Twelve Months Ended 2024

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

WHEELING POWER COMPANY

Line No.			Total	Allocator		Transmission Amount
1	REVENUE REQUIREMENT (w/o incentives)	(ln 130)				$15,655,018
2	REVENUE CREDITS	(Worksheet E Ln 8) (Note A)	3,321,655	DA	1.00000	$ 3,321,655
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)				$ 12,333,363

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)	112,934	DA	1.00000	$ 112,934
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))				12.68%
8	Monthly Rate	(ln 7 / 12)				1.06%
9	NET PLANT CARRYING CHARGE ON LINE 7 , w/o depreciation or ROE incentives (Note B)					
10	Annual Rate	((ln 1 - ln 95 - ln 100) /((ln 42) x 100))				10.31%
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))				3.02%
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				1,688,613
16	Less: Load Dispatch - Scheduling, System Control and Dispatch Services (321.88.b)					1,243,246
17	Less: Load Dispatch - Reliability, Planning & Standards Development Services (321.92.b)					398,646
18	Total 561 Internally Developed Costs	(Line 15 - Line 16 - Line 17)				46,722

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Line No.	(1) RATE BASE CALCULATION	(2) Data Sources (See "General Notes")	(3) TO Total NOTE C	(4) Allocator		(5) Total Transmission
	GROSS PLANT IN SERVICE					
19	Production	(Worksheet A ln 14.(b))	1,210,866,240	NA	0.00000	-
20	Less: Production ARO (Enter Negative)	(Worksheet A ln 14.(c))	(19,349,592)	NA	0.00000	-
21	Transmission	(Worksheet A ln 14.(d) & TCOS Ln 134)	170,704,343	DA		158,364,224
22	Less: Transmission ARO (Enter Negative)	(Worksheet A ln 14.(e))	-	TP	0.92771	-
23	Distribution	(Worksheet A ln 14.(f))	290,656,429	NA	0.00000	-
24	Less: Distribution ARO (Enter Negative)	(Worksheet A ln 14.(g))	-	NA	0.00000	-
25	General Plant	(Worksheet A ln 14.(h))	13,411,457	W/S	0.02660	356,722
26	Less: General Plant ARO (Enter Negative)	(Worksheet A ln 14.(i))	(151,295)	W/S	0.02660	(4,024)
27	Intangible Plant	(Worksheet A ln 14.(j))	13,347,477	W/S	0.02660	355,020
28	TOTAL GROSS PLANT	(sum lns 19 to 27)	1,679,485,058	**GP**	**0.094715**	159,071,942
				GTD=	**0.34325**	
29	ACCUMULATED DEPRECIATION AND AMORTIZATION					
30	Production	(Worksheet A ln 28.(b))	520,682,050	NA	0.00000	-
31	Less: Production ARO (Enter Negative)	(Worksheet A ln 28.(c))	(3,907,640)	NA	0.00000	-
32	Transmission	(Worksheet A ln 28.(d) & ln 43.(c))	41,571,427	**TP1=**	0.83887	34,873,042
33	Less: Transmission ARO (Enter Negative)	(Worksheet A ln 28.(e))	-	**TP1=**	0.83887	-
34	Distribution	(Worksheet A ln 28.(f))	86,347,865	NA	0.00000	-
35	Less: Distribution ARO (Enter Negative)	(Worksheet A ln 28.(g))	-	NA	0.00000	-
36	General Plant	(Worksheet A ln 28.(h))	4,637,274	W/S	0.02660	123,344
37	Less: General Plant ARO (Enter Negative)	(Worksheet A ln 28.(i))	(89,935)	W/S	0.02660	(2,392)
38	Intangible Plant	(Worksheet A ln 28.(j))	5,226,027	W/S	0.02660	139,003
39	TOTAL ACCUMULATED DEPRECIATION	(sum lns 30 to 38)	654,467,067			35,132,996
40	NET PLANT IN SERVICE					
41	Production	(ln 19 + ln 20 - ln 30 - ln 31)	674,742,238			-
42	Transmission	(ln 21 + ln 22 - ln 32 - ln 33)	129,132,916			123,491,183
43	Distribution	(ln 23 + ln 24 - ln 34 - ln 35)	204,308,564			-
44	General Plant	(ln 25 + ln 26 - ln 36 - ln 37)	8,712,823			231,746
45	Intangible Plant	(ln 27 - ln 38)	8,121,450			216,017
46	TOTAL NET PLANT IN SERVICE	(sum lns 41 to 45)	1,025,017,991	**NP**	**0.120914**	123,938,945
47	DEFERRED TAX ADJUSTMENTS TO RATE BASE	(Note D)				
48	Account No. 281.1 (enter negative)	(Worksheet B, ln 2 & ln 5.E)	(20,949,975)	NA		-
49	Account No. 282.1 (enter negative)	(Worksheet B, ln 7 & ln 10.E)	(146,481,052)	DA		(27,928,658)
50	Account No. 283.1 (enter negative)	(Worksheet B, ln 12 & ln 15.E)	(72,180,090)	DA		(239,523)
51	Account No. 190.1	(Worksheet B, ln 17 & ln 20.E)	10,032,636	DA		823,125
52	Account No. 255 (enter negative)	(Worksheet B, ln 24 & ln 25.E)	-	DA		-
53	TOTAL ADJUSTMENTS	(sum lns 48 to 52)	(229,578,481)			(27,345,056)
54	PLANT HELD FOR FUTURE USE	(Worksheet A ln 44.(e) & ln 45.(e))	-	DA		-
55	REGULATORY ASSETS	(Worksheet A ln 51.(e))	-	DA		-
56	UNFUNDED RESERVES (ENTER NEGATIVE) (NOTE Y)	(Worksheet A ln 54.(e))	(123,312)	W/S	0.02660	(3,280)
57	WORKING CAPITAL	(Note E)				
58	Cash Working Capital	(1/8 * ln 78)	184,149			170,837
59	Transmission Materials & Supplies	(Worksheet C, ln 2.(F))	963	TP	0.92771	893
60	A&G Materials & Supplies	(Worksheet C, ln 3.(F))	6,831	W/S	0.02660	182
61	Stores Expense	(Worksheet C, ln 4.(F))	-	GP	0.09471	-
62	Prepayments (Account 165) - Labor Allocated	(Worksheet C, ln 8.G)	44,350,229	W/S	0.02660	1,179,640
63	Prepayments (Account 165) - Gross Plant	(Worksheet C, ln 8.F)	589,284	GP	0.09471	55,814
64	Prepayments (Account 165) - Transmission Only	(Worksheet C, ln 8.E)	-	DA	1.00000	-
65	Prepayments (Account 165) - Unallocable	(Worksheet C, ln 8.D)	(43,889,285)	NA	0.00000	-
66	TOTAL WORKING CAPITAL	(sum lns 58 to 65)	1,242,171			1,407,365
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)		796,558,369			97,997,975

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Line No.	(1) EXPENSE, TAXES, RETURN & REVENUE REQUIREMENTS CALCULATION	(2) Data Sources (See "General Notes")	(3) TO Total	(4) Allocator		(5) Total Transmission
	OPERATION & MAINTENANCE EXPENSE					
69	Production	321.80.b	177,084,094			
70	Distribution	322.156.b	11,377,404			
71	Customer Related Expense	322 & 323.164,171,178.b	2,899,766			
72	Regional Marketing Expenses	322.131.b	1,220,419			
73	Transmission	321.112.b	83,415,497			
74	TOTAL O&M EXPENSES	(sum lns 69 to 73)	275,997,180			
75	Less: Total Account 561	(Note G) (Worksheet F, ln 14.C)	1,688,613			
76	Less: Account 565	(Note H) 321.96.b	80,253,694			
77	Less: Regulatory Deferrals & Amortizations	(Note I) (Worksheet F, ln 4.C)	-			
78	Total O&M Allocable to Transmission	(lns 73 - 75 - 76 - 77)	1,473,190	TP	0.92771	1,366,694
79	Administrative and General	323.197.b (Notes J and M)	7,458,543			
80	Less: Acct. 924, Property Insurance	323.185.b	370,764			
81	Acct. 9260039 PBOP Expense	PBOP Worksheet O Line 9 & 10, (Note K)	(424,292)			
82	Acct. 9260057 PBOP Medicare Subsidy	PBOP Worksheet O Line 11, (Note K)	-			
83	PBOP Expense Billed From AEPSC	PBOP Worksheet O Line 13, (Note K)	(393,788)			
84	Acct. 928, Reg. Com. Exp.	323.189.b	1,054,269			
85	Acct. 930.1, Gen. Advert. Exp.	323.191.b	1,238			
86	Acct. 930.2, Misc. Gen. Exp.	323.192.b	317,546			
87	Balance of A & G	(ln 79 - sum ln 80 to ln 86)	6,532,807	W/S	0.02660	173,761
88	Plus: Acct. 924, Property Insurance	(ln 80)	370,764	GP	0.09471	35,117
89	Acct. 928 - Transmission Specific	Worksheet F ln 20.(E) (Note L)	6,089	TP	0.92771	5,649
90	Acct 930.1 - Only safety related ads -Direct	Worksheet F ln 37.(E) (Note L)	12	TP	0.92771	11
91	Acct 930.2 - Misc Gen. Exp. - Trans	Worksheet F ln 43.(E) (Note L)	53,746	DA	1.00000	53,746
92	Settlement Approved PBOP Recovery	PBOP Worksheet O, Col. C (Note M)	1,107,323	W/S	0.02660	29,453
93	A & G Subtotal	(sum lns 87 to 92)	8,070,740			297,737
94	O & M EXPENSE SUBTOTAL	(ln 78 + ln 93)	9,543,930			1,664,430
95	Plus: Transmission Lease Payments To Affiliates in Acct 565 (Company Records) (Note H)		-	DA	1.00000	-
96	TOTAL O & M EXPENSE	(ln 94 + ln 95)	9,543,930			1,664,430
97	DEPRECIATION AND AMORTIZATION EXPENSE					
98	Production	336.2-6.f	22,936,774	NA	0.00000	-
99	Distribution	336.8.f	11,313,867	NA	0.00000	-
100	Transmission	336.7.f	3,484,115	TP1	0.83887	2,922,721
101	General	336.10.f	472,235	W/S	0.02660	12,561
102	Intangible	336.1.f	2,461,570	W/S	0.02660	65,474
103	TOTAL DEPRECIATION AND AMORTIZATI0N	(Ln 98+99+ 100+101+102)	40,668,561			3,000,755
104	TAXES OTHER THAN INCOME	(Note N)				
105	Labor Related					
106	Payroll	Worksheet H ln 22.(D)	903,458	W/S	0.02660	24,030
107	Plant Related					
108	Property	Worksheet H ln 22.(C)	6,603,625	DA		1,963,931
109	Gross Receipts/Sales & Use	Worksheet H ln 22.(F)	14,480,636	NA	0.00000	-
110	Other	Worksheet H ln 22.(E)	-	GP	0.09471	-
111	TOTAL OTHER TAXES	(sum lns 106 to 110)	21,987,719			1,987,961
112	INCOME TAXES	(Note O)				
113	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		26.11%			
114	EIT=(T/(1-T)) * (1-(WCLTD/WACC)) =		20.71%			
115	where WCLTD=(ln 154) and WACC = (ln 157)					
116	and FIT, SIT & p are as given in Note O.					
117	GRCF=1 / (1 - T) = (from ln 113)		1.3534			
118	Amortized Investment Tax Credit (enter negative)	(FF1 p.114, ln 19.c)	-			
119	Excess Deferred Income Tax	(Note U)	8,505,102	DA		(125,346)
120	Tax Effect of Permanent and Flow-Through Differences	(Note U)	180,210	DA		21,390
121	Income Tax Calculation	(ln 114 * ln 126)	12,749,480			1,568,527
122	ITC adjustment	(ln 117 * ln 118)	-	GP	0.09471	-
123	Excess Deferred Income Tax	(ln 117 * ln 119)	11,510,460			(169,638)
124	Tax Effect of Permanent and Flow-Through Differences	(ln 117 * ln 120)	243,889			28,948
125	TOTAL INCOME TAXES	(sum lns 121 to 124)	24,503,829			1,427,837
126	RETURN ON RATE BASE (Rate Base*WACC)	(ln 68 * ln 157)	61,564,137			7,574,035
127	INTEREST ON IPP CONTRIBUTION FOR CONST. (Note F) (Worksheet D, ln 2.(B))		-	DA	1.00000	-
128	(Gains) / Losses on Sales of Plant Held for Future Use (Worksheet N, ln 4, Cols. ((F) & (H))		-			-
129	Tax Impact on Net Loss / (Gain) on Sales of Plant Held for Future Use (ln 128 * ln114)		-			-
130	TOTAL REVENUE REQUIREMENT (sum lns 96, 103, 111, 125, 126, 127, 128, 129)		158,268,175			15,655,018

