

American Electric Power

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May 22, 2020

Honorable Kimberly D. Bose, Secretary Federal Energy Regulatory Commission 888 First Street, NE, Room 1A Washington, DC 20426

Re: American Electric Power Service Corporation on behalf of its affiliate AEP East Operating Companies: Appalachian Power Company; Indiana Michigan Power Company; Kentucky Power Company; Kingsport Power Company; Ohio Power Company; and Wheeling Power Company.

Docket No. ER20-1886-000, Submission of Filing and Revised Attachment H-14B Formula Rates in Compliance with Order No. 864

Dear Secretary Bose:

In compliance with Order No. 864,¹ American Electric Power Service Corporation, ("AEP Service Corporation" or "AEPSC"),² on behalf of its affiliate AEP East Operating Companies: Appalachian Power Company; Indiana Michigan Power Company; Kentucky Power Company; Kingsport Power Company; Ohio Power Company; and Wheeling Power Company, (AEPSC and the AEP East Operating Companies may be collectively referred to as "the Company" or "AEP" in this application) submit to the Federal Energy Regulatory Commission ("Commission" or "FERC") revisions to Attachment H-14B³ of the PJM Open Access Transmission Tariff ("OATT" or "the Tariff"), to provide the permanent worksheet required by Order No. 864 for AEP as a Transmission Owner ("TO") in PJM. Consistent with Order No. 864, the Company requests an effective date of January 27, 2020, for these Tariff changes.⁴ The Company also provides a populated set of worksheets showing the determination

¹ Public Utility Transmission Rate Changes to Address Accumulated Deferred Income Taxes, Order No. 864, 169 FERC ¶ 61,139 (2019).

² Pursuant to Order No. 714, this filing is submitted by PJM Interconnection, L.L.C. ("PJM") on behalf of Appalachian Power Company, et.al. as part of an XML filing package that conforms with the Commission's regulations. PJM has agreed to make all filings on behalf of the PJM Transmission Owners in order to retain administrative control over the PJM Tariff. Thus, Appalachian Power Company, et.al. has requested PJM submit this compliance filing in the eTariff system as part of PJM's electronic Intra PJM Tariff.

³ The AEP East Operating Companies provide service under Attachment H-14; H-14B refers to the formula rate portion of this attachment.

⁴ See Order No. 864 at P 100; Public Utility Transmission Rate Changes to Address Accumulated Deferred Income Taxes, 84 Fed. Reg. 65281 (Nov. 27, 2019).

and tracking of excess and deficient Accumulated Deferred Income Tax ("ADIT") resulting from implementation of the Tax Cut and Jobs Act of 2017 ("TCJA").

In Order No. 864, the Commission directed public utilities with transmission formula rates to revise those rates to include a Rate Base Adjustment Mechanism that will deduct any excess ADIT from, or add any deficient ADIT to, rate base,⁵ and include an Income Tax Allowance Adjustment Mechanism that will decrease or increase the income tax components of their transmission formula rates by any amortized excess or deficient ADIT, respectively.⁶ The Commission also stated that public utilities that have such provisions in their transmission formula rates can demonstrate that their existing provisions satisfy Order No. 864's requirements.⁷ As described below, the existing Attachment H-14B formula rate already complies with Order No. 864's requirement to have Rate Base and Income Tax Allowance Adjustment mechanisms, and thus no further changes to these formula rates are necessary. In addition, the permanent worksheet and populated templates filed herein satisfy Order No. 864 remaining requirements. Accordingly, this filing fully satisfies the requirements of Order No. 864 for the Company as a PJM TO.

I. BACKGROUND

A. Order No. 864

Order No. 864 imposes a number of requirements arising from the TCJA. First, Order No. 864 requires each public utility with transmission formula rates to include a Rate Base Adjustment Mechanism in its transmission formula rates to deduct any excess ADIT from, or add any deficient ADIT to, its rate base.8 The Commission indicated that without this mechanism, transmission formula rates could overstate or understate rate base. This mechanism will ensure that such public utilities offset their rate bases by any unamortized excess or deficient ADIT and maintain rate base neutrality. The Commission added that the Rate Base Adjustment Mechanism must apply to future changes in federal, state, or local tax laws that result in excess or deficient ADIT. 10 The Commission made it clear that, rather than impose specific standards, it will evaluate proposed changes to a public utility's transmission formula rates intended to comply with Order No. 864 on a case-by-case basis, and that "public utilities may also demonstrate that their formula rates already meet the Rate Base Adjustment Mechanism requirements" of Order No. 864. 11 The Commission also noted that under its previous accounting guidance, public utilities are required to record a regulatory asset (Account 182.3) associated with deficient ADIT or regulatory liability (Account 254) associated with excess ADIT, and that guidance has not changed. 12

⁵ *Id*. at P 28.

⁶ *Id*. at P 42.

⁷ *Id.* at PP 30, 43-44.

⁸ *Id.* at P 28.

⁹ *Id.* at P 28.

¹⁰ *Id.* at P 29.

¹¹ Id. at P 30.

¹² *Id.* at P 31.

Order No. 864 further directs each public utility with transmission formula rates to include an Income Tax Allowance Adjustment Mechanism in its formula rates that decreases or increases the income tax components of its rates by amortized excess or deficient ADIT.¹³ As it did with the Rate Base Adjustment Mechanism, the Commission stated it will evaluate proposed Income Tax Allowance Adjustment Mechanisms on a case specific basis, and that public utilities can seek to demonstrate that their existing formula rate mechanisms satisfy this requirement.¹⁴ The Commission stated that public utilities should follow the guidance set forth in the TCJA to determine the period over which excess and deficient ADIT are to be amortized.¹⁵ This means that public utilities should return protected excess ADIT no more rapidly than over the life of the underlying asset using the Average Rate Assumption Method ("ARAM") or, if its books and underlying records do not contain the vintage account data necessary, it must use an alternative method. 16 The Commission indicated that it will evaluate the amortization periods for unprotected ADIT on a case-specific basis, and that for both protected and unprotected ADIT, the full regulatory liability for excess ADIT should be captured in transmission formula rates, beginning on the effective date of any proposed tariff provision. ¹⁷ Order No. 864 further requires each public utility with transmission formula rates to include in its transmission formula rates tariff a new permanent worksheet to track information related to excess and deficient ADIT annually, to provide transparency, and help ensure excess or deficient ADIT is reflected in the public utility's ATRR. 18 The Commission indicated that this worksheet should include, at a minimum, the following five types of information:

- 1. how any ADIT accounts were re-measured and the excess or deficient ADIT contained therein;
- 2. the accounting for any excess or deficient ADIT amounts in Accounts 182.3 (Other Regulatory Assets) and 254 (Other Regulatory Liabilities);
- 3. whether the excess or deficient ADIT is protected or unprotected;
- 4. the accounts to which the excess or deficient ADIT is amortized; and,
- 5. the amortization period of the excess or deficient ADIT being returned or recovered through the rates.¹⁹

Public utilities with transmission formula rates are also required to provide a populated version of this worksheet.²⁰ Order No. 864 requires public utilities subject to the rule "to identify each specific source of excess or deficient ADIT, classify the excess or deficient ADIT as protected or unprotected, and list the proposed amortization period associated with each

¹³ *Id.* at P 42.

¹⁴ *Id*. at P 44.

¹⁵ *Id*.

¹⁶ *Id.* at PP 44, 46

¹⁷ *Id.* at PP 34, 44-45.

¹⁸ *Id.* at P 62. In their determination, the Commission ordered that required worksheet to include five categories of information as defined in the NOPR.

¹⁹ *Id.* at P 52. The Commission added that in some instances, there may be unique circumstances that require additional information to be provided. *Id* at P 66.

²⁰ *Id.* at P 63.

classification or source in their proposed worksheets," and provide supporting documentation. ²¹ The Commission stated it will evaluate the individual permanent workpapers on a case-by-case basis. ²²

While the revised tariff sheets submitted in response to Order No. 864 will become effective January 27, 2020, the date Order No. 864 was published in the Federal Register, ²³ the compliance filings required by Order No. 864 are due the later of thirty days after Order No. 864's effective date, or the date of the public utility's next annual informational filing following Order No. 864's issuance. For AEP as a PJM TO, that "later of" date is May 26, 2020, the date the annual informational filing is due.²⁴

B. PJM, AEP, and Relevant Tariff Provisions

PJM is a regional transmission organization ("RTO") that coordinates the movement of wholesale electricity in all or parts of 13 states and the District of Columbia.

The AEP East Operating Companies are public utilities as defined in section 201(e) of the Federal Power Act.²⁵ AEP provides transmission service under the requirements defined in Attachment H-14 of the PJM OATT.

II. COMPLIANCE FILNG

A. Attachment H-14B's Formula Rate Template Already Complies with Order No. 864's Requirements to Adopt a Rate Base Adjustment Mechanism and an Income Tax Allowance Adjustment Mechanism

In Order No. 864, the Commission directed public utilities with transmission formula rates to revise these rates to adopt a Rate Base Adjustment Mechanism and an Income Tax Allowance Adjustment Mechanism, but also stated that these public utilities may demonstrate that their existing transmission formula rates meet Order No. 864's requirements. The Currently-effective Attachment H-14B template satisfies these requirements. The Rate Base Adjustment Mechanism is implicitly addressed in the formula rate template via the required adjustment of rate base for ADIT balances related to utility operations. Page 2, lines 48-52, Attachment H-14B's formula rate template incorporates the balances associated with utility ADIT recorded in Account Nos. 190 and 281-283. The sum of these amounts is reflected on page 2, line 53, and then flows to the total rate base as shown on page 2, line 68. As further explained in section II B.1 below, the amounts input in lines 48-52 will include the balances identified as

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²¹ *Id*. At P 65.

²² *Id*. At P 66.

²³ *Id.* at P 100.

²⁴ Per the protocols governing AEP's Attachment H-14, the filing deadline for annual informational filings for a calendar year is May 25th of the succeeding year; because that date falls on Memorial Day in 2020, the protocols define the due date as the next business day, or May 26, 2020.

²⁵ 16 U.S.C. § 824(e).

²⁶ *Id*. at P 30.

excess and deficient ADIT. Moreover, because this rate formula adjusts for the amounts associated with ADIT recorded in Account Nos. 190 and 281-283, it will adjust rate base to reflect any future federal and state tax rate changes, as required by Order No. 864.

Similarly, the Income Tax Allowance Mechanism has already been incorporated in the formula to allow the amortization of excess ADIT balances to be included in the revenue requirement.²⁷ This specific adjustment can be found on page 3, line 119 of the formula, while the tax-effected amount that will be included in the total cost of service is presented on line 123. This input will also capture amortization of excess and deficient ADIT arising not only from the TCJA, but from future tax rate changes as well. To properly input the amortization of excess and deficient amounts of ADIT specific to transmission, the Company is requesting to change line 119, Column (5) from a direct assignment to an input, which will facilitate the operation of the Excess worksheet described in the following section.

B. AEP's Proposed Worksheet Complies with Order No. 864.

1. Excess and Deficient ADIT Balances Worksheet and the Rate Base Adjustment Mechanism

Attachment C presents the working compliance version of the proposed permanent worksheet, based on 2018 inputs for each Operating Company. To account for the Excess and Deficient ADIT that arose due to the TCJA, AEP calculated, based on ADIT balances as of December 31, 2017, the remeasurement of ADIT balances by establishing a new ADIT deferral that offsets the amount by which the change in the tax rate decreased other specific deferrals in total. This entry is reflected in the sub-ledger used to track tax deferrals, and does not change the balance of the ADIT subaccount in which such deferrals are recorded. This newly established ADIT deferral served as the basis for an entry in the general ledger that establishes an ADIT contra entry in separate subaccounts that is offset by entries to the regulatory asset or liability accounts as ordered by the Commission. In this way, the Company's Rate Base Adjustment Mechanism meets requirements for rate base neutrality and transparency.

Expanding on the previous paragraph, in Column B of Attachment C, deferred taxes related to utility operations are recorded in ADIT subaccounts that are designated by a "1" in the fourth position of the seven digit account number (for clarity this is shown in red font on the attachment). In addition, in Column C these accounts with the "1" designation are identified as "Accel(erated) Amortization Property", "Utility Property" or "Other Utility Deferrals." The

²⁷American Electric Power Service Corporation submits tariff filing per 35.13(a)(2)(iii: AEP East Submits OATT H-14 Revisions to be effective 1/1/2017 under ER17-405, filed November 22, 2016; approved by the Commission on April, 24, 2018.

²⁸ This new worksheet will be referred to as Worksheet B-3 in the Company's formula rate.

²⁹ As part of the re-measurement calculation, the remeasurement ADIT balances in account 1901001 were reclassified to account 2831001 to group non-property utility deferrals together as one timing difference.

³⁰ *Id* at P 31. In its order the Commission referenced previous accounting guidance which specifically requires the establishment of a regulatory asset (account 182.3) or liability (account 254) to record deficient or excess ADIT balances.

³¹ *Id* at PP 28 and 30.

accounts designated with a "1" are the ADIT balances included in the rate base developed in the formula.³² The ADIT deferral established at the time of remeasurement described above is made in the sub-ledger of these "1" accounts. By establishing these new deferrals, while at the same time having the subaccount total remain unchanged, AEP maintains rate base neutrality by recognizing the excess and deficiency amounts while ensuring that the amount of remeasurement stays in the value used to develop the formula rate base.

To recognize the necessary regulatory entries, and ensure that total ADIT balances reflect the new tax rate, the Company has used separate ADIT subaccounts, designated with a "4" in the fourth position of the subaccount number, and described as "FAS 109" in Column C of the workpaper. These entries record to the ledger the amount of the remeasurement, as a contraentry to the ADIT remeasurement deferral balance in the "1" subaccount with an offset to the regulatory asset recognized in a subaccount of 182.3 or the regulatory liability recognized in a subaccount of 254.

Finally, the Company has recorded, in account 1904001, the tax gross up associated with these FAS 109 balances as required by the order. None of these "4" accounts are included in the rate base calculation used to determine each Operating Company's revenue requirement.

Prior to describing the worksheet, it should be noted for background that the preparation of AEP's formulas requires the reporting of both total company and transmission functional balances to determine the rate base.³³ Therefore, the new worksheet that AEP is submitting for the Commission's consideration will contain separate sections of information reflecting data on total company and transmission functional bases.

In the worksheet presented in Attachment C, Columns A, B, C, D and E presents line reference numbers, the specific accounts used to track the excess ADIT balances, a description of each account, its status as a protected or unprotected deferral, and the Act that led to the balances for each account. Associating the accounts in the worksheet with the accounting description above, in Column B, lines 1a-1j show the ADIT accounts in which the impacts of the TCJA are recorded, with the fourth position in the account number shown in red font to comport with the description above. In addition, in the "Description of Account" shown in Column C the "1" subaccounts are described as discussed above, and the "4" subaccounts reference FAS 109 in their descriptions. The corresponding transmission functional data is provided in lines 4a-4h.

Columns F, G and H of this worksheets will present the excess balance at remeasurement, amortization methodology, and amortization period of the excess balance, respectively. It is AEP's intent that the value of the remeasurement in Column F will remain static, and thus allow

³² The year-end balances in each of these Utility subaccounts are reported in the FERC Form 1 template for accounts 281, 282, 283 and 190 at page 273.8.k, 275.2.k, 277.9.k, and 234.8.c, respectively. In the PJM Attachment H-14B, on page 2 of 5 of the non-levelized formula rate, these same references are given as the source of ADIT balances on lines 19 through 22 of Column (e).

³³ AEP maintains functional accounting ledgers for each vertically integrated utility in its system. The six AEP East Operating Companies that utilize the Attachment H-14B formula utilize their transmission functional books to identify the balance of ADIT that is incorporated in its functional rate base.

comparison of the beginning or ending balances in any given year to the value originally determined at the time of the initial remeasurement. The Company uses the ARAM method to amortize protected excess ADIT and is amortizing unprotected excess ADIT over 10 years beginning January 1, 2018. The Company's 10-year amortization period for unprotected excess ADIT for its PJM revenue requirement was agreed upon by the Company and its customers and approved by FERC.³⁴

Columns I & J demonstrate the period beginning balances of the FAS 109 and Utility ADIT balances. Column I presents the amounts of FAS 109 tax deferrals related to the rate decrease, and the related tax gross up. In the lines described as the "Regulatory Deferral Accounts" the offset balances in accounts 254 and 182.3 are presented, and subsequent totals in rows three and six showing these balances offset in total. Column J presents the balances of the ADIT Utility deferrals, providing transparency and differentiating between the balances required to maintain rate base neutrality and the balances necessary to record the regulatory obligations or benefits arising from the TCJA.

Columns K, L and M present the entries to the balance sheet as these amounts are amortized. The reclassification column is there in case it is needed to reflect balance sheet adjustments. The columns identified as 182.3 and 254 represent the amortization of the balances in the FAS 109 ADIT accounts to the regulatory deferral accounts and the amortization of the related tax gross up. In the lines for the Regulatory Deferral Accounts, the net offset of the entries made to the FAS 109 ADIT accounts are presented. This presentation therefore allows a reviewer to determine how the change in those regulatory accounts relate to entries made to the FAS 109 ADIT accounts, a further transparency benefit.

Column N and O represent the tax expense entries that arise out of accounting for the TCJA. Column N presents the amortization of the timing difference created by the remeasurement. The amortization included in Column N will be to the FERC 410/411 accounts and the total of these entries will be included in the amount reported in the Income Tax Allowance Adjustment Mechanism that is incorporated in the PJM Attachment – H-14B formula at page 3, line 119, column (3). In the transmission functional section of this workpaper, the total amount in Column N, on line 6, will support the amount of the Income Tax Allowance Adjustment that will be reported at page 3, line 119, column (5). Column O of the worksheet will be used to record non-amortization entries to deferred tax expense that will not flow to the formula because of the formula's use of a statutory tax rate mechanism to determine tax expense.

Finally, columns P and Q, similar to I and J, will present the ending balances of each account. Column R presents references to other sections in the formula or to reported balances in the FERC Form 1, as indicated. One of the benefits of this workpaper design is that both the beginning and end-of-period balance information provided herein is intended to tie to worksheets supporting ADIT balances that the Attachment H-14B already requires the Company to

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 $^{^{34}}$ Appalachian Power Company, et al, 166 FERC ¶ 61,135 (2019).

³⁵ In this application the Company is also proposing to correct the formula rate to indicate that line 119, column (5) is a direct input to the formula by revising the shading to indicate as much.

incorporate in its annual information filings. For purposes of demonstrating the relationship of these workpapers the Company has included a copy of them from each AEP East Operating Company's 2018 formula true-up as Attachment C-1 to this filing.³⁶

This worksheet is scalable to reflect the additional excess or deficient ADIT and regulatory balances by adding lines to capture the new ADIT and regulatory subaccounts that would be necessary to track additional detail reflecting that change. In addition, in the event of a new change in tax rates the legislative Act that supports that new rate would be referenced in Column E for new subaccounts added to track that change.

2. ADIT Remeasurement

The remeasurement of ADIT from a 35% to 21% statutory tax rate was calculated as of December 31, 2017 by applying the percentage change in the tax rate (40%) to the balance of each timing difference that makes up the total ADIT balances.³⁷ The sum total of each of these changes for each ADIT account was then used to establish a new timing difference that represents the excess or deficient ADIT associated with each ADIT account. This is shown in each Company's deferral information provided in Attachment C-1.

The amount of the remeasurement for each ADIT account is provided in Attachment D to this application. A page showing the amount of remeasurement on both a total company and functional transmission basis is provided for each Operating Company included in this application. The total remeasurement value will support that same value as reported in Column F of Attachment C. The Company is proposing that instead of including this remeasurement as a permanent worksheet in the formula rate, the calculation would be provided as a supporting workpaper to be included in the informational filing for any year in which a tax rate change was made. It is the Company's expectation that this worksheet would simply serve as support for beginning excess or deficient amounts presented in the Column F as described in the previous section of this application.

In the event of a subsequent tax rate change that remeasurement to the new tax rate would be documented in a similar worksheet that would address the specifics of the calculation at that time. This would also be included in the informational filing based on the year the change was made.³⁸

III. EFFECTIVE DATE

Consistent with Order No. 864, the Company requests an effective date of January 27, 2020 for the Tariff revisions contained herein. The Company requests that the Commission

³⁶ To demonstrate this, the Company has highlighted the specific tax deferral balances in Attachment C-1 that are being tracked on Attachment C.

³⁷ For some Companies the remeasurement of an individual account may not equal 40% of the December 31, 2017 deferral balance because of specific ADIT items that are not subject to remeasurement.

³⁸ For instance, if tax rates were changed effective in 2021, the Remeasurement Workpaper would be provided in the filing made for rate year 2022 that is based on 2021 information.

grant any and all waivers of the Commission's rules and regulations that are necessary for acceptance of this filing.

IV. DOCUMENTS SUBMITTED WITH THIS FILING

In addition to this transmittal letter, the documents submitted in this filing are:

Attachment A – Revised Attachment H-14B Part I Tariff Sheets (clean);

Attachment B – Revised Attachment H-14B Part I Tariff Sheets (redline);

Attachment C – Populated Excess/Deficient ADIT Worksheet for each AEP East Operating Company (in Excel);

Attachment C-1 – Supporting Detail of ADIT balances for each AEP East Operating Company; and,

Attachment D – Populated Supplemental Remeasurement Worksheet for each of the AEP East Operating Companies.

V. COMMUNICATIONS

The Company requests that the Commission place the following individuals on the official service for this proceeding:

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VI. SERVICE

PJM has served a copy of this filing on all PJM Members and on all state utility regulatory commissions in the PJM Region by posting this filing electronically. In accordance with the Commission's regulations,³⁹ PJM will post a copy of this filing to the FERC filings section of its internet site, located at the following link: http://www.pjm.com/documents/ferc-

³⁹ See 18C.F.R §§ 35.2(e) and 385.2010(f)(3).

manuals/ferc-filings.aspx with a specific link to the newly-filed document, and will send an e-mail on the same date as this filing to all PJM Members and all state utility regulatory commissions in the PJM Region⁴⁰ alerting them that this filing has been made by PJM and is available by following such link. If the document is not immediately available by using the referenced link, the document will be available through the referenced link within 24 hours of the filing. Also, a copy of this filing will be available on the Commission's eLibrary website located at the following link: http://www.ferc.gov/docs-filing/elibrary.asp in accordance with the Commission's regulations and Order No. 714.

VII. CONCLUSION

For the reasons stated above, the Company requests that the Commission accept the proposed Tariff sheets being filed herein to be effective January 27, 2020, and find that AEP is in compliance with Order No. 864.

Respectfully submitted,

/s/ Stacey Burbure
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Counsel for American Electric Power Service Corporation

Dated: May 22, 2020

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⁴⁰ PJM already maintains, updates and regularly uses e-mail lists for all PJM members and affected state commissions.

ATTACHMENT A REVISED ATTACHMENT H-14B Part 1 (CLEAN TARIFF)

ATTACHMENT H-14B BLANK FORMULA TEMPLATE - CLEAN

AEP East Companies

For Twelve Months Ended

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

COMPANY NAME HERE

Line					Tr	ansmi	ission
No.						_ A	mount
1	REVENUE REQUIREMENT (w/o incentives)	(ln 130)					\$0
				Total	Allocato	_	
2	REVENUE CREDITS	(Worksheet E ln 8) (Note A)	-	DA	1.0000) _\$	<u>-</u>
3	Facility Credits under PJM OATT Section 30.9	(Worksheet E ln 9) (Note X)				\$	
	REVENUE REQUIREMENT For All Company Facilities O: The Carrying Charge Calculations on lines 7 to 12 below are ansmission Enhancement Charges. The total non-incentive revenue.						
5 6	Revenue Requirement for PJM Schedule 12 Facilities (w/o incentives) (Worksheet J/K) NET PLANT CARRYING CHARGE w/o intra-AEP charges or credits or ROE incentives (Note B)		-	D.	A 1.0000) \$	-
7	Annual Rate	((ln 1 - ln 95)/((ln 42) x 100))					0.00%
8 9	Monthly Rate NET PLANT CARRYING CHARGE ON LINE 7, w/o depreciation or ROE incentives (Note B)	(ln 7 / 12)					0.00%
10	Annual Rate NET PLANT CARRYING CHARGE ON LINE 10, w/o Return,	((ln 1 - ln 95 - ln 100) /((ln 42) x 100))				0.00%
11	income taxes or ROE incentives (Note B)	((ln 1 - ln 95 - ln 100 - ln 125 - ln					
12	Annual Rate	126) /((ln 42) x 100))					0.00%
13	ADDITIONAL REVENUE REQUIREMENT for projects w/incentive ROE's (Note B) (Worksheet J/K)						-
14	REVENUE REQUIREMENT FOR SCHEDULE 1A CHARGI	ES					
15	Total Load Dispatch & Scheduling (Account 561) Less: Load Dispatch - Scheduling, System Control and Dispatch	Line 75 Below					-
16	Services (321.88.b) Less: Load Dispatch - Reliability, Planning & Standards						
17	Development Services (321.92.b)						
18	Total 561 Internally Developed Costs	(Line 15 - Line 16 - Line 17)					

AEP East Companies

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

COMPANY NAME HERE (2)

		COMPANY NAME HERE					
	(1)	(2)		(3)	(4)	(5)
	DATE DAGE CALCULATION	Data Sources	O.T. (1		4 11	4	Total
т :	RATE BASE CALCULATION	(See "General Notes") To	<u>O Total</u>	NOT		<u>cator</u>	Transmission
Line	an a a a n			NOT:	<u> </u>		
No.	GROSS PLANT IN SERVICE				3.7.4	0.00000	
19	Production	(Worksheet A ln 14.(b))		-	NA	0.00000	-
20	Less: Production ARO (Enter Negative)	(Worksheet A ln 14.(c))		-	NA	0.00000	-
21	Transmission	(Worksheet A ln 14.(d) & TCOS Ln 13-	4)	-	DA		-
22	Less: Transmission ARO (Enter Negative)	(Worksheet A ln 14.(e))		-	TP	0.00000	=
23	Distribution	(Worksheet A ln 14.(f))		_	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))			W/S	0.00000	
		` '//		-			-
26	Less: General Plant ARO (Enter Negative)	(Worksheet A ln 14.(i))		-	W/S	0.00000	-
27	Intangible Plant	(Worksheet A ln 14.(j))			W/S	0.00000	=
28	TOTAL GROSS PLANT	(sum lns 19 to 27)		_	GP=	0.000000	_
		(= === == = = = = = = = = = = = = = = =					
• 0					GID=	-	
29	ACCUMULATED DEPRECIATION AND						
30	Production	(Worksheet A ln 28.(b))		-	NA	0.00000	-
31	Less: Production ARO (Enter Negative)	(Worksheet A ln 28.(c))		_	NA	0.00000	-
32	Transmission	(Worksheet A ln 28.(d) & ln 43.(c))		-	TP1=	0.00000	-
33	Less: Transmission ARO (Enter Negative)	(Worksheet A ln 28.(e))		_	TP1=	0.00000	_
34	Distribution	(Worksheet A ln 28.(f))			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))		-	W/S	0.00000	-
37	Less: General Plant ARO (Enter Negative)	(Worksheet A ln 28.(i))		_	W/S	0.00000	-
38	Intangible Plant	(Worksheet A ln 28.(j))		_	W/S	0.00000	_
39	G	• • • • • • • • • • • • • • • • • • • •			**/5	0.00000	
39	TOTAL ACCUMULATED DEPRECIATIO	N (sum lns 30 to 38)		-			-
40	NET PLANT IN SERVICE						
41	Production	$(\ln 19 + \ln 20 - \ln 30 - \ln 31)$		_			_
42	Transmission	$(\ln 21 + \ln 22 - \ln 32 - \ln 33)$					
				_			-
43	Distribution	$(\ln 23 + \ln 24 - \ln 34 - \ln 35)$		-			-
44	General Plant	$(\ln 25 + \ln 26 - \ln 36 - \ln 37)$		_			-
45	Intangible Plant	(ln 27 - ln 38)		_			-
46	TOTAL NET PLANT IN SERVICE	(sum lns 41 to 45)			NP=	0.000000	
40	TOTAL INDITIONAL INVOLUTION	(3411 113 41 10 43)			111	0.000000	
47							
47	DEFERRED TAX ADJUSTMENTS TO RA	TE BASE (Note D)					
48	Account No. 281.1 (enter negative)	(Worksheet B, ln 2 & ln 5.E)		-	NA		=
49	Account No. 282.1 (enter negative)	(Worksheet B, ln 7 & ln 10.E)		_	DA		-
50	Account No. 283.1 (enter negative)	(Worksheet B, ln 12 & ln 15.E)		_	DA		_
51				_			_
	Account No. 190.1	(Worksheet B, ln 17 & ln 20.E)		-	DA		-
52	Account No. 255 (enter negative)	(Worksheet B, ln 24 & ln 25.E)			DA		
53	TOTAL ADJUSTMENTS	(sum lns 48 to 52)		_			-
		,					
<i>5 1</i>	DI ANT HELD EOD EUTHDE HEE	(W			DA		
54	PLANT HELD FOR FUTURE USE	(Worksheet A ln ln 44.(e) & ln 45.(e))		_	DA		-
55	REGULATORY ASSETS	(Worksheet A ln 51.(e))		-	DA		-
56	UNFUNDED RESERVES (ENTER						
56	NEGATIVE) (NOTE Y)	(Worksheet A ln 54.(e))			W/S		-
57	WORKING CAPITAL	(Note E)					
58							
	Cash Working Capital	(1/8 * ln 78)		-			-
59	Transmission Materials & Supplies	(Worksheet C, ln 2.(F))		-	TP	0.00000	-
60	A&G Materials & Supplies	(Worksheet C, ln 3.(F))		-	W/S	0.00000	-
61	Stores Expense	(Worksheet C, ln 4.(F))		-	GP	0.00000	-
62	Prepayments (Account 165) - Labor Allocat			_	W/S	0.00000	
63	- · · · · · · · · · · · · · · · · · · ·			-			
	Prepayments (Account 165) - Gross Plant	(Worksheet C, ln 8.F)		-	GP	0.00000	
64	Prepayments (Account 165) - Transmission	Only (Worksheet C, ln 8.E)		-	DA	1.00000	-
65	Prepayments (Account 165) - Unallocable	(Worksheet C, ln 8.D)		-	NA	0.00000	-
66	TOTAL WORKING CAPITAL	(sum lns 58 to 65)					
	TOTAL WORKING CALITAL	(56111 1115 50 10 05)		-			
67					D 4		
67	IPP CONTRIBUTIONS FOR CONSTRUCT	TION (Note F) (Worksheet I	O, ln 8.B)		DA	1.00000	
				_			
68	RATE BASE (sum lns 46, 53, 54, 55, 56, 66	5 67)					
	(Sam into 10, 55, 57, 55, 50, 00	· · · /				•	

AEP East Companies Transmission Cost of Service Formula

(1)

Rate

Utilizing Actual/Projected FERC Form 1 Data

(3)

(4)

(5)

COMPANY NAME HERE (2)

	(1)	WEG DETUDN A	(2)	D 4 G	(3)		(4) (5)
	EXPENSE, TAX <u>REQUIREMENTS</u> <u>CALCULATION</u>	XES, RETURN & F S	REVENUE (See "General Notes")	Data Sources <u>TO Total</u>	Allog	cator_	Total <u>Transmission</u>
Line							
No.	OPERATION & MAINTI	ENANCE EXPENSE	E				
69	Production	321.80.b					
70	Distribution	322.156.b					
71	Customer Related	222 8 222 164 17	1 170 1				
71	Expense	322 & 323.164,17	1,1/8.0				
72	Regional Marketing Exp						
73	Transmission TOTAL O&M	321.112.b					
74	EXPENSES Less: Total Account	(sum lns 69 to 73)			-		
75	561	(Note G) (Worksho	eet F, ln 14.C)		_		
76	Less: Account 565	(Note H) 321.96.b					
77	Less: Regulatory Defer	rals &	(N-4-1) (W-1-1-1-4 E 1-4 C)				
77	Amortizations Total O&M Allocable to		(Note I) (Worksheet F, ln 4.C)				
78	Transmission	(lns 73 - 75	i - 76 - 77)		-	TP	0.00000 -
	Administrative and						
79	General	323.197.b (Notes J	and M)				
80	Less: Acct. 924, Proper Acct. 9260039 PBOP	rty Insurance	323.185.b				
81	Expense	PBOP Worksho	eet O Line 9 & 10, (Note K)				
82	Acct. 9260057 PBOP Med	•	PBOP Worksheet O Line 11, (Note K)			
83	PBOP Expense Billed Fro AEPSC		ksheet O Line 13, (Note K)				
84	Acct. 928, Reg. 0	Com. Exp.	323.189.b				
85	Acct. 930.1, Gen	. Advert. Exp.	323.191.b				
86	Acet. 930.2, Mis	c. Gen. Exp.	323.192.b				
87	Balance of A & G	(ln 79 - sum ln 80			-	W/S	0.00000 -
88	Plus: Acct. 924, Property 1				-	GP	0.00000 -
89	Acct. 928 - Transmission	-	Worksheet F In 20.(E) (Note L	,	-	TP	0.00000 -
90	Acct 930.1 - Only safety r		Worksheet F In 37.(E) (Note L	,	-	TP	0.00000 -
91	Acet 930.2 - Misc (-	Worksheet F In 43.(E) (Note L		-	DA	1.00000
92 93	Settlement Approved PBC A & G Subtotal	OP Recovery (sum lns 87 to 92)	PBOP Worksheet O, Col. C (N	ote M)	_		W/S 0.00000
,,,	Tree of Subtotul	(54111 1115 07 10 72)					
94	O & M EXPENSE SUBTOTAL	(ln 78 + ln	03)				
95		•	tes in Acct 565 (Company Reco	rds) (Note H)			DA 1.00000 -
93	TOTAL O & M	i ayıncıns 10 Aimia	ies in Acet 505 (Company Reco	rus) (Note 11)			DA 1.00000 -
96	EXPENSE	$(\ln 94 + \ln 95)$			-		-
97	I	DEPRECIATION A	ND AMORTIZATION EXPENS	SE			
98	Production	336.2-6.f				NA	0.00000 -
99	Distribution	336.8.f				NA	0.00000 -
100	Transmission	336.7.f				TP1	0.00000 -
101	General	336.10.f				W/S	0.00000 -
102	Intangible	336.1.f				W/S	0.00000
103	TOTAL DEPRECIATION AMORTIZATION	N AND	(Ln 98+99+ 100+101+102)		-		-
104	TAXES OTHER THAN	(NI = 4. NI)					
104 105	INCOME Labor Related	(Note N)					
105		Warlsahaat II In 24	(D)			W/S	0.00000 -
106	Payroll Plant Related	Worksheet H In 24	ייט)	-		W/D	0.00000 -
107	Property	Worksheet H-1 ln	2 (C) & 2 (G)			DA	0
109	Gross Receipts/Sales		Worksheet H ln 24.(F)		_	NA	0.00000 -
110	Other	Worksheet H ln 24	` ′	_		GP	0.00000 -
110	TOTAL OTHER	Worksheet II III 24	.(L)			GI	0.00000
111	TAXES	(sum lns 106 to 11	0)	-			-
112	INCOME TAXES	(Note O)					
113	T=1 - {[(1 - SIT) * (1 -	FIT)] / (1 - SIT * FI	$T * p) \} =$		0.00%		
114	EIT=(T/(1-T)) * (1-(W0	CLTD/WACC)) =			0.00%		
115	where WCLTD=(ln 1	54) and WACC = $(lr$	n 157)				
116	and FIT, SIT & p are	as given in Note O.					
117	GRCF=1 / (1 - T) = (f	from ln 113)			-		

118	Amortized Investment Tax	Credit (enter negative)	(FF)	p.114, ln 19.	c) -			
119		(Note U)			-	DA		-
	Tax Effect of Permanent and Flow-Through							
120		(Note U)			-	DA	1.00000	-
121	Income Tax Calculation	(ln 114 * ln 126)			-			-
122	ITC adjustment Excess Deferred Income	(ln 117 * ln 118)			-	G	P 0.00000	-
123		(ln 117 * ln 119)			-			-
124	and Flow-Through	(ln 117 * ln 120)						
127		(1117 111120)						
125	TOTAL INCOME TAXES	(sum lns 121 to 124)				-		-
126	RETURN ON RATE BASE	(Pote Pose*WACC)	(1n f	58 * ln 157)				
120	RETURN ON RATE BASE	(Rate Base WACC)	(III C	98 · III 137)	-			-
127	INTEREST ON IPP CONT	RIBUTION FOR CONS	Γ. (Note F) (Workshee	et D, ln 2.(B))		- DA	1.00000	-
128	(Gains) / Losses on Sales of	Plant Held for Future Us	se (Worksheet N, ln 4,	Cols. ((F) &	(H))		-	-
120	Tax Impact on Net Loss / (0	Gain) on Sales of Plant F	leld for Future Use (In	128 * In 114	1			
129		Same on Sales of Flant I	iola for 1 uture USE (III	. 120 III 114 _.	, 		-	<u>-</u>
130	TOTAL REVENUE REQUIREMENT							
	(sum lns 96, 103, 111, 12	5, 126, 127, 128, 129)						
		_	AEP East Comp					
			smission Cost of Serving Actual/Projected F					
			COMPANY NAM					
SUPP(ln	ORTING CALCULATIONS	•						
No.	_ TRANSMISSION PLANT	INCLUDED IN PJM TA	ARIFF					
131	Total transmission plant Less transmission plant ex	(ln 21)	(Worksheet A In 42	Col. (d))			-	
132	(Note P)						-	
133 134	Less transmission plant in Transmission plant include		ry Services (Workshee (ln 131 - ln 132 - ln		ol. (b)) (Note Q)		-	
131	Transmission plant merade	2 111 1 0171 1 111111	(m 131 m 132 m	133)				
135	Percent of transmission	plant in PJM Tariff	(ln 134 / ln 131)				TP =	0.0000
				D				
				Payr oll				
				Bille				
				d				
				from AEP				
	WAGES & SALARY			from AEP Servi ce				
136	ALLOCATOR (W/S)	(Note R)	Direct Payroll	from AEP Servi	Total	N 0.0000		
137	ALLOCATOR (W/S) Production	354.20.b	Direct Payroll	from AEP Servi ce		A 0 T 0.0000	-	
	ALLOCATOR (W/S)	, ,	Direct Payroll	from AEP Servi ce Corp.	-	A 0	-	
137	ALLOCATOR (W/S) Production	354.20.b 354.21.b	Direct Payroll	from AEP Servi ce Corp.		A 0 T 0.0000 P 0 N 0.0000 A 0	- - -	
137 138	ALLOCATOR (W/S) Production Transmission	354.20.b 354.21.b	Direct Payroll	from AEP Servi ce Corp.		A 0 T 0.0000 P 0 N 0.0000 A 0 N 0.0000 A 0	- - -	
137 138 139	ALLOCATOR (W/S) Production Transmission Regional Market Expense	354.20.b 354.21.b s 354.22.b 354.23.b 354.24,25,26.b	Direct Payroll	from AEP Servi ce Corp.		A 0 T 0.0000 P 0 N 0.0000 A 0 N 0.0000	- - -	
137 138 139 140	ALLOCATOR (W/S) Production Transmission Regional Market Expense Distribution	354.20.b 354.21.b s 354.22.b 354.23.b	Direct Payroll	from AEP Servi ce Corp.	·	A 0 T 0.0000 P 0 N 0.0000 A 0 N 0.0000 A 0 N 0.0000	- - -	
137 138 139 140 141	ALLOCATOR (W/S) Production Transmission Regional Market Expense Distribution Other (Excludes A&G)	354.20.b 354.21.b s 354.22.b 354.23.b 354.24,25,26.b (sum lns 137 to 141)	Direct Payroll	from AEP Servi ce Corp.	·	A 0 T 0.0000 P 0 N 0.0000 A 0 N 0.0000 A 0 N 0.0000 A 0	- - -	0.0000
137 138 139 140 141 142	ALLOCATOR (W/S) Production Transmission Regional Market Expense Distribution Other (Excludes A&G) Total	354.20.b 354.21.b s 354.22.b 354.23.b 354.24,25,26.b (sum lns 137 to 141)		from AEP Servi ce Corp.	·	A 0 T 0.0000 P 0 N 0.0000 A 0 N 0.0000 A 0 N 0.0000 A 0	- - - - -	0.0000
137 138 139 140 141 142 143 144 145	ALLOCATOR (W/S) Production Transmission Regional Market Expense Distribution Other (Excludes A&G) Total Transmission related amount WEIGHTED AVERAGE Colong Term Interest	354.20.b 354.21.b s 354.22.b 354.23.b 354.24,25,26.b (sum lns 137 to 141) nt COST OF CAPITAL (Warksheet M, ln. 3	ACC) 7, col. (d))	from AEP Servi ce Corp.	·	A 0 T 0.0000 P 0 N 0.0000 A 0 N 0.0000 A 0 N 0.0000 A 0	- - - - -	
137 138 139 140 141 142 143 144 145 146	ALLOCATOR (W/S) Production Transmission Regional Market Expense Distribution Other (Excludes A&G) Total Transmission related amount WEIGHTED AVERAGE Of Long Term Interest Preferred Dividends	354.20.b 354.21.b s 354.22.b 354.23.b 354.24,25,26.b (sum lns 137 to 141) nt COST OF CAPITAL (Warksheet M, ln. 3 (Worksheet M, ln. 7	ACC) 7, col. (d))	from AEP Servi ce Corp.	·	A 0 T 0.0000 P 0 N 0.0000 A 0 N 0.0000 A 0 N 0.0000 A 0	- - - - -	
137 138 139 140 141 142 143 144 145	ALLOCATOR (W/S) Production Transmission Regional Market Expense Distribution Other (Excludes A&G) Total Transmission related amount WEIGHTED AVERAGE Colong Term Interest	354.20.b 354.21.b s 354.22.b 354.23.b 354.24,25,26.b (sum lns 137 to 141) nt COST OF CAPITAL (Warksheet M, ln. 3 (Worksheet M, ln. 7	ACC) 7, col. (d)) 1)	from AEP Servi ce Corp.	·	A 0 T 0.0000 P 0 N 0.0000 A 0 N 0.0000 A 0 N 0.0000 A 0	- - - - -	
137 138 139 140 141 142 143 144 145 146 147	ALLOCATOR (W/S) Production Transmission Regional Market Expense Distribution Other (Excludes A&G) Total Transmission related amount WEIGHTED AVERAGE Of Long Term Interest Preferred Dividends Development of Common S	354.20.b 354.21.b s 354.22.b 354.23.b 354.24,25,26.b (sum lns 137 to 141) nt COST OF CAPITAL (Warksheet M, ln. 3 (Worksheet M, ln. 7	ACC) 7, col. (d)) 1) 4, col. (b)) 4, col. (c))	from AEP Servi ce Corp.	·	A 0 T 0.0000 P 0 N 0.0000 A 0 N 0.0000 A 0 N 0.0000 A 0	- - - - -	0.0000

Less: Account 219

151

(Worksheet M, ln. 14, col. (e))

152	Common Stock	(ln 148 - ln 149 - ln 150 - ln 151)					-
			<u>Cap</u>	ital Structur	<u>e Limit</u>	Cost (Note	
153			\$	Actual	Cap	S)	Weighted
					Limit		
154	Long Term Debt (Note 7	(a) Worksheet M, ln 28, col. (g), ln 38, col. (d)	-	0.00%	0.00%	-	0.0000
155	Preferred Stock (ln 149)		-	0.00%	0.00%		0.0000
156	Common Stock (ln 152)			0.00%	0.00%	10.35%	0.0000
157	Total (Sum lns 154 to 15	6)	-			WACC=	0.0000
	Capital Structure Equity						
158.	Limit (Note Z)	55%					

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

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 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 flow through 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(I)-I(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 Ancilliary 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 amount 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 COMPANY NAME HERE general ledger.
- 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.
- 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 Corporation. 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 = 0.00%
SIT= 0.00%

SIT= 0.00% (State Income Tax Rate or Composite SIT. Worksheet G))

p = 0.00% (percent of federal income tax deductible for state purposes)

The formula rate shall reflect the applicable state and federal statutory tax rates in effect during the period the calculated estimated unit charges are

applicable. If the statutory tax rates change during such period, the effective tax rates used in the formula shall be weighted by the number of days the pre-change rate and post-change rate each is in effect.

