

American Electric Power 801 Pennsylvania Ave, NW, Suite 735 Washington, DC 20004-2615

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 Transmission Companies: AEP Appalachian Transmission Company, Inc.; AEP Indiana Michigan Transmission Company, Inc.; AEP Kentucky Transmission Company, Inc.; AEP Ohio Transmission Company, Inc.; and AEP West Virginia Transmission Company, Inc..

Docket No. ER20-1888-000, Submission of Filing and Revised Attachment H-20B Formula Rates in Compliance with Order No. 864.

Dear Secretary Bose:

In compliance with Order No. 864,¹ the American Electric Power Service Corporation, ("AEP Service Corporation" or "AEPSC")², on behalf of its affiliate AEP East Transmission Companies: AEP Appalachian Transmission Company, Inc.; AEP Indiana Michigan Transmission Company, Inc.; AEP Kentucky Transmission Company, Inc.; AEP Ohio Transmission Company, Inc.; and AEP West Virginia Transmission Company, Inc., (AEPSC and the AEP East Transmission 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-20B³ 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

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 Transmission Company, Inc., 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 Transmission Company, Inc. 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 Transmission Companies provide service under Attachment H-20; H-20B refers to the formula rate portion of this attachment.

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 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-20B 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. 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. 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. The Commission also noted that under its previous accounting

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).

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.

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

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

¹² *Id.* at P 31.

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.

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 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 Transmission 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-20B'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-20B 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 38-42, of Attachment H-

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²⁰ *Id.* At P 63.

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.

20B's formula rate template incorporates the balances associated with ADIT recorded in Account Nos. 190 and 281-283. The sum of these amounts is reflected on page 2, line 43, and then flows to the total rate base as shown on page 2, line 58. As further explained in section II B.1 below, the amounts input in lines 38-42 will include the balances identified as 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 102 of the formula, while the tax-effected amount that will be included in the total cost of service is presented on line 106. 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.

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 Transmission Company. ²⁸ In accounting 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.²⁹ 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.³⁰ In this way, the Company's Rate Base Adjustment Mechanism meets requirements for rate base neutrality and transparency.³¹

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

²⁷American Electric Power Service Corporation submits tariff filing per 35.13(a)(2)(iii: AEP submits OATT H-20 Revisions to be effective 1/1/2017 under ER17-406, 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

³¹ *Id* at PP 28 and 30.

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 "Utility Property" or "Other Utility Deferrals." The 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 Transmission Company's revenue requirement.

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.

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 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

lines 19 through 22 of Column (e).

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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

ADIT for its PJM revenue requirement was agreed upon by the Company and its customers and approved by FERC.³³

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 row three 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.

Columns 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-20B formula at page 3, line 102, columns (3) and (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-20B already requires the Company to 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 Transmission Company's 2018 formula true-up as Attachment C-1 to this filing.³⁴

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

³³ *Appalachian Power Company, et al*, 166 FERC ¶ 61,135 (2019).

³⁴ To demonstrate this, the Company has highlighted the specific tax deferral balances in Attachment C-1 that are being tracked on Attachment C.

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. 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 Companies' 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 Transmission 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.³⁶

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 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-20B Tariff Sheets (clean);

³⁵ 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.

³⁶ 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.

Attachment B – Revised Attachment H-20B Tariff Sheets (redline);

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

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

Attachment D – Populated Supplemental Remeasurement Worksheet for each AEP East Transmission Company.

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,³⁷ 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-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 Region³⁸ 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

³⁷ See 18C.F.R §§ 35.2(e) and 385.2010(f)(3).

³⁸ PJM already maintains, updates and regularly uses e-mail lists for all PJM members and affected state commissions.

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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

$\label{eq:attachment} \textbf{ATTACHMENT A}$ REVISED ATTACHMENT H-20B (CLEAN TARIFF)

AEPTCo subsidiaries in PJM Cost of Service Formula Rate Using Actual/Projected FF1 Balances Worksheet A Rate Base Company Name

			Gross Pla	ant In Servi	ce	
Line No	Month	Transmission	Transmission ARO	General	General ARO	Intangible
	(a)	(d)	(e)	(h) FF1, page 207	(i) FF1, page 207	(j) FF1, page 205
		FF1, page 207 Col.(g) & pg. 206 Col. (b),	FF1, page 207 Col.(g) & pg. 206 Col. (b),	Col.(g) & pg. 206 Col. (b),	Col.(g) & pg. 206 Col. (b), ln	Col.(g) & pg. 204 Col. (b), ln
	(Note A)	ln 58	ln 57	ln 99	98	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	-	-	-	_	-

			Accumula	ted Deprecia	tion	
Line No	Month	Transmission	Transmissio n ARO	General	General ARO	Intangible
	(a)	(d)	(e)	(h)	(i)	(j)
			Company Records		Company Records (Included	
		FF1, page	(Included in	FF1, page	in total in	FF1, page
		219, ln 25,	total in	219, ln 28,	Column	200, ln 21,
	(Note A)	Col. (b)	Column (d))	Col. (b)	(h))	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						
	Average of the 13 Monthly						
28	Balances	-	-	-	-	-	

Line No	Month (a) (Note A)	OATT Ancillary Services (GSU) Plant In Service (b) Company Records (included in total in column (d) of gross plant above)	OATT Ancillary Services (GSU) Accumulate d Depreciation (c) Company Records (included in total in column (d) of accumulated depreciation above)	Excluded Plant - Plant In Service (d) Company Records	Excluded Plant - Accumula ted Depreciat ion (e) 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				-
42	Average of the 13 Monthly Balances	-	-	-	-

Transmission Accumulated 43 Depreciation net of GSU

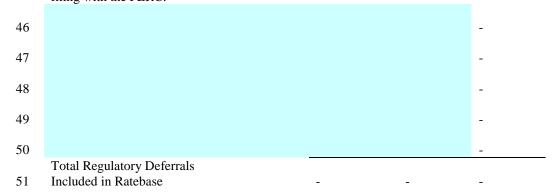
<u>Plant</u>	Held For Future Use	Source of Data	Balance @ December 31, 2017	<u>Balance</u> <u>@</u> <u>December</u> <u>31, 2016</u>	Average Balance for 2017
	(a)	(b)	(c)	(d)	(e)
		FF1, page			
		214, ln 47,			
44	Plant Held For Future Use	Col. (d)	-	-	-
	Transmission Plant Held	Company			
	For Future Use (Included	Records -			
45	in total on line 43)	Note 1	-	-	-

Regulatory Assets and Liabilities

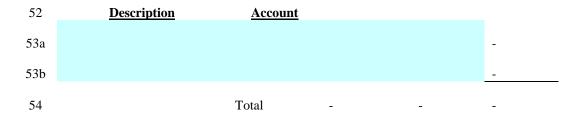
Approved for Recovery In

Ratebase

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



<u>Unfunded Reserves Summary</u> (Company Records)



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

AEP _______TRANSMISSION COMPANY

(A) (B) (C) (D)

Line	(24)	(B)	(E)	(D)	(L)
Number	Description	Source	Balance @ December 31,	Balance @ December 31,	Average Balance for
rumber	<u>Description</u>	<u>Source</u>	<u> </u>	<u>511</u>	101
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)			_
4	Less: Other Excluded Deferrals	WS B-1 - Actual Stmt. AF Ln. 3 (Note 1)			
5	Transmission Related Deferrals	Ln 2 - ln 3 - ln 4	_		
3	Haisinssion Related Deterrais	Lii 2 - iii 3 - iii 4			
6	Account 282				
7	Year End Utility Deferrals	FF1, p. 274 - 275, ln 5, Col. (k)			-
8	Less: ARO Related Deferrals	WS B-1 - Actual Stmt. AF Ln. 7 (Note 1)			-
9	Less: Other Excluded Deferrals	WS B-1 - Actual Stmt. AF Ln. 6 (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)			-
13	Less: ARO Related Deferrals	WS B-1 - Actual Stmt. AF Ln. 13 (Note 1)			-
14	Less: Other Excluded Deferrals	WS B-1 - Actual Stmt. AF Ln. 12 (Note 1)			<u>=</u>
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)			
18	Less: ARO Related Deferrals	WS B-2 - Actual Stmt. AG Ln. 4 (Note 1)			
19	Less: Other Excluded Deferrals	WS B-2 - Actual Stmt. AG Ln. 3 (Note 1)			-
20	Transmission Related Deferrals	Ln 17 - ln 18 - ln 19		_	
20	Talloniasion related Determine	2			
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 in Ratebase	Ln 22 - ln 23	-		-
25	Transmission Related Deferrals	WS B-1 - Actual Stmt. AF Ln. 20 (Note 1)			-
NOTE 1	On this worksheet, "Company Records" refers to AEP's tax forecast and according proration required by IRS Letter Rule Section 1.167(I)-I(h)(6)(ii). Line item 6.2.				
NOTE 2	ADIT balances should exclude balances related to hedging activity.				