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SUPPORTING CALCULATIONS

In No.								
131	TRANSMISSION PLANT INCLUDED IN PJM TARIFF Total transmission plant	(ln 21)						170,704,343
132	Less transmission plant excluded from PJM Tariff (Worksheet A, ln 42, Col. (d)) (Note P)							1,158
133	Less transmission plant included in OATT Ancillary Services (Worksheet A, ln 42, Col. (b)) (Note Q)							12,338,961
134	Transmission plant included in PJM Tariff	(ln 131 - ln 132 - ln 133)						158,364,224
135	Percent of transmission plant in PJM Tariff	(ln 134 / ln 131)					**TP=**	**0.92771**
136	WAGES & SALARY ALLOCATOR (W/S)	(Note R)	Direct Payroll	Payroll Billed from AEP Service Corp.	Total			
137	Production	354.20.b	9,958,404	5,232,495	15,190,899	NA	0.00000	-
138	Transmission	354.21.b	741	527,026	527,767	TP	0.92771	489,615
139	Regional Market Expenses	354.22.b	0	0	-	NA	0.00000	-
140	Distribution	354.23.b	1,849,746	441,309	2,291,055	NA	0.00000	-
141	Other (Excludes A&G)	354.24,25,26.b	74,894	323,156	398,050	NA	0.00000	-
142	Total	(sum lns 137 to 141)	11,883,785	6,523,986	18,407,771			489,615
143	Transmission related amount						**W/S=**	**0.02660**
144	WEIGHTED AVERAGE COST OF CAPITAL (WACC)							$
145	Long Term Interest	(Worksheet M, ln. 37, col. (d))						38,732,401
146	Preferred Dividends	(Worksheet M, ln. 71)						-
147	Development of Common Stock:							
148	Proprietary Capital	(Worksheet M, ln. 14, col. (b))						530,430,033
149	Less: Preferred Stock	(Worksheet M, ln. 14, col. (c))						-
150	Less: Account 216.1	(Worksheet M, ln. 14, col. (d))						-
151	Less: Account 219	(Worksheet M, ln. 14, col. (e))						579,898
152	Common Stock	(ln 148 - ln 149 - ln 150 - ln 151)						529,850,135
153				**Capital Structure Percentages** $	%	Cap Limit	Cost (Note S)	Weighted
154	Long Term Debt (Note T) Worksheet M, ln 28, col. (g), ln 38, col. (d))			680,846,154	56.24%	56.24%	5.69%	0.0320
155	Preferred Stock (ln 149)			-	0.00%	0.00%	-	0.0000
156	Common Stock (ln 152)			529,850,135	43.76%	43.76%	10.35%	0.0453
157	Total (Sum lns 154 to 156)			1,210,696,289			**WACC=**	**0.0773**
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 WHEELING 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= 6.47% (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
WHEELING POWER COMPANY

Gross Plant In Service

Line No	Month (a)	Production (b)	Production ARO (c)	Transmission (d)	Transmission ARO (e)	Distribution (f)	Distribution ARO (g)	General (h)	General ARO (i)	Intangible (j)
	(Note A)	FF1, page 205 Col.(g) & pg. 204 Col. (b), ln 46	FF1, page 205&204, Col.(g)&(b), Ins 15,24,34,44	FF1, page 207 Col.(g) & pg. 206 Col. (b), ln 58	Acct. 359.1 FF1, page 207 Col.(g) & pg. 206 Col. (b), ln 57	FF1, page 207 Col.(g) & pg. 206 Col. (b), ln 75	FF1, page 207 Col.(g) & pg. 206 Col. (b), ln 74	FF1, page 207 Col.(g) & pg. 206 Col. (b), ln 99	Acct. 399.1 FF1, page 207 Col.(g) & pg. 206 Col. (b), ln 98	FF1, page 205 Col.(g) & pg. 204 Col. (b), ln 5
1	December Prior to Rate Year	1,154,981,042	6,515,646	170,051,684	-	280,712,347	-	13,310,212	151,295	12,493,259
2	January	1,159,389,474	6,515,646	170,080,599	-	282,896,214	-	13,320,032	151,295	12,732,324
3	February	1,164,849,504	6,515,646	170,174,394	-	284,393,927	-	13,325,237	151,295	12,941,793
4	March	1,170,135,170	6,515,646	170,188,745	-	285,380,695	-	13,330,333	151,295	12,836,207
5	April	1,170,573,594	6,515,646	170,290,007	-	286,300,893	-	13,394,753	151,295	13,002,048
6	May	1,171,181,928	6,515,646	170,289,590	-	287,282,993	-	13,398,479	151,295	13,226,573
7	June	1,201,472,049	30,350,117	170,359,168	-	289,540,021	-	13,400,000	151,295	13,141,563
8	July	1,202,396,932	30,350,117	170,547,107	-	291,679,548	-	13,410,971	151,295	13,359,797
9	August	1,249,019,719	30,350,117	172,368,819	-	293,870,660	-	13,492,271	151,295	13,488,083
10	September	1,268,770,803	30,350,117	171,894,232	-	295,637,843	-	13,497,941	151,295	13,552,848
11	October	1,270,450,800	30,350,117	170,897,985	-	298,498,487	-	13,453,728	151,295	13,776,768
12	November	1,277,564,422	30,350,117	171,012,101	-	299,902,645	-	13,461,460	151,295	14,234,308
13	December of Rate Year	1,280,475,681	30,350,117	171,002,027	-	302,437,301	-	13,553,521	151,295	14,731,628
14	Average of the 13 Monthly Balances	1,210,866,240	19,349,592	170,704,343	-	290,656,429	-	13,411,457	151,295	13,347,477

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	509,458,480	3,609,187	40,089,213	-	82,680,474	-	4,420,145	85,725	4,470,262
16	January	511,336,618	3,626,794	40,327,672	-	83,204,625	-	4,455,245	86,427	4,666,486
17	February	512,159,754	3,644,400	40,590,359	-	83,486,282	-	4,486,431	87,128	4,866,634
18	March	513,514,365	3,662,007	40,810,673	-	84,120,203	-	4,528,010	87,830	4,765,167
19	April	516,124,403	3,679,614	41,059,947	-	84,873,033	-	4,566,956	88,532	4,967,046
20	May	518,717,373	3,697,221	41,334,685	-	85,626,729	-	4,613,641	89,233	5,171,689
21	June	518,983,044	3,714,828	41,580,049	-	86,373,738	-	4,655,245	89,935	5,150,646
22	July	521,532,851	3,852,066	41,845,436	-	87,044,081	-	4,691,242	90,637	5,354,997
23	August	524,269,526	3,988,924	42,058,890	-	87,709,893	-	4,726,579	91,338	5,562,986
24	September	526,432,767	4,125,782	42,271,620	-	88,340,820	-	4,761,507	92,040	5,545,770
25	October	529,241,221	4,262,640	42,562,851	-	88,937,020	-	4,750,084	92,742	5,751,678
26	November	532,293,214	4,399,498	42,809,461	-	89,659,839	-	4,801,961	93,443	5,961,318
27	December of Rate Year	534,803,030	4,536,356	43,087,690	-	90,465,513	-	4,827,512	94,145	5,703,668
28	Average of the 13 Monthly Balances	520,682,050	3,907,640	41,571,427	-	86,347,865	-	4,637,274	89,935	5,226,027

Line No	Month (a)	OATT Ancillary Services (GSU) Plant In Service (b)	OATT Ancillary Services (GSU) Accumulated Depreciation (c)	Excluded Plant - Plant In Service (d)	Excluded Plant - Accumulated Depreciation (e)
	(Note A)	Company Records (included in total in column (d) of gross plant above)	Company Records (included in total in column (b) of accumulated depreciation above)	Company Records	Company Records
29	December Prior to Rate Year	12,338,961	6,561,808	-	-
30	January	12,338,961	6,584,571	-	-
31	February	12,338,961	6,607,334	-	-
32	March	12,338,961	6,630,096	-	-
33	April	12,338,961	6,652,859	-	-
34	May	12,338,961	6,675,622	-	-
35	June	12,338,961	6,698,385	-	-
36	July	12,338,961	6,721,148	-	-
37	August	12,338,961	6,743,910	-	-
38	September	12,338,961	6,766,673	-	-
39	October	12,338,961	6,789,436	-	-
40	November	12,338,961	6,812,199	-	-
41	December of Rate Year	12,338,961	6,834,961	15,049	-
42	Average of the 13 Monthly Balances	12,338,961	6,698,385	1,158	-
43	Transmission Accum Depreciation net of GSU		34,873,042		

	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)	-	-	-
45	**Transmission Plant Held For Future Use (Included in total on line 44)**	Company Records - Note 1	-	-	-

Regulatory Assets and Liabilities Approved for Recovery In Ratebase

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

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

Unfunded Reserves Summary (Company Records)

	Description	Account			
52					
53a	Accum Prv I/D Worker's Com	2282003	-	21,458	10,729
53b	Accm Prv I/D - Asbestos - Curr	2282011	-	19,510	9,755
53c	Accm Prv I/D - Asbestos	2282012	58,785	146,870	102,828
54	Total		58,785	187,838	123,312

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
WHEELING 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)	-	41,899,950	20,949,975
3	Less: ARO Related Deferrals	WS B-1 - Actual Stmt. AF Ln. 4 (Note 1)	-	-	-
4	Less: Other Excluded Deferrals	WS B-1 - Actual Stmt. AF Ln. 3 (Note 1)	-	41,899,950	20,949,975
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)	153,538,191	139,423,912	146,481,052
8	Less: ARO Related Deferrals	WS B-1 - Actual Stmt. AF Ln. 7 (Note 1)	5,453,444	715,349	3,084,396
9	Less: Other Excluded Deferrals	WS B-1 - Actual Stmt. AF Ln. 6 (Note 1)	120,588,224	110,347,770	115,467,997
10	Transmission Related Deferrals	Ln 7 - ln 8 - ln 9	27,496,524	28,360,793	27,928,658
11	**Account 283**				
12	Year End Utility Deferrals	FF1, p. 276 - 277, ln 9, Col. (k)	78,733,796	65,626,384	72,180,090
13	Less: ARO Related Deferrals	WS B-1 - Actual Stmt. AF Ln. 13 (Note 1)	(0)	(0)	(0)
14	Less: Other Excluded Deferrals	WS B-1 - Actual Stmt. AF Ln. 12 (Note 1)	78,462,541	65,418,593	71,940,567
15	Transmission Related Deferrals	Ln 12 - ln 13 - ln 14	271,255	207,791	239,523
16	**Account 190**				
17	Year End Utility Deferrals	FF1, p. 234, ln 8, Col. (c)	11,155,199	8,910,072	10,032,636
18	Less: ARO Related Deferrals	WS B-2 - Actual Stmt. AG Ln. 4 (Note 1)	6,721,556	1,816,832	4,269,194
19	Less: Other Excluded Deferrals	WS B-2 - Actual Stmt. AG Ln. 3 (Note 1)	3,893,658	5,986,976	4,940,317
20	Transmission Related Deferrals	Ln 17 - ln 18 - ln 19	539,986	1,106,264	823,125
21	**Account 255**				
22	Year End ITC Balances	FF1, p. 266-267, ln 8, Col. (h)	-	-	-
23	Less: Balances Not Qualified for Ratebase	Company Records - Note 1	-	-	-
24	ITC Balances Includeable Ratebase	Ln 22 - ln 23	-	-	-
25	Transmission Related Deferrals	WS B-1 - Actual Stmt. AF Ln. 20 (Note 1)	-	-	-