- P Removes plant excluded from the OATT because it does not meet the PJM's definition of Transmission Facilities or is otherwise ineligible to be recovered under the OATT.
- Q Removes transmission plant (e.g. step-up transformers) included in the development of OATT ancillary service rates and not already removed for reasons indicated in Note P.
- R Includes functional wages & salaries billed by AEP Service Corporation for support of the operating company.
- S Long Term Debt cost rate = long-term interest (ln 145) /average long term debt (ln 154). Preferred Stock cost rate = preferred dividends (ln 146) / preferred outstanding (ln 155). Common Stock cost rate (ROE) = 10.35%, per the settlement in FERC Docket No. EL17-13. It includes an additional 50 basis points for PJM RTO membership. The amount of eligible hedging gains or losses included in total interest expense is limited to five basis points of the capital structure. Details and calculations of the weighted average cost of capital are shown on Worksheet M. Eligible Hedging Gains and Losses are computed on Worksheet M. The unamortized balance of eligible hedge gains/losses and related ADIT amounts shall not flow through the formula rate.
- 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 ______ at 12/31/___ 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 liabilities recorded to Accounts 228.1-228.4 from rate base.
- Z Per the settlement in EL17-13, equity is limited to 55% of the Company's capital structure. If the percentage of actual equity exceeds the cap, the excess is included as long term debt in the capital structure.

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

					Gro	ss Plant In Service				
Lin e No	Month	Production	Production ARO	Transmission	Transmission ARO	Distribution	Distribution ARO	General	General ARO	Intangible
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
	(Note A)	FF1, page 205 Col.(g) & pg. 204 Col. (b), ln 46	FF1, page 205&204, Col.(g)&(b), Ins 15,24,34,44	FF1, page 207 Col.(g) & pg. 206 Col. (b), In 58	Acct. 359.1 FF1, page 207 Col.(g) & pg. 206 Col. (b), In 57	FF1, page 207 Col.(g) & pg. 206 Col. (b), In 75	FF1, page 207 Col.(g) & pg. 206 Col. (b), ln 74	FF1, page 207 Col.(g) & pg. 206 Col. (b), In 99	Acct. 399.1 FF1, page 207 Col.(g) & pg. 206 Col. (b), In 98	FF1, page 205 Col.(g) & pg. 204 Col. (b), ln 5
1	December Prior to Rate Year									
2	January									
3	February									
4	March									
5	April									
6	May									
7	June									
8	July									
9	August									
10	September									
11	October									
12	November									
13	December of Rate Year Average of the 13 Monthly									
14	Balances	-	-	-	-	-	-	-	-	-

					Accu	mulated Depreciation	l .			
Lin e No	Month	Production	Production ARO	Transmission	Transmission ARO	Distribution	Distribution ARO	General	General ARO	Intangible
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
	(Note A)	FF1, page 219, Ins 20- 24, Col. (b)	Company Records (Included in total in Column (b))	FF1, page 219, In 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, In 21, Col. (b)
15	December Prior to Rate Year									
16	January									
17	February									
18	March									
19	April									
20	May									
21	June									
22	July									
23	August									
24	September									
25	October									
26	November									
27	December of Rate Year									
28	Average of the 13 Monthly Balances	-	-	-	-	-	-	-	-	-

Lin e No	Month	OATT Ancillary Services (GSU) Plant In Service	OATT Ancillary Services (GSU) Accumulated Depreciation	Excluded Plant - Plant In Service	Excluded Plant - Accumulated Depreciation
	(a)	(b)	(c)	(d)	(e)
	(Note A)	Company Records (included in total in column (d) of gross plant above)	Company Records (included in total in column (b) of accumulated depreciation above)	Company Records	Company Records
29	December Prior to Rate Year				
30	January				
31	February				
32	March				
33	April				
34	May				
35	June				
36	July				
37	August				
38	September				
39	October				
40	November				
41	December of Rate Year				

43 Transmission Accum Depreciation net of GSU

<u>Plant</u>	Held For Future Use	Source of Data	Balance @ December 31, 2017	Balance @ December 31, 2016	Average Balance for 2017
	(a)	(b)	(c)	(d)	(e)
44	Plant Held For Future Use	FF1, page 214, ln 47, Col. (d)			-
45	<u>Transmission Plant Held For Future Use</u> (Included in total on line 44)	Company Records - Note 1			-
Regu	latory Assets and Liabilities Approved for Recovery In Ratebase Note: Regulatory Assets & Liabilities can only be included in ratebase pur FERC.	rsuant to a 205 filing with the			
46					-
47					-
48					-
49					-
50					-
51	Total Regulatory Deferrals Included in Ratebase		-	-	-
<u>Unfu</u>	nded Reserves Summary (Company Records)				
52	<u>Description</u>	<u>Account</u>			
53a					-
53b					-

Total

NOTE 1: On this worksheet, "Company Records" refers to AEP's property accounting ledger.

54

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

COMPANY NAME HERE

	(A)	(B)	(C)	(D)	(E)
<u>Line</u>			Balance @ December 31, Rate	Balance @ December 31, Rate	Average Balance for
Number	Description	Source	Year Year	Year-1	Rate Year
1	Account 281				
2	Year End Utility Deferrals	FF1, p. 272 - 273, ln 8, Col. (k) WS B-1 - Actual Stmt. AF Ln. 4			-
3	Less: ARO Related Deferrals	(Note 1) WS B-1 - Actual Stmt. AF Ln. 3			-
4	Less: Other Excluded Deferrals	(Note 1)			_
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) WS B-1 - Actual Stmt. AF Ln. 7			-
8	Less: ARO Related Deferrals	(Note 1) WS B-1 - Actual Stmt. AF Ln. 6			-
9	Less: Other Excluded Deferrals	(Note 1)			_
10	Transmission Related Deferrals	Ln 7 - ln 8 - ln 9	-	-	-
11	Account 283				
12	Year End Utility Deferrals	FF1, p. 276 - 277, ln 9, Col. (k) WS B-1 - Actual Stmt. AF Ln. 13			-
13	Less: ARO Related Deferrals	(Note 1) WS B-1 - Actual Stmt. AF Ln. 12			-
14	Less: Other Excluded Deferrals	(Note 1)			_
15	Transmission Related Deferrals	Ln 12 - ln 13 - ln 14	-	-	-
16	Account 190				
17	Year End Utility Deferrals	FF1, p. 234, ln 8, Col. (c) WS B-2 - Actual Stmt. AG Ln. 4			-
18	Less: ARO Related Deferrals	(Note 1) WS B-2 - Actual Stmt. AG Ln. 3			-
19	Less: Other Excluded Deferrals	(Note 1)			_ _
20	Transmission Related Deferrals	Ln 17 - ln 18 - ln 19	-	-	-
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	_	-	
	TT 0 Zummood motuurus numeeus	WS B-1 - Actual Stmt. AF Ln. 20			
25	Transmission Related Deferrals	(Note 1)			-
	On this worksheet, "Company Records" refers to				
NOTE 1	projected ending balances and reflect proration red		(6)(ii). Line item detail		
NOTE 1	of actual deferred tax items will be included on W				
NOTE 2	ADIT balances should exclude balances related to	neaging activity.			

Company Name Here
SPECIFIED DEFERRED CREDITS Actual Cycle Only
PERIOD ENDED DECEMBER 31, 2017

(DEBIT) CREDIT

	COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN <u>E</u>	COLUMN F	COLUMN <u>G</u>	COLUMN <u>H</u>	COLUMN <u>I</u>	COLUMN J	COLUMN <u>K</u>	COLUMN L	COLUMN M	COLUMN <u>N</u>	COLUMN O
		PER E BALANC E AS OF 12-31-	BOOKS BALANC E AS OF 12-31-	APPLICA UTI BALANCE AS	DN- BLE/NON- LITY BALANCE AS OF 12-31-	AVERAGE ELECTRIC UTILITY (B+C+D+E)	FUNCTIO GENERA	NALIZATION TRANSMI	AVERAGE DISTRIBU	FUNCTIO GENERA	NALIZATION TRANSMI	12/31/2016 DISTRIBU	FUNCTIO GENERA	NALIZATION TRANSMI	12/31/2017 DISTRIBU
	ACCUMULATED DEFERRED FIT ITEMS	<u>2016</u>	<u>2017</u>	<u>2016</u>	2017	<u>/2</u>	TION	SSION	TION	TION	SSION	TION	TION	SSION	TION
1.0	ACCOUNT 281:														
2.0															
2.0		0	0			0	0	0	0						
2.0		Ü	Ü			O .	U	U	O						
2.0		0	0	0	0	0									
2.0		0	0			0									
2.0		0				0									
2	TOTAL ACCOUNT 281	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	
5	ACCOUNT 282:														
5.0		_	_			_	_	_							
1		0	0			0	0	0	0						
5.0 2		0	0			0	0	0	0						

5.0 3	0	0	0	0	0	0	
5.0 4	0	0	0	0	0	0	
5.0 5	0	0	0	0	0	0	
5.0 6	0	0	0	0	0	0	
5.0 7	0	0	0	0	0	0	
5.0 8	0	0	0	0	0	0	
5.0 9	0	0	0	0	0	0	
5.1 0	0	0	0	0	0	0	
5.1 1	0	0	0	0	0	0	
5.1 2	0	0	0	0	0	0	
5.1 3	0	0	0	0	0	0	
5.1 4	0	0	0	0	0	0	
5.1 5	0	0	0	0	0	0	
5.1 6	0	0	0	0	0	0	
5.1 7	0	0	0	0	0	0	
5.1 8	0	0	0	0	0	0	
5.1 9	0	0	0	0	0	0	
5.2 0	0	0	0	0	0	0	
5.2	0	0	0	0	0	0	

0	0		0	0	0	0
0	0		0	0	0	0
0	0		0	0	0	0
0	0		0	0	0	0
0	0		0	0	0	0
U	U		U	U	U	0
0	0		0	0	0	0
0	0		0	0	0	0
0	0		n	n	0	0
0	0		0	0	0	0
0	0		0	0	0	0
0	0		0	0	0	0
0	0		0	0	0	0
0	0		0	0	0	0
0	0		0	0	0	0
0	0		0	0	0	0
U	U		U	U	U	0
0	0		0	0	0	0
U	O					
0	0		0	0	0	0

5.4 0															
5.4 1				0	0	0									
6 7	TOTAL ACOUNT 282 ACCOUNT 282 - ARO-Related Deferals	0	0	0	0	0 0	0	0	0	0	0	0 0	0	0	0
8	ACCOUNT 283:														
9.0															
1		0	0			0	0	0	0						
9.0		0	0			0	0	0	0						
9.0		0	0			0	0	0	0						
9.0		0	0			0	0	0	0						
9.0															
5 9.0		0	0			0	0	0	0						
6		0	0			0	0	0	0						
9.0		0	0			0	0	0	0						
9.0		0	0			0	0	0	0						
9.0		0	0			0	0	0	0						
9.1															
		0	0			0	0	0	0						
9.1		0	0			0	0	0	0						
9.1		0	0			0	0	0	0						
9.1		0	0			0	0	0	0						
9.1															
4		0 0	0 0			0 0	0 0	0 0	0 0						

9.1 5							
9.1 6	0	0	0	0	0	0	
9.1 7	0	0	0	0	0	0	
9.1 8	0	0	0	0		0	
9.1 9					0		
9 9.2 0	0	0	0	0	0	0	
	0	0	0	0	0	0	
9.2	0	0	0	0	0	0	
9.2 2	0	0	0	0	0	0	
9.2	0	0	0	0	0	0	
9.2 4	0	0	0	0	0	0	
9.2 5	0	0	0	0	0	0	
9.2 6	0	0	0	0	0	0	
9.2 7	0	0	0	0	0	0	
9.2 8	0	0	0	0	0	0	
9.2 9	0	0	0	0	0	0	
9.3 0	0	0	0	0	0	0	
9.3 1							
9.3 2	0	0	0	0	0	0	
	0	0	0	0	0	0	
9.3 3	0	0	0	0	0	0	

9.3 4	0	0	0	0	0	0		
9.3 5	0	0	0	0	0	0		
9.3 6	0	0	0	0	0	0		
9.3 7	0	0	0	0	0	0		
9.3 8	0	0	0	0	0	0		
9.3 9	0	0	0	0	0	0		
9.4 0	0	0	0	0	0	0		
9.4 1	0	0	0	0	0	0		
9.4 2	0	0	0	0	0	0		
9.4 3								
9.4	0	0	0	0	0	0		
9.4 5	0	0	0	0	0	0		
9.46	0	0	0	0	0	0		
	0	0	0	0	0	0		
9.4 7 9.4	0	0	0	0	0	0		
9.4 8	0	0	0	0	0	0		
9.4 9	0	0	0	0	0	0		
9.5 0	0	0	0	0	0	0		
9.5 1	0	0	0	0	0	0		
9.5	0	0	0	0	0	0		

2							
9.5 3	0	0	0	0	0	0	
9.5 4	0	0	0	0	0	0	
9.5 5	0	0	0	0	0	0	
9.5 6	0	0	0	0	0	0	
9.5 7	0	0	0	0	0	0	
9.5 8	0	0	0	0	0	0	
9.5 9	0	0	0	0	0	0	
9.6 0	0	0	0	0	0	0	
9.6 1	0	0	0	0	0	0	
9.6 2	0	0	0	0	0	0	
9.6 3	0	0	0	0	0	0	
9.6 4	0	0	0	0	0	0	
9.6 5	0	0	0	0	0	0	
9.6 6	0	0	0	0	0	0	
9.6 7	0	0	0	0	0	0	
9.6 8	0	0	0	0	0	0	
9.6 9	0	0	0	0	0	0	
9.7 0	0 0	0 0	0 0	0 0	0 0	0 0	

9.7 1							
9.7 2	0	0	0	0	0	0	
9.7 3	0	0	0	0	0	0	
9.7 4	0	0	0	0	0	0	
9.7 5	0	0	0	0	0	0	
9.7 6	0	0	0	0	0	0	
9.7 7	0	0	0	0	0	0	
9.7 8	0	0	0	0	0	0	
9.7 9	0	0	0	0	0	0	
9.8 0	0	0	0	0	0	0	
9.8 1	0	0	0	0	0	0	
9.8 2	0	0	0	0	0	0	
9.8 3	0	0	0	0	0	0	
9.8 4	0	0	0	0	0	0	
9.8 5	0	0	0	0	0	0	
9.8 6	0	0	0	0	0	0	
9.8 7	0	0	0	0	0	0	
9.8 8	0	0	0	0	0	0	
9.8 9	0	0	0	0	0	0	

9.9		0	0			0	0	0	0						
9.9		0	0			0	0	0	0						
9.9		0	0			0	0	0	0						
9.9		0	0			0	0	0	0						
9.9				0	0	0									
9.9 5				0	0	0									
9.9				0	0	0									
9.9 7				0	0	0									
9.9				0	0	0									
9.9				0	0	0									
10		0	0	0	0		0	0	0	0	0	0	0	0	0
						 -									
11		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

JURISDICTIONAL AMOUNTS

14 FUNCTIONALIZED

TOTAL COMPANY AMOUNTS
15 FUNCTIONALIZED

REFUNCTIONALIZED BASED ON 16 JURISDICTIONAL PLANT

NOTE: POST 1970 ACCUMULATED

17 DEFERRED

INV TAX CRED. (JDITC) IN A/0 18 255														
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

Company Name Here
ACCUMULATED DEFERRED INCOME TAX IN ACCOUNT
190 - Actual Cycle Only
PERIOD ENDED DECEMBER
31, 2017

DEBIT (CREDIT)

COLUMN A	COLUMN B COLUMN C	COLUMN COLUMN E	COLUMN F	COLUMN G	COLUMN H	COLUMN I	COLUMN J COLUI	COLUMN MN K L	COLUMN <u>M</u>	COLUMN N	COLUMN O
	PER BOOKS	<u>NON-</u> APPLICABLE/NON- <u>UTILITY</u>	AVERAGE ELECTRIC	<u>FUNCTIO</u>	NALIZATION A	AVERAGE	FUNCTIONALIZA	ΓΙΟΝ 12/31/2016	FUNCTIO	NALIZATION [*]	12/31/2017
ACCUMULATED DEFERRED FIT ITEMS	BALANCE BALANCE AS AS OF 12-31- 2016 2017	BALANCE BALANCE AS AS OF 12-31- 2016 2017	UTILITY (B+C+D+E)/ 2	GENERA TION	TRANSMIS SION	DISTRIBU TION	GENERA TRANS		GENERA TION	TRANSMIS SION	DISTRIBU TION
1 ACCOUNT 190:											
2.0	0 0		0	0	0	0					
2.0	0 0		0	0	0	0					
2.0	0 0		0	0	0	0					
2.0	0 0		0	0	0	0					
2.0 5	0 0		0	0	0	0					
2.0	0 0		0	0	0	0					
2.0	0 0		0	0	0	0					
2.0 8	0 0		0	0	0	0					
2.0 9	0 0		0	0	0	0					
2.1	0 0 0 0		0 0	0	0	0 0					

2.1 1							
2.1 2	0	0	0	0	0	0	
2.1	0	0	0	0	0	0	
2.1 4	0	0	0	0	0	0	
2.1 5	0	0	0	0	0	0	
2.1 6	0	0	0	0	0	0	
2.1 7	0	0	0	0	0	0	
2.1 8	0	0	0	0	0	0	
2.1 9	0	0	0	0	0	0	
2.2	0	0	0	0	0	0	
2.2	0	0	0	0	0	0	
2.2 2	0	0	0	0	0	0	
2.2	0	0	0	0	0	0	
2.2	0	0	0	0	0	0	
2.2 5	0	0	0	0	0	0	
2.2	0	0	0	0	0	0	
2.2	0	0	0	0	0	0	
2.2	0	0	0	0	0	0	
2.2 9	0	0	0	0	0	0	

2.3	0	0	0	0	0	0	
2.3	0	0	0	0	0	0	
2.3 2	0	0	0	0	0	0	
2.3	0	0	0	0	0	0	
2.3	0	0	0	0	0	0	
2.3 5	0	0	0	0	0	0	
2.3 6	0	0	0	0	0	0	
2.3 7	0	0	0	0	0	0	
2.3	0	0	0	0	0	0	
2.3	0	0	0	0	0	0	
2.4	0	0	0	0	0	0	
2.4	0	0	0	0	0	0	
2.4 2	0	0	0	0	0	0	
2.4	0	0	0	0	0	0	
2.4 4	0	0	0	0	0	0	
2.4 5	0	0	0	0	0	0	
2.4	0	0	0	0	0	0	
2.4 7	0	0	0	0	0	0	
2.4	0	0	0	0	0	0	

8							
2.4 9	0	0	0	0	0	0	
2.5							
	0	0	0	0	0	0	
2.5	0	0	0	0	0	0	
2.5	0	0	0	0	0	0	
2.5 3	0	0	0	0	0	0	
2.5 4	0	0	0	0	0	0	
2.5 5							
	0	0	0	0	0	0	
2.5	0	0	0	0	0	0	
2.5	0	0	0	0	0	0	
2.5 8	0	0	0	0	0	0	
2.5 9	0	0	0	0	0	0	
2.6 0							
	0	0	0	0	0	0	
2.6	0	0	0	0	0	0	
2.6	0	0	0	0	0	0	
2.6	0	0	0	0	0	0	
2.6 4							
	0	0	0	0	0	0	
2.6 5	0	0	0	0	0	0	
2.6 6	0	0 0	0 0	0 0	0 0	0 0	

2.6 7										
2.6 8	0	0				0	0	0	0	
2.6 9	0	0				0	0	0	0	
	U	U				0	U	U	U	
2.7 0	0	0				0	0	0	0	
2.7 1										
	0	0				0	0	0	0	
2.7	0	0				0	0	0	0	
2.7	0	0				0	0	0	0	
2.7 4	0	0				0	^	0	2	
	0	0				0	0	0	0	
2.7 5	0	0				0	0	0	0	
2.7	0	0				0	0	0	0	
2.7 7	0	0				0	0	0	0	
	U	U				U	U	U	U	
2.7 8	0	0				0	0	0	0	
2.7										
2.7 9	0	0				0	0	0	0	
2.8			0	(0	0				
			O	`	O	O				
2.8			0	(0	0				
2.8 2										
			0	(0	0				
2.8			0	(0	0				
			U	,	•	U				

2.8

2.8

2.8				0	0	0									
2.8 7				0	0	0									
2.8 8				0	0	0									
2.8 9				0	0	0									
2.9				0	0	0	0	0	0						
2.9		0	0			0	0	0	0						
3	•	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

Worksheet B-3 Excess/ Deficient ADIT Worksheet for Total Company and Functional Balances For Year Ended December 31, 20__ Debit/(Credit) В С D F G Н Α **TOTAL COMPANY BALANCES Excess Balance** Tax Rate Amortization at Remeasurement (NOTE C) Methodology (NOTE D) Protected Amortization Change Account (NOTE A) **Description of Account** Line No. Unprotected Act Period Deferred Tax Account (NOTE 1a 1b 1c 1d 1e 1f 1g 1h 1i 1j NOTE E **Regulatory Deferral Accounts** 182.3 2a Regulatory Asset Regulatory Liability 254 2b NOTE E 2c 3 Total For Accounting Entires (Sum of Lines 1a through 2_) TRANSMISSION FUNCTION BALANCES **Deferred Tax Account (NOTE** B) 4a 4b 4c 4d 4e

COMPANY NAME HERE

4f					
4g 4h	NOTE E				
	Regulatory Deferral Accou	nts	Who the state of t		
5a	182.3	Regulatory Asset			
5b	254	Regulatory Liability			
5c	NOTE E				
6	Total For Accounting Entires	(Sum of Lines 4a through 5_)	=	_	

l 1/1/20 Beginnir	J ng Balances	К	L Balance She	M	N Tax Expense Entries	0	P 12/31/20 Balance	Q Ending	R
Excess ADIT Regulatory Offset	Excess ADIT in Utility Deferrals	Balance Sheet Account Reclassific ations	182.3	254	410/411 Excess Amortization	410/411 Deferred Tax Expense/ (Benefit)	Excess ADIT Regulator y Offset Sum of Cols (I) -	Excess ADIT in Utility Deferrals	Reference
							(O)		
								٦	
							-		
							_		
_	-	-	-	-	-	-	-	-	
					NOTE F				-
							Sum of Cols (I) - (O)		

-	-	-	-	_			

NOTE F

GENERAL NOTE:

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

NOTE A: In order to ensure ratebase neutrality, AEP utilizes the fourth digit of its seven digit FERC Tax subaccount numbers to identify balances associated with utility operations vs regulatory reporting requirements. A "1" in the fourth digit of a FERC tax account refers to the utility operations balances or activity. Accounts with the "1" designation will be included in the determination of ratebase to be recovered in the formula rate. A "4" in the fourth position of the account number indicates accounts used to track regulatory accounting requirements. The excess ADIT amounts recorded in accounts with the "4" designation will be contra to the "1" balance, which will ensure that in the formula rate the excess or deficiency amounts will be part of ratebase, but at the total FERC account level the tax liability or asset will be recorded at the current Federal FIT rate. The amounts recorded in the "4" accounts will be offset on a net basis in the regulatory asset or liability subaccount established for this purpose.

NOTE B: The amount of the FIT gross up to recorded on regulatory assets and liabilities will be reported on the first line of ADIT accounts provided for each specific change in tax rates.

NOTE C: The amounts of the remeasurement shown here are as of the effective date of the change in tax rates and will remain static on this workpaper.

NOTE D: {REFERENCE OR CITE TO APPROVAL OF AMORTIZATION PERIOD FOR UNPROTECTED EXCESS ADIT}

NOTE E: In the event of future tax rate changes, additional lines will be inserted in both the Total Company and Transmission Functional sections above as required to reflect any new ADIT or regulatory deferral accounts 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 debit or credit to the ADIT account from which it is being amortized. The total in line 3 and 6 is the offset recorded to the 410/411 account and will tie to the total company and transmission functional amounts of excess or deficient ADIT amortization shown on line 119 of the cost of service

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AEP East Companies
Cost of Service Formula Rate Using Actual/Projected FF1 Balances
Worksheet C Supporting Working Capital Rate Base Adjustments
COMPANY NAME HERE
(C) (D) (E)

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
<u>Line</u>			<u>Materi</u>	ials & Supplies		Dalamas @ Dagamba	on 21 Data Vaan		
Number			<u>Source</u>	Balance @ Decem	iber 31, Rate Year	Balance @ December 1	er 51, Rate Year-	Average Balance	for Rate Year
1			<u></u>			-			
2		Transmission Materials & Supplies	FF1, p. 227, ln 8, Col. (c) & (b)			-			
3		General Materials & Supplies	FF1, p. 227, ln 11, Col. (c) & (b)			-			
4		Stores Expense (Undistributed) - Account 163	FF1, p. 227, ln 16, Col. (c) & (b)			-			
			<u>Prepayment Bal</u>	ance Summary (Note 1)	100%	Transmission	Transmission	Total Included	
			Average of	Excludable	Transmission	Plant	Labor	in Ratebase	
5			YE Balance	Balances	Related	Related	Related	(E)+(F)+(G)	
6		Totals as of December 31, Rate Year	<u>11 Banance</u>	0	0	0	0	$\frac{(\mathbf{E}f,(\mathbf{F}f,(\mathbf{G}f)))}{0}$	
7		Totals as of December 31, Rate Year-1		•	_	Ţ.	·	-	
8		Average Balance		-	-	-	-	-	
			Prepayments Account 165 - Balar	nce @ 12/31/Rate Year					
					100%	Transmission	Transmission	Total Included	
			Rate Year	Excludable	Transmission	Plant	Labor	in Ratebase	
9	Acc. No.	<u>Description</u>	YE Balance	Balances	Related	Related	Related	(E)+(F)+(G)	Explanation
10 11				-		- -		-	
12				_		_	_	-	
13				-				-	
14				-			-	-	
15				-				-	
16 17				-				-	
18				_			-	<u>-</u>	
19				-			-	-	
		Subtotal - Form 1, p 111.57.c	0	V	0	0	0	0	
			Prepayments Account 165 - Balance	ce @ 12/31/ Rate Year-1					
			5 . 7 . 4		100%	Transmission	Transmission	Total Included	
20	A a a Na	Description	Rate Year-1	Excludable	Transmission	Plant	Labor	in Ratebase	Elaa4ia
20 21	Acc. No.	<u>Description</u>	YE Balance	Balances	Related	Related	Related	(E)+(F)+(G)	Explanation
22						0		- -	
23						0		_	
24						0		-	
25				0				-	
26				0				-	
27				0				-	
28				0				-	
29				•			0	-	
30				0				-	
31				0				-	
		Subtotal - Form 1, p 111.57.c							

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 returns; or (iii) prepayments of 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).

Cost of Service Formula Rate Using Actual/Projected FF1 Balances

Worksheet D Supporting IPP Credits

COMPANY NAME HERE

<u>Line</u>	(A)	(B)
Number	Description	Rate Year
1	N 4 E 1 C IDD C 4 12/21/D 4 W 1 (D 4 W EQDM 1 D2(Q))	
1	Net Funds from IPP Customers 12/31/Rate Year-1 (Rate Year FORM 1, P269)	
2	Interest Accrual (Company Records - Note 1)	
3	Revenue Credits to Generators (Company Records - Note 1)	
4	Other Adjustments	
5	Accounting Adjustment (Company Records - Note 1)	
6		
7	Net Funds from IPP Customers 12/31/Rate Year (Rate Year 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 COMPANY NAME HERE's general ledger.

Cost of Service Formula Rate Using Actual/Projected FF1 Balances

Worksheet E Supporting Revenue Credits

COMPANY NAME HERE

<u>Line</u>		Total	Non-	
Number	<u>Description</u>	Company	Transmission	Transmission
1	Account 450, Forfeited Discounts (FF1 p.300.16.(b); Company Records - Note 1)		-	
2	Account 451, Miscellaneous Service Revenues (FF1 p.300.17.(b); Company Records - Note 1)		-	
3	Account 454, Rent from Electric Property (FF1 p.300.19.(b); Company Records - Note 1)		-	
4	Account 4560015, Associated Business Development - (Company Records - Notes 1, 2)		-	
5	Account 456 - Other Electric Revenues - (Company Records - Notes 1, 2)		-	
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))		_	
7	Accounts 4470004 & 4470005, Revenues from Grandfathered Transmission Contracts - (Company Records - Note 1)		-	
8	Total Other Operating Revenues To Reduce Revenue Requirement		-	
Note 1	The total company data on this worksheet comes from the indicated FF1 source, or COMPANY NAME HERE's general ledger. The functional amounts identified as transmission revenue also come from the g	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			

<u>(b)</u>

<u>(a)</u>

<u>(c)</u>

Cost of Service Formula Rate Using Actual/Projected FF1 Balances Worksheet F Supporting Allocation of Specific O&M or A&G Expenses COMPANY NAME HERE

(A) (B) (C) (D) (E) (F) <u>100%</u> **Transmission** <u>100%</u> <u>Line</u> Rate Year Number **Description** Non-Transmission **Specific Explanation** Item No. **Expense Regulatory O&M Deferrals & Amortizations** 1 2 3 0 4 Total **Detail of Account 561 Per FERC Form 1** 5 6 FF1 p 321.85.b 561.1 - Load Dispatch - Reliability 7 FF1 p 321.86.b 561.2 - Load Dispatch - Monitor & Operate Trans System 8 FF1 p 321.87.b 561.3 - Load Dispatch - Trans Service & Scheduling 9 FF1 p 321.88.b 561.4 - Scheduling, System Control & Dispatch 10 FF1 p 321.89.b 561.5 - Reliability, Planning and Standards Development 11 FF1 p 321.90.b 561.6 - Transmission Service Studies FF1 p 321.91.b 12 561.7 - Generation Interconnection Studies 561.8 - Reliability, Planning and Standards Development 13 FF1 p 321.92.b Services 14 **Total of Account 561** 0 Account 928 15 16 17 18 19 **Total (FERC Form 1 p.323.189.b)** 20 **Account 930.1** 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 **Total (FERC Form 1 p.323.191.b) Account 930.2** 0 38 0 39 40 0 42 43 **Total (FERC Form 1 p.323.192.b)**

ATTACHMENT B REVISED ATTACHMENT H-14B Part 1 (REDLINE TARIFF)

ATTACHMENT H-14B BLANK FORMULA TEMPLATE - CLEAN

AEP East Companies

For Twelve Months Ended

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

COMPANY NAME HERE

Line					Tran	smiss	sion
No.						An	ount
1	REVENUE REQUIREMENT (w/o incentives)	(ln 130)					\$0
			Total		Allocator	-	
2	REVENUE CREDITS	(Worksheet E ln 8) (Note A)	-	DA	1.00000	\$	
3	Facility Credits under PJM OATT Section 30.9	(Worksheet E ln 9) (Note X)				\$	
	REVENUE REQUIREMENT For All Company Facilities D: The Carrying Charge Calculations on lines 7 to 12 below are ansmission Enhancement Charges. The total non-incentive reve						
5	Revenue Requirement for PJM Schedule 12 Facilities (w/o incentives) (Worksheet J/K) NET PLANT CARRYING CHARGE w/o intra-AEP charges or credits or ROE incentives (Note B)		-	DA	1.00000	\$	-
7	Annual Rate	((ln 1 - ln 95)/((ln 42) x 100))				0	.00%
8	Monthly Rate NET PLANT CARRYING CHARGE ON LINE 7, w/o depreciation or ROE incentives (Note B)	(ln 7 / 12)				0	.00%
10 11	Annual Rate NET PLANT CARRYING CHARGE ON LINE 10, w/o Return, income taxes or ROE incentives (Note B)	((ln 1 - ln 95 - ln 100) /((ln 42) x 100)))			0	.00%
12	Annual Rate ADDITIONAL REVENUE REQUIREMENT for projects w/ incentive ROE's (Note B) (Worksheet J/K)	((ln 1 - ln 95 - ln 100 - ln 125 - ln 126) /((ln 42) x 100))				0	.00%
14	REVENUE REQUIREMENT FOR SCHEDULE 1A CHARGE	ES					
15	Total Load Dispatch & Scheduling (Account 561) Less: Load Dispatch - Scheduling, System Control and Dispatch	Line 75 Below					-
16 17	Services (321.88.b) Less: Load Dispatch - Reliability, Planning & Standards Development Services (321.92.b)						
18	Total 561 Internally Developed Costs	(Line 15 - Line 16 - Line 17)					-

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

COMPANY NAME HERE (1) (3) (4) (5) Data Sources Total RATE BASE CALCULATION Allocator (See "General Notes") TO Total Transmission Line NOTE C GROSS PLANT IN SERVICE No. 0.0000019 Production (Worksheet A ln 14.(b)) Less: Production ARO (Enter Negative) (Worksheet A ln 14.(c)) 0.00000 20 NA 21 Transmission (Worksheet A ln 14.(d) & TCOS Ln 134) DA TP 22 Less: Transmission ARO (Enter Negative) (Worksheet A ln 14.(e)) 0.0000023 0.00000 -Distribution (Worksheet A ln 14.(f)) NA 24 Less: Distribution ARO (Enter Negative) (Worksheet A ln 14.(g)) NA 0.00000 -25 General Plant (Worksheet A ln 14.(h)) W/S 0.00000 -26 Less: General Plant ARO (Enter Negative) (Worksheet A ln 14.(i)) W/S 0.00000 -27 Intangible Plant (Worksheet A ln 14.(j)) W/S 0.0000028 TOTAL GROSS PLANT (sum lns 19 to 27) GP= 0.000000 -GTD= -ACCUMULATED DEPRECIATION AND AMORTIZATION 29 0.00000 -30 Production (Worksheet A ln 28.(b)) NA (Worksheet A ln 28.(c)) Less: Production ARO (Enter Negative) 0.0000031 NA 32 Transmission (Worksheet A ln 28.(d) & ln 43.(c)) TP1= 0.00000TP1= 0.00000 33 Less: Transmission ARO (Enter Negative) (Worksheet A ln 28.(e)) 0.00000 34 (Worksheet A ln 28.(f)) NA Less: Distribution ARO (Enter Negative) (Worksheet A ln 28.(g)) 35 NA 0.00000(Worksheet A ln 28.(h)) 0.0000036 W/S Less: General Plant ARO (Enter Negative) 0.0000037 (Worksheet A ln 28.(i)) W/S 38 Intangible Plant (Worksheet A ln 28.(j)) 0.00000W/S 39 TOTAL ACCUMULATED DEPRECIATION (sum lns 30 to 38) 40 NET PLANT IN SERVICE 41 Production (ln 19 + ln 20 - ln 30 - ln 31) 42 Transmission (ln 21 + ln 22 - ln 32 - ln 33) 43 Distribution $(\ln 23 + \ln 24 - \ln 34 - \ln 35)$ 44 General Plant (ln 25 + ln 26 - ln 36 - ln 37) 45 Intangible Plant (ln 27 - ln 38) TOTAL NET PLANT IN SERVICE (sum lns 41 to 45) NP= 0.000000 46 47 DEFERRED TAX ADJUSTMENTS TO RATE BASE (Note D) 48 (Worksheet B, ln 2 & ln 5.E) Account No. 281.1 (enter negative) NA 49 Account No. 282.1 (enter negative) (Worksheet B, ln 7 & ln 10.E) DA 50 Account No. 283.1 (enter negative) (Worksheet B, ln 12 & ln 15.E) DA 51 Account No. 190.1 (Worksheet B, ln 17 & ln 20.E) DA 52 Account No. 255 (enter negative) (Worksheet B, ln 24 & ln 25.E) DA TOTAL ADJUSTMENTS 53 (sum lns 48 to 52) PLANT HELD FOR FUTURE USE (Worksheet A ln ln 44.(e) & ln 45.(e)) 54 DA REGULATORY ASSETS (Worksheet A ln 51.(e)) 55 DA UNFUNDED RESERVES (ENTER 56 NEGATIVE) (NOTE Y) (Worksheet A ln 54.(e)) W/S57 WORKING CAPITAL (Note E) 58 (1/8 * ln 78)Cash Working Capital 59 Transmission Materials & Supplies (Worksheet C, ln 2.(F)) TP 0.0000060 A&G Materials & Supplies (Worksheet C, ln 3.(F)) W/S0.0000061 Stores Expense (Worksheet C, ln 4.(F)) GP 0.0000062 Prepayments (Account 165) - Labor Allocated (Worksheet C, ln 8.G) W/S 0.0000063 Prepayments (Account 165) - Gross Plant (Worksheet C, ln 8.F) 64 Prepayments (Account 165) - Transmission Only (Worksheet C, ln 8.E) DA 1.00000 -65 Prepayments (Account 165) - Unallocable (Worksheet C, ln 8.D) 0.00000NA 66 TOTAL WORKING CAPITAL (sum lns 58 to 65) 67 (Note F) (Worksheet D, ln 8.B) _-1.00000 IPP CONTRIBUTIONS FOR CONSTRUCTION