(E)

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

(DEBIT) CREDIT

	COLUMN A	COLUMN B	COLUMN C	COLUM N D	COLUM N E	COLUMN <u>F</u>	COLUM N G	COLUMN H	COLUMN <u>I</u>	COLUM N J	COLUMN <u>K</u>	COLUMN L	COLUM N M	COLUMN N	COLUMN O
	ACCUMULATED DEFERRED FIT ITEMS	PER BO BALANCE AS OF 12-31- 2016	BALANCE AS OF 12-31- 2017	APPLICA	BALANC E AS OF 12-31- 2017	AVERAGE ELECTRIC UTILITY (B+C+D+E)/2	FUNCTION GENER ATION	ONALIZATION TRANSMI SSION	AVERAGE DISTRIB UTION	FUNCTION GENER ATION	ONALIZATION TRANSMI SSION	12/31/2016 DISTRIB UTION	GENER ATION	ONALIZATION TRANSMI SSION	12/31/2017 DISTRIB UTION
1.00	ACCOUNT 281:														
2.01															
2.02		0	0			0	0	0	0						
2.03															
2.04		0	0	0	0	0									
2.05		0	0	0	0	0									
2.06		0	0	0	0	0									
3	TOTAL ACCOUNT 281 ACCOUNT 281 - ARO-Related	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Deferrals	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	ACCOUNT 282:														
5.01		0	0			0	0	0	0						
5.02		0	0			0	0	0	0						
5.03		0	0			0	0	0	0						
5.04		0	0			0	0	0	0						
5.05		0	0			0	0	0	0						
5.06		0	0			0	0	0	0						

5.07		0			0	0	0	0
5.08	0	0			0	0	0	0
5.09	0	0			0	0	0	0
5.10	0	0			0	0	0	0
5.11	0	0			0	0	0	0
5.12	0	0			0	0	0	0
5.13	0	0			0	0	0	0
5.14	0	0			0	0	0	0
5.15	0	0			0	0	0	0
5.16	0	0			0	0	0	0
5.17	0	0			0	0	0	0
5.18	0	0			0	0	0	0
5.19	0	0			0	0	0	0
5.20	0	0			0	0	0	0
5.21	0	0			0	0	0	0
5.22	0	0			0	0	0	0
5.23	0	0			0	0	0	0
5.24	0	0			0	0	0	0
5.25	0	0			0	0	0	0
5.26	0	0			0	0	0	0
5.27	0	0			0	0	0	0
5.28	0	0			0	0	0	0
5.29	0	0			0	0	0	0
5.30	0	0			0	0	0	0
5.31	0	0			0	0	0	0
5.32	0	0			0	0	0	0
5.33	0	0			0	0	0	0
5.34	0	0			0	0	0	0
5.35	0	0			0	0	0	0
5.36	0	0			0	0	0	0
5.37	0	0			0	0	0	0
5.38	0	0			0	0	0	0
5.39	0	U	0	0		U	U	U
3.39			0	0	0			

5.40	0	0	0
5.41	0	0	0

6	TOTAL ACOUNT 282	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	ACCOUNT 282 - ARO-Related Deferals	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	ACCOUNT 283:														
9.01		0	0			0	0	0	0						
9.02		0	0			0	0	0	0						
9.03		0	0			0	0	0	0						
9.04		0	0			0	0	0	0						
9.05		0	0			0	0	0	0						
9.06		0	0			0	0	0	0						
9.07		0	0			0	0	0	0						
9.08		0	0			0	0	0	0						
9.09		0	0			0	0	0	0						
9.10		0	0			0	0	0	0						
9.11		0	0			0	0	0	0						
9.12		0	0			0	0	0	0						
9.13		0	0			0	0	0	0						
9.14		0	0			0	0	0	0						
9.15		0	0			0	0	0	0						
9.16		0	0			0	0	0	0						
9.17		0	0			0	0	0	0						
9.18		0	0			0	0	0	0						
9.19		0	0			0	0	0	0						
9.20		0	0			0	0	0	0						
9.21		0	0			0	0	0	0						
9.22		0	0			0	0	0	0						
9.23		0	0			0	0	0	0						
9.24		0	0			0	0	0	0						

9.25	0	0	0	0	0	0	
9.26	0	0	0	0	0	0	
9.27	0	0	0	0	0	0	
9.28	0	0	0	0	0	0	
9.29	0	0	0	0	0	0	
9.30	0	0	0	0	0	0	
9.31	0	0	0	0	0	0	
9.32	0	0	0	0	0	0	
9.33	0	0	0	0	0	0	
9.34	0	0	0	0	0	0	
9.35	0	0	0	0	0	0	
9.36	0	0	0	0	0	0	
9.37	0	0	0	0	0	0	
9.38	0	0	0	0	0	0	
9.39	0	0	0	0	0	0	
9.40	0	0	0	0	0	0	
9.41	0	0	0	0	0	0	
9.42	0	0	0	0	0	0	
9.43	0	0	0	0	0	0	
9.44	0	0	0	0	0	0	
9.45	0	0	0	0	0	0	
9.46	0	0	0	0	0	0	
9.47	0	0	0	0	0	0	
9.48	0	0	0	0	0	0	
9.49	0	0	0	0	0	0	
9.50	0	0	0	0	0	0	
9.51	0	0	0	0	0	0	
9.52	0	0	0	0	0	0	
9.53	0	0	0	0	0	0	
9.54	0	0	0	0	0	0	
9.55	0	0	0	0	0	0	
9.56	0	0	0	0	0	0	
9.57	0	0	0	0	0	0	

9.58	0	0	0	0	0	0	
9.59	0	0	0	0	0	0	
9.60	0	0	0	0	0	0	
9.61	0	0	0	0	0	0	
9.62	0	0	0	0	0	0	
9.63	0	0	0	0	0	0	
9.64	0	0	0	0	0	0	
9.65	0	0	0	0	0	0	
9.66	0	0	0	0	0	0	
9.67	0	0	0	0	0	0	
9.68	0	0	0	0	0	0	
9.69	0	0	0	0	0	0	
9.70	0	0	0	0	0	0	
9.71	0	0	0	0	0	0	
9.72	0	0	0	0	0	0	
9.73	0	0	0	0	0	0	
9.74	0	0	0	0	0	0	
9.75	0	0	0	0	0	0	
9.76	0	0	0	0	0	0	
9.77	0	0	0	0	0	0	
9.78	0	0	0	0	0	0	
9.79	0	0	0	0	0	0	
9.80	0	0	0	0	0	0	
9.81	0	0	0	0	0	0	
9.82	0	0	0	0	0	0	
9.83	0	0	0	0	0	0	
9.84	0	0	0	0	0	0	
9.85	0	0	0	0	0	0	
9.86	0	0	0	0	0	0	
9.87	0	0	0	0	0	0	
9.88	0	0	0	0	0	0	
9.89	0	0	0	0	0	0	
9.90	0	0	0	0	0	0	