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

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

WHEELING 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	41,899,950	0			20,949,975	20,949,975	0	0	41,899,950	-	-	-	-	-
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	(17,269,097)	39,949,222	17,269,097	(39,949,222)	0									
3	TOTAL ACCOUNT 281	24,630,853	39,949,222	17,269,097	(39,949,222)	20,949,975	20,949,975	0	0	41,899,950	0	0	0	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	57,066,249	0			28,533,125	15,963,301	8,168,142	4,401,682	31,926,601	16,336,285	8,803,363			
5.02	481 a BONUS DEPRECIATION	(0)	0			0	(0)	(0)	0	(0)	(0)	0			
5.03	CAPD INTEREST - SECTION 481(a) - CHANGE IN METHD	0	0			0	0	0	0	-	-	-			
5.04	R & D DEDUCTION - SECTION 174	15,030	0			7,515	6,753	762	0	13,507	1,523	-			
5.05	RELOCATION COST - SECTION 481(a) - CHANGE IN METH	1	0			0	0	0	0	-	-	1			
5.06	BK PLANT IN SERVICE-SFAS 143-ARO	715,349	0			357,675	351,317	6,046	311	702,634	12,093	622			
5.07	TAX DEPRECIATION LOOKBACK	0	0			0	0	0	0	-	-	-			
5.08	NORMALIZED BASIS DIFFS - TRANSFERRED PLANTS	2,512,069	0			1,256,034	1,256,034	0	0	2,512,069	-	-			
5.09	DFIT GENERATION PLANT	0	0			0	0	0	0	-	-	-			
5.10	GAIN/LOSS ON ACRS/MACRS PROPERTY	3,711,038	0			1,855,519	934,766	125,080	795,673	1,869,531	250,161	1,591,346			
5.11	GAIN/LOSS ON ACRS/MACRS-BK/TX UNIT PROP	353,157	0			176,579	176,579	0	0	353,157	-	-			
5.12	ABFUDC	552,955	0			276,478	102,499	66,501	107,478	204,997	133,003	214,955			
5.13	BOOK/TAX UNIT OF PROPERTY ADJ	26,066,172	0			13,033,086	8,453,779	414,361	4,164,946	16,907,558	828,721	8,329,893			
5.14	BK/TAX UNIT OF PROPERTY ADJ-SEC 481 ADJ	5,473,484	0			2,736,742	0	337,622	2,399,120	-	675,244	4,798,240			
5.15	BOOK/TAX UNIT OF PROPERTY ADJ: AGR TRANSFER	5,404,509	0			2,702,254	2,702,254	0	0	5,404,509	-	-			
5.16	BK/TX UNIT OF PROPERTY ADJ-SEC 481 ADJ: AGR TRANSFER	13,084,510	0			6,542,255	6,542,255	0	0	13,084,510	-	-			
5.17	SEC 481 PENS/OPEB ADJUSTMENT	1	0			0	0	2	(1)	-	3	(3)			
5.18	TX ACCEL AMORT - CAPITALIZED SOFTWARE	49,020	0			24,510	0	3,794	20,716	-	7,587	41,432			
5.19	CAPITALIZED RELOCATION COSTS	356,997	0			178,498	0	13,567	164,931	-	27,135	329,862			
5.20	EXTRAORDINARY LOSS ON DISP OF PROP	0	0			0	0	0	0	-	-	0			
5.21	BOOK OPERATING LEASE - LIAB	528,065	0			264,032	30,216	0	233,817	60,432	-	467,633			
5.22	282-ACCUM DEFD FEDERAL TBBS ADJ	(2,595,921)	0			(1,297,961)	(1,396,599)	115,171	(16,533)	(2,793,198)	230,342	(33,065)			
5.23	282 EXCESS ADJUSTMENT	0	0			0	0	0	0	-	-	-			
5.24	EXCESS ADFIT	26,131,229	0			13,065,615	5,512,775	4,935,395	2,617,445	11,025,550	9,870,789	5,234,890			
5.25	2006 - 282-ACCUM DEFD FEDERAL TBBS ADJ	0	(2,595,921)			(1,297,961)	(1,396,599)	115,171	(16,533)				(2,793,198)	230,342	(33,065)
5.26	2010 - EXCESS ADFIT 282 - PROTECTED	0	33,045,286			16,522,643	9,338,495	4,483,809	2,700,339				18,676,991	8,967,617	5,400,678
5.27	2011 - EXCESS ADFIT 282 - UNPROTECTED.	0	623,961			311,981	0	311,981	0				-	623,961	0
5.28	6002 - PT AFUDC Debt - NORM	0	931,829			465,915	158,220	125,098	182,597				316,440	250,195	365,194
5.29	6004 - PT ARO - NORM	0	5,453,444			2,726,722	2,720,721	5,342	659				5,441,442	10,684	1,318
5.30	6006 - PT Basis Adj - NORM	0	17,694,783			8,847,391	8,847,391	2	(1)				17,694,782	3	(3)
5.31	6007 - PT CIAC - NORM	0	(1,726,935)			(863,468)	0	(369,757)	(493,711)				-	(739,514)	(987,422)
5.32	6011 - PT CPI - NORM	0	(2,421,671)			(1,210,836)	(595,475)	(250,747)	(364,614)				(1,190,950)	(501,494)	(729,228)
5.33	6018 - PT Method/Life - NORM	0	64,369,203			32,184,601	18,037,093	8,644,775	5,502,733				36,074,185	17,289,551	11,005,467
5.34	6021 - PT R&D Adjustment - NORM	0	15,030			7,515	6,753	762	0				13,507	1,523	-
5.35	6022 - PT Relocation Cost - NORM	0	1,314,051			657,025	0	17,612	639,414				-	35,223	1,278,827
5.36	6024 - PT Repairs UOP - NORM	0	4,287,947			2,143,973	1,354,222	37,272	752,480				2,708,444	74,544	1,504,959
5.37	6026 - PT Software - NORM	0	(1,273)			(637)	89	(0)	(725)				177	(0)	(1,450)
5.38	6028 - EFB Basis Adj - NORM	0	(1,179,780)			(589,890)	(167,349)	(50,454)	(372,087)				(334,698)	(100,908)	(744,174)
5.39	6503 - 2021 280H 481(a)	0	0			0	0	(0)	0				-	(0)	0
5.40	6523 - 2020 712L 481(a) Software	0	(419,371)			(209,686)	0	(54,370)	(155,316)				-	(108,739)	(310,632)
5.41	7585 - BOOK OPERATING LEASE - ASSET	0	473,289			236,644	25,118	0	211,526				50,237	-	423,052
5.42	6025 - PT Repairs UOP - WV NORM	0	31,162,252			15,581,126	8,379,308	737,110	6,464,708				16,758,617	1,474,219	12,929,416
5.43	6019 - PT Plant Acquisition Adj - NORM	0	2,512,069			1,256,034	1,256,034	0	0				2,512,069	-	-
5.44	NOL ADJUSTMENT	-	-			0	0	0	0	-	-	-	-	-	-
5.45	NOL CONTRA	-	-	0	0	0									
5.46	NON-UTILITY DEFERRED FIT	-	-			0									
5.47	SFAS 109 FLOW-THRU 282.3	9,497,401	153,538,191	(9,497,401)	(153,538,191)	0									
5.48	SFAS 109 EXCESS DFIT 282.4	(26,131,229)	10,294,476	26,131,229	(10,294,476)	0									
5.49	Accum Defd Property FIT - TBBS 282.6	2,595,921	(33,669,248)	(2,595,921)	33,669,248	0									
6	TOTAL ACOUNT 282	125,386,005	283,701,610	14,037,907	(130,163,419)	146,481,048	88,599,951	27,940,047	29,941,055	81,271,857	28,372,885	29,779,170	95,928,044	27,507,208	30,102,939
7	ACCOUNT 282 - ARO-Related Deferals	715,349	5,453,444	0	0	357,675	351,317	6,046	311	702,634	12,093	622	5,441,442	10,684	1,318
8	ACCOUNT 283:														
9.01	ACCRUED BK PENSION EXPENSE	1,239,478	0			619,739	0	107,124	512,615	-	214,248	1,025,230			
9.02	ACCRUED BK PENSION COSTS - SFAS 158	(726,780)	0			(363,390)	0	(51,606)	(311,785)	-	(103,211)	(623,569)			
9.03	NOL-STATE C/F-DEF TAX ASSET-L/T - MI	4,150	0			2,075	2,001	0	74	4,002	-	148			
9.04	SW - UNDER RECOVERY FUEL COST	39,043,489	0			19,521,744	19,521,744	0	0	39,043,489	-	-			
9.05	PROP TX-STATE 2 OLD METHOD-TX	0	0			0	0	0	0	0	-	-			
9.06	MTM BK GAIN - A/L - TAX DEFL	(345,898)	0			(172,949)	(173,073)	0	124	(346,146)	-	248			
9.07	MARK & SPREAD - DEFL - 283 A/L	(105,184)	0			(52,592)	(52,592)	0	0	(105,184)	-	-			
9.08	DEFD STORM DAMAGE	618,528	0			309,264	0	0	309,264	-	-	618,528			
9.09	RATE CASE DEFD CHGS	0	0			0	0	0	0	-	-	-			
9.10	Accrued COVID-19 Incremental Costs - non-TX	6,679	0			3,339	0	285	3,055		570	6,109			
9.11	BOOK > TAX - EMA - A/C 283	5,136	0			2,568	2,568	0	0	5,136	-	-			
9.12	ACCRUED BK PENSION EXPENSE	5,270,002	0			2,635,001	2,635,001	0	0	5,270,002	-	-			
