 96, 103, 111, 125, 126, 127, 128, 129)		1,760,423,756			530,432,317

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SUPPORTING CALCULATIONS

In No.								
	TRANSMISSION PLANT INCLUDED IN PJM TARIFF							
131	Total transmission plant	(ln 21)						4,839,520,417
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)							80,114,140
134	Transmission plant included in PJM Tariff	(ln 131 - ln 132 - ln 133)						4,759,406,277
135	Percent of transmission plant in PJM Tariff	(ln 134 / ln 131)					**TP=**	**0.98345**
				Payroll Billed from AEP				
136	WAGES & SALARY ALLOCATOR (W/S)	(Note R)	Direct Payroll	Service Corp.	Total			
137	Production	354.20.b	57,361,333	25,846,963	83,208,296	NA	0.00000	-
138	Transmission	354.21.b	196,236	19,015,373	19,211,609	TP	0.98345	18,893,577
139	Regional Market Expenses	354.22.b	0	0	-	NA	0.00000	-
140	Distribution	354.23.b	51,849,495	6,434,533	58,284,028	NA	0.00000	-
141	Other (Excludes A&G)	354.24,25,26.b	6,683,169	9,742,756	16,425,925	NA	0.00000	-
142	Total	(sum lns 137 to 141)	116,090,233	61,039,625	177,129,858			18,893,577
143	Transmission related amount						**W/S=**	**0.10667**
144	WEIGHTED AVERAGE COST OF CAPITAL (WACC)							$
145	Long Term Interest	(Worksheet M, ln. 37, col. (d))						270,614,476
146	Preferred Dividends	(Worksheet M, ln. 71)						-
147	Development of Common Stock:							
148	Proprietary Capital	(Worksheet M, ln. 14, col. (b))						5,555,073,424
149	Less: Preferred Stock	(Worksheet M, ln. 14, col. (c))						-
150	Less: Account 216.1	(Worksheet M, ln. 14, col. (d))						(3,463,213)
151	Less: Account 219	(Worksheet M, ln. 14, col. (e))						(3,413,224)
152	Common Stock	(ln 148 - ln 149 - ln 150 - ln 151)						5,561,949,861
				Capital Structure Percentages			Cost	
153				$	%	Cap Limit	(Note S)	Weighted
154	Long Term Debt (Note T) Worksheet M, ln 28, col. (g), ln 38, col. (d))			5,690,562,860	50.57%	50.57%	4.76%	0.0240
155	Preferred Stock (ln 149)			-	0.00%	0.00%	-	0.0000
156	Common Stock (ln 152)			5,561,949,861	49.43%	49.43%	10.35%	0.0512
157	Total (Sum lns 154 to 156)			11,252,512,722			**WACC=**	**0.0752**
158	Capital Structure Equity Limit (Note Z)		55%					

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Letter	Notes
	General Notes: a) References to data from Worksheets are indicated as: Worksheet X, Line#.Column.X
A	Revenue credits include: 1) Forfeited Discounts. 2) Miscellaneous Service Revenues. 3) Rental revenues earned on assets included in the rate base. 4) Revenues for associated business projects provided by employees whose labor and overhead costs are in the transmission cost of service. 5) Other electric revenues. 6) Revenues for grandfathered PTP contracts included in the load divisor. 7) If AEP East companies have any directly assigned transmission facilities, the revenue credits in the AEP East formula rate shall include all revenues associated with those directly assigned transmission facilities, irrespective of whether the loads of the customer are included in the formula rate divisor; provided however, such addition to revenue credits shall not be reflected if the costs of such directly assigned transmission facilities are not included in the transmission plant balances on which the formula rate ATRR is based. See Worksheet E for details.
B	The annual and monthly net plant carrying charges on page 1 are used to compute the revenue requirement for RTEP sponsored upgrades or those projects receiving approved incentive-ROE's. Interest will be calculated based on Worksheet Q and any over under recovery will be filed and posted as part of the informational filing.
C	Transmission Plant Balances in this study are projected or actual average of 13-month balances.
D	The total-company balances shown for Accounts 281, 282, 283, 190 only reflect ADIT that relates to utility operations. The balance of Account 255 is reduced by prior flowthrough and is completely excluded if the utility chose to utilize amortization of tax credits against FIT expense. An exception to this is pre-1971 ITC balances, which are required to be taken as an offset to rate base. Account 281 is not allocated. In compliance with FERC Rulemaking the calculation of ADIT in the annual projection will be performed in accordance with IRS regulation Section1.167(l)-l(h)(6)(ii). RM02-7-000, Asset Retirement Obligation deferrals have been removed from ratebase. Transmission ADIT allocations are shown on WS B. The company will not include the ADIT portion of deferred hedge gains and losses in rate base. Detailed balances for the projected or actual period, distinguished between utility and non-utility balances, will be filed and posted as part of the information filing.
E	Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission, as shown on line 78. It excludes: 1) Load Scheduling & Dispatch Charges in account 561 that are collected in the OATT Ancillary Services Revenue, as shown on line 75. 2) Costs of Transmission of Electricity by Others, as described in Note H. 3) The impact of state regulatory deferrals and amortizations, as shown on line 77 4) All A&G Expenses, as shown on line 93.
F	Consistent with Paragraph 657 of Order 2003-A, the amount on line 67 is equal to the balance of IPP System Upgrade Credits owed to transmission customers that made contributions toward the construction of System upgrades, and includes accrued interest and unreturned balance of contributions. The annual interest expense is included on line 127.
G	Removes from the cost of service the Load Scheduling and Dispatch expenses booked to accounts 561.1 through 561.8. Expenses recorded in these accounts, with the exception of 561.4 & 561.8 (lines 16 & 17 above) are recovered in Schedule 1A, OATT ancillary services rates. See Worksheet F, lines 5 through 14, for descriptions and the Form 1 Source of these accounts' balances.
H	Removes cost of transmission service provided by others to determine the basis of cash working capital on line 78. To the extent such service is incurred to provide the PJM service at issue, e.g. lease payments to affiliates, such cost is added back on line 95 to determine the total O&M collected in the formula. The amounts on line 95 is also excluded in the calculation of the FCR percentage calculated on lines 6 through 12. The addbacks on line 95 of activity recorded in 565 represents inter-company sales or purchases of transmission capacity necessary to meet each AEP company's transmission load relative to their available transmission capacity. The company records referenced on line 95 is the Appalachian Power Company general ledger.
I	Removes the impact of state regulatory deferrals or their amortization from Transmission O&M expense.
J	General Plant and Administrative & General expenses, other than in accounts 924, 928, and 930, will be functionalized based on the Wages & Salaries "W/S" allocator. The allocation basis for accounts 924, 928 and 930 are separately presented in the formula. A change in the allocation method for an account must be approved via a 205 filing with the FERC.
K	These deductions on lines 81 through 83 are to remove from the cost of service the expenses recorded by the company for Postemployment Benefits Other than Pensions (PBOP). See Note M below for the recoverable PBOP expense.
L	Expenses recorded in FERC Accounts 928 (Regulatory Commission Expense), 930.1 (Safety Related Advertising) and 930.2 (Miscellaneouse General Expenses) that are not directly related to or properly allocable to transmission service will be removed from the TCOS. If AEP includes any expenses booked to these accounts in future ATRR updates, AEP must provide supporting information demonstrating that the underlying activities are directly related to providing transmission service. Account 930.2 includes the expenses incurred by the transmission function for Associated Business Development revenues given as a credit to the TCOS on Worksheet E.
M	See note K above. Per the settlement in Docket ER08-1329, recoverable PBOP expense is based on an annual total for the operating companies that is ratioed to them based on the total of actual annual PBOP costs, including charges from the AEP Service Corportation. The calculation of the recoverable amount for each company is shown on Worksheet O.
N	Includes only FICA, unemployment, highway, property and other assessments charged in the current year. Gross receipts, sales & use and taxes related to income are excluded.
O	The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = the percentage of federal income tax deductible for state income taxes. See Worksheet G for the development of the Company's composite SIT. A utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) (ln 118) multiplied by (1/1-T) . If the applicable tax rates are zero enter 0. Inputs Required: FIT = 21.00% SIT= 2.86% (State Income Tax Rate or Composite SIT. Worksheet G)) p = 0.00% (percent of federal income tax deductible for state purposes) The formula rate shall reflect the applicable state and federal statutory tax rates in effect during the period the calculated estimated unit charges are applicable. If the statutory tax rates change during such period, the effective tax rates used in the formula shall be weighted by the number of days the pre-change rate and post-change rate each is in effect.
P	Removes plant excluded from the OATT because it does not meet the PJM's definition of Transmission Facilities or is otherwise ineligible to be recovered under the OATT.
Q	Removes transmission plant (e.g. step-up transformers) included in the development of OATT ancillary service rates and not already removed for reasons indicated in Note P.
R	Includes functional wages & salaries billed by AEP Service Corporation for support of the operating company.
S	Long Term Debt cost rate = long-term interest (ln 145) /average long term debt (ln 154). Preferred Stock cost rate = preferred dividends (ln 146) /preferred outstanding (ln 155). Common Stock cost rate (ROE) = 10.35%, per the settlement in FERC Docket No. EL17-13. It includes an additional 50 basis points for PJM RTO membership. The amount of eligible hedging gains or losses included in total interest expense is limited to five basis points of the capital structure. Details and calculations of the weighted average cost of capital are shown on Worksheet M. Eligible Hedging Gains and Losses are computed on Worksheet M. The unamortized balance of eligible hedge gains/losses and related ADIT amounts shall not flow through the formula rate.
T	The Long Term Debt balance for I&M includes the accumulated balance of principle and related interest for Spent Nuclear Fuel Disposal Costs collected prior to April 7, 1983. This total balance of $265,249,280 at 12/31/12 is not included in the balance in line 154 above. The cost rates for long-term debt shall include interest expense and related periodic expenses (such as remarketing and letter of credit fees) as recorded in FERC Account 427 or 430, amortization of issuance costs (including insurance) and discounts as recorded in FERC Account 428, issuance premiums as recorded in FERC Account 429 and losses or gains on reacquired debt as recorded in FERC Accounts 428.1 or 429.1, respectively. The cost rates for preferred stock (if applicable) shall include the dividends.
U	Excess / (Deficit) Deferred Income Taxes will be amortized over the average remaining life of the assets to which it relates, unless the Commission requires a different amortization period. The Tax Effect of Permanent Differences captures the differences in the income taxes due under the Federal and State tax calculations that are not the result of a timing difference, including but not limited to depreciation related to capitalized AFUDC equity and meals and entertainment deductions. The Tax Effect of Flow-Through differences captures current tax expense related to timing differences on items for which tax deductions were used to reduce customer rates through the use of flow-through accounting in a prior period. Transmission balances for the projected or actual period, will be filed and posted as part of the informational filing.
V	Cash investment in prepaid pension and benefits recorded in FERC Account 165 is permitted to be included in the formula. A labor expense allocation factor will be used to allocate total company costs. All other prepayments recorded in FERC Account 165 are directly assigned to the transmission function, allocated or excludable balances detailed on Worksheet C.
W	The formula rate shall allocate property tax expense based on the as filed net plant cost allocation method detailed on Worksheet H.
X	Under Section 30.9 of the PJM OATT, a network customer that owns existing transmission facilities that are integrated with the Transmission Provider's Transmission System may be eligible to receive consideration either through a billing credit or some other mechanism. Calculation of any credit under this subsection, pursuant to approval by FERC for inclusion in this formula rate for collection on behalf of the network customer, shall be addressed in either the Network Customer's Service Agreement or any other agreement between the parties.
Y	The cost of service will make a rate base adjustment to remove unfunded reserves associated with contingent liabilites recorded to Accounts 228.1-228.4 from rate base.
Z	Per the settlement in EL17-13, equity is limited to 55% in of the Company's capital structure. If the percentage of actual equity exceeds the cap, the excess is included as long term debt in the capital structure.

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

Gross Plant In Service

Line No	Month (a)	Production (b)	Production ARO (c)	Transmission (d)	Transmission ARO (e)	Distribution (f)	Distribution ARO (g)	General (h)	General ARO (i)	Intangible (j)
	(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	6,999,883,886	147,575,100	4,710,200,340	-	5,175,188,138	3,069	627,643,206	1,429,941	306,526,882
2	January	7,018,469,187	147,575,100	4,718,055,467	-	5,194,306,573	3,069	629,112,149	1,429,941	309,385,319
3	February	7,023,031,428	147,575,100	4,726,167,646	-	5,210,381,093	3,069	637,302,979	1,429,941	311,387,560
4	March	7,023,918,666	147,575,100	4,745,950,898	-	5,237,118,536	3,069	675,079,929	1,429,941	302,222,056
5	April	7,066,023,464	147,575,100	4,757,071,485	-	5,258,951,381	3,069	680,908,627	1,429,941	303,790,505
6	May	7,069,786,239	147,575,100	4,846,419,971	-	5,289,717,682	3,069	684,396,131	1,429,941	306,160,053
7	June	7,151,281,071	227,887,403	4,858,580,215	-	5,322,933,255	3,069	700,705,599	1,429,941	299,777,929
8	July	7,193,827,414	255,306,888	4,887,598,101	-	5,356,451,517	3,069	703,960,893	1,429,941	301,908,892
9	August	7,202,053,108	255,306,888	4,890,131,827	-	5,378,053,506	3,069	706,361,467	1,429,941	303,031,333
10	September	7,204,456,217	255,306,888	4,911,322,075	-	5,410,576,180	3,069	707,188,329	1,429,941	295,850,736
11	October	7,206,587,306	255,306,888	4,919,400,266	-	5,486,055,290	3,069	720,303,842	1,429,941	297,967,890
12	November	7,210,593,100	255,873,234	4,942,962,879	-	5,525,721,449	3,069	720,948,246	1,429,941	301,512,154
13	December of Rate Year	7,230,606,385	255,873,234	4,999,904,253	-	5,567,112,344	3,069	724,663,342	1,429,941	296,333,200
14	Average of the 13 Monthly Balances	7,123,116,728	203,562,464	4,839,520,417	-	5,339,428,226	3,069	686,044,211	1,429,941	302,758,039

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	3,439,517,163	55,586,531	911,749,615	-	1,806,088,635	2,273	121,423,657	855,314	167,604,260
16	January	3,452,632,986	56,151,158	918,281,969	-	1,814,035,612	2,279	122,859,732	858,909	171,840,463
17	February	3,468,865,093	56,715,785	925,485,967	-	1,823,661,695	2,284	124,025,728	862,505	176,122,904
18	March	3,486,607,327	57,280,412	932,876,883	-	1,833,065,653	2,290	125,601,473	866,100	169,137,482
19	April	3,504,077,901	57,845,039	938,283,130	-	1,840,571,451	2,296	126,611,636	869,695	173,124,515
20	May	3,521,081,705	58,409,667	945,860,265	-	1,850,796,039	2,301	128,193,821	873,290	177,137,688
21	June	3,538,926,302	58,974,294	953,347,950	-	1,862,120,564	2,307	129,218,658	876,885	172,978,234
22	July	3,561,377,670	65,287,468	958,753,433	-	1,872,630,154	2,313	130,977,179	880,481	176,650,887
23	August	3,573,451,838	61,704,079	958,243,326	-	1,881,429,180	2,319	132,688,168	884,076	180,363,951
24	September	3,587,119,013	62,813,754	969,482,674	-	1,891,176,148	2,324	134,413,292	887,671	175,079,951
25	October	3,600,246,806	64,131,219	973,965,682	-	1,896,323,477	2,330	134,571,732	891,266	178,882,954
26	November	3,618,316,487	65,449,750	978,883,089	-	1,903,153,674	2,336	136,242,218	894,861	182,671,177
27	December of Rate Year	3,632,128,783	66,771,201	980,393,231	-	1,913,650,352	2,341	138,216,763	898,457	170,572,134
28	Average of the 13 Monthly Balances	3,537,257,621	60,547,720	949,662,093	-	1,860,669,433	2,307	129,618,774	876,885	174,782,046

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	79,815,563	29,082,471	(30,542)	-
30	January	79,815,563	29,255,688	-	-
31	February	80,135,628	29,428,906	-	-
32	March	80,137,076	29,608,244	-	-
33	April	80,137,076	29,782,145	-	-
34	May	80,137,076	29,956,046	-	-
35	June	80,137,076	30,129,947	-	-
36	July	80,137,076	30,303,848	-	-
37	August	80,137,076	30,477,748	-	-
38	September	80,223,651	30,556,180	-	-
39	October	80,223,651	30,730,264	-	-
40	November	80,223,651	30,904,349	-	-
41	December of Rate Year	80,223,651	30,824,803	66,962	-
42	Average of the 13 Monthly Balances	80,114,140	30,080,049	2,802	-
43	Transmission Accum Depreciation net of GSU		919,582,044		

	Plant Held For Future Use	Source of Data	Balance @ December 31, 2024 (c)	Balance @ December 31, 2023 (d)	Average Balance for 2024 (e)
	(a)	(b)			
44	**Plant Held For Future Use**	FF1, page 214, ln 47, Col. (d)	3,374,772	3,374,772	3,374,772
45	**Transmission Plant Held For Future Use (Included in total on line 44)**	Company Records - Note 1	1,573,245	1,573,245	1,573,245

Regulatory Assets and Liabilities Approved for Recovery In Ratebase

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

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

Unfunded Reserves Summary (Company Records)

	Description	Account			
52					
53a	Accum Prv I/D Worker's Com	2282003	858,349	553,048	705,699
53b	Accm Prv I/D - Asbestos - Curr	2282011	326,941	252,305	289,623
53c	Accm Prv I/D - Asbestos	2282012	2,130,818	1,990,219	2,060,518
54	Total		3,316,109	2,795,571	3,055,840

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

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

Line Number	(A) Description	(B) Source	(C) Balance @ December 31, 2024	(D) Balance @ December 31, 2023	(E) Average Balance for 2024
1	**Account 281**				
2	Year End Utility Deferrals	FF1, p. 272 - 273, ln 8, Col. (k)	194,459,092	206,273,193	200,366,143
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)	194,459,092	206,273,193	200,366,143
5	Transmission Related Deferrals	Ln 2 - ln 3 - ln 4	-	-	-
6	**Account 282**				
7	Year End Utility Deferrals	FF1, p. 274 - 275, ln 5, Col. (k)	1,811,812,577	2,004,587,204	1,908,199,890
8	Less: ARO Related Deferrals	WS B-1 - Actual Stmt. AF Ln. 7 (Note 1)	36,366,780	17,982,809	27,174,795
9	Less: Other Excluded Deferrals	WS B-1 - Actual Stmt. AF Ln. 6 (Note 1)	1,172,073,533	1,347,427,150	1,259,750,341
10	Transmission Related Deferrals	Ln 7 - ln 8 - ln 9	603,372,264	639,177,245	621,274,754
11	**Account 283**				
12	Year End Utility Deferrals	FF1, p. 276 - 277, ln 9, Col. (k)	433,828,318	321,562,805	377,695,562
13	Less: ARO Related Deferrals	WS B-1 - Actual Stmt. AF Ln. 13 (Note 1)	123,834,306	8,399,359	66,116,833
14	Less: Other Excluded Deferrals	WS B-1 - Actual Stmt. AF Ln. 12 (Note 1)	275,366,348	276,795,876	276,081,112
15	Transmission Related Deferrals	Ln 12 - ln 13 - ln 14	34,627,665	36,367,570	35,497,617
16	**Account 190**				
17	Year End Utility Deferrals	FF1, p. 234, ln 8, Col. (c)	192,052,385	266,764,326	229,408,356
18	Less: ARO Related Deferrals	WS B-2 - Actual Stmt. AG Ln. 5 (Note 1)	168,362,031	97,433,139	132,897,585
19	Less: Other Excluded Deferrals	WS B-2 - Actual Stmt. AG Ln. 4 (Note 1)	20,953,844	109,603,285	65,278,564
20	Transmission Related Deferrals	Ln 17 - ln 18 - ln 19	2,736,510	59,727,902	31,232,206
21	**Account 255**				
22	Year End ITC Balances	FF1, p. 266-267, ln 8, Col. (h)	274,246	284,659	279,453
23	Less: Balances Not Qualified for Ratebase	Company Records - Note 1	273,715	283,135	278,425
24	ITC Balances Includeable Ratebase	Ln 22 - ln 23	531	1,524	1,028
25	Transmission Related Deferrals	WS B-1 - Actual Stmt. AF Ln. 20 (Note 1)	531	1,523	1,027

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

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

Appalachian Power Company
SPECIFIED DEFERRED CREDITS - Actual Cycle Only
PERIOD ENDED DECEMBER 31, 2024

