Twelve Months Ended 2027

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)				$20,256,570
2	REVENUE CREDITS	(Worksheet E Ln 8) (Note A)	1,850,651	DA	1.00000	$ 1,850,651
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)				$ 18,405,919

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)		383,320	DA	1.00000	$ 383,320
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))				14.61%
8	Monthly Rate	(ln 7 / 12)				1.22%
9	NET PLANT CARRYING CHARGE ON LINE 7 , w/o depreciation or ROE incentives (Note B)					
10	Annual Rate	((ln 1 - ln 95 - ln 100) /((ln 42) x 100))				11.43%
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))				3.08%
13	ADDITIONAL REVENUE REQUIREMENT for projects w/ incentive ROE's (Note B) (Worksheet J/K)					

REVENUE REQUIREMENT FOR SCHEDULE 1A CHARGES

15	Total Load Dispatch & Scheduling (Account 561)	Line 75 Below	2,688,039
16	Less: Load Dispatch - Scheduling, System Control and Dispatch Services (321.88.b)		2,079,299
17	Less: Load Dispatch - Reliability, Planning & Standards Development Services (321.92.b)		580,409
18	Total 561 Internally Developed Costs	(Line 15 - Line 16 - Line 17)	28,331

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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))	320,994,006	NA	0.00000	-
20	Less: Production ARO (Enter Negative)	(Worksheet A ln 14.(c))	(30,350,117)	NA	0.00000	-
21	Transmission	(Worksheet A ln 14.(d) & TCOS Ln 134)	189,947,713	DA		177,608,752
22	Less: Transmission ARO (Enter Negative)	(Worksheet A ln 14.(e))	-	TP	0.93504	-
23	Distribution	(Worksheet A ln 14.(f))	378,379,835	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))	34,179,689	W/S	0.02431	830,794
26	Less: General Plant ARO (Enter Negative)	(Worksheet A ln 14.(i))	185,772	W/S	0.02431	4,515
27	Intangible Plant	(Worksheet A ln 14.(j))	-	W/S	0.02431	-
27a	Energy Storage	(Worksheet A ln 14.(k))	-	ES	1.00000	-
27b	Less: Energy Storage ARO (Enter Negative)	(Worksheet A ln 14.(l))	-	ES	1.00000	-
28	TOTAL GROSS PLANT	(sum lns 19 to 27)	893,336,897	**GP**	**0.199750**	178,444,062
				GTD=	**0.31251**	
29	ACCUMULATED DEPRECIATION AND AMORTIZATION					
30	Production	(Worksheet A ln 28.(b))	116,740,985	NA	0.00000	-
31	Less: Production ARO (Enter Negative)	(Worksheet A ln 28.(c))	(7,326,937)	NA	0.00000	-
32	Transmission	(Worksheet A ln 28.(d) & ln 43.(c))	46,593,294	**TP1=**	0.83579	38,942,306
33	Less: Transmission ARO (Enter Negative)	(Worksheet A ln 28.(e))	-	**TP1=**	0.83579	-
34	Distribution	(Worksheet A ln 28.(f))	108,810,340	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))	16,990,524	W/S	0.02431	412,983
37	Less: General Plant ARO (Enter Negative)	(Worksheet A ln 28.(i))	20,754	W/S	0.02431	504
38	Intangible Plant	(Worksheet A ln 28.(j))	-	W/S	0.02431	-
38a	Energy Storage	(Worksheet A ln 28.(k))	-	ES	1.00000	-
38b	Less: Energy Storage ARO (Enter Negative)	(Worksheet A ln 28.(l))	-	ES	1.00000	-
39	TOTAL ACCUMULATED DEPRECIATION	(sum lns 30 to 38)	281,828,960			39,355,793
40	NET PLANT IN SERVICE					
41	Production	(ln 19 + ln 20 - ln 30 - ln 31)	181,229,841			-
42	Transmission	(ln 21 + ln 22 - ln 32 - ln 33)	143,354,418			138,666,446
43	Distribution	(ln 23 + ln 24 - ln 34 - ln 35)	269,569,495			-
44	General Plant	(ln 25 + ln 26 - ln 36 - ln 37)	17,354,184			421,822
45	Intangible Plant	(ln 27 - ln 38)	-			-
45a	Energy Storage	(ln 24 + ln 25 - ln 37 - ln 38)	-			-
46	TOTAL NET PLANT IN SERVICE	(sum lns 41 to 45)	611,507,937	**NP**	**0.227451**	139,088,269
47	DEFERRED TAX ADJUSTMENTS TO RATE BASE	(Note D)				
48	Account No. 281.1 (enter negative)	(Worksheet B, ln 2 & ln 5.E)	(36,231,342)	NA		-
49	Account No. 282.1 (enter negative)	(Worksheet B, ln 7 & ln 10.E)	(157,947,694)	DA		(28,037,917)
50	Account No. 283.1 (enter negative)	(Worksheet B, ln 12 & ln 15.E)	(109,869,878)	DA		(727,884)
51	Account No. 190.1	(Worksheet B, ln 17 & ln 20.E)	14,156,541	DA		3,865,762
52	Account No. 255 (enter negative)	(Worksheet B, ln 24 & ln 25.E)	-	DA		-
53	TOTAL ADJUSTMENTS	(sum lns 48 to 52)	(289,892,373)			(24,900,039)
54	PLANT HELD FOR FUTURE USE	(Worksheet A ln 44.(e) & ln 45.(e))	333,259	DA		-
55	REGULATORY ASSETS	(Worksheet A ln 51.(e))	-	DA		-
56	UNFUNDED RESERVES (ENTER NEGATIVE) (NOTE Y)	(Worksheet A ln 54.(e))	(433,504)	W/S	0.02431	(10,537)
57	WORKING CAPITAL	(Note E)				
58	Cash Working Capital	(1/8 * ln 78)	193,465			180,897
59	Transmission Materials & Supplies	(Worksheet C, ln 2.(F))	-	TP	0.93504	-
59a	Energy Storage Materials & Supplies (Note BB)	(Worksheet C, ln 2a.(F))	-	ES	1.00000	-
60	A&G Materials & Supplies	(Worksheet C, ln 3.(F))	-	W/S	0.02431	-
61	Stores Expense	(Worksheet C, ln 4.(F))	-	GP	0.19975	-
62	Prepayments (Account 165) - Labor Allocated	(Worksheet C, ln 8.G)	47,046,673	W/S	0.02431	1,143,548
63	Prepayments (Account 165) - Gross Plant	(Worksheet C, ln 8.F)	593,944	GP	0.19975	118,640
64	Prepayments (Account 165) - Transmission Only	(Worksheet C, ln 8.E)	-	DA	1.00000	-
65	Prepayments (Account 165) - Unallocable	(Worksheet C, ln 8.D)	(46,486,059)	NA	0.00000	-
66	TOTAL WORKING CAPITAL	(sum lns 58 to 65)	1,348,023			1,443,085
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)		322,863,343			115,620,778

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WHEELING POWER COMPANY

Line No.	(1) EXPENSE, TAXES, RETURN & REVENUE REQUIREMENTS CALCULATION	(2) Data Sources (See "General Notes")	(3) TO Total	(4) Allocator		(5) Total Transmission
	OPERATION & MAINTENANCE EXPENSE					
69	Production	321.80.b	233,641,870			
70	Distribution	322.156.b	11,488,210			
71	Customer Related Expense	322 & 323.164,171,178.b	3,026,319			
72	Regional Marketing Expenses	322.131.b	1,190,062			
73	Transmission	321.112.b	92,298,675			
74	TOTAL O&M EXPENSES	(sum lns 69 to 73)	341,645,135			
75	Less: Total Account 561	(Note G) (Worksheet F, ln 14.C)	2,688,039			
76	Less: Account 565	(Note H) 321.96.b	88,062,919			
77	Less: Regulatory Deferrals & Amortizations	(Note I) (Worksheet F, ln 4.C)	-			
78	Total O&M Allocable to Transmission	(lns 73 - 75 - 76 - 77)	1,547,716	TP	0.93504	1,447,177
79	Administrative and General	323.197.b (Notes J and M)	11,202,165			
80	Less: Acct. 924, Property Insurance	323.185.b	400,485			
81	Acct. 9260039 PBOP Expense	PBOP Worksheet O Line 9 & 10, (Note K)	(566,953)			
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)	(411,137)			
84	Acct. 928, Reg. Com. Exp.	323.189.b	1,371,517			
85	Acct. 930.1, Gen. Advert. Exp.	323.191.b	-			
86	Acct. 930.2, Misc. Gen. Exp.	323.192.b	153,469			
87	Balance of A & G	(ln 79 - sum ln 80 to ln 86)	10,254,785	W/S	0.02431	249,260
87a	Energy Storage	322.131.16.b	-	ES	1.00000	-
88	Plus: Acct. 924, Property Insurance	(ln 80)	400,485	GP	0.19975	79,997
89	Acct. 928 - Transmission Specific	Worksheet F ln 21.(E) (Note L)	192	TP	0.93504	180
90	Acct 930.1 - Only safety related ads -Direct	Worksheet F ln 38.(E) (Note L)	-	TP	0.93504	-
91	Acct 930.2 - Misc Gen. Exp. - Trans	Worksheet F ln 43.(E) (Note L)	31,519	DA	1.00000	31,519
92	Settlement Approved PBOP Recovery	PBOP Worksheet O, Col. C (Note M)	(4,171,837)	W/S	0.02431	(101,403)
93	A & G Subtotal	(sum lns 87 to 92)	6,515,144			259,552
94	O & M EXPENSE SUBTOTAL	(ln 78 + ln 93)	8,062,861			1,706,729
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)	8,062,861			1,706,729
97	DEPRECIATION AND AMORTIZATION EXPENSE					
98	Production	336.2-6.f	41,320,048	NA	0.00000	-
99	Distribution	336.8.f	12,114,764	NA	0.00000	-
100	Transmission	336.7.f	5,280,043	TP1	0.83579	4,413,018
101	General	336.10.f	4,504,868	W/S	0.02431	109,498
102	Intangible	336.1.f	-	W/S	0.02431	-
102a	Energy Storage	336.9.1b	-	ES	1.00000	-
103	TOTAL DEPRECIATION AND AMORTIZATI0N	(Ln 98+99+ 100+101+102+102a)	63,219,723			4,522,517
104	TAXES OTHER THAN INCOME	(Note N)				
105	Labor Related					
106	Payroll	Worksheet H ln 22.(D)	1,634,825	W/S	0.02431	39,737
107	Plant Related					
108	Property	Worksheet H ln 22.(C)	7,761,085	DA		2,408,057
109	Gross Receipts/Sales & Use	Worksheet H ln 22.(F)	10,024,640	NA	0.00000	-
110	Other	Worksheet H ln 22.(E)	-	GP	0.19975	-
111	TOTAL OTHER TAXES	(sum lns 106 to 110)	19,420,550			2,447,794
112	INCOME TAXES	(Note O)				
113	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		25.77%			
114	EIT=(T/(1-T)) * (1-(WCLTD/WACC)) =		22.29%			
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)		1.3472			
118	Amortized Investment Tax Credit (enter negative)	(FF1 p.114, ln 19.c)	-			
119	Excess Deferred Income Tax	(Note U)	(1,886,623)	DA		(170,426)
120	Tax Effect of Permanent and Flow-Through Differences	(Note U)	188,320	DA		27,642
121	Income Tax Calculation	(ln 114 * ln 126)	5,990,821			2,145,376
122	ITC adjustment	(ln 117 * ln 118)	-	GP	0.19975	-
123	Excess Deferred Income Tax	(ln 117 * ln 119)	(2,541,646)			(229,597)
124	Tax Effect of Permanent and Flow-Through Differences	(ln 117 * ln 120)	253,704			37,239
125	TOTAL INCOME TAXES	(sum lns 121 to 124)	3,702,879			1,953,018
126	RETURN ON RATE BASE (Rate Base*WACC)	(ln 68 * ln 157)	26,881,398			9,626,513
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)		121,287,411			20,256,570