9.13	ACCRUED BK PENSION COSTS - SFAS 158	(1,452,648)	0			(726,324)	(726,324)	0	0	(1,452,648)	-	-			
9.14	DEFD TAX GAIN - EPA AUCTION	0	0			0	0	0	0	-	-	-			
9.15	DEFD BOOK GAIN-EPA AUCTION	0	0			0	0	0	0	-	-	-			
9.16	REG ASSET-REGULATORY ADJ-MITCHELL PLANT	2,759,606	0			1,379,803	1,379,803	0	0	2,759,606	-	-			
9.17	REG ASSET-SFAS 143 - ARO	(0)	0			0	0	0	(0)	-	-	(0)			
9.18	REG ASSET-SFAS 158 - PENSIONS	2,179,429	0			1,089,714	726,324	51,606	311,785	1,452,648	103,211	623,569			
9.19	REG ASSET-SFAS 158 - SERP	668	0			334	334	0	0	668	-	-			
9.20	REG ASSET-WV ECS Under Recovery	1,279,685	0			639,843	639,843	0	0	1,279,685	-	-			
9.21	REG ASSET-CARRYING CHARGES-WV VMP	968,983	0			484,492	484,492	0	0	968,983	-	-			
9.22	REG ASSET-Under-rec Fuel Cost-ENEC-LT	(26,914)	0			(13,457)	(13,457)	0	0	(26,914)	-	-			
9.23	Accrued Regulatory Fees	0	0			0	0	0	0	-	-	-			
9.24	REG ASSET-WV BASE REVENUES	0	0			0	0	0	0	-	-	-			
9.25	REG ASSET-WV BASE REVENUES-CAR CHGS	0	0			0	0	0	0	-	-	-			
9.26	REG ASSET-CAR CHGS-WV VMP RESERVE	0	0			0	0	0	0	-	-	-			
9.27	REG ASSET-WV EE/DR-COMPANY FUNDED	0	0			0	0	0	0	-	-	-			
9.28	REG ASSET-WV PROV SURCREDIT-SPEC CTRCT	0	0			0	0	0	0	-	-	-			
9.29	REG ASSET-Beneficial Electrification Prg	4,499	0			2,249	0	0	2,249	-	-	4,499			
9.30	REG ASSET-FERC Formula Rates Under Recv	30,493	0			15,247	0	15,247	0	-	30,493	-			
9.31	REG ASSET-WV MRBC Surcharge Under Recov	87,273	0			43,637	0	0	43,637	-	-	87,273			
9.32	BOOK LEASES CAPITALIZED FOR TAX	44,934	0			22,467	22,972	373	(878)	45,944	746	(1,756)			
9.33	CAPITALIZED SOFTWARE COST - BOOK	301,497	0			150,749	2,271	43,834	104,644	4,542	87,667	209,288			
9.34	POST RETIREMENT BEN - PAYMENT	0	0			0	0	0	0	-	-	-			
9.35	DEFD SFAS 106 BOOK COSTS	(0)	0			0	0	0	(0)	-	-	(0)			
9.36	SFAS 106-MEDICARE SUBSIDY-(PPACA)-REG ASSET	8,135	0			4,067	0	224	3,844	-	447	7,687			
9.37	EXCESS DSIT - UNPROTECTED WV	(15,222)	0			(7,611)	(2,762)	(540)	(4,309)	(5,524)	(1,080)	(8,619)			
9.38	REG ASSET - ACCRUED SFAS 112	196,593	0			98,296	0	0	98,296	-	-	196,593			
9.39	ACCRD SFAS 112 PST EMPLOY BEN	(81,218)	0			(40,609)	(40,609)	0	0	(81,218)	-	-			
9.40	283-ACCUM DEFD FEDERAL TBBS ADJ	456,598	0			228,299	183,230	18,619	26,451	366,459	37,238	52,901			
9.41	EXCESS ADFIT	(1,978,221)	0			(989,111)	(665,060)	(307,730)	(16,321)	(1,330,120)	(615,459)	(32,642)			
9.42	2007 - 283-ACCUM DEFD FEDERAL TBBS ADJ	0	456,598			228,299	183,230	18,619	26,451				366,459	37,238	52,901
9.43	2012 - EXCESS ADFIT 283 - UNPROTECTED.	0	(461,595)			(230,798)	0	(230,797)	(1)				-	(461,594)	(1)
9.44	4017 - NOL-STATE C/F-DEF TAX ASSET-L/T - KY	0	3,620			1,810	1,810	0	0				3,620	-	-
9.45	4021 - NOL-STATE C/F-DEF TAX ASSET-L/T - MI	0	760			380	380	0	0				760	-	-
9.46	7026 - MTM BK GAIN-A/L-TAX DEFL	0	(613,019)			(306,509)	(306,317)	0	(192)				(612,634)	-	(385)
9.47	7032 - ACCRUED BK PENSION EXPENSE	0	6,599,576			3,299,788	2,674,190	113,042	512,555				5,348,381	226,085	1,025,110
9.48	7033 - ACCRUED BK PENSION COSTS - SFAS 158	0	(3,256,280)			(1,628,140)	(1,258,192)	(41,128)	(328,820)				(2,516,384)	(82,256)	(657,639)
9.49	7085 - DEFD STORM DAMAGE	0	618,831			309,416	0	0	309,416				-	-	618,831
9.50	7094 - Accrued COVID-19 Incremental Costs - non-TX	0	0			0	0	0	0				-	-	-
9.51	7137 - REG ASSET-SFAS 158 - PENSIONS	0	3,256,280			1,628,140	1,258,192	41,128	328,820				2,516,384	82,256	657,639
9.52	7138 - REG ASSET-SFAS 158 - SERP	0	2,204			1,102	807	0	295				1,614	-	589
9.53	7423 - REG ASSET-FERC Formula Rates Under Recvr	0	21,790			10,895	0	10,895	0				-	21,790	-
9.54	7580 - ACCRD SFAS 112 PST EMPLOY BEN	0	(303,232)			(151,616)	(151,616)	0	0				(303,232)	-	-
9.55	7583 - SFAS 106 - MEDICARE SUBSIDY - (PPACA)-REG ASSET	0	(0)			0	0	(0)	(0)				-	(0)	(0)
9.56	7593 - REG ASSET-ACCRUED SFAS 112	0	81,954			40,977	0	0	40,977				-	-	81,954
9.57	8004 - PROPERTY TAX-Book - NORM	0	81,950			40,975	40,975	0	0				81,950	-	-
9.58	7470 - REG ASSET-WV MRBC Surcharge Under Recov	0	168,741			84,371	0	0	84,371				-	-	168,741
9.59	7501 - REG ASSET-Beneficial Electrification Prg	0	4,806			2,403	0	0	2,403				-	-	4,806
9.60	7576 - DEFD SFAS 106 BOOK COSTS	0	(0)			0	0	0	(0)				-	-	(0)
9.61	2005 - EXCESS DSIT - UNPROTECTED WV	0	(15,222)			(7,611)	(2,762)	(540)	(4,309)				(5,524)	(1,080)	(8,619)
9.62	7114 - REG ASSET-SFAS 143 - ARO	0	(0)			0	0	0	(0)				-	-	(0)
9.63	7009 - SW-UNDER RECOVERY FUEL COST	0	22,539,911			11,269,955	11,269,955	0	0				22,539,911	-	-
9.64	7103 - BOOK > TAX BASIS - EMA-A/C 283	0	5,068			2,534	2,534	0	0				5,068	-	-
9.65	7307 - REG ASSET-REGULATORY ADJ-MITCHELL PLANT	0	2,598,066			1,299,033	1,299,033	0	0				2,598,066	-	-
9.66	7478 - REG ASSET-WV ECS Under Recovery	0	4,181,133			2,090,566	2,090,566	0	0				4,181,133	-	-
9.67	7524 - REG ASSET-Under-rec Fuel Cost-ENEC-LT	0	27,250,755			13,625,378	13,625,378	0	0				27,250,755	-	-
9.68	7527 - Accrued Regulatory Fees	0	(18,165)			(9,083)	(9,083)	0	0				(18,165)	-	-
9.69	8012 - MARK & SPREAD-DEFL-283-A/L	0	92,503			46,251	46,251	0	0				92,503	-	-
9.70	NOL ADJUSTMENT	-	-			0	0	0	0	-	-	-	-	-	-
9.71	NOL CONTRA	-	-	0	0	0									
9.72	NON-UTILITY DEFERRED FIT	1,835,171	4,697,299	(1,835,171)	(4,697,299)	0									
9.73	SFAS 109 FLOW-THRU 283.3	14,457,934	2,456,252	(14,457,934)	(2,456,252)	0									
9.74	SFAS 109 EXCESS DFIT 283.4	1,978,221	56,652,751	(1,978,221)	(56,652,751)	0									
9.75	Accum Deferred SIT - Excess	(72,486)	461,595	72,486	(461,595)	0									
9.76	Accum Defd Other FIT-TBBS 283.6	(456,598)	(72,486)	456,598	72,486	0									
9.77	SFAS 133 ADIT FED - SFAS 133 NONAFFIL 2830006	0	0	0	0	0									
10		67,516,009	127,492,445	(17,742,242)	(64,195,411)	56,535,400	54,692,037	(211,345)	2,054,708	47,853,409	(245,128)	2,165,486	61,530,666	(177,561)	1,943,929
11	DEFD STATE INCOME TAXES	15,852,617	15,436,762			15,644,690	11,252,777	450,868	3,941,045	11,456,931	452,919	3,942,767	11,048,622	448,816	3,939,324
11.01	SFAS 109 - DEFD STATE INCOME TAXES	47,542,779	16,632,583	(47,542,779)	(16,632,583)	0									
12	TOTAL ACCOUNT 283	130,911,405	159,561,790	(65,285,021)	(80,827,994)	72,180,090	65,944,814	239,523	5,995,753	59,310,340	207,791	6,108,253	72,579,288	271,255	5,883,253
13	ACCOUNT 283 - ARO-Related Deferals	(0)	(0)	0	0	0	0	0	(0)	0	0	(0)	0	0	(0)
14	JURISDICTIONAL AMOUNTS FUNCTIONALIZED														
15	TOTAL COMPANY AMOUNTS FUNCTIONALIZED														
16	REFUNCTIONALIZED BASED ON JURISDICTIONAL PLANT														