(DEBIT) CREDIT

	COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F	COLUMN G	COLUMN H	COLUMN I	COLUMN J	COLUMN K	COLUMN L	COLUMN M	COLUMN N	COLUMN O
		PER BOOKS		NON-APPLICABLE/NON-UTILITY		AVERAGE ELECTRIC UTILITY	FUNCTIONALIZATION AVERAGE			FUNCTIONALIZATION 12/31/2023			FUNCTIONALIZATION 12/31/2024		
	ACCUMULATED DEFERRED FIT ITEMS	BALANCE AS OF 12-31-2023	BALANCE AS OF 12-31-2024	BALANCE AS OF 12-31-2023	BALANCE AS OF 12-31-2024	(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	206,273,193	194,459,092			200,366,143	200,366,143	0	0	206,273,193			194,459,092		
2.03															
2.04	NON-UTILITY DEFERRED FIT	0	0	0	0	0									
2.05	SFAS 109 FLOW-THRU 281.3	0	0	0	0	0									
2.06	SFAS 109 EXCESS DFIT 281.4	(83,833,285)	(80,565,420)	83,833,285	80,565,420	0									
3	TOTAL ACCOUNT 281	122,439,909	113,893,672	83,833,285	80,565,420	200,366,143	200,366,143	0	0	206,273,193	0	0	194,459,092	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	794,058,364	0			397,029,182	93,758,504	189,123,063	114,147,615	187,517,008	378,246,126	228,295,231			
5.02	FERC ORDER 144 CATCH UP	0	0			0	0	0	0	-	-	-			
5.03	CAPD INTEREST - SECTION 481(a) - CHANGE IN METHD	0	0			0	0	0	0	-	-	-			
5.04	RELOCATION COST - SECTION 481(a) - CHANGE IN METH	(0)	0			0	0	0	(0)	-	-	(0)			
5.05	PJM INTEGRATION - SEC 481(a) - INTANG - DFD LABOR	(0)	0			0	0	(0)	0	-	(0)	-			
5.06	R & D DEDUCTION - SECTION 174	2,316,072	0			1,158,036	1,010,145	41,302	106,589	2,020,289	82,605	213,178			
5.07	BK PLANT IN SERVICE-SFAS 143-ARO	19,843,900	0			9,921,950	9,836,145	91	85,715	19,672,289	182	171,429			
5.08	MNTR CARBON CAPTURE - SFAS 143 - ARO	(1,343,475)	0			(671,737)	(671,737)	0	0	(1,343,475)	-	-			
5.09	TAX DEPRECIATION LOOKBACK	0	0			0	0	0	0	-	-	-			
5.10	NORMALIZED BASIS DIFFS - TRANSFERRED PLANTS	11,388,395	0			5,694,197	5,694,197	0	0	11,388,395	-	-			
5.11	DFIT GENERATION PLANT	42,823,751	0			21,411,876	21,411,876	0	0	42,823,751	-	-			
5.12	GAIN/LOSS ON ACRS/MACRS PROPERTY	80,244,225	0			40,122,112	16,270,139	3,711,256	20,140,717	32,540,278	7,422,512	40,281,434			
5.13	GAIN/LOSS ON ACRS/MACRS-BK/TX UNIT PROP	(7,935,566)	0			(3,967,783)	(3,967,783)	0	0	(7,935,566)	-	-			
5.14	ABFUDC	682,387	0			341,194	341,189	2	2	682,379	4	5			
5.15	ABFUDC - TRANSMISSION	1,971,147	0			985,574	0	985,574	0	-	1,971,147	-			
5.16	ABFUDC - GENERAL	7,771	0			3,885	0	1,377	2,509	-	2,754	5,017			
5.17	ABFUDC - DISTRIBUTION	6,611	0			3,305	0	0	3,305	-	-	6,611			
5.18	TAXES CAPITALIZED	0	0			0	0	0	0	-	-	0			
5.19	PENSIONS CAPITALIZED	(0)	0			0	0	(0)	0	-	(0)	-			
5.20	SEC 481 PENS/OPEB ADJUSTMENT	(42,120)	0			(21,060)	(19,782)	(606)	(672)	(39,564)	(1,213)	(1,343)			
5.21	SAVINGS PLAN CAPITALIZED	0	0			0	0	0	0	-	-	-			
5.22	PERCENT REPAIR ALLOWANCE	8,480,213	0			4,240,106	2,841,496	457,987	940,623	5,682,992	915,974	1,881,246			
5.23	BOOK/TAX UNIT OF PROPERTY ADJ	286,640,698	0			143,320,349	64,124,708	23,967,769	55,227,871	128,249,417	47,935,539	110,455,742			
5.24	BK/TAX UNIT OF PROPERTY ADJ-SEC 481 ADJ	159,718,932	0			79,859,466	26,938,004	17,103,211	35,818,250	53,876,009	34,206,423	71,636,501			
5.25	BOOK/TAX MIXED SERVICE COST ADJ	72,845,635	0			36,422,818	0	17,086,466	19,336,351	-	34,172,933	38,672,703			
5.26	BK/TX MIXED SERVICE COST ADJ-SEC 481 ADJ	41,567,432	0			20,783,716	6,819,716	0	13,964,000	13,639,431	-	27,928,001			
5.27	BOOK/TAX UNIT OF PROPERTY ADJ: AGR TRANSFER	16,142,771	0			8,071,385	8,071,385	0	0	16,142,771	-	-			
5.28	BK/TX UNIT OF PROPERTY ADJ-SEC 481 ADJ: AGR TRANSFER	3,157,388	0			1,578,694	1,578,694	0	0	3,157,388	-	-			
5.29	TX ACCEL AMORT - CAPITALIZED SOFTWARE	1,898,399	0			949,200	325,919	153,880	469,401	651,838	307,760	938,802			
5.30	INSURANCE PREMIUMS ACCRUED	593,269	0			296,634	100,459	44,779	151,356	200,999	89,557	302,713			
5.31	CAPITALIZED RELOCATION COSTS	3,079,274	0			1,539,637	0	146,676	1,392,961	-	293,353	2,785,922			
5.32	EXTRAORDINARY LOSS ON DISP OF PROP	(0)	0			0	0	0	(0)	-	-	(0)			
5.33	BOOK OPERATING LEASE - LIAB	15,484,497	0			7,742,248	3,619,560	76,405	4,046,283	7,239,121	152,810	8,092,566			
5.34	DEFD TAX GAIN - FIBER OPTIC LINE	0	0			0	0	0	0	-	-	-			
5.35	DISALLOWED COSTS-RESERVE DEFICIENCY-APCO VA	(8,249,480)	0			(4,124,740)	(4,124,740)	0	0	(8,249,480)	-	-			
5.36	AMORT PERPETUAL TERM ELECT PLT	0	0			0	0	0	0	-	-	-			
5.37	CAPITALIZED LEASES - A/C 1011 ASSETS	0	0			0	0	0	0	-	-	-			
5.38	GAIN ON REACQUIRED DEBT	0	0			0	0	0	0	-	-	-			
5.39	REMOVAL COSTS	12,259,940	0			6,129,970	6,129,970	0	0	12,259,940	-	-			
5.40	REMOVAL COSTS - ARO-MTNR CARBON CAPTURE	(38,590)	0			(19,295)	(19,295)	0	0	(38,590)	-	-			
5.41	REMOVAL COSTS REV - SFAS 143 - ARO	(479,025)	0			(239,513)	(239,513)	0	0	(479,025)	-	-			
5.42	TAX WRITE OFF MINE DEVEL COSTS	(189,791)	0			(94,896)	(94,896)	0	0	(189,791)	-	-			
5.43	BK DEPLETION -- NUEAST	187,693	0			93,847	93,847	0	0	187,693	-	-			
5.44	2007 IRS AUDIT ADJUSTMENTS - A/C 282	0	0			0	0	0	0	-	-	-			
5.45	TAX CUTS AND JOBS ACT (TCJA)	0	0			0	0	0	0	-	-	-			
5.46	282 EXCESS ADJUSTMENT	(41,548,923)	0			(20,774,462)	(11,329,905)	(18,588,503)	9,143,946	(22,659,810)	(37,177,005)	18,287,892			
5.47	EXCESS ADFIT	489,015,410	0			244,507,705	68,908,684	96,862,543	78,736,478	137,817,368	193,725,086	157,472,955			
5.48	2006 - 282-ACCUM DEFD FEDERAL TBBS ADJ	0	(41,548,923)			(20,774,462)	(11,329,905)	(18,588,503)	9,143,946				(22,659,810)	(37,177,005)	18,287,892
5.49	2010 - EXCESS ADFIT 282 - PROTECTED.	0	336,243,792			168,121,896	43,426,517	78,280,996	46,414,383				86,853,034	156,561,992	92,828,766
5.50	2011 - EXCESS ADFIT 282 - UNPROTECTED.	0	27,400,742			13,700,371	323,614	13,139,769	236,988				647,228	26,279,538	473,975
5.51	6002 - PT AFUDC Debt - NORM	0	4,599,775			2,299,888	732,237	1,515,115	52,536				1,464,474	3,030,229	105,072
5.52	6004 - PT ARO - NORM	0	36,366,780			18,183,390	18,093,721	196	89,473				36,187,442	392	178,946
5.53	6006 - PT Basis Adj - NORM	0	42,191,370			21,095,685	5,050,366	641,587	15,403,733				10,100,732	1,283,173	30,807,466
5.54	6007 - PT CIAC - NORM	0	(16,722,581)			(8,361,291)	0	(2,048,404)	(6,312,887)					(4,096,808)	(12,625,774)
5.55	6009 - PT COR - NORM	0	67,150,136			33,575,068	12,917,026	4,355,783	16,302,258				25,834,053	8,711,567	32,604,517
5.56	6011 - PT CPI - NORM	0	(95,458,833)			(47,729,416)	(23,871,525)	(18,193,343)	(5,664,549)				(47,743,049)	(36,386,686)	(11,329,067)
5.57	6014 - PT IDD5 - NORM	0	100,122,798			50,061,399	7,824,329	19,731,403	22,505,667				15,648,659	39,462,805	45,011,334
5.58	6018 - PT Method/Life - NORM	0	885,006,633			442,503,316	140,711,318	190,067,600	111,724,398				281,422,637	380,135,200	223,448,796
5.59	6019 - PT Plant Acquisition Adj - NORM	0	11,198,604			5,599,302	5,599,302	0	0				11,198,604		
5.60	6021 - PT R&D Adjustment - NORM	0	2,316,072			1,158,036	1,010,145	41,302	106,589				2,020,289	82,605	213,178
5.61	6022 - PT Relocation Cost - NORM	0	4,762,679			2,381,339	0	222,318	2,159,021					444,637	4,318,042
5.62	6024 - PT Repairs UOP - NORM	0	294,470,975			147,235,488	59,815,215	27,200,547	60,219,726				119,630,431	54,401,093	120,439,451
5.63	6025 - PT Repairs UOP - WV NORM	0	222,583,875			111,291,937	44,679,395	20,470,445	46,142,097				89,358,791	40,940,891	92,284,194
5.64	6026 - PT Software - NORM	0	(72,730)			(36,365)	(253)	(532)	(36,580)				(507)	(1,064)	(71,160)
5.65	6028 - EFB Basis Adj - NORM	0	(68,079,626)			(34,039,813)	(15,834,398)	(2,349,985)	(15,855,429)				(31,668,796)	(4,699,971)	(31,710,859)
5.66	6503 - 2021 280H 481(a)	0	0			0	0	(0)	0				0	(0)	0
5.67	6523 - 2020 712L 481(a) Software	0	(15,530,144)			(7,765,072)	(2,446,309)	(1,519,829)	(3,798,935)				(4,892,617)	(3,039,658)	(7,597,869)
5.68	7001 - PJM INTEGRATION-SEC 481(a)-INTANG-DFD LABOR	0	(0)			0	0	(0)	0					(0)	
5.69	7027 - INSURANCE PREMIUMS ACCRUED	0	738,162			369,081	111,550	55,784	201,747				223,100	111,567	403,495
5.70	7585 - BOOK OPERATING LEASE - ASSET	0	14,073,021			7,036,510	3,458,831	88,480	3,489,199				6,917,663	176,960	6,978,398
5.71	NOL ADJUSTMENT	(23,169,118)	(22,848,801)			(23,008,960)	0	(23,008,960)	0	-	(23,169,118)	-	-	(22,848,801)	-
5.72	NOL CONTRA	23,169,118	22,848,801	(23,169,118)	(22,848,801)										
5.73	Accum Defd FIT - Other Prop 282.2	0	76,189	0	(76,189)										
5.74	NON-UTILITY DEFERRED FIT	0	0	0	0										
5.75	SFAS 109 FLOW-THRU 282.3	87,058,981	97,015,740	(87,058,981)	(97,015,740)										
5.76	SFAS 109 EXCESS DFIT 282.4	(489,015,410)	(363,644,534)	489,015,410	363,644,534										
5.77	Accum Defd Property FIT - TBBS 282.6	41,548,923	41,548,923	(41,548,923)	(41,548,923)										
6	TOTAL ACOUNT 282	1,644,179,698	1,586,808,896	337,238,388	202,154,880	1,885,190,927	607,678,206	621,275,041	656,237,683	634,814,055	639,177,426	707,426,604	580,542,357	603,372,656	605,048,763
7	ACCOUNT 282 - ARO-Related Deferals	17,982,809	36,366,780	0	0	8,991,405	8,905,599	91	85,715	17,811,198	182	171,429	36,187,442	392	178,946
8	ACCOUNT 283:														
9.01	NOL - STATE C/F - DEF STATE TAX ASSET - L/T	43,301	0			21,651	21,651	0	0	43,301	-	-			
9.02	SW - UNDER RECOVERY FUEL COST	37,053,865	0			18,526,933	18,526,933	0	0	37,053,865	-	-			
9.03	SV - UNDER RECOVERY FUEL COST	53,265,765	0			26,632,883	26,632,883	0	0	53,265,765	-	-			
9.04	WV UNREC FUEL DISPUTED COAL INV	0	0			0	0	0	0	-	-	-			
9.05	CV-UNDER RECOVERY FUEL COST	159,735	0			79,867	79,867	0	0	159,735	-	-			
9.06	PROPERTY TAX - NEW METHOD - BOOK	5,896,727	0			2,948,364	878,123	748,739	1,321,502	1,756,245	1,497,478	2,643,005			
9.07	PROP TX-STATE 2 OLD METHOD-TX	0	0			0	0	0	0	0	-	-			
9.08	DEFD TAX GAIN - APCO WV SEC REG ASSET	28,352,775	0			14,176,388	14,176,388	0	0	28,352,775	-	-			
9.09	MTM BK GAIN - A/L - TAX DEFL	(7,468,855)	0			(3,734,427)	(3,734,427)	0	0	(7,468,855)	-	-			
9.10	MARK & SPREAD - DEFL - 283 A/L	(956,939)	0			(478,470)	(478,470)	0	0	(956,939)	-	-			
9.11	ACCRUED BK PENSION EXPENSE	26,552,894	0			13,276,447	5,978,506	495,598	6,802,344	11,957,012	991,196	13,604,687			
9.12	ACCRUED BK PENSION COSTS - SFAS 158	(21,564,261)	0			(10,782,130)	(2,707,266)	(1,250,454)	(6,824,410)	(5,414,532)	(2,500,908)	(13,648,821)			
9.13	REG ASSET - DEFERRED RTO COSTS	(0)	0			0	0	(0)	0	-	(0)	-			
9.14	DEFD ENVIRON COMP COSTS & CARRYING CHARGES	(0)	0			0	(0)	0	0	(0)	-	-			
9.15	DEFD SYS RELIABILITY COSTS & CARRYING CHARGES	(0)	0			0	0	0	(0)	-	-	(0)			
9.16	DEFD EQUITY CARRY CHRGS-RELIABILITY CAPITAL	7,619	0			3,809	0	3,353	457	-	6,705	914			
9.17	DEFD EXPS (A/C 186)	457,687	0			228,843	228,966	(122)	0	457,931	(244)	-			
9.18	DEFD BK CONTRACT REVENUE	(0)	0			0	(0)	0	0	(0)	-	-			
9.19	O/U RECOVERY SECURITIZATION REVENUE	653,513	0			326,756	326,756	0	0	653,513	-	-			
9.20	ACCRUED COVID-19 INCREMENTAL COSTS NON-TX	1,437,461	0			718,730	149,809	0	568,922	299,617	-	1,137,843			
9.21	DEFD STORM DAMAGE	19,224,116	0			9,612,058	0	156,059	9,455,999	-	312,117	18,911,999			
9.22	RATE CASE DEFERRED CHARGES	114,762	0			57,381	27,770	0	29,611	55,539	-	59,223			
9.23	BK DEFL-DEMAND SIDE MNGMT EXP	0	0			0	0	0	0	-	-	0			
9.24	DEFD BK LOSS-NON AFF SALE-EMA	92,956	0			46,478	46,478	0	0	92,956	-	-			
9.25	BOOK > TAX - EMA - A/C 283	2,556,883	0			1,278,441	1,278,441	0	0	2,556,883	-	-			
9.26	DEFD TX GAIN - INTERCO SALE - EMA	(225,455)	0			(112,727)	(112,727)	0	0	(225,455)	-	-			
9.27	FERC FORMULA RATES-UNDER-RECOVERY	(70,423)	0			(35,211)	32,031	(67,243)	0	64,063	(134,486)	-			
9.28	DEFD BOOK GAIN - EPA AUCTION	0	0			0	0	0	0	-	-	-			
9.29	BK DEFL - MACSS COSTS	3,065	0			1,533	0	0	1,533	-	-	3,065			
9.30	TRANSITION REGULATORY ASSETS	(1)	0			0	0	0	(0)	-	-	(1)			
9.31	REG ASSET-SFAS 143 - ARO	0	0			0	0	0	0	0					
9.32	REG ASSET-SFAS 158 - PENSIONS	21,564,261	0			10,782,130	2,707,266	1,250,454	6,824,410	5,414,532	2,500,908	13,648,821			
9.33	REG ASSET-SFAS 158 - SERP	(26,848)	0			(13,424)	4,613	0	(18,037)	9,226	-	(36,074)			
9.34	REG ASSET-SFAS 158 - OPEB	2,779,722	0			1,389,861	506,314	237,462	646,085	1,012,628	474,924	1,292,170			
9.35	REG ASSET-UNDERRECOVERY-VIRGINIA T-RAC	5,355,056	0			2,677,528	0	2,677,528	0	-	5,355,056	-			
9.36	REG ASSET-MOUNTAINEER CARBON CAPTURE	0	0			0	0	0	0	0	-	-			
9.37	REG ASSET-DEFERRED RPS COSTS	(0)	0			0	(0)	0	0	(0)	-	-			
9.38	REG ASSET-CARRYING CHARGES-WV ENEC	0	0			0	0	0	0	-	-	-			
9.39	TAX DEFL - NON-DEPRECIABLES	0	0			0	0	0	0	-	-	-			
9.40	REG ASSET-DEFD SEVERANCE COSTS	0	0			0	0	0	0	-	-	-			
9.41	REG ASSET-TRANS AGREEMENT PHASE-IN-WV	0	0			0	0	0	0	-	-	-			
9.42	REG ASSET-DEFD VA WIND REPLACEMENT CSTS	0	0			0	0	0	0	-	-	-			
9.43	REG ASSET-NET CCS FEED STUDY COSTS	0	0			0	0	0	0	0	-	-			
9.44	REG ASSET-DEFD VA DEMAND RESPONSE PROGRAM	242,029	0			121,014	0	0	121,014	-	-	242,029			
9.45	REG ASSET-ENERGY EFFICIENCY RECOVERY	2,318,407	0			1,159,204	0	0	1,159,204	-	-	2,318,407			
9.46	REG ASSET DRESDEN OPERATION COST VA	2,291,078	0			1,145,539	1,145,539	0	0	2,291,078	-	-			
9.47	REG ASSET-WV VMP (VEGETATION MGMT) COSTS	2,715,354	0			1,357,677	0	0	1,357,677	-	-	2,715,354			
9.48	REG ASSET-IGCC PRE-CONSTRUCTION COSTS	0	0			0	0	0	0	-	-	-			
9.49	REG ASSET-FELMAN PREM/DISC-ENEC-WV	0	0			0	0	0	0	-	-	-			
9.50	REG ASSET-WV AR QUALITY PERMIT FEES	4,320	0			2,160	2,160	0	0	4,320	-	-			
9.51	REG ASSET-FERC Formula Rates Under Recvr	183,494	0			91,747	(76,457)	168,204	0	(152,914)	336,408	-			
9.52	REG ASSET-GreenHat Settlement	(0)	0			0	(0)	0	0	(0)	-	-			
9.53	REG ASSET-Deferred Carrying Charge Offset	114,902	0			57,451	12,271	0	45,180	24,541	-	90,361			
9.54	REG ASSET-Depr Exp Deferral - VA	0	0			0	0	0	0	-	-	-			
9.55	REG ASSET-Glen Lyn ARO	65,211,087	0			32,605,544	32,605,544	0	0	65,211,087	-	-			
9.56	REG ASSET-Va Retired Coal Plants-Unamort	0	0			0	0	0	0	-	-	-			
9.57	REG ASSET-VA CCR EXP DEFERRAL	0	0			0	0	0	0	-	-	-			
9.58	REG ASSET-VA RGGI Deferral	0	0			0	0	0	0	-	-	-			
9.59	REG ASSET-WV CCR/ELG AFUDC Deferral	0	0			0	0	0	0	-	-	-			
9.60	REG ASSET-LSE Formula Rate Defer-Deo	0	0			0	0	0	0	-	-	-			
9.61	REG ASSET-APCo Va E-RAC Def AFUDC	0	0			0	0	0	0	-	-	-			
9.62	REG ASSET-VA E-RAC Under-Recovery	0	0			0	0	0	0	-	-	-			
9.63	REG ASSET-VA Dist Substation Dep Def	(0)	0			0	0	(0)	0	-	(0)	-			
9.64	REG ASSET-VA Dist Substation CC Def	0	0			0	0	0	0	-	0	-			
9.65	REG ASSET-VA Dist Substation Eqty CC Def	0	0			0	0	0	0	-	0	-			
9.66	REG ASSET-VCEA Virginia RPS Under-Recov	(0)	0			0	(0)	0	0	(0)	-	-			

9.67	REG ASSET-NBV-ARO-RETIRED PLANTS	8,399,359	0			4,199,680	4,199,680	0	0	8,399,359	-	-				
9.68	REG ASSET-EXTRA LOSS-CLINCH RIVER PLANT	8,867,163	0			4,433,581	4,433,581	0	0	8,867,163	-	-				
9.69	REG ASSET-EXTRA LOSS-GLEN LYN U5 NET PLANT	(0)	0			0	(0)	0	0	(0)	-	-				
9.70	REG ASSET-EXTRA LOSS-SPORN PLANT	1,441,136	0			720,568	720,568	0	0	1,441,136	-	-				
9.71	REG ASSET-EXTRA LOSS-KANAWHA RIVER PLANT	3,882,446	0			1,941,223	1,941,223	0	0	3,882,446	-	-				
9.72	REG ASSET-EXTRA LOSS-GLEN LYN U6 NET PLANT	933,381	0			466,691	466,691	0	0	933,381	-	-				
9.73	REG ASSET-M&S RETIRING PLANTS	68,630	0			34,315	34,315	0	0	68,630	-	-				
9.74	REG ASSET-COAL CO UNCOLL ACCTS	0	0			0	0	0	0	-	-	-				
9.75	REG ASSET-DEFD DEPREC-WV VEG MGT PROG	0	0			0	0	0	0	-	-	-				
9.76	REG ASSET-A.5 PCAP-RAC VA Under-Recovery	60,301	0			30,150	30,150	0	0	60,301	-	-				
9.77	REG ASSET-WV BASE REVENUES	0	0			0	0	0	0	-	-	-				
9.78	REG ASSET-WV ACNR Breach Cost Deferral	0	0			0	0	0	0	-	-	-				
9.79	REG ASSET-WV ECS Under Recovery	1,390,640	0			695,320	695,320	0	0	1,390,640	-	-				
9.80	REG ASSET-WV ACNR Breach Cost Deferral	1,678,740	0			839,370	839,370	0	0	1,678,740	-	-				
9.81	REG ASSET-Under-rec Fuel Cost-ENEC-LT	2,991,039	0			1,495,519	1,495,519	0	0	2,991,039						
9.82	REG ASSET-Prepayment- Deferred Coal	84,000	0			42,000	42,000	0	0	84,000						
9.83	REG ASSET-SO2 Allowance Inv - Recovery	2,470,824	0			1,235,412	1,235,412	0	0	2,470,824						
9.84	REG ASSET- WV BRSP AFUDC Deferral	3,770	0			1,885	0	1,885	0	-	3,770	-				
9.85	REG ASSET-VA Major Storm Exp Def	9,440,545	0			4,720,273	0	0	4,720,273	-	-	9,440,545				
9.86	REG ASSET-VA EE-RAC C&I PRESCRIPTIVE	0	0			0	0	0	0	-	-	-				
9.87	REG ASSET-VA PIPP Admin Cost Deferral	0	0			0	0	0	0	-	-	-				
9.88	REG ASSET-Beneficial Electrification Prg	171,481	0			85,741	0	0	85,741	-	-	171,481				
9.89	REG ASSET-WV EE/DR-COMPANY FUNDED	411,957	0			205,979	0	0	205,979	-	-	411,957				
9.90	REG ASSET-Virginia Tri Under Earnings	486,112	0			243,056	0	0	243,056	-	-	486,112				
9.91	REG ASSET- WV BRSP AFUDC Deferral	7,912	0			3,956	0	0	3,956	-	-	7,912				
9.92	REG ASSET-WV MRBC Surcharge Under Recov	442,277	0			221,138	0	0	221,138	-	-	442,277				
9.93	BOOK LEASES CAPITALIZED FOR TAX	3,242,979	0			1,621,490	1,897,838	64,718	(341,066)	3,795,676	129,436	(682,132)				
9.94	CAPITALIZED SOFTWARE COST - BOOK	12,217,603	0			6,108,802	2,208,141	1,319,662	2,580,999	4,416,282	2,639,324	5,161,997				
9.95	LOSS ON REACQUIRED DEBT	14,842,844	0			7,421,422	154,522	0	7,266,900	309,044	0	14,533,800				
9.96	DEFD SFAS 106 BOOK COSTS	0	0			0	0	0	0	-	-	-				
9.97	SFAS 106-MEDICARE SUBSIDY-(PPACA)-REG ASSET	123,652	0			61,826	25,572	3,993	32,261	51,144	7,986	64,522				
9.98	EXCESS DSIT - UNPROTECTED WV	(747,681)	0			(373,840)	(151,562)	(122,256)	(100,022)	(303,125)	(244,511)	(200,045)				
9.99	REG ASSET - ACCRUED SFAS 112	3,128,868	0			1,564,434	574,924	21,959	967,550	1,149,848	43,919	1,935,101				
10.00	STATE NOL CURRENT BENEFIT	0	0			0	0	0	0	-	-	-				
10.01	282 EXCESS ADJUSTMENT	0	0			0			0	-	-	-				
10.02	283-ACCUM DEFD FEDERAL TBBS ADJ	38,810,565	0			19,405,283			1,886,791	636,393	34,400,590	3,773,582				
10.03	283-ACCUM DEFD STATE TBBS ADJ	(3,478,333)	0			(1,739,167)			(667,278)	(1,618,290)	(525,487)	(1,334,556)				
10.04	EXCESS ADFIT	(116,513,624)	0			(58,256,812)	(48,249,589)	(11,590,201)	1,582,978	(96,499,178)	(23,180,403)	3,165,957				
10.05	2005 - EXCESS DSIT - UNPROTECTED WV	0	(747,681)			(373,840)	(151,562)	(122,256)	(100,022)				(303,125)	(244,511)	(200,045)	
10.06	2007 - 283-ACCUM DEFD FEDERAL TBBS ADJ	0	38,810,565			19,405,283	318,197	17,200,295	1,886,791				636,393	34,400,590	3,773,582	
10.07	2008 - 283-ACCUM DEFD STATE TBBS ADJ	0	(3,478,333)			(1,739,167)	(809,145)	(262,743)	(667,278)				(1,618,290)	(525,487)	(1,334,556)	
10.08	2012 - EXCESS ADFIT 283 - UNPROTECTED	0	(17,926,992)			(8,963,496)	(199,547)	(8,692,651)	(71,298)				(399,094)	(17,385,302)	(142,596)	
10.09	4014 - NOL-STATE C/F-DEF TAX ASSET-U/T - IL	0	10,180			5,090	5,090	0	0				10,180			
10.10	4017 - NOL-STATE C/F-DEF TAX ASSET-U/T - KY	0	1,317			658	658	0	0				1,317			
10.11	4035 - NOL-STATE C/F-DEF TAX ASSET-U/T - TN	0	51,095			25,548	25,548	0	0				51,095			
10.12	7009 - SW-UNDER RECOVERY FUEL COST	0	(4,539,143)			(2,269,572)	(2,269,572)	0	0				(4,539,143)			
10.13	7010 - SV-UNDER RECOVERY FUEL COST	0	31,072,659			15,536,329	15,536,329	0	0				31,072,659			
10.14	7014 - CV-UNDER RECOVERY FUEL COST	0	20,994			10,497	10,497	0	0				20,994			
10.15	7026 - MTM BK GAIN-ALL-TAX DEFL	0	(4,939,102)			(2,469,551)	(2,469,551)	0	0				(4,939,102)			
10.16	7032 - ACCRUED BK PENSION EXPENSE	0	26,074,573			13,037,287	6,164,201	488,459	6,384,626				12,328,402	976,918	12,769,253	
10.17	7033 - ACCRUED BK PENSION COSTS - SFAS 158	0	(23,095,138)			(11,547,569)	(3,056,299)	(1,261,840)	(7,229,430)				(6,112,597)	(2,523,680)	(14,458,861)	
10.18	7069 - REG ASSET-DEFERRED RTO COSTS	0	(0)			0	0	(0)	0					(0)		
10.19	7070 - DEFD ENVIRON COMP COSTS & CARRYING CHARGES	0	(0)			0	(0)	0	0				(0)			
10.20	7072 - DEFD SYS RELIABILITY COSTS & CARRYING CHARGES	0	(0)			0	0	0	(0)						(0)	
10.21	7073 - DEFD EQUITY CARRY CHRGS-RELIABILITY CAPITAL	0	0			0	0	0	0						0	
10.22	7080 - FERC FORMULA RATES-UNDER-RECOVERY	0	70,423			35,211	(32,031)	67,243	0				(64,063)	134,486		
10.23	7081 - DEFD EXPS (AIC 186)	0	(793)			(397)	0	(397)	0				0	(793)		
10.24	7083 - Litigation Accrual	0	(0)			0	(0)	0	0				(0)			
10.25	7084 - OU RECOVERY SECURITZATION REVENUE	0	438,268			219,134	219,134	0	0				438,268			
10.26	7085 - DEFD STORM DAMAGE	0	30,272,319			15,136,159	47,101	224,533	14,864,525				94,202	449,066	29,729,051	
10.27	7086 - RATE CASE DEFD CHGS	0	136,280			68,140	24,320	19,467	24,353				48,641	38,933	48,707	
10.28	7094 - Accrued COVID-19 Incremental Costs - non-TX	0	946,582			473,291	91,029	0	382,262				182,058		764,524	
10.29	7099 - BK DEFL-DEMAND SIDE MNGMT EXP	0	0			0	0	0	0						0	
10.30	7103 - BOOK > TAX BASIS - EMA-A/C 283	0	2,007,137			1,003,568	1,003,568	0	0				2,007,137			
10.31	7112 - TRANSITION REGULATORY ASSETS	0	(1)			0	0	0	(0)						(1)	
10.32	7114 - REG ASSET-SFAS 143 - ARO	0	0			0	0	0	0				0			
10.33	7137 - REG ASSET-SFAS 158 - PENSIONS	0	23,095,138			11,547,569	3,056,299	1,261,840	7,229,430				6,112,597	2,523,680	14,458,861	
10.34	7138 - REG ASSET-SFAS 158 - SERP	0	(8,634)			(4,317)	7,893	0	(12,211)				15,787	1	(24,422)	
10.35	7139 - REG ASSET-SFAS 158 - OPEB	0	(430,350)			(215,175)	(109,876)	190,023	(295,322)				(219,752)	380,047	(590,644)	
10.36	7143 - REG ASSET-MOUNTAINEER CARBON CAPTURE	0	0			0	0	0	0				0			
10.37	7159 - REG ASSET-UNDERRECOVERY - VIRGINIA T-RAC	0	722,407			361,204	0	361,204	0					722,407		
10.38	7165 - REG ASSET-DEFERRED RPS COSTS	0	(0)			0	(0)	0	0				(0)			
10.39	7192 - REG ASSET-NET CCS FEED STUDY COSTS	0	0			0	0	0	0				0			
10.40	7207 - REG ASSET-DRESDEN OPERATION COST VA	0	2,425,944			1,212,972	1,212,972	0	0				2,425,944			
10.41	7212 - REG ASSET-DEFERRED VA RPS INCREM COSTS-CURREN	0	0			0	0	0	0				0			
10.42	7214 - REG ASSET-DEFD VA DEMAND RESPONSE PROGRAM	0	225,751			112,875	0	0	112,875						225,751	
10.43	7215 - REG ASSET-DEFD VA SOFTWARE LICENSING EXPENSE	0	(0)			0	(0)	0	(0)				(0)		(0)	
10.44	7255 - REG ASSET-WV CONSTR SURCHRG OPER COSTS	0	(0)			0	(0)	0	0				(0)			
10.45	7278 - REG ASSET-ENERGY EFFICIENCY RECOVERY	0	2,299,836			1,149,918	0	0	1,149,918						2,299,836	
10.46	7279 - REG ASSET-WV VMP (VEGETATION MGMT) COSTS	0	2,489,362			1,244,681	0	0	1,244,681						2,489,362	
10.47	7335 - REG ASSET-WV AIR QUALITY PERMIT FEES	0	0			0	0	0	0				0			
10.48	7353 - REG ASSET-WV EE/DR-COMPANY FUNDED	0	214,218			107,109	0	0	107,109						214,218	
10.49	7423 - REG ASSET-FERC Formula Rates Under Recvr	0	(54,388)			(27,194)	141,010	(168,204)	0				282,020	(336,408)		
10.50	7428 - REG ASSET-Virginia Tri Under Earnings	0	0			0	0	0	0						-	
10.51	7430 - REG ASSET-GreenHat Settlement	0	(0)			0	(0)	0	0				(0)			
10.52	7441 - REG ASSET-Deferred Carrying Charge Offset	0	82,756			41,378	8,809	(0)	32,569				17,617	(0)	65,139	
10.53	7442 - REG ASSET-Glen Lyn ARO	0	63,997,315			31,998,658	31,998,658	0	0				63,997,315			
10.54	7451 - REG ASSET-VA Major Storm Exp Def	0	23,499,449			11,749,725	56,184	0	11,693,541				112,367		23,387,082	
10.55	7453 - REG ASSET-APCO VA Depr Adj	0	(7,387,403)			(3,693,701)	(1,994,913)	(19,727)	(1,679,062)				(3,989,825)	(39,454)	(3,358,124)	
10.56	7454 - REG ASSET-APCO VA Depr Adj Contra	0	7,387,403			3,693,701	1,994,913	19,727	1,679,062				3,989,825	39,454	3,358,124	
10.57	7467 - REG ASSET-VA Dist Substation Deo Def	0	0			0	0	0	0					-		
10.58	7468 - REG ASSET-VA Dist Substation CC Def	0	(0)			0	0	(0)	0					(0)		
10.59	7469 - REG ASSET-VA Dist Substation Eqty CC Def	0	0			0	0	0	0					-		
10.60	7470 - REG ASSET-WV MRBC Surcharge Under Recov	0	712,420			356,210	0	0	356,210						712,420	
10.61	7478 - REG ASSET-WV ECS Under Recoverv	0	1,268,232			634,116	634,116	0	0				1,268,232			
10.62	7485 - REG ASSET-VA PIPP Admin Cost Deferral	0	93,301			46,650	0	0	46,650						93,301	
10.63	7492 - REG ASSET-VCEA Virginia RPS Under-Recov	0	(0)			0	(0)	0	0				(0)			
10.64	7501 - REG ASSET-Beneficial Electrification Prg	0	237,069			118,535	0	0	118,535						237,069	
10.65	7516 - REG ASSET-A.5 RPS-RAC VA Under-Recoverv	0	903,006			451,503	451,503	0	0				903,006			
10.66	7517 - REG ASSET-A.5 PCAP-RAC VA Under-Recovery	0	40,804			20,402	20,402	0	0				40,804			
10.67	7518 - REG ASSET-A.6 RPS RAC VA Und-Recov VCEA	0	302,440			151,220	151,220	0	0				302,440			
10.68	7520 - REG ASSET-WV BRSP Rider Under-Recovery	0	92,531			46,265	0	0	46,265						92,531	
10.69	7521 - REG ASSET- WV BRSP AFUDC Deferral	0	0			0	0	0	0					-	-	
10.70	7524 - REG ASSET-Under-rec Fuel Cost-ENEC-LT	0	32,351,533			16,175,766	16,175,766	0	0				32,351,533			
10.71	7533 - REG ASSET-Prepayment- Deferred Coal	0	409,500			204,750	204,750	0	0				409,500			
10.72	7535 - REG ASSET-WV RET Under-Recovery	0	29,729			14,865	14,865	0	0				29,729			
10.73	7541 - REG ASSET-SO2 Allowance Inv - Recoverv	0	2,196,287			1,098,144	1,098,144	0	0				2,196,287			
10.74	7542 - REG ASSET-VA VMP Under-Recovery	0	2,006,531			1,003,265	0	0	1,003,265						2,006,531	
10.75	7547 - REG ASSET-Deferred Carrying Chg-GlenLyn	0	153,784			76,892	76,892	0	0				153,784			
10.76	7548 - REG ASSET-Deferred Equity CC-GlenLyn	0	(63,355)			(31,678)	(31,678)	0	0				(63,355)			
10.77	7555 - REG ASSET-WV BRSP Mason Countv Deferral	0	231,559			115,780	0	40,071	75,708					80,143	151,417	
10.78	7559 - REG ASSET-NBV-ARO-RETIRED PLANTS	0	59,836,991			29,918,495	29,918,495	0	0				59,836,991			
10.79	7560 - REG ASSET-EXTRA LOSS-CLINCH RIVER PLANT	0	8,386,430			4,193,215	4,193,215	0	0				8,386,430			
10.80	7561 - REG ASSET-EXTRA LOSS-GLEN LYN U5 NET PLANT	0	(0)			0	0	(0)	0				(0)			
10.81	7562 - REG ASSET-EXTRA LOSS-SPORN PLANT	0	1,344,847			672,423	672,423	0	0				1,344,847			
10.82	7563 - REG ASSET-EXTRA LOSS-KANAWHA RIVER PLANT	0	3,660,522			1,830,261	1,830,261	0	0				3,660,522			
10.83	7564 - REG ASSET-EXTRA LOSS-GLEN LYN U6 NET PLANT	0	895,232			447,616	447,616	0	0				895,232			
10.84	7565 - REG ASSET-M&S RETIRING PLANTS	0	61,002			30,501	30,501	0	0				61,002			
10.85	7571 - LOSS ON REACQUIRED DEBT	0	14,078,037			7,039,018	129,132	0	6,909,886				258,265	0	13,819,772	
10.86	7583 - SFAS 106 - MEDICARE SUBSIDY - (PPACA)-REG ASSET	0	0			0	0	0	0				-	0	-	
10.87	7593 - REG ASSET-ACCRUED SFAS 112	0	2,782,056			1,391,028	600,777	16,407	773,843				1,201,555	32,815	1,547,686	
10.88	7597 - PRE CI RENEWABLE COSTS	0	18,176			9,088	9,088	0	0				18,176			
10.89	7606 - WV LOSS ON SALE OF LAND DEF	0	205,887			102,943	102,943	0	0				205,887			
10.90	8004 - PROPRTY TAX-Book - NORM	0	6,135,472			3,067,736	805,561	788,934	1,473,241				1,611,123	1,577,868	2,946,482	
10.91	8010 - DEFD TAX GAIN - APCO WV SEC REG ASSET	0	22,576,151			11,288,075	11,288,075	0	0				22,576,151			
10.92	8012 - MARK & SPREAD-DEFL-283-A/L	0	854,356			427,178	427,178	0	0				854,356			
10.93	NOL ADJUSTMENT					0	0	0	0	-	-	-	-	-	-	
10.94	NOL CONTRA	-	-	0	0											
10.95	NON-UTILITY DEFERRED FIT	379,168	85,461	(379,168)	(85,461)											
10.96	SFAS 109 FLOW-THRU 283.3	81,610,034	80,336,118	(81,610,034)	(80,336,118)											
10.97	SFAS 109 EXCESS DFIT 283.4	116,513,631	17,926,991	(116,513,631)	(17,926,991)											
10.98	Accum Deferred SIT - Excess	(3,560,388)	(3,560,388)	3,560,388	3,560,388											
10.99	Accum Defd Other FIT-TBBS	(35,332,232)	(35,332,232)	35,332,232	35,332,232											
11.00	Accum Deferred SIT-TBBS	(16,563,491)	(16,563,491)	16,563,491	16,563,491											
11.01	ADIT FED - HEDGE-INTEREST RATE 2830015	2,099,914	1,836,664	(2,099,914)	(1,836,664)											
11.02	ADIT FED - HEDGE-FOREIGN EXC 2830016	3,489	3,053	(3,489)	(3,053)											
11.03	SFAS 133 ADIT FED - SFAS 133 NONAFFIL 2830006	-	-	0	0											
10		388,348,763	400,276,720	(145,150,126)	(44,732,176)	299,371,591	190,933,795	4,269,722	87,721,471	140,723,369	22,113,775	80,361,493	240,162,323	20,300,772	95,081,449	
11	DEFD STATE INCOME TAXES	78,364,168	78,283,774			78,323,971	37,378,770	14,290,343	26,654,858	37,829,680	14,253,795	26,280,693	36,927,860	14,326,892	27,029,022	
11.01	Acc Dfrd SIT FAS 109 Flow Thru 283.3002	251,285,423	232,711,968	(251,285,423)	(232,711,968)	0										
12	TOTAL ACCOUNT 283	717,998,354	711,272,463	(396,435,548)	(277,444,144)	377,695,562	228,312,565	18,560,066	114,376,328	178,553,049	36,367,570	106,642,186	277,090,183	34,627,665	122,110,471	
13	ACCOUNT 283 - ARO-Related Defeals	8,399,359	123,834,306	0	0	4,199,680	4,199,680	0	0	8,399,359	0	0	123,834,306	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. (JD/TC) IN A/C 255															
18.01	SEC ALLOC - ITC - 46F1 - 10%	1,524	531			1,028	0	1,027	1	-	1,523	1	-	531	-	
18.02	HYDRO CREDIT - ITC - 46F1	283,135	273,715			278,425	278,425	0	0	283,135			273,715	-	-	
19																
20	TOTAL ACCOUNT 255	284,659	274,246	0	0	279,453	278,425	1,027	1	283,135	1,523	1	273,715	531	0	