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SUPPORTING CALCULATIONS

ln No.	TRANSMISSION PLANT INCLUDED IN PJM TARIFF			
131	Total transmission plant	(ln 21)		189,947,713
132	Less transmission plant excluded from PJM Tariff (Worksheet A, ln 42, Col. (d)) (Note P)			-
133	Less transmission plant included in OATT Ancillary Services (Worksheet A, ln 42, Col. (b)) (Note Q)			12,338,960
134	Transmission plant included in PJM Tariff	(ln 131 - ln 132 - ln 133)		177,608,752
135	Percent of transmission plant in PJM Tariff	(ln 134 / ln 131)	**TP=**	**0.93504**
135a	ENERGY STORAGE PLANT INCLUDED IN PJM TARIFF			
135b	Total Energy Storage Plant	(page 2, line 27a, column 3)		-
135c	Less Energy Storage Plant excuded from PJM Tariff (Note **AA)**	(Worksheet A ln 42.(f))		0
135d	Energy Storage plant included in PJM Tariff	(line 135b less line 135c)		0
135e	Percentage of Energy Storage plant included in PJM Tariff	(line 135d divided by line 135b)	ES=	**1**

136	WAGES & SALARY ALLOCATOR (W/S)	(Note R)	Direct Payroll	Payroll Billed from AEP Service Corp.	Total			
137	Production	354.20.b	9,855,514	5,134,666	14,990,180	NA	0.00000	-
138	Transmission	354.21.b	15,323	464,611	479,934	TP	0.93504	448,758
139	Regional Market Expenses	354.22.b	0	0	-	NA	0.00000	-
139a	Energy Storage	354.22.1.b	0	0	-	ES	1.00000	-
140	Distribution	354.23.b	2,019,307	485,209	2,504,516	NA	0.00000	-
141	Other (Excludes A&G)	354.24,25,26.b	77,918	409,782	487,700	NA	0.00000	-
142	Total	(sum lns 137 to 141)	11,968,062	6,494,268	18,462,330			448,758
143	Transmission related amount						**W/S=**	**0.02431**

144	WEIGHTED AVERAGE COST OF CAPITAL (WACC)			$
145	Long Term Interest	(Worksheet M, ln. 37, col. (d))		17,323,379
146	Preferred Dividends	(Worksheet M, ln. 71)		-
147	Development of Common Stock:			
148	Proprietary Capital	(Worksheet M, ln. 14, col. (b))		300,345,949
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))		330,415
152	Common Stock	(ln 148 - ln 149 - ln 150 - ln 151)		300,015,534

153		$	%	Cap Limit	Cost (Note S)		Weighted
154	Long Term Debt (Note T) Worksheet M, ln 28, col. (g), ln 38, col. (d))	281,000,000	48.36%	48.36%	6.16%		0.0298
155	Preferred Stock (ln 149)	-	0.00%	0.00%	-		0.0000
156	Common Stock (ln 152)	300,015,534	51.64%	51.64%	10.35%		0.0534
157	Total (Sum lns 154 to 156)	581,015,534				**WACC=**	**0.0833**

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= 6.04% (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) / Long-Term Debt (ln 154). Preferred Stock cost rate = preferred dividends (ln 146) / preferred outstanding (ln 155). Common Stock cost rate (ROE) = 10.35%, the rate accepted by FERC in Docket No. ER08-1329. 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 captial 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.
AA	Removes energy storage plant not recovered in transmission rates as demonstrated on supporting workpaper or footnote to the Form 1, if applicable.
BB	Identified in Form 1 as being only energy storage related. The amount reported on Form 1 page 227, line 10.1 is entirely transmission-related unless specified in a footnote to the Form 1.

AEP East Companies
Cost of Service Formula Rate Using Actual/Projected FF1 Balances
Worksheet A Rate Base
WHEELING POWER COMPANY

Line No	Month (a)	Gross Plant In Service										
		Production (b)	Production ARO (c)	Transmission (d)	Transmission ARO (e)	Distribution (f)	Distribution ARO (g)	General (h)	General ARO (i)	Intangible (j)	Energy Storage (k)	Energy Storage ARO (l)
	(Note A)	FF1, page 205 Col.(g) & pg. 204 Col. (b), ln 46	FF1, page 205&204, Col.(g)&(b), lns 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	FF1, page 207 Col.(g) & pg. 206 Col. (b), ln 84.14	FF1, page 207 Col.(g) & pg. 206 Col. (b), ln 84.13
1	December Prior to Rate Year	305,749,675	30,350,117	188,321,414		368,621,586		33,284,230	(185,772)			
2	January	306,000,843	30,350,117	188,471,120		370,145,171		33,576,274	(185,772)			
3	February	307,362,743	30,350,117	188,531,367		371,854,763		33,849,871	(185,772)			
4	March	309,360,038	30,350,117	188,520,243		373,450,870		33,997,693	(185,772)			
5	April	312,497,115	30,350,117	188,771,359		375,337,812		34,212,085	(185,772)			
6	May	315,517,174	30,350,117	188,878,063		377,029,330		34,340,635	(185,772)			
7	June	319,566,442	30,350,117	188,929,421		378,493,308		34,031,710	(185,772)			
8	July	329,759,953	30,350,117	189,294,834		380,133,950		34,164,724	(185,772)			
9	August	330,621,855	30,350,117	189,578,150		381,787,313		34,302,430	(185,772)			
10	September	331,213,197	30,350,117	189,704,339		383,071,543		34,435,757	(185,772)			
11	October	332,443,799	30,350,117	189,959,867		384,741,375		34,566,640	(185,772)			
12	November	336,049,474	30,350,117	190,217,470		386,399,557		34,692,853	(185,772)			
13	December of Rate Year	336,779,768	30,350,117	200,142,617		387,871,279		34,881,055	(185,772)			
14	Average of the 13 Monthly Balances	320,994,006	30,350,117	189,947,713	-	378,379,835	-	34,179,689	(185,772)	-	-	-

Line No	Month (a)	Accumulated Depreciation										
		Production (b)	Production ARO (c)	Transmission (d)	Transmission ARO (e)	Distribution (f)	Distribution ARO (g)	General (h)	General ARO (i)	Intangible (j)	Energy Storage (k)	Energy Storage ARO (l)
	(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)	FF1, page 219, ln 27.1, Col. (b)	Company Records (Included in total in Column (f))
15	December Prior to Rate Year	105,328,701	7,112,784	45,362,065		104,529,555		15,160,858	(10,440)			
16	January	107,524,879	7,148,476	45,586,256		105,284,228		15,494,064	(12,159)			
17	February	109,391,180	7,184,168	45,810,668		106,046,516		15,831,718	(13,878)			
18	March	110,932,930	7,219,860	45,976,668		106,643,881		16,173,762	(15,597)			
19	April	112,475,637	7,255,553	46,200,524		107,411,878		16,518,554	(17,316)			
20	May	114,320,310	7,291,245	46,424,936		108,188,881		16,867,123	(19,035)			
21	June	116,502,655	7,326,937	46,589,300		108,794,214		16,780,441	(20,754)			
22	July	118,663,662	7,362,629	46,813,266		109,580,766		17,127,103	(22,473)			
23	August	120,887,545	7,398,321	47,038,061		110,371,452		17,476,256	(24,191)			
24	September	122,471,217	7,434,014	47,152,837		110,759,814		17,827,979	(25,910)			
25	October	124,329,570	7,469,706	47,376,941		111,555,339		18,182,196	(27,629)			
26	November	126,519,520	7,505,398	47,601,684		112,358,528		18,538,861	(29,348)			
27	December of Rate Year	128,284,999	7,541,090	47,779,623		113,009,372		18,897,893	(31,067)			
28	Average of the 13 Monthly Balances	116,740,985	7,326,937	46,593,294	-	108,810,340	-	16,990,524	(20,754)	-	-	-

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)	Excluded Energy Storage Plant - Plant In Service (f)	Excluded Energy Storage Plant - Accumulated Depreciation (g)
	(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	Company Records	Company Records
29	December Prior to Rate Year	12,338,960	7,479,051				
30	January	12,338,960	7,507,707				
31	February	12,338,960	7,536,364				
32	March	12,338,960	7,565,020				
33	April	12,338,960	7,593,676				
34	May	12,338,960	7,622,332				
35	June	12,338,960	7,650,989				
36	July	12,338,960	7,679,645				
37	August	12,338,960	7,708,301				
38	September	12,338,960	7,736,957				
39	October	12,338,960	7,765,613				
40	November	12,338,960	7,794,270				
41	December of Rate Year	12,338,960	7,822,926				
42	Average of the 13 Monthly Balances	12,338,960	7,650,989	-	-	-	-
43	Transmission Accum Depreciation net of GSU		38,942,306				

	Plant Held For Future Use	**Source of Data**	**Balance @ December 31, 2027**	**Balance @ December 31, 2026**	**Average Balance for 2027**
	(a)	(b)	(c)	(d)	(e)
44	**Plant Held For Future Use**	FF1, page 214, ln 47, Col. (d)	333,259	333,259	333,259
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	2282000	433,504	433,504	433,504
53b					-
53c					-
54	Total		433,504	433,504	433,504

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, 2027	(D) Balance @ December 31, 2026	(E) Average Balance for 2027
1	**Account 281**				
2	Year End Utility Deferrals	FF1, p. 272 - 273, ln 8, Col. (k)	36,389,860	36,072,824	36,231,342
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)	36,389,860	36,072,824	36,231,342
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)	158,638,742	157,256,647	157,947,694
8	Less: ARO Related Deferrals	WS B-1 - Actual Stmt. AF Ln. 7 (Note 1)	5,064,449	5,064,449	5,064,449
9	Less: Other Excluded Deferrals	WS B-1 - Actual Stmt. AF Ln. 6 (Note 1)	125,479,752	124,210,904	124,845,328
10	Transmission Related Deferrals	Ln 7 - ln 8 - ln 9	28,094,540	27,981,293	28,037,917
11	**Account 283**				
12	Year End Utility Deferrals	FF1, p. 276 - 277, ln 9, Col. (k)	110,283,416	109,456,340	109,869,878
13	Less: ARO Related Deferrals	WS B-1 - Actual Stmt. AF Ln. 13 (Note 1)	(0)	-	(0)
14	Less: Other Excluded Deferrals	WS B-1 - Actual Stmt. AF Ln. 12 (Note 1)	109,554,306	108,729,682	109,141,994
15	Transmission Related Deferrals	Ln 12 - ln 13 - ln 14	729,111	726,657	727,884
16	**Account 190**				
17	Year End Utility Deferrals	FF1, p. 234, ln 8, Col. (c)	8,329,782	19,983,300	14,156,541
18	Less: ARO Related Deferrals	WS B-2 - Actual Stmt. AG Ln. 4 (Note 1)	6,468,041	6,468,041	6,468,041
19	Less: Other Excluded Deferrals	WS B-2 - Actual Stmt. AG Ln. 3 (Note 1)	(518,289)	8,163,766	3,822,739
20	Transmission Related Deferrals	Ln 17 - ln 18 - ln 19	2,380,030	5,351,494	3,865,762
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(l)-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, 2027