9.91		0	0			0	0	0	0						
9.92		0	0			0	0	0	0						
9.93		0	0			0	0	0	0						
9.94				0	0	0									
9.95				0	0	0									
9.96				0	0	0									
9.97				0	0	0									
9.98				0	0	0									
9.99				0	0	0									
10		0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	DEFD STATE INCOME TAXES	0	0			0	0	0	0						
11.01	DEFD STATE INCOME TAXES	U	U	0	0	0	U	U	U						
11.01				U	U	U									
12	TOTAL ACCOUNT 192	-		0	0	0	0	0	0	0	0	0	0	0	
12	TOTAL ACCOUNT 283 ACCOUNT 283 - ARO-Related	0	0	0	0	0	:		0			0		0	0
13	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														
16	ON JURISDICTIONAL PLANT														
	NOTE: POST 1970														
17	ACCUMULATED DEFERRED INV TAX CRED. (JDITC)														
18	IN A/C 255														
18.01		0	0			0	0	0	0						
18.02		0	0			0	0	0	0						
19															
20	TOTAL ACCOUNT 255	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

DEBIT (CREDIT)

	COLUMN A	COLUMN B	COLUMN C	COLUM N D	COLU MN E	COLUMN F	COLUM N G	COLUM N H	COLUM N I	COLUM N J	COLUM N K	COLUM N L	COLUM N M	COLUM N N	COLUM NO
		PER I	BOOKS	NO APPLICAB UTIL	LE/NON-	AVERAGE ELECTRIC	FUNCTIO	NALIZATION	AVERAGE	FUNCTIO	NALIZATION	I 12/31/2016	FUNCT	IONALIZATIO	N 12/31/2017
		BALANCE AS	BALANCE AS	BALAN CE AS	BALA NCE AS	UTILITY									
	ACCUMULATED DEFERRED FIT ITEMS	OF 12-31- 2016	OF 12-31- 2017	<u>OF 12-</u> <u>31-2016</u>	OF 12- 31- 2017	(B+C+D+E) /2	GENER ATION	TRANSM ISSION	DISTRIB UTION	GENER ATION	TRANSM ISSION	DISTRIB UTION	GENER ATION		DISTRIB UTION
1	ACCOUNT 190:														
2.01		0	0			0	0	0	0						
2.02		0	0			0	0	0	0						
2.03		0	0			0	0	0	0						
2.04		0	0			0	0	0	0						
2.05		0	0			0	0	0	0						
2.06		0	0			0	0	0	0						
2.07		0	0			0	0	0	0						
2.08		0	0			0	0	0	0						
2.09		0	0			0	0	0	0						
2.10		0	0			0	0	0	0						
2.11		0	0			0	0	0	0						
2.12		0	0			0	0	0	0						
2.13		0	0			0	0	0	0						
2.14		0	0			0	0	0	0						
2.15		0	0			0	0	0	0						
2.16		0	0			0	0	0	0						
2.17		0	0			0	0	0	0						
2.18		0	0			0	0	0	0						
2.19		0	0			0	0	0	0						
2.20		0	0			0	0	0	0						

2.21						
2.22	0	0	0	0	0	0
2.23	0	0	0	0	0	0
2.24	0	0	0	0	0	0
2.25	0	0	0	0	0	0
2.26	0	0	0	0	0	0
2.27	0	0	0	0	0	0
2.28	0	0	0	0	0	0
2.29	0	0	0	0	0	0
2.30	0	0	0	0	0	0
2.31	0	0	0	0	0	0
2.32	0	0	0	0	0	0
2.33	0	0	0	0	0	0
2.34	0	0	0	0	0	0
2.35	0	0	0	0	0	0
2.36	0	0	0	0	0	0
2.37	0	0	0	0	0	0
2.38	0	0	0	0	0	0
2.39	0	0	0	0	0	0
2.40	0	0	0	0	0	0
2.41	0	0	0	0	0	0
2.42	0	0	0	0	0	0
2.43	0	0	0	0	0	0
2.44	0	0	0	0	0	0
2.45	0	0	0	0	0	0
2.46	0	0	0	0	0	0
2.47	0	0	0	0	0	0
2.48	0	0	0	0	0	0
2.49	0	0	0	0	0	0
2.50	0	0	0	0	0	0
2.51	0	0	0	0	0	0
2.52	0	0	0	0	0	0
2.53	0	0	0	0	0	0
2.54	0	0	0	0	0	0

2.55	0	0			0	0	0	0
2.56	0	0			0	0	0	0
2.57	0	0			0	0	0	0
2.58	0	0			0	0	0	0
2.59	0	0			0	0	0	0
2.60	0	0			0	0	0	0
2.61	0	0			0	0	0	0
2.62	0	0			0	0	0	0
2.63	0	0			0	0	0	0
2.64	0	0			0	0	0	0
2.65	0	0			0	0	0	0
2.66	0	0			0	0	0	0
2.67	0	0			0	0	0	0
2.68	0	0			0	0	0	0
2.69	0	0			0	0	0	0
2.70	0	0			0	0	0	0
2.71	0	0			0	0	0	0
2.72	0	0			0	0	0	0
2.73	0	0			0	0	0	0
2.74	0	0			0	0	0	0
2.75	0	0			0	0	0	0
2.76	0	0			0	0	0	0
2.77	0	0			0	0	0	0
2.78	0	0			0	0	0	0
2.79	0	0			0	0	0	0
2.80			0	0	0			
2.81			0	0	0			
2.82			0	0	0			
2.83			0	0	0			
2.84			0	0	0			
2.85			0	0	0			

2.86

2.87

4	ACCOUNT 190 - ARO-Related Deferals	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	TOTAL ACCOUNT 190	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2.91		0	0			0	0	0	0						
2.90				0	0	0	0	0	0						
2.89				0	0	0									
2.88															

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

I	J	K	L	М	N Tax Expense	0	P 12/31/20	Q Ending	R
1/1/20 Beginnin	g Balances		Balance She	eet Entries	Entries		Balance	3	
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	Excess ADIT in Utility Deferrals	Reference
							Sum of Cols (I) - (O)		ı
	,				<u>, </u>				
•									
							-		
							-		
	-	-	-	-	-	-	-	-	

NOTE F

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 OR DEFICIENT 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 1h are shown as a debit or credit to the ADIT account from which it is being amortized. The total in line 3 is the offset recorded to the 410/411 account and will tie to the total company amount of excess or deficient ADIT amortization shown on line 102 of the cost of service.

Cost of Service Formula Rate Using Actual/Projected FF1 Balances
Worksheet C Supporting Working Capital Rate Base Adjustments
AEP ______ TRANSMISSION COMPANY

	(A)	(B)	(C)	(D) Materials & Supplies	(E)	(F)	(G)	(H)	(I)
<u>Line</u> <u>Number</u>			<u>Source</u>	Balance @ December 31.	Balance @ December 31,	Average Balance for		`	
1 2 3 4		Transmission Materials & Supplies General Materials & Supplies Stores Expense (Undistributed) – Account 163	FF1, p. 227, ln 8, Col. (c) & (b) FF1, p. 227, ln 11, Col. (c) & (b) FF1, p. 227, ln 16, Col. (c) & (b)	0	0	- - -			
5 6 7 8		Totals as of December 31, Totals as of December 31, Average Balance	Average of YE Balance 0	repayment Balance Summary (Note Excludable <u>Balances</u> 0	1) 100% Transmission Related 0	Transmission Plant <u>Related</u> 0	Transmission Labor Related	Total Included in Ratebase (E)+(F)+(G)	
0		Average datance	Prepayments Ac	count 165 - Balance @ 12/31/	100%	Transmission	Transmission	Total Included	=
9 10	Acc. No.	<u>Description</u>	YE Balance	Excludable <u>Balances</u>	Transmission Related	Plant <u>Related</u>	Labor <u>Related</u>	in Ratebase (E)+(F)+(G)	Explanation
11 12 13 14 15 16 17 18				- - - - - - - -		<u> </u>	- - -	- - - - - - - -	_
		Subtotal - Form 1, p 111.57.c	Decorporate As	0 ecount 165 - Balance @ 12/31/	0	0	0	0	
20 21	Acc. No.	<u>Description</u>	YE Balance	Excludable Balances	100% Transmission <u>Related</u>	Transmission Plant <u>Related</u> 0	Transmission Labor <u>Related</u>	Total Included in Ratebase (E)+(F)+(G)	Explanation
22 23 24 25 26 27 28 29				0 0 0 0		0	0	- - - - - -	
30 31		Subtotal - Form 1, p 111.57.d		0				- -	- -