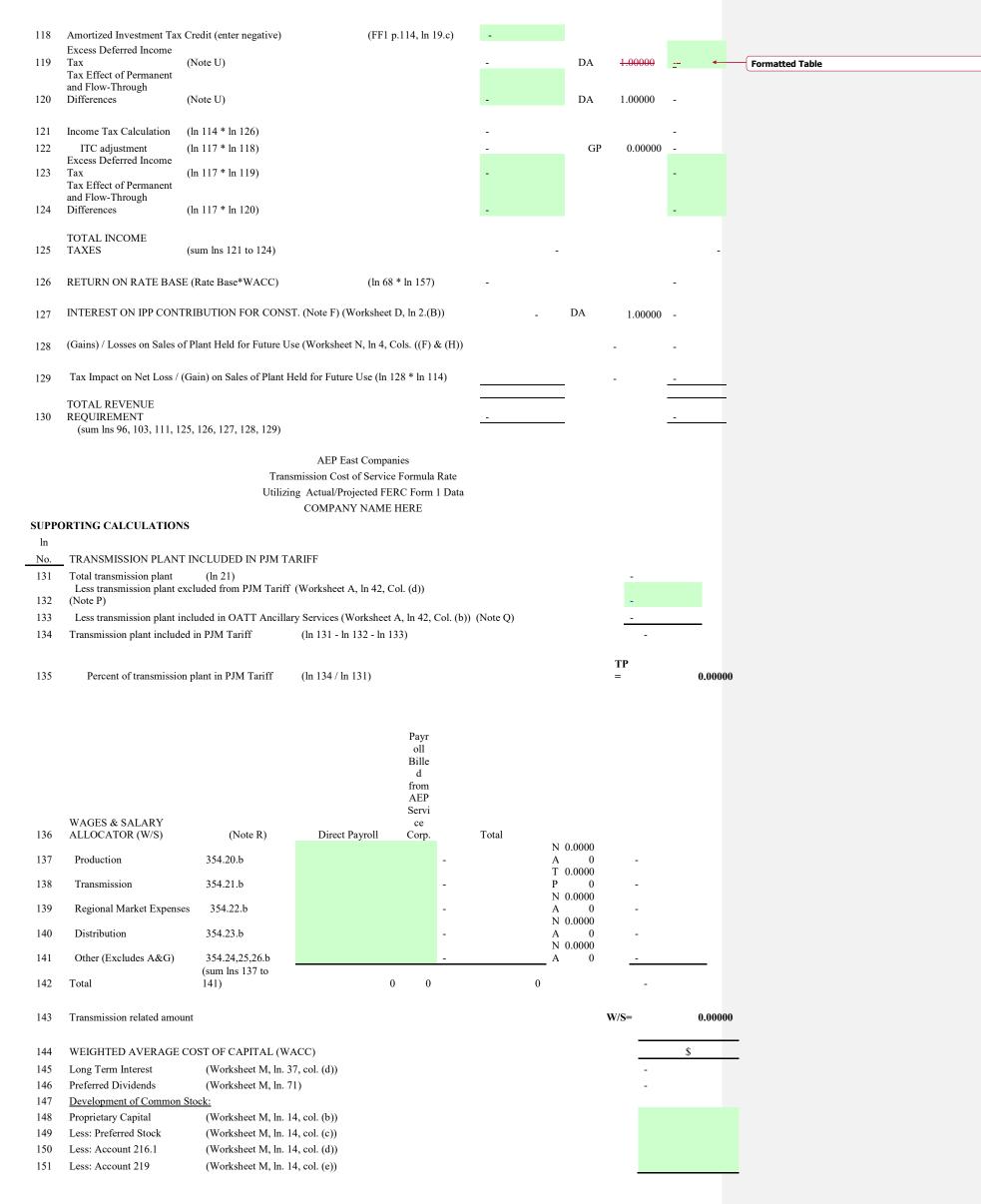
68

RATE BASE (sum lns 46, 53, 54, 55, 56, 66, 67)

AEP East Companies Transmission Cost of Service Formula Rate

Utilizing Actual/Projected FERC Form 1 Data COMPANY NAME HERE

			COMPANY NAME I	ILKL				
	(1)		(2)		(3)		(4)	(5)
	` '	VEC DETUDN 0 I		D-4- G	(-)			` '
		XES, RETURN & I	REVENUE	Data Sources				Total
	REQUIREMENTS	<u>!</u>	(C C	TO T	4 33		m .	
	<u>CALCULATION</u>		(See "General Notes")	TO Total	Alloc	<u>cator</u>	<u>Transmi</u>	ssion
Line								
No.	OPERATION & MAINTE	NANCE EYDENSE	2					
			2					
69	Production	321.80.b						
70	Distribution	322.156.b						
	Customer Related							
71	Expense	322 & 323.164,17	1.178.b					
72	•	· · · · · · · · · · · · · · · · · · ·	-,					
	Regional Marketing Expe	enses 322.131.b						
73	Transmission	321.112.b						
	TOTAL O&M							
74	EXPENSES	(sum lns 69 to 73))		_			
	Less: Total Account	`						
75	561	(Note G) (Worksh	eet F. In 14.C)		_			
76		, , ,						
70	Less: Account 565	(Note H) 321.96.b						
	Less: Regulatory Deferr	ais &	01 - 0 07 1 1 - 5 1 4	<i>C</i>)				
77	Amortizations		(Note I) (Worksheet F, ln 4	.C)				
	Total O&M Allocable to							
78	Transmission	(lns 73 - 75	5 - 76 - 77)			TP	0.00000	-
	Administrative and							
79	General	323.197.b (Notes J	I and M)					
		`						
80	Less: Acct. 924, Proper	ty msurance	323.185.b					
0.1	Acct. 9260039 PBOP	DDOD W	101: 00:10 0X : TO					
81	Expense		eet O Line 9 & 10, (Note K)					
82	Acct. 9260057 PBOP Med	licare Subsidy	PBOP Worksheet O Line 1	1, (Note K)				
	PBOP Expense Billed From	m						
83	AEPSC		ksheet O Line 13, (Note K)					
84	Acct. 928, Reg. 0		323.189.b					
		•						
85	Acct. 930.1, Gen	. Advert. Exp.	323.191.b					
86	Acct. 930.2, Mise	c. Gen. Exp.	323.192.b					
	· ·					WIG	0.00000	
87	Balance of A & G	(ln 79 - sum ln 80			-	W/S	0.00000	
88	Plus: Acct. 924, Property I		(ln 80)		-	GP	0.00000	-
89	Acct. 928 - Transmission S	Specific	Worksheet F ln 20.(E) (Not	e L)	-	TP	0.00000	-
90	Acct 930.1 - Only safety re	elated ads -Direct	Worksheet F In 37.(E) (Not	e I.)	_	TP	0.00000	_
			` ' '					
91	Acct 930.2 - Misc (en. Exp Trans	Worksheet F ln 43.(E) (Not	e L)		DA	1.00000	
92	Settlement Approved PBO	P Recovery	PBOP Worksheet O, Col. C	(Note M)			W/S 0.000	00 -
	11	,	,	,	_			
0.2	A 0 C C1-4-4-1	(1 07 4- 02)						
93	A & G Subtotal	(sum lns 87 to 92))		-			
93	A & G Subtotal	(sum lns 87 to 92))		-			
93	A & G Subtotal O & M EXPENSE	(sum lns 87 to 92)			-			
93 94		(sum lns 87 to 92)			-			
94	O & M EXPENSE SUBTOTAL	(ln 78 + ln	93)	ecords) (Note H)			DA 1,000	- - 00 -
	O & M EXPENSE SUBTOTAL Plus: Transmission Lease	(ln 78 + ln		ecords) (Note H)			DA 1.000	- - 00 -
94 95	O & M EXPENSE SUBTOTAL Plus: Transmission Lease I TOTAL O & M	(ln 78 + ln Payments To Affilia	93)	ecords) (Note H)			DA 1.0000	00 -
94	O & M EXPENSE SUBTOTAL Plus: Transmission Lease	(ln 78 + ln	93)	ecords) (Note H)			DA 1.0000	
94 95	O & M EXPENSE SUBTOTAL Plus: Transmission Lease I TOTAL O & M	(ln 78 + ln Payments To Affilia	93)	ecords) (Note H)			DA 1.0000	
94 95	O & M EXPENSE SUBTOTAL Plus: Transmission Lease TOTAL O & M EXPENSE	(ln 78 + ln Payments To Affilia (ln 94 + ln 95)	93)				DA 1.0000	- - 00 - -
94 95 96	O & M EXPENSE SUBTOTAL Plus: Transmission Lease I TOTAL O & M EXPENSE	(ln 78 + ln Payments To Affilia (ln 94 + ln 95) DEPRECIATION Al	93) tes in Acct 565 (Company Ro		_	NA		
94 95 96 97 98	O & M EXPENSE SUBTOTAL Plus: Transmission Lease I TOTAL O & M EXPENSE	(ln 78 + ln Payments To Affilia (ln 94 + ln 95) DEPRECIATION Al 336.2-6.f	93) tes in Acct 565 (Company Ro			NA	0.00000	
94 95 96	O & M EXPENSE SUBTOTAL Plus: Transmission Lease I TOTAL O & M EXPENSE	(ln 78 + ln Payments To Affilia (ln 94 + ln 95) DEPRECIATION Al	93) tes in Acct 565 (Company Ro			NA NA		
94 95 96 97 98	O & M EXPENSE SUBTOTAL Plus: Transmission Lease I TOTAL O & M EXPENSE	(ln 78 + ln Payments To Affilia (ln 94 + ln 95) DEPRECIATION Al 336.2-6.f	93) tes in Acct 565 (Company Ro				0.00000 -	
94 95 96 97 98 99 100	O & M EXPENSE SUBTOTAL Plus: Transmission Lease I TOTAL O & M EXPENSE	(ln 78 + ln Payments To Affilia (ln 94 + ln 95) DEPRECIATION Al 336.2-6.f 336.8.f 336.7.f	93) tes in Acct 565 (Company Ro			NA TP1	0.00000 0.00000 0.00000	
94 95 96 97 98 99 100 101	O & M EXPENSE SUBTOTAL Plus: Transmission Lease I TOTAL O & M EXPENSE Production Distribution Transmission General	(ln 78 + ln Payments To Affilia (ln 94 + ln 95) DEPRECIATION Al 336.2-6.f 336.8.f 336.7.f 336.10.f	93) tes in Acct 565 (Company Ro			NA TP1 W/S	0.00000 0.00000 0.00000 0.00000	
94 95 96 97 98 99 100	O & M EXPENSE SUBTOTAL Plus: Transmission Lease I TOTAL O & M EXPENSE	(ln 78 + ln Payments To Affilia (ln 94 + ln 95) DEPRECIATION Al 336.2-6.f 336.8.f 336.7.f	93) tes in Acct 565 (Company Ro			NA TP1	0.00000 0.00000 0.00000	
94 95 96 97 98 99 100 101	O & M EXPENSE SUBTOTAL Plus: Transmission Lease I TOTAL O & M EXPENSE Production Distribution Transmission General	(ln 78 + ln Payments To Affilia (ln 94 + ln 95) DEPRECIATION Al 336.2-6.f 336.8.f 336.7.f 336.10.f 336.1.f	93) tes in Acct 565 (Company Ro			NA TP1 W/S	0.00000 0.00000 0.00000 0.00000	
94 95 96 97 98 99 100 101	O & M EXPENSE SUBTOTAL Plus: Transmission Lease I TOTAL O & M EXPENSE Production Distribution Transmission General Intangible TOTAL DEPRECIATION	(ln 78 + ln Payments To Affilia (ln 94 + ln 95) DEPRECIATION Al 336.2-6.f 336.8.f 336.7.f 336.10.f 336.1.f	93) tes in Acct 565 (Company Ro ND AMORTIZATION EXPI			NA TP1 W/S	0.00000 0.00000 0.00000 0.00000	
94 95 96 97 98 99 100 101 102	O & M EXPENSE SUBTOTAL Plus: Transmission Lease I TOTAL O & M EXPENSE Production Distribution Transmission General Intangible	(ln 78 + ln Payments To Affilia (ln 94 + ln 95) DEPRECIATION Al 336.2-6.f 336.8.f 336.7.f 336.10.f 336.1.f	93) tes in Acct 565 (Company Ro ND AMORTIZATION EXPI			NA TP1 W/S	0.00000 0.00000 0.00000 0.00000	
94 95 96 97 98 99 100 101 102	O & M EXPENSE SUBTOTAL Plus: Transmission Lease I TOTAL O & M EXPENSE Production Distribution Transmission General Intangible TOTAL DEPRECIATION AMORTIZATION	(ln 78 + ln Payments To Affilia (ln 94 + ln 95) DEPRECIATION Al 336.2-6.f 336.8.f 336.7.f 336.10.f 336.1.f	93) tes in Acct 565 (Company Ro ND AMORTIZATION EXPI			NA TP1 W/S	0.00000 0.00000 0.00000 0.00000	
94 95 96 97 98 99 100 101 102	O & M EXPENSE SUBTOTAL Plus: Transmission Lease I TOTAL O & M EXPENSE Production Distribution Transmission General Intangible TOTAL DEPRECIATION AMORTIZATION TAXES OTHER THAN	(ln 78 + ln Payments To Affilia (ln 94 + ln 95) DEPRECIATION Al 336.2-6.f 336.8.f 336.7.f 336.10.f 336.1.f	93) tes in Acct 565 (Company Ro ND AMORTIZATION EXPI			NA TP1 W/S	0.00000 0.00000 0.00000 0.00000	
94 95 96 97 98 99 100 101 102 103	O & M EXPENSE SUBTOTAL Plus: Transmission Lease I TOTAL O & M EXPENSE I Production Distribution Transmission General Intangible TOTAL DEPRECIATION AMORTIZATION TAXES OTHER THAN INCOME	(ln 78 + ln Payments To Affilia (ln 94 + ln 95) DEPRECIATION Al 336.2-6.f 336.8.f 336.7.f 336.10.f 336.1.f	93) tes in Acct 565 (Company Ro ND AMORTIZATION EXPI			NA TP1 W/S	0.00000 0.00000 0.00000 0.00000	
94 95 96 97 98 99 100 101 102	O & M EXPENSE SUBTOTAL Plus: Transmission Lease I TOTAL O & M EXPENSE Production Distribution Transmission General Intangible TOTAL DEPRECIATION AMORTIZATION TAXES OTHER THAN	(ln 78 + ln Payments To Affilia (ln 94 + ln 95) DEPRECIATION Al 336.2-6.f 336.8.f 336.7.f 336.10.f 336.1.f	93) tes in Acct 565 (Company Ro ND AMORTIZATION EXPI			NA TP1 W/S	0.00000 0.00000 0.00000 0.00000	
94 95 96 97 98 99 100 101 102 103	O & M EXPENSE SUBTOTAL Plus: Transmission Lease I TOTAL O & M EXPENSE Production Distribution Transmission General Intangible TOTAL DEPRECIATION AMORTIZATION TAXES OTHER THAN INCOME Labor Related	(ln 78 + ln Payments To Affilia (ln 94 + ln 95) DEPRECIATION Al 336.2-6.f 336.8.f 336.7.f 336.10.f 336.1.f NAND	93) tes in Acct 565 (Company Re ND AMORTIZATION EXPI (Ln 98+99+ 100+101+102)			NA TP1 W/S W/S	0.00000 0.00000 0.00000 0.00000 0.00000	
94 95 96 97 98 99 100 101 102 103	O & M EXPENSE SUBTOTAL Plus: Transmission Lease I TOTAL O & M EXPENSE I Production Distribution Transmission General Intangible TOTAL DEPRECIATION AMORTIZATION TAXES OTHER THAN INCOME Labor Related Payroll	(ln 78 + ln Payments To Affilia (ln 94 + ln 95) DEPRECIATION Al 336.2-6.f 336.8.f 336.7.f 336.10.f 336.1.f	93) tes in Acct 565 (Company Re ND AMORTIZATION EXPI (Ln 98+99+ 100+101+102)			NA TP1 W/S	0.00000 0.00000 0.00000 0.00000	
94 95 96 97 98 99 100 101 102 103 104 105 106 107	O & M EXPENSE SUBTOTAL Plus: Transmission Lease I TOTAL O & M EXPENSE Production Distribution Transmission General Intangible TOTAL DEPRECIATION AMORTIZATION TAXES OTHER THAN INCOME Labor Related	(ln 78 + ln Payments To Affilia (ln 94 + ln 95) DEPRECIATION Al 336.2-6.f 336.8.f 336.7.f 336.10.f 336.1.f I AND	93) tes in Acct 565 (Company Re ND AMORTIZATION EXPI (Ln 98+99+ 100+101+102)			NA TP1 W/S W/S	0.00000 0.00000 0.00000 0.00000 0.00000	
94 95 96 97 98 99 100 101 102 103	O & M EXPENSE SUBTOTAL Plus: Transmission Lease I TOTAL O & M EXPENSE I Production Distribution Transmission General Intangible TOTAL DEPRECIATION AMORTIZATION TAXES OTHER THAN INCOME Labor Related Payroll	(ln 78 + ln Payments To Affilia (ln 94 + ln 95) DEPRECIATION Al 336.2-6.f 336.8.f 336.7.f 336.10.f 336.1.f NAND	93) tes in Acct 565 (Company Re ND AMORTIZATION EXPI (Ln 98+99+ 100+101+102)			NA TP1 W/S W/S	0.00000 0.00000 0.00000 0.00000 0.00000	
94 95 96 97 98 99 100 101 102 103 104 105 106 107 108	O & M EXPENSE SUBTOTAL Plus: Transmission Lease I TOTAL O & M EXPENSE Production Distribution Transmission General Intangible TOTAL DEPRECIATION AMORTIZATION TAXES OTHER THAN INCOME Labor Related Payroll Plant Related Property	(ln 78 + ln Payments To Affilia (ln 94 + ln 95) DEPRECIATION Al 336.2-6.f 336.8.f 336.7.f 336.10.f 336.1.f I AND (Note N) Worksheet H ln 24	93) tes in Acct 565 (Company Re ND AMORTIZATION EXPI (Ln 98+99+ 100+101+102) 4.(D) 3.(C) & 3.(G)			NA TP1 W/S W/S W/S	0.00000 - 0.00000 - 0.00000 - 0.00000 - 0.00000 - 0.00000 - 0.00000 - 0.00000 - 0.00000 - 0.0000000 - 0.000000 - 0.000000 - 0.000000 - 0.000000 - 0.000000 - 0.000000 - 0.000000 - 0.000000 - 0.000000 - 0.000000 - 0.000000 - 0.000000 - 0.0000000 - 0.0000000 - 0.0000000 - 0.0000000 - 0.00000000	
94 95 96 97 98 99 100 101 102 103 104 105 106 107 108 109	O & M EXPENSE SUBTOTAL Plus: Transmission Lease I TOTAL O & M EXPENSE Production Distribution Transmission General Intangible TOTAL DEPRECIATION AMORTIZATION TAXES OTHER THAN INCOME Labor Related Payroll Plant Related Property Gross Receipts/Sales	(ln 78 + ln Payments To Affilia (ln 94 + ln 95) DEPRECIATION Al 336.2-6.f 336.8.f 336.7.f 336.10.f 336.1.f NAND (Note N) Worksheet H ln 24 Worksheet H-1 ln & Use	93) tes in Acct 565 (Company Re ND AMORTIZATION EXPI (Ln 98+99+ 100+101+102) 4.(D) 3.(C) & 3.(G) Worksheet H ln 24.(F)			NA TP1 W/S W/S W/S	0.00000 0.00000 0.00000 0.00000 0.00000	
94 95 96 97 98 99 100 101 102 103 104 105 106 107 108	O & M EXPENSE SUBTOTAL Plus: Transmission Lease I TOTAL O & M EXPENSE Production Distribution Transmission General Intangible TOTAL DEPRECIATION AMORTIZATION TAXES OTHER THAN INCOME Labor Related Payroll Plant Related Property Gross Receipts/Sales Other	(ln 78 + ln Payments To Affilia (ln 94 + ln 95) DEPRECIATION Al 336.2-6.f 336.8.f 336.7.f 336.10.f 336.1.f I AND (Note N) Worksheet H ln 24	93) tes in Acct 565 (Company Re ND AMORTIZATION EXPI (Ln 98+99+ 100+101+102) 4.(D) 3.(C) & 3.(G) Worksheet H ln 24.(F)			NA TP1 W/S W/S W/S	0.00000 - 0.00000 - 0.00000 - 0.00000 - 0.00000 - 0.00000 - 0.00000 - 0.00000 - 0.00000 - 0.0000000 - 0.000000 - 0.000000 - 0.000000 - 0.000000 - 0.000000 - 0.000000 - 0.000000 - 0.000000 - 0.000000 - 0.000000 - 0.000000 - 0.000000 - 0.0000000 - 0.0000000 - 0.0000000 - 0.0000000 - 0.00000000	
94 95 96 97 98 99 100 101 102 103 104 105 106 107 108 109 110	O & M EXPENSE SUBTOTAL Plus: Transmission Lease I TOTAL O & M EXPENSE Production Distribution Transmission General Intangible TOTAL DEPRECIATION AMORTIZATION TAXES OTHER THAN INCOME Labor Related Payroll Plant Related Property Gross Receipts/Sales Other TOTAL OTHER	(ln 78 + ln Payments To Affilia (ln 94 + ln 95) DEPRECIATION Al 336.2-6.f 336.8.f 336.7.f 336.10.f 336.1.f NAND (Note N) Worksheet H ln 24 Worksheet H-1 ln & Use Worksheet H ln 24	93) tes in Acct 565 (Company Re ND AMORTIZATION EXPI (Ln 98+99+ 100+101+102) 4.(D) 3.(C) & 3.(G) Worksheet H ln 24.(F) 4.(E)			NA TP1 W/S W/S W/S	0.00000 0.00000 0.00000 0.00000 0.00000	
94 95 96 97 98 99 100 101 102 103 104 105 106 107 108 109	O & M EXPENSE SUBTOTAL Plus: Transmission Lease I TOTAL O & M EXPENSE Production Distribution Transmission General Intangible TOTAL DEPRECIATION AMORTIZATION TAXES OTHER THAN INCOME Labor Related Payroll Plant Related Property Gross Receipts/Sales Other	(ln 78 + ln Payments To Affilia (ln 94 + ln 95) DEPRECIATION Al 336.2-6.f 336.8.f 336.7.f 336.10.f 336.1.f NAND (Note N) Worksheet H ln 24 Worksheet H-1 ln & Use	93) tes in Acct 565 (Company Re ND AMORTIZATION EXPI (Ln 98+99+ 100+101+102) 4.(D) 3.(C) & 3.(G) Worksheet H ln 24.(F) 4.(E)			NA TP1 W/S W/S W/S	0.00000 0.00000 0.00000 0.00000 0.00000	
94 95 96 97 98 99 100 101 102 103 104 105 106 107 108 109 110	O & M EXPENSE SUBTOTAL Plus: Transmission Lease I TOTAL O & M EXPENSE Production Distribution Transmission General Intangible TOTAL DEPRECIATION AMORTIZATION TAXES OTHER THAN INCOME Labor Related Payroll Plant Related Property Gross Receipts/Sales Other TOTAL OTHER	(ln 78 + ln Payments To Affilia (ln 94 + ln 95) DEPRECIATION Al 336.2-6.f 336.8.f 336.7.f 336.10.f 336.1.f NAND (Note N) Worksheet H ln 24 Worksheet H-1 ln & Use Worksheet H ln 24	93) tes in Acct 565 (Company Re ND AMORTIZATION EXPI (Ln 98+99+ 100+101+102) 4.(D) 3.(C) & 3.(G) Worksheet H ln 24.(F) 4.(E)			NA TP1 W/S W/S W/S	0.00000 0.00000 0.00000 0.00000 0.00000	
94 95 96 97 98 99 100 101 102 103 104 105 106 107 108 109 110	O & M EXPENSE SUBTOTAL Plus: Transmission Lease I TOTAL O & M EXPENSE Production Distribution Transmission General Intangible TOTAL DEPRECIATION AMORTIZATION TAXES OTHER THAN INCOME Labor Related Payroll Plant Related Property Gross Receipts/Sales Other TOTAL OTHER TAXES	(ln 78 + ln Payments To Affilia (ln 94 + ln 95) DEPRECIATION Al 336.2-6.f 336.8.f 336.7.f 336.10.f 336.1.f I AND (Note N) Worksheet H ln 24 Worksheet H-1 ln & Use Worksheet H ln 24 (sum lns 106 to 11	93) tes in Acct 565 (Company Re ND AMORTIZATION EXPI (Ln 98+99+ 100+101+102) 4.(D) 3.(C) & 3.(G) Worksheet H ln 24.(F) 4.(E)			NA TP1 W/S W/S W/S	0.00000 0.00000 0.00000 0.00000 0.00000	
94 95 96 97 98 99 100 101 102 103 104 105 106 107 108 109 110	O & M EXPENSE SUBTOTAL Plus: Transmission Lease I TOTAL O & M EXPENSE I Production Distribution Transmission General Intangible TOTAL DEPRECIATION AMORTIZATION TAXES OTHER THAN INCOME Labor Related Payroll Plant Related Property Gross Receipts/Sales Other TOTAL OTHER TAXES INCOME TAXES	(ln 78 + ln Payments To Affilia (ln 94 + ln 95) DEPRECIATION Al 336.2-6.f 336.8.f 336.7.f 336.10.f 336.1.f I AND (Note N) Worksheet H ln 24 Worksheet H-1 ln & Use Worksheet H ln 24 (sum lns 106 to 11 (Note O)	93) tes in Acct 565 (Company Re ND AMORTIZATION EXPI (Ln 98+99+ 100+101+102) 4.(D) 3.(C) & 3.(G) Worksheet H ln 24.(F) 4.(E) 0)			NA TP1 W/S W/S W/S	0.00000 0.00000 0.00000 0.00000 0.00000	
94 95 96 97 98 99 100 101 102 103 104 105 106 107 108 109 110	O & M EXPENSE SUBTOTAL Plus: Transmission Lease I TOTAL O & M EXPENSE Production Distribution Transmission General Intangible TOTAL DEPRECIATION AMORTIZATION TAXES OTHER THAN INCOME Labor Related Payroll Plant Related Property Gross Receipts/Sales Other TOTAL OTHER TAXES	(ln 78 + ln Payments To Affilia (ln 94 + ln 95) DEPRECIATION Al 336.2-6.f 336.8.f 336.7.f 336.10.f 336.1.f I AND (Note N) Worksheet H ln 24 Worksheet H-1 ln & Use Worksheet H ln 24 (sum lns 106 to 11 (Note O)	93) tes in Acct 565 (Company Re ND AMORTIZATION EXPI (Ln 98+99+ 100+101+102) 4.(D) 3.(C) & 3.(G) Worksheet H ln 24.(F) 4.(E) 0)		- 0.00%	NA TP1 W/S W/S W/S	0.00000 0.00000 0.00000 0.00000 0.00000	
94 95 96 97 98 99 100 101 102 103 104 105 106 107 108 109 110 111 112 113	O & M EXPENSE SUBTOTAL Plus: Transmission Lease I TOTAL O & M EXPENSE Production Distribution Transmission General Intangible TOTAL DEPRECIATION AMORTIZATION TAXES OTHER THAN INCOME Labor Related Payroll Plant Related Property Gross Receipts/Sales Other TOTAL OTHER TAXES INCOME TAXES T=1 - {[(1 - SIT) * (1 -	(ln 78 + ln Payments To Affilia (ln 94 + ln 95) DEPRECIATION Al 336.2-6.f 336.8.f 336.7.f 336.10.f 336.1.f I AND (Note N) Worksheet H ln 24 Worksheet H-1 ln & Use Worksheet H ln 24 (sum lns 106 to 11 (Note O) FIT)] / (1 - SIT * FI	93) tes in Acct 565 (Company Re ND AMORTIZATION EXPI (Ln 98+99+ 100+101+102) 4.(D) 3.(C) & 3.(G) Worksheet H ln 24.(F) 4.(E) 0)		- - 0.00% 0.00%	NA TP1 W/S W/S W/S	0.00000 0.00000 0.00000 0.00000 0.00000	
94 95 96 97 98 99 100 101 102 103 104 105 106 107 108 109 110 111 112 113 114	O & M EXPENSE SUBTOTAL Plus: Transmission Lease I TOTAL O & M EXPENSE Production Distribution Transmission General Intangible TOTAL DEPRECIATION AMORTIZATION TAXES OTHER THAN INCOME Labor Related Payroll Plant Related Property Gross Receipts/Sales Other TOTAL OTHER TAXES INCOME TAXES T=1 - {[(1 - SIT) * (1 - EIT=(T/(1-T)) * (1-(WC))]	(ln 78 + ln Payments To Affilia (ln 94 + ln 95) DEPRECIATION Al 336.2-6.f 336.8.f 336.7.f 336.10.f 336.1.f I AND (Note N) Worksheet H ln 24 Worksheet H-1 ln & Use Worksheet H ln 24 (sum lns 106 to 11 (Note O) FIT)] / (1 - SIT * FI CLTD/WACC)) =	93) tes in Acct 565 (Company Re ND AMORTIZATION EXPI (Ln 98+99+ 100+101+102) 4.(D) 3.(C) & 3.(G) Worksheet H ln 24.(F) 4.(E) 0)			NA TP1 W/S W/S W/S	0.00000 0.00000 0.00000 0.00000 0.00000	
94 95 96 97 98 99 100 101 102 103 104 105 106 107 108 109 110 111 112 113 114 115	O & M EXPENSE SUBTOTAL Plus: Transmission Lease I TOTAL O & M EXPENSE Production Distribution Transmission General Intangible TOTAL DEPRECIATION AMORTIZATION TAXES OTHER THAN INCOME Labor Related Payroll Plant Related Property Gross Receipts/Sales Other TOTAL OTHER TAXES INCOME TAXES $T=1 - \{[(1-SIT)*(1-UC)]$ where WCLTD=(ln 15)	(ln 78 + ln Payments To Affilia (ln 94 + ln 95) DEPRECIATION Al 336.2-6.f 336.8.f 336.7.f 336.10.f 336.1.f I AND (Note N) Worksheet H ln 24 Worksheet H-1 ln & Use Worksheet H ln 26 (sum lns 106 to 11 (Note O) FIT)] / (1 - SIT * FI ELTD/WACC)) = 54) and WACC = (ln	93) tes in Acct 565 (Company Re ND AMORTIZATION EXPI (Ln 98+99+ 100+101+102) 4.(D) 3.(C) & 3.(G) Worksheet H ln 24.(F) 4.(E) 0)			NA TP1 W/S W/S W/S	0.00000 0.00000 0.00000 0.00000 0.00000	
94 95 96 97 98 99 100 101 102 103 104 105 106 107 108 109 110 111 112 113 114	O & M EXPENSE SUBTOTAL Plus: Transmission Lease I TOTAL O & M EXPENSE Production Distribution Transmission General Intangible TOTAL DEPRECIATION AMORTIZATION TAXES OTHER THAN INCOME Labor Related Payroll Plant Related Property Gross Receipts/Sales Other TOTAL OTHER TAXES INCOME TAXES T=1 - {[(1 - SIT) * (1 - EIT=(T/(1-T)) * (1-(WC))]	(ln 78 + ln Payments To Affilia (ln 94 + ln 95) DEPRECIATION Al 336.2-6.f 336.8.f 336.7.f 336.10.f 336.1.f I AND (Note N) Worksheet H ln 24 Worksheet H-1 ln & Use Worksheet H ln 26 (sum lns 106 to 11 (Note O) FIT)] / (1 - SIT * FI ELTD/WACC)) = 54) and WACC = (ln	93) tes in Acct 565 (Company Re ND AMORTIZATION EXPI (Ln 98+99+ 100+101+102) 4.(D) 3.(C) & 3.(G) Worksheet H ln 24.(F) 4.(E) 0)			NA TP1 W/S W/S W/S	0.00000 0.00000 0.00000 0.00000 0.00000	
94 95 96 97 98 99 100 101 102 103 104 105 106 107 108 109 110 111 112 113 114 115 116	O & M EXPENSE SUBTOTAL Plus: Transmission Lease I TOTAL O & M EXPENSE Production Distribution Transmission General Intangible TOTAL DEPRECIATION AMORTIZATION TAXES OTHER THAN INCOME Labor Related Payroll Plant Related Property Gross Receipts/Sales Other TOTAL OTHER TAXES INCOME TAXES T=1 - {[(1 - SIT) * (1 - EIT=(T/(1-T)) * (1-(WC)) where WCLTD=(ln 15) and FIT, SIT & p are a	(ln 78 + ln Payments To Affilia (ln 94 + ln 95) DEPRECIATION Al 336.2-6.f 336.8.f 336.7.f 336.10.f 336.1.f NAND (Note N) Worksheet H ln 24 Worksheet H-1 ln Worksheet H ln 24 (sum lns 106 to 11 (Note O) FIT)] / (1 - SIT * FI ELTD/WACC)) = 54) and WACC = (ln as given in Note O.	93) tes in Acct 565 (Company Re ND AMORTIZATION EXPI (Ln 98+99+ 100+101+102) 4.(D) 3.(C) & 3.(G) Worksheet H ln 24.(F) 4.(E) 0)			NA TP1 W/S W/S W/S	0.00000 0.00000 0.00000 0.00000 0.00000	
94 95 96 97 98 99 100 101 102 103 104 105 106 107 108 109 110 111 112 113 114 115	O & M EXPENSE SUBTOTAL Plus: Transmission Lease I TOTAL O & M EXPENSE Production Distribution Transmission General Intangible TOTAL DEPRECIATION AMORTIZATION TAXES OTHER THAN INCOME Labor Related Payroll Plant Related Property Gross Receipts/Sales Other TOTAL OTHER TAXES INCOME TAXES $T=1 - \{[(1-SIT)*(1-UC)]$ where WCLTD=(ln 15)	(ln 78 + ln Payments To Affilia (ln 94 + ln 95) DEPRECIATION Al 336.2-6.f 336.8.f 336.7.f 336.10.f 336.1.f NAND (Note N) Worksheet H ln 24 Worksheet H-1 ln Worksheet H ln 24 (sum lns 106 to 11 (Note O) FIT)] / (1 - SIT * FI ELTD/WACC)) = 54) and WACC = (ln as given in Note O.	93) tes in Acct 565 (Company Re ND AMORTIZATION EXPI (Ln 98+99+ 100+101+102) 4.(D) 3.(C) & 3.(G) Worksheet H ln 24.(F) 4.(E) 0)	, ,		NA TP1 W/S W/S W/S	0.00000 0.00000 0.00000 0.00000 0.00000	



152	Common Stock	(ln 148 - ln 149 - ln 150 - ln 151)					-
			<u>Car</u>	oital Structur	<u>e Limit</u>	Cost (Note	
153			\$	Actual	Cap	(Note S)	Weighted
					Limit		
154	Long Term Debt (Note	T) Worksheet M, ln 28, col. (g), ln 38, col. (d))	-	0.00%	0.00%	-	0.0000
155	Preferred Stock (ln 149)	-	0.00%	0.00%	-	0.0000
156	Common Stock (ln 152)		0.00%	0.00%	10.35%	0.0000
157	Total (Sum lns 154 to 1	56)	-			WACC=	0.0000
	Capital Structure Equity						
158.	Limit (Note Z)	55%					

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

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 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 flow through 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(I)-I(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 Ancilliary 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 amount 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 COMPANY NAME HERE 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 Corporation. 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 = 0.00%

SIT= 0.00% (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 prechange rate and post-change rate each is in effect.

- P Removes plant excluded from the OATT because it does not meet the PJM's definition of Transmission Facilities or is otherwise ineligible to be recovered under the OATT.
- Q Removes transmission plant (e.g. step-up transformers) included in the development of OATT ancillary service rates and not already removed for reasons indicated in Note P.
- R Includes functional wages & salaries billed by AEP Service Corporation for support of the operating company.
- S Long Term Debt cost rate = long-term interest (ln 145) /average long term debt (ln 154). Preferred Stock cost rate = preferred dividends (ln 146) / preferred outstanding (ln 155). Common Stock cost rate (ROE) = 10.35%, per the settlement in FERC Docket No. EL17-13. It includes an additional 50 basis points for PJM RTO membership. The amount of eligible hedging gains or losses included in total interest expense is limited to five basis points of the capital structure. Details and calculations of the weighted average cost of capital are shown on Worksheet M. Eligible Hedging Gains and Losses are computed on Worksheet M. The unamortized balance of eligible hedge gains/losses and related ADIT amounts shall not flow through the formula rate.

- 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 narries
- 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% of the Company's capital structure. If the percentage of actual equity exceeds the cap, the excess is included as long term debt in the capital structure.

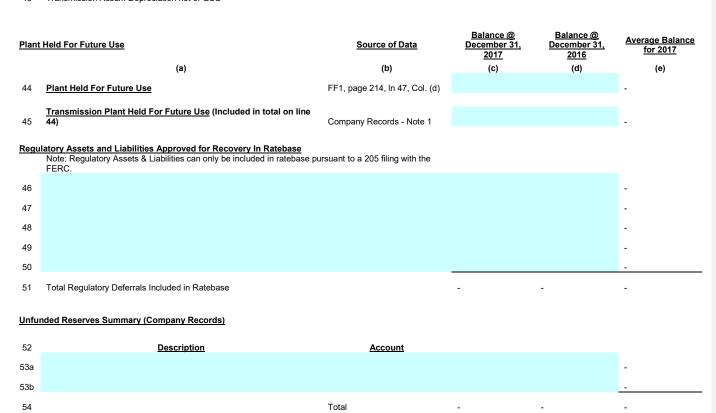
AEP East Companies Cost of Service Formula Rate Using Actual/Projected FF1 Balances Worksheet A Rate Base Company Name Here

			Gross Plant In Service							
Lin e No	Month	Production	Production ARO	Transmission	Transmission ARO	Distribution	Distribution ARO	General	General ARO	Intangible
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
	(Note A)	FF1, page 205 Col.(g) & pg. 204 Col. (b), in 46	FF1, page 205&204, Col.(g)&(b), Ins 15,24,34,44	FF1, page 207 Col.(g) & pg. 206 Col. (b), In 58	Acct. 359.1 FF1, page 207 Col.(g) & pg. 206 Col. (b), In 57	FF1, page 207 Col.(g) & pg. 206 Col. (b), In 75	FF1, page 207 Col.(g) & pg. 206 Col. (b), In 74	FF1, page 207 Col.(g) & pg. 206 Col. (b), In 99	Acct. 399.1 FF1, page 207 Col.(g) & pg. 206 Col. (b), In 98	FF1, page 205 Col.(g) & pg. 204 Col. (b), In 5
1	December Prior to Rate Year									
2	January									
3	February									
4	March									
5	April									
6	May									
7	June									
8	July									
9	August									
10	September									
11	October									
12	November									
13	December of Rate Year									
14	Average of the 13 Monthly Balances	-	-	-	-	-	-	-	-	-

					Accun	nulated Depreciatio	n			
Lin e No	Month	Production	Production ARO	Transmission	Transmission ARO	Distribution	Distribution ARO	General	General ARO	Intangible
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
	(Note A)	FF1, page 219, Ins 20- 24, Col. (b)	Company Records (Included in total in Column (b))	FF1, page 219, In 25, Col. (b)	Company Records (Included in total in Column (d))	FF1, page 219, In 26, Col. (b)	Company Records (Included in total in Column (f))	FF1, page 219, In 28, Col. (b)	Company Records (Included in total in Column (h))	FF1, page 200, In 21, Col. (b)
15	December Prior to Rate Year									
16	January									
17	February									
18	March									
19	April									
20	May									
21	June									
22	July									
23	August									
24	September									
25	October									
26	November									
27	December of Rate Year									
28	Average of the 13 Monthly Balances	_	-	_			_	_	_	

Lin e No	Month (a)	OATT Ancillary Services (GSU) Plant In Service (b)	OATT Ancillary Services (GSU) Accumulated Depreciation (c)	Excluded Plant - Plant In Service (d)	Excluded Plant - Accumulated Depreciation (e)
	(Note A)	Company Records (included in total in column (d) of gross plant above)	Company Records (included in total in column (b) of accumulated depreciation above)	Company Records	Company Records
29	December Prior to Rate Year	,	,	. ,	
30	January				
31	February				
32	March				
33	April				
34	May				
35	June				
36	July				
37	August				
38	September				
39	October				
40	November				
41	December of Rate Year				

43 Transmission Accum Depreciation net of GSU



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.