Appalachian Power Company
ACCUMULATED DEFERRED INCOME TAX IN ACCOUNT 190 - Actual Cycle Only
PERIOD ENDED DECEMBER 31, 2024

DEBIT (CREDIT)

	COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F	COLUMN G	COLUMN H	COLUMN I	COLUMN J	COLUMN K	COLUMN L	COLUMN M	COLUMN N	COLUMN O
		PER BOOKS		NON-APPLICABLE/NON-UTILITY		AVERAGE ELECTRIC UTILITY	FUNCTIONALIZATION AVERAGE			FUNCTIONALIZATION 12/31/2023			FUNCTIONALIZATION 12/31/2024		
	ACCUMULATED DEFERRED FIT ITEMS	BALANCE AS OF 12-31-2023	BALANCE AS OF 12-31-2024	BALANCE AS OF 12-31-2023	BALANCE AS OF 12-31-2024	(B+C+D+E)/2	GENERATION	TRANSMISSION	DISTRIBUTION	GENERATION	TRANSMISSION	DISTRIBUTION	GENERATION	TRANSMISSION	DISTRIBUTION
1	ACCOUNT 190:														
2.01	WV POLLUTION CONTROL ADJUSTMENT	1,138,381	0			569,190	569,190	0	0	1,138,381	-	-			
2.02	NOL & TAX CREDIT C/F - DEF TAX ASSET	123,007	0			61,504	45,104	(0)	16,400	90,207	(0)	32,800			
2.03	IGCC REVENUES	0	0			0	0	0	0	-	-	-			
2.04	INT EXP CAPITALIZED FOR TAX	61,662,935	0			30,831,468	14,522,717	13,247,273	3,061,477	29,045,435	26,494,547	6,122,954			
2.05	CIAC-BOOK RECEIPTS	0	0			0	0	0	0	-	-	-			
2.06	CIAC - BOOK RECEIPTS-DISTR -SV	9,515,312	0			4,757,656	0	1,187,353	3,570,303	-	2,374,706	7,140,607			
2.07	CIAC - BOOK RECEIPTS-TRANS	203,424	0			101,712	0	101,712	0	-	203,424	-			
2.08	CIAC - BOOK RECEIPTS-DISTR -SW	5,139,145	0			2,569,572	0	668,786	1,900,787	-	1,337,571	3,801,573			
2.09	CIAC - MUSSER ACQUISITION	0	0			0	0	0	0	-	-	-			
2.10	SW - OVER RECOVERY FUEL COSTS	0	0			0	0	0	0	-	-	-			
2.11	BOOK/TAX UNIT OF PROPERTY ADJ	6,149,144	0			3,074,572	1,253,403	569,108	1,252,062	2,506,805	1,138,215	2,504,123			
2.12	PROVS POSS REV REFDS	6,524,598	0			3,262,299	52,881	2,038,269	1,171,149	105,761	4,076,539	2,342,298			
2.13	PROV FOR RATE REFUND-TAX REFORM	0	0			0	0	0	0	-	-	-			
2.14	PROV FOR RATE REFUND-EXCESS PROTECTED	(0)	0			0	(0)	0	0	(0)	-	-			
2.15	SALE/LEASEBK-GRUNDY	577	0			288	0	0	288	-	-	577			
2.16	MTM BK LOSS - A/L - TAX DEFL	0	0			0	0	0	0	-	-	-			
2.17	MARK & SPREAD-DEFL-190-A/L	(3,324,016)	0			(1,662,008)	(1,662,008)	0	0	(3,324,016)	-	-			
2.18	PROV WORKER'S COMP	54,592	0			27,296	22,542	781	3,973	45,085	1,562	7,946			
2.19	SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN	39,570	0			19,785	4,303	0	15,482	8,606	-	30,963			
2.20	ACCRD SUP EXEC RETIR PLAN COSTS-SFAS 158	(26,844)	0			(13,422)	4,615	0	(18,037)	9,230	-	(36,074)			
2.21	ACCRD BK SUP. SAVINGS PLAN EXP	10,134	0			5,067	0	0	5,067	0	-	10,134			
2.22	EMPLOYER SAVINGS PLAN MATCH	0	0			0	0	0	0	-	-	0			
2.23	ACCRUED PSI PLAN EXP	0	0			0	0	0	0	-	-	0			
2.24	STOCK BASED COMP-CAREER SHARES	(696,421)	0			(348,210)	(69,627)	0	(278,584)	(139,253)	-	(557,168)			
2.25	BK PROV UNCOLL ACCTS	424,338	0			212,169	13	12	212,144	26	24	424,288			
2.26	PROV-TRADING CREDIT RISK - A/L	(34,321)	0			(17,160)	(17,160)	0	0	(34,321)	-	-			
2.27	PROV-FAS 157 - A/L	(471)	0			(236)	(236)	0	0	(471)	-	-			
2.28	ACCRD COMPANY INCENT PLAN-ENGAGE TO GAIN	0	0			0	0	0	0	-	-	-			
2.29	ACCRD COMPANYWIDE INCENTIV PLAN	1,345,143	0			672,571	304,928	7,950	359,693	609,856	15,900	719,386			
2.30	ACCRD ENVIRONMENTAL LIAB-CURRENT	2,520	0			1,260	0	0	1,260	-	-	2,520			
2.31	ACCRUED BOOK VACATION PAY	2,860,074	0			1,430,037	497,996	12,432	919,608	995,993	24,864	1,839,217			
2.32	BOOK LEASES DEFERRED	(0)	0			0	(0)	0	(0)	(0)	-	(0)			
2.33	(ICDP)-INCENTIVE COMP DEFERRAL PLAN	130,896	0			65,448	104	0	65,344	207	-	130,689			
2.34	BK ACCRL- COOK CT RENT HOLIDAY	(0)	0			0	0	0	(0)	-	-	(0)			
2.35	ACCRUED BK SEVERANCE BENEFITS	381,128	0			190,564	(0)	0	190,564	(0)	-	381,129			
2.36	ACCRUED INTEREST EXPENSE - STATE	0	0			0	0	0	0	-	-	-			
2.37	ACCRUED INTEREST-LONG-TERM - FIN 48	0	0			0	0	0	0	-	0	0			
2.38	LITIGATION ACCRUAL	(105,000)	0			(52,500)	0	0	(52,500)	-	-	(105,000)			
2.39	ACCRUED STATE INCOME TAX EXP	0	0			0	0	0	0	-	-	-			
2.40	BK DFL RAIL TRANS REV/EXP	0	0			0	0	0	0	-	-	-			
2.41	ACCRUED RTO CARRYING CHARGES	0	0			0	0	0	0	-	-	-			
2.42	PROV LOSS-CAR CHG-PURCHASD EMA	0	0			0	0	0	0	-	-	-			
2.43	DEFD EQUITY CARRYING CHRGS-ENVIRON COMP COSTS	0	0			0	0	0	0	0	-	-			
2.44	FEDERAL MITIGATION PROGRAMS	206,411	0			103,206	103,206	0	0	206,411	-	-			
2.45	STATE MITIGATION PROGRAMS	(0)	0			0	(0)	0	0	(0)	-	-			
2.46	FICA - NON-CUURENT	(0)	0			0	0	0	(0)	-	-	(0)			
2.47	DEFD REV - SAN ANGELO SETTLEMENT	12	0			6	0	6	0	-	12	-			
2.48	DEFD BK CONTRACT REVENUE	1,841	0			921	0	921	0	-	1,841	-			
2.49	FICA - NON-CUURENT	0	0			0	0	0	0	-	-	-			
2.50	FK BK WRITE-OFF BLUE RDGE EASE	0	0			0	0	0	0	-	-	-			
2.51	FR BK WRITE-OFF BLUE RDGE EASE	0	0			0	0	0	0	-	-	-			
2.52	SV BK WRITE-OFF BLUE RDGE EASE	0	0			0	0	0	0	-	-	-			
2.53	Prepaid Regulatory Fees	(320,852)	0			(160,426)	0	0	(160,426)	-	-	(320,852)			
2.54	TAX > BOOK BASIS - EMA-A/C 190	96,265	0			48,132	48,132	0	0	96,265	-	-			
2.55	DEFD TX LOSS-INTERCO SALE-EMA	228,014	0			114,007	114,007	0	0	228,014	-	-			
2.56	Accrued Regulatory Fees	186,305	0			93,153	93,153	0	0	186,305	-	-			
2.57	ADVANCE RENTAL INC (CUR MO)	481,549	0			240,775	0	1,563	239,211	-	3,127	478,423			
2.58	DEFERRED BOOK RENTS	0	0			0	0	0	0	-	0	-			
2.59	REG LIAB-UNREAL MTM GAIN-DEFL	(4,592,505)	0			(2,296,253)	(2,282,659)	0	(13,594)	(4,565,317)	-	(27,188)			
2.60	SECURITIZATION DEFD EQUITY INCOME - LONG-TERM	338,080	0			169,040	169,040	0	0	338,080	-	-			
2.61	CAPITALIZED SOFTWARE COSTS-TAX	70,909	0			35,455	253	392	34,809	507	785	69,618			
2.62	CAPITALIZED ADVERTISING EXP-TX	764,427	0			382,214	0	382,214	0	-	764,427	-			
2.63	ACCRD SFAS 106 PST RETIRE EXP	(24,300,062)	0			(12,150,031)	(6,223,545)	(1,037,042)	(4,889,444)	(12,447,089)	(2,074,084)	(9,778,888)			
2.64	SFAS 106 PST RETIRE EXP - NON-DEDUCT CONT	6,912,092	0			3,456,046	1,729,159	156,976	1,569,910	3,458,319	313,953	3,139,821			
2.65	ACCRD OPEB COSTS - SFAS 158	4,402,316	0			2,201,158	964,480	130,609	1,106,069	1,928,961	261,217	2,212,137			
2.66	ACCRD SFAS 112 PST EMPLOY BEN	3,145,592	0			1,572,796	583,286	21,959	967,551	1,166,571	43,919	1,935,101			
2.67	ACCRD BOOK ARO EXPENSE - SFAS 143	94,912,130	0			47,456,065	47,340,460	3,753	111,852	94,680,920	7,506	223,704			
2.68	ACCRD BK ARO EXP - MTNR CARBON CAPTURE	2,521,009	0			1,260,505	1,260,505	0	0	2,521,009	-	-			
2.69	BOOK OPERATING LEASE - ASSET	15,614,584	0			7,807,292	3,634,956	77,329	4,095,007	7,269,911	154,659	8,190,014			
2.70	SFAS 106 - MEDICARE SUBSIDY - NORM - (PPACA)	0	0			0	0	0	0	-	-	-			
2.71	GROSS RECEIPTS- TAX EXPENSE	0	0			0	0	0	0	-	-	-			
2.72	ACCRUED BK REMOVAL COST - ACRS	65,643,629	0			32,821,815	2,990,995	9,702,831	20,127,989	5,981,989	19,405,661	40,255,978			
2.73	FIN 48 - DEFD STATE INCOME TAXES	0	0			0	0	0	0	-	-	-			
2.74	DEFD STATE INCOME TAXES	4,080,120	0			2,040,060	757,407	542,542	740,111	1,514,814	1,085,083	1,480,222			
2.75	ACCRD SIT/FRANCHISE TAX RESERVE	0	0			0	0	0	0	-	-	-			
2.76	ACCRUED SALES & USE TAX RESERVE	0	0			0	0	0	0	-	-	-			
2.77	ACCRD SIT TX RESERVE-LNG-TERM-FIN 48	0	0			0	0	0	(0)	0	0	(0)			
2.78	ACCRD SIT TX RESERVE-SHRT-TERM-FIN 48	0	0			0	0	0	0	-	-	-			
2.79	SFAS 109 - DEFD SIT LIABILITY	0	0			0	0	0	0	-	-	-			
2.80	IRS AUDIT SETTLEMENT	0	0			0	0	0	0	0	(0)	0			
2.81	1985-1987 IRS AUDIT SETTLEMENT	0	0			0	0	0	0	-	-	-			
2.82	1991-1996 IRS AUDIT SETTLEMENT	0	0			0	0	0	0	-	-	-			
2.83	1997-2003 IRS AUDIT SETTLEMENT	572,046	0			286,023	0	0	286,023	-	-	572,046			
2.84	2007 IRS AUDIT ADJUSTMENTS - A/C 190	0	0			0	0	0	0	-	-	-			
2.85	IRS CAPITALIZATION ADJUSTMENT	2,124,021	0			1,062,010	270,909	573,873	217,229	541,817	1,147,746	434,457			
2.86	AMT CREDIT - DEFERRED	0	0			0	0	0	0	-	-	-			
2.87	DSIT-AMOS U3/MITCHELL PLANT TRSF - VA	862,817	0			431,409	431,409	0	0	862,817	-	-			
2.88	RESTRICTED STOCK PLAN	40,052	0			20,026	2,017	0	18,009	4,035	-	36,018			
2.89	PSI - STOCK BASED COMP	1,049,482	0			524,741	94,324	0	430,417	188,647	-	860,834			
2.90	NOL - DEFERRED TAX ASSET RECLASS	(0)	0			0	0	0	(0)	-	0	(0)			
2.91	NOL-STATE C/F-DEF TAX ASSET-UT - TN	0	0			0	0	0	0						
2.92	3091 - TAX CREDIT C/F W DEF TAX	0	60,557			30,278	22,205	(0)	8,074				44,410	(0)	16,147
2.93	3501 - TAX CREDIT C/F - DEF TAX ASSET(OLD)	0	0			0	0	0	0				-	-	-
2.94	3515 - DSIT ENTRY-STATE MIN TAX CARRYFWD	0	137,139,787			68,569,894	0	0	68,569,894						137,139,787
2.95	3516 - DSIT ENTRY-STATE MIN TAX VALUATION ALLOW	0	(137,139,787)			(68,569,894)	0	0	(68,569,894)						(137,139,787)
2.96	3517 - DSIT - AMOS UNIT 3 IMPAIRMENT	0	(44,199)			(22,099)	(22,099)	0	0				(44,199)		-
2.97	3518 - DSIT ENTRY-VA VALUATION ALLOWANCE	0	(13,664,198)			(6,832,099)	(4,726,988)	(945,452)	(1,159,659)				(9,453,976)	(1,890,903)	(2,319,319)
2.98	3519 - DSIT ENTRY - NORMALIZED	0	17,420,354			8,710,177	5,438,157	1,439,026	1,832,993				10,876,314	2,878,053	3,665,987
2.99	3520 - DSIT-AMOS U3/MITCHELL PLANT TRSF	0	534,912			267,456	267,456	0	0				534,912		
3.00	3522 - DSIT-AMOS U3/MITCHELL PLANT TRSF - VA	0	298,320			149,160	149,160	0	0				298,320		
3.01	4002 - WV POLLUTION CONTROL ADJUSTMENT	0	906,214			453,107	453,107	0	0				906,214		
3.02	6025 - PT Repairs UOP - WV NORM	0	6,762,176			3,381,088	1,357,925	625,750	1,397,413				2,715,851	1,251,499	2,794,826
3.03	7002 - CUST ADV for Construction	0	4,088,574			2,044,287	0	0	2,044,287						4,088,574
3.04	7021 - PROVS POSS REV REFDS-A/L	0	3,241,831			1,620,916	(0)	976,104	644,812				(0)	1,952,208	1,289,623
3.05	7023 - PROV FOR RATE REFUND-EXCESS PROTECTED	0	(0)			0	(0)	0	0				(0)		-
3.06	7026 - MTM BK GAIN-A/L-TAX DEFL	0	3,252			1,626	0	0	1,626						3,252
3.07	7029 - PROV WORKER'S COMP	0	54,592			27,296	22,542	781	3,973				45,085	1,562	7,946
3.08	7034 - SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN	0	45,867			22,933	3,825	0	19,109				7,649		38,217
3.09	7035 - ACCRD SUP EXEC RETIR PLAN COSTS-SFAS 158	0	(8,630)			(4,315)	7,895	0	(12,211)				15,791	1	(24,422)
3.10	7036 - ACCRD BK SUP. SAVINGS PLAN EXP	0	27,861			13,931	8,027	0	5,904				16,053		11,808
3.11	7037 - ACCRUED PSI PLAN EXP	0	0			0	0	0	0						0
3.12	7040 - BK PROV UNCOLL ACCTS - ST	0	419,208			209,604	0	60	209,544				-	121	419,088
3.13	7048 - ACCRD COMPANYWIDE INCENTIV PLAN	0	2,067,657			1,033,828	306,019	10,705	717,104				612,039	21,410	1,434,208
3.14	7051 - ACCRD ENVIRONMENTAL LIAB-CURRENT	0	2,520			1,260	0	0	1,260						2,520
3.15	7052 - ACCRUED BOOK VACATION PAY	0	2,563,493			1,281,746	482,319	12,828	786,599				964,638	25,656	1,573,199
3.16	7054 - BOOK LEASES DEFERRED	0	(0)			0	(0)	0	(0)				(0)		(0)
3.17	7055 - (ICDP)-INCENTIVE COMP DEFERRAL PLAN	0	148,126			74,063	89	0	73,974				179		147,947
3.18	7059 - BK ACCRL- COOK CT RENT HOLIDAY	0	(0)			0	0	0	(0)						(0)
3.19	7061 - ACCRUED BK SEVERANCE BENEFITS	0	47,427			23,713	23,713	0	0				47,427		0
3.20	7065 - ACCRUED INTEREST-LONG-TERM - FIN 48	0	0			0	0	0	0					0	0
3.21	7071 - DEFD EQUITY CARRYING CHRGS-ENVIRON COMP COS	0	0			0	0	0	0				0		
3.22	7078 - FEDERAL MITIGATION PROGRAMS	0	4,009			2,005	2,005	0	0				4,009		
3.23	7079 - STATE MITIGATION PROGRAMS	0	(0)			0	(0)	0	0				(0)		
3.24	7083 - Litigation Accrual	0	126			63	0	63	0					126	
3.25	7097 - FICA - NON-CUURENT	0	(0)			0	0	0	(0)						(0)
3.26	7100 - DEFD REV - SAN ANGELO SETTLEMENT	0	(0)			0	0	(0)	0					(0)	
3.27	7104 - ADVANCE RENTAL INC (CUR MO)	0	654,976			327,488	0	2,268	325,220					4,536	650,439
3.28	7107 - DEFERRED BOOK RENTS	0	0			0	0	0	0					0	
3.29	7110 - REG LIAB-UNREAL MTM GAIN-DEFL	0	1,684,660			842,330	843,956	0	(1,626)				1,687,911		(3,252)
3.30	7225 - SECURITIZATION DEFD EQUITY INCOME - LONG-TERM	0	269,199			134,600	134,600	0	0				269,199		
3.31	7526 - Prepaid Regulatory Fees	0	(402,786)			(201,393)	0	0	(201,393)						(402,786)
3.32	7527 - Accrued Regulatory Fees	0	115,395			57,698	57,698	0	0				115,395		
3.33	7575 - ACCRD SFAS 106 PST RETIRE EXP	0	(26,049,889)			(13,024,944)	(6,678,605)	(1,099,711)	(5,246,628)				(13,357,210)	(2,199,422)	(10,493,256)
3.34	7577 - ACCRD OPEB COSTS - SFAS 158	0	1,192,244			596,122	348,290	83,170	164,661				696,581	166,341	329,323
3.35	7580 - ACCRD SFAS 112 PST EMPLOY BEN	0	2,798,779			1,399,390	609,139	16,407	773,843				1,218,278	32,815	1,547,687
3.36	7581 - ACCRD BOOK ARO EXPENSE - SFAS 143	0	165,841,022			82,920,511	82,798,808	3,989	117,713				165,597,617	7,978	235,427
3.37	7582 - ACCRD BK ARO EXP - MTNR CARBON CAPTURE	0	2,521,009			1,260,505	1,260,505	0	0				2,521,009		
3.38	7584 - BOOK OPERATING LEASE - LIAB	0	14,212,588			7,106,294	3,475,461	89,278	3,541,555				6,950,923	178,556	7,083,109
3.39	7589 - ACCRD SIT TX RESERVE-LNG-TERM-FIN 48	0	0			0	0	0	0				0	0	(0)
3.40	8013 - MARK & SPREAD-DEFL-190-A/L	0	(3,324,016)			(1,662,008)	(1,662,008)	0	0				(3,324,016)		
3.41	8014 - EMPLOYER SAVINGS PLAN MATCH	0	0			0	0	0	0						0
3.42	8016 - STOCK BASED COMP-CAREER SHARES	0	336,979			168,489	20,315	0	148,174				40,630		296,349
3.43	8017 - PROV-TRADING CREDIT RISK - A/L	0	(34,321)			(17,160)	(17,160)	0	0				(34,321)		
3.44	8018 - PROV-FAS 157 - A/L	0	(3,252)			(1,626)	(1,626)	0	0				(3,252)		
3.45	8053 - SFAS 106 PST RETIRE EXP - NON-DEDUCT CONT	0	6,912,092			3,456,046	1,729,159	156,976	1,569,910				3,458,319	313,953	3,139,821
3.46	8060 - IRS AUDIT SETTLEMENT	0	(0)			0	0	(0)	(0)				0	(0)	(0)
3.47	8062 - RESTRICTED STOCK PLAN	0	49,599			24,799	1,182	0	23,617				2,364		47,235
3.48	NOL ADJUSTMENT	11,185,440	-			5,592,720	2,058,309	1,476,102	2,058,309	4,116,619	2,952,203	4,116,619	-	-	-
3.49	NOL CONTRA	(11,185,440)	-	11,185,440	0										
3.50	NON-UTILITY DEFERRED FIT	269,335	-	(268,335)	0										
3.51	SFAS 109 FLOW-THRU 190.3	54,319,895	50,476,326	(54,319,895)	(50,476,326)										
3.52	SFAS 109 EXCESS DFIT 190.4001	140,129,122	129,186,028	(140,129,122)	(129,186,028)										
3.53	Accum Deferred SIT - Excess 190.4002	116,039	104,716	(116,039)	(104,716)										
3.54	Accum Deferred FIT-TBBS 190.6001	2,637,413	2,648,467	(2,637,413)	(2,648,467)										
3.55	Accum Deferred SIT-TBBS 190.6002	539,831	487,154	(539,831)	(487,154)										
3.56	ADIT FED - NON-UMWA PRW OCI 1900011	3,104,632	(482,007)	(3,104,632)	482,007										
3.57	ADIT FED - HEDGE-INTEREST RATE 1900015	549,077	507,761	(549,077)	(507,761)										
3.58	ADIT FED - HEDGE-FOREIGN EXC 1900016	20,501	17,939	(20,501)	(17,939)										
3.59	Acc Dfd SIT FAS 109 Flow Thru 1903002		10,210	0	(10,210)										
3.60	NON-UTILITY DEFERRED SIT 1902002	(241,987)	-	241,987	0										
3.61	DEFERRED SIT 1901002	206,197	298,058	0	0	252,128	252,128	0	0	206,197	-		298,058	-	
4	TOTAL ACCOUNT 190	468,207,185	375,008,979	(190,257,418)	(182,956,594)	235,001,080	156,635,767	31,239,948	47,125,361	139,543,334	59,735,408	78,671,025	173,728,200	2,744,489	15,579,696
5	ACCOUNT 190 - ARO-Related Deferals	97,433,139	168,362,031	0	0	48,716,570	48,600,964	3,753	111,852	97,201,929	7,506	223,704	168,118,626	7,978	235,427