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

Cost of Service Formula Rate Using Actual/Projected FF1 Balances

Worksheet D Supporting IPP Credits _____ TRANSMISSION COMPANY

<u>Line</u>	AEPTRANSMISSION COMPANY (A) Proposition	(B)
<u>Number</u>	<u>Description</u>	
1	Net Funds from IPP Customers 12/31/ (FORM 1, P269)	-
2	Interest Expense (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/ (FORM 1, P269)	-
8	Average Balance for Year as Indicated in Column ((ln 1 + ln 7)/2)	
	On this worksheet Company Records refers to AEP TRANSMISSION	
Note 1	COMPANY 's general ledger.	

Cost of Service Formula Rate Using Actual/Projected FF1 Balances

Worksheet E Supporting Revenue Credits

AEP _____TRANSMISSION COMPANY

		<u>(a)</u>	<u>(b)</u>	<u>(c)</u>
<u>Line</u>		<u>Total</u>	Non-	
Number	<u>Description</u>	<u>Company</u>	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)		<u>-</u>	
8	Total Other Operating Revenues To Reduce Revenue Requirement			
9	Facility Credits under PJM OATT Section 30.9			-
Note 1	The total company data on this worksheet comes from the indicated FF1 source, or AEP TRANSMISSION COMPANY 's general ledger. The functional amounts identified as transmission revenue also come from the general ledger.			
Note 2	The total of line 4 and line 5 will equal total Account 456 as listed on FF1 p.300.21-22.(b)			

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

(C) **(D)** (A) **(B) (E)** 100% <u>Line</u> Number Transmission 100% Expense <u>Description</u> <u>Regulatory O&M Deferrals & Amortizations</u> Item No. Non-Transmission Specific Explanation 2 3 Total Detail of Account 561 Per FERC Form 1 FF1 p 321.85.b FF1 p 321.86.b FF1 p 321.87.b FF1 p 321.88.b FF1 p 321.89.b FF1 p 321.90.b FF1 p 321.91.b 561.1 - Load Dispatch - Reliability 561.2 - Load Dispatch - Monitor & Operate Trans System 561.3 - Load Dispatch - Trans Service & Scheduling 561.4 - Scheduling, System Control & Dispatch 561.5 - Reliability, Planning and Standards Development 561.6 - Transmission Service Studies 10 11 561.7 - Generation Interconnection Studies 561.8 - Reliability, Planning and Standards Development Services 12 13 Total of Account 561 14 Account 928 15 16 17 18 19 20 21 Total (FERC Form 1 p.323.189.b) Account 930.1 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 Total (FERC Form 1 p.323.191.b) Account 930.2 39 40 41

42 43

Total (FERC Form 1 p.323.192.b)

(F)

Cost of Service Formula Rate Using Actual/Projected FF1 Balances Worksheet G Supporting - Development of Composite State Income Tax Rate

AEP _____TRANSMISSION COMPANY _____ Tax Rate Apportionment Factor – Note 1 Effective State Tax Rate _____ Tax Rate Apportionment Factor - Note 1 Effective State Tax Rate _____ Tax Rate Apportionment Factor – Note 1 Effective State Tax Rate Tax Rate Apportionment Factor – Note 1 Effective State Tax Rate ____ Tax Rate Apportionment Factor - Note 1 Effective State Tax Rate

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

Total Effective State Income Tax Rate

AEPTCo subsidiaries in PJM
Cost of Service Formula Rate Using Actual/Projected FF1 Balances
Worksheet H Supporting Taxes Other than Income
AEP ______ TRANSMISSION COMPANY
(B) (C)