Cost of Service Formula Rate Using Actual/Projected FF1 Balances

Worksheet B Supporting ADIT and ITC Balances

		COMPANY NAME HERE			
	(A)	(B)	(C)	(D)	(E)
<u>Line</u>			Balance @	Balance @	
Number	Description	Connec	December 31, Rate	December 31, Rate	Average Balance for
<u>Number</u>	<u>Description</u>	<u>Source</u>	<u>Year</u>	Year-1	Rate Year
1	Account 281				
2	Year End Utility Deferrals	FF1, p. 272 - 273, ln 8, Col. (k)			-
3	Less: ARO Related Deferrals	WS B-1 - Actual Stmt. AF Ln. 4 (Note 1)			
3	Less. And Related Deferrats	WS B-1 - Actual Stmt. AF Ln. 3			-
4	Less: Other Excluded Deferrals	(Note 1)			_
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)			_
,	Teal End Othicy Deterrais	WS B-1 - Actual Stmt. AF Ln. 7			
8	Less: ARO Related Deferrals	(Note 1)			-
		WS B-1 - Actual Stmt. AF Ln. 6			
9	Less: Other Excluded Deferrals	(Note 1)			_
10	Transmission Related Deferrals	Ln 7 - ln 8 - ln 9	-	-	-
11	Account 283				
12	Year End Utility Deferrals	FF1, p. 276 - 277, ln 9, Col. (k)			-
		WS B-1 - Actual Stmt. AF Ln. 13			
13	Less: ARO Related Deferrals	(Note 1)			-
14	Less: Other Excluded Deferrals	WS B-1 - Actual Stmt. AF Ln. 12 (Note 1)			
15	Transmission Related Deferrals	Ln 12 - ln 13 - ln 14	_		.
		Lii 12 - iii 13 - iii 14	-	-	-
16	Account 190	FF1 224 1 0 G 1 ()			
17	Year End Utility Deferrals	FF1, p. 234, ln 8, Col. (c) WS B-2 - Actual Stmt. AG Ln. 4			-
18	Less: ARO Related Deferrals	(Note 1)			_
10	Less. Alto Related Deferrals	WS B-2 - Actual Stmt. AG Ln. 3			
19	Less: Other Excluded Deferrals	(Note 1)			<u>-</u>
20	Transmission Related Deferrals	Ln 17 - ln 18 - ln 19	-	-	-
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			<u>-</u>
24	ITC Balances Includeable Ratebase	Ln 22 - ln 23	<u>-</u>	-	
		WS B-1 - Actual Stmt. AF Ln. 20			
25	Transmission Related Deferrals	(Note 1)			-
	On this worksheet, "Company Records" refers to A				
NOTE 1	projected ending balances and reflect proration req		(6)(11). Line item detail		
NOTE 1 NOTE 2	of actual deferred tax items will be included on Wo ADIT balances should exclude balances related to				
NOTE 2	ADTI varances should exclude barances related to	neuging activity.			

Page 10

Company Name Here SPECIFIED DEFERRED CREDITS -Actual Cycle Only PERIOD ENDED DECEMBER 31, 2017

(DEBIT) CREDIT

	COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN <u>E</u>	COLUMN F	COLUMN <u>G</u>	COLUMN <u>H</u>	COLUMN <u>I</u>	COLUMN <u>J</u>	COLUMN <u>K</u>	COLUMN <u>L</u>	COLUMN M	COLUMN <u>N</u>	COLUMN O
	ACCUMULATED DEFERRED FIT ITEMS	PER B BALANC E AS OF 12- 31-2016	BALANC E AS OF 12- 31-2017	APPLICA UTI	DN- BLE/NON- LITY BALANCE AS OF 12-31- 2017	AVERAGE ELECTRIC UTILITY (B+C+D+E) /2	FUNCTIO GENERA TION	NALIZATION TRANSMI SSION	AVERAGE DISTRIBU TION	FUNCTION GENERA TION	NALIZATION TRANSMI SSION	12/31/2016 <u>DISTRIBU</u> <u>TION</u>	FUNCTION GENERA TION	NALIZATION TRANSMI SSION	12/31/2017 <u>DISTRIBU</u> <u>TION</u>
1.0	ACCOUNT 281:														
2.0															
2.0		0	0			0	0	0	0						
2.0															
2.0		0	0	0	0	0									
2.0		0	0	0	0	0									
2.0		0	0	0	0	0									
3	TOTAL ACCOUNT 281	0	0				0	0		0	0		0	0	0
4 5	ACCOUNT 281 - ARO-Related Deferrals ACCOUNT 282:	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.0 1		0	0			0	0	0	0						
5.0 2		0	0			0	0	0	0						

5.0	0	0	0	0	0	0	
5.0 4	0	0	0	0	0	0	
5.0 5	0	0	0	0	0	0	
5.0 6	0	0	0	0	0	0	
5.0 7	0	0	0	0	0	0	
5.0 8	0	0	0	0	0	0	
5.0 9	0	0	0	0	0	0	
5.1 0	0	0	0	0	0	0	
5.1 1	0	0	0	0	0	0	
5.1 2	0	0	0	0	0	0	
5.1 3	0	0	0	0	0	0	
5.1 4	0	0	0	0	0	0	
5.1 5	0	0	0	0	0	0	
5.1 6	0	0	0	0	0	0	
5.1 7	0	0	0	0	0	0	
5.1 8	0	0	0	0	0	0	
5.1 9	0	0	0	0	0	0	
5.2 0	0	0	0	0	0	0	

5.2 1	0	0	0	0	0	0		
5.2 2	0	0	0	0	0	0		
5.2 3	0	0	0	0	0	0		
5.2 4	0	0	0	0	0	0		
5.2 5	0	0	0	0	0	0		
5.2 6	0	0	0	0	0	0		
5.2 7	0	0	0	0	0	0		
5.2 8	0	0	0	0	0	0		
5.2 9	0	0	0	0	0	0		
5.3 0								
5.3 1	0	0	0	0	0	0		
5.3 2	0	0	0	0	0	0		
	0	0	0	0	0	0		
5.3	0	0	0	0	0	0		
5.3 4	0	0	0	0	0	0		
5.3 5	0	0	0	0	0	0		
5.3 6	0	0	0	0	0	0		
5.3 7	0	0	0	0	0	0		
5.3 8	0	0	0	0	0	0		

5.3 9				0	0	0									
5.4 0				0	0	0									
5.4 1				0	0	0									
6 7	TOTAL ACOUNT 282 ACCOUNT 282 - ARO-Related Deferals ACCOUNT 283:	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9.0		0	0			0	0	0	0						
9.0		0	0			0	0	0	0						
9.0		0	0			0	0	0	0						
9.0 4		0	0			0	0	0	0						
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9.0 6		0	0			0	0	0	0						
9.0 7		0	0			0	0	0	0						
9.0 8		0	0			0	0	0	0						
9.0 9		0	0			0	0	0	0						
9.1 0		0	0			0	0	0	0						
9.1 1		0	0			0	0	0	0						
9.1 2		0	0			0	0	0	0						
9.1		0	0			0	0	0	0						

2	9.1 L	0	0	0	0	0	0		
	9.1 5	0	0	0	0	0	0		
9	9.1 5	0	0	0	0	0	0		
9	9.1 7	0	0	0	0	0	0		
8	9.1 3	0	0	0	0	0	0		
9).1)	0	0	0	0	0	0		
(9.2	0	0	0	0	0	0		
9	0.2	0	0	0	0	0	0		
2).2 ?	0	0	0	0	0	0		
9	9.2 3	0	0	0	0	0	0		
9).2 	0	0	0	0	0	0		
9	9.2 5	0	0	0	0	0	0		
9	9.2 3	0	0	0	0	0	0		
5	9.2	0	0	0	0	0	0		
8	9.2 3	0	0	0	0	0	0		
9).2)	0	0	0	0	0	0		
9	9.3)	0	0	0	0	0	0		
9	9.3 I	0	0	0	0	0	0		

9.3 2	0	0	0	0	0	0		
9.3 3	0	0	0	0	0	0		
9.3 4	0	0	0	0	0	0		
9.3 5	0	0	0	0	0	0		
9.3 6	0	0	0	0	0	0		
9.3 7	0	0	0	0	0	0		
9.3 8	0	0	0	0	0	0		
9.3 9								
9.4	0	0	0	0	0	0		
9.4	0	0	0	0	0	0		
1	0	0	0	0	0	0		
9.4	0	0	0	0	0	0		
9.4 3	0	0	0	0	0	0		
9.4	0	0	0	0	0	0		
9.4 5	0	0	0	0	0	0		
9.4 6	0	0	0	0	0	0		
9.4 7	0	0	0	0	0	0		
9.4 8	0	0	0	0	0	0		
9.4 9	Ü	J				U		
9	0	0	0	0	0	0		

9.5 0	0	0	0	0	0	0		
9.5 1	0	0	0	0	0	0		
9.5 2	0	0	0	0	0	0		
9.5	0	0	0	0	0	0		
9.5 4	0	0	0	0	0	0		
9.5 5	0	0	0	0	0	0		
9.5 6	0	0	0	0	0	0		
9.5 7	0	0	0	0	0	0		
9.5 8	0	0	0	0	0	0		
9.5 9								
9.6 0	0	0	0	0	0	0		
9.6 1	0	0	0	0	0	0		
	0	0	0	0	0	0		
9.6 2	0	0	0	0	0	0		
9.6 3	0	0	0	0	0	0		
9.6 4	0	0	0	0	0	0		
9.6 5	0	0	0	0	0	0		
9.6 6	0	0	0	0	0	0		
9.6 7	0	0	0	0	0	0		

9.6 8	0	0	0	0	0	0		
9.6 9	0	0	0	0	0	0		
9.7 0	0	0	0	0	0	0		
9.7 1	0	0	0	0	0	0		
9.7 2	0	0	0	0	0	0		
9.7 3	0	0	0	0	0	0		
9.7 4	0	0	0	0	0	0		
9.7 5	0	0	0	0	0	0		
9.7 6	0	0	0	0	0	0		
9.7 7	0	0	0	0	0	0		
9.7 8	0	0	0	0	0	0		
9.7 9	0	0	0	0	0	0		
9.8 0	0	0	0	0	0	0		
9.8 1	0	0	0	0	0	0		
9.8 2	0	0	0	0	0	0		
9.8 3	0	0	0	0	0	0		
9.8 4	0	0	0	0	0	0		
9.8 5	0	0	0	0	0	0		

9.8 6		0	0			0	0	0	0						
9.8 7		0	0			0	0	0	0						
9.8 8		0	0			0	0	0	0						
9.8 9		0	0			0	0	0	0						
9.9		0	0			0	0	0	0						
9.9 1		0	0			0	0	0	0						
9.9		0	0			0	0	0	0						
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9.9 4		U	U	0	0		U	U	U						
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9.9 8				0	0	0									
9.9 9				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	
	ACCOUNT 283 - ARO-Related Deferals	0	0	0	0	0	0	0	0	0	0	0	0	0	0

JURISDICTIONAL AMOUNTS 14 FUNCTIONALIZED TOTAL COMPANY AMOUNTS 15 FUNCTIONALIZED REFUNCTIONALIZED BASED ON 16 JURISDICTIONAL PLANT NOTE: POST 1970 ACCUMULATED DEFERRED INV TAX CRED. (JDITC) IN A/C 18 255 18. 02 20 TOTAL ACCOUNT 255 Company Name Here
ACCUMULATED DEFERRED INCOME TAX IN ACCOUNT
190 - Actual Cycle Only
PERIOD ENDED DECEMBER
31, 2017

DEBIT (CREDIT)

	COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F	COLUMN G	COLUMN <u>H</u>	COLUMN I	COLUMN J	COLUMN K	COLUMN <u>L</u>	COLUMN M	COLUMN <u>N</u>	COLUMN O
1	ACCUMULATED DEFERRED FIT ITEMS ACCOUNT 190:	PER B BALANCE AS OF 12-31- 2016	BALANCE AS OF 12-31- 2017	APPLICA UTI	DN- BLE/NON- LITY BALANCE AS OF 12-31- 2017	AVERAGE ELECTRIC UTILITY (B+C+D+E)/ 2	FUNCTIO GENERA TION	NALIZATION TRANSMIS SION	AVERAGE DISTRIBU TION	FUNCTION GENERA TION	NALIZATION OF TRANSMIS SION	12/31/2016 <u>DISTRIBU</u> <u>TION</u>	FUNCTION GENERA	NALIZATION TRANSMIS SION	12/31/2017 <u>DISTRIBU</u> <u>TION</u>
2.0		0	0			0	0	0	0						
2.0		0	0			0	0	0	0						
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2.0		0	0			0	0	0	0						
2.0		0	0			0	0	0	0						
2.0		0	0			0	0	0	0						
2.0		0	0			0	0	0	0						
2.0		0	0			0	0	0	0						
2.0		0	0			0	0	0	0						
2.1		0	0			0	0	0	0						

2.	1	0	0	0	0	0	0	
2. 2	1	0	0	0	0	0	0	
2.	1	0	0	0	0	0	0	
2. 4	1	0	0	0	0	0	0	
2. 5	1	0	0	0	0	0	0	
2. 6	1	0	0	0	0	0	0	
2. 7	1	0	0	0	0	0	0	
2. 8	1	0	0	0	0	0	0	
2. 9	1	0	0	0	0	0	0	
2.:	2	0	0	0	0	0	0	
2.: 1	2	0	0	0	0	0	0	
2.: 2		0	0	0	0	0	0	
2.:		0	0	0	0	0	0	
2.:		0	0	0	0	0	0	
2.:		0	0	0	0	0	0	
2.:		0	0	0	0	0	0	
2.: 7		0	0	0	0	0	0	
2.:		0	0	0	0	0	0	
0		U	U	U	U	U	U	

2.2 9	0	0	0	0	0	0	
2.3	0	0	0	0	0	0	
2.3 1	0	0	0	0	0	0	
2.3	0	0	0	0	0	0	
2.3	0	0	0	0	0	0	
2.3	0	0	0	0	0	0	
2.3 5	0	0	0	0	0	0	
2.3	0	0	0	0	0	0	
2.3 7	0	0	0	0	0	0	
2.3	0	0	0	0	0	0	
2.3 9	0	0	0	0	0	0	
2.4	0	0	0	0	0	0	
2.4	0	0	0	0	0	0	
2.4	0	0	0	0	0	0	
2.4	0	0	0	0	0	0	
2.4	0	0	0	0	0	0	
2.4 5	0	0	0	0	0	0	
2.4							
0	0	0	0	0	0	0	

2.4 7	0	0	0	0	0	0	
2.4 8	0	0	0	0	0	0	
2.4 9	0	0	0	0	0	0	
2.5	0	0	0	0	0	0	
2.5 1	0	0	0	0	0	0	
2.5 2	0	0	0	0	0	0	
2.5 3	0	0	0	0	0	0	
2.5 4	0	0	0	0	0	0	
2.5 5	0	0	0	0	0	0	
2.5 6	0	0	0	0	0	0	
2.5 7	0	0	0	0	0	0	
2.5	0	0	0	0	0	0	
2.5 9	0	0	0	0	0	0	
2.6	0	0	0	0	0	0	
2.6	0	0	0	0	0	0	
2.6							
2.6 3	0	0	0	0	0	0	
3 2.6 4	0	0	0	0	0	0	
4	0	0	0	0	0	0	

2.6 5	0	0			0	0	0	0	
2.6 6	0	0			0	0	0	0	
2.6 7	0	0			0	0	0	0	
2.6 8	0	0			0	0	0	0	
2.6	0	0			0	0	0	0	
2.7	0	0			0	0	0	0	
2.7 1	0	0			0	0	0	0	
2.7	0	0			0	0	0	0	
2.7	0	0			0	0	0	0	
2.7 4	0				0		0		
2.7 5		0				0		0	
5 2.7 6	0	0			0	0	0	0	
	0	0			0	0	0	0	
2.7	0	0			0	0	0	0	
2.7	0	0			0	0	0	0	
2.7 9	0	0			0	0	0	0	
2.8			0	0	0				
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2.8				0	0	0									
2.8 4				0	0	0									
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2.8				0	0	0									
2.8				0	0	0									
2.8 8				0	0	0									
2.8 9				0	0	0									
2.9				0	0	0	0	0	0						
2.9		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

Worksheet B-3 Excess/ Deficient ADIT Worksheet for Total Company and Functional Balances For Year Ended December 31, 20 Debit/(Credit) <u>B</u> <u>C</u> D <u>E</u> <u>F</u> <u>G</u> <u>H</u> **TOTAL COMPANY BALANCES Excess Balance** Tax Rate **Amortization** <u>at</u> **Protected** Change Remeasurement Methodology Amortization Line No. Account (NOTE A) **Description of Account** Unprotected (NOTE C) Period Deferred Tax Account (NOTE B) <u>1a</u> <u>1b</u> <u>1c</u> <u>1d</u> <u>1e</u> <u>1f</u> <u>1g</u> <u>1h</u> <u>1i</u> <u>1j</u> NOTE E **Regulatory Deferral Accounts** 2a 2b 2c 182.3 Regulatory Asset 254 Regulatory Liability NOTE E Total For Accounting Entires (Sum of Lines 1a through 2) TRANSMISSION FUNCTION BALANCES Deferred Tax Account (NOTE B) <u>4a</u> <u>4b</u> <u>4c</u> <u>4d</u> <u>4e</u>

COMPANY NAME HERE

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<u>4f</u> <u>4g</u> <u>4h</u>	NOTE E	
<u>5a</u> 5b 5c	Regulatory Deferral Accounts 182.3 254 Regulatory Asset Regulatory Liability	
<u>6</u>	Total For Accounting Entires (Sum of Lines 4a through 5)	

1	<u>J</u>	<u>K</u>	<u>L</u>	<u>M</u>	<u>N</u> Tax Expense	<u>O</u>	<u>P</u> 12/31/20	Q Ending	<u>R</u>
1/1/20 Beginnin	g Balances	_	Balance She	eet Entries	Entries	_	Balance	Lituling	_
Excess ADIT Regulatory Offset	Excess ADIT in Utility Deferrals	Balance Sheet Account Reclassific ations	<u>182.3</u>	<u>254</u>	410/411 Excess Amortization	410/411 Deferred Tax Expense/ (Benefit)	Excess ADIT Regulator y Offset Sum of	Excess ADIT in Utility Deferrals	Reference
	_	_	_				Cols (I) - (O)	_	ı
_	T	_	_	_		_	_		_
_	_	_	_	_	_	_	_	_	_
_	_	_	_		_	_	_	_	-
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		_	_	_		_]	
									_
<u>-</u>	<u>=</u>	<u>-</u>	<u>=</u>				<u>=</u>	<u>=</u>	_
					NOTE F	_			-
							Sum of		
							Sum of Cols (I) - (O)		
							<u>(0)</u>		
_	_]_
_	_	_	_	_	_	_	_	-	-
_	_	_	_	_	_	_	_	_	-
_	_	_	_	_	_	_	_	_	-
_	_	_	_	_	_	_	_	_	_
_						_			_
_				_			_		-

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-	-			-
-			<u> </u>	-
_				-
<u> </u>	<u> </u>		<u> </u>	<u>-</u>
		NOTE F		

GET TELLE TO TE:	GENERAL NOTE:	
	GEITEIGIE ITO IE.	

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

NOTE A: In order to ensure ratebase neutrality, AEP utilizes the fourth digit of its seven digit FERC Tax subaccount numbers to identify balances associated with utility operations vs regulatory reporting requirements. A "1" in the fourth digit of a FERC tax account refers to the utility operations balances or activity. Accounts with the "1" designation will be included in the determination of ratebase to be recovered in the formula rate. A "4" in the fourth position of the account number indicates accounts used to track regulatory accounting requirements. The excess ADIT amounts recorded in accounts with the "4" designation will be contra to the "1" balance, which will ensure that in the formula rate the excess or deficiency amounts will be part of ratebase, but at the total FERC account level the tax liability or asset will be recorded at the current Federal FIT rate. The amounts recorded in the "4" accounts will be offset on a net basis in the regulatory asset or liability subaccount established for this purpose.

NOTE B: The amount of the FIT gross up to recorded on regulatory assets and liabilities will be reported on the first line of ADIT accounts provided for each specific change in tax rates.

NOTE C: The amounts of the remeasurement shown here are as of the effective date of the change in tax rates and will remain static on this workpaper.

NOTE D: {REFERENCE OR CITE TO APPROVAL OF AMORTIZATION PERIOD FOR UNPROTECTED EXCESS ADIT}

NOTE E: In the event of future tax rate changes, additional lines will be inserted in both the Total Company and Transmission
Functional sections above as required to reflect any new ADIT or regulatory deferral accounts 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 debit or credit to the ADIT account from which it is being amortized. The total in line 3 and 6 is the offset recorded to the 410/411 account and will tie to the total company and transmission functional amounts of excess or deficient ADIT amortization shown on line 119 of the cost of service.

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

	(A)	(B)	(C)	(D) terials & Supplies	(E)	(F)	(G)	(H)	(I)
<u>Line</u> <u>Number</u> 1			Source		mber 31, Rate Year	Balance @ Decemb	er 31, Rate Year-	Average Balance	for Rate Year
2		Transmission Materials & Supplies	FF1, p. 227, ln 8, Col. (c) & (b)			-			
3		General Materials & Supplies	FF1, p. 227, ln 11, Col. (c) & (b)			-			
4		Stores Expense (Undistributed) - Account 163	FF1, p. 227, ln 16, Col. (c) & (b)			-			
			<u>Prepayment</u>	Balance Summary (Note 1)	100%			75 4 1	
			Average of	Excludable	100% Transmission	Transmission Plant	Transmission Labor	Total Included in Ratebase	
5			YE Balance	Balances	Related	Related	Related	(E)+(F)+(G)	
6		Totals as of December 31, Rate Year	<u>12 Danance</u>	0 0				0	
7		Totals as of December 31, Rate Year-1							
8		Average Balance	_	-	-	-	-	-	
			Prepayments Account 165 - B	alance @ 12/31/Rate Year					
					100%	Transmission	Transmission	Total Included	
0			Rate Year	Excludable	Transmission	Plant	Labor	in Ratebase	
9 10	Acc. No.	<u>Description</u>	YE Balance	Balances	Related	Related	<u>Related</u>	(E)+(F)+(G)	Explanation
11				_		-		-	
12				-			-	-	
13				-				-	
14 15				-			-	-	
16				-				-	
17							-	-	
18				-				-	
19		0.1		-			-	-	
		Subtotal - Form 1, p 111.57.c	Prepayments Account 165 - Bal	0 0 lance @ 12/21/ Pata Veen 1	•	0	0	0	
			Trepayments Account 105 - Dai	iance (w, 12/31/ Kate 1ear-1	100%	Transmission	Transmission	Total Included	
			Rate Year-1	Excludable	Transmission	Plant	Labor	in Ratebase	
20	Acc. No.	Description	YE Balance	Balances	Related	Related	Related	(E)+(F)+(G)	Explanation
21						0		-	
22						0		-	
23						0		-	
24 25				0		0		-	
26				0				_	
27				0				-	
28				0				-	
29							0	-	
30				0				-	
31				0				-	
		Subtotal - Form 1, p 111.57.c							

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 returns; or (iii) prepayments of 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

COMPANY NAME HERE

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

AEP East Companies

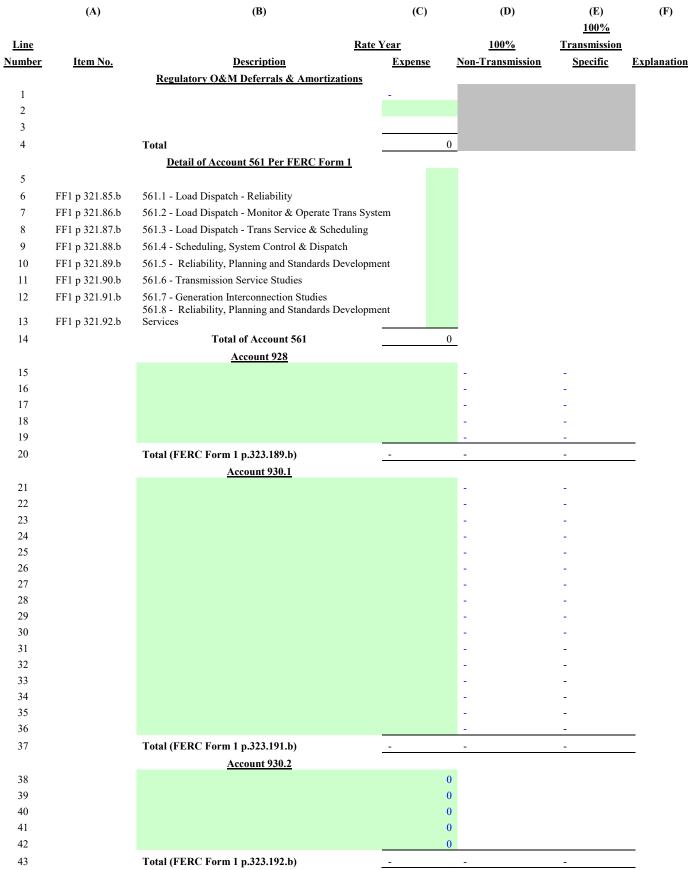
Cost of Service Formula Rate Using Actual/Projected FF1 Balances

Worksheet E Supporting Revenue Credits

COMPANY NAME HERE

τ.		<u>(a)</u>	<u>(b)</u>	<u>(c)</u>
<u>Line</u>		<u>Total</u>	Non-	
Number	<u>Description</u>	Company	Transmission	<u>Transmission</u>
1	Account 450, Forfeited Discounts (FF1 p.300.16.(b); Company Records - Note 1)		-	
2	Account 451, Miscellaneous Service Revenues (FF1 p.300.17.(b); Company Records - Note 1)		-	
3	Account 454, Rent from Electric Property (FF1 p.300.19.(b); Company Records - Note 1)		-	
4	Account 4560015, Associated Business Development - (Company Records - Notes 1, 2)		-	
5	Account 456 - Other Electric Revenues - (Company Records - Notes 1, 2)		-	
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))		-	-
7	Accounts 4470004 & 4470005, Revenues from Grandfathered Transmission Contracts - (Company Records - Note 1)		-	
8	Total Other Operating Revenues To Reduce Revenue Requirement		-	
Note 1	The total company data on this worksheet comes from the indicated FF1 source, or COMPANY NAME HERE's general ledger. The functional amounts identified as transmission revenue also come from the gr	eneral 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 COMPANY NAME HERE



ATTACHMENT C-1 Supporting Detail of ADIT balances for each AEP East Transmission Company

ATTACHMENT C-1

DETAIL OF ACCUMULATED DEFERRED INCOME TAX TIMING DIFFERENCES

DECEMBER 31, 2017 and DECEMBER 31, 2018

COMPANY	ACCOUNT DETAIL	PAGE
APPALACHAIN POWER COMPANY	281-282-283	2
	190	3
INDIANA MICHIGAN POWER COMPANY	281-282-283	4
	190	5
KENTUCKY POWER COMPANY	281-282-283	6
	190	7
KINGSPORT POWER	281-282-283	8
	190	9
OHIO POWER COMPANY	281-282-283	10
OTHO FOWER CONFAINT	190	11
WHEELING POWER COMPANY	281-282-283	12
	190	13

Note: The detail provided in this Attachment C-1 are required worksheets per formula template shown in Attachment H-14B to the PJM OATT. These were included in the true-up filing of 2018 activity filed on May 26, 2019. They are provided here to demonstrate the relationship of information provided in the new excess and deficient ADIT worksheet required by FERC Order 864 with data already required to be provided in the formula rate.

	PER BO		NON-APPLICABL		AVERAGE ELECTRIC	FUNCT	IONALIZATION AV	ERAGE	FUNCT	IONALIZATION 12	31/18	FUNC	TIONALIZATION 1	.2/:
ACCUMULATED DEFERRED FIT ITEMS	BALANCE AS OF 12-31-18	DF 12-31-17	BALANCE AS OF 12-31-18	BALANCE AS OF 12-31-17	UTILITY (B+C+D+E)/2	GENERATION	TRANSMISSION	DISTRIBUTION	GENERATION	TRANSMISSION	DISTRIBUTION	GENERATION	TRANSMISSION	L
ACCOUNT 281: TX AMORT POLLUTION CONT EQPT	267,868,298	289,979,891			278,924,095	278,924,095	0	0	267,868,298	0	0	289,979,891	0	j
NON-UTILITY DEFERRED FIT SFAS 109 FLOW-THRU 281.3 SFAS 109 EXCESS DFIT 281.4	0 0 (106.710.030)	0 0 (445 004 056)	0 0 106.710.020	0 0 115.991.956	0									
TOTAL ACCOUNT 281	161,158,278	173,987,935	106,710,020	115,991,956	278,924,095	278,924,095	0	0	267,868,298	0	0	289,979,891	0	_
ACCOUNT 282:														
BOOK VS. TAX DEPRECIATION FERC ORDER 144 CATCH UP CAPD INTEREST - SECTION 481(a) - CHANGE IN METHD	818,108,550 0 243,741	1,422,389,909 0 607,482			1,120,249,230 0 425,611	310,324,380 0 133,198	396,941,456 0 179,643	412,983,394 0 112,770	240,521,889 0 76,281	296,244,219 0 102,879	281,342,442 0 64,582	380,126,870 0 190,116	497,638,694 0 256,408)
PRELOCATION COST - SECTION 481(a) - CHANGE IN METH PIM NTEGRATION - SEC 481(a) - INTANG - DFD LABOR R & D DEDUCTION - SECTION 174 BK PLANT IN SERVICE-SFAS 143-ARO	46,776 (0) 2,219,072 13,433,039	117,769 (1,487) 3,685,427			82,272 (744) 2,952,250	0 0 2,557,872	0 (744) 110,140	82,272 0 284,238	0 0 1,923,289	0 (0) 82,605	46,776 0 213,178	0 0 3,192,456	0 (1,487) 137,675 (571))
BK PLANT IN SERVICE-SFAS 143-ARO MNTR CARBON CAPTURE - SFAS 143 - ARO NORMALIZED BASIS DIFFS - TRANSFERRED PLANTS DFIT GENERATION PLANT	13,433,039 (1,343,475) 14,737,922 44,893,794	23,570,936 (2,239,125) 25,679,713 76,552,290			18,501,988 (1,791,300) 20,208,818	18,317,928 (1,791,300) 20,208,818	(475) 0 0	184,535 0 0	13,299,356 (1,343,475) 14,737,922 44,893,794	(380) 0 0	134,063 0 0	23,336,500 (2,239,125) 25,679,713 76,552,290	(571) 0 0)
GAINLOSS ON ACRSMACRS PROPERTY GAINLOSS ON ACRSMACRS BK/TX LINIT PROP	83,275,348 (7,935,566) 690,499	127,431,398 (15,126,383) 1,187,652			60,723,042 105,353,373 (11,530,975) 939,075	60,723,042 47,715,440 (11,530,975) 939,020	8,515,501 0	49,122,433 0	38,257,577 (7,935,566) 690,489	6,912,808 0	38,104,963 0	57,173,303 (15,126,383) 1,187,551	10,118,193	
	1,428,150 10,925 3,996	1,728,039 13,226 4,519			1,578,095 12,075 4,258	0	1,578,095 4,327	7,748 4,258	0	1,428,150 3,907	7,018 3,996	0	1,728,039 4,747	
ABFUDC - DISTRIBUTION TAKES CAPITALED PENSIONS CAPITALIZED SEC 441 PENSIOPES ADJUSTMENT SAVINGS PAN CAPITALIZED	0 0 (42,120)	0 0 (70,199)			0 0 (56,159)	0 0 (52,752)	0 0 (1,617)	0	0 0 (39,564)	0 0 (1,213)	0 0 (1,343)	0 0 (65,939)	0 0 (2,022)	2)
3 SAVINGS PLAN CAPITALIZED PERCENT REPAIR ALLOWANCE 5 BOOK/TAX UNIT OF PROPERTY ADJ 5 BIK/TAX UNIT OF PROPERTY ADJ-SEC 481 ADJ	9,910,971 87,405,332	0 16,653,461 112,833,639			0 13,282,216 100,119,485	8,962,003 82,714,106	0 1,434,811 5,471,415	2,885,401 11,933,964	6,474,239 65,649,573	0 1,133,437 7,575,830	2,303,294 14,179,928	0 11,449,767 99,778,639	1,736,186 3,367,000	3
BOOK/TAX MIXED SERVICE COST ADJ BK/TX MIXED SERVICE COST ADJ-SEC 481 ADJ	154,336,212 5,493,385 27,928,001	159,720,270 0 0			157,028,241 2,746,692 13,964,000	70,999,124 0 0	25,114,711 0 0	60,914,405 2,746,692 13,964,000	52,013,729 0 0	33,463,023 0 0	68,859,461 5,493,385 27,928,001	89,984,520 0 0	16,766,400 0 0	,
BOOK/TAX UNIT OF PROPERTY ADJ: AGR TRANSFER BK/TX UNIT OF PROPERTY ADJ-SEC 481 ADJ: AGR TRANSFER TX ACCEL AMORT - CAPITALIZED SOFTWARE CAPITALIZED RELOCATION COSTS	15,530,411 3,049,028 2,135,699 3,012,598	27,045,497 5,444,910 3,163,999 4,791,947			21,287,954 4,246,969 2,649,849 3,902,272	21,287,954 4,246,969 909,857	0 0 429,581 376,062	0 1,310,411 3,526,211	15,530,411 3,049,028 733,318	0 0 346,230 340,368	0 0 1,056,152 2,672,230	27,045,497 5,444,910 1,086,397	0 512,933 411,755	
EXTRACED RELOCATION COSTS EXTRACORDINARY LOSS ON DISP OF PROP DEFD TAX GAIN - FIBER OPTIC LINE DISALLOWED COSTS-RESERVE DEFICIENCY-APCO VA	11,503 0 (8,249,480)	27,693 0 (13,749,133)			19,598 0 (10,999,306)	0 0 (10,999,306)	0 0	19,598 0	0 0 (8,249,480)	0 0 0	11,503 0 0	0 0 (13,749,133)	411,733 0 0	1
AMORT PERPETUAL TERM ELECT PLT CAPITALIZED LEASES - A/C 1011 ASSETS GAIN ON REACQUIRED DEBT	0	0 0			0	0	0	0	0	0	0	0	0	1
REMOVAL COSTS REMOVAL COSTS - ARO-MTNR CARBON CAPTURE REMOVAL COSTS REV - SFAS 143 - ARO TAX WRITE OFF MINE DEVEL COSTS	928,510 (38,590) (479,025)	1,654,241 (64,317) (798,376)			1,291,375 (51,454) (638,701)	1,291,375 (51,454) (638,701)	0 0	0 0 0	928,510 (38,590) (479,025)	0 0	0	1,654,241 (64,317) (798,376)	0	
2 TAX WRITE OFF MINE DEVEL COSTS 3 BK DEPLETION - NUEAST 4 2007 IRS AUDIT ADJUSTMENTS - A/C 282 5 TAX CUTS AND JOBS ACT (TCJA)	(189,791) 187,693 0	(316,319) 312,822 0 126,527			(253,055) 250,258 0 63,264	(253,055) 250,258 0 63,264	0	0	(189,791) 187,693 0	0	0	(316,319) 312,822 0 126,527	0	
5 TAX CUTS AND JOBS ACT (TCJA) 5 EXCESS ADFIT 7 NON-UTILITY DEFERRED FIT 3 SFAS 109 FLOW-THRU 282.3	742,696,917 0 82,899,344	0 0 75,754,461	(0) (82,899,344)	(0) (75,754,461)	63,264 371,348,459 0 0	63,264 130,598,639	108,629,407	132,120,413	261,197,278	217,258,814	264,240,825	126,527	0	
9 SFAS 109 EXCESS DFIT 282.4 1 TOTAL ACOUNT 282	(742,696,917) 1,353,642,451	(799,504,117) 1,258,628,371	742,696,917 659,797,573	799,504,117 723,749,656	1,997,909,025	756,925,705	548,782,331	692,200,988	741,888,884	564,890,677	706,660,462	771,962,527	532,673,986	_
2 B ACCOUNT 283:														
NOL - STATE C/F - DEF STATE TAX ASSET - L/T SW - UNDER RECOVERY FUEL COST SV - UNDER RECOVERY FUEL COST	0 4,282,874 17,291,198	31,976 24,452,437 7,499,737			15,988 14,367,655 12,395,467	15,988 14,367,655 12,395,467	0	0	0 4,282,874 17.291.198	0	0 0	31,976 24,452,437 7,499,737	0	
WV -ENEC UNDER RECOVERY BANK DEFD EQUITY CARRY CHGS - WV-ENEC WV UNRECOV FUEL POOL CAPACITY IMPACT	0 0	(81,826) 0			0 (40,913) 0	(40,913) 0	0	0	0 0	0	0	(81,826) 0	0	
WV CENTURY ENEC UNDER RECOVERY WV UNREC FUEL DISPUTED COAL INV CV-UNDER RECOVERY FUEL COST	0 (0) 136,711	0 0 23,733			0 0 80,222	0 (0) 80,222	0 0	0 0	0 (0) 136,711	0 0	0 0	0 0 23,733	0	
5 PROPERTY TAX - NEW METHOD - BOOK 5 PROP TX-STATE 2 OLD METHOD-TX 7 DEFD TAX GAIN - APCO WV SEC REG ASSET 3 MTM BK GAIN - AL - TAX DEFL	3,032,830 0 54,981,752 10,360,319	5,002,827 0 99,984,754 4,738,151			4,017,829 0 77,483,253 7,549,235	1,179,339 0 77,483,253 7.549,235	1,066,189 0 0	1,772,300 0 0	1,064,927 0 54,981,752 10,360,319	720,922 0 0	1,246,981 0 0	1,293,751 0 99,984,754 4,738,151	1,411,456 0 0	
MARK & SPREAD - DEFL - 283 A/L ACCRUED BK PENSION EXPENSE	717,649	(679,996) 49 638 663			18,826 39,053,539	7,549,235 18,826 16,942,535 (16,034,363)	0 1,427,264 (4,838,111)	0 20,683,740 (28,351,490)	10,360,319 717,649 12,429,598 (11,407,150)	0 0 1,027,692 (3,370,832)	0 0 15,011,124 (20,812,043)	4,738,151 (679,996) 21,455,471 (20,661,576)	0 0 1,826,836 (6,305,390)	
REG ASSET - DEFERRED RTO COSTS DEED ENVIRON COMP COSTS & CARRYING CHARGES	(35,590,024) 95,802 20,141 27,187	(62,857,902) 307,554 33,568 45,312			(49,223,963) 201,678 26,854 36,250	26,854 0	(4,838,111) 201,678 0 15,074	0 21 176	20,141	(3,370,832) 95,802 0 11,305	0 0 15.882	33,568	(6,305,390) 307,554 0 18,842)
DEFD SYS RELIABILITY COSTS & CARRYING CHARGES DEFD EQUITY CARRY CHROS-RELIABILITY CAPITAL DEFD EXPS (AC 186) DEFD STORM DAMAGE RATE CASE DEFERRED CHARGES	20,141 27,187 (9,445) 225,322 0	45,312 (15,742) 345,185 11,381,875			(12,594) 285,254 5,690,937	0 285,254 0	(8,940) 0 0	(3,653) 0 5,690,937	225,322 0	(6,705) 0 0	(2,740) 0 0	0 345,185 0	(11,175) 0 0)
	(0) 1,049,967 92,956 5,233,116	1,849,755 154,926			0 1,449,861 123,941 7,013,510	0 0 123,941	0 0	1,449,861 0	0 0 92,956	0	1,049,967 0	0 0 154,926	0	,
DEFD TX GAIN - INTERCO SALE - EMA DEFD TAX GAIN - EPA AUCTION	5,233,116 (225,455) (7,145)	8,793,905 (375,758) (11,908)			7,013,510 (300,606) (9,526)	7,013,510 (300,606) (9,526)	0	0	5,233,116 (225,455) (7,145)	0	0	8,793,905 (375,758) (11,908)	0	
DEFD BOOK GAIN - EPA AUCTION BK DEFL - MACSS COSTS TRANSITION REGULATORY ASSETS REG ASSET-SFAS 143 - ARO	3,065 (1)	53,640 (1)			28,352 (1)	0	0	28,352 (1)	0	0	3,065 (1)	0	0	
REG ASSET-SFAS 168 - PENSIONS REG ASSET-SFAS 168 - SERP REG ASSET-SFAS 169 - OPEB REG ASSET-UNDERRECOVERY-VIRGINIA T-RAC	35,590,024 27,992 539,781	62,857,902 112,147 (3,900,734)			49,223,963 70,069 (1,680,477)	16,034,363 289 (938,549)	4,838,111 0 143,357	28,351,490 69,781 (885,285)	11,407,150 1,058 88,391	3,370,832 0 216,105	20,812,043 26,934 235,286	20,661,576 (481) (1,965,489)	6,305,390 0 70,610)
12 REG ASSET-MOUNTAINEER CARBON CAPTURE 13 REG ASSET-DEFERRED RPS COSTS	(5,295,972) (0)	11,423,321 (6,974,321) 595,363			5,711,661 (6,135,146) 297,681	(6,135,146) 297,681	5,711,661 0 0	0 0	(5,295,972) (0)	0 0	0 0 0	(6,974,321) 595,363	11,423,321 0 0	,
4 REG ASSET-CARRYING CHARGES-WV ENEC 5 TAX DEFL - NON-DEPRECIBABLES 6 REG ASSET-DEFD SEVERANCE COSTS 7 REG ASSET-TRANS AGREEMENT PHASE-IN-WV	(0) 0 (0)	(4,687,377)			0 0 (2,343,689)	(0) 0 (2,382,816)	0 0 6,145	0 0 32,983	(0) 0 (0)	0 (0)	0	0 0 (4,765,633)	0 0 12,289	
REG ASSET-DEFD VA WIND REPLACEMENT CSTS REG ASSET-NET CCS FEED STUDY COSTS REG ASSET-DEFD VA DEMAND RESPONSE PROGRAM	0 131,946 1,927,937	0 284,273 4,487,798			0 208,110 3,207,867	208,110	0	0 0 3,207,867	0 131,946	0	0 0 1,927,937	0 284,273	0	
11 REG ASSET DRESDEN UNRECOG EQUITY CC WV 12 REG ASSET DRESDEN OPERATION COST VA 13 REG ASSET DRESDEN CARRYING COSTS VA	0 2,165,854 0	2,548,055 0			0 2,356,954 0	0 2,356,954 0	0	0	0 2,165,854 0	0	0	0 2,548,055 0	0	1
14 REG ASSET DRESDEN UNRECOG EQUITY CC VA 15 REG ASSET DRESDEN CARRYING COST WV	0	0			0 0	0	0 0 0	0	0 0	0 0	0 0	0	0	,
17 REG ASSET-DEFERRED VA RPS INCREM COSTS-CURRENT 18 REG ASSET-DEFERRED VA WIND NON-INCREM COSTS 19 REG ASSET-DEFD VA SOFTWARE LICENSING EXPENSE	0	0 0			0 0	0	0	0 0 0 8,019,221	0	0	0	0	0	
20 REG ASSET-WV VMP (VEGETATION MGMT) COSTS 21 REG ASSET-CARRYING CHARGES-WV VMP 22 REG ASSET-WW CC-CONSTR SURCHARG UNRECOG EQ 23 REG ASSET-WW CONSTR SURCHRG OPER COSTS	5,589,381 0 0	10,449,062 1,288,857 0 0			8,019,221 644,429 0 0	0	0	8,019,221 644,429 0 0	0	0	5,589,381 0 0	0	0	
24 REG ASSET-WW CC CONSTR SURCHRG 25 REG ASSET-UNREC EQUITY CC WV-AMOS 3 26 REG ASSET-CARRYING CHARGES WV-AMOS 3	0	0			0	0	0	0	0	0	0	0	0	
27 REG ASSET-IGCC PRE-CONSTRUCTION COSTS 28 REG ASSET-FELMAN PREMIDISC-ENEC-WV 29 REG ASSET-WV AIR QUALITY PERMIT FEES	110,051 0 129,591	1,833,390 0 215,985			971,721 0 172,788	971,721 0 172,788	0	0	110,051 0 129,591	0	0	1,833,390 0 215,985	0	
10 REG ASSET-CAR CHGS-CAPITAL-WV VMP 11 REG ASSET-MBV-ARO-RETIRED PLANTS 12 REG ASSET-EXTRA LOSS-CLINCH RIVER PLANT 13 REG ASSET-EXTRA LOSS-GLEN LYN US NET PLANT	7,415,018 10,571,002	1,221,763 13,893,212 17,442,280			610,882 10,654,115 14,006,641	10,654,115 14,006,641	0	610,882 0 0	7,415,018 10,571,002	0	0 0	13,893,212 17,442,280	0	
34 REG ASSET-EXTRA LOSS-SPORN PLANT 35 REG ASSET-EXTRA LOSS-KANAWHA RIVER PLANT 36 REG ASSET-EXTRA LOSS-GLEN LYN U6 NET PLANT	(0) 1,699,951 4,786,305 853,780	(0) 2,998,449 8,280,257 1,488,557			2,349,200 6,533,281 1,171,169	(0) 2,349,200 6,533,281 1,171,169	0	0	(0) 1,699,951 4,786,305 853,780	0	0 0	2,998,449 8,280,257 1,488,557	0	
77 REG ASSET-M&S RETIRING PLANTS 88 REG ASSET-COAL CO UNCOLL ACCTS 98 REG ASSET-DEED DEPREC-WAY VEG MOT PROG	1,881,896 235,025 0	2,635,821 668,208 421,816			2,258,858 451,617 210,908	2,258,858 0 0	0	0 451,617 210,908	1,881,896 0 0	0	235,025 0	2,635,821 0 0	0	
10 REG ASSET-CAR CHGS-WV VMP-UNREC EQ 11 REG ASSET-WV BASE REVENUES 12 REG ASSET-WV BASE REVENUES-CAR CHGS	0 119,882 0	(613,121) 2,676,180 107,601			(306,561) 1,398,031 53,800	0	0	(306,561) 1,398,031 53,800	0 0	0 0	119,882 0	0	0	
REG ASSET-CAR CHGS-WV VMP RESERVE REG ASSET-VA EE-RAC EFFICIENT PRODUCTS REG ASSET-VA EE-RAC HOME ENERGY PROG REG ASSET-VA EE-RAC APPLIANCE RECYCLING	72,814 0	(1,058,015) 28,715 0			(529,007) 50,764 0	0	0	(529,007) 50,764 0	0	0	72,814 0	0	0	
17 REG ASSET-VA EE-RAC C&I PRESCRIPTIVE 18 REG ASSET-VA EE-RAC MOBILE HOME ES 19 DEG ASSET-VA EE-RAC FOUNTY MADGIN	290,142 0	282,743 0			286,443 0	0	0	286,443 0	0	0	290,142 0	0	0	
50 REG ASSET-WV EE/DR-COMPANY FUNDED 51 REG ASSET-WV PROV SURCREDIT-SPEC CTRCT 52 REG ASSET-WV PROV SURCREDIT-CONTRA	792,566 0 0	513,889 0 0			653,228 0 0	0	0	653,228 0 0	0	0	792,566 0 0	0	0	
33 REG ASSET-BASE REV EQUITY CAR CHG-WV 34 BOOK LEASES CAPITALIZED FOR TAX 35 CAPITAL IZED SPETWARD FORT - BOOK	5,530,871 18,760,731	(52,758) 9,065,750 22,771,997			(26,379) 7,298,311 20,766,364	0 6,107,411 7,330,998	0 244,088 4,354,723	(26,379) 946,812 9,080,643	0 4,568,215 6,688,978	0 182,250 3,868,973	780,407 8,202,780	7,646,606 7,973,018	305,927 4,840,473	3
100 LOSS ON REACQUIRED DEBT 17 DEFD SFAS 106 BOOK COSTS 18 SFAS 106-MEDICARE SUBSIDY-(PPACA)-REG ASSET 19 REG ASSET - ACCRUED SFAS 112	18,751,405 0 741,911	32,630,290 0 1,442,605 6,505,763			25,690,847 0 1,092,258 5,326,613	12,617,661 0 451,773	5,240,701 0 70,538	7,832,485 0 569,947 3,188,340	9,194,460 0 306,865 4,612,032	3,832,401 0 47,912	5,724,544 0 387,134 2,397,513	16,040,862 0 596,681 2,223,850	6,649,002 0 93,163	3
SO STATE NOL CURRENT BENEFIT	4,057,463 1,067,735 (5,870,540) 8,508	6,595,763 1,779,559 0 71,623	(a Knev	(74 822)	5,326,613 1,423,647 (2,935,270) 0	1,917,941 1,423,647 9,351,814	220,332 0 (9,186,897)	3,188,340 0 (3,100,187)	1,612,032 1,067,735 18,703,629	147,918 0 (18,373,794)	2,297,513 0 (6,200,375)	2,223,850 1,779,559 0	292,747 0 0	
12 NON-UTILITY DEFERRED FIT 13 SFAS 109 FLOW-THRU 283.3 14 SFAS 109 EXCESS DFIT 283.4 15 ADIT FED - HEDGE-INTEREST RATE 2830015	8,508 79,772,899 (37,916,500) 1,232,476	71,623 71,665,779 (12,804,071) 1,512,279	(8,508) (79,772,899) 37,916,500 (1,232,476)	(71,623) (71,665,779) 12,804,071 (1,512,279)	0									
86 ADIT FED - HEDGE-FOREIGN EXC 2830016 57 SFAS 133 ADIT FED - SFAS 133 NONAFFIL 2830006 88	16,262 0	1,512,279 18,835 0	(16,262)	(18,835) 0	0									
59 70 71	245,975,422	416,534,590	(43,113,645)	(60,464,445)	279,465,960	207,856,575	9,505,913	62,103,474	173,284,747	(8,229,219)	37,806,249	242,428,402	27,241,045	_
2 DEFD STATE INCOME TAXES 3 SFAS 109 - DEFD STATE INCOME TAXES 44 45 TOTAL ACCOUNT 283	77,853,802 261,649,408 585,478,632	70,104,066 265,908,719 752,547,375	(261,649,408)	(265,908,719)	73,978,934 0 353,444,894	43,630,723 251,487,298	11,415,000	18,933,212 81,036,685	42,901,019 216,185,766	13,189,001	21,763,782	44,360,427 286,788,829	9,640,998	_
76 17 78 JURISDICTIONAL AMOUNTS FUNCTIONALIZED	_30,710,032	فاقرابه بيد.	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,(July 3, 104)	,777,024	201,1001,235	20,020,012	20,000,000	_10,100,100	7,003,102	20,010,031	200,000,029	50,002,043	
79 80 TOTAL COMPANY AMOUNTS FUNCTIONALIZED 31														
32 REFUNCTIONALIZED BASED ON JURISDICTIONAL PLANT														
33 34 NOTE: POST 1970 ACCUMULATED DEFERRED 35 INV TAX CRED. (JDITC) IN AIC 255														