17	NOTE: POST 1970 ACCUMULATED DEFERRED															
18	INV TAX CRED. (JDITC) IN A/C 255															
18.01	DEFERRED ITC - 46(F)(1)	0	0			0	0	0	0	-	-	-		-	-	-
18.02		0	0			0	0	0	0							
19																
20	TOTAL ACCOUNT 255	0	0	0	0	0	0	0	0	0	0	0		0	0	0

WHEELING 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	362,099	0			181,049	181,049	0	0	362,099	-	-			
2.02	NOL & TAX CREDIT C/F - DEF TAX ASSET	(898)	0			(449)	(449)	(0)	(0)	(897)	(0)	(0)			
2.03	IGCC REVENUES	794,236	0			397,118	397,118	0	0	794,236	-	-			
2.04	INT EXP CAPITALIZED FOR TAX	1,762,571	0			881,286	519,277	138,615	223,395	1,038,553	277,229	446,789			
2.05	CIAC - BOOK RECEIPTS	1,691,874	0			845,937	0	369,757	476,180	-	739,514	952,360			
2.06	BOOK/TAX UNIT OF PROPERTY ADJ	1,623,686	0			811,843	526,411	25,888	259,544	1,052,822	51,777	519,088			
2.07	BK/TX UNIT OF PROPERTY ADJ-SEC 481 ADJ	342,532	0			171,266	0	21,128	150,137	-	42,257	300,275			
2.08	PROVS POSS REV REFD'S	402,557	0			201,279	0	(56)	201,334	-	(111)	402,669			
2.09	PROV WORKER'S COMP	140,426	0			70,213	57,793	0	12,420	115,586	-	24,840			
2.10	SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN	365	0			182	182	0	0	365	-	-			
2.11	ACCRD SUP EXEC RETIR PLAN COSTS-SFAS 158	668	0			334	334	0	0	668	-	-			
2.12	ACCRD BK SUP. SAVINGS PLAN EXP	0	0			0	0	0	0	0	-	-			
2.13	STOCK BASED COMP-CAREER SHARES	(14,301)	0			(7,151)	(7,151)	0	0	(14,301)	-	-			
2.14	ACCRUED PSI PLAN EXP	0	0			0	0	0	0	-	-	-			
2.15	BK PROV UNCOLL ACCTS	33,837	0			16,918	0	0	16,918	-	-	33,837			
2.16	MARK & SPREAD-DEFL-190-A/L	(391,917)	0			(195,958)	(195,958)	0	0	(391,917)	-	-			
2.17	INSURANCE PREMIUMS ACCRUED	(51,129)	0			(25,564)	(12,002)	(1,348)	(12,215)	(24,003)	(2,695)	(24,430)			
2.18	PROV-TRADING CREDIT RISK - A/L	(3,377)	0			(1,689)	(1,689)	0	0	(3,377)	-	-			
2.19	PROV-FAS 157 - A/L	(0)	0			0	(0)	0	0	(0)	-	-			
2.20	EMPLOYER SAVINGS PLAN MATCH	(0)	0			0	0	0	(0)	-	-	(0)			
2.21	ACCRD COMPANYWIDE INCENTV PLAN	173,730	0			86,865	100,483	0	(13,618)	200,965	0	(27,236)			
2.22	ACCRUED BOOK VACATION PAY	355,446	0			177,723	145,897	(0)	31,826	291,794	(0)	63,652			
2.23	ACCRUED PSI PLAN EXP	0	0			0	0	0	0	-	-	-			
2.24	ACCRUED INTEREST-LONG-TERM - FIN 48	0	0			0	0	0	0	-	-	-			
2.25	ACCRUED BK SEVERANCE BENEFITS	0	0			0	0	0	0	-	-	-			
2.26	FICA - NON-CUURENT	0	0			0	0	0	0	-	-	0			
2.27	DEFD REV - SAN ANGELO SETTLEMENT	(0)	0			0	0	0	(0)	-	-	(0)			
2.28	FEDERAL MITIGATION PROGRAMS	0	0			0	0	0	0	0	-	-			
2.29	STATE MITIGATION PROGRAMS	(0)	0			0	(0)	0	0	(0)	-	-			
2.30	(ICDP)-INCENTIVE COMP DEFERRAL PLAN	0	0			0	0	0	0	0	-	-			
2.31	FEDERAL MITIGATION PROGRAMS	0	0			0	0	0	0	0	-	-			
2.32	STATE MITIGATION PROGRAMS	(0)	0			0	(0)	0	0	(0)	-	-			
2.33	ADVANCE RENTAL INC (CUR MO)	38,685	0			19,342	0	19	19,323	-	38	38,647			
2.34	DEFD REV-BONUS LEASE SHORT-TERM	1,195	0			598	598	0	0	1,195	-	-			
2.35	DEFD REV-BONUS LEASE LONG-TERM	(0)	0			0	(0)	0	0	(0)	-	-			
2.36	REG LIAB-UNREAL MTM GAIN-DEFL	(29,422)	0			(14,711)	(14,835)	0	124	(29,670)	-	248			
2.37	PREPAID REGULATORY FEES	(85,636)	0			(42,818)	0	0	(42,818)	-	-	(85,636)			
2.38	CAPITALIZED SOFTWARE COSTS-TAX	783	0			391	(89)	0	480	(177)	0	960			
2.39	ACCRD SFAS 106 PST RETIRE EXP	(1,946,999)	0			(973,500)	(672,306)	(872)	(300,322)	(1,344,613)	(1,743)	(600,643)			
2.40	SFAS 106 PST RETIRE EXP - NON-DEDUCT CONT	150,420	0			75,210	0	0	75,210	-	-	150,420			
2.41	ACCRD SFAS 112 PST EMPLOY BEN	196,593	0			98,296	0	0	98,296	-	-	196,593			
2.42	ACCRD OPEB COSTS - SFAS 158	0	0			0	0	0	0	-	-	-			
2.43	ACCRD BOOK ARO EXPENSE - SFAS 143	1,816,832	0			908,416	874,571	12,696	21,148	1,749,143	25,393	42,297			
2.44	BOOK OPERATING LEASE - ASSET	527,510	0			263,755	30,112	0	233,643	60,223	-	467,287			
2.45	FIN 48 - DEFD STATE INCOME TAXES	0	0			0	0	0	0	-	-	-			
2.46	DEFD STATE INCOME TAXES	986,433	0			493,216	493,216	0	0	986,433	-	-			
2.47	ACCRD SIT/FRANCHISE TAX RESERVE	0	0			0	0	0	0	-	-	-			
2.48	ACCRD SIT TX RESERVE-LNG-TERM-FIN 48	0	0			0	0	0	0	-	-	-			
2.49	ACCRD SIT TX RESERVE-SHRT-TERM-FIN 48	0	0			0	0	0	0	-	-	-			
2.50	1991-1996 IRS AUDIT SETTLEMENT	0	0			0	0	0	0	-	-	-			
2.51	IRS CAPITALIZATION ADJUSTMENT	(2,061)	0			(1,030)	0	0	(1,030)	-	-	(2,061)			
2.52	IRS AUDIT SETTLEMENT	0	0			0	0	0	0	-	-	0			
2.53	RESTRICTED STOCK PLAN	2,832	0			1,416	1,416	0	0	2,832	-	-			
2.54	PSI - STOCK BASED COMP	10,744	0			5,372	5,372	0	0	10,744	-	-			
2.55	NOL-STATE C/F-DEF STATE TAX ASSET-L/T 190.1002	0	0			0	0	0	0	-	-	-			
2.56	NOL - DEFERRED TAX ASSET RECLASS	(0)	0			0	(0)	0	(0)	(0)	-	(0)	-		
2.57	3091 - TAX CREDIT C/F W DEF TAX	0	0			0	(0)	(0)	0				(0)	(0)	0
2.58	3094 - CAMT CREDIT C/F W Def Tax	0	1,575,303			787,652	231,386	109,534	446,732				462,773	219,067	893,464
2.59	3501 - TAX CREDIT C/F - DEF TAX ASSET(OLD)	0	0			0	0	0	0				-	-	-
2.60	4041 - NOL - DEFERRED TAX ASSET RECLASS	0	0			0	0	0	0				-		-
2.61	7002 - CUST ADV for Construction	0	150,258			75,129	0	0	75,129						150,258
2.62	7021 - PROVS POSS REV REFDS-A/L	0	324,781			162,390	0	27,719	134,671					55,438	269,343
2.63	7027 - INSURANCE PREMIUMS ACCRUED	0	(66,074)			(33,037)	(13,366)	(1,805)	(17,866)				(26,731)	(3,611)	(35,732)
2.64	7029 - PROV WORKER'S COMP	0	184,269			92,134	84,987	0	7,147				169,974		14,294
2.65	7034 - SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN	0	399			199	199	0	0				399		
2.66	7035 - ACCRD SUP EXEC RETIR PLAN COSTS-SFAS 158	0	2,204			1,102	807	0	295				1,614		589
2.67	7036 - ACCRD BK SUP. SAVINGS PLAN EXP	0	0			0	0	0	0				0		
2.68	7037 - ACCRUED PSI PLAN EXP	0	(0)			0	0	0	(0)						(0)
2.69	7040 - BK PROV UNCOLL ACCTS - ST	0	36,685			18,342	0	0	18,342						36,685
2.70	7048 - ACCRD COMPANYWIDE INCENTV PLAN	0	282,019			141,010	106,797	0	34,213				213,594	0	68,425
2.71	7052 - ACCRUED BOOK VACATION PAY	0	359,318			179,659	147,886	(0)	31,773				295,773	(0)	63,546
2.72	7055 - (ICDP)-INCENTIVE COMP DEFERRAL PLAN	0	0			0	0	0	0				0		
2.73	7097 - FICA - NON-CUURENT	0	0			0	0	0	0						0
2.74	7100 - DEFD REV - SAN ANGELO SETTLEMENT	0	(0)			0	0	0	(0)						(0)
2.75	7104 - ADVANCE RENTAL INC (CUR MO)	0	38,097			19,049	0	17	19,032					33	38,064
2.76	7108 - DEFD REV-BONUS LEASE SHORT-TERM	0	0			0	0	0	0				-		
2.77	7109 - DEFD REV-BONUS LEASE LONG-TERM	0	(0)			0	(0)	0	0				(0)		
2.78	7110 - REG LIAB-UNREAL MTM GAIN-DEFL	0	109,539			54,769	54,962	0	(192)				109,923		(385)
2.79	7575 - ACCRD SFAS 106 PST RETIRE EXP	0	(2,027,100)			(1,013,550)	(696,440)	(940)	(316,170)				(1,392,879)	(1,881)	(632,340)
2.80	7580 - ACCRD SFAS 112 PST EMPLOY BEN	0	81,954			40,977	0	0	40,977						81,954
2.81	7581 - ACCRD BOOK ARO EXPENSE - SFAS 143	0	6,980,940			3,490,470	3,454,641	13,331	22,497				6,909,283	26,663	44,995
2.82	7584 - BOOK OPERATING LEASE - LIAB	0	472,896			236,448	25,094	0	211,354				50,189		422,707
2.83	8016 - STOCK BASED COMP-CAREER SHARES	0	12,582			6,291	6,121	0	170				12,242		340
2.84	8053 - SFAS 106 PST RETIRE EXP - NON-DEDUCT CONT	0	150,420			75,210	0	0	75,210						150,420
2.85	8060 - IRS AUDIT SETTLEMENT	0	0			0	0	0	0						0
2.86	8062 - RESTRICTED STOCK PLAN	0	1,965			983	931	0	51				1,862		103
2.87	6025 - PT Repairs UOP - WV NORM	0	1,967,245			983,622	527,717	46,586	409,320				1,055,434	93,172	818,639
2.88	7008 - SW-OVER RECOVERY FUEL COST	0	0			0	0	0	0						0
2.89	7526 - Prepaid Regulatory Fees	0	(107,961)			(53,980)	0	0	(53,980)						(107,961)
2.90	3520 - DSIT-AMOS U3/MITCHELL PLANT TRSF	0	986,433			493,216	493,216	0	0				986,433		
2.91	4002 - WV POLLUTION CONTROL ADJUSTMENT	0	272,848			136,424	136,424	0	0				272,848		
2.92	7078 - FEDERAL MITIGATION PROGRAMS	0	0			0	0	0	0				0		
2.93	7079 - STATE MITIGATION PROGRAMS	0	(0)			0	(0)	0	0				(0)		
2.94	7559 - REG ASSET-NBV-ARO-RETIRED PLANTS	0	(259,385)			(129,692)	(129,692)	0	0				(259,385)		
2.95	8013 - MARK & SPREAD-DEFL-190-A/L	0	(391,917)			(195,958)	(195,958)	0	0				(391,917)		
2.96	8017 - PROV-TRADING CREDIT RISK - A/L	0	(3,377)			(1,689)	(1,689)	0	0				(3,377)		
2.97	8018 - PROV-FAS 157 - A/L	0	(0)			0	(0)	0	0				(0)		
2.98	7589 - ACCRD SIT TX RESERVE-LNG-TERM-FIN 48	0	0			0	0	0	0					0	
2.99	NOL ADJUSTMENT	-	1,470,196			735,098	323,107	88,884	323,107	-	-	-	646,214	177,767	646,214
3.00	NOL CONTRA	-	(1,470,196)	0	1,470,196	0									
3.01	NON-UTILITY DEFERRED FIT	-	-	0	0	0									
3.02	NON-UTILITY DEFERRED SIT	9,551,199	11,451,515	(9,551,199)	(11,451,515)	0									
3.03	SFAS 109 FLOW-THRU 190.3	9,989,539	11,897,564	(9,989,539)	(11,897,564)	0									
3.04	SFAS 109 EXCESS DFIT 190.4	14,534,413	17,641,238	(14,534,413)	(17,641,238)	0									
3.05	Accum Deferred SIT - Excess	4,611	5,012	(4,611)	(5,012)	0									
3.06	Accum Deferred FIT-TBBS 190.6	(750,657)	(755,907)	750,657	755,907	0									
3.07	SFAS 133 ADIT FED - Non-UMWA PRW OCI 1900011	(216,658)	386,425	216,658	(386,425)	0									
3.07	ADIT FED - PENSION OCI NAF 1900009	-	-	0	0	0									
3.08	DEFERRED SIT 1901002	19.762	20.859	0	0	20.310	19.958	0	352	19.058	-	704	20.859	-	-
3	TOTAL ACCOUNT 190	42,022,520	51,781,045	(33,112,447)	(39,155,650)	10,767,733	7,006,441	849,153	2,912,140	4,877,758	1,131,657	2,900,657	9,135,123	566,649	2,923,624
4	ACCOUNT 190 - ARO-Related Deferals	1,816,832	6,721,556	0	0	908,416	874,571	12,696	21,148	1,749,143	25,393	42,297	6,649,898	26,663	44,995