		AEPTRANSMIS	SSION COMPANY			
	(A)	(B)	(C)	(D)	(E)	(F)
Line		Total				
No.	Account	Company	Property	Labor	Other	Non-Allocable
1	Revenue Taxes	NOTE 1				
2	List Individual Taxes Here					-
3	Real Estate and Personal Property Taxes					
4	Real and Personal Property - Jurisdiction #1		=			
5	Real and Personal Property - Jurisdiction #2		_			
6	Real and Personal Property - Jurisdiction #3		_			
7	Real and Personal Property - Other Jurisdictions		_			
8	Payroll Taxes					
9	Federal Insurance Contribution (FICA)			_		
10	Federal Unemployment Tax			_		
11	State Unemployment Insurance					
12	Line Deliberately Left Blank					
13	State Severance Taxes					
14	Miscellaneous Taxes					-
15	List Individual Taxes Here					
16	List individual Taxes ricie					-
17					-	
						-
18 19					-	
20					-	
					-	
21						-
22						
23	Total Taxes by Allocable Basis	-	-		-	
	(Total Company Amount Ties to FFI p.114, Ln 14,(c))					
	NOTE 1: The detail of each total company number and its source in the FERC Form 1 is					
	NOTE 1: The detail of each total company number and its source in the FERC Form 1 is s	Functional Prope	erty Tax Allocation			
	NOTE 1: The detail of each total company number and its source in the FERC Form 1 is s	Functional Prope Lines 24-58 Column (B)	erty Tax Allocation	Lines 24-58 Column (D)		
	NOTE 1: The detail of each total company number and its source in the FERC Form 1 is s	Functional Prope	erty Tax Allocation Transmission	Lines 24-58 Column (D) Deliberately Left Blank	<u>General</u>	Total
24	NOTE 1: The detail of each total company number and its source in the FERC Form 1 is s Functionalized Net Plant (TCOS, Lns 33 thru 36)	Functional Prope Lines 24-58 Column (B)	•		General	Total
24	Functionalized Net Plant (TCOS, Lns 33 thru 36) JURISDICTION	Functional Prope Lines 24-58 Column (B)	•		<u>General</u>	<u>Total</u>
24 25	Functionalized Net Plant (TCOS, Lns 33 thru 36)	Functional Prope Lines 24-58 Column (B)	•		General	<u>Total</u>
25	Functionalized Net Plant (TCOS, Lns 33 thru 36)	Functional Prope Lines 24-58 Column (B)	•		General	<u>Total</u>
	Functionalized Net Plant (TCOS, Lns 33 thru 36)	Functional Prope Lines 24-58 Column (B)	•		General	Total
25 26 27	Functionalized Net Plant (TCOS, Lns 33 thru 36)	Functional Prope Lines 24-58 Column (B)	•		General	<u>Total</u>
25 26 27 28	Functionalized Net Plant (TCOS, Lns 33 thru 36) JURISDICTION Percentage of Plant in JURISDICTION Net Plant in JURISDICTION (Ln 24 * Ln 25) Less: Net Value of Exempted Generation Plant Taxable Property Basis (Ln 26 - Ln 27)	Functional Prope Lines 24-58 Column (B)	•		General	<u>Total</u>
25 26 27 28 29	Functionalized Net Plant (TCOS, Lns 33 thru 36)	Functional Prope Lines 24-58 Column (B)	•		General	Total
25 26 27 28 29 30	Functionalized Net Plant (TCOS, Lns 33 thru 36) JURISDICTION Percentage of Plant in JURISDICTION Net Plant in JURISDICTION (Ln 24 * Ln 25) Less: Net Value of Exempted Generation Plant Taxable Property Basis (Ln 26 - Ln 27) Relative Valuation Factor Weighted Net Plant (Ln 28 * Ln 29)	Functional Prope Lines 24-58 Column (B)	•		General	<u>Total</u>
25 26 27 28 29 30 31	Functionalized Net Plant (TCOS, Lns 33 thru 36) JURISDICTION Percentage of Plant in JURISDICTION Net Plant in JURISDICTION (Ln 24 * Ln 25) Less: Net Value of Exempted Generation Plant Taxable Property Basis (Ln 26 - Ln 27) Relative Valuation Factor Weighted Net Plant (Ln 28 * Ln 29) General Plant Allocator (Ln 31 / (Total - General Plant))	Functional Prope Lines 24-58 Column (B)	•		General	Total
25 26 27 28 29 30 31 32	Functionalized Net Plant (TCOS, Lns 33 thru 36)	Functional Prope Lines 24-58 Column (B)	•		General	Total
25 26 27 28 29 30 31 32 33	Functionalized Net Plant (TCOS, Lns 33 thru 36) JURISDICTION Percentage of Plant in JURISDICTION Net Plant in JURISDICTION (Ln 24 * Ln 25) Less: Net Value of Exempted Generation Plant Taxable Property Basis (Ln 26 - Ln 27) Relative Valuation Factor Weighted Net Plant (Ln 28 * Ln 29) General Plant Allocator (Ln 31 / (Total - General Plant)) Functionalized General Plant (Ln 31 * General Plant) Weighted JURISDICTION Plant (Ln 30 + 32)	Functional Prope Lines 24-58 Column (B)	•		General	<u>Total</u>
25 26 27 28 29 30 31 32 33 34	Functionalized Net Plant (TCOS, Lns 33 thru 36) JURISDICTION Percentage of Plant in JURISDICTION Net Plant in JURISDICTION (Ln 24 * Ln 25) Less: Net Value of Exempted Generation Plant Taxable Property Basis (Ln 26 - Ln 27) Relative Valuation Factor Weighted Net Plant (Ln 28 * Ln 29) General Plant Allocator (Ln 31 / (Total - General Plant)) Functionalized General Plant (Ln 31 * General Plant) Weighted JURISDICTION Plant (Ln 30 + 32) Functional Percentage (Ln 33/Total Ln 33)	Functional Prope Lines 24-58 Column (B)	•		General	Total
25 26 27 28 29 30 31 32 33 34 35	Functionalized Net Plant (TCOS, Lns 33 thru 36) JURISDICTION Percentage of Plant in JURISDICTION Net Plant in JURISDICTION (Ln 24 * Ln 25) Less: Net Value of Exempted Generation Plant Taxable Property Basis (Ln 26 - Ln 27) Relative Valuation Factor Weighted Net Plant (Ln 28 * Ln 29) General Plant Allocator (Ln 31 / (Total - General Plant)) Functionalized General Plant (Ln 31 * General Plant) Weighted JURISDICTION Plant (Ln 30 + 32) Functional Percentage (Ln 33/Total Ln 33) Net Plant in JURISDICTION (Ln 24 - Ln 26)	Functional Prope Lines 24-58 Column (B)	•		General	<u>Total</u>
25 26 27 28 29 30 31 32 33 34 35 36	Functionalized Net Plant (TCOS, Lns 33 thru 36) JURISDICTION Percentage of Plant in JURISDICTION Net Plant in JURISDICTION (Ln 24 * Ln 25) Less: Net Value of Exempted Generation Plant Taxable Property Basis (Ln 26 - Ln 27) Relative Valuation Factor Weighted Net Plant (Ln 28 * Ln 29) General Plant Allocator (Ln 31 / (Total - General Plant)) Functionalized General Plant (Ln 31 * General Plant) Weighted JURISDICTION Plant (Ln 30 + 32) Functional Percentage (Ln 33/Total Ln 33) Net Plant in JURISDICTION (Ln 24 - Ln 26) Less: Net Value of Exempted Generation Plant	Functional Prope Lines 24-58 Column (B)	•		General	Total
25 26 27 28 29 30 31 32 33 34 35 36 37	Functionalized Net Plant (TCOS, Lns 33 thru 36) JURISDICTION Percentage of Plant in JURISDICTION Net Plant in JURISDICTION (Ln 24 * Ln 25) Less: Net Value of Exempted Generation Plant Taxable Property Basis (Ln 26 - Ln 27) Relative Valuation Factor Weighted Net Plant (Ln 28 * Ln 29) General Plant Allocator (Ln 31 / (Total - General Plant)) Functionalized General Plant (Ln 31 * General Plant) Weighted JURISDICTION Plant (Ln 30 + 32) Functional Percentage (Ln 33/Total Ln 33) Net Plant in JURISDICTION (Ln 24 - Ln 26) Less: Net Value of Exempted Generation Plant Taxable Property Basis (Ln 36 - Ln 37)	Functional Prope Lines 24-58 Column (B)	•		General	Total
25 26 27 28 29 30 31 32 33 34 35 36 37 38	Functionalized Net Plant (TCOS, Lns 33 thru 36) JURISDICTION Percentage of Plant in JURISDICTION Net Plant in JURISDICTION (Ln 24 * Ln 25) Less: Net Value of Exempted Generation Plant Taxable Property Basis (Ln 26 - Ln 27) Relative Valuation Factor Weighted Net Plant (Ln 28 * Ln 29) General Plant Allocator (Ln 31 / (Total - General Plant)) Functionalized General Plant (Ln 31 * General Plant) Weighted JURISDICTION Plant (Ln 30 + 32) Functional Percentage (Ln 33/Total Ln 33) Net Plant in JURISDICTION (Ln 24 - Ln 26) Less: Net Value of Exempted Generation Plant Taxable Property Basis (Ln 36 - Ln 37) Relative Valuation Factor	Functional Prope Lines 24-58 Column (B)	•		General	Total
25 26 27 28 29 30 31 32 33 34 35 36 37 38	Functionalized Net Plant (TCOS, Lns 33 thru 36) JURISDICTION Percentage of Plant in JURISDICTION Net Plant in JURISDICTION (Ln 24 * Ln 25) Less: Net Value of Exempted Generation Plant Taxable Property Basis (Ln 26 - Ln 27) Relative Valuation Factor Weighted Net Plant (Ln 28 * Ln 29) General Plant Allocator (Ln 31 / (Total - General Plant)) Functionalized General Plant (Ln 31 * General Plant) Weighted JURISDICTION Plant (Ln 30 + 32) Functional Percentage (Ln 33/Total Ln 33) Net Plant in JURISDICTION (Ln 24 - Ln 26) Less: Net Value of Exempted Generation Plant Taxable Property Basis (Ln 36 - Ln 37) Relative Valuation Factor Weighted Met Plant (Ln 37 * Ln 38)	Functional Prope Lines 24-58 Column (B)	•		General	Total
25 26 27 28 29 30 31 32 33 34 35 36 37 38	Functionalized Net Plant (TCOS, Lns 33 thru 36)	Functional Prope Lines 24-58 Column (B)	•		General	Total
25 26 27 28 29 30 31 32 33 34 35 36 37 38	Functionalized Net Plant (TCOS, Lns 33 thru 36) JURISDICTION Percentage of Plant in JURISDICTION Net Plant in JURISDICTION (Ln 24 * Ln 25) Less: Net Value of Exempted Generation Plant Taxable Property Basis (Ln 26 - Ln 27) Relative Valuation Factor Weighted Net Plant (Ln 28 * Ln 29) General Plant Allocator (Ln 31 / (Total - General Plant)) Functionalized General Plant (Ln 31 * General Plant) Weighted JURISDICTION Plant (Ln 30 + 32) Functional Percentage (Ln 33/Total Ln 33) Net Plant in JURISDICTION (Ln 24 - Ln 26) Less: Net Value of Exempted Generation Plant Taxable Property Basis (Ln 36 - Ln 37) Relative Valuation Factor Weighted Met Plant (Ln 37 * Ln 38)	Functional Prope Lines 24-58 Column (B)	•		General	Total
25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40	Functionalized Net Plant (TCOS, Lns 33 thru 36) JURISDICTION Percentage of Plant in JURISDICTION Net Plant in JURISDICTION (Ln 24 * Ln 25) Less: Net Value of Exempted Generation Plant Taxable Property Basis (Ln 26 - Ln 27) Relative Valuation Factor Weighted Net Plant (Ln 28 * Ln 29) General Plant Allocator (Ln 31 / (Total - General Plant)) Functionalized General Plant (Ln 31 * General Plant) Weighted JURISDICTION Plant (Ln 30 + 32) Functional Percentage (Ln 33/Total Ln 33) Net Plant in JURISDICTION (Ln 24 - Ln 26) Less: Net Value of Exempted Generation Plant Taxable Property Basis (Ln 36 - Ln 37) Relative Valuation Factor Weighted Net Plant (Ln 37 * Ln 38) General Plant Allocator (Ln 39 / (Total - General Plant)) Functionalized General Plant (Ln 41 * General Plant) Weighted JURISDICTION Plant (Ln 13 + 41)	Functional Prope Lines 24-58 Column (B)	•		General	Total
25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40	Functionalized Net Plant (TCOS, Lns 33 thru 36)	Functional Prope Lines 24-58 Column (B)	•		General	Total