(DEBIT) CREDIT

	COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F	COLUMN G	COLUMN H	COLUMN I	COLUMN J	COLUMN K	COLUMN L	COLUMN M	COLUMN N	COLUMN O
		PER BOOKS		NON-APPLICABLE/NON-UTILITY		AVERAGE	FUNCTIONALIZATION AVERAGE			FUNCTIONALIZATION 12/31/2026			FUNCTIONALIZATION 12/31/2027		
	ACCUMULATED DEFERRED FIT ITEMS	BALANCE AS OF 12-31-2026	BALANCE AS OF 12-31-2027	BALANCE AS OF 12-31-2026	BALANCE AS OF 12-31-2027	ELECTRIC UTILITY (B+C+D+E)/2	GENERATION	TRANSMISSION	DISTRIBUTION	GENERATION	TRANSMISSION	DISTRIBUTION	GENERATION	TRANSMISSION	DISTRIBUTION
1.00	ACCOUNT 281:														
2.01															
2.02		0	0			0	0	0	0						
2.03															
2.04		0	0	0	0	0									
2.05		0	0	0	0	0									
2.06		0	0	0	0	0									
3	TOTAL ACCOUNT 281	0	0	0	0	0	0	0	0	0	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		0	0			0	0	0	0						
5.02		0	0			0	0	0	0						
5.03		0	0			0	0	0	0						
5.04		0	0			0	0	0	0						
5.05		0	0			0	0	0	0						
5.06		0	0			0	0	0	0						
5.07		0	0			0	0	0	0						
5.08		0	0			0	0	0	0						
5.09		0	0			0	0	0	0						
5.10		0	0			0	0	0	0						
5.38		0	0			0	0	0	0						
5.39				0	0	0									
5.40				0	0	0									
5.41				0	0	0									
6	TOTAL ACOUNT 282	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	ACCOUNT 282 - ARO-Related Deferals	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	ACCOUNT 283:														
9.01		0	0			0	0	0	0						
9.02		0	0			0	0	0	0						
9.03		0	0			0	0	0	0						
9.04		0	0			0	0	0	0						
9.05		0	0			0	0	0	0						
9.06		0	0			0	0	0	0						
9.07		0	0			0	0	0	0						
9.08		0	0			0	0	0	0						
9.94				0	0	0									
9.95				0	0	0									
9.96				0	0	0									
9.97				0	0	0									
9.98				0	0	0									
9.99				0	0	0									
10		0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	DEFD STATE INCOME TAXES	0	0			0	0	0	0						
11.01				0	0	0									
12	TOTAL ACCOUNT 283	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		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, 2027

DEBIT (CREDIT)

	COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F	COLUMN G	COLUMN H	COLUMN I	COLUMN J	COLUMN K	COLUMN L	COLUMN M	COLUMN N	COLUMN O
		PER BOOKS		NON-APPLICABLE/NON-UTILITY		AVERAGE	FUNCTIONALIZATION AVERAGE			FUNCTIONALIZATION 12/31/2026			FUNCTIONALIZATION 12/31/2027		
	ACCUMULATED DEFERRED FIT ITEMS	BALANCE AS OF 12-31-2026	BALANCE AS OF 12-31-2027	BALANCE AS OF 12-31-2026	BALANCE AS OF 12-31-2027	ELECTRIC UTILITY (B+C+D+E)/2	GENERATION	TRANSMISSION	DISTRIBUTION	GENERATION	TRANSMISSION	DISTRIBUTION	GENERATION	TRANSMISSION	DISTRIBUTION
1	ACCOUNT 190:														
2.01		0	0			0	0	0	0						
2.02		0	0			0	0	0	0						
2.03		0	0			0	0	0	0						
2.04		0	0			0	0	0	0						
2.05		0	0			0	0	0	0						
2.06		0	0			0	0	0	0						
2.07		0	0			0	0	0	0						
2.08		0	0			0	0	0	0						
2.09		0	0			0	0	0	0						
2.10		0	0			0	0	0	0						
2.79		0	0			0	0	0	0						
2.80				0	0	0									
2.81				0	0	0									
2.82				0	0	0									
2.83				0	0	0									
2.84				0	0	0									
2.85				0	0	0									
2.86				0	0	0									
2.87				0	0	0									
2.88				0	0	0									
2.89				0	0	0									
2.90				0	0	0	0	0	0						
2.91		0	0			0	0	0	0						
3	TOTAL ACCOUNT 190	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	ACCOUNT 190 - ARO-Related Deferals	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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
TOTAL COMPANY BALANCES					
Line No.	**Account (NOTE A)**		**Description of Account**	**Protected Unprotected**	**Tax Rate Change Act**
	Deferred Tax Account (NOTE B)				
1a		1904001	ADFIT - FAS 109 Excess	N/A	TCJA 2017
1b		2811001	ADFIT - Accel Amortization Property	Protected	TCJA 2017
1c		2814001	ADFIT - Accel Amort FAS 109 Excess	Protected	TCJA 2017
1d		2821001	ADFIT - Utility Property	Protected	TCJA 2017
1e		2821001	ADFIT - Utility Property	Unprotected	TCJA 2017
1f		2824001	ADFIT - Utility Property FAS 109 Excess	Protected	TCJA 2017
1g		2824001	ADFIT - Utility Property FAS 109 Excess	Unprotected	TCJA 2017
1h		2831001	ADFIT - Other Utility Deferrals	Unprotected	TCJA 2017
1i		2834001	ADFIT - Other FAS 109 Excess	Unprotected	TCJA 2017
1j	**NOTE E**				
	Regulatory Deferral Accounts				
2a		182.3	Regulatory Asset		TCJA 2017
2b		254	Regulatory Liability		TCJA 2017
2c	**NOTE E**				
3			Total For Accounting Entires (Sum of Lines 1a through 2b)		
TRANSMISSION FUNCTION BALANCES					
	Deferred Tax Account (NOTE B)				
4a		1904001	ADFIT - FAS 109 Excess	N/A	TCJA 2017
4b		2821001	ADFIT - Utility Property	Protected	TCJA 2017
4c		2821001	ADFIT - Utility Property	Unprotected	TCJA 2017
4d		2824001	ADFIT - Utility Property FAS 109 Excess	Protected	TCJA 2017
4e		2824001	ADFIT - Utility Property FAS 109 Excess	Unprotected	TCJA 2017
4f		2831001	ADFIT - Other Utility Deferrals	Unprotected	TCJA 2017
4g		2834001	ADFIT - Other FAS 109 Excess	Unprotected	TCJA 2017
4h	**NOTE E**				
	Regulatory Deferral Accounts				
5a		182.3	Regulatory Asset		TCJA 2017
5b		254	Regulatory Liability		TCJA 2017
5c	**NOTE E**				
6			Total For Accounting Entires (Sum of Lines 4a through 5b)		

GENERAL NOTE: ADIT Tax balances provided in the formula presented in Attachment H-14B are maintained on both a to
formula, the information for excess and deficient ADIT is also presented for both total company and the transmission functio
transmission functional summary.

NOTE A In order to ensure ratebase neutrality, AEP utilizes the fourth digit of its seven digit FERC Tax subaccount nun the fourth digit of a FERC tax account refers to the utility operations balances or activity. Accounts with the "1' in the fourth position of the account number indicates accounts used to track regulatory accounting requireme balance, which will ensure that in the formula rate the excess or deficiency amounts will be part of ratebase, b The amounts recorded in the "4" accounts will be offset on a net basis in the regulatory asset or liability subac

NOTE B: The amount of the FIT gross up to recorded on regulatory assets and liabilities will be reported on the first line

NOTE C: The amounts of the remeasurement shown here are as of the effective date of the change in tax rates and will

NOTE D: The ten year amortization period for unprotected excess ADIT is consistent with the period agreed upon by the *Company, et al, 166 FERC ¶ 61,135 (2019).*

NOTE E: In the event of future tax rate changes, additional lines will be inserted in both the Total Company and Transr that may be necessary to track that tax rate change.

NOTE F: The amount of excess amortization entries shown in lines 1a through 1j and 4a through 4h are shown as a de and 6 is the offset recorded to the 410/411 account and will tie to the total company and transmission function service.

F	G	H	I	J
			1/1/2024 Beginning Balances	
Excess Balance at Remeasurement (NOTE C)	**Amortization Methodology (NOTE D)**	**Amotization Period**	**Excess ADIT Regulatory Offset**	**Excess ADIT in Utility Deferrals**
(21,108,640)	**ARAM**	**Life of Asset**		
(42,122,240)	**ARAM**	**Life of Asset**		
(21,950,878)	**10 Years**	**1/2018 - 12/2027**		
(3,151,603)	**10 Years**	**1/2018 - 12/2027**		
(88,333,361)			-	-
(9,984,247)	**ARAM**	**Life of Asset**		
(518,040)	**10 Years**	**1/2018 - 12/2027**		
351,772	**10 Years**	**1/2018 - 12/2027**		
(10,150,515)			-	(9,964,518)

tal company and transmission functional basis. Because both sets of numbers are presented in the
on on this worksheet. Account 281 only applies to the generation function, so is not presented in the

nbers to identify balances associated with utility operations vs regulatory reporting requirements. A "1" in
" designation will be included in the determination of ratebase to be recovered in the formula rate. A "4"
nts. The excess ADIT amounts recorded in accounts with the "4" designation will be contra to the "1"
ut at the total FERC account level the tax liability or asset will be recorded at the current Federal FIT rate.
:count established for this purpose.

of ADIT accounts provided for each specific change in tax rates.

remain static on this workpaper.

e Company and its customers and approved for the Company's PJM formula rates. *Appalachian Power*

nission Functional sections above as required to reflect any new ADIT or regulatory deferral accounts

ebit or credit to the ADIT account from which it is being amortized. The total in line 3
al amounts of excess or deficient ADIT amortization shown on line 119 of the cost of

K	L	M	N	O	P
	Balance Sheet Entries			Tax Expense Entries	12/31/2024 Er
Balance Sheet Account Reclassifications	**182.30**	**254.00**	**410/411 Excess Amortization**	**410/411 Deferred Tax Expense/ (Benefit)**	**Excess ADIT Regulatory Offset**
					Sum of Co
					-
					-
					-
					-
					-
					-
					-
-	-	-	-	-	-