DEBIT (CREDIT)

	COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F	COLUMN G	COLUMN H	COLUMNI	COLUMN J	COLUMN K	COLUMN L	COLUMN M	COLUMN N	COLUMN O
		PER B		NON-APPLICABI		AVERAGE ELECTRIC	FUNCT	IONALIZATION AV	ERAGE	FUNC	TIONALIZATION 12	931/18	FUNCT	TIONALIZATION 12	2/31/17
1	ACCUMULATED DEFERRED FIT ITEMS ACCOUNT 190:	DF 12-31-18	OF 12-31-17	OF 12-31-18	OF 12-31-17	UTILITY (B+C+D+E)/2	GENERATION	TRANSMISSION	DISTRIBUTION	GENERATION	TRANSMISSION	DISTRIBUTION	GENERATION	TRANSMISSION	DISTRIBUTION
3	NOL & TAX CREDIT CIF - DEF TAX ASSET BOOK VS TAX DEPRECIATION	5,856	9,000,167			4,503,011	4,069,086	21,923	412,003	0	0	5,856	8,138,171	43,845	818,151
5	INT EXP CAPITALIZED FOR TAX CIAC-BOOK RECEIPTS	49,069,000	79,113,241			64,091,120	39,864,571	19,942,837	4,283,713	29,305,886	16,326,026	3,437,088	50,423,255	23,559,648	5,130,338
7	CIAC - BOOK RECEIPTS-DISTR -SV CIAC - BOOK RECEIPTS-TRANS	3,418,546 178,224	5,173,842 337,274			4,296,194 257,749	ě	103,824 257,749	4,192,370	0	73,739 178,224	3,344,807	Ö	133,908 337,274	5,039,934
9	CIAC - BOOK RECEIPTS-DISTR -SW	2,249,002	2,636,608			2,442,805	0	114,694	2,328,111		128,679	2,120,323		100,709	2,535,899
11	SW - OVER RECOVERY FILE COSTS	0	0			0	ő	0	ő	0	0	ő	0	0	ő
13		888,963 8 889 142	6,276,007			3,582,485 4,444,571	364,093 4 444 571	3,153,571	64,821	142,722 8 889 142	697,626	48,616	585,465	5,609,516	81,026
14	PROV FOR RATE REFUND-EXCESS PROTECTED	8,889,142 (2,435,092) 577	0 641			4,444,5/1 (1,217,546) 609	4,444,571 (1,217,546)	0	0	(2,435,092)	0	0 577	0	0	0 641
14 15 16	MTM BK LOSS - AL - TAX DEFL MARK & SPREAD-DEFL-190-AL	19.920	641 0 569.904			0 294,912	0 294.912	0	0	19.920	0	0	0 569.904	0	0
17	PROV WORKER'S COMP	112,024 (25,985)	126,150 (58,979)			119,087 (42,482)	96,804 440	4,131	18,152 (42,922)	98,342 389	2,850	10,832 (26,374)	95,266 490	5,412	25,472 (59,469)
18 19	ACCRD SUP EXEC RETIR PLAN COSTS-SFAS 158	27,992	112,147			70,069	289	0	69,781	1,058	0	26,934	(481)	0	112,628
21	EMPLOYER SAVINGS PLAN MATCH	18,029 (0) 200 362	18,790 0 623,231			18,410 0 411 797	8,992 0	0	9,418 (0) 342,757	6,841 0	0	11,188 (0) 169,094	11,143	0	7,647 0 516,420
22	STOCK BASED COMP-CAREER SHARES	72,171	120,285			96.228	69,039 0	0	96,228	31,268 0	ō	72,171	106,811 0	0	120,285
23 24 25	BK PROV UNCOLL ACCTS PROV-TRADING CREDIT RISK - A/L PROV-FAS 157 - A/L	179,699 877	1,006,307 738			593,003 807	(274,137) 807	(2,032)	0	(205,603) 877	(4,063) 0	389,365 0	(342,671) 738	(0) 0	1,348,978 0
26	ACCRD COMPANY INCENT PLAN-ENGAGE TO GAIN	0	0			0	0	0	0	0	0	0	0	0	0
27 28	ACCRD ENVIRONMENTAL LIAB-CURRENT	3,642,367 2,520	2,568,814 4,200			3,105,590 3,360	1,351,146 0	110,679 0	1,643,765 3,360	1,560,940 0	193,567 0	1,887,860 2,520	1,141,352 0	27,792 0	1,399,670 4,200
29 30	(ICDP)-INCENTIVE COMP DEFERRAL PLAN	1,922,264 65,489	3,316,973 98,632			2,619,619 82,061	960,536 0	(71,095) 0	1,730,178 82,061	667,366 0	(54,722) 0	1,309,620 65,489	1,253,705 0	(87,468) 0	2,150,736 98,632
31 32 33		59,809 0	215,210 0			137,510 0	137,510 0	0	0	59,809 0	0	0	215,210 0	0	0
34	ACCRUED INTEREST-SHORT-TERM - FIN 48	46,900 10,421	144,627 14,490			95,763 12,455	47,519 5,278	3,746 851	44,498 6,326	45,346 4,417	(8,558) 712	10,111 5,292	49,691 6,140	16,051 990	78,885 7,360
35 36	ACCRUED STATE INCOME TAX EXP BK DFL RAIL TRANS REV/EXP	29,674	49,457 0			39,566 0	0	(192,279) 0	231,844	0	(144,209)	173,883 0	0	(240,349)	289,806 0
37 38 39	ACCRUED RTO CARRYING CHARGES PROV LOSS-CAR CHG-PURCHASD EMA	109,480	182,467			0 145,974	0 145,974	0	0	109,480	0	0	0 182,467	0	0
40	FEDERAL MITIGATION PROGRAMS	912,607	1,577,478			1,245,043	1,245,043	0	0	912,607	0	0	1,577,478	0	0
41 42	STATE MITIGATION PROGRAMS DEFD REV-EPRIMNTR CARBON CAPTURE-CUR	(0)	(0)			0	(0)	0	0	(0)	0	0	(0)	0	0
43 44	DEFD REV-EPRIMNTR CARBON CAPTURE-L/T DEFD BK CONTRACT REVENUE	125,600	0 269,534			197,567	0	0 197.567	0	0	125.600	0	0	0 269.534	0
45 46	DEED STORM DAMAGES	7,995	13.326			10.661	10,661	0	0	7.995	0	0	13.326	0	0
47 48	FR BK WRITE-OFF BLUE RDGE EASE	9,329 59,167	15,548 98,612			12,438 78,890	12,438 78.890	0	0	9,329 59 167	0	o n	15,548 98,612	0	0
49 50		3,704 96.265	6,173 160,441			4,939 128,353	4,939 128,353	0	0	3,704 96,265	0	ŏ	6,173 160,441	0	o o
51 52	DEFD TX LOSS-INTERCO SALE-EMA	228,014	380,023			304,018	304,018 (100,116)	0	0	228,014 (75,087)	0	0	380,023 (125,145)	0	0
53 54	ADVANCE RENTAL INC (CUR MO)	449,132 154,686	748,944 322,263			599,038 238,475	(100,110)	238.475	599,038	(75,007)	154,686	449,132 0	(123,143)	0 322.263	748,944 0
55 56		7,294,038 655,605	3,161,728 1,192,224			5,227,883 923,915	5,227,883 923,915	230,475	0	7,294,038 655,605	000,000	0	3,161,728 1,192,224	322,263 0	0
57	CAPITALIZED SOFTWARE COSTS-TAX	24,198 797 911	28,399			26,299 1.073.177	(554)	1 073 177	26,856	(374)	(2) 797 911	24,574	(735)	1 348 444	29,138
58 59 60	ACCRD SFAS 106 PST RETIRE EXP SFAS 106 PST RETIRE EXP - NON-DEDUCT CONT	(10,141,954) 6,912,092	(14,423,610) 11,520,154			(12,282,787) 9,216,123	(6,349,938) 4,611,092	(1,017,422) 418,604	(4,915,427) 4,186,428	(5,308,787) 3.458.319	(866,855) 313,953	(3,966,322) 3,139,821	(7,391,089) 5.763.865	(1,167,990)	(5,864,531) 5,233,035
61 62	ACCRD OPEB COSTS - SFAS 158	539,781 3,797,531	(3,900,734)			(1,680,477) 5 210 583	(938,549) 1 801 910	143,357	(885,285) 3 188 340	88,391 1 352 099	216,104 147 918	235,286	(1,965,489) 2 251 722	70,610 292,747	(2,005,856) 4,079,167
63 64	ACCRD BOOK ARD EXPENSE - SEAS 143	21,837,590	39,570,692 4,201,682			30,704,141	30,467,684 3.361,346	7,103	229,355	21,645,895 2,521,009	5,532	186,164	39,289,473 4,201,682	8,674	272,546
65 66	SFAS 105 - MEDICARE SUBSIDY - NORM - (PPACA)	2,521,009 0 72,728	121 213			3,301,340 0 96,970	3,361,346 0 96,970	0	0	2,521,009 0 72,728	0	0	4,201,002 0 121,213	0	ŏ
67 68	ACCRUED BK REMOVAL COST - ACRS	59,644,366 (44,690)	98,362,641 (74,484)			79,003,503	8,936,752 (25,364)	22,701,665 (3,759)	47,365,086 (30,465)	5,785,362 (19,023)	17,462,103 (2,819)	36,396,901 (22,848)	12,088,142 (31,704)	27,941,228 (4.699)	58,333,271 (38,081)
69 70	DEED STATE INCOME TAXES	16,343,443	24,526,663			20,435,053	12,267,682	3,072,020	5,095,352	9,009,214	2,769,690	4,564,538	15,526,150	3,374,349	5,626,165
70 71 72	ACCRUED SALES & USE TAX RESERVE	0 20 523	0 34 205			0 27.364	11 654	1570	14 140	0 8.740	0 1 178	10.605	0 14 567	1963	0 17 675
73 74	ACCRD SIT TX RESERVE SHRT TERM FIN 48	24,835	41,391			33,113	13,997	2,267	16,850	10,498	1,700	12,637	17,496	2,833	21,062
75	IRS AUDIT SETTLEMENT	ő	0			ő	0	(0)	0	0	(0)	0	0	0	0
76	1991-1996 IRS AUDIT SETTLEMENT	0	0			0	0	0	0	0	0	0	8	0	
77 78 79	1997-2003 IRS AUDIT SETTLEMENT 2007 IRS AUDIT ADJUSTMENTS - A/C 190	640,061 0	1,121,523 0			880,792 0	0	0	880,792 0	0	0	640,061 0	0	0	1,121,523 0
80	AMT CREDIT - DEFERRED	1,714,754 0	2,875,179 3,174,757			2,294,966 1,587,379	646,225 1,428,475	1,216,375 43,898	432,366 115,007	389,421 0	980,338 0	344,995 0	903,029 2,856,949	1,452,412 87,795	519,738 230,013
81 82	RESTRICTED STOCK PLAN	70,327	4,450,348 116,183			2,225,174 93,255	7,682	0	2,225,174 85,573	0 4,815	0	0 65,513	10,550	0	4,450,348 105,633
83 84	NON-UTILITY DEFERRED FIT	142,760 333,437	72,105 3,081,727	(333,437)	(3,081,727)	107,433 0	11,678	0	95,755	16,156	0	126,604	7,199	0	64,906
85 86	SFAS 109 FLOW-THRU 190.3 SFAS 109 EXCESS DFIT 190.4	58,375,464 224,231,194	58,080,184 246,763,329	(58,375,464) (224,231,194)	(58,080,184) (246,763,329)	0									
87 88	SFAS 133 ADIT FED - SFAS NONAFFIL 1900006 ADIT FED - PENSION OCI NAF 1900009	0	0	0	0	0									
89 90	ADIT FED - NON-UMWA PRW OCI 1900011	0 588,609	(2,538,750)	(588,609)	2,538,750	0									
91 92	ADIT FED - UMWA PRW OCI 1900012 ADIT FED - HEDGE-INTEREST RATE 1900015	756,647	799,404	0 (756,647)	(799,404)	0									
93 94	ADIT FED - HEDGE-FOREIGN EXC 1900016 NON-UTILITY DEFERRED SIT 1902002	33,314 0	35,878 0	(33,314)	(35,878)	0	0	0	0						
95 96	DEFERRED SIT 1901002	0	91,360			45,680	45,680	0	0	0	0	0	91,360	0	0
97	TOTAL ACCOUNT 190	467,915,209	605,575,890	(284,318,665)	(306,221,772)	241,475,331	114,600,327	51,763,825	75,111,179	86,529,209	39,496,908	57,570,426	142,671,444	64,030,742	92,651,932

COLUMNA	COLUMN B PER B	COLUMN C	COLUMN D NON-APPLICABL	COLUMN E	COLUMN F AVERAGE	COLUMN G	COLUMN H FUNCT	COLUMN I	<u>COLUMNJ</u> RAGE	COLUMNK	COLUMNI	COLUMNM FUNCT	COLUMN N	COLUMNO 1/18	COLUMNP	COLUMNO	COLUMN R FUNC	COLUMNS CTIONALIZATION 12	COLUMN T	COLUMNU
ACCUMALATED DEFERRED FIT ITEMS 1 ACCOUNT 281:	BALANCE AS OF 12-31-18	BALANCE AS OF 12-31-17	BALANCE AS OF 12-31-18	BALANCE AS OF 12-31-17	ELECTRIC UTILITY (B+C+D+E)/2	GENERATION	NUCLEAR		DISTRIBUTION	RTD	GENERATION	NUCLEAR	TRANSMISSION	DISTRIBUTION	RTD	GENERATION	NUCLEAR	TRANSMISSION	DISTRIBUTION	RTD
3 TX AMORT POLLUTION CONT EQPT 4 NON-UTILITY DEFERRED FIT 5 NON-UTILITY DEFERRED FIT 6 SFAS 109 FLOW-THRU 281.3 8 FAS 109 EXCESS DETI 281.4	29,458,453 0 0 (11,692,443)	29,431,106 0 0 (11,772,442)	0 0 11,692,443	0 0 11,772,442	29,443,780 0 0	29,443,760	0	0	0		29,456,453	0	0	0	0	29,431,106	0	0	0	0
TOTAL ACCOUNT 281 ACCOUNT 275 RESERVANCE EARLY DIFFE TO SERVANCE FOR THE SERVANCE OF THE SERVERS FOR THE SERVANCE OF TH	17,784,610 0 490,296,031 79,345 79,345 17	74.1,407 74.1,407 11.371.5-02) 94.375.137 4.375.137 10.228 20.5437 10.228 20.5437 10.228 20.5437 10.228 20.5437 10.228 20.5437 10.228 20.5437 10.228 00.00 00.	11,602,445	11,772,442	79.443.760. 370.704 (855.771) 97.704.674 375.511 130.3527 130.352	25.443.780 0 (1.777) 46.220.623 2.510.624 1.34.41.80 5.506.444 (1.404.42) 5.617.240 0 0 0 0 0 0 0 0 0 0	370,704 370,704 124,911 33,402,425 31,223 30,554,425 121,16,602 (223,402) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 (358.383) 154.000.451 (200.381 (200.3	0 0 1315-94 220322-51 132,311 104,152 10,284-54 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	29.496.493 0 0 29.193.007 1878.007 9 9 10 10 10 10 10 10 10 10 10 10	0 0 214001.979 27.774.500 69.400.893 71.7430.947 (153.720) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 100,148,816 0 0 110,021 11 0 0 2,4491,273 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 141,062,159 241,888 241,888 27,588 15,188,633 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	29.431,166 (23.491) (23.291)	741,407 372,222,371 39,623,596 24,493,577 24,933,577 29,680,016 24,993,577 29,03,446 582,447 00 00 00 00 00 00 00 00 00 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
40 PRISIDED CAPTALIZES REPORTED FOR PAPER PRISIDED CAPTALIZES REPORTED FOR PAPER PRISIDED CAPTALIZES REPORTED FOR PAPER 40 PRISIDED CAPTALIZES REPORTED FOR PAPER 40 PRISIDED CAPTALIZES REPORTED FOR PAPER 40 PRISIDED FOR PAPE	(0) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	(P) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	(284.270) (82.469,663) 520,530,711 437,776.478	(338-543) (86.144.888) 590.200.829 492.807.198	12,569,233 12,266,173 12,266,173 12,266,173 12,266,173 12,266,173 13,266,173 13,25,366 13,31,578 13,31,578 13,31,578	12.089 3.475509 3.475509 3.475509 3.80,735 29.300,735 2	0 0 148 148 0 0 0 0 224,102 23,102 21,7102,713 0 0 0 1,831,576 0 111,003,001	(0) 0 0 0 0 0 0 0 0 0 0 0 0 0 1,155,315 2,312,897 177,207 435,898 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	5.820.307 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	(6) 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	317 622 112216,307 27 252 530 2,038,415 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	(0) 0 0 0 0 0 0 1520,654 11225,500 11225,500 1227,650 1227,650 1227,650 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
THE COURT PAR STATE OF THE COURT PAR STATE PAR	40.549 40.540 40	467.113 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			253,831 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	72.262 9.0 9.0 9.0 9.0 9.0 9.0 9.0 9.0 9.0 9.0	160.594 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	(545) (545)	1,051 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	40.540 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1.219_088 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	144,504 0 5114020 0 6477 0 882,237 1 32,874 1 32	320,619	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2,102 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
130 REG. ASSET - MESTO O EQUITY CO DEST 130 REG. ASSET - MESTO O EQUITY CO DEST 130 REG. ASSET - MESTO O THAT CO DEST 130 REG. ASSET - MESTO O THAT CO DEST 130 REG. ASSET - MESTO O THAT CO DEST 130 REG. ASSET - MESTO O THAT CO DEST 130 REG. ASSET - MESTO O REG.	3.129.414 (2.920,785) 0 0 4.47.558 (275,741) 7.36.487 (275,741) 7.36.487 (275,741) 0 0 0 0 1.207,243 539.998 4.948.677 (1.289.998) 1.289.728 2.89.728 2.89.728 2.99.7	0) 4.894.493 4.8			0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	(50) 3.300,945, (7,872,947) (160,466) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		67 575 596 697 597 597 597 597 597 597 597 597 597 5	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		(20) 3.120.444 (2.500.740) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		1.313,002	900.710 (867.727 1.464.348 6.77.458 6.7	0 0 0	(0) (4.48-47-4) (4.48-47-4) (3.26-47-4) (3.26-47-4) (3.26-47-4) (3.26-47-47-47-47-47-47-47-47-47-47-47-47-47-	
18 READ SECTION CONTINUE COSTS 18 READ SECTION COSTS 18 READ	32-284 0.717) 7-84.179 7-84.179 7-94.179 7-95.179 7-95.179 (42) (42) 1-95.179	75.542 (2.07.71) 12.802.084 (2.07.71) 12.802.084 (2.07.71) 12.802.084 (2.07.71) 12.802.084 (2.07.71) 12.804.719 (2.07.71) 13.804.719 (2.07.71) 14.804.719 (2.07.71) 15.804.719 (2.07.71) 16.804.719 (2	(1,008,003) (60,748,011) 46,081,942 0 (15,731,132)	(973.290) (973.240) (973.240) 0 0	\$3,913	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$3,913 7,460 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	20,860,446		275,050 4.217,050 9 19,001 2.112,001 0 0 0 0 0 0 0 0 0 0 0 0 0 0	32.284 5.145 5.145 7.245,77 9.0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	5622.114 3.190.07 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	75.542 0.777 12.622,077 12.622,077 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 616,728 2,606,540	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	000000000000000000000000000000000000000
207 208 209 DEFD STATE INCOME TAXES 210 SFAS 109 - DEFD STATE INCOME TAXES	0 184,508,898 728,398,253		(184,508,898)		0 0 722,201,055	0 29,699,851	0 667,967,383	3,665,378	20,868,440	0	21,545,889	489,034,817	524,553	17,052,944	0	37,853,813	846,899,950	6,806,204	0 24,683,935	
111 TOTAL ACCOUNT 215 112 114 115 114 115 114 115 115 115 116 117 117 117 117 117 117 117 117 117	0	0			0	0	0	0	0		0	0	0	0		0	6	0	0	
225 226 227 TOTAL ACCOUNT 255	- 0	0	0	0	-		0	0		0	- 0	0	0	0	0	- 0	0	0	0	