AEPTCo subsidiaries in PJM Cost of Service Formula Rate Using Actual/Projected FF1 Balances Worksheet H page 2 Form 1 Source Reference of Company Amounts on WS H AEP______TRANSMISSION COMPANY

	(A)		(B)	(C)	(D)		
Line No.	Annual Tax Expenses by Type (Note 1)		Total Company	FERC FORM 1 Tie-Back	FERC FORM 1 Reference		
1 2	Revenue Taxes Gross Receipts Tax				P.263.1 ln 7 (i) P.263.2 ln 3 (i)		
3 4	(A) "Real Estate and Personal Property Tax Detail Annual Tax Expenses by Type (Note 1)" Real Estate and Personal Property Taxes Total (Ln 4 + Ln 5 + Ln 6 + Ln 7) Real and Personal Property -	(B) Tax Year	(C) Total Comapny	(D) FERC FORM 1 Tie-Back	P.263.2 ln 4 (i) P.263.2 ln 4 (i) (E) FERC FORM 1 Reference	(F) Tax Year Factor (Note 2)	(G) Transmission Function (Note 2)
5	Real and Personal Property -						
6 7	Real and Personal Property - Real and Personal Property - Other Jurisdictions						
Line	(<u>A)</u>			(C)	(D)		
No. 8 9	Annual Tax Expense by Type (Note 1) Payroll Taxes Federal Insurance Contribution (FICA)			FERC FORM 1 Tie-Back	FERC FORM 1 Reference P.263 ln 6 (i)		
10 11	Federal Unemployment Tax State Unemployment Insurance				P.263 ln 9 (i) P.263.1 ln 23 (i)		
12 13	Line Left Deliberately Blank State Severance Taxes Miscellaneous Taxes				P.263.3 ln 16 (i)		
15	State Business & Occupation Tax State Public Service Commission Fees				P.263 ln 21 (i) P.263 ln 22 (i)		
17	State Franchise Taxes				P.263 ln 26 (i) P.263.3 ln 20 (i) P.263.1 ln 18 (i)		
18	State Lic/Registration Fee				P.263.4 ln 27 (i) P.263.1 ln 15 (i) P.263.4 ln 21 (i)		
19	Misc. State and Local Tax				P.263.1 ln 12 (i)		



Note 1: The taxes assessed on each transmission company can differ from year to year and between transmission companies by both the type of taxes and the states in which they were assessed. Therefore, for each company, the types and jurisdictions of tax expense recorded on this page could differ from the same page in the same company's prior year template or from this page in other transmission companies' current year templates. For each update, this sheet will be revised to ensure that the total activity recorded hereon equals the total reported in account 408.1 on P. 114, Ln 14.(c) of the Ferc Form 1.

Note 2: The transmission functional amounts for any Real Estate and Property taxes listed on pages 263 of the FERC Form 1 will be allocated using the transmission functional allocator calculated for each state in Worksheet H of the applicable year that the taxes were assessed. Real and Personal Property - Other Jurisdictions will be allocated using the Gross Plant Allocator from the applicable year..

AEPTCo subsidiaries in PJM
Cost of Service Formula Rate Using Actual/Projected FF1
Balances
Worksheet I RESERVED
AEP ______TRANSMISSION COMPANY

RESERVED FOR FUTURE USE

Cost of Service Formula Rate Using Actual/Projected FF1 Balances

Worksheet J Supporting Calculation of PROJECTED PJM RTEP Project Revenue Requirement Billed to Benefiting Zones

TRANSMISSION COMPANY I. Calculate Return and Income Taxes with basis point ROE increase for Projects Qualified for Regional Billing. A. Determine 'R' with hypothetical basis point increase in ROE for Identified Projects ROE w/o incentives (TCOS, ln 138) 11.49% Project ROE Incentive Adder ROE with additional basis point incentive Determine R (cost of long term debt, cost of preferred stock and equity percentage is from the TCOS, lns 164 through 166) Weighted cost Long Term Debt 0.00% 0.00% 0.000% Preferred Stock 0.00% 0.00% 0.000% Common Stock 11.49% 0.000% SUMMARY OF PROJECTED ANNUAL RTEP REVENUE REQUIREMENTS R =0.000% Rev Require W Incentives Amounts B. Determine Return using 'R' with hypothetical basis point ROE increase for Identified Projects. PROJECTED YEAR Rate Base (TCOS, ln 58) R (fom A. above) 0.000% Return (Rate Base x R) C. Determine Income Taxes using Return with hypothetical basis point ROE increase for Identified Projects. Return (from B. above) Effective Tax Rate (TCOS, ln 97) 0.00% Income Tax Calculation (Return x CIT) ITC Adjustment Excess Deferred Income Tax Tax Affect of Permanent Differences Income Taxes II. Calculate Net Plant Carrying Charge Rate (Fixed Charge Rate or FCR) with hypothetical basis point ROE increase. A. Determine Annual Revenue Requirement less return and Income Taxes. Annual Revenue Requirement (TCOS, ln 1) Lease Payments (TCOS, Ln 80) Return (TCOS, ln 109) Income Taxes (TCOS, ln 108) Annual Revenue Requirement, Less Lease Payments, Return and Taxes B. Determine Annual Revenue Requirement with hypothetical basis point increase in ROE. Annual Revenue Requirement, Less Lease payments, Return and Taxes Return (from I.B. above) Income Taxes (from I.C. above) Annual Revenue Requirement, with Basis Point ROE increase Depreciation & Amortization (TCOS, ln 83) Annual Rev. Req, w/ Basis Point ROE increase, less Depreciation C. Determine FCR with hypothetical basis point ROE increase. Net Transmission Plant (TCOS, ln 33) Annual Revenue Requirement, with Basis Point ROE increase FCR with Basis Point increase in ROE 0.00% Annual Rev. Req, w / Basis Point ROE increase, less Dep. FCR with Basis Point ROE increase, less Depreciation 0.00% FCR less Depreciation (TCOS, ln 10) 0.00% Incremental FCR with Basis Point ROE increase, less Depreciation 0.00% I. Calculation of Composite Depreciation Rate Average Transmission Plant Balance for ___ TCOS, ln 19 Annual Depreciation and Amortization Expense(TCOS, In 83) 0.00% Note 1: Until AEP_ Composite Depreciation Rate _TRANSMISSION COMPANY establishes Transmission plant in service the depreciation expense component of the carrying charge will be calculated as in the Operating Company formula approved in Docket No. ER08-1329. Depreciable Life for Composite Depreciation Rate

The calculation for AEP

Average Life in Whole Years

TRANSMISSION COMPANY is shown on Worksheet P.