NOTE F

					Sum of Co
					-
					-
					-
					-
					-
					-
-	-	-	-	-	-

NOTE F

Q	R
ıding Balance	
Excess ADIT in Utility Deferrals	**Reference**
ols (l) - (O)	
	WS B - 2 Col C/D, ADIT item 2.51
-	Company Records
	WS B - 1 Col C/D, ADIT item 2.06
-	WS B - 1 Cols M+N+O , ADIT Item 5.24
-	
	WS B - 1 Col C/D, ADIT Item 5.27
-	WS B - 1 Cols M+N+O , ADIT Item 9.39
	WS B - 1 Col C/D, ADIT Item 9.42
	Company Records
	FERC Form 1 p. 278 Ln. 3 Cols, (b) /(f)
-	
ols (l) - (O)	
	Company Records
-	WS B - 1 Col N, ADIT Item 5.24
-	
	Company Records
-	WS B - 1 Cols N , ADIT Item 9.39
	Company Records
	Company Records
	Company Records
-	

TAX CUT and JOBS ACT of 2017

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

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

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

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

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

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

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

WV House Bill 2

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

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

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

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

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

NOTE 3: Not Applicable

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

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

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

722,608	-

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

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

alance because of specific ADIT items that are not subject to

neasurement value

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

722,608	(4,389,932)

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

Materials & Supplies

Line Number		Source	Balance @ December 31, 2027	Balance @ December 31, 2026	Average Balance for 2027
1					
2	Transmission Materials & Supplies	FF1, p. 227, ln 8, Col. (c) & (b)	0	0	-
2a	Energy Storage Materials & Supplies	FF1, p. 227, ln 10.1, Col. (c) & (b)			-
3	General Materials & Supplies	FF1, p. 227, ln 11, Col. (c) & (b)	0	0	-
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, 2027	1,292,808	(46,557,179)	0	665,065	47,184,923	47,849,988
7	Totals as of December 31, 2026	1,016,308	(46,414,939)		522,824	46,908,423	47,431,247
8	**Average Balance**	1,154,558	(46,486,059)	-	593,944	47,046,673	47,640,617

Prepayments Account 165 - Balance @ 12/31/2027

9	Acc. No.	Description	2027 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	301,835	-		301,835		301,835	Plant Related Insurance Policies
11	165000222	Prepaid Taxes	0					-	Prepaid Taxes
12	165000223	Prepaid Taxes	0	-				-	Other Prepayments
13	1650006	Other Prepayments	128,876	128,876					Other Prepayments
14	1650010	Prepaid Pension Benefits	35,068,949	-			35,068,949	35,068,949	Prefunded Pension Expense
15	1650014	FAS 158 Qual Contra Asset	(35,068,949)	(35,068,949)				-	SFAS 158 Offsett
16	1650021	Prepaid Insurance - EIS	350,156	-		350,156		350,156	EIS Insurance
17	1650023	Prepaid Lease	13,074	-		13,074		13,074	Preapaid Lease
18	1650035	PRW Without MED-D Benefits	12,115,974	-			12,115,974	12,115,974	Medical Benefits
19	1650037	FAS158 Contra-PRW Exclud Med-D	(12,115,974)	(12,115,974)				-	SFAS 158 Offsett
20	1650041	Prepaid Regulatory Fees	498,868	498,868				-	
		Subtotal - Form 1, p 111.57.c	1,292,808	(46,557,179)	0	665,065	47,184,923	47,849,988	

Prepayments Account 165 - Balance @ 12/31/ 2026

21	Acc. No.	Description	2026 YE Balance	Excludable Balances	100% Transmission Related	Transmission Plant Related	Transmission Labor Related	Total Included in Ratebase (E)+(F)+(G)	Explanation
22	1650001	Prepaid Insurance	237,280	-		237,280		237,280	Plant Related Insurance Policies
23	165000222	Prepaid Taxes	0					-	Prepaid Taxes
24	165000223	Prepaid Taxes	0	-				-	Other Prepayments
25	1650006	Other Prepayments	101,313	101,313					Other Prepayments
26	1650010	Prepaid Pension Benefits	34,792,449	-			34,792,449	34,792,449	Prefunded Pension Expense
27	1650014	FAS 158 Qual Contra Asset	(34,792,449)	(34,792,449)				-	SFAS 158 Offsett
28	1650021	Prepaid Insurance - EIS	275,266	-		275,266		275,266	EIS Insurance
29	1650023	Prepaid Lease	10,278	-		10,278		10,278	Preapaid Lease
30	1650035	PRW Without MED-D Benefits	12,115,974	-			12,115,974	12,115,974	Medical Benefits
31	1650037	FAS158 Contra-PRW Exclud Med-D	(12,115,974)	(12,115,974)				-	SFAS 158 Offsett
32	1650041	Prepaid Regulatory Fees	392,172	392,172				-	
					-				
		Subtotal - Form 1, p 111.57.d	1,016,308	(46,414,939)		522,824	46,908,423	47,431,247	

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) 2027
1	Net Funds from IPP Customers 12/31/2026 (2027 FORM 1, P269)	0
2	Interest Accrual (Company Records - Note 1)	0
3	Revenue Credits to Generators (Company Records - Note 1)	0
4	Other Adjustments	
5	Accounting Adjustment (Company Records - Note 1)	0
6		-
7	Net Funds from IPP Customers 12/31/2027 (2027 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)**	171,762	171,762	-
2	**Account 451,Miscellaneous Service Revenues (FF1 p.300.17.(b); Company Records - Note 1)**	57,463	57,463	-
3	**Account 454, Rent from Electric Property (FF1 p.300.19.(b); Company Records - Note 1)**	2,128,230	1,894,569	233,661
4	**Account 4560015, Associated Business Development - (Company Records - Notes 1, 2)**	157,339	157,339	-
5	**Account 456 - Other Electric Revenues - (Company Records - Notes 1,2)**	5,675,122	4,058,131	1,616,990
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))**	8,189,916	6,339,265	1,850,651
7	**Accounts 4470004 & 5, Revenues from Grandfathered Transmission Contracts - (Company Records - Note 1)**		-	
8	**Total Other Operating Revenues To Reduce Revenue Requirement**	8,189,916	6,339,265	1,850,651

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) 2027 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	19,406			
8	FF1 p 321.87.b	561.3 - Load Dispatch - Trans Service & Scheduling	(10)			
9	FF1 p 321.88.b	561.4 - Scheduling, System Control & Dispatch	2,079,299			
10	FF1 p 321.89.b	561.5 - Reliability, Planning and Standards Development	8,935			
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	580,409			
14		**Total of Account 561**	2,688,039			
		Account 928				
15	9280000	Regulatory Commission Exp	23	20	3	
16	9280001	Regulatory Commission Exp-Adm	-	-	-	
17	9280002	Regulatory Commission Exp-Case	461	406	55	
18	9280003	Rate Case Amort	-	-	-	
19	9280005	Reg Com Exp-FERC Trans Cases	3,032	2,897	134	
20	9280006	State Publ Serv CommissionFees	1,368,000	1,368,000	-	
21		**Total (FERC Form 1 p.323.189.b)**	1,371,517	1,371,324	192	
		Account 930.1				
22	9301000	General Advertising Expenses	-	-	-	
23	9301001	Newspaper Advertising Space	-	-	-	
24	9301009	Fairs, Shows, and Exhibits	-	-	-	
25	9301012	Public Opinion Surveys	-	-	-	
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38		**Total (FERC Form 1 p.323.191.b)**	-	-	-	
		Account 930.2				
39	9302000	Misc General Expenses	92,575	76,388	16,187	
40	9302003	Corporate & Fiscal Expenses	15,954	15,181	773	
41	9302004	Research, Develop&Demonstr Exp	2	2	-	
42	9302007	Assoc Business Development Exp	44,937	30,378	14,559	
43		**Total (FERC Form 1 p.323.192.b)**	153,469	121,950	31,519	

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

State Income Tax Rate - West Virginia	6.50%	
Apportionment Factor - Note 2	91.48%	
Effective State Tax Rate		5.95%
State Income Tax Rate - Illinois	9.50%	
Apportionment Factor - Note 2	0.85%	
Effective State Tax Rate		0.08%
State Income Tax Rate - Michigan	6.00%	
Apportionment Factor - Note 2	0.04%	
Effective State Tax Rate		0.00%
State Income Tax Rate - Kentucky	5.00%	
Apportionment Factor - Note 2	0.22%	
Effective State Tax Rate		0.01%
Ohio Municipal Net Income Tax	0.00%	
Apportionment Factor - Note 2	0.00%	
Effective State Tax Rate		0.00%
Ohio Franchise Tax Rate	0.00%	
Phase-out Factor Note 1	0.00%	
Apportionment Factor - Note 2	0.00%	
Effective State Tax Rate		0.00%
Total Effective State Income Tax Rate		6.04%

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 NOTE 1	(C) Property	(D) Labor	(E) Other	(F) Non-Allocable
1	**Revenue Taxes**					
2	Gross Receipts Tax	5,040				5,040
3	**Real Estate and Personal Property Taxes**					
4	Real and Personal Property - West Virginia	7,761,085	7,761,085			
5	Real and Personal Property - Other Jurisdictions	-	-			
6	**Payroll Taxes**					
7	Federal Insurance Contribution (FICA)	1,618,799		1,618,799		
8	Federal Unemployment Tax	5,544		5,544		
9	State Unemployment Insurance	10,482		10,482		
10	**Production Taxes**					
11	State Severance Taxes	-				-
12	**Miscellaneous Taxes**					
13	State Business & Occupation Tax	3,004,000				3,004,000
14	State Public Service Commission Fees	-			-	
15	State Franchise Taxes	-			-	
16	State Lic/Registration Fee	-			-	
17	Misc. State and Local Tax	-			-	
18	Sales & Use	600				600
19	Federal Excise Tax	-				-
20	State B&O Tax	7,015,000				7,015,000
21						
22	Total Taxes by Allocable Basis	19,420,550	7,761,085	1,634,825	-	10,024,640

(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)	181,229,841	143,354,418	269,569,495	17,354,184	611,507,937
	WEST VA JURISDICTION					
24	Percentage of Plant in WEST VA JURISDICTION	100.00%	100.00%	99.98%	96.98%	
25	Net Plant in WEST VA JURISDICTION (Ln 23 * Ln 24)	181,229,841	143,354,418	269,518,062	16,830,725	610,933,045
26	Less: Net Value of Exempted Generation Plant	132,075,929				
27	Taxable Property Basis (Ln 25 - Ln 26)	49,153,912	143,354,418	269,518,062	16,830,725	478,857,117
28	Relative Valuation Factor	100.00%	100.00%	100.00%	100.00%	
29	Weighted Net Plant (Ln 27 * Ln 28)	49,153,912	143,354,418	269,518,062	16,830,725	
30	General Plant Allocator (Ln 29 / (Total - General Plant))	10.64%	31.03%	58.33%	-100.00%	
31	Functionalized General Plant (Ln 30 * General Plant)	1,790,582	5,222,123	9,818,020	(16,830,725)	-
32	Weighted WEST VA JURISDICTION Plant (Ln 29 + 31)	50,944,494	148,576,541	279,336,082	(0)	478,857,117
33	Functional Percentage (Ln 32/Total Ln 32)	10.64%	31.03%	58.33%		