APPALACHAIN POWER COMPANY, INC.
Worksheet B-3
Excess/ Deficient ADIT Worksheet for Total Company and Functional Balances
For Year Ended December 31, 2024
Debit/(Credit)

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
TOTAL COMPANY BALANCES								1/1/2024 Beginning Balances			Balance Sheet Entries		Tax Expense Entries		12/31/2024 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				140,129,122				(10,943,095)			129,186,028		WS B - 2 Col B/C, ADIT item 2.94
1b	1904002	ADSIT - FAS 109 Excess	Unprotected	WVHB2026				116,039				(11,323)			104,716		
1c	2811001	ADFIT - Accel Amortization Property	Protected	TCJA 2017	(115,991,956)	**ARAM**	**Life of Asset**		(83,833,284)				3,267,865	-		(80,565,419)	
1d	2814001	ADFIT - Accel Amort FAS 109 Excess	Protected	TCJA 2017				83,833,284				(3,267,865)			80,565,419		WS B - 1, Col B/C, ADIT Item 2.06
1e	2821001	ADFIT - Utility Property	Protected	TCJA 2017	(568,878,716)	**ARAM**	**Life of Asset**		(345,707,745)				9,463,953	-		(336,243,793)	WS B - 1 Cols M+N+O , ADIT Item 5.47
1f	2821001	ADFIT - Utility Property	Unprotected	TCJA 2017	(230,625,401)	**10 Years**	**1/2018 - 12/2027**		(143,307,669)				115,906,925	-		(27,400,744)	
1g	2824001	ADFIT - Utility Property FAS 109 Excess	Protected	TCJA 2017				345,707,746				(9,463,953)			336,243,794		WS B - 1 Col B/C, ADIT Item 5.52
1h	2824001	ADFIT - Utility Property FAS 109 Excess	Unprotected	TCJA 2017				143,307,668				(115,906,925)			27,400,743		
1i	2831001	ADFIT - Other Utility Deferrals	Unprotected	TCJA 2017	(12,804,071)	**10 Years**	**1/2018 - 12/2027**		116,513,624				(98,586,632)	-		17,926,991	WS B - 1 Col C, Items 10.01
1j	2831001	FBOS	Unprotected	WVHB2026					747,681					-		747,681	
1k	2831002	ADSIT - Other	Unprotected	WVHB2026					(3,560,388)					-		(3,560,388)	
1l	2834001	ADFIT - Other FAS 109 Excess	Unprotected	TCJA 2017				(116,513,624)				98,586,632			(17,926,991)		WS B - 1 Col C/D, Item 10.06
1m	2834002	ADSIT - Other FAS 109 Excess	Unprotected	WVHB2026				3,560,388				-			3,560,388		
1n	**NOTE D**																
	Regulatory Deferral Accounts																
2a	182.3	Regulatory Asset		TCJA 2017				-							-		Company Records
2b	254	Regulatory Liability		TCJA 2017				(596,464,195)				40,995,204			(555,468,991)	191,682,806	Company Records
2c	254.0002	Regulatory Liability - State Excess ADFIT		WVHB2026				(3,676,427)				11,323			(3,665,104)		
2d	**NOTE D**																
3		Total For Accounting Entires (Sum of Lines 1a through 2b)						2	(459,147,781)	-	-	-	(30,052,110)	-	2	(237,412,865)	
													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				52,370,021				(2,228,131)			50,141,890		Company Records
4b	1904002	ADSIT - FAS 109 Excess	Unprotected	WVHB2026				37,947				(3,702)			34,245		
4c	2821001	ADFIT - Utility Property	Protected	TCJA 2017	(185,402,169)	**ARAM**	**Life of Asset**		(158,685,704)				2,123,711	-		(156,561,993)	WS B-1, Col N, ADIT 5.47
4d	2821001	ADFIT - Utility Property	Unprotected	TCJA 2017	(29,860,604)	**10 Years**	**1/2018 - 12/2027**		(35,039,384)				8,759,846	-		(26,279,538)	
4e	2824001	ADFIT - Utility Property FAS 109 Excess	Protected	TCJA 2017				158,685,704				(2,123,711)			156,561,993		Company Records
4f	2824001	ADFIT - Utility Property FAS 109 Excess	Unprotected	TCJA 2017				35,039,386				(8,759,846)			26,279,540		
4g	2831001	ADFIT - Other Utility Deferrals	Unprotected	TCJA 2017	18,056,743	**10 Years**	**1/2018 - 12/2027**		23,180,405				(5,795,101)	-		17,385,304	WS B-1, Col N, item 10.01
4h	2831001	FBOS	Unprotected	WVHB2026					244,511					-		244,511	
4i	2831002	ADSIT - Other	Unprotected	WVHB2026					(1,164,341)					-		(1,164,341)	
4j	2834001	ADFIT - Other FAS 109 Excess	Unprotected	TCJA 2017				(23,180,406)				5,795,101			(17,385,305)		Company Records
4k	2834002	ADSIT - Other FAS 109 Excess	Unprotected	WVHB2026				1,164,341				-			1,164,341		
4l	**NOTE D**																
	Regulatory Deferral Accounts																
5a	182.3	Regulatory Asset		TCJA 2017				-							-		Company Records
5b	254	Regulatory Liability		TCJA 2017				(222,914,705)				7,316,586			(215,598,118)		Company Records
5c	254.0002	Regulatory Liability - State Excess ADFIT		WVHB2026				(1,202,288)				3,702			(1,198,586)		
5d	**NOTE D**																
6		Total For Accounting Entires (Sum of Lines 4a through 5b)						0	(171,464,513)	-	-	-	(5,088,455)	-	(0)	(166,376,057)	
													NOTE E				

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

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

TAX CUT and JOBS ACT of 2017

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

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

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

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

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

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

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

WV House Bill 2

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

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

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

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

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

NOTE 3: Not Applicable

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

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

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

722,608	-

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

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

alance because of specific ADIT items that are not subject to

neasurement value

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

722,608	(4,389,932)

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

Materials & Supplies

Line Number		Source	Balance @ December 31, 2024	Balance @ December 31, 2023	Average Balance for 2024
1					
2	Transmission Materials & Supplies	FF1, p. 227, ln 8, Col. (c) & (b)	87,321	2,038,896	1,063,109
3	General Materials & Supplies	FF1, p. 227, ln 11, Col. (c) & (b)	357,654	583,760	470,707
4	Stores Expense (Undistributed) - Account 163	FF1, p. 227, ln 16, Col. (c) & (b)			-

Prepayment Balance Summary (Note 1)

		Average of YE Balance	Excludable Balances	100% Transmission Related	Transmission Plant Related	Transmission Labor Related	Total Included in Ratebase (E)+(F)+(G)
5							
6	Totals as of December 31, 2024	47,547,834	(265,306,721)	0	6,895,577	305,958,977	312,854,554
7	Totals as of December 31, 2023	9,950,637	(295,196,272)		5,869,874	299,277,035	305,146,909
8	**Average Balance**	28,749,235	(280,251,496)	-	6,382,725	302,618,006	309,000,731

Prepayments Account 165 - Balance @ 12/31/2024

9	Acc. No.	Description	2024 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	3,515,057	-		3,515,057		3,515,057	Plant Related Insurance Policies
11	165000220	Prepaid Taxes	0	-				-	
12	165000221	Prepaid Taxes	0	-				-	Prepayed Taxes - Dist
13	165000222	Prepaid Taxes	0	-				-	Prepayed Taxes
14	1650004	Prepaid Interest	17,775	17,775				-	Prepaid Interest
15	1650006	Other Prepayments	710,211	710,211				-	Other prepayments - Gen
16	1650009	Prepaid Carry Cost-Factored AR	510,186	510,186				-	AR Factoring
17	1650017	Prepayment - Coal	0	-				-	Prepaid Coal
18	1650010	Prepaid Pension	141,718,171	-			141,718,171	141,718,171	Prefunded Pension Exp
19	1650014	FAS 158 Qual Contra Asset	(141,718,171)	(141,718,171)				-	SFAS 158 Offset
20	165001224	Prepaid Use Taxes	46,057	46,057				-	Prepaid Use Taxes Gen
21	1650016	FAS 112 ASSETS	0	-				-	
22	1650021	Prepaid Insurance - EIS	3,053,818	-		3,053,818		3,053,818	Prepaid Insurance EIS
23	1650023	Prepaid Lease	326,702	-		326,702		326,702	Prepaid Lease
24	1650024	LT Coal Prepayment	35,500,000	35,500,000				-	Coal Prepayment
25	1650035	PRW Without MED-D Benefits	164,240,806	-			164,240,806	164,240,806	Pension Benefits - All functions
26	1650036	PRW for Med-D Benefits	0	-				-	
27	1650037	FAS158 Contra-PRW Exclud Med-D	(164,240,806)	(164,240,806)				-	SFAS 158 Offset
28	1650041	Prepaid Regulatory Fees	1,918,028	1,918,028				-	Reg Fees related to Dist.
29	1650044	Prepayment-Deferred Coal	1,950,000	1,950,000				-	Prepaid Deferred Coal
30									
31		**Subtotal - Form 1, p 111.57.c**	47,547,834	(265,306,721)	0	6,895,577	305,958,977	312,854,554	

Prepayments Account 165 - Balance @ 12/31/2023

32	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
33	1650001	Prepaid Insurance	2,825,095	-		2,825,095		2,825,095	Plant Related Insurance Policies
34	165000220	Prepaid Taxes	0	-				-	
35	165000221	Prepaid Taxes	0	-				-	Prepayed Taxes - Dist
36	165000222	Prepaid Taxes	0	-				-	Prepayed Taxes
37	1650004	Prepaid Interest	19,225	19,225				-	Prepaid Interest
38	1650006	Other Prepayments	869,666	869,666				-	Other prepayments - Gen
39	1650009	Prepaid Carry Cost-Factored AR	444,707	444,707				-	AR Factoring
40	1650017	Prepayment - Coal	0	-				-	Prepaid Coal
41	1650010	Prepaid Pension	145,757,439	-			145,757,439	145,757,439	Prefunded Pension Exp
42	1650014	FAS 158 Qual Contra Asset	(145,757,439)	(145,757,439)				-	SFAS 158 Offset
43	165001223	Prepaid Use Taxes	19,297	19,297				-	Prepaid Use Taxes Gen
44	1650016	FAS 112 ASSETS	0	-				-	
45	1650021	Prepaid Insurance - EIS	2,682,993	-		2,682,993		2,682,993	Prepaid Insurance EIS
46	1650023	Prepaid Lease	361,786	-		361,786		361,786	Prepaid Lease
47	1650024	LT Coal Prepayment	800,000	800,000				-	Coal Prepayment
48	1650035	PRW Without MED-D Benefits	153,519,596	-			153,519,596	153,519,596	Pension Benefits - All functions
49	1650036	PRW for Med-D Benefits	0	-				-	
50	1650037	FAS158 Contra-PRW Exclud Med-D	(153,519,596)	(153,519,596)				-	SFAS 158 Offset
51	1650041	Prepaid Regulatory Fees	1,527,868	1,527,868				-	Reg Fees related to Dist.
52	1650044	Prepayment-Deferred Coal	400,000	400,000				-	Prepaid Deferred Coal
53									
54									
55									
		Subtotal - Form 1, p 111.57.d	9,950,637	(295,196,272)		5,869,874	299,277,035	305,146,909	

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

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

Line Number	(A) Description	(B) 2024
1	Net Funds from IPP Customers 12/31/2023 (2024 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 12/31/2024 (2024 FORM 1, P269)	-
8	Average Balance for Year as Indicated in Column B ((ln 1 + ln 7)/2)	-

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

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

Line Number	Description	Total Company	Non-Transmission	Transmission
1	**Account 450, Forfeited Discounts (FF1 p.300.16.(b); Company Records - Note 1)**	5,283,460	5,283,460	
2	**Account 451,Miscellaneous Service Revenues (FF1 p.300.17.(b); Company Records - Note 1)**	3,478,714	3,470,547	8,167
3	**Account 454, Rent from Electric Property (FF1 p.300.19.(b); Company Records - Note 1)**	28,077,521	23,964,415	4,113,105
4	**Account 4560015, Associated Business Development - (Company Records - Notes 1, 2)**	13,658,557	6,886,237	6,772,320
5	**Account 456 - Other Electric Revenues - (Company Records - Notes 1,2)**	229,799,295	229,799,295	-
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))**	280,297,547	269,403,955	10,893,593
7	**Accounts 4470004 & 5, Revenues from Grandfathered Transmission Contracts - (Company Records - Note 1)**		-	
8	**Total Other Operating Revenues To Reduce Revenue Requirement**	280,297,547	269,403,955	10,893,593

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

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

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

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

Line Number	(A) Item No.	(B) Description	(C) 2024 Expense	(D) 100% Non-Transmission	(E) 100% Transmission Specific	(F) Explanation
		Regulatory O&M Deferrals & Amortizations				
1	5660007	Virginia T-RAC UnderRecovery	22,060,229			
2						
3						
4		**Total**	22,060,229			
		Detail of Account 561 Per FERC Form 1				
5						
6	FF1 p 321.85.b	561.1 - Load Dispatch - Reliability	0			
7	FF1 p 321.86.b	561.2 - Load Dispatch - Monitor & Operate Trans System	2,429,474			
8	FF1 p 321.87.b	561.3 - Load Dispatch - Trans Service & Scheduling	517			
9	FF1 p 321.88.b	561.4 - Scheduling, System Control & Dispatch	7,379,642			
10	FF1 p 321.89.b	561.5 - Reliability, Planning and Standards Development	492,486			
11	FF1 p 321.90.b	561.6 - Transmission Service Studies	0			
12	FF1 p 321.91.b	561.7 - Generation Interconnection Studies	0			
13	FF1 p 321.92.b	561.8 - Reliability, Planning and Standards Development Services	2,389,462			
14		**Total of Account 561**	12,691,580			
		Account 928				
15	9280000	Regulatory Commission Exp	5,152	3,502	1,650	
16	9280001	Regulatory Commission Exp-Adm	2,418,515	2,417,654	861	
17	9280002	Regulatory Commission Exp-Case	5,017,254	4,115,039	902,215	
18	9280003	Rate Case Amort	-	-	-	
19	9280005	Reg Com Exp-FERC Trans Cases	143,786	9,585	134,202	
20	9280006	State Publ Serv CommissionFees	4,106,904	4,106,904	-	
21		**Total (FERC Form 1 p.323.189.b)**	11,691,611	10,652,683	1,038,928	
		Account 930.1				
22	9301000	General Advertising Expenses	372,327	372,122	204	
23	9301001	Newspaper Advertising Space	1,146	814	331	
24	9301002	Radio Station Advertising Time	-	-	-	
25	9301004	Newspaper Advertising Prod Exp	-	-	-	
26	9301007	Special Adv Space & Prod Exp	10,300	10,300	-	
27	9301008	Direct Mail and Handouts	1,687	1,687	-	
28	9301010	Publicity	-	-	-	
29	9301012	Public Opinion Surveys	106,394	106,390	4	
30	9301014	Video Communications	-	-	-	
31	9301015	Other Corporate Comm Exp	908	908	-	
32						
33						
34						
35						
36						
37						
38		**Total (FERC Form 1 p.323.191.b)**	492,761	492,222	539	
		Account 930.2				
39	9302000	Misc General Expenses	1,488,369	1,488,369	283,547	
40	9302003	Corporate & Fiscal Expenses	390,649	390,649	51,991	
41	9302004	Research, Develop&Demonstr Exp	2,815	2,815	684	
42	9302006	Assoc Bus Dev - Materials Sold	250,886	250,886	-	
43	9302007	Assoc Business Development Exp	8,958,951	2,149,647	6,809,304	
44						
45		**Total (FERC Form 1 p.323.192.b)**	11,091,670	4,282,365	7,145,528	

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

Tennessee Income Tax Rate	6.50%	
Apportionment Factor - Note 1	0.37%	
Effective State Tax Rate		0.02%
West Virginia Net Income Tax Rate	6.50%	
Apportionment Factor - Note 1	43.57%	
Effective State Tax Rate		2.83%
Virginia Income Tax Rate	0.00%	
Apportionment Factor - Note 1	46.56%	
Effective State Tax Rate		0.00%
Ohio Franchise Tax Rate	0.00%	
Phase-out Factor Note 1	0.00%	
Apportionment Factor - Note 1	0.00%	
Effective State Tax Rate		0.00%
Michigan Business Income Tax Rate	6.00%	
Apportionment Factor - Note 1	0.00%	
Effective State Tax Rate		0.00%
Kentucky Income Tax Rate	5.00%	
Apportionment Factor - Note 1	0.02%	
Effective State Tax Rate		0.00%
North Carolina Income Tax Rate	2.50%	
Apportionment Factor - Note 1	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%
Total Effective State Income Tax Rate		2.86%

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

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

Line No.	(A) Account	(B) Total Company NOTE 1	(C) Property	(D) Labor	(E) Other	(F) Non-Allocable
1	**Revenue Taxes**					
2	Gross Receipts Tax	21,811				21,811
3	**Real Estate and Personal Property Taxes**					
4	Real and Personal Property - West Virginia	52,404,117	52,404,117			
5	Real and Personal Property - Virginia	28,999,059	28,999,059			
6	Real and Personal Property - Tennessee	833,036	833,036			
7	Real and Personal Property - Other Jurisdictions	5,541,108	5,541,108			
8	**Payroll Taxes**					
9	Federal Insurance Contribution (FICA)	9,007,289		9,007,289		
10	Federal Unemployment Tax	-		-		
11	State Unemployment Insurance	149,211		149,211		
12	**Production Taxes**					
13	State Severance Taxes	-				-
14	**Miscellaneous Taxes**					
15	State Business & Occupation Tax	55,513,027				55,513,027
16	State Public Service Commission Fees	-			-	
17	State Franchise Taxes	(176,502)			(176,502)	
18	State Lic/Registration Fee	-			-	
19	Misc. State and Local Tax	24,733,765			24,733,765	
20	Sales & Use	2,449				2,449
21	Federal Excise Tax	82,631				82,631
22	CR Audit	-				-
23						
24	Total Taxes by Allocable Basis	177,111,000	87,777,319	9,156,500	24,557,263	55,619,918

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

Functional Property Tax Allocation

Line No.		Production	Transmsission	Distribution	General	Total
25	Functionalized Net Plant (TCOS, Lns 41 thru 46)	3,442,844,363	3,889,858,324	3,478,758,032	555,872,382	11,367,333,101
	VIRGINIA JURISDICTION					
26	Percentage of Plant in VIRGINIA JURISDICTION	15.41%	60.86%	55.79%	60.57%	
27	Net Plant in VIRGINIA JURISDICTION (Ln 25 * Ln 26)	530,461,326	2,367,275,416	1,940,852,439	336,676,223	5,175,265,404
28	Less: Net Value of Exempted Generation Plant	$36,057,953				
29	Taxable Property Basis (Ln 27 - Ln 28)	494,403,373	2,367,275,416	1,940,852,439	336,676,223	5,139,207,451
30	Relative Valuation Factor	100.00%	100.00%	100.00%	100.00%	
31	Weighted Net Plant (Ln 29 * Ln 30)	494,403,373	2,367,275,416	1,940,852,439	336,676,223	
32	General Plant Allocator (Ln 31 / (Total - General Plant))	10.29%	49.29%	40.41%	-100.00%	
33	Functionalized General Plant (Ln 32 * General Plant)	34,659,610	165,955,266	136,061,347	(336,676,223)	-
34	Weighted VIRGINIA JURISDICTION Plant (Ln 31 + 33)	529,062,983	2,533,230,682	2,076,913,786	0	5,139,207,451
35	Functional Percentage (Ln 34/Total Ln 34)	10.29%	49.29%	40.41%		
	WEST VA JURISDICTION					
36	Percentage of Plant in WEST VA JURISDICTION	72.33%	36.93%	44.21%	39.38%	
37	Net Plant in WEST VA JURISDICTION (Ln 25 * Ln 36)	2,490,111,597	1,436,596,632	1,537,876,653	218,930,097	5,683,514,978
38	Less: Net Value of Exempted Generation Plant	$1,568,451,616				
39	Taxable Property Basis (Ln 37 - Ln 38)	921,659,981	1,436,596,632	1,537,876,653	218,930,097	4,115,063,362
40	Relative Valuation Factor	100.00%	100.00%	100.00%	100.00%	
41	Weighted Net Plant (Ln 39 * Ln 40)	921,659,981	1,436,596,632	1,537,876,653	218,930,097	
42	General Plant Allocator (Ln 41 / (Total - General Plant))	23.66%	36.87%	39.47%	-100.00%	
43	Functionalized General Plant (Ln 42 * General Plant)	51,789,581	80,724,713	86,415,803	(218,930,097)	-
44	Weighted WEST VA JURISDICTION Plant (Ln 41 + 43)	973,449,562	1,517,321,345	1,624,292,456	(0)	4,115,063,362
45	Functional Percentage (Ln 44/Total Ln 44)	23.66%	36.87%	39.47%		
	TENNESSEE JURISDICTION					
46	Net Plant in TENNESSEE JURISDICTION (Ln 25 - Ln 27 - Ln 37)	422,271,441	85,986,275	28,940	266,062	508,552,718
47	Less: Net Value Exempted Generation Plant					
48	Taxable Property Basis	422,271,441	85,986,275	28,940	266,062	508,552,718
49	Relative Valuation Factor	100.00%	100.00%	100.00%	100.00%	
50	Weighted Net Plant (Ln 48 * Ln 49)	422,271,441	85,986,275	28,940	266,062	
51	General Plant Allocator (Ln 50 / (Total - General Plant)	83.08%	16.92%	0.01%	-100.00%	
52	Functionalized General Plant (Ln 52 * General Plant)	221,037	45,009	15	(266,062)	
53	Weighted TENNESSEE JURISDICTION Plant (Ln 50 + 52)	422,492,478	86,031,284	28,955	(0)	508,552,718
54	Functional Percentage (Ln 53/Total Ln 53)	83.08%	16.92%	0.01%		

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

Line No.	(A) Annual Tax Expenses by Type (Note 1)	(B) Total Company	(C) FERC FORM 1 Tie-Back	(D) FERC FORM 1 Reference
1	**Revenue Taxes**			
2	Gross Receipts Tax	21,811		
			21,811	pg. 263, ln. 53 (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)**		87,777,319				35,027,344
4	Real and Personal Property - West Virginia		52,404,117				19,127,570
		2022		(628)	pg. 263, ln. 1 & 12 (l)	37.54%	(236)
		2023		11,250	pg. 263, ln. 1 & 12 (l)	35.61%	4,007
		2024		246,371	pg. 263, ln. 1 & 12 (l)	36.87%	90,843
		2022		23,973,718	pg. 263, ln. 1 & 12 (l)	37.54%	8,999,487
		2023		28,177,770	pg. 263, ln. 1 & 12 (l)	35.61%	10,035,079
		2024		(4,364)	pg. 263, ln. 1 & 12 (l)	36.87%	(1,609)
							-
							-
5	Real and Personal Property - Virginia		28,999,059				14,294,361
		2020		8,062	pg. 263, ln. 4 & 11 (l)	48.42%	3,904
		2021		5,677	pg. 263, ln. 4 & 11 (l)	48.42%	2,749
		2022		1,111	pg. 263, ln. 4 & 11 (l)	47.49%	528
		2023		(29,186)	pg. 263, ln. 4 & 11 (l)	49.61%	(14,478)
		2024		548,000	pg. 263, ln. 4 & 11 (l)	49.29%	270,121
		2018		1,414	pg. 263, ln. 4 & 11 (l)	44.16%	625
		2019		1,359	pg. 263, ln. 4 & 11 (l)	46.07%	626
		2020		1,296	pg. 263, ln. 4 & 11 (l)	48.42%	627
		2021		1,227	pg. 263, ln. 4 & 11 (l)	47.49%	583
		2022		1,265	pg. 263, ln. 4 & 11 (l)	49.61%	627
		2023		(310,940)	pg. 263, ln. 4 & 11 (l)	49.15%	(152,818)
		2024		28,769,774	pg. 263, ln. 4 & 11 (l)	49.29%	14,181,267
6	Real and Personal Property - Tennessee		833,036				140,485
		2023		(369,384)	pg. 263, ln. 10 (l)	17.04%	(62,927)
		2024		1,202,420	pg. 263, ln. 10 (l)	16.92%	203,412
							-
							-
							-
			5,541,108				1,464,928
7	Real and Personal Property - Other Jurisdictions	2023		209	pg. 263, ln. 3 & 9 (l)	26.45%	55
		2022		(170,101)	pg. 263, ln. 3 & 9 (l)	26.70%	(45,423)
		2023		5,711,000	pg. 263, ln. 3 & 9 (l)	26.45%	1,510,296
							-

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 Tax	9,007,289		
			9,007,289	pg. 263, ln. 46 (l)
10	Federal Unemployment Tax	-		
11	State Unemployment Tax	149,211		
			1,673	pg. 263, ln. 16 (l)
			208	pg. 263, ln. 17 (l)
			3,103	pg. 263, ln. 18 (l)
			3	pg. 263, ln. 19 (l)
			4,908	pg. 263, ln. 20 (l)
			90,893	pg. 263, ln. 21 (l)
			48,423	pg. 263, ln. 22 (l)
12	**Production Taxes**	-		
13	State Severance Taxes			
14	**Miscellaneous Taxes**			
15	State Business & Occupation Tax	55,513,027		
			16,643,782	pg. 263, ln. 1 (l)
			38,869,245	pg. 263, ln. 56 (l)
16	State Public Service Commission Fees	-		
17	State Franchise Taxes	(176,502)		
			183	pg. 263, ln. 49 (l)
			(176,685)	pg. 263, ln. 50 (l)
18	State Lic/Registration Fee	-		
19	Misc. State and Local Tax	24,733,765		
			24,733,765	pg. 263, ln. 151 (l)

20	Sales & Use	2,449		
			735	pg. 263, ln. 24 (l)
			1,481	pg. 263, ln. 25 (l)
			(288)	pg. 263, ln. 27 (l)
			521	pg. 263, ln. 28 (l)
21	Federal Excise Tax	82,631		
			82,631	pg. 263, ln. 44 (l)
22	CR Audit	-		
23	Total Taxes by Allocable Basis	177,111,000	177,111,000	
	(Total Company Amount Ties to FFI p.114, Ln 14,(c))			

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 2024 FF1 Balances
Worksheet I RESERVED FOR FUTURE USE
Appalachian Power Company

AEP East Companies
Cost of Service Formula Rate Using 2024 FF1 Balances
Worksheet K Supporting Calculation of TRUE-UP PJM RTEP Project Revenue Requirement Billed to Benefiting Zones
Appalachian Power Company

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

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

ROE w/o incentives (TCOS, ln 156)			10.35%
Project ROE Incentive Adder			0
ROE with additional 0 basis point incentive			10.35%
Determine R (cost of long term debt, cost of preferred stock and equity percentage is from the TCOS, lns 154 through156)			
	%	Cost	Weighted cost
Long Term Debt	50.57%	4.76%	2.405%
Preferred Stock	0.00%	0.00%	0.000%
Common Stock	49.43%	10.35%	5.116%
		R =	7.521%

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

Rate Base (TCOS, ln 68)	3,330,287,612
R (from A. above)	7.521%
Return (Rate Base x R)	250,463,474

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

Return (from B. above)	250,463,474
Effective Tax Rate (TCOS, ln 114)	20.61%
Income Tax Calculation (Return x CIT)	51,632,023
ITC Adjustment	3,302
Excess Deferred Income Tax	(6,204,985)
Tax Affect of Permanent Differences	3,256,066
Income Taxes	48,686,406

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)	530,432,317
Lease Payments (TCOS, Ln 95)	-
Return (TCOS, ln 126)	250,463,474
Income Taxes (TCOS, ln 125)	48,686,406
Annual Revenue Requirement, Less Lease Payments, Return and Taxes	231,282,437

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

Annual Revenue Requirement, Less Lease Payments, Return and Taxes	231,282,437
Return (from I.B. above)	250,463,474
Income Taxes (from I.C. above)	48,686,406
Annual Revenue Requirement, with 0 Basis Point ROE increase	530,432,317
Depreciation (TCOS, ln 100)	106,871,213
Annual Rev. Req, w/ 0 Basis Point ROE increase, less Depreciation	423,561,104