TransCo Worksheet J - ATRR PROJECTED Calculation for PJM Projects Charged to Benefiting Zones

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

A. Base Plan Facilities

Facilities receiving incentives accepted by FERC in Docket No. (e.g. ER10-925-000)		00)	Current Projected Year ARR		-					
							Current Projected Year ARR w/ Incen	tive		
Project Description:							Current Projected Year Incentive AR	R	-	
Details										
Investment	0	Current Year ROE increase acce	and by EED	C (Boois Boints)			CUMULATIVE HISTORY OF PROJU	DJECTED ANNUAL REVENUE REQUIRE		rs:
Service Year (yyyy)	0	FCR w/o incentive		C (Dasis Politis)		-		I & WITHOUT INCENTIVES) FROM I		R
Service Month (1-12)		depreciation FCR w incentives a				0.00%	YEAR			
Ti6.1 P6.		these facilities, less				0.00%	TEMPLATE DELOW TO MARKE	CABLIHICTORY OF PROJECTED ARR	OVED TH	-
Useful life	-							'AIN HISTORY OF PROJECTED ARR:	S OVER THE	3
CIAC (Yes or No)	0	Annual Depreciation	on Expense				LIFE OF THE PROJECT. RTEP Projected	RTEP Projected Rev.		
Investment	Beginning	Depreciation	Ending	RTEP Rev. Req't.	RTEP Rev. Req't.	Incentive Rev.	Rev. Req't.From Prior Year Template	Req't.From Prior Year Template		
Year	Balance	Expense	Balance	w/o Incentives	with Incentives **	Requirement ##	w/o Incentives	with Incentives **		
0	-	-	-	-	-	\$ -				
1	-	-	-	-	-	\$ -		l.		
2 3			-	-		\$ - \$ -		ł.		
4	-	-	-	-	_	\$ -				
5	-	-	-	-	-	\$ -				
6	-	-	-	-	-	\$ -			!!!	
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8			-			\$ -		i e		
10	-	-	-		_	\$ -				
11	-	-	-	-	-	\$ -		l	j j	
12	-	-	-	-	-	\$ -				
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29	-	-	-	-	-	\$ -				
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31	-	-	-	-	-	S -				
32 33	[-	1	l.			s -				
34	-	-	-	-	-	\$ -				
35	-	-	-	-	-	\$ -				
36	-	-	-	-	-	\$ -				
37 38	[1				\$ - \$ -				
39	-	-	-	-	-	\$ -				
40	-	-	-	-	-	\$ -				
41	-	-	-	-	-	\$ -				
42	-	-	-	-	-	\$ -		l.		
43 44	_	-	-		-	\$ - \$ -		l		
45	-	-	-	-	-	\$ -				
46	-	-	-	-	-	\$ -				
47	-	-	-	-	-	\$ -				
48	-	l -	-	-	-	\$ -				
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56 57] <u>-</u>	1 -	-			\$ - \$ -				
58	-	-	-	-	-	\$ -				
50		I				¢				

Project Totals

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

^{**} Ints is the total amount that needs to be reported to PJM for billing to all regions.

This is the calculation of additional incentive revenue on projects deemed by the FERC to be eligible for an incentive return. This additional incentive requirement is applicable for the life of this specific project. Each year the revenue requirement calculated for PJM should be incremented by the amount of the incentive revenue calculated for that year on this project. In order to calculate the proper monthly RTEP billing amount, PJM requires at 12 month revenue requirement for each RTEP project. As a result, notwithstanding the fact that the project was in service for a partial year, the project revenue requirement in the year that the project goes into service has been annualized (shown at the full-year level) so that PJM will collect the correct monthly billings.

Cost of Service Formula Rate Using Actual/Projected FF1 Balances Worksheet K Supporting Calculation of TRUE-UP PIM RTEP Project Revenue Requirement Billed to Benefiting Zones AEP _______ TRANSMISSION COMPANY

Page 1 of 2 I. Calculate Return and Income Taxes with 0 basis point ROE increase for Frugers Quantum.

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

11.49 Calculate Return and Income Taxes with 0 basis point ROE increase for Projects Qualified for Regional Billing. ROE w/o incentives (TCOS, ln 138) Project ROE Incentive Adder 0 SUMMARY OF TRUED-UP ANNUAL REVENUE REQUIREMENTS FOR RTEPPROJECTS ROE with additional 0 basis point incentive Rev Require Determine R (cost of long term debt, cost of preferred stock and equity percentage is from the TCOS, lns 164 through 166) TRUE-UP YEAR Cost 0.00% Weighted cost 0.000% 0.00% As Projected in Prior Year WS J \$ Long Term Debt Preferred Stock 0.00% 0.00% 0.000% Actual after True-up \$ True-up of ARR For ____ -Common Stock 0.00% 0.00% R = 11.490% B. Determine Return using 'R' with hypothetical 0 basis point ROE increase for Identified Projects. Rate Base (TCOS, ln 58) 0.000 R (fom A. above) Return (Rate Base x R) C. Determine Income Taxes using Return with hypothetical 0 basis point ROE increase for Identified Projects. Return (from B. above) Effective Tax Rate (TCOS, ln 97) Income Tax Calculation (Return x CIT) Excess Deferred Income Tax Tax Affect of Permanent Differences Calculate Net Plant Carrying Charge Rate (Fixed Charge Rate or FCR) with II. hypothetical 0 basis point ROE increase. A. Determine Annual Revenue Requirement less return and Income Taxes. Annual Revenue Requirement (TCOS, ln 1) Lease Payments (TCOS, Ln 80) Return (TCOS, ln 109) Income Taxes (TCOS, ln 108) Annual Revenue Requirement, Less Lease payments, Return and Taxes B. Determine Annual Revenue Requirement with hypothetical 0 basis point increase in ROE. Annual Revenue Requirement, Less Lease payments, Return and Taxes Return (from I.B. above) Income Taxes (from I.C. above)
Annual Revenue Requirement, with 0 Basis Point ROE increase Depreciation (TCOS, ln 83)
Annual Rev. Req, w 0 Basis Point ROE
increase, less Depreciation
C. Determine FCR with hypothetical 0 basis point ROE increase.
Net Transmission Plant (TCOS, ln 33)
Annual Revenue Requirement, with 0 Basis Point ROE increase
FCR with 0 Basis Point increase in ROE 0.00% Annual Rev. Req, w / 0 Basis Point ROE increase, less Dep. FCR with 0 Basis Point ROE increase, less Depreciation FCR less Depreciation (TCOS, ln 10) 0.00% Incremental FCR with 0 Basis Point ROE increase, less Depreciation 0.00% III. Calculation of Composite Depreciation Rate Average Transmission Plant Balance for_____ TCOS, ln 19 Annual Depreciation and Amortization Expense (TCOS, $\ln 83$) Composite Depreciation Rate 0.00% Note 1: Until AEP_ _TRANSMISSION COMPANY establishes Transmission Note 1: Until AET INAUSTISSION COMPANY is shown on Worksheet Calculated as in the Operating Company formula approved in Docket No. ER08-1329. The calculation for AEP ______TRANSMISSION COMPANY is shown on Worksheet

calculation for AEP___

Depreciable Life for Composite Depreciation Rate

Average Life in Whole Years

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

A. Base Plan Facilities

Current Year
ROE increase accepted by FERC (Basis Points)
FCR w/o incentives, less depreciation
FCR w/incentives approved for these facilities, less dep.