WHEELING 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	190**4**001	ADFIT - FAS 109 Excess	N/A	TCJA 2017				14,534,414				3,106,824			17,641,238		WS B - 2 Col C/D, ADIT item 2.55/2.56
1b	190**4**002	ADFIT - FAS 109 Excess	Unprotected	WVHB2026				4,610				401			5,011		
1c	281**1**001	ADFIT - Accel Amortization Property	Protected	TCJA 2017	(21,108,640)	**ARAM**	**Life of Asset**		(17,269,099)				549,543	-		(16,719,556)	Company Records
1d	281**4**001	ADFIT - Accel Amort FAS 109 Excess	Protected	TCJA 2017				17,269,097				(549,543)			16,719,554		WS B - 1 Col C/D, ADIT item 2.06
1e	282**1**001	ADFIT - Utility Property	Protected	TCJA 2017	(42,122,240)	**ARAM**	**Life of Asset**		(33,894,515)				848,993	-		(33,045,523)	WS B - 1 Cols M+N+O , ADIT Item 5.24
1f	282**1**001	ADFIT - Utility Property	Unprotected	TCJA 2017	(21,950,878)	**10 Years**	**1/2018 - 12/2027**		7,763,271				(8,387,012)	-		(623,741)	
1g	282**4**001	ADFIT - Utility Property FAS 109 Excess	Protected	TCJA 2017				33,894,287				(848,993)			33,045,295		WS B - 1 Col C/D, ADIT Item 5.29
1h	282**4**001	ADFIT - Utility Property FAS 109 Excess	Unprotected	TCJA 2017				(7,763,046)				8,387,012			623,966		
1i	283**1**001	ADFIT - Other Utility Deferrals	Unprotected	TCJA 2017	(3,151,603)	**10 Years**	**1/2018 - 12/2027**		1,978,222				(1,516,628)	-		461,594	WS B - 1 Cols M+N+O , ADIT Item 9.41
1j	283**1**001	ADFIT - FBOS	Unprotected	WVHB2026					15,222				-	-		15,222	
1k	283**1**002	ADSIT - Other	Unprotected	WVHB2026					(72,487)					-		(72,487)	
1l	283**4**001	ADFIT - Other FAS 109 Excess	Unprotected	TCJA 2017				(1,978,224)				1,516,628			(461,596)		WS B - 1 Col C/D, ADIT Item 9.46
1m	283**4**002	ADFIT - Other FAS 109 Excess	Unprotected	WVHB2026				72,487				-			72,487		
1n	**NOTE D**																
	Regulatory Deferral Accounts																
2a	182.3	Regulatory Asset		TCJA 2017				-							-		Company Records
2b	254	Regulatory Liability		TCJA 2017				(55,956,529)				(11,611,928)			(67,568,456)		Company Records
2c	254.0002	Regulatory Liability - State Excess ADFIT		WVHB2026				(77,097)				(401)			(77,498)		
2d	**NOTE D**																
3		Total For Accounting Entires (Sum of Lines 1a through 2b)			(88,333,361)			0	(41,479,386)	-	-	-	8,505,104	-	0.0	(49,984,490)	
													NOTE E				
TRANSMISSION FUNCTION BALANCES																	
	Deferred Tax Account (NOTE B)														**Sum of Cols (I) - (O)**		
4a	190**4**001	ADFIT - FAS 109 Excess	N/A	TCJA 2017				3,247,561				(21,580)			3,225,981		Company Records
4b	190**4**002	ADFIT - FAS 109 Excess	Unprotected	WVHB2026				327				29			356		
4c	282**1**001	ADFIT - Utility Property	Protected	TCJA 2017	(9,984,247)	**ARAM**	**Life of Asset**		(9,038,843)				71,221	-		(8,967,622)	WS B - 1 Col N, ADIT Item 5.24
4d	282**1**001	ADFIT - Utility Property	Unprotected	TCJA 2017	(518,040)	**10 Years**	**1/2018 - 12/2027**		(831,957)				207,990	-		(623,967)	
4e	282**4**001	ADFIT - Utility Property FAS 109 Excess	Protected	TCJA 2017				9,038,844				(71,221)			8,967,623		Company Records
4f	282**4**001	ADFIT - Utility Property FAS 109 Excess	Unprotected	TCJA 2017				831,957				(207,990)			623,967		
4g	283**1**001	ADFIT - Other Utility Deferrals	Unprotected	TCJA 2017	351,772	**10 Years**	**1/2018 - 12/2027**		615,456				(153,865)	-		461,591	WS B - 1 Cols N , ADIT Item 9.41
4h	283**1**001	FBOS	Unprotected	WVHB2026					1,080					-		1,080	
4i	283**1**002	ADSIT - Other	Unprotected	WVHB2026					(5,141)					-		(5,141)	
4j	283**4**001	ADFIT - Other FAS 109 Excess	Unprotected	TCJA 2017				(615,456)				153,865			(461,591)		
4k	283**4**002	ADFIT - Other FAS 109 Excess	Unprotected	WVHB2026				5,141				-			5,141		Company Records
4l	**NOTE D**																
	Regulatory Deferral Accounts																
5a	182.3	Regulatory Asset		TCJA 2017				-							-		Company Records
5b	254	Regulatory Liability		TCJA 2017				(12,502,906)				146,925			(12,355,981)		Company Records
5c	254.0002	Regulatory Liability - State Excess ADFIT						(5,468)				(29)			(5,497)		
5d	**NOTE D**																
6		Total For Accounting Entires (Sum of Lines 4a through 5b)			(10,150,515)			-	(9,259,406)	-	-	-	(125,346)	-	-	(9,134,060)	
													NOTE E				

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

TAX CUT and JOBS ACT of 2017

A	k 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	1901001	11,067,842	2018 FF1 P. 234 Col (b) Line 8	4,420,720	40%	(4,420,720)	-		11,067,842
2	2811001	(52,771,599)	2018 FF1 P. 272 Col (b) Line 8	(21,108,640)	40%		(21,108,640)	Protected	(31,662,959)
3	2821001	(159,788,337)	2018 FF1 P. 274 Col (b) Line 5	(63,912,404)	40%	(160,714)	(42,122,240)	Protected	(95,715,219)
4	283 - Utility	(30,437,384)	2018 FF1 P. 276 Col (b) Line 9				(21,950,878)	Unprotected	
5		(11,104,791)	Less: Accrued Deferred State Tax						
6	2831001	(19,332,593)		(7,733,037)	40%	4,581,434	(3,151,603)	Unprotected	(16,180,990)
7	Total	(220,824,687)	(Sum of Lns. 1+2+3+6)	(88,333,361)		-	(88,333,361)		(132,491,326)
TRANSMISSION FUNCTION									
8	1901001	1,273,850	Company Records	507,216	40%	(507,216)	-		1,273,850
9	2821001	(26,144,513)	Company Records	(10,457,963)	40%	(44,324)	(9,984,247)	Protected	(15,642,227)
							(518,040)	Unprotected	
10	2831001	(499,418)	Company Records	(199,767)	40%	551,540	351,772	Unprotected	(851,190)
11	Total	(25,370,082)	(Sum of Lns. 9+10+11)	(10,150,514)		-	(10,150,514)		(15,219,568)

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

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

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

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

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

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

WV House Bill 2026 - Revision

A	B	C	D
Line No.	Utility Account	2021 Pre-remeasurement Balance	Reference
TOTAL COMPANY			
1	2831002	-$780,338,449	Total Fed Cumulative ADIT
2		96.579400%	New Apportionment Factor
3		6.500000%	WV State Tax Rate
4		(48,987,002)	WV SDIT Single Factor Apportionment (NE
5			
6		(780,338,449)	Total Fed Cumulative ADIT
7		97.713900%	Prior Apportionment Factor
8		6.500000%	WV State Tax Rate
9		(49,562,444)	WV SDIT Three Factor Apportionment Met
10			
11		575,441.1	Change in Methods (Ln 4 - Ln 9)
12			Federal Offset
13			
14			
15	Total	-$49,562,444	Ln 9
TRANSMISSION FUNCTION			
16	2831002	-$6,972,534	Total Fed Cumulative ADIT
17		96.579400%	New Apportionment Factor
18		6.500000%	WV State Tax Rate
19		(437,712)	WV SDIT Single Factor Apportionment (NE
20			
21		(6,972,534)	Total Fed Cumulative ADIT
22		97.713900%	Prior Apportionment Factor
23		6.500000%	WV State Tax Rate
24		(442,854)	WV SDIT Three Factor Apportionment Met
25			
26		5,141.7	Change in Methods (Ln 4 - Ln 9)

27			Federal Offset
28			
29	Total	-$442,854	Ln 24

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

NOTE 1: Amount of remeasurement in Column E will be based on supporting workpapers showing the r deferral account, and will indicate whether each remeasured ADIT item will be treated as prote shown on this worksheet for each ADIT account.

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

NOTE 3: Not Applicable

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

of the WV Tax Apportionment Methodolgy from three Factor to One Factor

E	F=E/C	G	H = E +G
Remeasurement Amount (NOTE 1)	Remeasurement Percentage (NOTE 2)	Adjustments (NOTE 3)	Total Excess/Deficiency by Account (NOTE 4)
W)			
thod (PRIOR)			
575,441.1	-1.16%		575,441
(120,843)		-	(120,843)
454,598		-	454,598
W)			
thod (PRIOR)			
			-
5,142	-1.16%		5,142

(1,080)	-	(1,080)
4,062	-	4,062

ı the total company and transmission function
king formula for each change to tax rates that may
he workpaper name (i.e. B-3-A, B-3-B, etc.)

emeasurement of individual ADIT items in each tax
cted or unprotected. The resulting totals will be

cause of specific ADIT items that are not subject to

ent value determined

I	J = C - H
Protected / Unprotected	ADIT Deferral After Remesasurement
	-
	(48,987,002)
	(48,987,002)
	-
Unprotected	(437,712)

Unprotected	
	(437,712)

AEP East Companies
Cost of Service Formula Rate Using Actual/Projected FF1 Balances
Worksheet C Supporting Working Capital Rate Base Adjustments
WHEELING POWER COMPANY

Materials & Supplies

Line Number	(A)	(B)	(C) Source	(D) Balance @ December 31, 2024	(E) Balance @ December 31, 2023	(F) Average Balance for 2024	(G)	(H)	(I)
1									
2		Transmission Materials & Supplies	FF1, p. 227, ln 8, Col. (c) & (b)	1,759	167	963			
3		General Materials & Supplies	FF1, p. 227, ln 11, Col. (c) & (b)	10,457	3,204	6,831			
4		Stores Expense (Undistributed) - Account 163	FF1, p. 227, ln 16, Col. (c) & (b)			-			

Prepayment Balance Summary (Note 1)

5			Average of YE Balance	Excludable Balances	100% Transmission Related	Transmission Plant Related	Transmission Labor Related	Total Included in Ratebase (E)+(F)+(G)	
6		Totals as of December 31, 2024	1,159,442	(44,434,357)	0	645,343	44,948,456	45,593,799	
7		Totals as of December 31, 2023	941,015	(43,344,213)		533,226	43,752,003	44,285,228	
8		**Average Balance**	1,050,229	(43,889,285)	-	589,284	44,350,229	44,939,514	

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	314,638	-		314,638		314,638	Plant Related Insurance Policies
11	165000222	Prepaid Taxes	0					-	Prepaid Taxes
12	165000223	Prepaid Taxes	0	-				-	Other Prepayments
13	1650006	Other Prepayments	0	-					Other Prepayments
14	1650010	Prepaid Pension Benefits	33,738,709	-			33,738,709	33,738,709	Prefunded Pension Expense
15	1650014	FAS 158 Qual Contra Asset	(33,738,709)	(33,738,709)				-	SFAS 158 Offsett
16	1650021	Prepaid Insurance - EIS	330,705	-		330,705		330,705	EIS Insurance
17	1650035	PRW Without MED-D Benefits	11,209,747	-			11,209,747	11,209,747	Medical Benefits
18	1650037	FAS158 Contra-PRW Exclud Med-D	(11,209,747)	(11,209,747)				-	SFAS 158 Offsett
19	1650041	Prepaid Regulatory Fees	514,099	514,099				-	
					-				
		Subtotal - Form 1, p 111.57.c	1,159,442	(44,434,357)	0	645,343	44,948,456	45,593,799	

Prepayments Account 165 - Balance @ 12/31/ 2023

20	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
21	1650001	Prepaid Insurance	243,470	-		243,470		243,470	Plant Related Insurance Policies
22	165000222	Prepaid Taxes	0					-	Prepaid Taxes
23	165000223	Prepaid Taxes	0	-				-	Other Prepayments
24	1650006	Other Prepayments	0	-					Other Prepayments
25	1650010	Prepaid Pension Benefits	33,105,131	-			33,105,131	33,105,131	Prefunded Pension Expense
26	1650014	FAS 158 Qual Contra Asset	(33,105,131)	(33,105,131)				-	SFAS 158 Offsett
27	1650021	Prepaid Insurance - EIS	289,756	-		289,756		289,756	EIS Insurance
28	1650035	PRW Without MED-D Benefits	10,646,872	-			10,646,872	10,646,872	Medical Benefits
29	1650037	FAS158 Contra-PRW Exclud Med-D	(10,646,872)	(10,646,872)				-	SFAS 158 Offsett
30	1650041	Prepaid Regulatory Fees	407,790	407,790				-	
31									
		Subtotal - Form 1, p 111.57.d	941,015	(43,344,213)		533,226	43,752,003	44,285,228	

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
WHEELING 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)	
4	Other Adjustments	
5	Accounting Adjustment (Company Records - Note 1)	
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 WHEELING POWER COMPANY's general ledger.