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

Net Transmission Plant (TCOS, ln 42)	3,839,824,233
Annual Revenue Requirement, with 0 Basis Point ROE increase	530,432,317
FCR with 0 Basis Point increase in ROE	13.81%
Annual Rev. Req, w / 0 Basis Point ROE increase, less Dep.	423,561,104
FCR with 0 Basis Point ROE increase, less Depreciation	11.03%
FCR less Depreciation (TCOS, ln 10)	11.03%
Incremental FCR with 0 Basis Point ROE increase, less Depreciation	0.00%

III. Calculation of Composite Depreciation Rate

Average Transmission Plant Balance for 2024 (TCOS, ln 21)	4,759,406,277
Annual Depreciation and Amortization Expense (TCOS, ln 100)	106,871,213
Composite Depreciation Rate	2.25%
Depreciable Life for Composite Depreciation Rate	44.53
Round to nearest whole year	45

SUMMARY OF TRUED-UP ANNUAL REVENUE REQUIREMENTS FOR RTEPPROJECTS

		Rev Require	W Incentives	Incentive Amounts
TRUE-UP YEAR	2024			
	As Projected in Prior Year WS J	$ 28,118,028	$ 28,118,028	$ -
	Actual after True-up	$ 28,840,980	$ 28,840,980	$ -
	True-up of ARR For 2024	722,952	722,952	-

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

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

A. Base Plan Facilities

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

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

2024	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	**1,282,843**	**1,282,843**	-
Prior Yr True-Up	**1,286,666**	**1,286,666**	-
True-Up Adjustment	**3,824**	**3,824**	**-**

Details

Investment	13,789,272	Current Year	**2024**
Service Year (yyyy)	2008	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	6	FCR w/o incentives, less depreciation	11.03%
Useful life	45	FCR w/incentives approved for these facilities, less dep.	11.03%
CIAC (Yes or No)	No	Annual Depreciation Expense	306,428

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

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

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year WS J w/o Incentives	RTEP Rev Req't True-up w/o Incentives	RTEP Projected Rev. Req't.From Prior Year WS J with Incentives **	RTEP Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
2008	13,789,272	153,214	13,636,057	13,712,664	1,665,823	1,665,823	$ -	$ -	$ -	$ -	$ -	$ -
2009	13,636,057	306,428	13,329,629	13,482,843	1,793,686	1,793,686	$ -	$ 1,124,469	$ 669,217	$ 1,124,469	$ 669,217	$ -
2010	13,329,629	306,428	13,023,201	13,176,415	1,759,885	1,759,885	$ -	$ 2,027,403	$ (267,518)	$ 2,027,403	$ (267,518)	$ -
2011	13,023,201	306,428	12,716,773	12,869,987	1,726,083	1,726,083	$ -	$ 2,050,107	$ (324,024)	$ 2,050,107	$ (324,024)	$ -
2012	12,716,773	306,428	12,410,344	12,563,559	1,692,282	1,692,282	$ -	$ 1,906,118	$ (213,836)	$ 1,906,118	$ (213,836)	$ -
2013	12,410,344	306,428	12,103,916	12,257,130	1,658,481	1,658,481	$ -	$ 1,915,150	$ (256,669)	$ 1,915,150	$ (256,669)	$ -
2014	12,103,916	306,428	11,797,488	11,950,702	1,624,679	1,624,679	$ -	$ 1,778,172	$ (153,493)	$ 1,778,172	$ (153,493)	$ -
2015	11,797,488	306,428	11,491,060	11,644,274	1,590,878	1,590,878	$ -	$ 1,790,894	$ (200,016)	$ 1,790,894	$ (200,016)	$ -
2016	11,491,060	306,428	11,184,631	11,337,845	1,557,077	1,557,077	$ -	$ 1,719,834	$ (162,757)	$ 1,719,834	$ (162,757)	$ -
2017	11,184,631	306,428	10,878,203	11,031,417	1,523,275	1,523,275	$ -	$ 1,743,200	$ (219,925)	$ 1,743,200	$ (219,925)	$ -
2018	10,878,203	306,428	10,571,775	10,724,989	1,489,474	1,489,474	$ -	$ 1,501,804	$ (12,330)	$ 1,501,804	$ (12,330)	$ -
2019	10,571,775	306,428	10,265,347	10,418,561	1,455,673	1,455,673	$ -	$ 1,444,867	$ 10,806	$ 1,444,867	$ 10,806	$ -
2020	10,265,347	306,428	9,958,918	10,112,132	1,421,871	1,421,871	$ -	$ 1,375,796	$ 46,075	$ 1,375,796	$ 46,075	$ -
2021	9,958,918	306,428	9,652,490	9,805,704	1,388,070	1,388,070	$ -	$ 1,322,366	$ 65,704	$ 1,322,366	$ 65,704	$ -
2022	9,652,490	306,428	9,346,062	9,499,276	1,354,269	1,354,269	$ -	$ 1,296,229	$ 58,040	$ 1,296,229	$ 58,040	$ -
2023	9,346,062	306,428	9,039,634	9,192,848	1,320,468	1,320,468	$ -	$ 1,305,900	$ 14,567	$ 1,305,900	$ 14,567	$ -
2024	9,039,634	306,428	8,733,205	8,886,419	1,286,666	1,286,666	$ -	$ 1,282,843	$ 3,824	$ 1,282,843	$ 3,824	$ -
2025	8,733,205	306,428	8,426,777	8,579,991	1,252,865	1,252,865	$ -		$ -		$ -	$ -
2026	8,426,777	306,428	8,120,349	8,273,563	1,219,064	1,219,064	$ -		$ -		$ -	$ -
2027	8,120,349	306,428	7,813,921	7,967,135	1,185,262	1,185,262	$ -		$ -		$ -	$ -
2028	7,813,921	306,428	7,507,492	7,660,706	1,151,461	1,151,461	$ -		$ -		$ -	$ -
2029	7,507,492	306,428	7,201,064	7,354,278	1,117,660	1,117,660	$ -		$ -		$ -	$ -
2030	7,201,064	306,428	6,894,636	7,047,850	1,083,858	1,083,858	$ -		$ -		$ -	$ -
2031	6,894,636	306,428	6,588,208	6,741,422	1,050,057	1,050,057	$ -		$ -		$ -	$ -
2032	6,588,208	306,428	6,281,779	6,434,993	1,016,256	1,016,256	$ -		$ -		$ -	$ -
2033	6,281,779	306,428	5,975,351	6,128,565	982,454	982,454	$ -		$ -		$ -	$ -
2034	5,975,351	306,428	5,668,923	5,822,137	948,653	948,653	$ -		$ -		$ -	$ -
2035	5,668,923	306,428	5,362,494	5,515,709	914,852	914,852	$ -		$ -		$ -	$ -
2036	5,362,494	306,428	5,056,066	5,209,280	881,051	881,051	$ -		$ -		$ -	$ -
2037	5,056,066	306,428	4,749,638	4,902,852	847,249	847,249	$ -		$ -		$ -	$ -
2038	4,749,638	306,428	4,443,210	4,596,424	813,448	813,448	$ -		$ -		$ -	$ -
2039	4,443,210	306,428	4,136,781	4,289,996	779,647	779,647	$ -		$ -		$ -	$ -
2040	4,136,781	306,428	3,830,353	3,983,567	745,845	745,845	$ -		$ -		$ -	$ -
2041	3,830,353	306,428	3,523,925	3,677,139	712,044	712,044	$ -		$ -		$ -	$ -
2042	3,523,925	306,428	3,217,497	3,370,711	678,243	678,243	$ -		$ -		$ -	$ -
2043	3,217,497	306,428	2,911,068	3,064,283	644,441	644,441	$ -		$ -		$ -	$ -
2044	2,911,068	306,428	2,604,640	2,757,854	610,640	610,640	$ -		$ -		$ -	$ -
2045	2,604,640	306,428	2,298,212	2,451,426	576,839	576,839	$ -		$ -		$ -	$ -
2046	2,298,212	306,428	1,991,784	2,144,998	543,037	543,037	$ -		$ -		$ -	$ -
2047	1,991,784	306,428	1,685,355	1,838,570	509,236	509,236	$ -		$ -		$ -	$ -
2048	1,685,355	306,428	1,378,927	1,532,141	475,435	475,435	$ -		$ -		$ -	$ -
2049	1,378,927	306,428	1,072,499	1,225,713	441,633	441,633	$ -		$ -		$ -	$ -
2050	1,072,499	306,428	766,071	919,285	407,832	407,832	$ -		$ -		$ -	$ -
2051	766,071	306,428	459,642	612,857	374,031	374,031	$ -		$ -		$ -	$ -
2052	459,642	306,428	153,214	306,428	340,230	340,230	$ -		$ -		$ -	$ -
2053	153,214	153,214	-	76,607	161,664	161,664	$ -		$ -		$ -	$ -
2054	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2055	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2056	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2057	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2058	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2059	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2060	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2061	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2062	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2063	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2064	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2065	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2066	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2067	-	-	-	-	-	-	$ -		$ -		$ -	$ -
Project Totals		13,789,272			48,773,628	48,773,628	-					

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

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

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

A. Base Plan Facilities

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

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

2024	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	251,536	251,536	-
Prior Yr True-Up	252,306	252,306	-
True-Up Adjustment	770	770	-

Details

Investment	2,476,289	Current Year	2024
Service Year (yyyy)	2011	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	12	FCR w/o incentives, less depreciation	11.03%
Useful life	45	FCR w/incentives approved for these facilities, less dep.	11.03%
CIAC (Yes or No)	No	Annual Depreciation Expense	55,029

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

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

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year WS J w/o Incentives	RTEP Rev Req't True-up w/o Incentives	RTEP Projected Rev. Req't.From Prior Year WS J with Incentives **	RTEP Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
2011	2,476,289	-	2,476,289	2,476,289	273,153	273,153	$ -	$ -	$ -	$ -	$ -	$ -
2012	2,476,289	55,029	2,421,260	2,448,775	325,147	325,147	$ -	$ 39,854	$ 285,293	$ 39,854	$ 285,293	$ -
2013	2,421,260	55,029	2,366,232	2,393,746	319,077	319,077	$ -	$ 41,778	$ 277,299	$ 41,778	$ 277,299	$ -
2014	2,366,232	55,029	2,311,203	2,338,717	313,007	313,007	$ -	$ 36,470	$ 276,537	$ 36,470	$ 276,537	$ -
2015	2,311,203	55,029	2,256,174	2,283,689	306,936	306,936	$ -	$ 36,769	$ 270,167	$ 36,769	$ 270,167	$ -
2016	2,256,174	55,029	2,201,146	2,228,660	300,866	300,866	$ -	$ 35,303	$ 265,563	$ 35,303	$ 265,563	$ -
2017	2,201,146	55,029	2,146,117	2,173,631	294,796	294,796	$ -	$ 331,151	$ (36,355)	$ 331,151	$ (36,355)	$ -
2018	2,146,117	55,029	2,091,088	2,118,603	288,726	288,726	$ -	$ 279,967	$ 8,759	$ 279,967	$ 8,759	$ -
2019	2,091,088	55,029	2,036,060	2,063,574	282,656	282,656	$ -	$ 289,092	$ (6,436)	$ 289,092	$ (6,436)	$ -
2020	2,036,060	55,029	1,981,031	2,008,545	276,586	276,586	$ -	$ 263,834	$ 12,752	$ 263,834	$ 12,752	$ -
2021	1,981,031	55,029	1,926,002	1,953,517	270,516	270,516	$ -	$ 256,948	$ 13,568	$ 256,948	$ 13,568	$ -
2022	1,926,002	55,029	1,870,974	1,898,488	264,446	264,446	$ -	$ 252,846	$ 11,600	$ 252,846	$ 11,600	$ -
2023	1,870,974	55,029	1,815,945	1,843,459	258,376	258,376	$ -	$ 257,954	$ 422	$ 257,954	$ 422	$ -
2024	1,815,945	55,029	1,760,917	1,788,431	252,306	252,306	$ -	$ 251,536	$ 770	$ 251,536	$ 770	$ -
2025	1,760,917	55,029	1,705,888	1,733,402	246,236	246,236	$ -		$ -		$ -	$ -
2026	1,705,888	55,029	1,650,859	1,678,374	240,166	240,166	$ -		$ -		$ -	$ -
2027	1,650,859	55,029	1,595,831	1,623,345	234,096	234,096	$ -		$ -		$ -	$ -
2028	1,595,831	55,029	1,540,802	1,568,316	228,026	228,026	$ -		$ -		$ -	$ -
2029	1,540,802	55,029	1,485,773	1,513,288	221,955	221,955	$ -		$ -		$ -	$ -
2030	1,485,773	55,029	1,430,745	1,458,259	215,885	215,885	$ -		$ -		$ -	$ -
2031	1,430,745	55,029	1,375,716	1,403,230	209,815	209,815	$ -		$ -		$ -	$ -
2032	1,375,716	55,029	1,320,687	1,348,202	203,745	203,745	$ -		$ -		$ -	$ -
2033	1,320,687	55,029	1,265,659	1,293,173	197,675	197,675	$ -		$ -		$ -	$ -
2034	1,265,659	55,029	1,210,630	1,238,144	191,605	191,605	$ -		$ -		$ -	$ -
2035	1,210,630	55,029	1,155,601	1,183,116	185,535	185,535	$ -		$ -		$ -	$ -
2036	1,155,601	55,029	1,100,573	1,128,087	179,465	179,465	$ -		$ -		$ -	$ -
2037	1,100,573	55,029	1,045,544	1,073,058	173,395	173,395	$ -		$ -		$ -	$ -
2038	1,045,544	55,029	990,516	1,018,030	167,325	167,325	$ -		$ -		$ -	$ -
2039	990,516	55,029	935,487	963,001	161,255	161,255	$ -		$ -		$ -	$ -
2040	935,487	55,029	880,458	907,973	155,185	155,185	$ -		$ -		$ -	$ -
2041	880,458	55,029	825,430	852,944	149,115	149,115	$ -		$ -		$ -	$ -
2042	825,430	55,029	770,401	797,915	143,045	143,045	$ -		$ -		$ -	$ -
2043	770,401	55,029	715,372	742,887	136,975	136,975	$ -		$ -		$ -	$ -
2044	715,372	55,029	660,344	687,858	130,904	130,904	$ -		$ -		$ -	$ -
2045	660,344	55,029	605,315	632,829	124,834	124,834	$ -		$ -		$ -	$ -
2046	605,315	55,029	550,286	577,801	118,764	118,764	$ -		$ -		$ -	$ -
2047	550,286	55,029	495,258	522,772	112,694	112,694	$ -		$ -		$ -	$ -
2048	495,258	55,029	440,229	467,743	106,624	106,624	$ -		$ -		$ -	$ -
2049	440,229	55,029	385,200	412,715	100,554	100,554	$ -		$ -		$ -	$ -
2050	385,200	55,029	330,172	357,686	94,484	94,484	$ -		$ -		$ -	$ -
2051	330,172	55,029	275,143	302,658	88,414	88,414	$ -		$ -		$ -	$ -
2052	275,143	55,029	220,115	247,629	82,344	82,344	$ -		$ -		$ -	$ -
2053	220,115	55,029	165,086	192,600	76,274	76,274	$ -		$ -		$ -	$ -
2054	165,086	55,029	110,057	137,572	70,204	70,204	$ -		$ -		$ -	$ -
2055	110,057	55,029	55,029	82,543	64,134	64,134	$ -		$ -		$ -	$ -
2056	55,029	55,029	0	27,514	58,064	58,064	$ -		$ -		$ -	$ -
2057	0	0	-	0	0	0	$ -		$ -		$ -	$ -
2058	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2059	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2060	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2061	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2062	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2063	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2064	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2065	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2066	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2067	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2068	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2069	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2070	-	-	-	-	-	-	$ -		$ -		$ -	$ -
Project Totals		2,476,289			8,895,385	8,895,385	-					

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

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

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

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

A. Base Plan Facilities

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

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

2024	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	3,094,242	3,094,242	-
Prior Yr True-Up	3,103,873	3,103,873	-
True-Up Adjustment	9,630	9,630	-

Details

Investment	28,572,967	Current Year	2024
Service Year (yyyy)	2014	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	9	FCR w/o incentives, less depreciation	11.03%
Useful life	45	FCR w/incentives approved for these facilities, less dep.	11.03%
CIAC (Yes or No)	No	Annual Depreciation Expense	634,955

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

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

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year WS J w/o Incentives	RTEP Rev Req't True-up w/o Incentives	RTEP Projected Rev. Req't.From Prior Year WS J with Incentives **	RTEP Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
2014	28,572,967	158,739	28,414,229	28,493,598	3,301,794	3,301,794	$ -	$ 184,681	$ 3,117,113	$ 184,681	$ 3,117,113	$ -
2015	28,414,229	634,955	27,779,274	28,096,751	3,734,235	3,734,235	$ -	$ 1,644,963	$ 2,089,272	$ 1,644,963	$ 2,089,272	$ -
2016	27,779,274	634,955	27,144,319	27,461,796	3,664,195	3,664,195	$ -	$ 1,563,801	$ 2,100,394	$ 1,563,801	$ 2,100,394	$ -
2017	27,144,319	634,955	26,509,364	26,826,841	3,594,154	3,594,154	$ -	$ 2,152,715	$ 1,441,439	$ 2,152,715	$ 1,441,439	$ -
2018	26,509,364	634,955	25,874,409	26,191,887	3,524,114	3,524,114	$ -	$ 1,909,994	$ 1,614,120	$ 1,909,994	$ 1,614,120	$ -
2019	25,874,409	634,955	25,239,454	25,556,932	3,454,074	3,454,074	$ -	$ 1,902,485	$ 1,551,589	$ 1,902,485	$ 1,551,589	$ -
2020	25,239,454	634,955	24,604,500	24,921,977	3,384,034	3,384,034	$ -	$ 2,304,571	$ 1,079,463	$ 2,304,571	$ 1,079,463	$ -
2021	24,604,500	634,955	23,969,545	24,287,022	3,313,994	3,313,994	$ -	$ 3,141,410	$ 172,583	$ 3,141,410	$ 172,583	$ -
2022	23,969,545	634,955	23,334,590	23,652,067	3,243,953	3,243,953	$ -	$ 3,099,440	$ 144,513	$ 3,099,440	$ 144,513	$ -
2023	23,334,590	634,955	22,699,635	23,017,113	3,173,913	3,173,913	$ -	$ 3,188,927	$ (15,014)	$ 3,188,927	$ (15,014)	$ -
2024	22,699,635	634,955	22,064,680	22,382,158	3,103,873	3,103,873	$ -	$ 3,094,242	$ 9,630	$ 3,094,242	$ 9,630	$ -
2025	22,064,680	634,955	21,429,725	21,747,203	3,033,833	3,033,833	$ -		$ -		$ -	$ -
2026	21,429,725	634,955	20,794,771	21,112,248	2,963,792	2,963,792	$ -		$ -		$ -	$ -
2027	20,794,771	634,955	20,159,816	20,477,293	2,893,752	2,893,752	$ -		$ -		$ -	$ -
2028	20,159,816	634,955	19,524,861	19,842,338	2,823,712	2,823,712	$ -		$ -		$ -	$ -
2029	19,524,861	634,955	18,889,906	19,207,384	2,753,672	2,753,672	$ -		$ -		$ -	$ -
2030	18,889,906	634,955	18,254,951	18,572,429	2,683,632	2,683,632	$ -		$ -		$ -	$ -
2031	18,254,951	634,955	17,619,996	17,937,474	2,613,591	2,613,591	$ -		$ -		$ -	$ -
2032	17,619,996	634,955	16,985,042	17,302,519	2,543,551	2,543,551	$ -		$ -		$ -	$ -
2033	16,985,042	634,955	16,350,087	16,667,564	2,473,511	2,473,511	$ -		$ -		$ -	$ -
2034	16,350,087	634,955	15,715,132	16,032,609	2,403,471	2,403,471	$ -		$ -		$ -	$ -
2035	15,715,132	634,955	15,080,177	15,397,655	2,333,430	2,333,430	$ -		$ -		$ -	$ -
2036	15,080,177	634,955	14,445,222	14,762,700	2,263,390	2,263,390	$ -		$ -		$ -	$ -
2037	14,445,222	634,955	13,810,268	14,127,745	2,193,350	2,193,350	$ -		$ -		$ -	$ -
2038	13,810,268	634,955	13,175,313	13,492,790	2,123,310	2,123,310	$ -		$ -		$ -	$ -
2039	13,175,313	634,955	12,540,358	12,857,835	2,053,269	2,053,269	$ -		$ -		$ -	$ -
2040	12,540,358	634,955	11,905,403	12,222,880	1,983,229	1,983,229	$ -		$ -		$ -	$ -
2041	11,905,403	634,955	11,270,448	11,587,926	1,913,189	1,913,189	$ -		$ -		$ -	$ -
2042	11,270,448	634,955	10,635,493	10,952,971	1,843,149	1,843,149	$ -		$ -		$ -	$ -
2043	10,635,493	634,955	10,000,539	10,318,016	1,773,109	1,773,109	$ -		$ -		$ -	$ -
2044	10,000,539	634,955	9,365,584	9,683,061	1,703,068	1,703,068	$ -		$ -		$ -	$ -
2045	9,365,584	634,955	8,730,629	9,048,106	1,633,028	1,633,028	$ -		$ -		$ -	$ -
2046	8,730,629	634,955	8,095,674	8,413,151	1,562,988	1,562,988	$ -		$ -		$ -	$ -
2047	8,095,674	634,955	7,460,719	7,778,197	1,492,948	1,492,948	$ -		$ -		$ -	$ -
2048	7,460,719	634,955	6,825,764	7,143,242	1,422,907	1,422,907	$ -		$ -		$ -	$ -
2049	6,825,764	634,955	6,190,810	6,508,287	1,352,867	1,352,867	$ -		$ -		$ -	$ -
2050	6,190,810	634,955	5,555,855	5,873,332	1,282,827	1,282,827	$ -		$ -		$ -	$ -
2051	5,555,855	634,955	4,920,900	5,238,377	1,212,787	1,212,787	$ -		$ -		$ -	$ -
2052	4,920,900	634,955	4,285,945	4,603,423	1,142,746	1,142,746	$ -		$ -		$ -	$ -
2053	4,285,945	634,955	3,650,990	3,968,468	1,072,706	1,072,706	$ -		$ -		$ -	$ -
2054	3,650,990	634,955	3,016,035	3,333,513	1,002,666	1,002,666	$ -		$ -		$ -	$ -
2055	3,016,035	634,955	2,381,081	2,698,558	932,626	932,626	$ -		$ -		$ -	$ -
2056	2,381,081	634,955	1,746,126	2,063,603	862,586	862,586	$ -		$ -		$ -	$ -
2057	1,746,126	634,955	1,111,171	1,428,648	792,545	792,545	$ -		$ -		$ -	$ -
2058	1,111,171	634,955	476,216	793,694	722,505	722,505	$ -		$ -		$ -	$ -
2059	476,216	476,216	-	238,108	502,481	502,481	$ -		$ -		$ -	$ -
2060	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2061	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2062	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2063	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2064	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2065	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2066	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2067	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2068	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2069	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2070	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2071	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2072	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2073	-	-	-	-	-	-	$ -		$ -		$ -	$ -
Project Totals		28,572,967			101,852,557	101,852,557	-					

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

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

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

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

A. Base Plan Facilities

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

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

2024	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	263,536	263,536	-
Prior Yr True-Up	264,357	264,357	-
True-Up Adjustment	821	821	-

Details

Investment	2,419,910	Current Year	2024
Service Year (yyyy)	2014	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	12	FCR w/o incentives, less depreciation	11.03%
Useful life	45	FCR w/incentives approved for these facilities, less dep.	11.03%
CIAC (Yes or No)	No	Annual Depreciation Expense	53,776

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

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

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year WS J w/o Incentives	RTEP Rev Req't True-up w/o Incentives	RTEP Projected Rev. Req't.From Prior Year WS J with Incentives **	RTEP Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
2014	2,419,910	-	2,419,910	2,419,910	266,934	266,934	$ -	$ 222,712	$ 44,222	$ 222,712	$ 44,222	$ -
2015	2,419,910	53,776	2,366,134	2,393,022	317,744	317,744	$ -	$ 317,491	$ 253	$ 317,491	$ 253	$ -
2016	2,366,134	53,776	2,312,358	2,339,246	311,812	311,812	$ -	$ 303,455	$ 8,357	$ 303,455	$ 8,357	$ -
2017	2,312,358	53,776	2,258,583	2,285,471	305,880	305,880	$ -	$ 308,414	$ (2,534)	$ 308,414	$ (2,534)	$ -
2018	2,258,583	53,776	2,204,807	2,231,695	299,948	299,948	$ -	$ 292,574	$ 7,374	$ 292,574	$ 7,374	$ -
2019	2,204,807	53,776	2,151,031	2,177,919	294,016	294,016	$ -	$ 285,739	$ 8,277	$ 285,739	$ 8,277	$ -
2020	2,151,031	53,776	2,097,255	2,124,143	288,085	288,085	$ -	$ 271,872	$ 16,212	$ 271,872	$ 16,212	$ -
2021	2,097,255	53,776	2,043,480	2,070,367	282,153	282,153	$ -	$ 267,413	$ 14,740	$ 267,413	$ 14,740	$ -
2022	2,043,480	53,776	1,989,704	2,016,592	276,221	276,221	$ -	$ 263,900	$ 12,321	$ 263,900	$ 12,321	$ -
2023	1,989,704	53,776	1,935,928	1,962,816	270,289	270,289	$ -	$ 271,714	$ (1,425)	$ 271,714	$ (1,425)	$ -
2024	1,935,928	53,776	1,882,152	1,909,040	264,357	264,357	$ -	$ 263,536	$ 821	$ 263,536	$ 821	$ -
2025	1,882,152	53,776	1,828,376	1,855,264	258,425	258,425	$ -		$ -		$ -	$ -
2026	1,828,376	53,776	1,774,601	1,801,489	252,493	252,493	$ -		$ -		$ -	$ -
2027	1,774,601	53,776	1,720,825	1,747,713	246,561	246,561	$ -		$ -		$ -	$ -
2028	1,720,825	53,776	1,667,049	1,693,937	240,630	240,630	$ -		$ -		$ -	$ -
2029	1,667,049	53,776	1,613,273	1,640,161	234,698	234,698	$ -		$ -		$ -	$ -
2030	1,613,273	53,776	1,559,498	1,586,385	228,766	228,766	$ -		$ -		$ -	$ -
2031	1,559,498	53,776	1,505,722	1,532,610	222,834	222,834	$ -		$ -		$ -	$ -
2032	1,505,722	53,776	1,451,946	1,478,834	216,902	216,902	$ -		$ -		$ -	$ -
2033	1,451,946	53,776	1,398,170	1,425,058	210,970	210,970	$ -		$ -		$ -	$ -
2034	1,398,170	53,776	1,344,394	1,371,282	205,038	205,038	$ -		$ -		$ -	$ -
2035	1,344,394	53,776	1,290,619	1,317,507	199,107	199,107	$ -		$ -		$ -	$ -
2036	1,290,619	53,776	1,236,843	1,263,731	193,175	193,175	$ -		$ -		$ -	$ -
2037	1,236,843	53,776	1,183,067	1,209,955	187,243	187,243	$ -		$ -		$ -	$ -
2038	1,183,067	53,776	1,129,291	1,156,179	181,311	181,311	$ -		$ -		$ -	$ -
2039	1,129,291	53,776	1,075,516	1,102,403	175,379	175,379	$ -		$ -		$ -	$ -
2040	1,075,516	53,776	1,021,740	1,048,628	169,447	169,447	$ -		$ -		$ -	$ -
2041	1,021,740	53,776	967,964	994,852	163,515	163,515	$ -		$ -		$ -	$ -
2042	967,964	53,776	914,188	941,076	157,583	157,583	$ -		$ -		$ -	$ -
2043	914,188	53,776	860,412	887,300	151,652	151,652	$ -		$ -		$ -	$ -
2044	860,412	53,776	806,637	833,525	145,720	145,720	$ -		$ -		$ -	$ -
2045	806,637	53,776	752,861	779,749	139,788	139,788	$ -		$ -		$ -	$ -
2046	752,861	53,776	699,085	725,973	133,856	133,856	$ -		$ -		$ -	$ -
2047	699,085	53,776	645,309	672,197	127,924	127,924	$ -		$ -		$ -	$ -
2048	645,309	53,776	591,534	618,421	121,992	121,992	$ -		$ -		$ -	$ -
2049	591,534	53,776	537,758	564,646	116,060	116,060	$ -		$ -		$ -	$ -
2050	537,758	53,776	483,982	510,870	110,129	110,129	$ -		$ -		$ -	$ -
2051	483,982	53,776	430,206	457,094	104,197	104,197	$ -		$ -		$ -	$ -
2052	430,206	53,776	376,430	403,318	98,265	98,265	$ -		$ -		$ -	$ -
2053	376,430	53,776	322,655	349,543	92,333	92,333	$ -		$ -		$ -	$ -
2054	322,655	53,776	268,879	295,767	86,401	86,401	$ -		$ -		$ -	$ -
2055	268,879	53,776	215,103	241,991	80,469	80,469	$ -		$ -		$ -	$ -
2056	215,103	53,776	161,327	188,215	74,537	74,537	$ -		$ -		$ -	$ -
2057	161,327	53,776	107,552	134,439	68,605	68,605	$ -		$ -		$ -	$ -
2058	107,552	53,776	53,776	80,664	62,674	62,674	$ -		$ -		$ -	$ -
2059	53,776	53,776	-	26,888	56,742	56,742	$ -		$ -		$ -	$ -
2060	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2061	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2062	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2063	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2064	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2065	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2066	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2067	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2068	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2069	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2070	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2071	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2072	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2073	-	-	-	-	-	-	$ -		$ -		$ -	$ -
Project Totals		2,419,910			8,692,860	8,692,860	-					