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	5,040	5,040	

Line No.	(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)**		**7,761,085**				**2,408,057**
4	Real and Personal Property - West Virginia		7,761,085	7,761,085		31.03%	2,408,057
5	Real and Personal Property - Other		-	-			-
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)	1,618,799	1,618,799	
10	Federal Unemployment Tax	5,544	5,544	
11	State Unemployment Insurance	10,482	10,482	
12	**Production Taxes**	-		
13	State Severance Taxes			
14	**Miscellaneous Taxes**			
15	Muni B&O Tax	3,004,000	3,004,000	
16	State Public Service Commission Fees	-		
17	State Franchise Taxes	-		
18	State Lic/Registration Fee	-		
19	Misc. State and Local Tax	-		
20	Sales & Use	600	600	
21	Federal Excise Tax	-		
22	State B&O Tax	7,015,000	7,015,000	
23	Total Taxes by Allocable Basis (Total Company Amount Ties to FFI p.114, Ln 14,(c))	19,420,550	19,420,550	

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 2027 FF1 Balances
Worksheet I RESERVED FOR FUTURE USE
WHEELING POWER COMPANY

AEP East Companies
Cost of Service Formula Rate Using 2027 FF1 Balances
Worksheet J Supporting Calculation of PROJECTED PJM RTEP Project Revenue Requirement Billed to Benefiting Zones
WHEELING POWER COMPANY

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

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

ROE w/o incentives (TCOS, ln 156)	10.35%
Project ROE Incentive Adder	
ROE with additional 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	48.36%	6.16%	2.982%
Preferred Stock	0.00%	0.00%	0.000%
Common Stock	51.64%	10.35%	5.344%
		R =	8.326%

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

Rate Base (TCOS, ln 68)	115,620,778
R (from A. above)	8.326%
Return (Rate Base x R)	9,626,513

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

Return (from B. above)	9,626,513
Effective Tax Rate (TCOS, ln 114)	22.29%
Income Tax Calculation (Return x CIT)	2,145,376
ITC Adjustment	-
Excess Deferred Income Tax	(229,597)
Tax Affect of Permanent Differences	37,239
Income Taxes	1,953,018

SUMMARY OF PROJECTED ANNUAL RTEP REVENUE REQUIREMENTS

		Rev Require	W Incentives	Incentive Amounts
PROJECTED YEAR	2027	383,320	383,320	$ -

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

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

Annual Revenue Requirement (TCOS, ln 1)	20,256,570
Lease Payments (TCOS, Ln 95)	-
Return (TCOS, ln 126)	9,626,513
Income Taxes (TCOS, ln 125)	1,953,018
Annual Revenue Requirement, Less Lease Payments, Return and Taxes	8,677,040

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

Annual Revenue Requirement, Less Lease Payments, Return and Taxes	8,677,040
Return (from I.B. above)	9,626,513
Income Taxes (from I.C. above)	1,953,018
Annual Revenue Requirement, with Basis Point ROE increase	20,256,570
Depreciation (TCOS, ln 100)	4,413,018
Annual Rev. Req, w/ Basis Point ROE increase, less Depreciation	15,843,552

C. Determine FCR with hypothetical basis point ROE increase.

Net Transmission Plant (TCOS, ln 42)	138,666,446
Annual Revenue Requirement, with Basis Point ROE increase	20,256,570
FCR with Basis Point increase in ROE	14.61%
Annual Rev. Req, w / Basis Point ROE increase, less Dep.	15,843,552
FCR with Basis Point ROE increase, less Depreciation	11.43%
FCR less Depreciation (TCOS, ln 10)	11.43%
Incremental FCR with Basis Point ROE increase, less Depreciation	0.00%

III. Calculation of Composite Depreciation Rate

Average Transmission Plant Balance for 2027 (TCOS, ln 21)	177,608,752
Annual Depreciation and Amortization Expense (TCOS, ln 100)	4,413,018
Composite Depreciation Rate	2.48%
Depreciable Life for Composite Depreciation Rate	40.25
Round to nearest whole year	40

OPCo Worksheet J - ATRR PROJECTED 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)

Current Projected Year ARR	**111,778**
Current Projected Year ARR w/ Incentive	**111,778**
Current Projected Year Incentive ARR	**-**

Details			
Investment	1,115,334	Current Year	2027
Service Year (yyyy)	2013	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	10	FCR w/o incentives, less depreciation	11.43%
Useful life	40	FCR w/incentives approved for these facilities, less dep.	11.43%
CIAC (Yes or No)	No	Annual Depreciation Expense	27,883

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##
2013	1,115,334	4,647	1,110,687	131,816	131,816	$ -
2014	1,110,687	27,883	1,082,803	153,194	153,194	$ -
2015	1,082,803	27,883	1,054,920	150,008	150,008	$ -
2016	1,054,920	27,883	1,027,037	146,822	146,822	$ -
2017	1,027,037	27,883	999,153	143,636	143,636	$ -
2018	999,153	27,883	971,270	140,450	140,450	$ -
2019	971,270	27,883	943,387	137,264	137,264	$ -
2020	943,387	27,883	915,503	134,079	134,079	$ -
2021	915,503	27,883	887,620	130,893	130,893	$ -
2022	887,620	27,883	859,737	127,707	127,707	$ -
2023	859,737	27,883	831,853	124,521	124,521	$ -
2024	831,853	27,883	803,970	121,335	121,335	$ -
2025	803,970	27,883	776,087	118,149	118,149	$ -
2026	776,087	27,883	748,203	114,963	114,963	$ -
2027	748,203	27,883	720,320	111,778	111,778	$ -
2028	720,320	27,883	692,437	108,592	108,592	$ -
2029	692,437	27,883	664,553	105,406	105,406	$ -
2030	664,553	27,883	636,670	102,220	102,220	$ -
2031	636,670	27,883	608,787	99,034	99,034	$ -
2032	608,787	27,883	580,903	95,848	95,848	$ -
2033	580,903	27,883	553,020	92,662	92,662	$ -
2034	553,020	27,883	525,136	89,477	89,477	$ -
2035	525,136	27,883	497,253	86,291	86,291	$ -
2036	497,253	27,883	469,370	83,105	83,105	$ -
2037	469,370	27,883	441,486	79,919	79,919	$ -
2038	441,486	27,883	413,603	76,733	76,733	$ -
2039	413,603	27,883	385,720	73,547	73,547	$ -
2040	385,720	27,883	357,836	70,361	70,361	$ -
2041	357,836	27,883	329,953	67,176	67,176	$ -
2042	329,953	27,883	302,070	63,990	63,990	$ -
2043	302,070	27,883	274,186	60,804	60,804	$ -
2044	274,186	27,883	246,303	57,618	57,618	$ -
2045	246,303	27,883	218,420	54,432	54,432	$ -
2046	218,420	27,883	190,536	51,246	51,246	$ -
2047	190,536	27,883	162,653	48,060	48,060	$ -
2048	162,653	27,883	134,770	44,875	44,875	$ -
2049	134,770	27,883	106,886	41,689	41,689	$ -
2050	106,886	27,883	79,003	38,503	38,503	$ -
2051	79,003	27,883	51,119	35,317	35,317	$ -
2052	51,119	27,883	23,236	32,131	32,131	$ -
2053	23,236	23,236	-	24,564	24,564	$ -
2054	-	-	-	-	-	$ -
2055	-	-	-	-	-	$ -
2056	-	-	-	-	-	$ -
2057	-	-	-	-	-	$ -
2058	-	-	-	-	-	$ -
2059	-	-	-	-	-	$ -
2060	-	-	-	-	-	$ -
2061	-	-	-	-	-	$ -
2062	-	-	-	-	-	$ -
2063	-	-	-	-	-	$ -
2064	-	-	-	-	-	$ -
2065	-	-	-	-	-	$ -
2066	-	-	-	-	-	$ -
2067	-	-	-	-	-	$ -
2068	-	-	-	-	-	$ -
2069	-	-	-	-	-	$ -
2070	-	-	-	-	-	$ -
2071	-	-	-	-	-	$ -
2072	-	-	-	-	-	$ -
Project Totals				3,770,214	3,770,214	-

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS:

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

RTEP Projected Rev. Req't.From Prior Year Template w/o Incentives		RTEP Projected Rev. Req't.From Prior Year Template with Incentives **		
$ 44,166		$ 44,166		
$ 33,234		$ 33,234		
$ 58,699		$ 58,699		
$ 107,095		$ 107,095		
$ 154,474		$ 154,474		
$ 130,159		$ 130,159		
$ 131,100		$ 131,100		
$ 117,847		$ 117,847		
$ 118,222		$ 118,222		
$ 116,397		$ 116,397		
$ 110,998		$ 110,998		
$ 119,237		$ 119,237		
$ 102,098		$ 102,098		
$ 163,327		$ 163,327		

** 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.

In order to calculate the proper monthly RTEP billing amount, PJM requires a 12 month revenue requirement for each RTEP project. As a result, notwithstanding the fact that the project was in service for a partial year, the project revenue requirement in the year that the project goes into service has been annualized (shown at the full-year level) so that PJM will collect the correct monthly billings.