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

Line Number	Description	Total Company	Non-Transmission	Transmission
1	**Account 450, Forfeited Discounts (FF1 p.300.16.(b); Company Records - Note 1)**	162,039	162,039	-
2	**Account 451,Miscellaneous Service Revenues (FF1 p.300.17.(b); Company Records - Note 1)**	85,203	85,203	-
3	**Account 454, Rent from Electric Property (FF1 p.300.19.(b); Company Records - Note 1)**	1,844,961	1,304,590	540,372
4	**Account 4560015, Associated Business Development - (Company Records - Notes 1, 2)**	227,503	227,503	-
5	**Account 456 - Other Electric Revenues - (Company Records - Notes 1,2)**	7,050,741	4,269,458	2,781,283
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))**	9,370,447	6,048,792	3,321,655
7	**Accounts 4470004 & 5, Revenues from Grandfathered Transmission Contracts - (Company Records - Note 1)**		-	
8	**Total Other Operating Revenues To Reduce Revenue Requirement**	9,370,447	6,048,792	3,321,655

Note 1 The total company data on this worksheet comes from the indicated FF1 source, or WHEELING 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
WHEELING 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			-			
2						
3						
4		**Total**	0			
		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	26,620			
8	FF1 p 321.87.b	561.3 - Load Dispatch - Trans Service & Scheduling	19			
9	FF1 p 321.88.b	561.4 - Scheduling, System Control & Dispatch	1,243,246			
10	FF1 p 321.89.b	561.5 - Reliability, Planning and Standards Development	20,083			
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	398,646			
14		**Total of Account 561**	1,688,613			
		Account 928				
15	9280000	Regulatory Commission Exp	386	334	52	
16	9280001	Regulatory Commission Exp-Adm	243	243	30	
17	9280002	Regulatory Commission Exp-Case	11,722	11,722	1,414	
18	9280003	Rate Case Amort	-	-	-	
19	9280005	Reg Com Exp-FERC Trans Cases	4,772	179	4,593	
19	9280006	State Publ Serv CommissionFees	1,037,145	1,037,145	-	
20		**Total (FERC Form 1 p.323.189.b)**	1,054,269	1,049,624	6,089	
		Account 930.1				
21	9301000	General Advertising Expenses	34	34	-	
22	9301001	Newspaper Advertising Space	97	86	12	
23	9301010	Publicity	-	-	-	
24	9301012	Public Opinion Surveys	1,107	1,107	0	
25	9301014	Video Communications	-	-	-	
26	9301015	Other Corporate Comm Exp	-	-	-	
27						
37		**Total (FERC Form 1 p.323.191.b)**	1,239	1,227	12	
		Account 930.2				
38	9302000	Misc General Expenses	160,779	136,072	24,707	
39	9302003	Corporate & Fiscal Expenses	31,299	29,584	1,715	
40	9302004	Research, Develop&Demonstr Exp	239	216	23	
41	9302007	Assoc Business Development Exp	125,229	97,928	27,301	
42						
43		**Total (FERC Form 1 p.323.192.b)**	317,546	263,800	53,746	

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

West Virginia Corporate Income Tax	6.50%	
Apportionment Factor - Note 1	99.39%	
Effective State Tax Rate		6.46%
Illinois Corporation Income Tax	9.50%	
Apportionment Factor - Note 1	0.07%	
Effective State Tax Rate		0.01%
Michigan Business Income Tax	6.00%	
Apportionment Factor - Note 1	0.00%	
Effective State Tax Rate		0.00%
Kentucky Business Income Tax	5.00%	
Apportionment Factor - Note 1	0.02%	
Effective State Tax Rate		0.00%
Ohio Municipal Net Income Tax	0.00%	
Apportionment Factor - Note 1	0.00%	
Effective State Tax Rate		0.00%
Ohio Franchise Tax Rate	0.00%	
Phase-out Factor	0.00%	
Apportionment Factor - Note 1	0.00%	
Effective State Tax Rate		0.00%
Total Effective State Income Tax Rate		6.47%

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
WHEELING POWER COMPANY

Line No.	(A) Account	(B) Total Company	(C) Property	(D) Labor	(E) Other	(F) Non-Allocable
		NOTE 1				
1	**Revenue Taxes**					
2	Gross Receipts Tax	46				46
3	**Real Estate and Personal Property Taxes**					
4	Real and Personal Property - West Virginia	6,603,625	6,603,625			
5	Real and Personal Property - Other Jurisdictions	-	-			
6	**Payroll Taxes**					
7	Federal Insurance Contribution (FICA)	881,310		881,310		
8	Federal Unemployment Tax	-		-		
9	State Unemployment Insurance	22,148		22,148		
10	**Production Taxes**					
11	State Severance Taxes	-				-
12	**Miscellaneous Taxes**					
13	Muni Business & Occupation Tax	14,481,079				14,481,079
14	State Public Service Commission Fees	-			-	
15	State Franchise Taxes	-			-	
16	State Lic/Registration Fee	-			-	
17	Misc. State and Local Tax	-			-	
18	Sales & Use	(489)				(489)
19	Federal Excise Tax	-				-
20	State B&O Tax	-				-
21						
22	Total Taxes by Allocable Basis	21,987,719	6,603,625	903,458	-	14,480,636

(Total Company Amount Ties to FFI p.114, Ln 14,(c))

NOTE 1: The detail of each total company number and its source in the FERC Form 1 is shown on WS H-1.

Functional Property Tax Allocation

		Production	Transmsission	Distribution	General	Total
23	Functionalized Net Plant (TCOS, Lns 41 thru 46)	674,742,238	129,132,916	204,308,564	8,712,823	1,016,896,541
	WEST VA JURISDICTION					
24	Percentage of Plant in WEST VA JURISDICTION	100.00%	100.00%	99.98%	96.78%	
25	Net Plant in WEST VA JURISDICTION (Ln 23 * Ln 24)	674,742,238	129,132,916	204,265,790	8,432,699	1,016,573,643
26	Less: Net Value of Exempted Generation Plant	$500,998,056				
27	Taxable Property Basis (Ln 25 - Ln 26)	173,744,182	129,132,916	204,265,790	8,432,699	515,575,587
28	Relative Valuation Factor	100%	100%	100%	100%	
29	Weighted Net Plant (Ln 27 * Ln 28)	173,744,182	129,132,916	204,265,790	8,432,699	
30	General Plant Allocator (Ln 29 / (Total - General Plant))	34.26%	25.46%	40.28%	-100.00%	
31	Functionalized General Plant (Ln 30 * General Plant)	2,888,993	2,147,204	3,396,502	(8,432,699)	-
32	Weighted WEST VA JURISDICTION Plant (Ln 29 + 31)	176,633,175	131,280,120	207,662,292	0	515,575,587
33	Functional Percentage (Ln 32/Total Ln 32)	34.26%	25.46%	40.28%		

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
WHEELING 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	46		
			46	pg. 263, Ln. 25 (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)**		**6,603,625**				**1,963,931**
4	Real and Personal Property - West Virginia		6,603,625				1,963,931
		2023		1,863	pg. 263, Ln. 3 & 4(l)	28.40%	529
		2024		17,779	pg. 263, Ln. 3 & 4(l)	25.46%	4,527
		2022		3,131,213	pg. 263, Ln. 3 & 4(l)	31.24%	978,341
		2023		3,452,770	pg. 263, Ln. 3 & 4(l)	28.40%	980,533
							-
5	Real and Personal Property - Other		-				-
				-		9.47%	-
							-
							-
							-
							-
							-
							-
							-
6	Real and Personal Property - Tennessee		-				-
							-
							-
							-
							-
			-				-
7	Real and Personal Property - Other Jurisdictions						-
							-
							-

Line No.	(A) Annual Tax Expenses by Type (Note 1)	(B) Total Company	(C) FERC FORM 1 Tie-Back	(D) FERC FORM 1 Reference
8	**Payroll Taxes**			
9	Federal Insurance Contribution (FICA)	881,310		
			881,310	pg. 263, Ln. 21(l)
10	Federal Unemployment Tax	-		
11	State Unemployment Insurance	22,148		
			2,641	pg. 263, Ln. 6(l)
			14,461	pg. 263, Ln. 7(l)
			5,046	pg. 263, Ln. 8(l)
12	**Production Taxes**	-		
13	State Severance Taxes			
14	**Miscellaneous Taxes**			
15	Muni B&O Tax	14,481,079		
			2,814,674	pg. 263, Ln. 1(l)
			11,666,405	pg. 263, Ln.27(l)
16	State Public Service Commission Fees	-		
17	State Franchise Taxes	-		
18	State Lic/Registration Fee	-		
19	Misc. State and Local Tax	-		
20	Sales & Use	(489)		
			(489)	pg. 263, Ln. 10(l)
21	Federal Excise Tax	-		
22	State B&O Tax	-		
23	Total Taxes by Allocable Basis (Total Company Amount Ties to FFI p.114, Ln 14,(c))	21,987,719	21,987,719	

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
WHEELING 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
WHEELING POWER COMPANY

I.

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

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

ROE w/o incentives (TCOS, ln 156)			10.35%
Project ROE Incentive Adder			0
ROE with additional 0 basis point incentive			10.35%
Determine R (cost of long term debt, cost of preferred stock and equity percentage is from the TCOS, lns 154 through156)			
	%	Cost	Weighted cost
Long Term Debt	56.24%	5.69%	3.199%
Preferred Stock	0.00%	0.00%	0.000%
Common Stock	43.76%	10.35%	4.530%
		R =	7.729%

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

Rate Base (TCOS, ln 68)	97,997,975
R (from A. above)	7.729%
Return (Rate Base x R)	7,574,035

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

Return (from B. above)	7,574,035
Effective Tax Rate (TCOS, ln 114)	20.71%
Income Tax Calculation (Return x CIT)	1,568,527
ITC Adjustment	-
Excess Deferred Income Tax	(169,638)
Tax Affect of Permanent Differences	28,948
Income Taxes	1,427,837

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)	15,655,018
Lease Payments (TCOS, Ln 95)	-
Return (TCOS, ln 126)	7,574,035
Income Taxes (TCOS, ln 125)	1,427,837
Annual Revenue Requirement, Less Lease Payments, Return and Taxes	6,653,147

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

Annual Revenue Requirement, Less Lease Payments, Return and Taxes	6,653,147
Return (from I.B. above)	7,574,035
Income Taxes (from I.C. above)	1,427,837
Annual Revenue Requirement, with 0 Basis Point ROE increase	15,655,018
Depreciation (TCOS, ln 100)	2,922,721
Annual Rev. Req, w/ 0 Basis Point ROE increase, less Depreciation	12,732,297

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

Net Transmission Plant (TCOS, ln 42)	123,491,183
Annual Revenue Requirement, with 0 Basis Point ROE increase	15,655,018
FCR with 0 Basis Point increase in ROE	12.68%
Annual Rev. Req, w / 0 Basis Point ROE increase, less Dep.	12,732,297
FCR with 0 Basis Point ROE increase, less Depreciation	10.31%
FCR less Depreciation (TCOS, ln 10)	10.31%
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)	158,364,224
Annual Depreciation and Amortization Expense (TCOS, ln 100)	2,922,721
Composite Depreciation Rate	1.85%
Depreciable Life for Composite Depreciation Rate	54.18
Round to nearest whole year	54

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	$ 119,237	$ 119,237	$ -
	Actual after True-up	$ 112,934	$ 112,934	$ -
	True-up of ARR For 2024	(6,303)	(6,303)	-

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: B1864.2 (West Bellaire-Brues 138kV Circuit)**

2024	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	**119,237**	**119,237**	-
Prior Yr True-Up	**112,934**	**112,934**	-
True-Up Adjustment	**(6,303)**	**(6,303)**	**-**

Details

Investment	1,115,334	Current Year	2024
Service Year (yyyy)	2013	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	10	FCR w/o incentives, less depreciation	10.31%
Useful life	54	FCR w/incentives approved for these facilities, less dep.	10.31%
CIAC (Yes or No)	No	Annual Depreciation Expense	20,654