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

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

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

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

A. Base Plan Facilities

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

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

2024	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	1,666,855	1,666,855	-
Prior Yr True-Up	1,672,063	1,672,063	-
True-Up Adjustment	5,208	5,208	-

Details

Investment	15,164,191	Current Year	2024
Service Year (yyyy)	2015	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	5	FCR w/o incentives, less depreciation	11.03%
Useful life	45	FCR w/incentives approved for these facilities, less dep.	11.03%
CIAC (Yes or No)	No	Annual Depreciation Expense	336,982

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

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

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year WS J w/o Incentives	RTEP Rev Req't True-up w/o Incentives	RTEP Projected Rev. Req't.From Prior Year WS J with Incentives **	RTEP Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
2015	15,164,191	196,573	14,967,618	15,065,904	1,858,454	1,858,454	$ -	$ 2,647,738	$ (789,284)	$ 2,647,738	$ (789,284)	$ -
2016	14,967,618	336,982	14,630,636	14,799,127	1,969,436	1,969,436	$ -	$ 2,089,493	$ (120,057)	$ 2,089,493	$ (120,057)	$ -
2017	14,630,636	336,982	14,293,654	14,462,145	1,932,264	1,932,264	$ -	$ 2,125,650	$ (193,386)	$ 2,125,650	$ (193,386)	$ -
2018	14,293,654	336,982	13,956,672	14,125,163	1,895,092	1,895,092	$ -	$ 1,845,050	$ 50,042	$ 1,845,050	$ 50,042	$ -
2019	13,956,672	336,982	13,619,690	13,788,181	1,857,921	1,857,921	$ -	$ 1,803,485	$ 54,436	$ 1,803,485	$ 54,436	$ -
2020	13,619,690	336,982	13,282,708	13,451,199	1,820,749	1,820,749	$ -	$ 1,715,891	$ 104,858	$ 1,715,891	$ 104,858	$ -
2021	13,282,708	336,982	12,945,726	13,114,217	1,783,577	1,783,577	$ -	$ 1,689,922	$ 93,656	$ 1,689,922	$ 93,656	$ -
2022	12,945,726	336,982	12,608,744	12,777,235	1,746,406	1,746,406	$ -	$ 1,668,337	$ 78,068	$ 1,668,337	$ 78,068	$ -
2023	12,608,744	336,982	12,271,762	12,440,253	1,709,234	1,709,234	$ -	$ 1,719,761	$ (10,527)	$ 1,719,761	$ (10,527)	$ -
2024	12,271,762	336,982	11,934,780	12,103,271	1,672,063	1,672,063	$ -	$ 1,666,855	$ 5,208	$ 1,666,855	$ 5,208	$ -
2025	11,934,780	336,982	11,597,798	11,766,289	1,634,891	1,634,891	$ -	$ -	$ -	$ -	$ -	$ -
2026	11,597,798	336,982	11,260,816	11,429,307	1,597,719	1,597,719	$ -		$ -		$ -	$ -
2027	11,260,816	336,982	10,923,834	11,092,325	1,560,548	1,560,548	$ -		$ -		$ -	$ -
2028	10,923,834	336,982	10,586,852	10,755,343	1,523,376	1,523,376	$ -		$ -		$ -	$ -
2029	10,586,852	336,982	10,249,870	10,418,361	1,486,205	1,486,205	$ -		$ -		$ -	$ -
2030	10,249,870	336,982	9,912,888	10,081,379	1,449,033	1,449,033	$ -		$ -		$ -	$ -
2031	9,912,888	336,982	9,575,906	9,744,397	1,411,861	1,411,861	$ -		$ -		$ -	$ -
2032	9,575,906	336,982	9,238,924	9,407,415	1,374,690	1,374,690	$ -		$ -		$ -	$ -
2033	9,238,924	336,982	8,901,942	9,070,433	1,337,518	1,337,518	$ -		$ -		$ -	$ -
2034	8,901,942	336,982	8,564,960	8,733,451	1,300,346	1,300,346	$ -		$ -		$ -	$ -
2035	8,564,960	336,982	8,227,978	8,396,469	1,263,175	1,263,175	$ -		$ -		$ -	$ -
2036	8,227,978	336,982	7,890,996	8,059,487	1,226,003	1,226,003	$ -		$ -		$ -	$ -
2037	7,890,996	336,982	7,554,014	7,722,505	1,188,832	1,188,832	$ -		$ -		$ -	$ -
2038	7,554,014	336,982	7,217,032	7,385,523	1,151,660	1,151,660	$ -		$ -		$ -	$ -
2039	7,217,032	336,982	6,880,050	7,048,541	1,114,488	1,114,488	$ -		$ -		$ -	$ -
2040	6,880,050	336,982	6,543,067	6,711,559	1,077,317	1,077,317	$ -		$ -		$ -	$ -
2041	6,543,067	336,982	6,206,085	6,374,576	1,040,145	1,040,145	$ -		$ -		$ -	$ -
2042	6,206,085	336,982	5,869,103	6,037,594	1,002,973	1,002,973	$ -		$ -		$ -	$ -
2043	5,869,103	336,982	5,532,121	5,700,612	965,802	965,802	$ -		$ -		$ -	$ -
2044	5,532,121	336,982	5,195,139	5,363,630	928,630	928,630	$ -		$ -		$ -	$ -
2045	5,195,139	336,982	4,858,157	5,026,648	891,459	891,459	$ -		$ -		$ -	$ -
2046	4,858,157	336,982	4,521,175	4,689,666	854,287	854,287	$ -		$ -		$ -	$ -
2047	4,521,175	336,982	4,184,193	4,352,684	817,115	817,115	$ -		$ -		$ -	$ -
2048	4,184,193	336,982	3,847,211	4,015,702	779,944	779,944	$ -		$ -		$ -	$ -
2049	3,847,211	336,982	3,510,229	3,678,720	742,772	742,772	$ -		$ -		$ -	$ -
2050	3,510,229	336,982	3,173,247	3,341,738	705,601	705,601	$ -		$ -		$ -	$ -
2051	3,173,247	336,982	2,836,265	3,004,756	668,429	668,429	$ -		$ -		$ -	$ -
2052	2,836,265	336,982	2,499,283	2,667,774	631,257	631,257	$ -		$ -		$ -	$ -
2053	2,499,283	336,982	2,162,301	2,330,792	594,086	594,086	$ -		$ -		$ -	$ -
2054	2,162,301	336,982	1,825,319	1,993,810	556,914	556,914	$ -		$ -		$ -	$ -
2055	1,825,319	336,982	1,488,337	1,656,828	519,742	519,742	$ -		$ -		$ -	$ -
2056	1,488,337	336,982	1,151,355	1,319,846	482,571	482,571	$ -		$ -		$ -	$ -
2057	1,151,355	336,982	814,373	982,864	445,399	445,399	$ -		$ -		$ -	$ -
2058	814,373	336,982	477,391	645,882	408,228	408,228	$ -		$ -		$ -	$ -
2059	477,391	336,982	140,409	308,900	371,056	371,056	$ -		$ -		$ -	$ -
2060	140,409	140,409	-	70,205	148,153	148,153	$ -		$ -		$ -	$ -
2061	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2062	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2063	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2064	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2065	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2066	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2067	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2068	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2069	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2070	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2071	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2072	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2073	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2074	-	-	-	-	-	-	$ -		$ -		$ -	$ -
Project Totals		15,164,191			53,497,421	53,497,421	-					

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

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

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

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

A. Base Plan Facilities

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

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

2024	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	389,518	389,518	-
Prior Yr True-Up	390,745	390,745	-
True-Up Adjustment	1,227	1,227	-

Details			
Investment	3,429,372	Current Year	2024
Service Year (yyyy)	2016	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	11	FCR w/o incentives, less depreciation	11.03%
Useful life	45	FCR w/incentives approved for these facilities, less dep.	11.03%
CIAC (Yes or No)	No	Annual Depreciation Expense	76,208

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

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

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year WS J w/o Incentives	RTEP Rev Req't True-up w/o Incentives	RTEP Projected Rev. Req't.From Prior Year WS J with Incentives **	RTEP Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
2016	3,429,372	6,351	3,423,021	3,426,197	384,286	384,286	$ -	$ 8,871,247	$ (8,486,961)	$ 8,871,247	$ (8,486,961)	$ -
2017	3,423,021	76,208	3,346,813	3,384,917	449,590	449,590	$ -	$ 8,889,735	$ (8,440,145)	$ 8,889,735	$ (8,440,145)	$ -
2018	3,346,813	76,208	3,270,605	3,308,709	441,183	441,183	$ -	$ 1,820,478	$ (1,379,295)	$ 1,820,478	$ (1,379,295)	$ -
2019	3,270,605	76,208	3,194,397	3,232,501	432,777	432,777	$ -	$ 403,595	$ 29,182	$ 403,595	$ 29,182	$ -
2020	3,194,397	76,208	3,118,188	3,156,292	424,371	424,371	$ -	$ 387,035	$ 37,336	$ 387,035	$ 37,336	$ -
2021	3,118,188	76,208	3,041,980	3,080,084	415,964	415,964	$ -	$ 393,735	$ 22,230	$ 393,735	$ 22,230	$ -
2022	3,041,980	76,208	2,965,772	3,003,876	407,558	407,558	$ -	$ 389,205	$ 18,354	$ 389,205	$ 18,354	$ -
2023	2,965,772	76,208	2,889,563	2,927,668	399,152	399,152	$ -	$ 402,834	$ (3,683)	$ 402,834	$ (3,683)	$ -
2024	2,889,563	76,208	2,813,355	2,851,459	390,745	390,745	$ -	$ 389,518	$ 1,227	$ 389,518	$ 1,227	$ -
2025	2,813,355	76,208	2,737,147	2,775,251	382,339	382,339	$ -	$ -	$ -	$ -	$ -	$ -
2026	2,737,147	76,208	2,660,939	2,699,043	373,933	373,933	$ -	$ -	$ -	$ -	$ -	$ -
2027	2,660,939	76,208	2,584,730	2,622,835	365,526	365,526	$ -		$ -		$ -	$ -
2028	2,584,730	76,208	2,508,522	2,546,626	357,120	357,120	$ -		$ -		$ -	$ -
2029	2,508,522	76,208	2,432,314	2,470,418	348,714	348,714	$ -		$ -		$ -	$ -
2030	2,432,314	76,208	2,356,106	2,394,210	340,307	340,307	$ -		$ -		$ -	$ -
2031	2,356,106	76,208	2,279,897	2,318,001	331,901	331,901	$ -		$ -		$ -	$ -
2032	2,279,897	76,208	2,203,689	2,241,793	323,495	323,495	$ -		$ -		$ -	$ -
2033	2,203,689	76,208	2,127,481	2,165,585	315,088	315,088	$ -		$ -		$ -	$ -
2034	2,127,481	76,208	2,051,273	2,089,377	306,682	306,682	$ -		$ -		$ -	$ -
2035	2,051,273	76,208	1,975,064	2,013,168	298,276	298,276	$ -		$ -		$ -	$ -
2036	1,975,064	76,208	1,898,856	1,936,960	289,869	289,869	$ -		$ -		$ -	$ -
2037	1,898,856	76,208	1,822,648	1,860,752	281,463	281,463	$ -		$ -		$ -	$ -
2038	1,822,648	76,208	1,746,439	1,784,544	273,057	273,057	$ -		$ -		$ -	$ -
2039	1,746,439	76,208	1,670,231	1,708,335	264,650	264,650	$ -		$ -		$ -	$ -
2040	1,670,231	76,208	1,594,023	1,632,127	256,244	256,244	$ -		$ -		$ -	$ -
2041	1,594,023	76,208	1,517,815	1,555,919	247,838	247,838	$ -		$ -		$ -	$ -
2042	1,517,815	76,208	1,441,606	1,479,711	239,431	239,431	$ -		$ -		$ -	$ -
2043	1,441,606	76,208	1,365,398	1,403,502	231,025	231,025	$ -		$ -		$ -	$ -
2044	1,365,398	76,208	1,289,190	1,327,294	222,619	222,619	$ -		$ -		$ -	$ -
2045	1,289,190	76,208	1,212,982	1,251,086	214,212	214,212	$ -		$ -		$ -	$ -
2046	1,212,982	76,208	1,136,773	1,174,877	205,806	205,806	$ -		$ -		$ -	$ -
2047	1,136,773	76,208	1,060,565	1,098,669	197,400	197,400	$ -		$ -		$ -	$ -
2048	1,060,565	76,208	984,357	1,022,461	188,993	188,993	$ -		$ -		$ -	$ -
2049	984,357	76,208	908,149	946,253	180,587	180,587	$ -		$ -		$ -	$ -
2050	908,149	76,208	831,940	870,044	172,181	172,181	$ -		$ -		$ -	$ -
2051	831,940	76,208	755,732	793,836	163,774	163,774	$ -		$ -		$ -	$ -
2052	755,732	76,208	679,524	717,628	155,368	155,368	$ -		$ -		$ -	$ -
2053	679,524	76,208	603,315	641,420	146,962	146,962	$ -		$ -		$ -	$ -
2054	603,315	76,208	527,107	565,211	138,555	138,555	$ -		$ -		$ -	$ -
2055	527,107	76,208	450,899	489,003	130,149	130,149	$ -		$ -		$ -	$ -
2056	450,899	76,208	374,691	412,795	121,743	121,743	$ -		$ -		$ -	$ -
2057	374,691	76,208	298,482	336,587	113,336	113,336	$ -		$ -		$ -	$ -
2058	298,482	76,208	222,274	260,378	104,930	104,930	$ -		$ -		$ -	$ -
2059	222,274	76,208	146,066	184,170	96,524	96,524	$ -		$ -		$ -	$ -
2060	146,066	76,208	69,858	107,962	88,117	88,117	$ -		$ -		$ -	$ -
2061	69,858	69,858	-	34,929	73,710	73,710	$ -		$ -		$ -	$ -
2062	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2063	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2064	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2065	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2066	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2067	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2068	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2069	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2070	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2071	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2072	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2073	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2074	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2075	-	-	-	-	-	-	$ -		$ -		$ -	$ -
Project Totals		3,429,372			12,287,550	12,287,550	-					

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

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

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

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

A. Base Plan Facilities

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

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

2024	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	3,415,869	3,415,869	-
Prior Yr True-Up	3,426,628	3,426,628	-
True-Up Adjustment	10,759	10,759	-

Details			
Investment	30,073,762	Current Year	2024
Service Year (yyyy)	2016	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	11	FCR w/o incentives, less depreciation	11.03%
Useful life	45	FCR w/incentives approved for these facilities, less dep.	11.03%
CIAC (Yes or No)	No	Annual Depreciation Expense	668,306

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

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

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year WS J w/o Incentives	RTEP Rev Req't True-up w/o Incentives	RTEP Projected Rev. Req't.From Prior Year WS J with Incentives **	RTEP Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
2016	30,073,762	55,692	30,018,070	30,045,916	3,369,980	3,369,980	$ -	$ 13,022,465	$ (9,652,485)	$ 13,022,465	$ (9,652,485)	$ -
2017	30,018,070	668,306	29,349,764	29,683,917	3,942,662	3,942,662	$ -	$ 3,514,742	$ 427,920	$ 3,514,742	$ 427,920	$ -
2018	29,349,764	668,306	28,681,458	29,015,611	3,868,943	3,868,943	$ -	$ 3,974,755	$ (105,812)	$ 3,974,755	$ (105,812)	$ -
2019	28,681,458	668,306	28,013,152	28,347,305	3,795,224	3,795,224	$ -	$ 3,572,182	$ 223,042	$ 3,572,182	$ 223,042	$ -
2020	28,013,152	668,306	27,344,847	27,679,000	3,721,505	3,721,505	$ -	$ 3,435,593	$ 285,912	$ 3,435,593	$ 285,912	$ -
2021	27,344,847	668,306	26,676,541	27,010,694	3,647,786	3,647,786	$ -	$ 3,452,843	$ 194,943	$ 3,452,843	$ 194,943	$ -
2022	26,676,541	668,306	26,008,235	26,342,388	3,574,067	3,574,067	$ -	$ 3,413,116	$ 160,951	$ 3,413,116	$ 160,951	$ -
2023	26,008,235	668,306	25,339,929	25,674,082	3,500,348	3,500,348	$ -	$ 3,532,642	$ (32,295)	$ 3,532,642	$ (32,295)	$ -
2024	25,339,929	668,306	24,671,623	25,005,776	3,426,628	3,426,628	$ -	$ 3,415,869	$ 10,759	$ 3,415,869	$ 10,759	$ -
2025	24,671,623	668,306	24,003,318	24,337,470	3,352,909	3,352,909	$ -	$ -	$ -	$ -	$ -	$ -
2026	24,003,318	668,306	23,335,012	23,669,165	3,279,190	3,279,190	$ -	$ -	$ -	$ -	$ -	$ -
2027	23,335,012	668,306	22,666,706	23,000,859	3,205,471	3,205,471	$ -		$ -		$ -	$ -
2028	22,666,706	668,306	21,998,400	22,332,553	3,131,752	3,131,752	$ -		$ -		$ -	$ -
2029	21,998,400	668,306	21,330,094	21,664,247	3,058,033	3,058,033	$ -		$ -		$ -	$ -
2030	21,330,094	668,306	20,661,788	20,995,941	2,984,314	2,984,314	$ -		$ -		$ -	$ -
2031	20,661,788	668,306	19,993,483	20,327,635	2,910,595	2,910,595	$ -		$ -		$ -	$ -
2032	19,993,483	668,306	19,325,177	19,659,330	2,836,876	2,836,876	$ -		$ -		$ -	$ -
2033	19,325,177	668,306	18,656,871	18,991,024	2,763,157	2,763,157	$ -		$ -		$ -	$ -
2034	18,656,871	668,306	17,988,565	18,322,718	2,689,438	2,689,438	$ -		$ -		$ -	$ -
2035	17,988,565	668,306	17,320,259	17,654,412	2,615,718	2,615,718	$ -		$ -		$ -	$ -
2036	17,320,259	668,306	16,651,953	16,986,106	2,541,999	2,541,999	$ -		$ -		$ -	$ -
2037	16,651,953	668,306	15,983,648	16,317,801	2,468,280	2,468,280	$ -		$ -		$ -	$ -
2038	15,983,648	668,306	15,315,342	15,649,495	2,394,561	2,394,561	$ -		$ -		$ -	$ -
2039	15,315,342	668,306	14,647,036	14,981,189	2,320,842	2,320,842	$ -		$ -		$ -	$ -
2040	14,647,036	668,306	13,978,730	14,312,883	2,247,123	2,247,123	$ -		$ -		$ -	$ -
2041	13,978,730	668,306	13,310,424	13,644,577	2,173,404	2,173,404	$ -		$ -		$ -	$ -
2042	13,310,424	668,306	12,642,118	12,976,271	2,099,685	2,099,685	$ -		$ -		$ -	$ -
2043	12,642,118	668,306	11,973,813	12,307,966	2,025,966	2,025,966	$ -		$ -		$ -	$ -
2044	11,973,813	668,306	11,305,507	11,639,660	1,952,247	1,952,247	$ -		$ -		$ -	$ -
2045	11,305,507	668,306	10,637,201	10,971,354	1,878,528	1,878,528	$ -		$ -		$ -	$ -
2046	10,637,201	668,306	9,968,895	10,303,048	1,804,808	1,804,808	$ -		$ -		$ -	$ -
2047	9,968,895	668,306	9,300,589	9,634,742	1,731,089	1,731,089	$ -		$ -		$ -	$ -
2048	9,300,589	668,306	8,632,284	8,966,436	1,657,370	1,657,370	$ -		$ -		$ -	$ -
2049	8,632,284	668,306	7,963,978	8,298,131	1,583,651	1,583,651	$ -		$ -		$ -	$ -
2050	7,963,978	668,306	7,295,672	7,629,825	1,509,932	1,509,932	$ -		$ -		$ -	$ -
2051	7,295,672	668,306	6,627,366	6,961,519	1,436,213	1,436,213	$ -		$ -		$ -	$ -
2052	6,627,366	668,306	5,959,060	6,293,213	1,362,494	1,362,494	$ -		$ -		$ -	$ -
2053	5,959,060	668,306	5,290,754	5,624,907	1,288,775	1,288,775	$ -		$ -		$ -	$ -
2054	5,290,754	668,306	4,622,449	4,956,602	1,215,056	1,215,056	$ -		$ -		$ -	$ -
2055	4,622,449	668,306	3,954,143	4,288,296	1,141,337	1,141,337	$ -		$ -		$ -	$ -
2056	3,954,143	668,306	3,285,837	3,619,990	1,067,618	1,067,618	$ -		$ -		$ -	$ -
2057	3,285,837	668,306	2,617,531	2,951,684	993,898	993,898	$ -		$ -		$ -	$ -
2058	2,617,531	668,306	1,949,225	2,283,378	920,179	920,179	$ -		$ -		$ -	$ -
2059	1,949,225	668,306	1,280,919	1,615,072	846,460	846,460	$ -		$ -		$ -	$ -
2060	1,280,919	668,306	612,614	946,767	772,741	772,741	$ -		$ -		$ -	$ -
2061	612,614	612,614	-	306,307	646,402	646,402	$ -		$ -		$ -	$ -
2062	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2063	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2064	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2065	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2066	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2067	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2068	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2069	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2070	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2071	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2072	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2073	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2074	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2075	-	-	-	-	-	-	$ -		$ -		$ -	$ -
Project Totals		30,073,762			107,755,254	107,755,254	-					

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

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

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

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

A. Base Plan Facilities

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

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

2024	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	610,613	610,613	-
Prior Yr True-Up	612,527	612,527	-
True-Up Adjustment	1,914	1,914	-

Details			
Investment	5,483,986	Current Year	2024
Service Year (yyyy)	2015	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	12	FCR w/o incentives, less depreciation	11.03%
Useful life	45	FCR w/incentives approved for these facilities, less dep.	11.03%
CIAC (Yes or No)	No	Annual Depreciation Expense	121,866

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

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

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year WS J w/o Incentives	RTEP Rev Req't True-up w/o Incentives	RTEP Projected Rev. Req't.From Prior Year WS J with Incentives **	RTEP Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
2015	5,483,986	-	5,483,986	5,483,986	604,924	604,924	$ -	$ 0	$ 604,924	$ 0	$ 604,924	$ -
2016	5,483,986	121,866	5,362,120	5,423,053	720,069	720,069	$ -	$ 780,577	$ (60,508)	$ 780,577	$ (60,508)	$ -
2017	5,362,120	121,866	5,240,253	5,301,186	706,627	706,627	$ -	$ 779,062	$ (72,435)	$ 779,062	$ (72,435)	$ -
2018	5,240,253	121,866	5,118,387	5,179,320	693,184	693,184	$ -	$ 672,821	$ 20,363	$ 672,821	$ 20,363	$ -
2019	5,118,387	121,866	4,996,520	5,057,454	679,741	679,741	$ -	$ 658,757	$ 20,984	$ 658,757	$ 20,984	$ -
2020	4,996,520	121,866	4,874,654	4,935,587	666,298	666,298	$ -	$ 626,724	$ 39,574	$ 626,724	$ 39,574	$ -
2021	4,874,654	121,866	4,752,788	4,813,721	652,855	652,855	$ -	$ 618,333	$ 34,522	$ 618,333	$ 34,522	$ -
2022	4,752,788	121,866	4,630,921	4,691,855	639,413	639,413	$ -	$ 610,746	$ 28,667	$ 610,746	$ 28,667	$ -
2023	4,630,921	121,866	4,509,055	4,569,988	625,970	625,970	$ -	$ 630,587	$ (4,617)	$ 630,587	$ (4,617)	$ -
2024	4,509,055	121,866	4,387,189	4,448,122	612,527	612,527	$ -	$ 610,613	$ 1,914	$ 610,613	$ 1,914	$ -
2025	4,387,189	121,866	4,265,322	4,326,256	599,084	599,084	$ -	$ -	$ -	$ -	$ -	$ -
2026	4,265,322	121,866	4,143,456	4,204,389	585,642	585,642	$ -		$ -		$ -	$ -
2027	4,143,456	121,866	4,021,590	4,082,523	572,199	572,199	$ -		$ -		$ -	$ -
2028	4,021,590	121,866	3,899,723	3,960,656	558,756	558,756	$ -		$ -		$ -	$ -
2029	3,899,723	121,866	3,777,857	3,838,790	545,313	545,313	$ -		$ -		$ -	$ -
2030	3,777,857	121,866	3,655,991	3,716,924	531,871	531,871	$ -		$ -		$ -	$ -
2031	3,655,991	121,866	3,534,124	3,595,057	518,428	518,428	$ -		$ -		$ -	$ -
2032	3,534,124	121,866	3,412,258	3,473,191	504,985	504,985	$ -		$ -		$ -	$ -
2033	3,412,258	121,866	3,290,392	3,351,325	491,542	491,542	$ -		$ -		$ -	$ -
2034	3,290,392	121,866	3,168,525	3,229,458	478,100	478,100	$ -		$ -		$ -	$ -
2035	3,168,525	121,866	3,046,659	3,107,592	464,657	464,657	$ -		$ -		$ -	$ -
2036	3,046,659	121,866	2,924,792	2,985,726	451,214	451,214	$ -		$ -		$ -	$ -
2037	2,924,792	121,866	2,802,926	2,863,859	437,771	437,771	$ -		$ -		$ -	$ -
2038	2,802,926	121,866	2,681,060	2,741,993	424,329	424,329	$ -		$ -		$ -	$ -
2039	2,681,060	121,866	2,559,193	2,620,127	410,886	410,886	$ -		$ -		$ -	$ -
2040	2,559,193	121,866	2,437,327	2,498,260	397,443	397,443	$ -		$ -		$ -	$ -
2041	2,437,327	121,866	2,315,461	2,376,394	384,000	384,000	$ -		$ -		$ -	$ -
2042	2,315,461	121,866	2,193,594	2,254,528	370,557	370,557	$ -		$ -		$ -	$ -
2043	2,193,594	121,866	2,071,728	2,132,661	357,115	357,115	$ -		$ -		$ -	$ -
2044	2,071,728	121,866	1,949,862	2,010,795	343,672	343,672	$ -		$ -		$ -	$ -
2045	1,949,862	121,866	1,827,995	1,888,928	330,229	330,229	$ -		$ -		$ -	$ -
2046	1,827,995	121,866	1,706,129	1,767,062	316,786	316,786	$ -		$ -		$ -	$ -
2047	1,706,129	121,866	1,584,263	1,645,196	303,344	303,344	$ -		$ -		$ -	$ -
2048	1,584,263	121,866	1,462,396	1,523,329	289,901	289,901	$ -		$ -		$ -	$ -
2049	1,462,396	121,866	1,340,530	1,401,463	276,458	276,458	$ -		$ -		$ -	$ -
2050	1,340,530	121,866	1,218,664	1,279,597	263,015	263,015	$ -		$ -		$ -	$ -
2051	1,218,664	121,866	1,096,797	1,157,730	249,573	249,573	$ -		$ -		$ -	$ -
2052	1,096,797	121,866	974,931	1,035,864	236,130	236,130	$ -		$ -		$ -	$ -
2053	974,931	121,866	853,064	913,998	222,687	222,687	$ -		$ -		$ -	$ -
2054	853,064	121,866	731,198	792,131	209,244	209,244	$ -		$ -		$ -	$ -
2055	731,198	121,866	609,332	670,265	195,802	195,802	$ -		$ -		$ -	$ -
2056	609,332	121,866	487,465	548,399	182,359	182,359	$ -		$ -		$ -	$ -
2057	487,465	121,866	365,599	426,532	168,916	168,916	$ -		$ -		$ -	$ -
2058	365,599	121,866	243,733	304,666	155,473	155,473	$ -		$ -		$ -	$ -
2059	243,733	121,866	121,866	182,800	142,030	142,030	$ -		$ -		$ -	$ -
2060	121,866	121,866	-	60,933	128,588	128,588	$ -		$ -		$ -	$ -
2061	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2062	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2063	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2064	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2065	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2066	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2067	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2068	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2069	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2070	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2071	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2072	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2073	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2074	-	-	-	-	-	-	$ -		$ -		$ -	$ -
Project Totals		5,483,986			19,699,708	19,699,708	-					