OPCo Worksheet J - ATRR PROJECTED 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: b3800.121 Kammer to 502 Junction 500 kV line: Conduct LIDAR Sag Study to assess SE rating and needed upgrades.**

Current Projected Year ARR	-
Current Projected Year ARR w/ Incentive	-
Current Projected Year Incentive ARR	-

Details			
Investment	-	Current Year	2027
Service Year (yyyy)	2025	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	1	FCR w/o incentives, less depreciation	11.43%
Useful life	40	FCR w/incentives approved for these facilities, less dep.	11.43%
CIAC (Yes or No)	No	Annual Depreciation Expense	-

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##
2025	-	-	-	-	-	$ -
2026	-	-	-	-	-	$ -
2027	-	-	-	-	-	$ -
2028	-	-	-	-	-	$ -
2029	-	-	-	-	-	$ -
2030	-	-	-	-	-	$ -
2031	-	-	-	-	-	$ -
2032	-	-	-	-	-	$ -
2033	-	-	-	-	-	$ -
2034	-	-	-	-	-	$ -
2035	-	-	-	-	-	$ -
2036	-	-	-	-	-	$ -
2037	-	-	-	-	-	$ -
2038	-	-	-	-	-	$ -
2039	-	-	-	-	-	$ -
2040	-	-	-	-	-	$ -
2041	-	-	-	-	-	$ -
2042	-	-	-	-	-	$ -
2043	-	-	-	-	-	$ -
2044	-	-	-	-	-	$ -
2045	-	-	-	-	-	$ -
2046	-	-	-	-	-	$ -
2047	-	-	-	-	-	$ -
2048	-	-	-	-	-	$ -
2049	-	-	-	-	-	$ -
2050	-	-	-	-	-	$ -
2051	-	-	-	-	-	$ -
2052	-	-	-	-	-	$ -
2053	-	-	-	-	-	$ -
2054	-	-	-	-	-	$ -
2055	-	-	-	-	-	$ -
2056	-	-	-	-	-	$ -
2057	-	-	-	-	-	$ -
2058	-	-	-	-	-	$ -
2059	-	-	-	-	-	$ -
2060	-	-	-	-	-	$ -
2061	-	-	-	-	-	$ -
2062	-	-	-	-	-	$ -
2063	-	-	-	-	-	$ -
2064	-	-	-	-	-	$ -
2065	-	-	-	-	-	$ -
2066	-	-	-	-	-	$ -
2067	-	-	-	-	-	$ -
2068	-	-	-	-	-	$ -
2069	-	-	-	-	-	$ -
2070	-	-	-	-	-	$ -
2071	-	-	-	-	-	$ -
2072	-	-	-	-	-	$ -
2073	-	-	-	-	-	$ -
2074	-	-	-	-	-	$ -
2075	-	-	-	-	-	$ -
2076	-	-	-	-	-	$ -
2077	-	-	-	-	-	$ -
2078	-	-	-	-	-	$ -
2079	-	-	-	-	-	$ -
2080	-	-	-	-	-	$ -
2081	-	-	-	-	-	$ -
2082	-	-	-	-	-	$ -
2083	-	-	-	-	-	$ -
2084	-	-	-	-	-	$ -
Project Totals				-	-	-

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS:

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

RTEP Projected Rev. Req't.From Prior Year Template w/o Incentives		RTEP Projected Rev. Req't.From Prior Year Template with Incentives **		
$ 6,962		$ 6,962		
$ 12,642		$ 12,642		

** 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.

In order to calculate the proper monthly RTEP billing amount, PJM requires a 12 month revenue requirement for each RTEP project. As a result, notwithstanding the fact that the project was in service for a partial year, the project revenue requirement in the year that the project goes into service has been annualized (shown at the full-year level) so that PJM will collect the correct monthly billings.

OPCo Worksheet J - ATRR PROJECTED 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: b2958.1

Current Projected Year ARR	**86,810**
Current Projected Year ARR w/ Incentive	**86,810**
Current Projected Year Incentive ARR	**-**

Details			
Investment	756,586	Current Year	2027
Service Year (yyyy)	2018	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	11	FCR w/o incentives, less depreciation	11.43%
Useful life	40	FCR w/incentives approved for these facilities, less dep.	11.43%
CIAC (Yes or No)	No	Annual Depreciation Expense	18,915

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##
2018	756,586	1,576	755,010	87,931	87,931	$ -
2019	755,010	18,915	736,095	104,099	104,099	$ -
2020	736,095	18,915	717,181	101,938	101,938	$ -
2021	717,181	18,915	698,266	99,777	99,777	$ -
2022	698,266	18,915	679,351	97,616	97,616	$ -
2023	679,351	18,915	660,437	95,454	95,454	$ -
2024	660,437	18,915	641,522	93,293	93,293	$ -
2025	641,522	18,915	622,607	91,132	91,132	$ -
2026	622,607	18,915	603,693	88,971	88,971	$ -
2027	603,693	18,915	584,778	86,810	86,810	$ -
2028	584,778	18,915	565,863	84,649	84,649	$ -
2029	565,863	18,915	546,949	82,488	82,488	$ -
2030	546,949	18,915	528,034	80,327	80,327	$ -
2031	528,034	18,915	509,119	78,165	78,165	$ -
2032	509,119	18,915	490,205	76,004	76,004	$ -
2033	490,205	18,915	471,290	73,843	73,843	$ -
2034	471,290	18,915	452,376	71,682	71,682	$ -
2035	452,376	18,915	433,461	69,521	69,521	$ -
2036	433,461	18,915	414,546	67,360	67,360	$ -
2037	414,546	18,915	395,632	65,199	65,199	$ -
2038	395,632	18,915	376,717	63,038	63,038	$ -
2039	376,717	18,915	357,802	60,876	60,876	$ -
2040	357,802	18,915	338,888	58,715	58,715	$ -
2041	338,888	18,915	319,973	56,554	56,554	$ -
2042	319,973	18,915	301,058	54,393	54,393	$ -
2043	301,058	18,915	282,144	52,232	52,232	$ -
2044	282,144	18,915	263,229	50,071	50,071	$ -
2045	263,229	18,915	244,314	47,910	47,910	$ -
2046	244,314	18,915	225,400	45,749	45,749	$ -
2047	225,400	18,915	206,485	43,587	43,587	$ -
2048	206,485	18,915	187,570	41,426	41,426	$ -
2049	187,570	18,915	168,656	39,265	39,265	$ -
2050	168,656	18,915	149,741	37,104	37,104	$ -
2051	149,741	18,915	130,826	34,943	34,943	$ -
2052	130,826	18,915	111,912	32,782	32,782	$ -
2053	111,912	18,915	92,997	30,621	30,621	$ -
2054	92,997	18,915	74,082	28,460	28,460	$ -
2055	74,082	18,915	55,168	26,298	26,298	$ -
2056	55,168	18,915	36,253	24,137	24,137	$ -
2057	36,253	18,915	17,338	21,976	21,976	$ -
2058	17,338	17,338	-	18,329	18,329	$ -
2059	-	-	-	-	-	$ -
2060	-	-	-	-	-	$ -
2061	-	-	-	-	-	$ -
2062	-	-	-	-	-	$ -
2063	-	-	-	-	-	$ -
2064	-	-	-	-	-	$ -
2065	-	-	-	-	-	$ -
2066	-	-	-	-	-	$ -
2067	-	-	-	-	-	$ -
2068	-	-	-	-	-	$ -
2069	-	-	-	-	-	$ -
2070	-	-	-	-	-	$ -
2071	-	-	-	-	-	$ -
2072	-	-	-	-	-	$ -
2073	-	-	-	-	-	$ -
2074	-	-	-	-	-	$ -
2075	-	-	-	-	-	$ -
2076	-	-	-	-	-	$ -
2077	-	-	-	-	-	$ -
Project Totals				2,564,726	2,564,726	-

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS:

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

RTEP Projected Rev. Req't.From Prior Year Template w/o Incentives		RTEP Projected Rev. Req't.From Prior Year Template with Incentives **		

** 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.

In order to calculate the proper monthly RTEP billing amount, PJM requires a 12 month revenue requirement for each RTEP project. As a result, notwithstanding the fact that the project was in service for a partial year, the project revenue requirement in the year that the project goes into service has been annualized (shown at the full-year level) so that PJM will collect the correct monthly billings.

OPCo Worksheet J - ATRR PROJECTED 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: b2958.2

Current Projected Year ARR	**184,733**
Current Projected Year ARR w/ Incentive	**184,733**
Current Projected Year Incentive ARR	**-**

Details			
Investment	1,610,025	Current Year	2027
Service Year (yyyy)	2018	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	11	FCR w/o incentives, less depreciation	11.43%
Useful life	40	FCR w/incentives approved for these facilities, less dep.	11.43%
CIAC (Yes or No)	No	Annual Depreciation Expense	40,251

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##
2018	1,610,025	3,354	1,606,671	187,119	187,119	$ -
2019	1,606,671	40,251	1,566,420	221,524	221,524	$ -
2020	1,566,420	40,251	1,526,170	216,925	216,925	$ -
2021	1,526,170	40,251	1,485,919	212,326	212,326	$ -
2022	1,485,919	40,251	1,445,669	207,727	207,727	$ -
2023	1,445,669	40,251	1,405,418	203,128	203,128	$ -
2024	1,405,418	40,251	1,365,167	198,529	198,529	$ -
2025	1,365,167	40,251	1,324,917	193,931	193,931	$ -
2026	1,324,917	40,251	1,284,666	189,332	189,332	$ -
2027	1,284,666	40,251	1,244,415	184,733	184,733	$ -
2028	1,244,415	40,251	1,204,165	180,134	180,134	$ -
2029	1,204,165	40,251	1,163,914	175,535	175,535	$ -
2030	1,163,914	40,251	1,123,663	170,936	170,936	$ -
2031	1,123,663	40,251	1,083,413	166,337	166,337	$ -
2032	1,083,413	40,251	1,043,162	161,738	161,738	$ -
2033	1,043,162	40,251	1,002,912	157,139	157,139	$ -
2034	1,002,912	40,251	962,661	152,540	152,540	$ -
2035	962,661	40,251	922,410	147,942	147,942	$ -
2036	922,410	40,251	882,160	143,343	143,343	$ -
2037	882,160	40,251	841,909	138,744	138,744	$ -
2038	841,909	40,251	801,658	134,145	134,145	$ -
2039	801,658	40,251	761,408	129,546	129,546	$ -
2040	761,408	40,251	721,157	124,947	124,947	$ -
2041	721,157	40,251	680,907	120,348	120,348	$ -
2042	680,907	40,251	640,656	115,749	115,749	$ -
2043	640,656	40,251	600,405	111,150	111,150	$ -
2044	600,405	40,251	560,155	106,551	106,551	$ -
2045	560,155	40,251	519,904	101,953	101,953	$ -
2046	519,904	40,251	479,653	97,354	97,354	$ -
2047	479,653	40,251	439,403	92,755	92,755	$ -
2048	439,403	40,251	399,152	88,156	88,156	$ -
2049	399,152	40,251	358,901	83,557	83,557	$ -
2050	358,901	40,251	318,651	78,958	78,958	$ -
2051	318,651	40,251	278,400	74,359	74,359	$ -
2052	278,400	40,251	238,150	69,760	69,760	$ -
2053	238,150	40,251	197,899	65,161	65,161	$ -
2054	197,899	40,251	157,648	60,562	60,562	$ -
2055	157,648	40,251	117,398	55,964	55,964	$ -
2056	117,398	40,251	77,147	51,365	51,365	$ -
2057	77,147	40,251	36,896	46,766	46,766	$ -
2058	36,896	36,896	-	39,004	39,004	$ -
2059	-	-	-	-	-	$ -
2060	-	-	-	-	-	$ -
2061	-	-	-	-	-	$ -
2062	-	-	-	-	-	$ -
2063	-	-	-	-	-	$ -
2064	-	-	-	-	-	$ -
2065	-	-	-	-	-	$ -
2066	-	-	-	-	-	$ -
2067	-	-	-	-	-	$ -
2068	-	-	-	-	-	$ -
2069	-	-	-	-	-	$ -
2070	-	-	-	-	-	$ -
2071	-	-	-	-	-	$ -
2072	-	-	-	-	-	$ -
2073	-	-	-	-	-	$ -
2074	-	-	-	-	-	$ -
2075	-	-	-	-	-	$ -
2076	-	-	-	-	-	$ -
2077	-	-	-	-	-	$ -
Project Totals				5,457,771	5,457,771	-

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS:

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

RTEP Projected Rev. Req't.From Prior Year Template w/o Incentives		RTEP Projected Rev. Req't.From Prior Year Template with Incentives **		

** 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.

In order to calculate the proper monthly RTEP billing amount, PJM requires a 12 month revenue requirement for each RTEP project. As a result, notwithstanding the fact that the project was in service for a partial year, the project revenue requirement in the year that the project goes into service has been annualized (shown at the full-year level) so that PJM will collect the correct monthly billings.