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 **
2013	1,115,334	3,442	1,111,892	1,113,613	118,259	118,259	$ -	$ 44,166	$ 74,093	$ 44,166	$ 74,093	$ -
2014	1,111,892	20,654	1,091,237	1,101,565	134,229	134,229	$ -	$ 33,234	$ 100,995	$ 33,234	$ 100,995	$ -
2015	1,091,237	20,654	1,070,583	1,080,910	132,099	132,099	$ -	$ 58,699	$ 73,400	$ 58,699	$ 73,400	$ -
2016	1,070,583	20,654	1,049,929	1,060,256	129,970	129,970	$ -	$ 107,095	$ 22,875	$ 107,095	$ 22,875	$ -
2017	1,049,929	20,654	1,029,274	1,039,602	127,840	127,840	$ -	$ 154,474	$ (26,634)	$ 154,474	$ (26,634)	$ -
2018	1,029,274	20,654	1,008,620	1,018,947	125,711	125,711	$ -	$ 130,159	$ (4,448)	$ 130,159	$ (4,448)	$ -
2019	1,008,620	20,654	987,966	998,293	123,581	123,581	$ -	$ 131,100	$ (7,519)	$ 131,100	$ (7,519)	$ -
2020	987,966	20,654	967,311	977,638	121,452	121,452	$ -	$ 117,847	$ 3,605	$ 117,847	$ 3,605	$ -
2021	967,311	20,654	946,657	956,984	119,322	119,322	$ -	$ 118,222	$ 1,101	$ 118,222	$ 1,101	$ -
2022	946,657	20,654	926,003	936,330	117,193	117,193	$ -	$ 116,397	$ 796	$ 116,397	$ 796	$ -
2023	926,003	20,654	905,348	915,675	115,063	115,063	$ -	$ 110,998	$ 4,065	$ 110,998	$ 4,065	$ -
2024	905,348	20,654	884,694	895,021	112,934	112,934	$ -	$ 119,237	$ (6,303)	$ 119,237	$ (6,303)	$ -
2025	884,694	20,654	864,040	874,367	110,804	110,804	$ -		$ -		$ -	$ -
2026	864,040	20,654	843,385	853,712	108,675	108,675	$ -		$ -		$ -	$ -
2027	843,385	20,654	822,731	833,058	106,545	106,545	$ -		$ -		$ -	$ -
2028	822,731	20,654	802,077	812,404	104,416	104,416	$ -		$ -		$ -	$ -
2029	802,077	20,654	781,422	791,749	102,286	102,286	$ -		$ -		$ -	$ -
2030	781,422	20,654	760,768	771,095	100,156	100,156	$ -		$ -		$ -	$ -
2031	760,768	20,654	740,114	750,441	98,027	98,027	$ -		$ -		$ -	$ -
2032	740,114	20,654	719,459	729,786	95,897	95,897	$ -		$ -		$ -	$ -
2033	719,459	20,654	698,805	709,132	93,768	93,768	$ -		$ -		$ -	$ -
2034	698,805	20,654	678,151	688,478	91,638	91,638	$ -		$ -		$ -	$ -
2035	678,151	20,654	657,496	667,823	89,509	89,509	$ -		$ -		$ -	$ -
2036	657,496	20,654	636,842	647,169	87,379	87,379	$ -		$ -		$ -	$ -
2037	636,842	20,654	616,188	626,515	85,250	85,250	$ -		$ -		$ -	$ -
2038	616,188	20,654	595,533	605,860	83,120	83,120	$ -		$ -		$ -	$ -
2039	595,533	20,654	574,879	585,206	80,991	80,991	$ -		$ -		$ -	$ -
2040	574,879	20,654	554,225	564,552	78,861	78,861	$ -		$ -		$ -	$ -
2041	554,225	20,654	533,570	543,897	76,732	76,732	$ -		$ -		$ -	$ -
2042	533,570	20,654	512,916	523,243	74,602	74,602	$ -		$ -		$ -	$ -
2043	512,916	20,654	492,262	502,589	72,473	72,473	$ -		$ -		$ -	$ -
2044	492,262	20,654	471,607	481,934	70,343	70,343	$ -		$ -		$ -	$ -
2045	471,607	20,654	450,953	461,280	68,214	68,214	$ -		$ -		$ -	$ -
2046	450,953	20,654	430,299	440,626	66,084	66,084	$ -		$ -		$ -	$ -
2047	430,299	20,654	409,644	419,971	63,955	63,955	$ -		$ -		$ -	$ -
2048	409,644	20,654	388,990	399,317	61,825	61,825	$ -		$ -		$ -	$ -
2049	388,990	20,654	368,336	378,663	59,696	59,696	$ -		$ -		$ -	$ -
2050	368,336	20,654	347,681	358,008	57,566	57,566	$ -		$ -		$ -	$ -
2051	347,681	20,654	327,027	337,354	55,437	55,437	$ -		$ -		$ -	$ -
2052	327,027	20,654	306,373	316,700	53,307	53,307	$ -		$ -		$ -	$ -
2053	306,373	20,654	285,718	296,045	51,177	51,177	$ -		$ -		$ -	$ -
2054	285,718	20,654	265,064	275,391	49,048	49,048	$ -		$ -		$ -	$ -
2055	265,064	20,654	244,410	254,737	46,918	46,918	$ -		$ -		$ -	$ -
2056	244,410	20,654	223,755	234,082	44,789	44,789	$ -		$ -		$ -	$ -
2057	223,755	20,654	203,101	213,428	42,659	42,659	$ -		$ -		$ -	$ -
2058	203,101	20,654	182,447	192,774	40,530	40,530	$ -		$ -		$ -	$ -
2059	182,447	20,654	161,792	172,119	38,400	38,400	$ -		$ -		$ -	$ -
2060	161,792	20,654	141,138	151,465	36,271	36,271	$ -		$ -		$ -	$ -
2061	141,138	20,654	120,484	130,811	34,141	34,141	$ -		$ -		$ -	$ -
2062	120,484	20,654	99,829	110,156	32,012	32,012	$ -		$ -		$ -	$ -
2063	99,829	20,654	79,175	89,502	29,882	29,882	$ -		$ -		$ -	$ -
2064	79,175	20,654	58,521	68,848	27,753	27,753	$ -		$ -		$ -	$ -
2065	58,521	20,654	37,866	48,193	25,623	25,623	$ -		$ -		$ -	$ -
2066	37,866	20,654	17,212	27,539	23,494	23,494	$ -		$ -		$ -	$ -
2067	17,212	17,212	-	8,606	18,099	18,099	$ -		$ -		$ -	$ -
2068	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2069	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2070	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2071	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2072	-	-	-	-	-	-	$ -		$ -		$ -	$ -
Project Totals		1,115,334			4,316,005	4,316,005	-					

** 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
WHEELING 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
WHEELING 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	444,400,194	-	-	815,045	443,585,149
2	January	524,835,818	-	-	815,045	524,020,773
3	February	524,071,994	-	-	815,045	523,256,949
4	March	527,675,179	-	-	771,258	526,903,922
5	April	530,006,286	-	-	771,258	529,235,028
6	May	529,736,545	-	-	771,258	528,965,287
7	June	534,072,988	-	-	727,470	533,345,518
8	July	538,582,174	-	-	727,470	537,854,703
9	August	541,819,387	-	-	727,470	541,091,916
10	September	545,072,835	-	-	683,683	544,389,152
11	October	548,069,407	-	-	683,683	547,385,724
12	November	552,726,302	-	-	683,683	552,042,619
13	December of Rate Year	554,521,321	-	-	(1,453,693)	555,975,014
14	Average of the 13 Monthly Balances	530,430,033	-	-	579,898	529,850,135

		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	-	-	165,000,000	502,000,000	-	667,000,000
16	January	-	-	165,000,000	502,000,000	-	667,000,000
17	February	-	-	165,000,000	502,000,000	-	667,000,000
18	March	-	-	165,000,000	502,000,000	-	667,000,000
19	April	-	-	-	687,000,000	-	687,000,000
20	May	-	-	-	687,000,000	-	687,000,000
21	June	-	-	-	687,000,000	-	687,000,000
22	July	-	-	-	687,000,000	-	687,000,000
23	August	-	-	-	687,000,000	-	687,000,000
24	September	-	-	-	687,000,000	-	687,000,000
25	October	-	-	-	687,000,000	-	687,000,000
26	November	-	-	-	687,000,000	-	687,000,000
27	December of Rate Year	-	-	-	687,000,000	-	687,000,000
28	Average of the 13 Monthly Balances	-	-	50,769,231	630,076,923	-	680,846,154

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

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

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
29	**Annual Interest Expense for 2024**						
30	Interest on Long Term Debt - Accts 221 - 224 (256-257.33.i)			38,368,494			
31	Less: Total Hedge Gain/Expense Accumulated from p 256-257, col. (i) of FERC Form 1 included in Ln 30 and shown in 50 below.			-			
32	Plus: Allowed Hedge Recovery From Ln 55 below.			-			
33	Amort of Debt Discount & Expense - Acct 428 (117.63.c)			363,907			
34	Amort of Loss on Reacquired Debt - Acct 428.1 (117.64.c)			-			
35	Less: Amort of Premium on Debt - Acct 429 (117.65.c)						
36	Less: Amort of Gain on Reacquired Debt - Acct 429.1 (117.66.c)						
37	**Total Interest Expense (Ln 30 - 31 + 33 + 34 - 35 - 36)**			38,732,401			
38	**Average Cost of Debt for 2024 (Ln 37/ In 28 (g))**			**5.69%**			

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				-			
41				-			
42				-			
43				-			
44				-			
45				-			
46				-			
47				-			
48				-			
49					-		
50	Total Hedge Amortization	-	-				
51	Hedge Gain or Loss Prior to Application of Recovery Limit (Sum of Lines 40 to 48)			-			
52	Total Average Capital Structure Balance for 2024 (TCOS, Ln 157)			1,210,696,289			
53	Financial Hedge Recovery Limit - Five Basis Points of Total Capital			0.0005			
54	Limit of Recoverable Amount			605,348			
55	**Recoverable Hedge Amortization (Lesser of Ln 51 or Ln 54)**			**-**			

Development of Cost of Preferred Stock

	Preferred Stock			**Average**	
56	0% Series - 0 - Dividend Rate (p. 250-251)	0.000%	0.000%		
57	0% Series - 0 - Par Value (p. 250-251)	$ -	$ -		
58	0% Series - 0 - Shares O/S (p.250-251)	-	-		
59	0% Series - 0 - Monetary Value (Ln 57 * Ln 58)	-	-	-	
60	0% Series - 0 - Dividend Amount (Ln 56 * Ln 59)	-	-	-	
61	0% Series - 0 - Dividend Rate (p. 250-251)	0.000%	0.000%		
62	0% Series - 0 - Par Value (p. 250-251)	$ -	$ -		
63	0% Series - 0 - Shares O/S (p.250-251)	-	-		
64	0% Series - 0 - Monetary Value (Ln 62 * Ln 63)	-	-	-	
65	0% Series - 0 - Dividend Amount (Ln 61 * Ln 64)	-	-	-	
66	0% Series - 0 - Dividend Rate (p. 250-251)	0.000%	0.000%		
67	0% Series - 0 - Par Value (p. 250-251)	$ -	$ -		
68	0% Series - 0 - Shares O/S (p.250-251)	-	-		
69	0% Series - 0 - Monetary Value (Ln 67 * Ln 68)	-	-	-	
70	0% Series - 0 - Dividend Amount (Ln 66 * Ln 69)	-	-	-	
71	**Balance of Preferred Stock (Lns 59, 64, 69)**	-	-	-	Year End Total Agrees to FF1 p.112, Ln 3, col (c) & (d)
72	**Dividends on Preferred Stock (Lns 60, 65, 70)**	-	-	-	
73	**Average Cost of Preferred Stock (Ln 72/71)**	0.00%	0.00%	**0.00%**	

AEP East Companies
Cost of Service Formula Rate Using Actual/Projected FF1 Balances
Worksheet N - Gains (Losses) on Sales of Plant Held For Future Use
WHEELING 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
WHEELING 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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September	Year 2018	-	0.4095%	4	-		-
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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**		
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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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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.