DEDIT GODENIT

	COLUMN A	COLUMN B PER B	COLUMN C	COLUMN D NON-APPLICABI	COLUMN E LENON-UTILITY	COLUMN F AVERAGE	COLUMN G	COLUMN H FUNCT	COLUMN!	COLUMN J RAGE	COLUMNIK	COLUMNI	COLUMN M FUNCT	COLUMN N TONALIZATION 12/	COLUMN O	COLUMNP	COLUMNO	COLUMN R FUNC	COLUMN S	<u>COLUMN T.</u> /31/17	COLUMNU
1	ACCUMULATED DEFERRED FIT ITEMS ACCOUNT 190:	BALANCE AS OF 12-31-18	BALANCE AS OF 12-31-17	BALANCE AS OF 12-31-18	BALANCE AS OF 12-31-17	ELECTRIC UTILITY (B+C+D+EV2	GENERATION	NUCLEAR	TRANSMISSION	DISTRIBUTION	RTD	GENERATION			DISTRIBUTION	RTD	GENERATION	NUCLEAR	TRANSMISSION	DISTRIBUTION	RTD
3	NOL & TAX CREDIT CIF - DEF TAX ASSET	860,000 32,027,136	10,068,982 50,819,811			5,464,491 41,423,473	4,268,648 8,288,769	1,119,060 21,528,766	14,045 5.852.718	62,739 5,753,221		6.123.156	860,000 16,704,122	4.617.573	4 582 284	0	8,537,298 10,454,382	1,378,119	28,089 7,087,862	125,478 6,924,158	0
5	INT EXP CAPITALIZED FOR TAX INT EXP CAPD - COOK UZ STEAM TXBL INT INC CAP FOR BK-BF-SHAW	32,027,136	0 653			41,423,473 0 326	0,286,769	21,526,766	0,002,710	0,753,221	0	0,123,130	0 0	0	4,562,264	0	0 663	20,303,409	0	0,924,130	0
7	INT EXP CAPD TAX - RKPT SPARES CIAC - BOOK RECEIPTS	0 2,521,188	4.998.166			3.759.677	0	0	0 889.210	2.870.467	0	0	0	0 641,914	1.879.274	0	0	0	1,136,506	3.861.660	0
9	CUST ADV INC FOR TAX PROPERTY TAX - NEW METHOD - BOOK	2,521,166 (1) 1.674.543	4,996,100 (1) 2,004,173			3,759,677 (1) 1,839,358	(319.113)	0	0 760.124	2,870,467 (1) 1,398,346	0	(207.144)	0	706.479	(1) 1.175.208	0	(431.082)	0	813.770	1.621.485	0
11		(182,179)	6,661,839			3 239 830	1,743,223	0	1 213 665	282,943	0	0	o o	(543,698) (390,000)	361,519	0	3,486,447	0	2 971 027	204,366	0
13	PROVS POSS REV REFO.FR PROV FOR RATE REFUND-TAX REFORM	390,001 3,515,730	650,001			(520,000) 520,001 1,757,865	1,446,489	0	(520,000) 520,001 311,376	0	0	2,892,978	o o	390,001 622,752	0	0	0	0	(650,000) 650,001	0	0
	PROVIEGR BATE REFUNDLEXCESS PROTECTED	656,220 3,061,354	6.216.738			328 110	328 110	0	0	0	0	656,220 3.061.354	o o	0	0	0	6.216.738	0	0	0	0
15	DEFD BK GAIN-RKPT 2 SALEILEASE MARK & SPREAD-DEFL-190-AL PROV WORKER'S COMP	(66,332) 146,938	282,385 67,519			4,639,046 108,026 107,228	4,639,046 108,026 64,778	0 206	16,839	0 25,405	0	(66,332) 93,524	0 412	0 27,025	0 25,977	0	282,385 36,032	0	0 6,654	0 24,833	0
17	PROV POSS PEN PYMTS	(16 983 229)				(24 187 951)	(5.287.174)	(6.658.553)	(1.254.531)	(10.987.693)	0	(3.940.923)	(4 184 286)	(858 177)	(7 999 844)	0	(6.633.425)	(9.132.820)	(1.650.885)	(13.975.542)	0
11	ACCRUED BK PENSION COSTS - SFAS 158	16,232,027 28,787	(31,392,672) 31,767,014 (14,363)			23,999,521 7,212	2,437,706	6,969,416 48,921	2,597,274	12,005,125	0	1,639,744	4,182,721 54,770	1,896,159 11,244	8,513,404 (42,284)	0	3,235,669 7,893	9,736,111 43,071	3,298,388 20,437	15,496,846 (85,783)	0
2	ACCRD SUP EXEC RETIR PLAN COSTS-SFAS 158	235,154 291,690	361,365 480,337			298,259 386,014	(4,232)	151,739 332,755	22,848	127,904 53,257	0	(2,870)	122,210 251,161	16,533	99,282 40,528	0	(5,593)	181,269 414,349	29,162	158,526 65,986	0
22 23 24	EMPLOYERS SAVINGS PLAN MATCH ACCRUED BK BENEFIT COSTS	0	0			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	ACCRUED PSI PLAN EXP STOCK BASED COMPLICABEER SHARES	972,881 260,206	2,458,056 433,677			1,715,469 346,942	52,015	1,306,017 248.863	3,794	353,642 98.079	0	21,656	762,863 186,647	1,890	186,473 73,559	0	82,374	1,849,172 311.079	5,698	520,812 122,598	0
27	PROVISION FOR R & D WASTE ACCRUAL LT PROV RAD WASTE ACCRUAL-LT	65,356	0			0 32,678	0	0 32,678	0	0	0	0	65,356	0	0	0	0	0	0	0	0
21	PROV RAD WASTE ACCRUAL-ST	77,746 20,292	333,327 72,168			205,536 46,230	24.074	205,538	0 357	21,799	0	0	77,746 0	0 715	19.577	0	48.147	333,327 0	0	24.021	0
31	BK PROV UNCOLL ACCTS-LT PROV-TRADING CREDIT RISK - A/L	1,116	1,066			1,091	1,091	0	0	0	0	1,116	0	0	0	0	1,066	0	0	0	0
33	PROV-FAS 157 - AIL	(0)	(1)			(1)	(1)	0	0	0	0	(0)	0	0	0	0	(1)	0	0	0	0
35 36 37	ACCRD COMPANY INCENT PLAN-ENGAGE TO GAIN ACCRD COMPANYWIDE INCENTY PLAN	7,332,001	0 8,874,857			8,103,429	791,215	5,436,991	0 366,016	1,509,207	0	871,574	4,579,475	0 374,334	1,506,618	0	710,855	6,294,508	0 357,698	1,511,798	0
38	ACCRD ENVIRONMENTAL LIAB-CURRENT	2,981,802	5,378,718			4,180,260	0 450,851	2,342,438	0 346,691	1,040,280	0	0 338,375	1,612,524	259,593	771,309	0	663,327	0 3,072,351	0 433,788	1,309,252	0
31	ACCRD EN/IRONMENTAL LIAB-LONG TERM ACCRUED LEASE LIABILITY - FORT WAYNE	0	0			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	ACCOR SEMICO EMMERON DEMERNATION COTO SIT	146,719 18,560	311,140 35,000			228,930 26,780	618 26,780	202,198 0	0	26,113 0	0	1,237 18,560	127,245 0	0	18,237 0	0	35,000	277,152 0	0	33,989 0	0
43	ACCRD BK SEI EMP BENEFIT COSTS ACCRUED BK SEVERANCE BENEFITS	(1)	(1)			(1)	0	(1) 0	0	0	0	0	(1)	0	0	0	0	(1) 0	0	0	0
45	ACCRIED INTEREST EVE STATE	488,648 1	938,000 1 365,306			713,324 1	0	0	0	713,324 (1)	0	0	0	0	488,648 (1)	0	0	0 1 108 576	0	938,000 (1)	0
48	ACCRUED INTEREST-SHORT-TERM - FIN 48	157,915 (6,999)	(10,151)			261,610 (8,575)	31,775 (5,474)	73,743 (5,181)	2,094 351	153,999 1,729	0	24,876 (4,466)	38,909 (4,294)	(2,558) 297	96,688 1,464	0	38,674 (6,482)	108,576 (6,068)	6,747 405	211,309 1,994	0
49 50 51	ACCRUED RTO CARRYING CHARGES	(16,367) 0	(27,279)			(21,823) 0	(21,823) 0	0	0	0	0	(16,367) 0	0	0	0	0	(27,279)	0	0	0	0
51	IN CUSTOMER PROGRAM CONTRIBUTIONS - S/T	36,750	1.027.933			18,375	0	0	0	18,375	0	0	0	0	36,750	0	1.027.933	0	0	0	0
51	STATE MITIGATION PROGRAMS	582,880 5,948	1,027,933 71,404			805,406 38,676	805,406 38,676	0	0	0	0	582,880 5,948	0	0	0	0	1,027,933 71,404	0	0	0	0
54	S MI-DIVEN RECOVED HES COSTS-DEFL S DEFD BK CONTRACT REVENUE S TAX-BOOK BASIS-EMA-AIC-190	103,467	117,105			110,286	0	0	110,286	0	0	0	0	103,467	0	0	0	0	117,105	0	0
56 57	F DEFD BK GAN-NON-AFF SALE-EMA DEFD BK LOSS-NON-AFF SALE-EMA	0	12.967			10.374	10.374	0	0	0	0	0 7.780	0	0	0	0	12.967	0	0	0	0
58 51	DEFD TX LOSS-INTERCO SALE-EMA ADVANCE RENTAL INC (CUR MO)	7,780 2,750 128,960	4,583 207,088			3,667 168,024	3,667	0	0	168,024	0	2,750	0	0	128,960	0	4,583	0	0	207,088	0
61	REG LIAB-UNREAL MTM GAIN-DEFL	747,471	(2,701,945)			(977,237)	(977,237)	0	0	0 0	0	747,471	0	0	0	0	(2,701,945)	0	0	207,066	0
63	REG LIABILITY-SFAS 143 - ARO CAPITALIZED SOFTWARE COSTS-TAX	173,983,177 4,160	330,759,257 5,670			252,371,217 4,915	0 (1,749)	252,371,217 3,104	0 12	0 3,548	0	(1,299)	173,983,177 2,065	0	0 3,394	0	(2,198)	330,759,257 4,142	0	0 3,701	0
65	SINSTALL ALLOWANCES CAPD - TAX SMUDEED PRE 4 7 83 DISP CSTS	2 540 629	4 173 847			3 357 238	0	3 367 238	0	0	0	0	2 540 629	0	0	0	0	4 173 847	0	0	0
67	SI-DEFD PRE 4 7 83 DISP CSTS	16,269,630 5,399,684	26,804,052 9,079,403			21,536,841 7,239,543	0	21,536,841 7,239,543	0	0	0	0	16,269,630 5,399,684	0	0	0	0	26,804,052 9,079,403	0	0	0
61	TC-DEFD DISPOL CSTS NUC FUEL	(14,680,622)	(24,467,703)			(19,574,162)	0	(19,574,162)	0	0	0	0	(14,680,622)	0	0	0	0	(24,467,703)	0	0	0
7:	FR-AMORT INT PRE 4 7 83 DISP	8,854,797 27,251,905	14,982,304 45,117,453			11,918,551 36,184,679	0	11,918,551 36,184,679	0	0	0	0	8,854,797 27,251,905	0	0	0	0	14,982,304 45,117,453	0	0	0
71	S SM-AMORT INT PRE 4 7 83 DISP	5,149,148 (42,776,701)	8,514,408 (69,537,205)			6,831,778 (56,156,953)	0	6,831,778 (56,156,953)	0	0	0	0	5,149,148 (42,776,701)	0	0	0	0	8,514,408 (69,537,205)	0	0	0
75 76	BK EXP NUC FLEL DECONTAM FUND SM-ACC NO NUC DECOM EXP -RATES	(10,909,400)	(18,182,334)			(14,545,867)	0	(14,545,867)	0	0	0	0	(10,909,400)	0	0	0	0	(18,182,334)	0	0	0
76 77	SI-ACC NO NUC DECOM EXP -RATES	(7,756,715) (760,316)	(12,927,859)			(10,342,287)	0	(10,342,287)	0	0	0	0	(7,758,715)	0	0	0	0	(12,927,859) (1,267,194) 5,854,549	0	0	0
71	SM-ACC NUC DCM EXP-NQ TR INC SI-ACC NUC DCM EXP-NQ TR INC	3,512,729 14,551,672	5,854,549 24,252,788			4,683,639 19,402,229	0	4,683,639 19,402,229	0	0	0	0	3,512,729 14,551,672	0	0	0	0	24,252,788	0	0	0
83	FR-ACC NUC DOM EXP-NQ TR INC RK DEFL-GAIN REACOURED DERT	1,097,580 1,708	1,829,300 3,445			1,463,440 2,576	0 83	1,463,440 1,371	0 548	0 574	0	0 55	1,097,580 909	0 363	0 381	0	0 111	1,829,300 1,833	0 733	0 768	0
81	ACCRD SFAS 106 PST RETIRE EXP ACCRD OPEB COSTS - SFAS 158	(9,309,851) 1,361,562	(13,494,688) (4,897,682)			(11,402,269) (1,768,060)	(2,829,167) (249,973)	(4,435,133) (565,941)	(511,901) (92,573)	(3,626,068) (859,574)	0	(2,356,543) 456,577	(3,721,031) 484,849	(385, 133) 120, 875	(2,847,144) 299,261	0	(3,301,792) (956,522)	(5,149,236) (1,616,730)	(638,669)	(4,404,991) (2,018,409)	0
85 86 87	DV DDOW WITH DEED GEAG 406 DAI	851,696 0	2,293,507 0 462,620,993			1,572,601 0	386,681 0	738,682 0	121,418	325,820 0	0	201,741	361,128 0	77,138 0	211,688	0	571,622 0	1,116,235 0	165,698	439,952 0	0
88	ACCRD BOOK ARO EXPENSE - SFAS 143 GROSS RECEIPTS - TAX EXPENSE	353,077,228 50,258	83,764			407,849,110 67,011	5,079,419 67,011	402,677,533 0	0	92,159 0	0	4,049,037 50,258	348,968,965 0	0	59,236 0	0	6,109,801 83,764	456,386,110 0	0	125,081	0
90	ACCRD SITIFRANCHISE TAX RESERVE	952,762 (120,609)	1,984,920 (201,015)			1,468,841 (160,812)	1,468,841 (160,812)	0	0	0	0	952,762 (120,609)	0	0	0	0	1,984,920 (201,015)	0	0	0	0
92	ACCRUSED SALES & USE TAX RESERVE ACCRUSIT TX RESERVE-LNG-TERM-FIN 48 ACCRUSIT TX RESERVE-SHRT-TERM-FIN 48	1,029,879 (15,164)	1,707,778 (25.274)			1,368,828 (20,219)	6,141 (17.328)	107,433 (18,704)	2,196 2,668	1,253,059 13,145	0	4,606 (12,996)	80,574 (14,028)	1,647 2,001	943,052 9.859	0	7,676 (21.660)	134,291 (23,380)	2,745 3.338	1,563,066 16.431	0
94	CARLTALIZED COOK CORTS TAY	(15,164)	4,725,000			2,362,500	2,362,500	0 (10,704)	2,000	13,145	0	(12,996)	0	2,001	9,009	0	4,725,000	(23,300)	0	0	0
95	IRS AUDIT SETTLEMENT 5 1977-1980 IRS AUDIT SETTLEMENT 6 1981-1982 IRS AUDIT SETTLEMENT	0	0			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
96	1985-1987 IRS AUDIT SETTLEMENT	0	0			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
91	1988-1990 IRS AUDIT SETTLEMENT 1991-1996 IRS AUDIT SETTLEMENT 10 1997-1999 IRS AUDIT SETTLEMENT	(244,725)	(407,875)			(326,300)	0	0	0	(326,300)	0	0	0	0	(244,725)	0	0	0	0	(407,875)	0
10	01 1997-2003 IRS AUDIT SETTLEMENT	961,471 (8,181,405)	1,791,656			1,376,563	(3,286,724)	(7.359.001)	0 58.123	1,376,563	0	(2.669.826)	0 (5.542.103)	0 39,586	961,471 (9.063)	0	(3,903,623)	(9,175,900)	0 76,660	1,791,656	0
10	3 AMT CREDIT - DEFERRED M NOL - DEFERRED TAX ASSET RECLASS	0 0	(13,041,486) 539,317 911,613			(10,611,445) 269,659 455,807	0 0	239,982 440,325	0 0	(23,843) 29,677 15,482	0	0	0 0	0	0 0	0	0 0	479,963 880.650	0	(38,623) 59,354 30,963	0
		0	0			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	6 DEFD STATE INCOME TAXES 17 FIN 49 - DEFD STATE INCOME TAXES 18 RESTRICTED STOCK PLAN	(18,318) 176,192	(30,530) 235.110			(24,424) 205.651	21,459 5.940	(17,069) 144,806	(4,834) 666	(23,980) 54,239	0	16,094 4,685	(12,802) 128,398	(3,625) 541	(17,985) 42,568	0	26,824 7,195	(21,336) 161,213	(6,042) 792	(29,975) 65,910	0
10	00 PSI - STOCK BASED COMP	495,467 193,091	254,190 1 334,608			374,829 763,850	17,036 206,434	267,615 554,572	696 2,074 (160)	88,104 3,004	0	22,058	353,498 193,091	2,642	117,269	0	12,014 412,888	181,732 916,053	792 1,505 (320)	58,939 6,007	0
11	12 SEAS 109 FLOW-THRU 190.3	(68,655) 45,593,936	2,392,732 45,729,265	68,655 (45,593,936)	(2,392,732) (45,729,265)	0					-								,,		
1	13 SFAS 109 EXCESS DFIT 190.4 14 SFAS 133 ADT FED., SFAS NONAFELL 1900006	141,975,891	153,456,213	(141,975,891)	(153,456,213)	0															
11	5 ADIT FED - PENSION OCI NAF 1900009 6 ADIT FED - PENSION OCI 1900010	(1,928) 465,310	17,023 638,877	1,928 (465,310)	(17,023) (638,877)	0															
11	17 ADIT FED - PENSION NON-UMWA PRW OCI 1900011 18 ADIT FED HDG OF INT RATE 1900015	169,410 3,024,984	(190,044) 3,450,930	(169,410) (3,024,984) 349,319	190,044 (3,450,930)	0															
12	9 NON-UTILITY DEFERRED SIT 1902002 10 11 TOTAL ACCOUNT 190	(349,319)	(313,446)	349,319	313,446	796 965 997	99 000 000	689 401 901	10 047 79*	14 077 667		10 151 75*	548 710 101	7 791 274	11 400 000		90 000 000	830 474 955	19 800 000	10 501 04"	

KENTUCKY POWER COMPANY SPECIFIED DEFERRED CREDITS PERIOD ENDED DECEMBER 31, 2018

(DEBIT) CREDIT

	(DEBIT) CREDIT					(DEBIT) CREDIT									
	GOLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F	COLUMN G	COLUMN H	COLUMNI	COLUMN J	COLUMN K	COLUMN L	COLUMN M	COLUMN N	COLUMN O
		PER B BALANCE AS	BALANCE AS	NON-APPLICABLE BALANCE AS	BALANCE AS	AVERAGE ELECTRIC UTILITY	TONOTIC	ONALIZATION AVE	- Constant	1000	FIONALIZATION 12	01110	FUNCT	FIONALIZATION 12	201111
1 2	ACCUMULATED DEFERRED FIT ITEMS ACCOUNT 281:	OF 12-31-18	OF 12-31-17	OF 12-31-18	OF 12-31-17	(B+C+D+E)/2	GENERATION 1	TRANSMISSION	DISTRIBUTION	GENERATION	TRANSMISSION	DISTRIBUTION	GENERATION	TRANSMISSION	DISTRIBUTION
3 4	TX AMORT POLLUTION CONT EQPT NON-UTILITY DEFERRED FIT 281.2	0	55,503,729 0		0	27,751,865	27,751,865	0	0		0	0	55,503,729	0	0
6	SFAS 109 FLOW-THRU 281.3 SFAS 109 EXCESS DFIT 281.4	(21,130,045)	(22,201,492)	0 21,130,045	0 22,201,492	0									
9	TOTAL ACCOUNT 281	(21,130,045)	33,302,237	21,130,045	22,201,492	27,751,865	27,751,865	0	0		0	0	55,503,729	0	0
11 12 13	ACCOUNT 282:														
13 14 15 16	BOOK VS. TAX DEPRECIATION EXCESS FIT % RATE CHANGE EX LIT DFIT TX RESERVE - 1986 TRA	120,192,405 (169) 0	227,177,242 3,667 20,380			173,684,823 1,749 10,190	46,891,464 366 2,502	56,901,789 632 3,514	69,891,570 752 4,175	35,672,654 (169)	40,265,487 0 0	44,254,264 0 0	58,110,274 900 5,003	73,538,091 1,264 7.027	95,528,877 1,503 8,350
17 18	CAPD INTEREST - SECTION 481(a) - CHANGE IN METHO RELOCATION COST - SECTION 481(a) - CHANGE IN METH P.IM INTEGRATION - SEC 481(a) - INTANG - DED LABOR	1,089	2,363 18 785			10,190 1,726 13,217 (4,350)	2,502 567 0	3,514 1,291 0 (4,360)	(132) 13,217	358 0	815 0 (8,957)	(83) 7,649	777	7,027 1,767 0 237	(180) 18,785
20 21	R & D DEDUCTION - SECTION 174 ACRS NORM-HRJ BK BLANT IN SERVICE SEAS 142 APO	(8,957) 645,970 2,649,789 15,172,623 2,313,586	237 1,142,944 5,145,815 25,351,587 4,031,250			13,217 (4,360) 894,457 3,897,802 20,262,105 3,172,418 0	884,801 0 20,262,105	(4,360) 9,656 3,897,802	0	638,728 0 15,172,623	7,242 2,649,789	0	1,130,873 0 25,351,587	12,070 5,145,815	0
23 24	NORMALIZED BASIS DIFFS - TRANSFERRED PLANTS DFIT GENERATION PLANT		4,031,250 0 35,795,094			3,172,418	3,172,418	0 0 2,730,036	0 0 12,860,401	2,313,586 0 9,621,724	0 0 2,404,983	0 0 9,739,238	4,031,250	0 0 3,055,089	0 0 15,981,564
26 27	ROCKUST AND EXPERIENT ON THE CHANGE IN METHOR EXCESS IT IN ANTE CHANGE IN A CHANGE IN METHOR EXCESS IT IN ANTE CHANGE IN METHOR RELOCATION COST - SECTION 4191, CHANGE IN METHOR RELOCATION COST - SECTION 4191, CHANGE IN METHOR ACRS NORMALED CHANGE SECTION 4191, CHANGE IN METHOR ACRS NORMALED CHANGE SECTION 4191. ACRS NORMALED CHANGE SECTION ACRO NORMALED CHANGE	21,765,945 (805,022) 2,710,556 62,180	(1,534,493) 4,355,875 111,082			28,776,015 (1,169,758) 3,533,215 86,631	13,185,578 (1,169,758) 1,627,635 0	2,730,036 0 1,092,477 86,631	813,103	(805,022) 1,221,742	2,404,983 0 873,474 62,180	9,739,238 0 615,340	16,749,431 (1,534,493) 2,033,528 0	1,311,480 111,082	1,010,866 0
16 17 18 19 20 21 22 23 24 25 26 27 28 29 31 32 33 34 35 36 37 38 40 41 41	ABFUDC. HR. POST IN-SERVICE ABFUDC.HR.J TAXES CAPITALIZED PENSIONS CAPITALIZED SEC 481 PENSIOPEB ADJUSTMENT SAVINGS PLAN CAPITALIZED PERCENT REPAIR ALLOWANCE	62,180 0 (0)				86,631 0 0		0 (0)	0	0	62,180 0 (0)	0	0 (0) (0)	111,082 0 (0)	0
31 32 33	PENSIONS CAPITALIZED SEC 481 PENSIOPEB ADJUSTMENT SAVINGS PLAN CAPITALIZED	0 (0) (0) (28) (0) 2,462,464	(0) (0) (47) (0) 4,491,147			(38) 0	(0) (0) (0)	(0) (38) (0) 184,515	0	(0) (0) (0)	(0) (28) (0) 125,117	0	0	(0) (47) (0) 243,913	0
34 35 36	PERCENT REPAIR ALLOWANCE BOOKITAX UNIT OF PROPERTY ADJ BK/TAX UNIT OF PROPERTY ADJ-SEC 481 ADJ TX ACCEL AMORT - CAPITALIZED SOFTWARE	2,462,464 20,602,541 37,345,789 573,684	23,739,019			3,476,806 22,170,780 38,120,424	1,903,832 18,809,859 16,720,649	184,515 389,333 5,352,327 61,510	1,388,459 2,971,587 16,047,448	1,370,518 16,108,450 11,968,388	125,117 572,166 6,777,305 49,575	966,830 3,921,925 18,610.096	2,437,146 21,511,269 21,482,909	243,913 205,500 3,927,350 73,445	1,810,088 2,021,250 13,484,800 376,651
37 38	TX ACCEL AMORT - CAPITALIZED SOFTWARE CAPITALIZED RELOCATION COSTS CAPITALIZED LEASES - AIC 1011 ASSETS	573,684 627,184	849,903 1,055,882			711,794 841,533	334,839 0	61,510 23,008	315,445 818,525	269,870 0	49,575 23,583	254,239 603,601	399,807 0	73,445 22,434	376,651 1,033,448
40 41	REMOVAL COSTS REV - SFAS 143 - ARO REMOVAL CST - NORMALIZED 2007 RS AUDIT ADJUSTMENTS - A/C 282	1,490,688	0 862,547			1,176,617	1,176,617	0	0	1,490,688	0	0	0 862,547	0	0
	EXCESS ADFIT NON-UTILITY DEFERRED FIT SFAS 109 FLOW-THRU 282.3	145,743,831	0	0	0	72,871,915 0	30,049,863	17,576,495	25,245,557	60,099,726	35,152,990	50,491,115	0	0	0
44 45 46 47 48	SFAS 109 FLOW-THRU 282.3 SFAS 109 EXCESS DFIT 282.4 TOTAL ACOUNT 282	31,055,700 (145,743,831)	31,569,738 (150,788,840)	(31,055,700) 145,743,831	(31,569,738) 150,788,840	8									
48 49 50 51		258,865,667	252,287,223	114,688,131	119,219,102	372,530,061	153,853,336	88,306,618	130,370,108	155,133,864	88,955,720	129,464,214	152,572,808	87,657,515	131,276,002
51 52 53	ACCOUNT 283: NOI-STATE C/E-DEE TAX ASSET.J /T., KY	1.282.766	3.160.753			2.221.759	2.221.759	0	0	1.282.766	0	0	3.160.753	0	0
52 53 54 55 56 57	NOL-STATE CIF-DEF TAX ASSET-L/T - KY DEFD FUEL CUR SET UP A/C 283 DEFD FUEL ACC REVS A/C 283 DEFD FUEL REG ADJ A/C 283	0	0			0	0	0	0	0	0	0	0	0	0
58	UNDERRECOV FUEL COST PROP TX-STATE 2 OLD METHOD-TX	499,621 369,201 787,567	(2) 579,960			249,810 474,581 588,338	249,810 474,581 588,338	0	0	499,621 369,201 787,567	0	0	(2) 579,960	0	0
60 61	MTM BK GAIN - ALL - TAX DEFL MARK & SPREAD - DEFL - 283 AL BOOK PROV UNCOLL ACCTS	125,163	389,110 (136,441)			(5,639)	(5,639)	0	0	125,163	0	0	389,110 (136,441) 0	0	0
63 64	ACCRUED BK PENSION EXPENSE ACCRUED BK PENSION COSTS - SFAS 158 REG ASSET - DEFERRED RTO COSTS	(11,551,064) 20,337	(18,669,034) 65,253			(15,110,049) 42,795	(8,911,140)	(696,452) 42,795	(5,502,458) 0 0	(6,722,522) 0	(504,450) 20,337	(4,324,093) 0	(11,099,758) 0	(888,453) 65,253	(6,680,823) 0
65 66 67	BK DEFL-DEMAND SIDE MNGMT EXP BOOK > TAX - EMA - A/C 283 DEFD BK LOSS-NON AFF SALE-EMA	1,946,553 64,804	3,333,998 108,006			2,640,275 86,405	2,640,275 86,405	0	0	1,946,553 64,804	0	0	3,333,998 108,006	0	0
68 69 70	DEFD TX GAIN - INTERCO SALE - EMA DEFD TAX GAIN - EPA AUCTION DEFD BOOK GAIN-EPA AUCTION	64,804 (143,651) (4,981) 52,346	108,006 (239,418) (8,302) 87,244			86,405 (191,534) (6,641) 69,795	86,405 (191,534) (6,641) 69,795	0	0	64,804 (143,651) (4,981) 52,346	0	0	108,005 (239,418) (8,302) 87,244	0	0
61 62 63 64 65 66 67 70 71 72 73 74 75 76 77 78 79 80 81 82	MANYA EPROLIT. CERT 2013. A. BOOK FROW MICHOL ACTES MEE BOOK FLAX FROM FROM FROM FROM FROM FROM FROM FROM	0					6,172,675	696,452 0	5,502,458 (23,734)	4,641,045	504,450 0	4,324,093 (21,296)		888,453 0	6,680,823 (26,173)
74 75 76	REG ASSET-SFAS 158 - OPEB REG ASSET-NERC COMPLICYBER CC-UNREC EQ REG ASSET-NERC COMPLICYBER SECURAR CST	9,469,587 (21,230) 340,475 (3,359) 6,780	0 15,273,581 (26,185) (1,446,665) (5,937) 11,924			12,371,584 (23,707) (553,095) (4,648) 9,352	27 (683,741) (2,566) 5,163 15,756 280,526 98,379	186,958 (757) 1,524 4,649 0	5,502,458 (23,734) (56,312) (1,325) 2,666	(171,991) (1,854) 3,744	179,443 (547) 1,104	4,324,093 (21,296) 333,023 (957) 1,932	7,704,305 (12) (1,195,492) (3,277) 6,581	194,474 (967) 1,943 5,931	6,680,823 (26,173) (445,646) (1,693) 3,399
77 78	REG ASSET-NERC COMPLICYBER SEC-DEF DEPR REG ASSET-DEFD DEPR-BIG SANDY U1 GAS DEG ASSET DEED DEPORTAY DIG SANDY U1 GAS	20,678 218,105 75,482	36,403 342,947 121,276			28,540 280,526 98,379	15,756 280,526	4,649 0	8,135 0	11,419 218,105 75,482	3,368	5,891	20,093 342,947 121,276	5,931	10,379
80 81	REG ASSET-APP CHARGE TARIFF REV REG ASSET-MET CCS FEED STUDY COSTS REG ASSET-ATR UNDER RECOVERY	0 157,638	107,892 274,950			53,946 216,294	0 216,294	0	53,946 0 0	157,638	0	0	274,950	0	107,892 0 0
82 83 84	REG ASSET-BIG SANDY U1 OR-UNDER RECOV REG ASSET-BIG SANDY RETIRE COSTS RECOV	(442,480) (2,888,734)	(1,068,068) (2,072,390)			(755,274) (2,480,562)	(755,274) (2.480,562)	0	0	(442,480) (2,888,734)	0	0	(1,068,068) (2,072,390)	0	0
83 84 85 86 87 88	REG ASSET-BIG SANDY RETIRE RIDER UZ OAM REG ASSET-UND RECOV-PURCH PWR PPA REG ASSET-DEFD DEPREC-ENVIRONMENTAL REG ASSET-CAR CHGS-ENVIRON COSTS	192,673 0 975,290	298,483 28,643 665,826			245,578 14,322 820,558	245,578 14,322 820,558	0	0	192,673 0 975,290	0	0	298,483 28,643 665,826	0	0 0 0 0
88 89 90 91	REG ASSET-CAR CHGS-ENVIRON COSTS REG ASSET-CAR CHGS-ENVIRON UNREC EQUITY REG ASSET-DEFD OBM-ENVIRONMENTAL CSTS REG ASSET-DEFD CONSUM EXP-ENVIRON CSTS	0 0 14,826	1,118,389 (559,529) 542,875			559,195 (279,764) 278,850 177,872	559,195 (279,764) 278,850 177,872	0	0	0 0 14,826	0	0	1,118,389 (559,529) 542,875	0	
91 92 93	REG ASSET-DEFD CONSUM EXP-ENVIRON CSTS REG ASSET-DEFD PROP TAX EXP-ENVIRON CSTS REG ASSET-RIG SANDY III OR INFECT FOURTY CC	0 0 (367.349)	355,743 12,666 (600,460)			177,872 6,333 (483,904)	177,872 6,333 (483,904)	0	0	0 0 (367.349)	0	0	355,743 12,666 (600,460)	0	0
92 93 94 95 96 97 98	REG ASSET-DEED PROP TAX EXP-ENVIRON CSTS REG ASSET-BIG SANDY U1 OR-UNREC EQUITY CC REG ASSET-BIG SANDY U1 OR-UNDER RECOV CC REG ASSET-BIG SANDY U1 OR-UNDER RECOV CC REG ASSET-BIG SANDY CAPACITY DEF-EQ CC REG ASSET-ROCKPORT CAPACITY OF DESERBAL	743,763 (38,807) 81,330	1,204,376			974,070	974,070 (19,404) 40,665	0	0	743,763 (38,807) 81,330	0	0	1,204,376	0	0
97 98	REG ASSET-ROCKPORT CAPACITY CC DEFERRAL REG ASSET-ROCKPORT CAPACITY DEFERRAL REG ASSET-REMOVAL COSTS-AMORT-BIG SANDY	2,997,581 (6,860,076) 13,509,690	(13,582,917)			40,665 1,498,790 (10,221,496)	1,498,790 (10,221,496) 12,763,291	0	0	2,997,581 (6,860,076) 13,509,690	0	0	0 (13,582,917) 12,016,891	0	000000000000000000000000000000000000000
99 100 101	REG ASSET-UNRECOVERED PLANT-BIG SANDY REG ASSET-NBV-ARO-RETIRED PLANTS	53,874,720 4,543,652	12,016,891 90,018,580 13,007,889			12,763,291 71,946,650 8,775,771	71,946,650 8.775.771	0	0	53,874,720 4,543,652	0	0	90,018,580 13.007,889	0	0
102 103 104	BOOK LEASES CAPITALIZED FOR TAX CAPITALIZED SOFTWARE COST - BOOK	633,315 12,557 4,519,417 98,344	974,180 270,264 5,696,429 175,685			803,748 141,410 5,107,923 137,015	803,748 (132,830) 2,365,636 66,625	89,078 721,872 29,535	185,162 2,020,415 40,855	633,315 (154,959) 2,165,747 47,821	63,550 591,217 21,199	103,966 1,762,453 29,324	974,180 (110,701) 2,565,525 85,428	114,606 852,527 37,871	266,358 2,278,377 52,386
105 106 107	LOSS ON REACQUIRED DEBT SFAS 106 PST RETIRE EXP-NON-DEDUCT CONT SFAS 106-MEDICARE SUBSIDY-(PPACA)-REG ASSET	98,344 0 272,941	175,685 0 530,719			137,015 0 401,830	132,088	29.369	240.373	47,821 0 89,720	21,199 0 19,949	29,324 0 163,272	85,428 0 174,456	37,871 0 38,789	317,474
108 109	BK DEFL - MERGER COSTS DEG ASSET - ACCRUSED SEAS 112	589,967 34,536,511	891,614 0			740,791 17,268,255	0 204,186 17,264,634	0 3,448 (738,377)	(0) 533,157 741,998	224,209 34,529,268	0 1 (1,476,754)	(0) 365,757 1,483,997	184,162 0	6,895 0	700,557 0
111 112 113		34,536,511 93,077 30,274,170 (51,322,794)	90,433 29,242,969 (39,072,283)	(93,077) (30,274,170) 51,322,794	(90,433) (29,242,969) 39,072,283	0									
114 115 116 117	SFAS 133 ADIT FED - SFAS 133 NONAFFIL 2830006 ADIT - FED-HDG-CF-INT RATE 2830015	0	0	0	0	0									
118		89,756,405	103,548,323	20,965,547	9,738,881	111,999,579	107,884,148	370,094	3,745,336	107,061,724	(577,134)	4,227,362	108,706,571	1,317,322	3,263,310
119 120 121 122 123 124	DEFD STATE INCOME TAXES	3,945,394	5,185,328	(104,847,035)	(98,833,410)	4,565,361	4,565,361	0	0	3,945,394	0	0	5,185,328	0	0
122 123 124 125	SFAS 109 - DEFD STATE INCOME TAXES TOTAL ACCOUNT 283	104,847,035 198,548,834	98,833,410 207,567,061	(104,847,035)	(98,833,410) (89,094,529)	116,564,940	112,449,509	370,094	3,745,336	111,007,118	(577,134)	4,227,362	113,891,899	1,317,322	3,263,310
125 126 127 128	JURISDICTIONAL AMOUNTS FUNCTIONALIZED														
128 129 130 131	TOTAL COMPANY AMOUNTS FUNCTIONALIZED														
131 132 133 134	REFUNCTIONALIZED BASED ON JURISDICTIONAL PLANT														
135	NOTE: POST 1970 ACCUMULATED DEFERRED INV TAX CRED. (JDITC) IN A/C 255 DEFERRED ITC - 46(F)(1)	0	0				0	0	0		0	0			0
137	TOTAL ACCOUNT 255		0					3			0			0	-
139	TOTAL AUGUSTI 200		0	0	0			0			0			0	

						DEBIT (CREDIT)									
	COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F	COLUMN G	COLUMN H	COLUMNI	COLUMN J	COLUMN K	COLUMN L	COLUMN M	COLUMN N	COLUMN O
		PER B	OOKS	NON-APPLICABI	LE/NON-UTILITY	AVERAGE ELECTRIC	FUNCTI	ONALIZATION AV	ERAGE	FUNC	TIONALIZATION 12	9/31/18	FUNCT	TIONALIZATION 12	31/17
1	ACCUMULATED DEFERRED FIT ITEMS ACCOUNT 190:	BALANCE AS OF 12-31-18	BALANCE AS OF 12-31-17	BALANCE AS OF 12-31-18	BALANCE AS OF 12-31-17	UTILITY (B+C+D+E)/2	GENERATION	TRANSMISSION	DISTRIBUTION	GENERATION	TRANSMISSION	DISTRIBUTION	GENERATION	TRANSMISSION	DISTRIBUTION
3 4 5	NOL & TAX CREDIT CIF - DEF TAX ASSET INT EXP CAPITALIZED FOR TAX CIAC - BOOK RECEIPTS	0 5,036,287 782,833	275,406 8,120,138 1,586,962			137,703 6,578,213 1,184,897	113,583 3,187,682 88,059	4,532 2,061,098 82,989	19,589 1,329,433 1,013,848	2,376,200 60,188	0 1,643,069 64,696	1,017,018 657,948	227,165 3,999,163 115,931	9,064 2,479,128 101,283	39,177 1,641,848 1,369,749
6 7 8	CUST ADV INC FOR TAX DEFD FUEL EXP-CUR DEFL SET UP DEFD FUEL ADJ-ACCRD UTIL REVS	(811) 0 (0)	(1,915) 0 0			(1,363) 0 0	0 0 (0)	0	(1,363) 0 0	0 (0)	0	(811) 0 0	0	0	(1,915) 0 0
9 10 11	DEFD FUEL ADJ-REG PROVS POSS REV REFDS PROV FOR RATE REFUND-TAX REFORM	95,502 30,164	975,261 0			535,382 15,082	9,446 15,082	525,936 0	0	(31,510) 30,164	127,012 0	0	50,401 0	924,861 0	0
12 13 14	PROV FOR RATE REFUND-EXCESS PROTECTED MTM BK LOSS-A/L-TAX DEFL MARK & SPREAD-DEFL-190-A/L	10,995 0 (18,001)	0 0 100,785			5,497 0 41,392	5,497 0 41,392	0	0	10,995 0 (18,001)	0	0	0 0 100,785	0	0
15 16 17 18	ACCRUED BK PENSION EXPENSE	1,147,645 (9,154,527) 34,185 (21,230)	1,091,989 (15,833,476) 53,257 (26,185)			1,119,817 (12,494,002) 43,721 (23,707)	729,155 (9,712,167) 53 27	18,730 (91,455)	371,932 (2,690,380) 43,668 (23,734)	881,144 (7,226,692) 47	13,166 (62,023)	253,335 (1,865,812) 34,138 (21,296)	577,166 (12,197,642) 59 (12)	24,295 (120,887) 0	490,528 (3,514,948) 53,198 (26,173)
19 20 21	ACCRD BK SUP. SAVINGS PLAN EXP	(21,230) 7,657 79,153 17,952	(26,185) 12,639 267,276 15,290			10,148 173,214 16.621	6,861 38,144	0 0 0 (0)	3,287 135,070 16,621	5,252 19,010	0 0 0 (0)	(21,296) 2,405 60,143 17,952	8,469 57,279	0 0 0 (0)	(26,173) 4,169 209,997 15,290
22 23 24		268 0 (0)	(55) 0 (0)			106	106 0 (0)	0	0 0	268 0 (0)	0	0 0	(55) 0 (0)	0	0 0
25 26 27	DEFD COMPENSATION-BOOK EXPENSE ACCRD COMPANY INCENT PLAN-ENGAGE TO GAIN ACCRD COMPANYWIDE INCENTY PLAN	0 0 1 212 989	1 005 733			0 0 1 109 361	0 0 653 597	0 0 108 234	0 0 347 530	0 0 711 894	0 0 109.486	0 0 391 610	0 0 595 299	0 0 106 983	0 0 303,451
28 29 30	ACCRUED BOOK VACATION PAY (ICDP)-INCENTIVE COMP DEFERRAL PLAN ACCRUED BK SEVERANCE BENEFITS	685,819 6,720 (0)	1,260,339 1,751			973,079 4,236	560,908 1,144	(18,460)	430,631 3,092 (0)	389,410 2,287	(13,684) 0	310,093 4,433 (0)	732,405	(23,236) 0	551,170 1,751 (0)
31 32 33	ECONOMIC DEVEL FUND - CURRENT ECONOMIC DEVEL FUND - NON-CURRENT ACCRUED INTEREST EXP - STATE	0 0 (4.381)	81,848 0 (7.302)			40,924 0 (5.841)	40,924 0 (5.841)	0	0	0 0 (4.381)	0	0	81,848 0 (7,302)	0	0
34 35 36	ACCRUED INTEREST-LONG-TERM - FIN 48 ACCRUED INTEREST-SHORT-TERM - FIN 48 ACCRUED STATE INCOME TAX EXP	(20,063) 1,563 (603,352)	(35,651) 2,152 (1,005,587)			(27,857) 1,857 (804,470)	(9,249) 641 (915,434)	(8,101) 124 392,236	(10,507) 1,092 (281,272)	(6,488) 539 (686,576)	(6,036) 105 294,177	(7,539) 919 (210,954)	(12,011) 742 (1,144,293)	(10,166) 144 490,296	(13,474) 1,266 (351,590)
37 38 39	PROV LOSS-CAR CHG-PURCHASD EMA FEDERAL MITIGATION PROGRAMS STATE MITIGATION PROGRAMS	76,324 133,732 0	127,206 251,121 0			101,765 192,427 0	101,765 192,427 0	0	0	76,324 133,732 0	0	0	127,206 251,121 0	0	0
40 41 42 43	TAX > BOOK BASIS - EMA-A/C 190 DEFD TX LOSS-INTERCO SALE-EMA	(1,756,908) 67,111 4,651 30,210	(3,657,618) 111,851 7,752			(2,707,263) 89,481 6,202 90,628	0 89,481 6,202 90,628	0	(2,707,263) 0 0	67,111 4,651 30,210	0	(1,756,908) 0 0	0 111,851 7,752 151,047	0	(3,657,618) 0 0
44 45 46	DEFD REV-BONUS LEASE SHORT-TERM DEFD REV-BONUS LEASE LONG-TERM DEFD BOOK GAIN-EPA AUCTION REG LIAB-UNREAL MTM GAIN-DEFL	30,210 0 0 857,749	151,047 50,349 0 28,651			90,628 25,175 0 443,200	90,628 25,175 0 443,200	0	0	30,210 0 0 857,749	0	0	50,349 0 28,651	0	0
47 48 49	DEFD BK CONTRACT REVENUE ADVANCE RENTAL INC (CUR MO) REG ASSET-CCS FEED STUDY RESERVE	9,838 27,888	22,045 34,782			15,942 31,335	943,200 0 0	15,942	0 31,335	0 (0)	9,838	27,888	20,051 0 0 (0)	22,045 0	34,782
50 51 52	CAPITALIZED SOFTWARE COSTS-TAX ACCRD SFAS 106 PST RETIRE EXP SFAS 106 PST RETIRE EXP NON-DEDICT CONT	(19,152) (2,528,490) 145,148	(30,786) (3,490,436) 241,913			(24,969) (3,009,463) 193,530	(1,326,648) (717,364)	3 (278,533) 88,504	(25,113) (1,404,282) 822,391	(1,167,581) (538,023)	(7) (232,401) 66,378	(19,216) (1,128,508) 616,793	(1,485,715) (896,705)	13 (324,665) 110,630	(31,010) (1,680,056) 1,027,988
53 54 55	ACCRD OPEB COSTS - SFAS 158 ACCRD SFAS 112 PST EMPLOY BEN ACCRD BOOK ARO EXPENSE - SFAS 143	(66,101) 977,169 7,280,077	(2,030,933) 1,557,106 17,933,374			(1,048,517) 1,267,138 12,606,726	(1,179,164) 730,534 12,578,902	186,958 3,447 0	(56,312) 533,157 27,824	(578,567) 611,412 7,251,261	179,443 (0) 0	333,023 365,757 28,816	(1,779,760) 849,655 17,906,543	194,474 6,894 0	(445,646) 700,557 26,832
56 57 58	SFAS 106 - MEDICARE SUBSIDY - NORM - (PPACA) GROSS RECEIPTS- TAX EXPENSE FIN 48 - DEFD STATE INCOME TAXES	(348,244) 14,985 (13,958)	(580,407) 24,975 (23,263)			(464,326) 19,980 (18,610)	(464,326) 19,980 (8,577)	0 0 (954)	0 0 (9,079)	(348,244) 14,985 (6,433)	0 0 (715)	0 0 (6,809)	(580,407) 24,975 (10,722)	0 0 (1,192)	0 0 (11,349)
59 60 61 62	ACCRD SIT/FRANCHISE TAX RESERVE ACCRD SALES & USE TAX RESERVE ACCRD SIT TX RESERVE-LNG-TERM-FIN 48 ACCRD SIT TX RESERVE-SHRT-TERM-FIN 48	0 0 7,319 5.838	0 0 12,198 9.729			0 0 9,759 7.783	0 0 5,409 2,685	0 0 377 521	0 0 3,973 4,577	0 0 4,057 2,014	0 0 283 391	0 0 2,980 3,433	0 0 6,761 3,357	0 0 471 651	0 0 4,966 5,722
63 64 65	DEFD STATE INCOME TAXES NOL - DEFERRED TAX ASSET RECLASS 1901-1998 IRS AUDIT SETTLEMENT	828,533 0 34,815	1,814,865 44,523 58,025			1,321,699 22,262 46,420	1,321,699 22,140	0	45.420	828,533 0	0	0 0 34.815	1,814,865 44,279	0	0 244 58 025
66 67 68	IRS CAPITALIZATION ADJUSTMENT RESTRICTED STOCK PLAN PSI - STOCK BASED COMP	46,280 18,794 50,218	77,136 31,353 27,158			61,708 25,074 38,688	119,417 4,845 6,709	0	(57,709) 20,229 31,978	89,562 2,501 7,413	0	(43,281) 16,293 42,805	149,272 7,188 6,006	0	(72,136) 24,165 21,152
69 70 71	AMT CREDIT - DEFERRED NON-UTILITY DEFERRED FIT SFAS 109 FLOW-THRU 190.3	0 89,591 22,014,214	14,108 1,003,953 20,751,439	(89,591) (22,014,214)	(1,003,953) (20,751,439)	7,054 0 0	3,022	4,033	0	0	0	0	6,043	8,065	0
72 73 74 75	SFAS 109 EXCESS DFIT 190.4 SFAS 133 ADIT FED - SFAS NONAFFIL 1900005 ADIT FED - PENSION OCI NAF 1900009 ADIT FED - PENSION OCI NAF 1900010	53,539,470 0 0 278,074	56,371,075 0 0 315,751	(53,539,470) 0 0 (278,074)	(56,371,075) 0 0 (315,751)	0									
75 76 77 78	ADIT FED - PENSION OCI NAF 1900010 ADIT FED - NON-UMWA PRW OCI NAF 1900011 ADIT-FED-HDG-CF-INT RATE1900015 DEFERRED SIT 1901002	278,074 (221,723) 0 6 108 412	315,751 (400,110) 0 9,030,721	(278,074) 221,723 0	(315,751) 400,110 0	0 0 0 7 569 567	7 569 567	0		6.108.412	0	0	9 030 721	0	0
79 80		87 019 230	97.831.309	(75 699 626)	(78.042.108)	15 554 405	14 487 454	3,096,162	(2 (129 214)	9 964 966	2 193 176	(838 538)	19,030,721	3,999,147	(3.219.890)
00		07,013,230	27,001,009	(10,000,020)	(10,04£,100)	10,004,400	14,401,404	0,000,102	(4,043,414)	9,304,900	4,100,170	[000,038]	15,005,943	u, ees, 147	(0,213,030)