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

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

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

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

A. Base Plan Facilities

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

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

2024	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	1,176,799	1,176,799	-
Prior Yr True-Up	1,180,461	1,180,461	-
True-Up Adjustment	3,663	3,663	-

Details			
Investment	10,866,839	Current Year	2024
Service Year (yyyy)	2014	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	9	FCR w/o incentives, less depreciation	11.03%
Useful life	45	FCR w/incentives approved for these facilities, less dep.	11.03%
CIAC (Yes or No)	No	Annual Depreciation Expense	241,485

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

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

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year WS J w/o Incentives	RTEP Rev Req't True-up w/o Incentives	RTEP Projected Rev. Req't.From Prior Year WS J with Incentives **	RTEP Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
2014	10,866,839	60,371	10,806,468	10,836,653	1,255,735	1,255,735	$ -	$ 0	$ 1,255,735	$ 0	$ 1,255,735	$ -
2015	10,806,468	241,485	10,564,982	10,685,725	1,420,200	1,420,200	$ -	$ 0	$ 1,420,200	$ 0	$ 1,420,200	$ -
2016	10,564,982	241,485	10,323,497	10,444,240	1,393,562	1,393,562	$ -	$ 1,117	$ 1,392,445	$ 1,117	$ 1,392,445	$ -
2017	10,323,497	241,485	10,082,012	10,202,754	1,366,925	1,366,925	$ -	$ 57,580	$ 1,309,345	$ 57,580	$ 1,309,345	$ -
2018	10,082,012	241,485	9,840,526	9,961,269	1,340,287	1,340,287	$ -	$ 54,331	$ 1,285,956	$ 54,331	$ 1,285,956	$ -
2019	9,840,526	241,485	9,599,041	9,719,784	1,313,650	1,313,650	$ -	$ 52,090	$ 1,261,560	$ 52,090	$ 1,261,560	$ -
2020	9,599,041	241,485	9,357,556	9,478,298	1,287,012	1,287,012	$ -	$ 82,533	$ 1,204,479	$ 82,533	$ 1,204,479	$ -
2021	9,357,556	241,485	9,116,070	9,236,813	1,260,374	1,260,374	$ -	$ 715,550	$ 544,824	$ 715,550	$ 544,824	$ -
2022	9,116,070	241,485	8,874,585	8,995,328	1,233,737	1,233,737	$ -	$ 747,963	$ 485,774	$ 747,963	$ 485,774	$ -
2023	8,874,585	241,485	8,633,100	8,753,842	1,207,099	1,207,099	$ -	$ 780,744	$ 426,355	$ 780,744	$ 426,355	$ -
2024	8,633,100	241,485	8,391,614	8,512,357	1,180,461	1,180,461	$ -	$ 1,176,799	$ 3,663	$ 1,176,799	$ 3,663	$ -
2025	8,391,614	241,485	8,150,129	8,270,872	1,153,824	1,153,824	$ -		$ -		$ -	$ -
2026	8,150,129	241,485	7,908,644	8,029,386	1,127,186	1,127,186	$ -		$ -		$ -	$ -
2027	7,908,644	241,485	7,667,159	7,787,901	1,100,549	1,100,549	$ -		$ -		$ -	$ -
2028	7,667,159	241,485	7,425,673	7,546,416	1,073,911	1,073,911	$ -		$ -		$ -	$ -
2029	7,425,673	241,485	7,184,188	7,304,931	1,047,273	1,047,273	$ -		$ -		$ -	$ -
2030	7,184,188	241,485	6,942,703	7,063,445	1,020,636	1,020,636	$ -		$ -		$ -	$ -
2031	6,942,703	241,485	6,701,217	6,821,960	993,998	993,998	$ -		$ -		$ -	$ -
2032	6,701,217	241,485	6,459,732	6,580,475	967,360	967,360	$ -		$ -		$ -	$ -
2033	6,459,732	241,485	6,218,247	6,338,989	940,723	940,723	$ -		$ -		$ -	$ -
2034	6,218,247	241,485	5,976,761	6,097,504	914,085	914,085	$ -		$ -		$ -	$ -
2035	5,976,761	241,485	5,735,276	5,856,019	887,448	887,448	$ -		$ -		$ -	$ -
2036	5,735,276	241,485	5,493,791	5,614,533	860,810	860,810	$ -		$ -		$ -	$ -
2037	5,493,791	241,485	5,252,305	5,373,048	834,172	834,172	$ -		$ -		$ -	$ -
2038	5,252,305	241,485	5,010,820	5,131,563	807,535	807,535	$ -		$ -		$ -	$ -
2039	5,010,820	241,485	4,769,335	4,890,077	780,897	780,897	$ -		$ -		$ -	$ -
2040	4,769,335	241,485	4,527,850	4,648,592	754,260	754,260	$ -		$ -		$ -	$ -
2041	4,527,850	241,485	4,286,364	4,407,107	727,622	727,622	$ -		$ -		$ -	$ -
2042	4,286,364	241,485	4,044,879	4,165,622	700,984	700,984	$ -		$ -		$ -	$ -
2043	4,044,879	241,485	3,803,394	3,924,136	674,347	674,347	$ -		$ -		$ -	$ -
2044	3,803,394	241,485	3,561,908	3,682,651	647,709	647,709	$ -		$ -		$ -	$ -
2045	3,561,908	241,485	3,320,423	3,441,166	621,071	621,071	$ -		$ -		$ -	$ -
2046	3,320,423	241,485	3,078,938	3,199,680	594,434	594,434	$ -		$ -		$ -	$ -
2047	3,078,938	241,485	2,837,452	2,958,195	567,796	567,796	$ -		$ -		$ -	$ -
2048	2,837,452	241,485	2,595,967	2,716,710	541,159	541,159	$ -		$ -		$ -	$ -
2049	2,595,967	241,485	2,354,482	2,475,224	514,521	514,521	$ -		$ -		$ -	$ -
2050	2,354,482	241,485	2,112,996	2,233,739	487,883	487,883	$ -		$ -		$ -	$ -
2051	2,112,996	241,485	1,871,511	1,992,254	461,246	461,246	$ -		$ -		$ -	$ -
2052	1,871,511	241,485	1,630,026	1,750,768	434,608	434,608	$ -		$ -		$ -	$ -
2053	1,630,026	241,485	1,388,541	1,509,283	407,970	407,970	$ -		$ -		$ -	$ -
2054	1,388,541	241,485	1,147,055	1,267,798	381,333	381,333	$ -		$ -		$ -	$ -
2055	1,147,055	241,485	905,570	1,026,313	354,695	354,695	$ -		$ -		$ -	$ -
2056	905,570	241,485	664,085	784,827	328,058	328,058	$ -		$ -		$ -	$ -
2057	664,085	241,485	422,599	543,342	301,420	301,420	$ -		$ -		$ -	$ -
2058	422,599	241,485	181,114	301,857	274,782	274,782	$ -		$ -		$ -	$ -
2059	181,114	181,114	-	90,557	191,103	191,103	$ -		$ -		$ -	$ -
2060	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2061	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2062	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2063	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2064	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2065	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2066	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2067	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2068	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2069	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2070	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2071	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2072	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2073	-	-	-	-	-	-	$ -		$ -		$ -	$ -
Project Totals		10,866,839			38,736,450	38,736,450	-					

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

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

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

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

A. Base Plan Facilities

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

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

2024	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	6,472,937	6,472,937	-
Prior Yr True-Up	7,119,182	7,119,182	-
True-Up Adjustment	646,245	646,245	-

Details

Investment	63,046,561	Current Year	2024
Service Year (yyyy)	2016	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	6	FCR w/o incentives, less depreciation	11.03%
Useful life	45	FCR w/incentives approved for these facilities, less dep.	11.03%
CIAC (Yes or No)	No	Annual Depreciation Expense	1,401,035

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

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

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year WS J w/o Incentives	RTEP Rev Req't True-up w/o Incentives	RTEP Projected Rev. Req't.From Prior Year WS J with Incentives **	RTEP Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
2016	63,046,561	700,517	62,346,044	62,696,302	7,616,385	7,616,385	$ -	$ 5,862,811	$ 1,753,574	$ 5,862,811	$ 1,753,574	$ -
2017	62,346,044	1,401,035	60,945,009	61,645,526	8,200,994	8,200,994	$ -	$ 3,438,786	$ 4,762,208	$ 3,438,786	$ 4,762,208	$ -
2018	60,945,009	1,401,035	59,543,974	60,244,492	8,046,449	8,046,449	$ -	$ 5,966,416	$ 2,080,033	$ 5,966,416	$ 2,080,033	$ -
2019	59,543,974	1,401,035	58,142,940	58,843,457	7,891,905	7,891,905	$ -	$ 5,898,632	$ 1,993,273	$ 5,898,632	$ 1,993,273	$ -
2020	58,142,940	1,401,035	56,741,905	57,442,422	7,737,360	7,737,360	$ -	$ 5,887,656	$ 1,849,704	$ 5,887,656	$ 1,849,704	$ -
2021	56,741,905	1,401,035	55,340,870	56,041,388	7,582,816	7,582,816	$ -	$ 5,781,911	$ 1,800,905	$ 5,781,911	$ 1,800,905	$ -
2022	55,340,870	1,401,035	53,939,835	54,640,353	7,428,271	7,428,271	$ -	$ 5,625,382	$ 1,802,889	$ 5,625,382	$ 1,802,889	$ -
2023	53,939,835	1,401,035	52,538,801	53,239,318	7,273,727	7,273,727	$ -	$ 6,404,780	$ 868,946	$ 6,404,780	$ 868,946	$ -
2024	52,538,801	1,401,035	51,137,766	51,838,283	7,119,182	7,119,182	$ -	$ 6,472,937	$ 646,245	$ 6,472,937	$ 646,245	$ -
2025	51,137,766	1,401,035	49,736,731	50,437,249	6,964,637	6,964,637	$ -	$ -	$ -	$ -	$ -	$ -
2026	49,736,731	1,401,035	48,335,697	49,036,214	6,810,093	6,810,093	$ -	$ -	$ -	$ -	$ -	$ -
2027	48,335,697	1,401,035	46,934,662	47,635,179	6,655,548	6,655,548	$ -		$ -		$ -	$ -
2028	46,934,662	1,401,035	45,533,627	46,234,145	6,501,004	6,501,004	$ -		$ -		$ -	$ -
2029	45,533,627	1,401,035	44,132,593	44,833,110	6,346,459	6,346,459	$ -		$ -		$ -	$ -
2030	44,132,593	1,401,035	42,731,558	43,432,075	6,191,915	6,191,915	$ -		$ -		$ -	$ -
2031	42,731,558	1,401,035	41,330,523	42,031,041	6,037,370	6,037,370	$ -		$ -		$ -	$ -
2032	41,330,523	1,401,035	39,929,489	40,630,006	5,882,826	5,882,826	$ -		$ -		$ -	$ -
2033	39,929,489	1,401,035	38,528,454	39,228,971	5,728,281	5,728,281	$ -		$ -		$ -	$ -
2034	38,528,454	1,401,035	37,127,419	37,827,937	5,573,737	5,573,737	$ -		$ -		$ -	$ -
2035	37,127,419	1,401,035	35,726,385	36,426,902	5,419,192	5,419,192	$ -		$ -		$ -	$ -
2036	35,726,385	1,401,035	34,325,350	35,025,867	5,264,648	5,264,648	$ -		$ -		$ -	$ -
2037	34,325,350	1,401,035	32,924,315	33,624,833	5,110,103	5,110,103	$ -		$ -		$ -	$ -
2038	32,924,315	1,401,035	31,523,280	32,223,798	4,955,559	4,955,559	$ -		$ -		$ -	$ -
2039	31,523,280	1,401,035	30,122,246	30,822,763	4,801,014	4,801,014	$ -		$ -		$ -	$ -
2040	30,122,246	1,401,035	28,721,211	29,421,728	4,646,470	4,646,470	$ -		$ -		$ -	$ -
2041	28,721,211	1,401,035	27,320,176	28,020,694	4,491,925	4,491,925	$ -		$ -		$ -	$ -
2042	27,320,176	1,401,035	25,919,142	26,619,659	4,337,381	4,337,381	$ -		$ -		$ -	$ -
2043	25,919,142	1,401,035	24,518,107	25,218,624	4,182,836	4,182,836	$ -		$ -		$ -	$ -
2044	24,518,107	1,401,035	23,117,072	23,817,590	4,028,292	4,028,292	$ -		$ -		$ -	$ -
2045	23,117,072	1,401,035	21,716,038	22,416,555	3,873,747	3,873,747	$ -		$ -		$ -	$ -
2046	21,716,038	1,401,035	20,315,003	21,015,520	3,719,203	3,719,203	$ -		$ -		$ -	$ -
2047	20,315,003	1,401,035	18,913,968	19,614,486	3,564,658	3,564,658	$ -		$ -		$ -	$ -
2048	18,913,968	1,401,035	17,512,934	18,213,451	3,410,113	3,410,113	$ -		$ -		$ -	$ -
2049	17,512,934	1,401,035	16,111,899	16,812,416	3,255,569	3,255,569	$ -		$ -		$ -	$ -
2050	16,111,899	1,401,035	14,710,864	15,411,382	3,101,024	3,101,024	$ -		$ -		$ -	$ -
2051	14,710,864	1,401,035	13,309,830	14,010,347	2,946,480	2,946,480	$ -		$ -		$ -	$ -
2052	13,309,830	1,401,035	11,908,795	12,609,312	2,791,935	2,791,935	$ -		$ -		$ -	$ -
2053	11,908,795	1,401,035	10,507,760	11,208,278	2,637,391	2,637,391	$ -		$ -		$ -	$ -
2054	10,507,760	1,401,035	9,106,725	9,807,243	2,482,846	2,482,846	$ -		$ -		$ -	$ -
2055	9,106,725	1,401,035	7,705,691	8,406,208	2,328,302	2,328,302	$ -		$ -		$ -	$ -
2056	7,705,691	1,401,035	6,304,656	7,005,173	2,173,757	2,173,757	$ -		$ -		$ -	$ -
2057	6,304,656	1,401,035	4,903,621	5,604,139	2,019,213	2,019,213	$ -		$ -		$ -	$ -
2058	4,903,621	1,401,035	3,502,587	4,203,104	1,864,668	1,864,668	$ -		$ -		$ -	$ -
2059	3,502,587	1,401,035	2,101,552	2,802,069	1,710,124	1,710,124	$ -		$ -		$ -	$ -
2060	2,101,552	1,401,035	700,517	1,401,035	1,555,579	1,555,579	$ -		$ -		$ -	$ -
2061	700,517	700,517	-	350,259	739,153	739,153	$ -		$ -		$ -	$ -
2062	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2063	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2064	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2065	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2066	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2067	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2068	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2069	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2070	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2071	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2072	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2073	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2074	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2075	-	-	-	-	-	-	$ -		$ -		$ -	$ -
Project Totals		63,046,561			223,000,141	223,000,141	-					

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

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

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

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

A. Base Plan Facilities

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

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

2024	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	28,585	28,585	-
Prior Yr True-Up	28,674	28,674	-
True-Up Adjustment	89	89	-

Details

Investment	267,989	Current Year	2024
Service Year (yyyy)	2014	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	1	FCR w/o incentives, less depreciation	11.03%
Useful life	45	FCR w/incentives approved for these facilities, less dep.	11.03%
CIAC (Yes or No)	No	Annual Depreciation Expense	5,955

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

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

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year WS J w/o Incentives	RTEP Rev Req't True-up w/o Incentives	RTEP Projected Rev. Req't.From Prior Year WS J with Incentives **	RTEP Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
2014	267,989	5,459	262,530	265,260	34,719	34,719	$ -	$ -	$ -	$ -	$ -	$ -
2015	262,530	5,955	256,575	259,553	34,586	34,586	$ -	$ -	$ -	$ -	$ -	$ -
2016	256,575	5,955	250,620	253,597	33,929	33,929	$ -	$ -	$ -	$ -	$ -	$ -
2017	250,620	5,955	244,664	247,642	33,272	33,272	$ -	$ 31,947	$ 1,325	$ 31,947	$ 1,325	$ -
2018	244,664	5,955	238,709	241,687	32,615	32,615	$ -	$ 35,555	$ (2,940)	$ 35,555	$ (2,940)	$ -
2019	238,709	5,955	232,754	235,731	31,958	31,958	$ -	$ 31,141	$ 817	$ 31,141	$ 817	$ -
2020	232,754	5,955	226,798	229,776	31,301	31,301	$ -	$ 29,633	$ 1,669	$ 29,633	$ 1,669	$ -
2021	226,798	5,955	220,843	223,821	30,644	30,644	$ -	$ 29,062	$ 1,582	$ 29,062	$ 1,582	$ -
2022	220,843	5,955	214,888	217,865	29,987	29,987	$ -	$ 28,656	$ 1,331	$ 28,656	$ 1,331	$ -
2023	214,888	5,955	208,932	211,910	29,331	29,331	$ -	$ 29,426	$ (96)	$ 29,426	$ (96)	$ -
2024	208,932	5,955	202,977	205,955	28,674	28,674	$ -	$ 28,585	$ 89	$ 28,585	$ 89	$ -
2025	202,977	5,955	197,022	199,999	28,017	28,017	$ -		$ -		$ -	$ -
2026	197,022	5,955	191,066	194,044	27,360	27,360	$ -		$ -		$ -	$ -
2027	191,066	5,955	185,111	188,089	26,703	26,703	$ -		$ -		$ -	$ -
2028	185,111	5,955	179,156	182,133	26,046	26,046	$ -		$ -		$ -	$ -
2029	179,156	5,955	173,200	176,178	25,389	25,389	$ -		$ -		$ -	$ -
2030	173,200	5,955	167,245	170,223	24,732	24,732	$ -		$ -		$ -	$ -
2031	167,245	5,955	161,290	164,267	24,075	24,075	$ -		$ -		$ -	$ -
2032	161,290	5,955	155,334	158,312	23,418	23,418	$ -		$ -		$ -	$ -
2033	155,334	5,955	149,379	152,357	22,761	22,761	$ -		$ -		$ -	$ -
2034	149,379	5,955	143,424	146,402	22,104	22,104	$ -		$ -		$ -	$ -
2035	143,424	5,955	137,469	140,446	21,448	21,448	$ -		$ -		$ -	$ -
2036	137,469	5,955	131,513	134,491	20,791	20,791	$ -		$ -		$ -	$ -
2037	131,513	5,955	125,558	128,536	20,134	20,134	$ -		$ -		$ -	$ -
2038	125,558	5,955	119,603	122,580	19,477	19,477	$ -		$ -		$ -	$ -
2039	119,603	5,955	113,647	116,625	18,820	18,820	$ -		$ -		$ -	$ -
2040	113,647	5,955	107,692	110,670	18,163	18,163	$ -		$ -		$ -	$ -
2041	107,692	5,955	101,737	104,714	17,506	17,506	$ -		$ -		$ -	$ -
2042	101,737	5,955	95,781	98,759	16,849	16,849	$ -		$ -		$ -	$ -
2043	95,781	5,955	89,826	92,804	16,192	16,192	$ -		$ -		$ -	$ -
2044	89,826	5,955	83,871	86,848	15,535	15,535	$ -		$ -		$ -	$ -
2045	83,871	5,955	77,915	80,893	14,878	14,878	$ -		$ -		$ -	$ -
2046	77,915	5,955	71,960	74,938	14,222	14,222	$ -		$ -		$ -	$ -
2047	71,960	5,955	66,005	68,982	13,565	13,565	$ -		$ -		$ -	$ -
2048	66,005	5,955	60,049	63,027	12,908	12,908	$ -		$ -		$ -	$ -
2049	60,049	5,955	54,094	57,072	12,251	12,251	$ -		$ -		$ -	$ -
2050	54,094	5,955	48,139	51,116	11,594	11,594	$ -		$ -		$ -	$ -
2051	48,139	5,955	42,183	45,161	10,937	10,937	$ -		$ -		$ -	$ -
2052	42,183	5,955	36,228	39,206	10,280	10,280	$ -		$ -		$ -	$ -
2053	36,228	5,955	30,273	33,251	9,623	9,623	$ -		$ -		$ -	$ -
2054	30,273	5,955	24,318	27,295	8,966	8,966	$ -		$ -		$ -	$ -
2055	24,318	5,955	18,362	21,340	8,309	8,309	$ -		$ -		$ -	$ -
2056	18,362	5,955	12,407	15,385	7,652	7,652	$ -		$ -		$ -	$ -
2057	12,407	5,955	6,452	9,429	6,995	6,995	$ -		$ -		$ -	$ -
2058	6,452	5,955	496	3,474	6,339	6,339	$ -		$ -		$ -	$ -
2059	496	496	-	248	524	524	$ -		$ -		$ -	$ -
2060	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2061	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2062	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2063	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2064	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2065	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2066	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2067	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2068	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2069	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2070	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2071	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2072	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2073	-	-	-	-	-	-	$ -		$ -		$ -	$ -
Project Totals		267,989			935,580	935,580	-					

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

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

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

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

A. Base Plan Facilities

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

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

2024	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	1,113,729	1,113,729	-
Prior Yr True-Up	1,117,256	1,117,256	-
True-Up Adjustment	3,527	3,527	-

Details			
Investment	9,582,260	Current Year	2024
Service Year (yyyy)	2017	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	12	FCR w/o incentives, less depreciation	11.03%
Useful life	45	FCR w/incentives approved for these facilities, less dep.	11.03%
CIAC (Yes or No)	No	Annual Depreciation Expense	212,939

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

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

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year WS J w/o Incentives	RTEP Rev Req't True-up w/o Incentives	RTEP Projected Rev. Req't.From Prior Year WS J with Incentives **	RTEP Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
2017	9,582,260	-	9,582,260	9,582,260	1,056,994	1,056,994	$ -	$ -	$ -	$ -	$ -	$ -
2018	9,582,260	212,939	9,369,320	9,475,790	1,258,189	1,258,189	$ -	$ 1,174,872	$ 83,317	$ 1,174,872	$ 83,317	$ -
2019	9,369,320	212,939	9,156,381	9,262,851	1,234,700	1,234,700	$ -	$ 1,181,808	$ 52,892	$ 1,181,808	$ 52,892	$ -
2020	9,156,381	212,939	8,943,442	9,049,912	1,211,212	1,211,212	$ -	$ 1,110,565	$ 100,647	$ 1,110,565	$ 100,647	$ -
2021	8,943,442	212,939	8,730,503	8,836,973	1,187,723	1,187,723	$ -	$ 1,123,491	$ 64,232	$ 1,123,491	$ 64,232	$ -
2022	8,730,503	212,939	8,517,564	8,624,034	1,164,234	1,164,234	$ -	$ 1,111,542	$ 52,692	$ 1,111,542	$ 52,692	$ -
2023	8,517,564	212,939	8,304,625	8,411,094	1,140,745	1,140,745	$ -	$ 1,153,662	$ (12,917)	$ 1,153,662	$ (12,917)	$ -
2024	8,304,625	212,939	8,091,686	8,198,155	1,117,256	1,117,256	$ -	$ 1,113,729	$ 3,527	$ 1,113,729	$ 3,527	$ -
2025	8,091,686	212,939	7,878,747	7,985,216	1,093,768	1,093,768	$ -	$ -	$ -	$ -	$ -	$ -
2026	7,878,747	212,939	7,665,808	7,772,277	1,070,279	1,070,279	$ -	$ -	$ -	$ -	$ -	$ -
2027	7,665,808	212,939	7,452,869	7,559,338	1,046,790	1,046,790	$ -	$ -	$ -	$ -	$ -	$ -
2028	7,452,869	212,939	7,239,929	7,346,399	1,023,301	1,023,301	$ -		$ -		$ -	$ -
2029	7,239,929	212,939	7,026,990	7,133,460	999,813	999,813	$ -		$ -		$ -	$ -
2030	7,026,990	212,939	6,814,051	6,920,521	976,324	976,324	$ -		$ -		$ -	$ -
2031	6,814,051	212,939	6,601,112	6,707,582	952,835	952,835	$ -		$ -		$ -	$ -
2032	6,601,112	212,939	6,388,173	6,494,643	929,346	929,346	$ -		$ -		$ -	$ -
2033	6,388,173	212,939	6,175,234	6,281,703	905,858	905,858	$ -		$ -		$ -	$ -
2034	6,175,234	212,939	5,962,295	6,068,764	882,369	882,369	$ -		$ -		$ -	$ -
2035	5,962,295	212,939	5,749,356	5,855,825	858,880	858,880	$ -		$ -		$ -	$ -
2036	5,749,356	212,939	5,536,417	5,642,886	835,391	835,391	$ -		$ -		$ -	$ -
2037	5,536,417	212,939	5,323,478	5,429,947	811,903	811,903	$ -		$ -		$ -	$ -
2038	5,323,478	212,939	5,110,538	5,217,008	788,414	788,414	$ -		$ -		$ -	$ -
2039	5,110,538	212,939	4,897,599	5,004,069	764,925	764,925	$ -		$ -		$ -	$ -
2040	4,897,599	212,939	4,684,660	4,791,130	741,436	741,436	$ -		$ -		$ -	$ -
2041	4,684,660	212,939	4,471,721	4,578,191	717,948	717,948	$ -		$ -		$ -	$ -
2042	4,471,721	212,939	4,258,782	4,365,252	694,459	694,459	$ -		$ -		$ -	$ -
2043	4,258,782	212,939	4,045,843	4,152,312	670,970	670,970	$ -		$ -		$ -	$ -
2044	4,045,843	212,939	3,832,904	3,939,373	647,481	647,481	$ -		$ -		$ -	$ -
2045	3,832,904	212,939	3,619,965	3,726,434	623,992	623,992	$ -		$ -		$ -	$ -
2046	3,619,965	212,939	3,407,026	3,513,495	600,504	600,504	$ -		$ -		$ -	$ -
2047	3,407,026	212,939	3,194,087	3,300,556	577,015	577,015	$ -		$ -		$ -	$ -
2048	3,194,087	212,939	2,981,147	3,087,617	553,526	553,526	$ -		$ -		$ -	$ -
2049	2,981,147	212,939	2,768,208	2,874,678	530,037	530,037	$ -		$ -		$ -	$ -
2050	2,768,208	212,939	2,555,269	2,661,739	506,549	506,549	$ -		$ -		$ -	$ -
2051	2,555,269	212,939	2,342,330	2,448,800	483,060	483,060	$ -		$ -		$ -	$ -
2052	2,342,330	212,939	2,129,391	2,235,861	459,571	459,571	$ -		$ -		$ -	$ -
2053	2,129,391	212,939	1,916,452	2,022,921	436,082	436,082	$ -		$ -		$ -	$ -
2054	1,916,452	212,939	1,703,513	1,809,982	412,594	412,594	$ -		$ -		$ -	$ -
2055	1,703,513	212,939	1,490,574	1,597,043	389,105	389,105	$ -		$ -		$ -	$ -
2056	1,490,574	212,939	1,277,635	1,384,104	365,616	365,616	$ -		$ -		$ -	$ -
2057	1,277,635	212,939	1,064,696	1,171,165	342,127	342,127	$ -		$ -		$ -	$ -
2058	1,064,696	212,939	851,756	958,226	318,639	318,639	$ -		$ -		$ -	$ -
2059	851,756	212,939	638,817	745,287	295,150	295,150	$ -		$ -		$ -	$ -
2060	638,817	212,939	425,878	532,348	271,661	271,661	$ -		$ -		$ -	$ -
2061	425,878	212,939	212,939	319,409	248,172	248,172	$ -		$ -		$ -	$ -
2062	212,939	212,939	0	106,470	224,683	224,683	$ -		$ -		$ -	$ -
2063	0	0	-	0	0	0	$ -		$ -		$ -	$ -
2064	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2065	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2066	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2067	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2068	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2069	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2070	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2071	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2072	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2073	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2074	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2075	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2076	-	-	-	-	-	-	$ -		$ -		$ -	$ -
Project Totals		9,582,260			34,421,626	34,421,626	-					

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

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

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

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

A. Base Plan Facilities

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

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

2024	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	8,259,551	8,259,551	-
Prior Yr True-Up	8,285,817	8,285,817	-
True-Up Adjustment	26,266	26,266	-

Details			
Investment	69,840,539	Current Year	2024
Service Year (yyyy)	2018	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	10	FCR w/o incentives, less depreciation	11.03%
Useful life	45	FCR w/incentives approved for these facilities, less dep.	11.03%
CIAC (Yes or No)	No	Annual Depreciation Expense	1,552,012