AEP East Companies
Cost of Service Formula Rate Using 2027 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

Line No	Month (a)	Average Balance of Common Equity: Proprietary Capital (b)	Less: Preferred Stock (c)	Less Undistributed Sub Earnings (Acct 216.1) (d)	Less AOCI (Acct 219.1) (e)	Average Balance of Common Equity (f)=(b)-(c)-(d)-(e)
	(Note A)	(FF1 112.16)	(FF1 250-251)	(FF1 112.12)	(FF1 112.15)	
1	December Prior to Rate Year	276,044,739			330,415	275,714,324
2	January	280,185,591			330,415	279,855,176
3	February	283,664,295			330,415	283,333,880
4	March	287,354,115			330,415	287,023,701
5	April	290,886,323			330,415	290,555,908
6	May	293,716,167			330,415	293,385,752
7	June	297,611,526			330,415	297,281,111
8	July	303,551,857			330,415	303,221,443
9	August	309,242,985			330,415	308,912,571
10	September	313,514,306			330,415	313,183,892
11	October	316,713,070			330,415	316,382,656
12	November	320,286,771			330,415	319,956,357
13	December of Rate Year	331,725,586			330,415	331,395,171
14	Average of the 13 Monthly Balances	300,345,949	-	-	330,415	300,015,534

Line No	Month (a)	Average Balance of Long Term Debt: Acct 221 Bonds (b)	Less: Acct 222 Reacquired Bonds (c)	Acct 223 LT Advances from Assoc. Companies (d)	Acct 224 Senior Unsecured Notes (e)	Less: Fair Value Hedges (f)	Gross Proceeds Outstanding Long-Term Debt (g)=(b)-(c)+(d)+(e)-(f)
	(Note A)	(FF1 112.18)	(FF1 112.19)	(FF1 112.20)	(FF1 112.21)	FF1, page 257, Col. (h) - Note 1	
15	December Prior to Rate Year				276,000,000		276,000,000
16	January				276,000,000		276,000,000
17	February				276,000,000		276,000,000
18	March				276,000,000		276,000,000
19	April				261,000,000		261,000,000
20	May				261,000,000		261,000,000
21	June				261,000,000		261,000,000
22	July				261,000,000		261,000,000
23	August				261,000,000		261,000,000
24	September				311,000,000		311,000,000
25	October				311,000,000		311,000,000
26	November				311,000,000		311,000,000
27	December of Rate Year				311,000,000		311,000,000
28	Average of the 13 Monthly Balances	-	-	-	281,000,000	-	281,000,000

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 2027**						
30	Interest on Long Term Debt - Accts 221 - 224 (256-257.33.i)			16,936,063			
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)			387,317			
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)**			17,323,379			
38	**Average Cost of Debt for 2027 (Ln 37/ In 28 (g))**			**6.16%**			

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 2027	Less Excludable Amounts (See NOTE on Line 39)	Net Includable Hedge Amount	Remaining Unamortized Balance	Amortization Period Beginning	Amortization Period Ending
40	0	-	-	-			
41	0	-	-	-			
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 2027 (TCOS, Ln 157)			581,015,534			
53	Financial Hedge Recovery Limit - Five Basis Points of Total Capital			0.0005			
54	Limit of Recoverable Amount			290,508			
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.

Line	(A) Date	(B) Property Description	(C) Function (T) or (G) T = Transmission G = General	(D) Basis	(E) Proceeds	(F) (Gain) / Loss	(G) Functional Allocator	(H) Functionalized Proceeds (Gain) / Loss	(I) FERC Account
1						-	0.000%	-	
2						-	0.000%	-	
3						-	0.000%	-	
4				Net (Gain) or Loss for 2027		-		-	

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 (200,905,525)

Allocation of PBOP Settlement Amount for 2027

Line#	Company	Total Company Amount: Actual Expense (Including AEPSC Billed OPEB) (A) (Line 14)	Ratio of Company Actual to Total (B)=(A)/Total (A)	Allocation of PBOB Recovery Allowance (C)=(B) * -200905524.647154	Labor Allocator for 2027 (D)	Actual Expense (E)=(A) * (D)	Allowable Expense (F)=(C) * (D)	One Year Functional Expense (Over)/Under (G)=(E) - (F)
2	APCo	(15,301,520)	36.41%	(73,155,138)	11.936%	(1,826,420)	(8,731,946)	6,905,525
3	I&M	(10,542,358)	25.09%	(50,402,030)	4.962%	(523,134)	(2,501,056)	1,977,922
4	KPCo	(3,474,539)	8.27%	(16,611,448)	11.037%	(383,497)	(1,833,463)	1,449,966
5	KNGP	(393,490)	0.94%	(1,881,241)	12.398%	(48,783)	(233,229)	184,446
6	OPCo	(11,437,962)	27.22%	(54,683,830)	15.100%	(1,727,165)	(8,257,414)	6,530,249
7	WPCo	(872,604)	2.08%	(4,171,837)	2.419%	(21,112)	(100,937)	79,824
8	**Sum of Lines 2 to 7**	(42,022,474)		(200,905,525)		(4,530,112)	(21,658,045)	17,127,932

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	(12,212,000)	(10,049,000)	(2,636,000)	(308,000)	(8,644,000)	(711,000)	(34,560,000)
10	Additional PBOP Ledger Entries (from Company Records)	321,471	1,061,571	(144,047)	-	(0)	144,047	
11	Medicare Subsidy	-	-	-	-	-	-	-
12	Net Company Expense (Ln 9 + Ln 10 + Ln 11)	(11,890,529)	(8,987,429)	(2,780,047)	(308,000)	(8,644,000)	(566,953)	(33,176,959)
13	PBOP Expenses From AEP Service Corporation (from Company Records)	(3,898,083)	(2,110,917)	(671,289)	(81,136)	(3,151,035)	(411,137)	(10,323,598)
14	Company PBOP Expense (Ln 12 + Ln 13)	(15,788,613)	(11,098,346)	(3,451,336)	(389,136)	(11,795,035)	(978,090)	(43,500,557)

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 1/1/2024
FOR MULTIPLE JURISDICTION COMPANIES
Appalachian Power Company

		VIRGINIA			WEST VIRGINIA			FERC WHOLESALE			FERC KINGSPORT			COMPANY
	PLANT ACCT.	(1) VA SCC RATES	ALLOCATION FACTOR (5)	WTD AVG. DEPREC. RATE	(2) PSC OF WV APPROVED RATES	ALLOCATION FACTOR (5)	WTD AVG. DEPREC. RATE	(3) FERC RATES	ALLOCATION FACTOR (5)	WTD AVG. DEPREC. RATE	(4) FERC RATES	ALLOCATION FACTOR (5)	WTD AVG. DEPREC. RATE	WTD AVG. DEPREC. RATE
TRANSMISSION PLANT (6)														
VA	350.1	0.66%	1.000000	0.66%										0.66%
	351.0				14.22%	1.000000	14.22%							14.22%
	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%
	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%
	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%
	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%
	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%
	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%
	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														
	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%
	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%
	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%
	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%
	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%
	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%
	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%
	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%
	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 a preliminary update to the Clinch River depreciation rates until an order is issued approving depreciation rates in 2022-2023 VA Biennial Review.
Depreciation rates were made effective January 1, 2024.

(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.

AEP EAST COMPANIES
Worksheet - P CALCULATION OF
TOTAL WEIGHTED AVERAGE DEPRECIATION RATES
FOR TRANSMISSION PLANT PROPERTY ACCOUNT
EFFECTIVE AS OF JULY 15, 2024
FOR MULTIPLE JURISDICTION COMPANIES
INDIANA MICHIGAN POWER COMPANY

		INDIANA			MICHIGAN AND FERC			COMPANY
		(1)			(2)			
	PLANT ACCT.	IURC RATES	ALLOCATION FACTOR (4)	WTD AVG. DEPREC. RATE	MPSC APPROVED RATES	ALLOCATION FACTOR (4)	WTD AVG. DEPREC. RATE	WTD AVG. DEPREC. RATE
TRANSMISSION PLANT								
Land Improvements	350.1	1.77%	0.7139096	1.2636%	1.75%	0.2860904	0.5007%	1.76%
Structures & Improvements	352.0	1.86%	0.7139096	1.3279%	1.85%	0.2860904	0.5293%	1.86%
Station Equipment	353.0	2.72%	0.7139096	1.9418%	2.69%	0.2860904	0.7696%	2.71%
Towers & Fixtures	354.0	2.82%	0.7139096	2.0132%	2.73%	0.2860904	0.7810%	2.79%
Poles & Fixtures	355.0	3.35%	0.7139096	2.3916%	3.34%	0.2860904	0.9555%	3.35%
Overhead Conductors	356.0	2.30%	0.7139096	1.6420%	2.26%	0.2860904	0.6466%	2.29%
Underground Conduit	357.0	1.88%	0.7139096	1.3422%	1.88%	0.2860904	0.5378%	1.88%
Underground Conductors	358.0	2.14%	0.7139096	1.5278%	2.13%	0.2860904	0.6094%	2.14%
Trails & Roads	359.0	1.70%	0.7139096	1.2136%	1.68%	0.2860904	0.4806%	1.69%
GENERAL PLANT								
	390.0	2.45%	0.7272709	1.7818%	2.46%	0.2727291	0.6709%	2.45%
$0 at Dec 2018 - use old rate	391.0	5.56%	0.7272709	4.0436%	5.65%	0.2727291	1.5409%	5.58%
	392.0	5.10%	0.7272709	3.7091%	5.10%	0.2727291	1.3909%	5.10%
	393.0	7.93%	0.7272709	5.7673%	8.00%	0.2727291	2.1818%	7.95%
	394.0	7.45%	0.7272709	5.4182%	7.55%	0.2727291	2.0591%	7.48%
	395.0	5.91%	0.7272709	4.2982%	5.99%	0.2727291	1.6336%	5.93%
	396.0	6.85%	0.7272709	4.9818%	7.08%	0.2727291	1.9309%	6.91%
	397.0	4.28%	0.7272709	3.1127%	4.31%	0.2727291	1.1755%	4.29%
	398.0	3.70%	0.7272709	2.6909%	3.74%	0.2727291	1.0200%	3.71%

(1) As approved by the IURC from settlement in Cause No. 45933 dated May 8, 2024 and effective on May 23, 2024.

(2) As approved as part of a settlement in Michigan Case No. U-21412, order dated October 12, 2023. New rates became effective upon an order recieved in Case No. U-21461, dated July 2, 2024 (rates effective July 15, 2024). FERC wholesale formula rate agreements specify that FERC depreciation rates change upon approval of MPSC rates in the Michigan jurisdiction.