(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 B	OOKS	NON-APPLICAB	LE/NON-UTILITY	AVERAGE	FUNC	TIONALIZATION AVE	RAGE	FUNC	CTIONALIZATION 12	/31/18	FUNC	CTIONALIZATION 1	2/31/17
	ACCUMULATED DEFERRED FIT ITEMS	BALANCE AS OF 12-31-18	BALANCE AS OF 12-31-17	BALANCE AS OF 12-31-18	BALANCE AS OF 12-31-17	ELECTRIC UTILITY (B+C+D+E)/2	GENERATION	TRANSMISSION	DISTRIBUTION	GENERATION	TRANSMISSION	DISTRIBUTION	GENERATION	TRANSMISSION	DISTRIBUTION
1	ACCOUNT 281:														
2	TX AMORT POLLUTION CONT EQPT	0	0			0	0	0	0		0	0	0	0	0
4 5	NON-UTILITY DEFERRED FIT	0	0	0	0	0									
6	SFAS 109 FLOW-THRU 281.3 SFAS 109 EXCESS DFIT 281.4	0	0	0	0	0									
8	TOTAL ACCOUNT 281		0	0	0	0		0	0	- 0	0	0	-	0	0
10					-						-			_	
12	2														
13 14	ABFUDC	13,749,997 0	24,290,858 0			19,020,428 0	0	4,595,525 0	14,424,903 0	0	3,326,289 0	10,423,709	0	5,864,760 0	18,426,098 0
15 16		(377)	(890) 438			(633) 350	0	(856) 350	223 0	0	(509) 263	132	0	(1,204)	314 0
17	RELOCATION COST - SECTION 481(a) - CHANGE IN METH	1,945	4,438			3,192	0	0	3,192	0	0	1,945	0	0	4,438
18 19		897,509 25	1,485,856 42			1,191,683	0	111,011	1,080,672 24	0	83,255 7	814,255 18	0	138,767 12	1,347,089
20		140,048	254,662 151,594			197,355	0	9,181 182 814	188,174 424 881	0	6,345 365 629	133,704	0	12,018	242,645 151,594
22	BK/TX UNIT OF PROPERTY ADJ-SEC 481 ADJ	1,640,110	2,903,600			2,271,855	0	870,605	1,401,250	0	818,959	821,150	0	922,250	1,981,350
23		71,050 213,774	105,259 364,626			88,155 289,200	0	9,870 35.935	78,285 253,265	0	7,955 26,439	63,096 187.335	0	11,785 45,430	93,475 319.196
25	CAPITALIZED LEASES - A/C 1011 ASSETS	0	0			0	0	0	0	ō	0	0	ō	0	0
26		72,373 9,677,317	52,500 0			62,436 4,838,659	0	62,436 1,442,298	3,396,360	0	72,373 2 884 596	6,792,721	0	52,500	0
28		155	155	(155)	(155)	0					2,000,0000	2,122,121			
29 30	SFAS 109 EXCESS DFIT 282.4	372,013 (9,676,888)	299,201 (11,851,565)	(372,013) 9,676,888	(299,201) 11,851,565	0									
31 32		18,223,112	18,060,773	9,304,720	11,552,209	28,570,409	- 0	7,319,178	21,251,229	- 0	7,591,600	19,936,232	- 0	7,046,756	22,566,227
33 34															
35 36	5						0							(0.00 0.00)	
37		324,616 (1,154,721)	584,690 (1,944,478)			454,653 (1,549,600)	0	(32,317)	486,970 (1,189,033)	0	324,616 (270,720)	(884,001)	0	(389,250) (450,414)	973,940 (1,494,064)
38		316,124 1,251	526,874 2.084			421,499 1.667	0	1.667	421,499 0	0	1.251	316,124	0	2.084	526,874
40		1,154,721	1,944,478			1,549,600	0	360,567	1,189,033	0	270,720	884,001	0	450,414	1,494,064
41		3,317 64,107	(216,656) 146,912			(106,669) 105,510	0	16,860	(123,530) 105,510	0	23,877	(20,560) 64.107	0	9,843	(226,499) 146,912
43	REG ASSET-TN UNDER RECOV FPPA RIDER	996,805	1,410,153			1,203,479	0	0	1,203,479	0	0	996,805	0	0	1,410,153
44		1,072,514 471,950	607,086			536,257 539,518	0	0 66,285	536,257 473,233	0	0 56,099	1,072,514 415,850	0	76,470	530,616
45	DEFD SFAS 106 BOOK COSTS	0	0			0	ő	0	0	ő	0	0	ő	0	0
46		38,470 72,545	74,802 188,780			56,636 130,663	0	8,166	48,470 130,663	0	5,547	32,923 72,545	0	10,786	64,016 188,780
48	B EXCESS ADFIT	(83,107)	0			(41,553)	ō	(41,134)	(419)	0	(82,268)	(839)	ō	ō	0
49 50		1.059.193	997,221	(1,059,193)	(997,221)	0									
51	SFAS 109 EXCESS DFIT 283.4	(1,035,740)	(1,624,367)	1,035,740	1,624,367	0									
52 53	3			-	-	-									
54 55		3,302,044	2,697,581	(23,453)	627,146	3,301,660		19,528	3,282,131		329,122	2,949,469		(290,066)	3,614,793
56 57	3														
58	S SFAS 109 - DEFD STATE INCOME TAXES	4,632,267	4,470,441	(4,632,267)	(4,470,441)	0									
60	TOTAL ACCOUNT 283	7,934,311	7,168,022	(4,655,720)	(3,843,295)	3,301,660	0	19,528	3,282,131	0	329,122	2,949,469		(290,066)	3,614,793
61 62	JURISDICTIONAL AMOUNTS FUNCTIONALIZED														
63 64	TOTAL COMPANY AMOUNTS FUNCTIONALIZED														
65 66	REFUNCTIONALIZED BASED ON JURISDICTIONAL PLANT														
67 68	3														
69															
70 71	DEFERRED ITC - 46(F)(1)	8	38			23	0	5	19	0	2	6	0	7	31
72			20		0	22	- 0		10	-	2			7	24

KINGSPORT POWER COMPANY ACCUMULATED DEFERRED INCOME TAX IN ACCOUNT 190 PERIOD ENDED DECEMBER 31, 2018

						DEBIT (CREDIT)									
	COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F	COLUMN G	COLUMN H	COLUMNI	COLUMN J	COLUMN K	COLUMN L	COLUMN M	COLUMN N	COLUMN O
		PER B	OOKS	NON-APPLICABI	E/NON-UTILITY	AVERAGE	FUNCT	TIONALIZATION AV	ERAGE	FUNC	TIONALIZATION 12	9/31/18	FUNC	TIONALIZATION 12	931/17
1 2	ACCUMULATED DEFERRED FIT ITEMS ACCOUNT 190:	BALANCE AS OF 12-31-18	BALANCE AS OF 12-31-17	BALANCE AS OF 12-31-18	BALANCE AS OF 12-31-17	ELECTRIC UTILITY (B+C+D+E)/2	GENERATION	TRANSMISSION	DISTRIBUTION	GENERATION	TRANSMISSION	DISTRIBUTION	GENERATION	TRANSMISSION	DISTRIBUTION
3	NOL & TAX CREDIT C/F - DEF TAX ASSET	0	19,538			9,769	0	4,108	5,662		0	0	0	8,215	11,323
4	CIAC - BOOK RECEIPTS	339,153	411,012			375,083	0	7,018	368,065	0	4,080	335,074	0	9,955	401,057
5	INT EXP CAPITALIZED FOR TAX	0	0			0	0	0	0	0	0	0	0	0	0
6	PROVS POSS REV REFDS-A/L	337	65,337			32,837	0	32,837	0	0	337	0	0	65,337	0
	PROV FOR RATE REFUND-TAX REFORM	202,954	0			101,482	0	0	101,482	0	0	202,964	0	0	0
	PROV FOR RATE REFUND-EXCESS PROTECTED	73,705	0			36,852	0	0	36,852	0	0	73,705	0	0	0
7	ACCRUED BK PENSION EXPENSE	(715,022)	(1,268,008)			(991,515)	0	(124,807)	(866,708)	0	(90,446)	(624,576)	0	(159,168)	(1,108,840)
8	EMPLOYER SAVINGS PLAN MATCH		. 0			0	0	. 0	0	0	. 0	0	0	. 0	0
9	ACCRD COMPANYWIDE INCENTV PLAN	88,041	57,320			72,680	0	(2,882)	75,563	0	1,181	86,860	0	(6,946)	64,266
10	ACCRUED BOOK VACATION PAY	57,844	87,484			72,664	0	(4,190)	76,855	0	(3,143)	60,987	0	(5,238)	92,723
11	ACCRUED BOOK SEVERANCE BENEFITS	0	0			0	0	0	0	0	0	0	0	0	0
12	ACCRUED INTEREST EXPENSE - STATE	0	0			0	0	0	0	0	0	0	0	0	0
13	ACCRUED INTEREST-LONG-TERM - FIN 48	556	692			624	0	68	556	0	60	496	0	76	616
14	ACCRUED INTEREST-SHORT-TERM - FIN 48	305	414			360	0	53	306	0	45	260	0	61	353
15	ACCRUED STATE INCOME TAX EXP	(16,720)	(27,866)			(22,293)	0	58,192	(80,485)	0	43,644	(60,364)	0	72,740	(100,606)
16	ACCRUED RTO CARRYING CHARGES	4,669	7,781			6,225	0	6,225	0	0	4,669	0	0	7,781	0
17	ADVANCE RENTAL INC (CUR MO)	22,157	28,678			25,417	0	0	25,417	0	0	22,157	0	0	28,678
18	CAPITALIZED SOFTWARE COSTS-TAX	(305)	(505)			(405)	0	(400)	(5)	0	(300)	(4)	0	(501)	(5)
19	BOOK LEASES CAPITALIZED FOR TAX	11,833	13,304			12,568	0	(3,335)	15,903	0	(2,397)	14,230	0	(4,273)	17,577
20	ACCRD SFAS 106 PST RETIRE EXP	(205,133)	(308,144)			(256,639)	0	(68,209)	(188,430)	0	(56,728)	(148,405)	0	(79,689)	(228,455)
21	SFAS 105 PST RETIRE EXP - NON-DEDUCT CONT	127,904	213,173			170,538	0	19,325	151,213	0	14,494	113,410	0	24,156	189,017
22	ACCRD OPEB COSTS - SFAS 158	3.317	(216.656)			(106.669)	0	16.860	(123.530)	0	23.877	(20.560)	0	9.843	(226,499)
23	ACCRD SFAS 112 PST EMPLOY BEN	72,546	188,781			130,663	0	(0)	130,663	0	(0)	72,546	0	0	188,781
24	DEFD STATE INCOME TAXES - FIN 48	(1,704)	(2.840)			(2.272)	0	(295)	(1.977)	0	(221)	(1,483)	0	(369)	(2.471)
25	ACCRD SIT/FRANCHISE TAX RESERVE	0	0			0	0	0	0	o	0	0	0	0	0
26	ACCRUED SALES & USE TAX RESERVE	0	0			0	0	0	0	0	0	0	0	0	0
27	ACCRD SIT TX RESERVE-LNG-TERM-FIN 48	193	322			258	0	120	138	0	90	103	0	150	172
28	ACCRD SIT TX RESERVE-SHRT-TERM-FIN 48	903	1,506			1,205	0	178	1,026	0	134	770	0	223	1,283
	IRS AUDIT SETTLEMENT	0	0			0	0	0	0	0	0	0	0	0	0
29	AMT CREDIT - DEFERRED	0	13,236			6,618	0	192	6,427	0	0	0	0	383	12,853
30	NOL - DEFERRED TAX ASSET RECLASS	0	12,023			6,012	0	0	6,012	0	0	0	0	0	12,023
31		1,545,790	1,670,543			1,608,167	0	216,824	1,391,343	0	1,545,790	0	0	(1,112,143)	2,782,696
32		0	48,453	0	(48,453)	0									
33		1,019,701	1,018,201	(1,019,701)	(1,018,201)	0									
34		2,304,544	3,582,210	(2,304,544)	(3,582,210)	0									
35 36		0	0	0	0	0									
37		ő	ő	ő	0	ő									
38		4 937 579	5 6 15 00 1	(3.324.245)	/A E49 9E4\	1 200 220		157 970	1 192 251		1 405 164	120 150		(1.169.405)	2 126 522

(DEBIT) CREDIT

COLUMNA	COLUMN B PER BO	COLUMN C	COLUMN D NON-APPLICABLE	COLUMN E	COLUMN F AVERAGE	COLUMN G	COLUMN H TIONALIZATION AVER	COLUMN I	COLUMN J	COLUMN K	COLUMN L	COLUMN M	COLUMN N	COLUMN O
ACCUMULATED DEFERRED FIT ITEMS	BALANCE AS OF 12-31-18	BALANCE AS OF 12-31-17	BALANCE AS OF 12-31-18	BALANCE AS OF 12-31-17	ELECTRIC UTILITY (B+C+D+E)/2	GENERATION		DISTRIBUTION	GENERATION	TRANSMISSION	DISTRIBUTION	GENERATION	TRANSMISSION	DISTRIBUTION
1 ACCOUNT 281:														
3 TAX AMORT POLLUTION CONTROL EQPT 4 TAX ACCEL AMORT-GAVIN SCRUBBER 5 NON-UTILITY DEFERRED FIT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6 SFAS 109 FLOW-THRU 281.3 7 SFAS 109 EXCESS DFIT 281.4 8	0	0	0	0	0									
9 TOTAL ACCOUNT 281 10 11	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 ACCOUNT 282: 13 14 EXCESS FIT % RATE CHANGE	0	(65)			(32)	0	(12)	(20)	0	0	0	0	(24)	(41
15 BOOK VS. TAX DEPRECIATION 16 CAPD INTEREST - SECTION 481(a) - CHANGE IN METHD 17 RELOCATION COST - SECTION 481(a) - CHANGE IN METH	449,097,337 78,247 128,565	874,404,297 201,608 329,881			661,750,817 139,928 229,223	0	239,296,546 46,511 0	422,454,271 93,417 229,223	0	169,101,146 26,606 0	279,996,191 51,641 128,565	0	309,491,946 66,416 0	564,912,350 135,192 329,881
18 PUMINTEGRATION - SEC 481(a) - INTANG - DFD LABOR 19 R & D DEDUCTION - SECTION 174 20 GYPSUM WALLBOARD CONVEYOR	(88,073) 359,989 0	(60,178) 599,982 0			(74,125) 479,986 0	0	(74,125) 104,621 0	375,365 0	0	(88,073) 78,466 0	281,523 0	0	(60,178) 130,776	469,206 0
21 BK PLANT IN SERVICE-SFAS 143-ARO 22 DFIT-GENERATION PLANT 23 GAINLOSS ON ACRSIMACRS PROPERTY 24 GAINLOSS ON ACRSIMACRS-BK/TX UNIT OF PROPERTY	454,986 0 47,187,380	714,779 0 71,893,961			584,882 0 59,540,671	0	9,549 0 10,470,001	575,333 0 49,070,670	0	7,441 0 8,351,519	447,545 0 38,835,861	0	11,658 0 12,588,483	703,122 0 59,305,478
25 ADFUDC 26 ABFUDC	0 0 7,439,130	0 0 10,947,148			0 0 9,193,139	0	0 0 4,471,365	0 0 4,721,774	0	0 0 3,595,423	0 0 3,843,707	0	0 0 5,347,307	5,599,842
28 ABFUDC-SMART HOUSE - LAND 29 TAXES CAPITALIZED	2,023,469 1,591 0	3,607,800 2,652 0			2,815,634 2,122 0	0	1,270,197 0 0	1,545,437 2,122 0	0	917,584 0 0	1,105,885 1,591 0	0	1,622,810 0 0	1,984,990 2,652 0
30 PENSIONS CAPITALIZED 31 SEC 481 PENSIOPEB ADJUSTMENT 32 SAVINGS PLAN CAPITALIZED	0 2,281 0	3,800 0			3,040 0	0	0 871 0	0 2,169 0	0	0 654 0	0 1,627 0	0	1,089	2,712 0
33 PERCENT REPAIR ALLOWANCE 34 BOOK/TAX UNIT OF PROPERTY ADJ 35 BK/TAX UNIT OF PROPERTY ADJ-SEC 481 ADJ 36 BOOK/TAX MIXED SERVICE COST ADJ	14,465,705 21,400,630 137,561,242	26,347,346 13,244,000 90,789,300			20,406,526 17,322,315 114,175,271	0	3,921,363 3,244,096 28,009,866	16,485,163 14,078,219 86,165,405	0	2,779,575 4,608,693 37,152,631	11,686,130 16,791,937 100,408,610	0	5,063,150 1,879,500 18,867,100	21,284,196 11,364,500 71,922,200
37 BK/TX MIXED SERVICE COST ADJ-SEC 481 ADJ	9,882,953 18,079,186 0	0			4,941,477 9,039,593 0	0	0 0	4,941,477 9,039,593 0	0	0	9,882,953 18,079,186 0	0	0 0	0
40 CAPITALIZED LEASES - NC 1011 ASSETS 41 TX ACCEL AMORT - CAPITALIZED SOFTWARE	0 0 1,954,766	0 0 2,895,942			0 0 2,425,354	0	0 0 369,481	0 0 2,055,873	0	0 0 297,791	0 0 1,656,975	0	0 0 441,172	0 0 2,454,771
42 CAPITALIZED RELOCATION COSTS 43 GAIN ON REACQUIRED DEBT 44 REMOVAL COSTS	15,080,660 0 66,915,209	26,410,811 0 98,094,220			20,745,735 0 82,504,714	0	1,982,027 0 28,450,422	18,763,708 0 54,054,293	0	697,875 0 23,784,913	14,382,786 0 43,130,296	0	3,266,180 0 33,115,930	23,144,631 0 64,978,290
45 REMOVAL COSTS REV-SFAS 143-ARO 46 FERC JMG ADJUSTMENT 47 EXCESS ADFIT	0 0 470.252.022	0			0 0 235.126.011	0	0 0 77.788.111	0 0 157.337.900	0	0 0 155.576.222	0 0 314,675,801	0	0 0	0
48 NON-UTILITY DEFERRED FIT 49 SFAS 109 FLOW-THRU 282.3 50 SFAS 109 EXCESS DFIT 282.4	455,564 47,448,367 (470,252,022)	455,873 47,886,307 (495,409,402)	(455,564) (47,448,367) 470,252,022	(455,873) (47,886,307) 495,409,402	0 0					,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				
51 52 TOTAL ACOUNT 282 53	839,929,185	773,360,063	422,348,091	447,067,222	1,241,352,281	0	399,360,891	841,991,390	0	406,888,466	855,388,810	0	391,833,315	828,593,970
54 55 ACCOUNT 283:														
57 NOL - STATE C/F - DEF STATE TAX ASSET - L/T 58 NOL-STATE C/F - DEF TAX ASSET-L/T 69 NOL-STATE C/F - DEF STATE TAX ASSET - L/T 60 NOL-STATE C/F - DEF STATE TAX ASSET - L/T 60 NOL-STATE C/F - DEF STATE TAX ASSET - L/T 60 NOL-STATE C/F - DEF STATE TAX ASSET - L/T 60 NOL-STATE C/F - DEF STATE TAX ASSET - L/T 60 NOL-STATE C/F - DEF STATE TAX ASSET - L/T 60 NOL-STATE C/F - DEF STATE TAX ASSET - L/T 60 NOL-STATE C/F - DEF STATE TAX ASSET - L/T 60 NOL-STATE C/F - DEF TAX ASSET - L/T 60	8,857 (3,886) 1,412,099	14,762 0 36,926,031			11,810 (1,943) 19,169,065	0	0 0	11,810 (1,943) 19,169,065	0	0	8,857 (3,886) 1,412,099	0	0	14,762 0 36,926,031
60 DEFD FUEL EXP-OH FAC-CURRENT 61 CAPD CARRY CHRG-DEFD OH DEREG	1,412,099 0 0	36,926,031 (0) 0			0 0 0	0	0	19,169,065 (0) 0	0	0	1,412,099 0 0	0	0	36,926,031 (0 0
62 FAC PROV-CONTRA ASSET-OH 63 CARRY CHGS - OH FUEL ADJUST CLAUSE 64 CARRYING CHARGES-OHIO FUEL ADJ CLAUSE-CURRENT	0 147,029 0	3,864,506 0			2,005,768 0	0	0	2,005,768 0	0	0	147,029 0	0	0	3,864,506 0
65 UNRECOV COST FAC-LT RESERVE-OH 66 DEFD TAX GAIN - DIVIDEND OF PARK GARAGE 67 OH UNRECOV FUEL COST RESERVE 68 DEF OH AUCTION EXP-INCREM	2,194,425 0	3,657,375 0			2,925,900 0	0	0	2,925,900 0	0	0	2,194,425 0	0	0 0	3,657,375 0
69 PROP TX-STATE 2 OLD METHOD-TX 70 DEFD TAX GAIN - DIVIDEND OF PARK GARAGE 71 DEFD TAX GAIN - SEC I REG ASSET	(0) 17,541 0	(0) 29,289 0			23,415 0	0	18,801 0	4,614 0	0	14,087 0	3,453 0	0	23,515	5,774 0
72 DEFERRED INTERCOMPANY TAX G/L 73 MTM BK GAIN - A/L - TAX DEFL	5,090,980 (167,086) 0	24,863,990 (264,460) 0			14,977,485 (215,773) 0	0	(215,773) 0	14,977,485 0 0	0	0 (167,086) 0	5,090,980 0 0	0	0 (264,460) 0	24,863,990 0 0
74 MARK & SPREAD-DEFL-283-A/L 75 ACCRUED BK PENSION EXPENSE 76 ACCRUED BK PENSION COSTS - SFAS 158	33,763,970 (37,880,223)	57,821,783 (66,236,084)			0 45,792,876 (52,058,153)	0	5,778,155 (7,895,804)	0 40,014,721 (44,162,349)	0	4,336,879 (5,779,955)	29,427,090 (32,100,268)	0	7,219,430 (10,011,654)	50,602,353 (56,224,430
77 REG ASSET - DEFERRED RTO COSTS 78 CCD BILL- PREPAID PENSIONS-DFL 79 DEFERRED EXPENSES	156,123 0 0	499,378 (93,108) 0			327,750 (46,554) 0	0	327,750 (46,554) 0	0 0 0	0	156,123 0 0	0	0	499,378 (93,108)	0
80 RATE CASE DEFD CHARGES 81 BK DEFL-DEMAND SIDE MINGMT EXP 82 BK DEFL-COOK COAL T LEASE CSTS	12,503 0	20,839 0			16,671 0	0	0	16,671 0	0 0	0	12,503 0	0	0 0	0 20,839 0
82 BK DEFL-COOK COAL T LEASE CSTS 83 PILOT OBLIGATIONS - PLANT ACQUISITIONS 84 BK INVEST-AEPC IN-KIND SERVICES 85 ROOK > TAX - FAM - AVC 283	0	0			0	0	0	0	0	0	0	0	0	0
85 BOOK > TAX - EMA - AC 283 86 DEFD BK LOSS - NON-AFF SALE - EMA 87 DEFD TX GAIN - INTERCO SALE - EMA 88 DEFD TAX GAIN - EPA AUCTION	0	0			0	0	0	0	0	0	0	0	0	0
89 DEFD BOOK GAIN-EPA AUCTION 90 REG LIAB-UNUSED SHOPPING INCENTIVES 91 REG ASSET-DEFD RSP FILING COSTS	(90,134)	(237,723)			(163,928)	0	0	(163,928)	0	0	(90,134)	0	0	(237,723
92 REG ASSET-EXT OF LOCAL FACILITIES 93 REG ASSET-DEFD DEREG CARRY CHARGE COSTS 94 REG ASSET-UNDER RECOV - OHIO TCR RIDER	0	0			0	0	0	0	0	0	0	0	0	0
95 REG ASSET-CARRY CHGS - OHIO TCR RIDER 96 REG ASSET-OHIO STORM RECOVERY	(0) 0 37.880.223	(0) 0 66,236,084			0 0 52,058,153	0	(0) 0 7,895,804	0 0 44.162.349	0	(0) 0 5,779,955	0 0 32,100,268	0	(0) 0 10,011,654	0
98 REG ASSET-SFAS 158 - SERP 99 REG ASSET-SFAS 158 - OPEB	37,880,223 66,159 174,759	109,094 (6,634,938)			87,627 (3,230,089)	0	7,895,804 0 261,373	87,627 (3,491,462)	0	5,779,955 0 535,112	32,100,268 66,159 (360,353)	0	10,011,654	56,224,430 109,094 (6,622,571
100 REG ASSET-UNDERRECOVERY ESRP COSTS-OH 101 REG ASSET-UNDIREC GRIDSMART DIST EXP 102 REG ASSET-UNDIREC GRIDSMART CARRY CHGS 103 REG ASSET-UNDIREC GRIDSMART DEPR/AÄG EXP	0	0			0	0	0	0	0	0	0	0	0	0
104 REG ASSET-UND/REC GRIDSMART DEF EQ CAR CHG 105 REG ASSET-PROV FOR REG ASSET WRITE-OFF	0	0			0	0	0	0	0	0	0	0	0	0
107 REG ASSET-EDR - ORMET 108 REG ASSET-EXCESS EDR CAP DEFERRAL	0	0			0	0	0	0	0	0	0	0	0	0
109 REG ASSET-EXCESS EDR CAP DEF-CAR CSTS 110 REG ASSET-DARR-UNRECOGNIZED EQUITY CARRY CHG 111 REG ASSET-DARR-CARRYING CHARGES	0	0			0	0	0 0 0	0 0 0	0	0	0	0	0 0	0
112 REG ASSET-DARR-DISTRIBUTION DEFERRED ASSETS 113 REG ASSET-DEFD RECOVERABLE DISTR ASSET FOR PWO 114 REG ASSET-UNDER RECOVERED CAPACITY COST	0 455,000 7,163,265	0 145,833 35,619,555			0 300,417 21,391,410	0	0 0 0	0 300,417 21,391,410	0	0	455,000 7,163,265	0	0 0	0 145,833 35,619,555
115 REG ASSET-CAPACITY COST CARRYING CHARGES 116 REG ASSET-UNDIREC DIST INVEST RIDER 117 REG ASSET-UNIFEC DIST RECOUP REV PROG 118 REG ASSET-DIR UNRECOGNIZED EQUITY	643,901 0 2,496,024	3,210,215 0 13,888,104			1,927,058 0 8,192,064	0	0	1,927,058 0 8,192,064	0	0	643,901 0 2,496,024	0	0 0	3,210,215 0 13,888,104
119 REG ASSET-UNCOLL-EDR DELAYED PMT ARNGMNT 120 REG ASSET-UNREC AER COSTS-OH	0	0 0 686,688			0 0 343,344	0	0	0 0 343,344	0	0	0 0	0	0 0	0 0 686,688
121 REG ASSET-DIST DECOUPLING CARRYING CHARGES 122 REG ASSET-PTBAR CARRYING CHARGES (DIST DECOUP) 123 REG ASSET-PTBAR UNDER REC (DIST DECOUP)	14,955 3,252 59,151	425,731 283,032 7,008,764			220,343 143,142 3,533,957	0	0	220,343 143,142 3,533,957	0	0	14,955 3,252 59,151	0	0 0	425,731 283,032 7,008,764
124 REG ASSET-UNDER RECOVERY-OHIO BTCR 125 REG ASSET-UNDER RECOVERY-ACRR COSTS-OH 126 REG ASSET-UNDIREC gSMART PHASE 2 0&M	0 0 1,699,692	31,794,041 0 0			15,897,020 0 849,846	0	15,897,020 0 0	0 0 849,846	0	0	0 0 1,699,692	0	31,794,041 0 0	0
127 REG ASSET-UNDER RÉCOVERY OVEC PPA 128 REG ASSET-GLOBAL SETTLE - CAPACITY COSTS 129 REG ASSET-GLOBAL SET - CAP CAR CSTS	315,358 3,679,567 659,221	0 18,293,295 3,277,753			157,679 10,986,431 1,968,487	0	0	157,679 10,986,431 1,968,487	0	0	315,358 3,679,567 659,221	0	0 0	18,293,295 3,277,753
130 REG ASSET-UNDER RECOV-EXCESS TAX ETRR 131 BOOK LEASES CAPITALIZED FOR TAX	282,742 2,278,363 19,579,097	4,042,140 24,050,893			141,371 3,160,252 21.814.995	0	0 465.123	141,371 2,695,129 17,954,257	0	0 348,654 3,159,894	282,742 1,929,709 16,419,204	0	0 581,592 4,561,583	3,460,548 19,489,310
132 CAPITALZED SOFTWARE COST - BOOK 133 LOSS ON REACQUIRED DEBT 134 DEFD SFAS 106 BOOK COSTS 135 SFAS 106 PST RETIREMENT EXP - NON-DEDUCT CONT	1,373,035 0 (4,658,813)	2,735,873 0 (7,764,689)			2,054,454 0 (6,211,751)	0	3,860,738 322,700 0 (758,696)	1,731,754 0 (5,453,055)	0	3,159,894 221,797 0 (569,022)	1,151,238 0 (4,089,791)	0	423,604 0 (948,370)	2,312,270 0 (6,816,319
136 STATE TAX EXPENSE 137 BOOK > TAX BASIS-PRTSHP INVEST 138 STATE NOL CURRENT BENEFIT	(=,030,013) 0 0	0 0			0 0	0	0 0	(5,453,055) 0 0 0	0	(300,022) 0 0	(=,003,731) 0 0	0	0 0	0
139 SFAS 106-MEDICARE SUBSIDY-(PPACA)-REG ASSET 140 TAX CUTS AND JOBS ACT (TCJA) 141 REG ASSET - ACCRUED SFAS 112	1,300,576 0 1,661,589	2,528,898 (16,316,215) 2,521,568			1,914,737 (8,158,107) 2,091,578	0	252,161 0 163,175	1,662,576 (8,158,107) 1,928,403	0	171,280 0 111,172	1,129,297 0 1,550,416	0	333,043 0 215,178	2,195,855 (16,316,215 2,306,390
142 EXCESS ADFIT 143 NON-UTILITY DEFERRED FIT 144 SFAS 109 FLOW-THRU 283.3	22,316,394 146,748 13,510,217	154,224 13,483,142	(146,748) (13.510.217)	(154,224) (13,483,142)	11,158,197	0	1,420,814	9,737,383	0	2,841,628	19,474,766	0	0	2,300,300
145 SFAS 109 EXCESS DFIT 283.4 146 ADIT FED - SFAS 133 NONAFFIL 2830008	(28,369,216) 0 249,783	(31,309,465)	28,369,216 0	31,309,465	0									
147 ADIT FED - HDG-CF-INT RATE 28300015 148 ADIT FED - HDG-CF-FOR EXCHG 28300016 149 150	249,783 13,687 89,656,926	602,412 16,520 229,955,131	(249,783) (13,687)	(602,412) (16,520) 17,053,167	175.557.004		27 746 788	147.810.215		11 160 517	92,945,190		44 333 059	202.675.240
161 162			19,998,781	.1,003,10/		- 0				.,,,				
154 SFAS 109 - DEFD STATE INCOME TAXES 155	40,165,826 2,645,802	39,451,844 2,323,045 271,730,020	(2,645,802)	(2,323,045)	39,808,835	0	12,639,846	27,168,990	0	12,846,201	27,319,625	0		27,018,354
157 158	132,468,554	∠/1,730,020	11,802,979	14,730,122	215,365,839	0	40,386,634	174,979,204		24,006,718	120,264,815		56,766,549	229,693,594
159 JURISDICTIONAL AMOUNTS FUNCTIONALIZED 160 161 TOTAL COMPANY AMOUNTS FUNCTIONALIZED														
162 163 REFUNCTIONALIZED BASED ON JURISDICTIONAL PLANT 164														
165 166 NOTE: POST 1970 ACCUMULATED DEFERRED 167 INV TAX CRED. (JDITC) IN AIC 255														
168 169 170														
171 TAX ALLOC-ITC-10%-48F1 172 173	4,521	6,523			5,522	0		4,370	0		3,928	0		
174 TOTAL ACCOUNT 255	4,521	6,523	0	0	5,522	0	1,152	4,370	0	593	3,928	0	1,711	4,812

DEBIT (CREDIT)