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

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

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year WS J w/o Incentives	RTEP Rev Req't True-up w/o Incentives	RTEP Projected Rev. Req't.From Prior Year WS J with Incentives **	RTEP Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
2018	69,840,539	258,669	69,581,870	69,711,205	7,948,332	7,948,332	$ -	$ 8,045,448	$ (97,116)	$ 8,045,448	$ (97,116)	$ -
2019	69,581,870	1,552,012	68,029,858	68,805,864	9,141,809	9,141,809	$ -	$ 8,376,163	$ 765,646	$ 8,376,163	$ 765,646	$ -
2020	68,029,858	1,552,012	66,477,846	67,253,852	8,970,611	8,970,611	$ -	$ 4,444,449	$ 4,526,162	$ 4,444,449	$ 4,526,162	$ -
2021	66,477,846	1,552,012	64,925,834	65,701,840	8,799,412	8,799,412	$ -	$ 8,170,472	$ 628,941	$ 8,170,472	$ 628,941	$ -
2022	64,925,834	1,552,012	63,373,822	64,149,828	8,628,214	8,628,214	$ -	$ 8,092,331	$ 535,883	$ 8,092,331	$ 535,883	$ -
2023	63,373,822	1,552,012	61,821,810	62,597,816	8,457,016	8,457,016	$ -	$ 8,418,536	$ 38,480	$ 8,418,536	$ 38,480	$ -
2024	61,821,810	1,552,012	60,269,798	61,045,804	8,285,817	8,285,817	$ -	$ 8,259,551	$ 26,266	$ 8,259,551	$ 26,266	$ -
2025	60,269,798	1,552,012	58,717,786	59,493,792	8,114,619	8,114,619	$ -	$ -	$ -	$ -	$ -	$ -
2026	58,717,786	1,552,012	57,165,775	57,941,781	7,943,420	7,943,420	$ -	$ -	$ -	$ -	$ -	$ -
2027	57,165,775	1,552,012	55,613,763	56,389,769	7,772,222	7,772,222	$ -	$ -	$ -	$ -	$ -	$ -
2028	55,613,763	1,552,012	54,061,751	54,837,757	7,601,023	7,601,023	$ -	$ -	$ -	$ -	$ -	$ -
2029	54,061,751	1,552,012	52,509,739	53,285,745	7,429,825	7,429,825	$ -		$ -		$ -	$ -
2030	52,509,739	1,552,012	50,957,727	51,733,733	7,258,627	7,258,627	$ -		$ -		$ -	$ -
2031	50,957,727	1,552,012	49,405,715	50,181,721	7,087,428	7,087,428	$ -		$ -		$ -	$ -
2032	49,405,715	1,552,012	47,853,703	48,629,709	6,916,230	6,916,230	$ -		$ -		$ -	$ -
2033	47,853,703	1,552,012	46,301,691	47,077,697	6,745,031	6,745,031	$ -		$ -		$ -	$ -
2034	46,301,691	1,552,012	44,749,679	45,525,685	6,573,833	6,573,833	$ -		$ -		$ -	$ -
2035	44,749,679	1,552,012	43,197,667	43,973,673	6,402,634	6,402,634	$ -		$ -		$ -	$ -
2036	43,197,667	1,552,012	41,645,655	42,421,661	6,231,436	6,231,436	$ -		$ -		$ -	$ -
2037	41,645,655	1,552,012	40,093,643	40,869,649	6,060,237	6,060,237	$ -		$ -		$ -	$ -
2038	40,093,643	1,552,012	38,541,631	39,317,637	5,889,039	5,889,039	$ -		$ -		$ -	$ -
2039	38,541,631	1,552,012	36,989,619	37,765,625	5,717,841	5,717,841	$ -		$ -		$ -	$ -
2040	36,989,619	1,552,012	35,437,607	36,213,613	5,546,642	5,546,642	$ -		$ -		$ -	$ -
2041	35,437,607	1,552,012	33,885,595	34,661,601	5,375,444	5,375,444	$ -		$ -		$ -	$ -
2042	33,885,595	1,552,012	32,333,583	33,109,589	5,204,245	5,204,245	$ -		$ -		$ -	$ -
2043	32,333,583	1,552,012	30,781,571	31,557,577	5,033,047	5,033,047	$ -		$ -		$ -	$ -
2044	30,781,571	1,552,012	29,229,559	30,005,565	4,861,848	4,861,848	$ -		$ -		$ -	$ -
2045	29,229,559	1,552,012	27,677,547	28,453,553	4,690,650	4,690,650	$ -		$ -		$ -	$ -
2046	27,677,547	1,552,012	26,125,535	26,901,541	4,519,452	4,519,452	$ -		$ -		$ -	$ -
2047	26,125,535	1,552,012	24,573,523	25,349,529	4,348,253	4,348,253	$ -		$ -		$ -	$ -
2048	24,573,523	1,552,012	23,021,511	23,797,517	4,177,055	4,177,055	$ -		$ -		$ -	$ -
2049	23,021,511	1,552,012	21,469,499	22,245,505	4,005,856	4,005,856	$ -		$ -		$ -	$ -
2050	21,469,499	1,552,012	19,917,487	20,693,493	3,834,658	3,834,658	$ -		$ -		$ -	$ -
2051	19,917,487	1,552,012	18,365,475	19,141,481	3,663,459	3,663,459	$ -		$ -		$ -	$ -
2052	18,365,475	1,552,012	16,813,463	17,589,469	3,492,261	3,492,261	$ -		$ -		$ -	$ -
2053	16,813,463	1,552,012	15,261,451	16,037,457	3,321,062	3,321,062	$ -		$ -		$ -	$ -
2054	15,261,451	1,552,012	13,709,439	14,485,445	3,149,864	3,149,864	$ -		$ -		$ -	$ -
2055	13,709,439	1,552,012	12,157,427	12,933,433	2,978,666	2,978,666	$ -		$ -		$ -	$ -
2056	12,157,427	1,552,012	10,605,415	11,381,421	2,807,467	2,807,467	$ -		$ -		$ -	$ -
2057	10,605,415	1,552,012	9,053,403	9,829,409	2,636,269	2,636,269	$ -		$ -		$ -	$ -
2058	9,053,403	1,552,012	7,501,391	8,277,397	2,465,070	2,465,070	$ -		$ -		$ -	$ -
2059	7,501,391	1,552,012	5,949,379	6,725,385	2,293,872	2,293,872	$ -		$ -		$ -	$ -
2060	5,949,379	1,552,012	4,397,367	5,173,373	2,122,673	2,122,673	$ -		$ -		$ -	$ -
2061	4,397,367	1,552,012	2,845,355	3,621,361	1,951,475	1,951,475	$ -		$ -		$ -	$ -
2062	2,845,355	1,552,012	1,293,343	2,069,349	1,780,277	1,780,277	$ -		$ -		$ -	$ -
2063	1,293,343	1,293,343	-	646,672	1,364,676	1,364,676	$ -		$ -		$ -	$ -
2064	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2065	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2066	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2067	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2068	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2069	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2070	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2071	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2072	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2073	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2074	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2075	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2076	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2077	-	-	-	-	-	-	$ -		$ -		$ -	$ -
Project Totals		69,840,539			249,598,898	249,598,898	-					

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

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

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

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

A. Base Plan Facilities

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

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

2024	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	80,313	80,313	-
Prior Yr True-Up	82,297	82,297	-
True-Up Adjustment	1,983	1,983	-

Details

Investment	705,825	Current Year	2024
Service Year (yyyy)	2017	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	12	FCR w/o incentives, less depreciation	11.03%
Useful life	45	FCR w/incentives approved for these facilities, less dep.	11.03%
CIAC (Yes or No)	No	Annual Depreciation Expense	15,685

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

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

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year WS J w/o Incentives	RTEP Rev Req't True-up w/o Incentives	RTEP Projected Rev. Req't.From Prior Year WS J with Incentives **	RTEP Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
2017	705,825	-	705,825	705,825	77,858	77,858	$ -	$ -	$ -	$ -	$ -	$ -
2018	705,825	15,685	690,140	697,982	92,678	92,678	$ -	$ -	$ -	$ -	$ -	$ -
2019	690,140	15,685	674,455	682,297	90,947	90,947	$ -	$ 86,230	$ 4,717	$ 86,230	$ 4,717	$ -
2020	674,455	15,685	658,770	666,612	89,217	89,217	$ -	$ 82,029	$ 7,188	$ 82,029	$ 7,188	$ -
2021	658,770	15,685	643,085	650,927	87,487	87,487	$ -	$ 81,170	$ 6,317	$ 81,170	$ 6,317	$ -
2022	643,085	15,685	627,400	635,242	85,757	85,757	$ -	$ 80,241	$ 5,516	$ 80,241	$ 5,516	$ -
2023	627,400	15,685	611,715	619,557	84,027	84,027	$ -	$ 83,069	$ 957	$ 83,069	$ 957	$ -
2024	611,715	15,685	596,030	603,872	82,297	82,297	$ -	$ 80,313	$ 1,983	$ 80,313	$ 1,983	$ -
2025	596,030	15,685	580,345	588,187	80,566	80,566	$ -	$ -	$ -	$ -	$ -	$ -
2026	580,345	15,685	564,660	572,502	78,836	78,836	$ -	$ -	$ -	$ -	$ -	$ -
2027	564,660	15,685	548,975	556,817	77,106	77,106	$ -	$ -	$ -	$ -	$ -	$ -
2028	548,975	15,685	533,290	541,132	75,376	75,376	$ -		$ -		$ -	$ -
2029	533,290	15,685	517,605	525,447	73,646	73,646	$ -		$ -		$ -	$ -
2030	517,605	15,685	501,920	509,762	71,916	71,916	$ -		$ -		$ -	$ -
2031	501,920	15,685	486,235	494,077	70,185	70,185	$ -		$ -		$ -	$ -
2032	486,235	15,685	470,550	478,392	68,455	68,455	$ -		$ -		$ -	$ -
2033	470,550	15,685	454,865	462,707	66,725	66,725	$ -		$ -		$ -	$ -
2034	454,865	15,685	439,180	447,022	64,995	64,995	$ -		$ -		$ -	$ -
2035	439,180	15,685	423,495	431,337	63,265	63,265	$ -		$ -		$ -	$ -
2036	423,495	15,685	407,810	415,652	61,535	61,535	$ -		$ -		$ -	$ -
2037	407,810	15,685	392,125	399,967	59,804	59,804	$ -		$ -		$ -	$ -
2038	392,125	15,685	376,440	384,282	58,074	58,074	$ -		$ -		$ -	$ -
2039	376,440	15,685	360,755	368,597	56,344	56,344	$ -		$ -		$ -	$ -
2040	360,755	15,685	345,070	352,912	54,614	54,614	$ -		$ -		$ -	$ -
2041	345,070	15,685	329,385	337,227	52,884	52,884	$ -		$ -		$ -	$ -
2042	329,385	15,685	313,700	321,542	51,153	51,153	$ -		$ -		$ -	$ -
2043	313,700	15,685	298,015	305,857	49,423	49,423	$ -		$ -		$ -	$ -
2044	298,015	15,685	282,330	290,172	47,693	47,693	$ -		$ -		$ -	$ -
2045	282,330	15,685	266,645	274,487	45,963	45,963	$ -		$ -		$ -	$ -
2046	266,645	15,685	250,960	258,802	44,233	44,233	$ -		$ -		$ -	$ -
2047	250,960	15,685	235,275	243,117	42,503	42,503	$ -		$ -		$ -	$ -
2048	235,275	15,685	219,590	227,432	40,772	40,772	$ -		$ -		$ -	$ -
2049	219,590	15,685	203,905	211,747	39,042	39,042	$ -		$ -		$ -	$ -
2050	203,905	15,685	188,220	196,062	37,312	37,312	$ -		$ -		$ -	$ -
2051	188,220	15,685	172,535	180,377	35,582	35,582	$ -		$ -		$ -	$ -
2052	172,535	15,685	156,850	164,692	33,852	33,852	$ -		$ -		$ -	$ -
2053	156,850	15,685	141,165	149,007	32,122	32,122	$ -		$ -		$ -	$ -
2054	141,165	15,685	125,480	133,322	30,391	30,391	$ -		$ -		$ -	$ -
2055	125,480	15,685	109,795	117,637	28,661	28,661	$ -		$ -		$ -	$ -
2056	109,795	15,685	94,110	101,952	26,931	26,931	$ -		$ -		$ -	$ -
2057	94,110	15,685	78,425	86,267	25,201	25,201	$ -		$ -		$ -	$ -
2058	78,425	15,685	62,740	70,582	23,471	23,471	$ -		$ -		$ -	$ -
2059	62,740	15,685	47,055	54,897	21,741	21,741	$ -		$ -		$ -	$ -
2060	47,055	15,685	31,370	39,212	20,010	20,010	$ -		$ -		$ -	$ -
2061	31,370	15,685	15,685	23,527	18,280	18,280	$ -		$ -		$ -	$ -
2062	15,685	15,685	-	7,842	16,550	16,550	$ -		$ -		$ -	$ -
2063	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2064	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2065	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2066	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2067	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2068	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2069	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2070	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2071	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2072	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2073	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2074	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2075	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2076	-	-	-	-	-	-	$ -		$ -		$ -	$ -
Project Totals		705,825			2,535,480	2,535,480	-					

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

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

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

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

A. Base Plan Facilities

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

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

2024	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	11,102	11,102	-
Prior Yr True-Up	18,127	18,127	-
True-Up Adjustment	7,025	7,025	-

Details

Investment	151,747	Current Year	2024
Service Year (yyyy)	2019	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	2	FCR w/o incentives, less depreciation	11.03%
Useful life	45	FCR w/incentives approved for these facilities, less dep.	11.03%
CIAC (Yes or No)	No	Annual Depreciation Expense	3,372

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

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

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year WS J w/o Incentives	RTEP Rev Req't True-up w/o Incentives	RTEP Projected Rev. Req't.From Prior Year WS J with Incentives **	RTEP Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
2019	151,747	2,810	148,936	150,342	19,394	19,394	$ -	$ -	$ -	$ -	$ -	$ -
2020	148,936	3,372	145,564	147,250	19,615	19,615	$ -	$ -	$ -	$ -	$ -	$ -
2021	145,564	3,372	142,192	143,878	19,243	19,243	$ -	$ 16,151	$ 3,092	$ 16,151	$ 3,092	$ -
2022	142,192	3,372	138,820	140,506	18,871	18,871	$ -	$ 16,018	$ 2,853	$ 16,018	$ 2,853	$ -
2023	138,820	3,372	135,448	137,134	18,499	18,499	$ -	$ 16,694	$ 1,805	$ 16,694	$ 1,805	$ -
2024	135,448	3,372	132,076	133,762	18,127	18,127	$ -	$ 11,102	$ 7,025	$ 11,102	$ 7,025	$ -
2025	132,076	3,372	128,704	130,390	17,755	17,755	$ -	$ -	$ -	$ -	$ -	$ -
2026	128,704	3,372	125,331	127,018	17,383	17,383	$ -	$ -	$ -	$ -	$ -	$ -
2027	125,331	3,372	121,959	123,645	17,011	17,011	$ -	$ -	$ -	$ -	$ -	$ -
2028	121,959	3,372	118,587	120,273	16,639	16,639	$ -	$ -	$ -	$ -	$ -	$ -
2029	118,587	3,372	115,215	116,901	16,267	16,267	$ -	$ -	$ -	$ -	$ -	$ -
2030	115,215	3,372	111,843	113,529	15,895	15,895	$ -	$ -	$ -	$ -	$ -	$ -
2031	111,843	3,372	108,471	110,157	15,523	15,523	$ -	$ -	$ -	$ -	$ -	$ -
2032	108,471	3,372	105,099	106,785	15,151	15,151	$ -	$ -	$ -	$ -	$ -	$ -
2033	105,099	3,372	101,726	103,413	14,779	14,779	$ -	$ -	$ -	$ -	$ -	$ -
2034	101,726	3,372	98,354	100,040	14,407	14,407	$ -	$ -	$ -	$ -	$ -	$ -
2035	98,354	3,372	94,982	96,668	14,035	14,035	$ -	$ -	$ -	$ -	$ -	$ -
2036	94,982	3,372	91,610	93,296	13,663	13,663	$ -	$ -	$ -	$ -	$ -	$ -
2037	91,610	3,372	88,238	89,924	13,291	13,291	$ -	$ -	$ -	$ -	$ -	$ -
2038	88,238	3,372	84,866	86,552	12,919	12,919	$ -	$ -	$ -	$ -	$ -	$ -
2039	84,866	3,372	81,494	83,180	12,547	12,547	$ -	$ -	$ -	$ -	$ -	$ -
2040	81,494	3,372	78,121	79,807	12,176	12,176	$ -	$ -	$ -	$ -	$ -	$ -
2041	78,121	3,372	74,749	76,435	11,804	11,804	$ -	$ -	$ -	$ -	$ -	$ -
2042	74,749	3,372	71,377	73,063	11,432	11,432	$ -	$ -	$ -	$ -	$ -	$ -
2043	71,377	3,372	68,005	69,691	11,060	11,060	$ -	$ -	$ -	$ -	$ -	$ -
2044	68,005	3,372	64,633	66,319	10,688	10,688	$ -	$ -	$ -	$ -	$ -	$ -
2045	64,633	3,372	61,261	62,947	10,316	10,316	$ -	$ -	$ -	$ -	$ -	$ -
2046	61,261	3,372	57,889	59,575	9,944	9,944	$ -	$ -	$ -	$ -	$ -	$ -
2047	57,889	3,372	54,516	56,202	9,572	9,572	$ -	$ -	$ -	$ -	$ -	$ -
2048	54,516	3,372	51,144	52,830	9,200	9,200	$ -	$ -	$ -	$ -	$ -	$ -
2049	51,144	3,372	47,772	49,458	8,828	8,828	$ -	$ -	$ -	$ -	$ -	$ -
2050	47,772	3,372	44,400	46,086	8,456	8,456	$ -	$ -	$ -	$ -	$ -	$ -
2051	44,400	3,372	41,028	42,714	8,084	8,084	$ -	$ -	$ -	$ -	$ -	$ -
2052	41,028	3,372	37,656	39,342	7,712	7,712	$ -	$ -	$ -	$ -	$ -	$ -
2053	37,656	3,372	34,283	35,970	7,340	7,340	$ -	$ -	$ -	$ -	$ -	$ -
2054	34,283	3,372	30,911	32,597	6,968	6,968	$ -	$ -	$ -	$ -	$ -	$ -
2055	30,911	3,372	27,539	29,225	6,596	6,596	$ -	$ -	$ -	$ -	$ -	$ -
2056	27,539	3,372	24,167	25,853	6,224	6,224	$ -	$ -	$ -	$ -	$ -	$ -
2057	24,167	3,372	20,795	22,481	5,852	5,852	$ -	$ -	$ -	$ -	$ -	$ -
2058	20,795	3,372	17,423	19,109	5,480	5,480	$ -	$ -	$ -	$ -	$ -	$ -
2059	17,423	3,372	14,051	15,737	5,108	5,108	$ -	$ -	$ -	$ -	$ -	$ -
2060	14,051	3,372	10,678	12,365	4,736	4,736	$ -	$ -	$ -	$ -	$ -	$ -
2061	10,678	3,372	7,306	8,992	4,364	4,364	$ -	$ -	$ -	$ -	$ -	$ -
2062	7,306	3,372	3,934	5,620	3,992	3,992	$ -	$ -	$ -	$ -	$ -	$ -
2063	3,934	3,372	562	2,248	3,620	3,620	$ -	$ -	$ -	$ -	$ -	$ -
2064	562	562	-	281	593	593	$ -	$ -	$ -	$ -	$ -	$ -
2065	-	-	-	-	-	-	$ -	$ -	$ -	$ -	$ -	$ -
2066	-	-	-	-	-	-	$ -	$ -	$ -	$ -	$ -	$ -
2067	-	-	-	-	-	-	$ -	$ -	$ -	$ -	$ -	$ -
2068	-	-	-	-	-	-	$ -	$ -	$ -	$ -	$ -	$ -
2069	-	-	-	-	-	-	$ -	$ -	$ -	$ -	$ -	$ -
2070	-	-	-	-	-	-	$ -	$ -	$ -	$ -	$ -	$ -
2071	-	-	-	-	-	-	$ -	$ -	$ -	$ -	$ -	$ -
2072	-	-	-	-	-	-	$ -	$ -	$ -	$ -	$ -	$ -
2073	-	-	-	-	-	-	$ -	$ -	$ -	$ -	$ -	$ -
2074	-	-	-	-	-	-	$ -	$ -	$ -	$ -	$ -	$ -
2075	-	-	-	-	-	-	$ -	$ -	$ -	$ -	$ -	$ -
2076	-	-	-	-	-	-	$ -	$ -	$ -	$ -	$ -	$ -
2077	-	-	-	-	-	-	$ -	$ -	$ -	$ -	$ -	$ -
2078	-	-	-	-	-	-	$ -	$ -	$ -	$ -	$ -	$ -
Project Totals		151,747			531,159	531,159	-					

** 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 2024 FF1 Balances
Worksheet L Reserved for Future Use
Appalachian Power Company

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

		Average Balance of Common Equity				
Line No	Month (a)	Proprietary Capital (b)	Less: Preferred Stock (c)	Less Undistributed Sub Earnings (Acct 216.1) (d)	Less AOCI (Acct 219.1) (e)	Average Balance of Common Equity (f)=(b)-(c)-(d)-(e)
	(Note A)	(FF1 112.16)	(FF1 250-251)	(FF1 112.12)	(FF1 112.15)	
1	December Prior to Rate Year	5,276,801,715		(3,463,213)	(3,846,853)	5,284,111,781
2	January	5,416,907,731		(3,463,213)	(3,915,761)	5,424,286,705
3	February	5,471,060,060		(3,463,213)	(3,984,669)	5,478,507,942
4	March	5,512,806,650		(3,463,213)	(4,331,135)	5,520,600,998
5	April	5,529,768,940		(3,463,213)	(4,400,043)	5,537,632,195
6	May	5,565,659,769		(3,463,213)	(4,468,951)	5,573,591,933
7	June	5,580,081,597		(3,463,213)	(4,815,417)	5,588,360,227
8	July	5,618,843,422		(3,463,213)	(4,884,325)	5,627,190,960
9	August	5,591,668,447		(3,463,213)	(4,953,234)	5,600,084,893
10	September	5,609,899,841		(3,463,213)	(5,299,700)	5,618,662,753
11	October	5,622,693,176		(3,463,213)	(5,368,539)	5,631,524,928
12	November	5,671,729,666		(3,463,213)	(5,268,297)	5,680,461,175
13	December of Rate Year	5,748,033,504		(3,463,213)	11,165,009	5,740,331,707
14	Average of the 13 Monthly Balances	5,555,073,424	-	(3,463,213)	(3,413,224)	5,561,949,861

		Average Balance of Long Term Debt					
Line No	Month (a)	Acct 221 Bonds (b)	Less: Acct 222 Reacquired Bonds (c)	Acct 223 LT Advances from Assoc. Companies (d)	Acct 224 Senior Unsecured Notes (e)	Less: Fair Value Hedges (f)	Gross Proceeds Outstanding Long-Term Debt (g)=(b)-(c)+(d)+(e)-(f)
	(Note A)	(FF1 112.18)	(FF1 112.19)	(FF1 112.20)	(FF1 112.21)	FF1, page 257, Col. (h) - Note 1	
15	December Prior to Rate Year	147,717,358			5,482,701,032		5,630,418,390
16	January	147,717,358			5,482,690,992		5,630,408,350
17	February	134,314,513			5,482,680,838		5,616,995,351
18	March	134,314,513			5,582,670,567		5,716,985,080
19	April	134,314,513			5,582,660,179		5,716,974,692
20	May	134,314,513			5,582,649,672		5,716,964,185
21	June	134,314,513			5,582,639,046		5,716,953,559
22	July	134,314,513			5,582,628,297		5,716,942,810
23	August	120,339,773			5,582,617,425		5,702,957,198
24	September	120,339,773			5,582,606,429		5,702,946,202
25	October	120,339,773			5,582,595,308		5,702,935,081
26	November	120,339,773			5,582,584,059		5,702,923,832
27	December of Rate Year	120,339,773			5,582,572,682		5,702,912,455
28	Average of the 13 Monthly Balances	131,001,589	-	-	5,559,561,271	-	5,690,562,860

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 2024**						
30	Interest on Long Term Debt - Accts 221 - 224 (256-257.33.i)			262,249,906			
31	Less: Total Hedge Gain/Expense Accumulated from p 256-257, col. (i) of FERC Form 1 included in Ln 30 and shown in 50 below.			(1,056,831)			
32	Plus: Allowed Hedge Recovery From Ln 55 below.			(1,056,831)			
33	Amort of Debt Discount & Expense - Acct 428 (117.63.c)			4,722,631			
34	Amort of Loss on Reacquired Debt - Acct 428.1 (117.64.c)			3,641,939			
35	Less: Amort of Premium on Debt - Acct 429 (117.65.c)						
36	Less: Amort of Gain on Reacquired Debt - Acct 429.1 (117.66.c)						
37	**Total Interest Expense (Ln 30 - 31 + 32 + 33 + 34 - 35 - 36)**			270,614,476			
38	**Average Cost of Debt for 2024 (Ln 37/ ln 28 (g))**			**4.76%**			

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 2024	Less Excludable Amounts (See NOTE on Line 39)	Net Includable Hedge Amount	Remaining Unamortized Balance	Amortization Period Beginning	Amortization Period Ending
40	Senior Unsecured Notes - Series I	-	-	-	-	Jan-05	Jul-14
41	Senior Unsecured Notes - Series K	-	-	-	-	Jun-05	May-15
42	Senior Unsecured Notes - Series L	-	-	-	-	Sep-05	Sep-15
43	Senior Unsecured Notes - Series H	37,071	-	37,071	308,928	May-03	May-33
44	Senior Unsecured Notes - Series N	(194,198)	-	(194,198)	(2,184,733)	Apr-06	Apr-36
45	Senior Unsecured Notes - Series Q	159,671	-	159,671	2,108,981	Mar-08	Apr-38
46	Senior Unsecured Notes - Series S	-	-	-	-	May-10	May-15
47	Senior Unsecured Notes - Series T	-	-	-	-	Mar-11	Mar-21
48	Senior Unsecured Notes - Series AA	(1,059,374)	-	(1,059,374)	(6,561,285)	Mar-21	Mar-31
49							
50	Total Hedge Amortization	(1,056,831)	-		(6,328,109)		

51	Hedge Gain or Loss Prior to Application of Recovery Limit (Sum of Lines 40 to 48)	(1,056,831)
52	Total Average Capital Structure Balance for 2024 (TCOS, Ln 157)	11,252,512,722
53	Financial Hedge Recovery Limit - Five Basis Points of Total Capital	0.0005
54	Limit of Recoverable Amount	5,626,256
55	**Recoverable Hedge Amortization (Lesser of Ln 51 or Ln 54)**	**(1,056,831)**

Development of Cost of Preferred Stock

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

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

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

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

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Line	**Date**	**Property Description**	**Function (T) or (G)** T = Transmission G = General	**Basis**	**Proceeds**	**(Gain) / Loss**	**Functional Allocator**	**Functionalized Proceeds (Gain) / Loss**	**FERC Account**
1						-	0.000%	-	
2						-	0.000%	-	
3						-	0.000%	-	
4				Net (Gain) or Loss for 2024		-		-	

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

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

Allocation of PBOP Settlement Amount for 2024

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 2024 (D)	Actual Expense (E)=(A) * (D)	Allowable Expense (F)=(C) * (D)	One Year Functional Expense (Over)/Under (G)=(E) - (F)
2	APCo	(13,734,374)	35.55%	18,590,336	10.656%	(1,463,519)	1,980,965	(3,444,484)
3	I&M	(9,841,018)	25.48%	13,320,434	5.421%	(533,525)	722,160	(1,255,685)
4	KPCo	(3,258,730)	8.44%	4,410,896	9.707%	(316,310)	428,146	(744,456)
5	KNGP	(325,117)	0.84%	440,067	8.299%	(26,983)	36,523	(63,506)
6	OPCo	(10,652,552)	27.58%	14,418,897	13.521%	(1,440,312)	1,949,553	(3,389,865)
7	WPCo	(818,081)	2.12%	1,107,323	2.656%	(21,727)	29,409	(51,137)
8	**Sum of Lines 2 to 7**	(38,629,872)		52,287,952		(3,802,377)	5,146,756	(8,949,132)

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	(11,308,947)	(9,404,523)	(2,679,710)	(268,644)	(8,093,358)	(630,062)	(32,385,244)
10	Additional PBOP Ledger Entries (from Company Records)	854,805	1,390,817	(45,453)	27,212	224,401	205,770	
11	Medicare Subsidy							-
12	Net Company Expense (Ln 9 + Ln 10 + Ln 11)	(10,454,142)	(8,013,706)	(2,725,163)	(241,432)	(7,868,957)	(424,292)	(29,727,692)
13	PBOP Expenses From AEP Service Corporation (from Company Records)	(3,280,232)	(1,827,312)	(533,567)	(83,685)	(2,783,595)	(393,788)	(8,902,180)
14	Company PBOP Expense (Ln 12 + Ln 13)	(13,734,374)	(9,841,018)	(3,258,730)	(325,117)	(10,652,552)	(818,081)	(38,629,872)

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
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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%		-	-	-
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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
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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	-		-
					-		-
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Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months					**Monthly**		
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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