(3) I&M's Storage Battery Equipment is located in Indiana in East Busco Substation. The battery was placed in-service in January 2009. Since the battery is Distribution property located in Indiana, there is only an Indiana depreciation rate associated with this equipment. Therefore the same Indiana rate was used for Michigan and FERC so that the weighted average rate would equal the Indiana rate.

(4) In its order in Indiana Cause No. 43231 dated June 13, 2007, I&M was required to design and administer a Smart Metering Pilot Program including approximately 10,000 meters. Company personnel reviewed the expected life span for these new meters and determined that due to changes in technology and obsolesence the new equipment should have a life of approximately 10 years.

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

GENERAL NOTES:
The rates for each AEP company have been approved by their respective regulatory commissions.
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
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 DEPRECIAT
EFFECTIVE AS OF 08/01/2022
FOR SINGLE JURISDICTION COMPAN
KINGSPORT POWER COMPANY

	PLANT ACCT.	RATES Note 1
TRANSMISSION PLANT		
Structures & Improvements	352.0	1.96%
Station Equipment	353.0	2.56%
Towers & Fixtures	354.0	0.67%
Poles & Fixtures	355.0	3.08%
Overhead Conductors	356.0	1.33%
Underground Conduit	357.0	Note 2
Underground Conductors	358.0	Note 2
Composite Transmission Depreciation Rate		**2.50%**
GENERAL PLANT		
Structures & Improvements	390.0	1.91%
Office Furniture & Equipment	391.0	2.88%
Stores Equipment	393.0	2.29%
Tools Shop & Garage Equipment	394.0	3.09%
Laboratory Equipment	395.0	2.28%
Communication Equipment	397.0	3.77%
Miscellaneous Equipment	398.0	5.15%
Total General Plant		2.68%

Reference:

Note 1: Rates Approved In Tennessee Regulatory Authority Docket No. 21-00107

Note 2: Kingsport Power Company does not have investment in plant accounts 357 or 358. Therefore, there are no depreciation rates approved for these plant accounts.

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.

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TION RATES

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%
GENERAL PLANT		
Land and Land Rights	389.1	1.59%
Structures and Improvements	390.0	3.97%
Office Furniture and Equip.	391.0	3.20%
Transportation Equipment	392.0	3.52%
Stores Equipment	393.0	4.15%
Tools, Shop and Garage Equipment	394.0	4.20%
Laboratory Equipment	395.0	5.76%
Power Operated Equipment	396.0	5.43%
Communications Equipment	397.0	5.66%
Micellaneous Equipment	398.0	6.73%

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 1/1/2012
FOR SINGLE JURISDICTION COMPANIES
OHIO POWER COMPANY

	PLANT ACCT.	RATES Note 1
TRANSMISSION PLANT		
Structures & Improvements	352.0	2.02%
Station Equipment	353.0	2.29%
Twrs and Fixtures Above 69 KV	354.0	1.88%
Twrs and Fixtures Below 69 KV	354.0	1.88%
Poles and Fixtures Above 69 KV	355.0	3.52%
Poles and Fixtures Below 69 KV	355.0	3.52%
Overhead Conductor & Devices Above	356.0	1.91%
Overhead Conductor & Devices MSP	356.0	1.91%
Overhead Conductor & Devices 138K	356.0	1.91%
Overhead Conductor & Devices 69KV	356.0	1.91%
Overhead Conductor & Devices CLR	356.0	1.91%
Underground Conduit	357.0	2.26%
Underground Conductors	358.0	3.27%
GENERAL PLANT (NOTE 2)	390.0	2.17%
Structures and Improvements	391.0	3.33%
Office Furniture and Equip.	392.0	2.00%
Transportation Equipment	393.0	2.94%
Stores Equipment	394.0	3.53%
Tools, Shop and Garage Equipment	395.0	3.57%
Laboratory Equipment	396.0	3.85%
Power Operated Equipment	397.0	2.86%
Communications Equipment	397.2	6.67%
AMI - Communications Equipment	398.0	4.00%
Micellaneous Equipment		

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

Note 2: General Plant depreciation rates were updated as a result of the order issued in Cases No 16-1852-EL-SSO and 16-1853-EL-SSO.

General Note:

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

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

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

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

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

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

Reconciliation Revenue Requirement For Year 2025 Available May 25, 2026		2025 Forecasted Revenue Requirement For Year 2025		True-up Adjustment - Over (Under) Recovery
$13,935,735	-	$12,018,536	=	($1,917,199)

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
			0.6135%				

An over or under collection will be recovered prorata over 2025, held for 2026 and returned prorate over 2027

Calculation of Interest							
					Monthly		
January	Year 2025	(159,767)	0.6135%	12	11,762		171,529
February	Year 2025	(159,767)	0.6135%	11	10,782		170,548
March	Year 2025	(159,767)	0.6135%	10	9,802		169,568
April	Year 2025	(159,767)	0.6135%	9	8,822		168,588
May	Year 2025	(159,767)	0.6135%	8	7,841		167,608
June	Year 2025	(159,767)	0.6135%	7	6,861		166,628
July	Year 2025	(159,767)	0.6135%	6	5,881		165,648
August	Year 2025	(159,767)	0.6135%	5	4,901		164,667
September	Year 2025	(159,767)	0.6135%	4	3,921		163,687
October	Year 2025	(159,767)	0.6135%	3	2,941		162,707
November	Year 2025	(159,767)	0.6135%	2	1,960		161,727
December	Year 2025	(159,767)	0.6135%	1	980		160,747
					76,453		**1,993,652**
					Annual		
January through December	Year 2026	1,993,652	0.6135%	12	146,773		**2,140,425**
Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months					**Monthly**		
January	Year 2027	**(2,140,425)**	0.6135%		13,132	(185,561)	1,967,995
February	Year 2027	(1,967,995)	0.6135%		12,074	(185,561)	1,794,507
March	Year 2027	(1,794,507)	0.6135%		11,009	(185,561)	1,619,955
April	Year 2027	(1,619,955)	0.6135%		9,938	(185,561)	1,444,332
May	Year 2027	(1,444,332)	0.6135%		8,861	(185,561)	1,267,632
June	Year 2027	(1,267,632)	0.6135%		7,777	(185,561)	1,089,847
July	Year 2027	(1,089,847)	0.6135%		6,686	(185,561)	910,972
August	Year 2027	(910,972)	0.6135%		5,589	(185,561)	731,000
September	Year 2027	(731,000)	0.6135%		4,485	(185,561)	549,923
October	Year 2027	(549,923)	0.6135%		3,374	(185,561)	367,735
November	Year 2027	(367,735)	0.6135%		2,256	(185,561)	184,430
December	Year 2027	(184,430)	0.6135%		1,131	(185,561)	(0)
					86,312		

True-Up Adjustment with Interest	2,226,737
Less Over (Under) Recovery	(1,917,199)
Total Interest	309,538

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 2025 Available May 25, 2026		2025 Forecasted Revenue Requirement For Year 2025		True-up Adjustment - Over (Under) Recovery
$109,995	-	$109,060	=	($935)

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
		0.6135%				

An over or under collection will be recovered prorata over 2025, held for 2026 and returned prorate over 2027

Calculation of Interest						Monthly		
January	Year 2025	(78)	0.6135%	12	6			84
February	Year 2025	(78)	0.6135%	11	5			83
March	Year 2025	(78)	0.6135%	10	5			83
April	Year 2025	(78)	0.6135%	9	4			82
May	Year 2025	(78)	0.6135%	8	4			82
June	Year 2025	(78)	0.6135%	7	3			81
July	Year 2025	(78)	0.6135%	6	3			81
August	Year 2025	(78)	0.6135%	5	2			80
September	Year 2025	(78)	0.6135%	4	2			80
October	Year 2025	(78)	0.6135%	3	1			79
November	Year 2025	(78)	0.6135%	2	1			79
December	Year 2025	(78)	0.6135%	1	0			78
					37			**972**
					Annual			
January through December	Year 2026	972	0.6135%	12	72			**1,044**
Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months					**Monthly**			
January	Year 2027	**(1,044)**	0.6135%		6	(90)		960
February	Year 2027	(960)	0.6135%		6	(90)		875
March	Year 2027	(875)	0.6135%		5	(90)		790
April	Year 2027	(790)	0.6135%		5	(90)		704
May	Year 2027	(704)	0.6135%		4	(90)		618
June	Year 2027	(618)	0.6135%		4	(90)		531
July	Year 2027	(531)	0.6135%		3	(90)		444
August	Year 2027	(444)	0.6135%		3	(90)		356
September	Year 2027	(356)	0.6135%		2	(90)		268
October	Year 2027	(268)	0.6135%		2	(90)		179
November	Year 2027	(179)	0.6135%		1	(90)		90
December	Year 2027	(90)	0.6135%		1	(90)		(0)
					42			

True-Up Adjustment with Interest	1,086
Less Over (Under) Recovery	(935)
Total Interest	151

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 2025 Available May 25, 2026		2025 Collections		True-up Adjustment - Over (Under) Recovery
$45,258	-	$33,261	=	($11,997)

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
		0.6135%				

An over or under collection will be recovered prorata over 2025, held for 2026 and returned prorate over 2027

Calculation of Interest					**Monthly**		
January	Year 2025	(1,000)	0.6135%	12	74		1,073
February	Year 2025	(1,000)	0.6135%	11	67		1,067
March	Year 2025	(1,000)	0.6135%	10	61		1,061
April	Year 2025	(1,000)	0.6135%	9	55		1,055
May	Year 2025	(1,000)	0.6135%	8	49		1,049
June	Year 2025	(1,000)	0.6135%	7	43		1,043
July	Year 2025	(1,000)	0.6135%	6	37		1,037
August	Year 2025	(1,000)	0.6135%	5	31		1,030
September	Year 2025	(1,000)	0.6135%	4	25		1,024
October	Year 2025	(1,000)	0.6135%	3	18		1,018
November	Year 2025	(1,000)	0.6135%	2	12		1,012
December	Year 2025	(1,000)	0.6135%	1	6		1,006
					478		**12,475**
					Annual		
January through December	Year 2026	12,475	0.6135%	12	918		**13,393**
Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months					**Monthly**		
January	Year 2027	(13,393)	0.6135%		82	(1,161)	12,314
February	Year 2027	(12,314)	0.6135%		76	(1,161)	11,229
March	Year 2027	(11,229)	0.6135%		69	(1,161)	10,137
April	Year 2027	(10,137)	0.6135%		62	(1,161)	9,038
May	Year 2027	(9,038)	0.6135%		55	(1,161)	7,932
June	Year 2027	(7,932)	0.6135%		49	(1,161)	6,820
July	Year 2027	(6,820)	0.6135%		42	(1,161)	5,700
August	Year 2027	(5,700)	0.6135%		35	(1,161)	4,574
September	Year 2027	(4,574)	0.6135%		28	(1,161)	3,441
October	Year 2027	(3,441)	0.6135%		21	(1,161)	2,301
November	Year 2027	(2,301)	0.6135%		14	(1,161)	1,154
December	Year 2027	(1,154)	0.6135%		7	(1,161)	0
					540		

True-Up Adjustment with Interest	13,933
Less Over (Under) Recovery	(11,997)
Total Interest	1,937

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.