Company		COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F	COLUMN G	COLUMN H	COLUMNI	COLUMN J	COLUMN K	COLUMN L	COLUMN M	COLUMN N	COLUMN O
ACCOUNT ON THE PROPERTY OF COMMAND NAME			PER B	OOKS	NON-APPLICABL	E/NON-UTILITY	AVERAGE ELECTRIC	FUNCTIO	NALIZATION AVE	RAGE	FUNCTIO	NALIZATION 12	31/18	FUNC	TIONALIZATION 12	31/17
The company of the		ACCUMULATED DEFERRED FIT ITEMS		DF 12-31-17	BALANCE AS OF 12-31-18		UTILITY (B+C+D+E)/2	GENERATION T	RANSMISSION	DISTRIBUTION	GENERATION TI	RANSMISSION	DISTRIBUTION	GENERATION	TRANSMISSION	DISTRIBUTION
Company Comp	1 2															
Company	3 4	SEC ALLOC - ITC - GENERATION PLANT		12,581,494 0			6,290,747 0	0	153,222 0	6,137,525 0	0	0	0	0	306,444 0	12,275,050 0
The control of the	5 6	INT EYR CARITALIZED FOR TAY						0			0			0		
1	7 8	CIAC - BOOK RECEIPTS CUST ADV INC FOR TAX	3,324,350	7,749,164			5,536,757		1,718,987	12,235,632 5,536,757	0	1,141,882	8,465,415 3,324,350	0	2,296,092	16,005,849 7,749,164
Company Comp	10	PROVS POSS REV REFDS	16,251,497				24,380,716		2,482,838		0	534,149	15,717,347	0	4,431,527	28,078,407
1	12		3,744,000 444,475	0			222,237	0	0	222,237	0	0	3,744,000 444,475	0	0	0
1	13 14	PROV FOR REFUND-DEFERRED FAC-OH	0	0			0	0	0	0	0	0	0	0	0	0
1.00 1.00	16		20.550	51,236 15,576			45 303	ě	4,994	40,399		3,170	36,380	0	6,817	44,418 15.576
Company Comp			66,159	109,094			87,627 154 500	ě	ő	87,627 154 500	0	ŏ	66,159	Ö	0	109,094
1	20 21	ACCRUED BK BENEFIT COSTS ACCRUED BK BENEFIT COSTS	240.490					ě	0		0	0	0	0	0	0
The property control of the	23		154,223	257,039				0	o n	205,631	0	o o	154,223	ō	0	
Profit (1997) Profit (1997	24 25	BK PROV-LT COAL NOTE RECEIVABLE BK PROV UNCOLL ACCTS	188,560	209,920			199,240	0	0 525	0 198,715	0	1,050	187,510	0	0	209,920
SECOND CONTROL ASSAULT	26 27	BK PROVUNCOLL ACCTS LT ORMET		0			0	0	0	0	0	0	0	0	0	0
SECOND CONTROL ASSAULT	29	PROV-TRADING CREDIT RISK - A/L PROV-FAS 157 - A/L	0	0			0	0	0	0	0	0	0	0	0	0
3 ACCORDINATION CONTROL AND ADMINISTRATION OF THE PROPERTY OF	31		0	2,752,816 0			1,376,408	0	0	1,376,408	0	0	0	0	0	2,752,816 0
3 ACCORDINATION CONTROL AND ADMINISTRATION OF THE PROPERTY OF	32 33	BK LOSS PROV - PLANT M&S ACCRD COMPANY INCENT PLAN-ENGAGE TO GAIN	0	0			0	0	0	0	0	0	0	0	0	0
ACCOUNT OF CONTROL 1.00	34 35			0				0			0		0	0	0	0
ACCOUNT OF CONTROL 1.00	36 37	ACCRUED BOOK VACATION PAY (ICDP)-INCENTIVE COMP DEFERRAL PLAN	21,730					0	(48,814) 0		0	(35,795)		0	(61,833) 0	3,674,369 37,270
A County of the County of th	38 39	ACCRUED MGMT INCENTIVE BONUS ACCRD PARTNERSHIP WITH OH-NONCURRENT	157 500	0			78,750	0	0	78,750	0	0	0 157,500	0	0	0
ACCURATE DESIGNATION OF TREATMENT OF TREATME	41		1,349,318	1,653,793			1 501 555	0	0	1,501,555	0	0	1.349.318	0	0	1,653,793
## SACCIDIAL COOK TRITE CLAVE ## ACCIDIAL COOK TRITE CLAVE ## AC		ACCRD OH GROWTH FUND-CURRENT ACCRUED BK SEI EMP BENEFIT COSTS	0	105,000			0	8	0	200,669	0	0	296,338 0	0	0	105,000
## ACCURATE PROTESTANT FORCE TIME. FOR ## ACCURATE PROTESTANT FOR ## ACCURA	44 45	BK ACCRUAL -COOK CT RENT HOLIDAY	0	0					0	Ö	0	0	0	0	0	0
## ACCURATE OFFITTEMS - 19-80		ACCRUED BY SEVERANCE BENEFITS	463,176	0				ě	0 (0.005)		0	0	463,176	0	0	0
ACRUSIANT OF CAMPORT C	49	ACCRUED INTEREST-SHORT-TERM - FIN 48	4.258	5.891			5.074	ě	379	4.695	0	318	3,939	0	440	5.450
Section Property Control C	51	ACCRUED RTO CARRYING CHARGES	ő	0			0	ě	0		0	0	0	0	0	0
Factor Infrinchmode Moderal	53	BK DFL RAIL TRANS REVIEXP	0	0			ő	ě	0	ő	0	ő	0	0	0	ő
Factor Infrinchmode Moderal	55 56	CCD BILL-DFRD RETIRE BENE-DFL EEDERM MITIGATION BROGRAMS	(0)					ě	1,079	0	0	(0)	0	0	2,159	0
60 THE ALL FUNDAMENT CONTROL TRANSPORT STATES STATE	57 58	STATE MITIGATION PROGRAMS DEED CREDITS - DEED DEPR & CAPACITY CST		0			0	0	0	o o	0	0	0	0	0	0
61 BA ACCUMUS REPAIRS CANANA SCORES 51 TAX-POOK MAGE - SEALA ACT 90 90 90 90 90 90 90 90			6 105 266	9 525 372			7 815 319	0	0	7 815 319	0	o o	6 105 266	ō	0	9 525 372
STAX-BOOK AASSES, RAM, ACT 908 0 0 0 0 0 0 0 0 0	61 62	BK ACC MIN RENTS-GAVIN SCRUB DEFD BK CONTRACT REVENUE	99.938	216.508			158.223	0	158.223	0	0	99.938	0	0	216.508	0
66 BM ADDITIONAL DESIGNATION DE CORD 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	63	TAX > BOOK BASIS - EMA - AIC 190					0	0	0	0	0	0	0	0	0	0
GR ADVANCE RISTAIN (CURL MC) ADVANCE RISTAIN (C	66	REG LIAB-UNREAL MTM GAIN-DEFL BK AMORT-QUAL OF SRVC ENHANCE	0	0			0	0	0	0	0	0	0	0	0	0
## DEFF OFFICIAL PACIFICATION OF FOLKER STATES 0 0 0 0 0 0 0 0 0	68	DEFD BOOK GAIN-EPA AUCTION ADVANCE RENTAL INC (CUR MO)	417,366					0	0		0	0	0 417,366	0	0	
## DEFF OFFICIAL PACIFICATION OF FOLKER STATES 0 0 0 0 0 0 0 0 0	70	REG ASSET-DEFD EQ CAR CHG-FUEL-AMORT-A/L SECURITIZATION DEFD EQUITY INCOME - LONG-TERM		(38,108,885) 11,672,371			7,031,163	0	0	(19,054,443) 7,031,163	0	0	2,389,955	0	0	(38,108,885) 11,672,371
24 CEPS REVISIONAL SELECTION 1 1244 179 100 12-17 1 1245 179 100 12-17 1400 1	72	DEFD CREDITS - EXT OF LOCAL FACILITIES REG I IAR GRIDSMART RESERVE		0				0	0	0	0	0	0	0	0	0
## PARPEN ASSET AS	73 74	DEFD REV-BONUS LEASE SHORT-TERM	21,244	129,190			75,217	0	74,009	0 1,208	0	21,244	0	0	126,773	2,416
## SETALL LEVANACES CAPE. TX 1		IMPAIRED ASSETS RES - FAS 121 - BK		0					165,188	. 0	0	47,798	0	0	282,577	0
## ACCORD DOTES CONTEST : 1986 168 11 / 1709	78	CAPITALIZED SOFTWARE COSTS-TAX	240,255	146,326			193,291	0	(28)	193,319	0	(21)	240,276	0	(35)	146,361
## ACCORD DOTES CONTEST : 1986 168 11 / 1709	80	BK CAPD SETTLEMENT CHARGES	- i				ñ		0 0	0 740 453	0	0 (4 077) 440)	0	0	0 (0.750,700)	0 004 7400
SE SENSON, CONTRIBUTION OF PRICE FOR \$40 98,032 98,374 47,003 0 9,540 40,003 0 7,441 392,391 0 11,668 596,716 SE SENSON, CONTRIBUTION CONTRIBUTION OF PRICE FOR \$40 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				(6.634.938)			(3.230.089)	0	261 373	(3,491,462)	0		(360.353)	0	(12,367)	(6,622,571)
SEMANYAL_COST_LANDBURTLANT CFPROP*	84	ACCRD BOOK ARD EXPENSE - SFAS 143	369,832	581,374			475,603	0	9,549	466,053	0	7,441		0	11,658	569,716
BI GROMANT CAPITAL RESIDENT O	86 87	REMOVAL COST CAPD-BK/TX UNIT OF PROP	0	0			0	0	0	0	0	0	0	0	0	0
ACCHIED SALES AUGE TRANSERRY 0	88 89	GRIDSMART CAPITAL RESERVE	0	0			0	0	0	0	0	0	0	0	0	0
GAMPITER CONTRIBUTION CARRY CARR	90	ACCRUED SALES & USE TAX RESERVE ACCRD SIT TX RESERVE-LING-TERM-FIN 48	ñ	0 2.409.614			1,927,691	0	0 603	1.927.088	0	0 452	1.445.316	0	0 754	2,408,850
GAMPITER CONTRIBUTION CARRY CARR	92 93	ACCRD SIT TX RESERVE-SHRT-TERM-FIN 48 BOOK > TAX BASIS - PARTNERSHIP INVEST	12,931	21,551			17,241	0	1,291	15,950	0	968	11,963	0	1,614	19,938
## ALCOST 76-80 RS SETTLAMENT 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	94 95	CHARITABLE CONTRIBUTION CARRYFORWARD ACCRUED WV B&O TAX RESERVE	0	0			0	0	0	0	0	0	0	0	0	0
10 1907-2000 RR AUTH TETTLEMENT 11.660 3.334.45 2 21.545 0 0 0 131.660 0 3.354.65 0	96 97		0	0			0	0	0	0	0	0	0	0	0	0
10 1907-2000 RR AUTH TETTLEMENT 11.660 3.334.45 2 21.545 0 0 0 131.660 0 3.354.65 0	98 99	AMORT 85-87 IRS SETTLEMENT AMORT 88-90 IRS SETTLEMENT	0	0			0	0	0	0	0	0	0	0	0	0
10 10 10 10 10 10 10 10	100 101	AMORT 91-96 IRS SETTLEMENT 1997-2003 IRS AUDIT SETTLEMENT	131,663	0 335,426			233,545	0	0	233,545	0	0	131,663	0	0	0 335,426
10 10 10 10 10 10 10 10	102 103	AMT CREDIT - DEFERRED DEFD STATE INCOME TAXES	8,434,823	2,222,301 13,808,145			1,111,151 11,121,484	0	3,524,712	1,109,323 7,596,773	0			0	4,351,722	2,218,646 9,456,424
10 PRIS-CFICAL RELIED COMP 13.4 (6) 63.5 (1).226 (1) 0 10.126 (1) 0 0 13.4 (6) 0 0 0 13.4 (6) 0 0 0 13.4 (6) 0 0 0 13.4 (6) 0 0 0 13.4 (6) 0 0 0 13.4 (6) 0 0 0 0 13.4 (6) 0 0 0 0 13.4 (6) 0 0 0 0 13.4 (6) 0 0 0 0 13.4 (6) 0 0 0 0 13.4 (6) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	105	FIN 48 - DEFU STATE INCOME TAXES REALIZED CAPITAL LOSS	(74)	(75)			(17,010) (74)	0	(1,455) (58)	(16)	0	(1,091) (41)	(32)	0	(1,819) (75)	
109 RS CAPITALIZATION ADJUSTMENT 1519594 2.504,870 2.07.332 0 1.031,381 1,040,961 0 834,529 756,466 0 1,238,224 1,286,437 110 NON-UTILITY DEEPREED PT 2,4101 41678,007 (24,101) 416,775,07 3 0 1.031,381 1,040,961 0 834,529 756,466 0 1,238,224 1,286,437 111 SFAS 109 CROWN-RING 109.33 778,409 690,040 (784,389) (690,040) 0 1 15 SFAS 109 CRESS BOTT 100 CROWN-RING 100,000 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	107	PSI - STOCK BASED COMP	134,168	33,213 68,345			101,256	0	0	25,452 101,256	0	0	134,168	0	0	68,345
11 SFAS 100 FLOW-THEN 100.3 78.306 60,046 (74.388) (600.046) 0 125 SFAS 103 FLOW-THEN 100.000 10 113 SFAS 103 ADIT FED. SFAS NOVAHFL 1000000 0 0 0 0 0 114 ADIT FED. PRISONO OCHUR 9100000 0 0 0 0 0 115 ADIT FED. PRISONO OCHUR 9100000 0 0 0 0 0 116 ADIT FED. PRISONO OCHUR 9100000 0 0 0 0 0 0 117 ADIT FED. PRISONO OCHUR 9100000 0 0 0 0 0 0 0 0 0 118 ADIT FED. PRISONO OCHUR 9100000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	109	IRS CAPITALIZATION ADJUSTMENT					2,072,332	0	1,031,381	1,040,951	0	824,529	795,465	0	1,238,234	1,286,437
13 SFAS 133 ADT FED. SFAS NONAMPET. 1900008 0 0 0 0 0 1 14 ADT FED. PRISONO OCI 144 P. PRISONO OCI 144 P. PRISONO OCI 144 P. PRISONO OCI 145 ADT FED. PRISONO OCI 145 ADT F	111	SFAS 109 FLOW-THRU 190.3	784,368	699,046	(784,368)	(699,046)	0									
115 ADT FED - HEDGE-CF-OFE EXCHO 1900016 0 0 0 0 1	113	SFAS 133 ADIT FED - SFAS NONAFFIL 1900006		0												
150 DEFERRED SIT 1901902 23,674 42,177 32,925 0 0 32,926 0 0 23,674 0 0 42,177			0	0	0	0	0									
	116	DEFERRED SIT 1901002	23,674	42,177	۰		32,926	0	0	32,926	0	0	23,674	0	0	42,177
			208,996,929	286,011,837	(131,744,377)	(182,391,529)	90,436,432	0	18,941,781	71,494,649	0	13,395,730	63,856,822	0	24,487,832	79,132,476

(DEBIT) CREDIT

COLUMN A		COLUMN B		COLUMN D NON-APPLICABL		COLUMN F AVERAGE ELECTRIC	COLUMN G	COLUMN H	COLUMN I ERAGE	COLUMN J FUNC	COLUMN K	COLUMN L /31/18	COLUMN M FUNC	COLUMN N CTIONALIZATION 12	COLUMN O 2/31/17
ACCUMULATED DEFERRI	ED FIT ITEMS	BALANCE AS OF 12-31-18	DF 12-31-17	DF 12-31-18	DF 12-31-17	UTILITY (B+C+D+E)/2	GENERATION	TRANSMISSION	DISTRIBUTION	GENERATION	TRANSMISSION	DISTRIBUTION	GENERATION	TRANSMISSION	DISTRIBUTION
1 ACCOUNT 281: 2 3 TX AMORT POLLUTION CONTEQPT		50.572.329	52.771.599			51.671.964	51.671.964	0	0	50.572.329	0	0	52.771.599	0	٥
4 S NONLITH ITY DEFERRED FIT		00,072,329	02,771,000		0	01,071,904	51,071,004		0	50,512,329	0	U	02,771,099	· ·	U
6 SFAS 109 FLOW-THRU 281.3 7 SFAS 109 EXCESS DFIT 281.4		(20,229,333)	(21,108,640)	20,229,333	21,108,640	0									
9 TOTAL ACCOUNT 281		30,342,996	31,662,959	20,229,333	21,108,640	51,671,964	51,671,964	0	0	50,572,329	0	0	52,771,599	0	0
10 11 12 ACCOUNT 282: 13															
12 ACCOUNT 282: 13 14 BOOK VS. TAX DEPRECIATION		60.727.070	105.108.720			82.917.895	46.304.629	20.213.483	16.399.784	35.294.643	14.986.163	10.446.264	57.314.615	25.440.802	22.353.303
15 CAPD INTEREST - SECTION 481(a) - CI		877 1,523	1,946 2,539			1,411 2,031	0 0	688 2,031	724 0	0 0	428 1,523	450 0	0 0	948 2,539	998
17 RELOCATION COST - SECTION 481(a) 18 RK PLANT IN SERVICE-SEAS 143-ARO		1,489 945,383	3,262 1,638,858			2,375 1,292,120	1,266,128	0 27,507	2,375 (1,514)	926,994	19,603	1,489 (1,214)	1,605,263	0 35,411	3,262 (1,815)
20 DFIT GENERATION PLANT		2,512,854	4,377,089 0			3,444,971	3,444,971	0	0	2,512,854 0	0	0	4,377,089	0	0
21 GAIN/LOSS ON ACRS/MACRS PROPER 22 GAIN/LOSS ON ACRS/MACRS-BK/TX U 23 ABFUDC	RTY NIT PROP	3,460,198 353,157	5,495,040 529,141			4,477,619 441,149	2,599,255 441,149	204,670	1,673,694 0	2,049,834 353,157	166,379 0	1,243,984	3,148,676 529,141	242,961 0	2,103,403
24 BOOK/TAY LIMIT OF DRODERTY AD I		302,293 6,983,869	403,521 7,022,140			352,907 7,003,005	80,125 6,010,754	67,716 120,471	205,065 871,780	83,307 5,285,711	52,217 240,943	166,769 1,457,216	76,944 6,735,796	83,216 0	243,361 286,344
26 BOOK/TAX LINIT OF PROPERTY AD I: A	GR TRANSFER	5,292,044 5,190,309	3,796,450 9,010,989			4,544,247 7,100,649	7.100.649	483,327 0	4,060,920 0	5,190,309	670,204 0	4,621,840 0	9,010,989	296,450 0	3,500,000
28 SEC 481 PENS/OPEB ADJUSTMENT		12,315,910	21,964,780 1			17,140,345 1	17,140,345 0	0 4	0 (3)	12,315,910 0	0	0 (3)	21,964,780 0	0 5	0 (4) 69,054
30 CAPITALIZED RELOCATION COSTS		55,147 235,357	81,699 335,002			68,423 285,180	0	10,591 29,510	57,833 255,670	0	8,536 29,484	46,611 205,874	0	12,646 29,536	305,466
31 EXTRAORDINARY LOSS ON DISP OF F 32 CAPITALIZED LEASES - A/C 1011 ASSE	ROP TS	7,128 0	17,161 0			12,144 0	0	0	12,144 0	0	0	7,128 0	0	0	17,161 0
32 CAPITALIZED LEASES - A/C 1011 ASSE 33 EXCESS ADFIT 34 NON-UTILITY DEFERRED FIT		50,373,424	0			25,186,712	14,861,742	5,203,003	5,121,967	29,723,483 0	10,406,006	10,243,935 0	0	0	0
35 SFAS 109 FLOW-THRU 282.3 36 SFAS 109 EXCESS DFIT 282.4		5,377,354 (50,373,424)	3,756,133 (64,073,118)	(5,377,354) 50,373,424	(3,756,133) 64,073,118	0									
37 38 TOTAL ACOUNT 282 39		103,761,963	99,471,352	44,996,070	60,316,985	154,273,184	99,249,747	26,363,001	28,660,439	93,736,203	26,581,487	28,440,343	104,763,292	26,144,513	28,880,532
40 41 ACCOUNT 283:															
42 43 ACCRUED BK PENSION EXPENSE		1 242 939	2 123 482			1 683 211	0	241 869	1 441 342		183 568	1 059 371	0	300 169	1 823 313
44 ACCRUED BK PENSION COSTS - SFAS 45 SW - UNDER RECOVERY FUEL COST	158	(1,238,048) 6,054,042	(2,096,330) 7,657,683			(1,667,189) 6,855,862	0 6,855,862	(182,718)	(1,484,471)	6,054,042	(146,512)	(1,091,536)	7,657,683	(218,925)	
46 PROP TX-STATE 2 OLD METHOD-TX 47 MTM BK GAIN - ALL - TAX DEFL		694,398	7,657,663 0 537,593			0,635,662 0 615,996	0,000,002 0 615.996	0	0	694.398	0	0	7,037,083 0 537.593	0	0
48 MARK & SPREAD - DEFL - 283 AL 49 DEFD RTO EXPENSES		77,583	0			38,791	38,791	0	0	77,583	0	0	0	0	0
50 DEFD STORM DAMAGE 51 BOOK > TAX - EMA - A/C 283		0 534,773	566,204 891,320			283,102 713,046	713,046	ő	283,102	0 534,773	0	0	0 891,320	0	566,204 0
52 DEFD BK LOSS-NON AFF SALE-EMA 53 DEFD TX GAIN - INTERCO SALE - EMA		64,800 (131,393)	108,000 (218,988)			86,400 (175,190)	86,400 (175,190)	0	0	64,800 (131,393)	0	0	108,000 (218,988)	0	0
54 DEFD TAX GAIN - EPA AUCTION 55 DEFD BOOK GAIN-EPA AUCTION		(4,981) 52,343	(8,301) 87,239			(6,641) 69.791	(6,641) 69.791	0	0	(4,981) 52,343	0	0	(8,301) 87,239	0	0
56 REG ASSET-REGULATORY ADJ-MITCH 57 REG ASSET-SFAS 143 - ARO	IELL PLANT	3,567,303	6,214,738			4,891,021	4,891,021	0	0	3,567,303	0	0	6,214,738	0	0
58 REG ASSET-SFAS 158 - PENSIONS 59 REG ASSET-DEFD SEVERANCE COST:	e	1,238,048	2,096,330 8,237			1,667,189 4,118	0	182,718	1,484,471 4,118	0	146,512	1,091,536	0	218,925	1,877,405 8,237
60 REG ASSET-WV VMP (VEGETATION M 61 REG ASSET-CARRYING CHARGES-WV	GMT) COSTS	0	0 24 602			12 301	0	ő	12 301	ō	0	0	0	0	24 602
62 REG ASSET-DEFD DEPREC-WV VEG N 63 REG ASSET-CAR CHGS-WV VMP-UNR	IGT PROG	(0) 0	5,619 (7.836)			2,810	0	0	2,810 (3.918)	0	0	(0) 0	0	0	5,619 (7.836)
64 REG ASSET-WV BASE REVENUES		(903)	193,883 8 524			96,490 4.262	0	0	96,490 4.262	0	0	(903)	0	0	193,883
66 REG ASSET-CAR CHGS-WV VMP RESI	ERVE IDED	0	(9,185) 59.728			(4,593) 29.864	0	0	(4,593) 29.864	0	0	0	0	0	(9,185) 59.728
68 REG ASSET-WV PROV SURCREDIT-SF	PEC CTRCT	0	0			0	0	0	0	0	0	0	0	0	0
69 REG ASSET-WV PROV SURCREDIT-CO 70 REG ASSET-BASE REV EQUITY CAR C 71 REG ASSET-CAR CHGS-CAPITAL-WV	HG-WV /MP	0	(4,179) 15.865			(2,090) 7.932	0	0	(2,090) 7.932	0	0	0	0	0	(4,179) 15.865
72 BOOK LEASES CAPITALIZED FOR TAX 73 CAPITALIZED SOFTWARE COST - BOO	ж	109,069 569,129	180,744 802,716			144,906 685,923	62,461 84,462	947 167.320	81,498 434,140	50,732 48,747	746 141.762	57,591 378,621	74,191 120,177	1,148 192,879	105,404 489,660
74 POST RETIREMENT BEN - PAYMENT 75 DEFD SFAS 106 BOOK COSTS		0 (0)	0 (0)			0	0	0	0 (0)	0	0	0 (0)	0	0	0 (0)
76 SFAS 106-MEDICARE SUBSIDY-(PPAC) 77 REG ASSET - ACCRUED SFAS 112	A)-REG ASSET	48,809 (0)	94,907			71,858 0	0	3,954	67,904 (0)	0	2,686	46,124 (0)	0	5,222 0	89,685 (0)
78 EXCESS ADFIT 79 NON-UTILITY DEFERRED FIT		953,663 27,570	27,570	(27,570)	(27,570)	476,832 0	565,819	(172,092)	83,105	1,131,637	(344,184)	166,210	0	0	0
		10,506,745 (7,718,112)	10,242,842 (3,151,603)	(10,506,745) 7,718,112	(10,242,842) 3,151,603	0									
82 SFAS 133 ADIT FED - SFAS 133 NONAF 83	FIL 2830006	0	0	0	0	0									
84 85		16,647,778	26,451,402	(2,816,203)	(7,118,809)	16,582,084	13,801,819	241,998	2,538,267	12,139,984	(15,422)	1,707,013	15,463,653	499,418	3,369,522
86 87 DEFD STATE INCOME TAXES		12,210,598	11,104,791			11,657,695	11,657,695	0	0	12,210,598	0	0	11,104,791	0	0
88 SFAS 109 - DEFD STATE INCOME TAXE 89 90 TOTAL ACCOUNT 283	:0	38,859,028	39,577,943 77 134 136	(38,859,028)	(39,577,943)	28.239.779	25 450 543	241 998	2 528 207	24 350 500	(46 400)	1 707 043	26 568 444	499 440	2 260 522
91 92		67,717,909	77,134,130	(41,075,231)	(40,000,752)	20,239,119	20,409,013	241,996	2,030,201	24,350,562	(10,422)	1,707,013	20,000,444	400,410	3,309,322
93 JURISDICTIONAL AMOUNTS FUNCTIO 94	NALIZED														
95 TOTAL COMPANY AMOUNTS FUNCTIO	NALIZED														
96 97 REFUNCTIONALIZED BASED ON JURIS 98	SDICTIONAL PLANT														
99 100															
101	FERRED														
102 NOTE: POST 1970 ACCUMULATED DE 103 INV TAX CRED. (JDITC) IN A/C 2 104 DEFERRED ITC - 46(F)(1)		4	29			17	0	4	13	0	0	4	0	7	22
105 106		,	2.5					•				-			
106 107 TOTAL ACCOUNT 255		4	29	0	0	17	0	4	13	0	0	4	0	7	22

DEBIT (CREDIT)

COLUMN C
ACCUMULATED DEFERRED FIT ITEMS ## ACCUMULATED FIT ITEMS ## ACCUMULATED DEFERRED F
ACCIMINIATED DEFERRED FIT ITEMS DALANCE AS DALANCE AS DALANCE AS DELTA-112 OF 12-31-12 OF
2 NOL & TAX CREDIT CIF - DEF TAX ASSET 0 15,938 7,969 1 2,855 5,113 0 0 0 2,5710 10.22 4 IGCC REVENUES 5 632,697 785,262 789,599 708,979 708,979 708,979 0 0 632,697 0 785,262 0 785,262 0 785,262 1 789,090 1 10,759 1 10,
\$ NOL & TAX CREDIT OF - DEF TAX ASSET \$ 0 15.988 \$ 7.989 \$ 1 2.855 \$ 5.113 \$ 0 0 0 2 \$ 5.710 \$ 10.24 \$ 10.05 \$
5 INT EXP CAPITALIZED FOR TAX 69,186 979,090 83.4518 128,371 239,088 469,189 127,202 183,342 379,441 125,59 294,574 559,876 CIAC-BOOK RECEIPTS 88,8463 1,185,444 996,854 996,854 128,379 294,574 662,117 7 SW OVER RECOVERY OF FUEL 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
6 CIAC- BOOK RECEIPTS
7 SW OVER RECOVERY OF FUEL 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
8 SWINDER RECOVERY OF FUEL 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 9 PROV WORKERS COMP 77,589 154,384 482,499 280,335 0 280,435 0 0 78,431 0 0 0 42,439 10 PROV WORKERS COMP 77,589 154,384 115,576 0 0 0 115,576 0 0 0 77,579 0 0 0 154,31 1 ACCRUED PSI PLANE KEY (0) (0) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
9 PROVS POSS REV REFDS 78.431 482.439 289.435 0 280.435 0 0 78.431 0 0 482.439 1 PROV WORKER'S COMP 77.589 154.384 115.676 0 0 0 115.676 0 0 0 77.589 1 ACCRUED PSI PLAN EXP 0 0 0 0 15.43,31 0 0 482.439 1 ACCRUED PSI PLAN EXP 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
11 ACCRUED PSI PLAN EXPF (0) (0) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
12 BK PROV UNCOLL ACCTS
13 MARK & SPIREAD DETEL-190-AL
14 PROV-TRADING CREDIT RISK - AL. 166 8 117 117 0 0 186 0 0 88 0 15 PROV-TRADING CREDIT RISK - AL. 166 8 0 1 17 117 0 0 186 0 0 8 0 0 18 PROV-TRADING CREDIT RISK - AL. 166 8 0 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
15 PROV-FAS 157 - AL (0) 0 0 (0) 0 0 (0) 0 0 0 0 0 0 0 0 0 0
16 ACCRD COMPANY INCENT FLANE-ROAGE TO GAIN 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
17 ACCRD COMPANYWIDE INCENTIV PLAN 157.634 192.575 175,104 0 2.046 173.059 0 4,139 153.495 0 (47) 192.65 18 ACCRUED BOOK VIACATION PAY 4 9,264 9,985 72,135 0 (33.25) 75,459 0 (2.494) 51,777 0 (4.156) 99,11 19 ACCRUED BK SEVERANCE BENJETIS 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
19 A CORULED BIS SEVERANCE BENEFITS 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
20 ACCRUED INTERESTA-ON-TERM - FIN 8 (31823) (46.772) (39.297) 0 (47.836) 8.338 0 (36.258) 4.35 0 (59.014) 12.2 (21.40 CDUED INTERESTA-SINCH TERM - FIN 8 (49.10 CDUED INTERESTA-SINCH TERM - FIN 8 (4
21 ACCRUED INTERESTS-HORT-TERM = FIN 48 542 755 649 0 33 016 0 26 515 0 38 7. 22 PROV LOSS-CAR CHO-PURCHASD ENIA 76,319 127,199 101,759 0 0 76,319 0 0 127,199 0 0 23 FEDERAL MITIGATION PROGRAMS 105,428 175,713 140,571 0 0 105,428 0 0 175,713 0 24 STATE MITIGATION PROGRAMS (0) 0 0 0 0 175,713 0 25 STATE MITIGATION PROGRAMS (0) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
22 PROVILOSS-CAR CHG-PURCHASD BMA 76.319 127.199 1017.59 10.759 0 76.319 0 127.199 0 23 FEDERA, MITGATION PROGRAMS 0 0 127.199 0 10.759 0 0 105.428 0 0 127.199 0 24 STATE MITGATION PROGRAMS 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
23 FEDERAL MITIGATION PROGRAMS 105,428 175,713 140,571 140,571 0 0 105,428 0 0 175,713 0 24 STATE MITIGATION PROGRAMS (0) (0) 0 0 (0) 0 (0) 0 0 (0) 0 0 (0) 0 (0) 0 0 (0) 0 (0) 0 (0) 0 (0) 0 0 (0) 0 (0
24 STATE MITICATION PROGRAMS (0) (0) 0 0 (0) 0 0 (0) 0 0 (0) 0 25 TAX+ SOOK BASIS-EMA-ACT 90 61.617 102.544 82.080 82.080 0 0 61,617 0 0 102.544 0 26 DEFD TX LOSS-INTERCO SALE-EMA 4.651 7.751 6.201 6.201 0 0 4.651 0 0 7.751 0 27.200 40.305 33.000 0 0 33.008 0 0 27.230 0 0 40.30
25 TAX > BOOK BASIS - EMA-AVC 190 61,617 102,544 82,080 82,080 0 0 61,617 0 0 102,544 0 26 DEFD TX LOSS-NITIERGO SALE-EMA 4,651 7,751 6,201 6,201 0 0 4,651 0 7,751 0 27 ADVANCE REVITAL INC. (URL MO) 27,230 40,385 33,008 0 0 33,008 0 0 27,230 0 0 40,30
26 DEFD TX LOSS-INTERCO SALE-EMA 4.551 7.751 6.201 6.201 0 0 4.651 0 0 7.751 0 27 ADVANCE RETINAL LOS LOS LOS LOS LOS LOS LOS LOS LOS LO
28 DEFD REV-BONUS LEASE SHORT-TERM 30,209 151,047 90,628 90,628 0 0 30,209 0 0 151,047 0
29 DEFD REV-BONUS LEASE LONG-TERM (0) 50,349 25,175 25,175 0 0 (0) 0 0 50,349 0 30 REFG LIBRAINEFA MITIG GAILANDEFI 738,875 349,785 544,320 0 0 738,875 0 0 349,785 0
30 REG.LIAB-UNREAL MTM GAIN-DEFL 738,875 349,765 544,320 0 0 738,875 0 0 349,765 0 5 340,705 0 5 340,7
32 ACCRD SFAS 106 PST RETIRE EXP (305.647) (484.807) (395.227) 0 7.135 (402.362) 0 4.809 (310.455) 0 9.461 (494.207)
33 SFAS 106 PST RETIRE EXP - NON-DEDUCT CONT 162,802 271,336 217,069 0 16,509 200,560 0 12,382 150,420 0 20,637 250,68
34 ACCRD SFAS 112 PST EMPLOY BEN (0) (0) 0 0 0 0 0 0 0 0 0
ACCRD OPEB COSTS - SFAS 158 (20,351) 0 (10,176) 0 (952) (9,223) 0 (1,905) (18,447) 0 0
35 ACCRD BOOK ARO EXPENSE - SFAS 143 1,474,108 2,457,392 1,965,750 1,900,168 25,737 39,845 1,423,166 19,895 31,047 2,377,171 31,579 48,64
36 FN 48 - DEFD STATE INCOME TAKES (2.122) (3.537) (2.390) 0 (153) (2.677) 0 (114) (2.008) 0 (191) (3.3 37 DEFD STATE INCOME TAKES 2.584.226 3.886.677 3.225.451 2.888.611 37.203 2.99.637 2.155.926 55.138 353.162 2.95 19.269 2.461, 12.00
37 DEPU STITEMONIE INCES 2,504,220 5,000,017 5,223,491 2,000,011 37,203 299,037 2,103,920 50,130 303,102 5,021,299 19,209 240,1 38 ACCPD STITEMONIE INCES EXA RESERVE 0 0 0 0 0 0 0 0 0 0 0 0 0 0
39 ACCRD SITTX RESERVE-ING-TERM-FIN 48 1,023 1,706 1,365 0 79 1,266 0 59 965 0 98 1,61
40 ACCRD SIT TX RESERVE-SHRT-TERM-FIN 48 1,256 2,093 1,675 0 85 1,590 0 64 1,192 0 106 1,91
41 1991-1996 IRS AUDIT SETTLEMENT 1,421 2,369 1,895 0 0 1,895 0 0 1,421 0 0 2,31
42 IRS CAPITALIZATION ADJUSTMENT (2,061) (3,435) (2,748) 0 0 (2,748) 0 0 (2,061) 0 0 (3,435)
43 RESTRICTED STOCK PLAN 19 31 25 0 0 25 0 0 19 0 0 :
44 ANT CREDIT - DEFERRED 0 101 51 0 51 0 0 0 0 101 55 0 51 0 0 0 101 45 NON-UNITY OF ERREPORT 24.378 85.151 0 0 0 0 0 101
45 NUN-UILLIY DEPENDED FII 42,43/8 65,151 (62,43/8) (85,151) U 45 FAS U 19 FLOW-THEN 190.3 (81,668,83 8,311,862 (8,168,83) 0
47 SFAS 109 EXCESS DFIT 190.4 19.021,327 23.481,020 (0.001.000)
48 SFAS 133 ADIT FED - Non-UMWA PRW OCI 1900011 20,163 (145,367) (20,163) 145,367 0
49 ADIT FED - PENSION OCI NAF 1900009 0 0 0 0 0 50
51 TOTAL ACCOUNT 190 34,645,927 42,800,506 (27,226,751) (31,732,666) 9,243,512 (6,539,799 922,398 1,681,311 (5,315,063 570,947 1,533,167 7,964,534 1,273,850 1,829,41

ATTACHMENT D

Populated Supplemental Remeasurement Worksheet for each AEP East Transmission Company

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

Α	В	С	D	Е	F=E/C	G	Н
Line No.	Utility Account	12/31/17 Pre- remeasurement Balance	Reference	Remeasurement Amount	Remeasurement Percentage (NOTE 1)	190/283 Recalss (NOTE 2)	Total Excess/Deficiency by Account (NOTE 3)
TOTAL C	COMPANY						
1	190 - Utility		2018 FF1 P. 234 Col (b) Line 8				
2 3	1901001	\$91,360	Less: Deferred State Taxes	114,925,971	38%	(114,925,971)	-
4	2811001	(289,979,890)	2018 FF1 P. 272 Col (b) Line 8	(115,991,956)	40%		(115,991,956)
5	2821001	(1,982,378,027)	2018 FF1 P. 274 Col (b) Line 5	(785,862,991)	40%	(13,641,126)	(799,504,117)
6 7	283 - Utility	(426,174,211) (70,104,066)	2018 FF1 P. 276 Col (b) Line 9 Less: Accrued Deferred State Tax				
8	2831001	(356,070,145)	Less. Accided Deletted State Tax	(141,371,168)	40%	128,567,097	(12,804,072)
9	Total	(2,399,178,010)	(Sum of Lns. 3+4+5+8)	(928,300,145)		-	(928,300,145)
TRANSM	IISSION FUNCTION						
10	1901001	64,030,742	Company Records	25,564,248	40%	(25,564,248)	-
11	2821001	(532,673,986)	Company Records	(211,738,348)	40%	(3,524,425)	(215,262,773)
12	2831001	(27,241,045)	Company Records	(11,031,930)	40%	29,088,673	18,056,743
13	Total	(495,884,289)	(Sum of Lns. 10+11+12)	(197,206,030)			(197,206,030)

NOTE 1: 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 2: 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 3: 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
INDIANA MICHIGAN POWER COMPANY
ATTACHMENT H-14B
TAX REMEASUREMENT SUPPLEMENTAL WORKSHEET
Debit/(Credit)

			TAX CUT and	1 JUBS ACT 01 2017			
Α	В	С	D	Е	F=E/C	G	Н
Line No.	Utility Account	12/31/17 Pre- remeasurement Balance	Reference	Remeasurement Amount	Remeasurement Percentage (NOTE 1)	190/283 Recalss (NOTE 2)	Total Excess/Deficiency by Account (NOTE 3)
TOTAL (COMPANY						
1 2	190 - Utility		2018 FF1 P. 234 Col (b) Line 8 Less: Deferred State Taxes				
3	1901001	890,268,444		351,937,081	40%	(351,937,081)	-
4	2811001	(29,431,106)	2018 FF1 P. 272 Col (b) Line 8	(11,772,442)	40%	-	(11,772,442)
5	2821001	(1,379,310,545)	2018 FF1 P. 274 Col (b) Line 5	(550,083,931)	40%	(9,206,700)	(559,290,630)
6	2831001	(916,243,904)	2018 FF1 P. 276 Col (b) Line 9	(366,497,251)	40%	361,143,781	(5,353,470)
7	Total	(1,434,717,111)	(Sum of Lns. 3+4+5+6)	(576,416,543)			(576,416,543)
TRANSM	MISSION FUNCTION						
8	1901001	13,963,210	Company Records	5,574,048	40%	(5,574,048)	-
9	2821001	(236,519,561)	Company Records	(94,888,048)	40%	(2,323,240)	(97,211,288)
10	2831001	(6,806,204)	Company Records	(2,722,482)	40%	7,897,288	5,174,807
11	Total	(229,362,555)	(Sum of Lns. 7+8+9)	(92,036,482)			(92,036,482)

NOTE 1: 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 2: 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 3: 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 KENTUCKY POWER COMPANY ATTACHMENT H-14B TAX REMEASUREMENT SUPPLEMENTAL WORKSHEET Debit/(Credit)

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			TAX OUT UITO	100D0 A01 01 2017			
Α	В	С	D	E	F=E/C	G	н
Line No.	Utility Account	12/31/17 Pre- remeasurement Balance	Reference	Remeasurement Amount	Remeasurement Percentage (NOTE 1)	190/283 Recalss (NOTE 2)	Total Excess/Deficiency by Account (NOTE 3)
TOTAL C	COMPANY						
1 2 3	190 - Utility	19,789,201 9,030,721 10,758,480	2018 FF1 P. 234 Col (b) Line 8 Less: Deferred State Taxes	4,187,586	39%	(4,187,586)	
4	2811001	, ,	2018 FF1 P. 272 Col (b) Line 8	(22,201,492)	40%	(4, 107, 300)	(22,201,492)
5	2821001	(371,506,325)	2018 FF1 P. 274 Col (b) Line 5	(148,733,827)	40%	(2,055,012)	(150,788,839)
6	283 - Utility	• • • • • • • • • • • • • • • • • • • •	2018 FF1 P. 276 Col (b) Line 9 Less: Accrued Deferred State Tax				
7	2831001	(113,287,203)	Less. Accided Deletted State Tax	(45,314,881)	40%	6,242,598	(39,072,283)
8	Total	(529,538,777)	(Sum of Lns. 3+4+5+7)	(212,062,614)			(212,062,614)
TRANSM	IISSION FUNCTION						
9	1901001	3,999,147	Account 1901001	1,592,807	40%	(1,592,807)	-
10	2821001	(87,657,515)	Account 2821001	(35,180,892)	40%	(566,145)	(35,747,037)
11	2831001	(1,317,322)	Account 2831001	(526,929)	40%	2,158,952	1,632,024
12	Total	(84,975,690)		(34,115,014)			(34,115,014)

NOTE 1: 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 2: 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 3: 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 KINGSPORT POWER COMPANY ATTACHMENT H-14B TAX REMEASUREMENT SUPPLEMENTAL WORKSHEET Debit/(Credit)

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Α	В	С	D	Е	F=E/C	G	Н
Line No.	Utility Account	12/31/17 Pre- remeasurement Balance	Reference	Remeasurement Amount	Remeasurement Percentage (NOTE 1)	190/283 Recalss (NOTE 2)	Total Excess/Deficiency by Account (NOTE 3)
TOTAL (COMPANY						
1	1901001	(703,417) 20	18 FF1 P. 234 Col (b) Line 8	(294,476)	42%	294,476	-
2	2811001	- 20	18 FF1 P. 272 Col (b) Line 8	-		-	-
3	2821001	(29,612,981) 20	18 FF1 P. 274 Col (b) Line 5	(11,851,565)	40%	-	(11,851,565)
4	2831001	(3,324,727) 20	18 FF1 P. 276 Col (b) Line 9	(1,329,891)	40%	(294,476)	(1,624,367)
5	Total	(33,641,125) (Su	m of Lns. 1+2+3+4)	(13,475,932)			(13,475,932)
TRANSI	MISSION FUNCTION						
6	1901001	(57,262) Cor	mpany Records	(26,344)	46%	26,344	-
7	2821001	(7,046,756) Cor	npany Records	(2,822,147)	40%	-	(2,822,147)
8	2831001	290,066 Cor	npany Records	116,026	40%	(26,344)	89,682
9	Total	(6,813,952) (Su	um of Lns. 7+8+9)	(2,732,465)			(2,732,465)

NOTE 1: 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 2: 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 3: 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
OHIO POWER COMPANY
ATTACHMENT H-14B
TAX REMEASUREMENT SUPPLEMENTAL WORKSHEET
Debit/(Credit)

	TAX CUT and JOBS ACT of 2017								
Α	В	С	D	Е	F=E/C	G	н		
Line No.	Utility Account	12/31/17 Pre- remeasurement Balance	Reference	Remeasurement Amount	Remeasurement Percentage (NOTE 1)	190/283 Recalss (NOTE 2)	Total Excess/Deficiency by Account (NOTE 3)		
TOTAL C	COMPANY								
1 2 3 4	190 - Utility	(38 108 885)	2018 FF1 P. 234 Col (b) Line 8 Deferred Equity Carrying Charge Fuel Amortization Less: Deferred State Taxes	50.746.000	36%	(50.740.000)			
5	2811001	141,687,016	2018 FF1 P. 272 Col (b) Line 8	50,746,203	30%	(50,746,203)	-		
6	2821001	(1,220,427,286)	2018 FF1 P. 274 Col (b) Line 5	(488,451,481)	40%	(6,957,920)	(495,409,402)		
7 8 9	283 - Utility 2831001		2018 FF1 P. 276 Col (b) Line 9 Less: Accrued Deferred State Tax	(89,013,588)	36%	57,704,123	(31,309,465)		
10	Total	(1,325,748,568)	(Sum of Lns. 3+4+5+8)	(526,718,866)			(526,718,866)		
TRANSM	IISSION FUNCTION								
11	1901001	24,487,832	Company Records	9,670,560	39%	(9,670,560)	-		
12	2821001	(391,833,315)	Company Records	(156,979,825)	40%	(2,558,168)	(159,537,993)		
13	2831001	(44,333,059)	Company Records	(17,733,221)	40%	12,228,727	(5,504,494)		
14	Total	(411,678,542)	(Sum of Lns. 9+10+11)	(165,042,487)		(0)	(165,042,487)		

NOTE 1: 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 2: 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 3: 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
WHEELING POWER COMPANY
ATTACHMENT H-14B
TAX REMEASUREMENT SUPPLEMENTAL WORKSHEET
Debit/(Credit)

Α	В	С	D	Е	F=E/C	G	н
Line No.	Utility Account	12/31/17 Pre- remeasurement Balance	Reference	Remeasurement Amount	Remeasurement Percentage (NOTE 1)	190/283 Recalss (NOTE 2)	Total Excess/Deficiency by Account (NOTE 3)
TOTAL C	OMPANY						
1	1901001	11,067,842	2018 FF1 P. 234 Col (b) Line 8	4,420,720	40%	(4,420,720)	-
2	2811001	(52,771,599)	2018 FF1 P. 272 Col (b) Line 8	(21,108,640)	40%		(21,108,640)
3	2821001	(159,788,337)	2018 FF1 P. 274 Col (b) Line 5	(63,912,404)	40%	(160,714)	(64,073,118)
4 5	283 - Utility	,	2018 FF1 P. 276 Col (b) Line 9 Less: Accrued Deferred State Tax				
6	2831001	(19,332,593)		(7,733,037)	40%	4,581,434	(3,151,603)
7	Total	(220,824,687)	Sum of Lns. 1+2+3+6)	(88,333,361)			(88,333,361)
TRANSM	ISSION FUNCTION						
8	1901001	1,273,850	Company Records	507,216	40%	(507,216)	-
9	2821001	(26,144,513)	Company Records	(10,457,963)	40%	(44,324)	(10,502,287)
10	2831001	(499,418)	Company Records	(199,767)	40%	551,540	351,772
11	Total	(25,370,082)	Sum of Lns. 9+10+11)	(10,150,514)		-	(10,150,514)

NOTE 1: 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 2: 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 3: 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.