Ending

Average

Annual Depreciation Expense

Depreciation

Facilities receiving incentives accepted by FERC in Docket No.

Beginning

(e.g. ER10-925-000)

0.00%

Incentive Rev. Requirement ##

Project Description:

Details

Investment Service Year (yyyy) Service Month (1-12)

Investment

Useful life CIAC (Yes or No)

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

TRUE LP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR; CUMULATIVE HISTORY OF TRUED-UP ANNUAL REVENUE REQUIREMENTS: INPUT TRUE-UP ARR (WITH & WITHOUT INCENTIVES) FROM EACH PRIOR YEAR

TEMPLATE BELOW TO MAINTAIN HISTORY OF TRUED-UP ARRS OVER THE

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

AEPTCo subsidiaries in PJM
Cost of Service Formula Rate Using Actual/Projected FF1 Balances
Worksheet L RESERVED
AEP ______ TRANSMISSION COMPANY

RESERVED FOR FUTURE USE

Cost of Service Formula Rate Using Actual/Projected FF1 Balances Worksheet M Supporting Calculation of Capital Structure and Weighted Average Cost of Capital

AEP WEST VIRGINIA TRANSMISSION COMPANY

			Average Bal	ance of Comi	mon Equity	
Line No	Month	Proprietary Capital	Less: Preferred Stock	Less Undistribut ed Sub Earnings (Acct 216.1)	Less AOCI (Acct	Average Balance of Common Equity (f)=(b)-(c)-
	(a)	(b)	(c)	(d)	(e)	(d)-(e)
	(Note A)	(FF1 112.16)	(FF1 250-251)	(FF1 112.12)	(FF1 112.15)	
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	S	-	-	-	-

			Average Balance of Long Term Debt						
				A and 222	A and 224		Gross		
			-	Acct 223	Acct 224		Proceeds		
			Less:	LT Advances			Outstandin		
Line			Reacquired	from Assoc.	Unsecured	Value	g Long-		
No	Month	Bonds	Bonds	Companies	Notes	Hedges	Term Debt		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)=(b)-		

						(c)+(d)+(e) -(f)
(Note A)	(FF1 112.18)	(FF1 112.19)	(FF1 112.20)	(FF1 112.21)	FF1, page 257, Col. (h) - Note 1	
15 December Prior to Rate Year	-	-	-	-	-	-
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	. -	_	-	-	-	-

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

<u>Development of Cost of Long Term Debt Based on Average Outstanding Balance</u>

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
29	Annual Interest Expense for 2017						
	Interest on Long Term Debt - Accts						
30	221 - 224 (256-257.33.i)			_			
	Less: Total Hedge Gain/Expense Accu	ımulated					
	from p 256-257, col. (i) of FERC Form	n 1 included					
31	in Ln 30 and shown in 43 below.			-			
	Amort of Debt Discount & Expense -						
32	Acet 428 (117.63.c)			-			
	Amort of Loss on Reacquired Debt -						
33	Acct 428.1 (117.64.c)			-			
	Less: Amort of Premium on Debt -						
34	Acct 429 (117.65.c)			-			
	Less: Amort of Gain on Reacquired						
35	Debt - Acct 429.1 (117.66.c)			-			

36	Total Interest Expense (Ln 30 - 31 + 32 + 33 - 34 - 35)				
37	Average Cost of Debt for 2017 (Ln 36/ ln 28 (g))			#DIV/0!	
38	CALCULATION OF HEDGE GAI FROM TCOS AEP WEST VIRGINIA TRANSM gains) related to interest hedging a	IISSION CO		y not include	
		(Amortizati		Amortizatio	on Perioa
	HEDGE AMOUNTS BY ISSUANCE (FROM p. 256-257 (i) of the FERC Form 1)	on of	Remaining Unamortize d Balance	Beginning	Ending
39	Ź				ē
40					
41					
42					
43	Net (Gain)/Loss Hedge Amortization To Be Removed	-			
D					
Sto	velopment of Cost of Preferred				
510	<u>CK</u>				
	Balance of Preferred Stock (Line 14				
	(c))		-		
	Dividends on Preferred Stock (Acct 437, FF1 118.29))				
43	Average Cost of Preferred Stock (Ln		_		
46	45 / ln 44)			#DIV/0!	

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

Cost of Service Formula Rate Using Actual/Projected FF1 Balances

Calculation of Post-employment Benefits Other than Pensions Expenses Allocable to Transmission Service

Worksheet O - PBOP Support
AEP ______TRANSMISSION COMPANY

PBOP	(\mathbf{A})		(B)
1	Calculation of PBOP Expenses		
2	AEP System PBOP Rate		
3	Total AEP System PBOP expenses		
4	Base Year relating to retired personnel		
5	Amount allocated on Labor		
6	Total AEP System Direct Labor Expense		
	AEP System PBOP expense per dollar of direc	labor	
7	(PBOP Rate)		
8	Currently Approved PBOP Rate		(0.043)
9	Base PBOP TransCo labor expensed in current	year	
10	Allowable TransCo PBOP Expense for current	year (Ln 8 * Ln 9)	
11	Direct PBOP Expense per Actuarial Report		
12	Additional PBOP Ledger Entry (From Compan	y Records)	
13	Medicare Credit		
14	PBOP Expenses From AEP Affiliates (From C	ompany Records)	
15	Actual PBOP Expense	(Sum Lines 11-14)	
16	PBOP Adjustment	Line 10 less Line 15	

Note: PBOP Expense will be calculated in accordance with the settlement in Docket ER10-355.

As part of the annual update process, AEP will provide to transmission customers and include in its informational filing an independently prepared actuarial report that includes a ten (10) year forecast of PBOP expenses. During the annual update process conducted for rate year 2018 and every four years thereafter, Worksheet O will be used to determine whether the PBOP allowance rate (\$PBOP per \$Direct O&M Labor) should be adjusted going forward for the next four years. If the annual actuarial report issued during the year of any PBOP rate review projects PBOP costs during the next four years that, when allocated to the AEP Transmission Companies based on their projected direct labor expenses over that same projected four-year period, absent a change in the PBOP Rate, will likely cause the AEP East Transmission Companies to over or under collect their cumulative PBOP expenses by more than 20% of the projected next four year's total PBOP expense, taking into account the net over or under collection of such expenses during the previous four years, the PBOP rate shall be adjusted. In order to determine whether continued use of the then approved PBOP rate is likely to result in the AEP Companies' incurrence of a cumulative allowance of PBOP costs under the formula rate will result in a cumulative over or under-recoery of actual PBOP expenses exceeding 20% over the subsequent four year period, Worksheet O will be used to determine (a) the level of cumulative over or under collections of PBOP expense during the time since the PBOP allowance rate was last set, including carrying costs based on the weighted average cost of capital each year from the formula rate actual transmission cost-of-service (b) the cumulative net present value of projected PBOP costs during the next four years as estimated by the then current actuarial report, assuming a discount rate equal to the actual transmission cost of service average cost of capital for the immediately prior calendar year and (c) the cumulative net present value of continued collections over the next four years based on the projected AEP Transmission Companies direct labor expenses and the then effective PBOP allowance rate assuming a discount rate equal to the prior year weighted average cost of capital. If the absolute value of (a)+(b)-(c) exceeds 20% of (b), then the PBOP allowance rate used in the formula rate calculation shall be changed to the value that will cause the projected result of (a)+(b)-(c) to equal zero. If the projected over or under collection during the next four years, (a)+(b)-(c), is less than 20% of (b), then the PBOP Rate will continue in effect for the next four years at the then effective rate. If it is determined through this procedure AEP Companies will over-recover or under-recover actual PBOP expenses by more than 20% over the subsequent four-year period, AEP shall make a filing under FPA Section 205 to change the PBOP Rate stated in the formula rate shown on Worksheet O. No other changes to the formula rate may be included in that filing.

Worksheet - P

DEPRECIATION RATES FOR TRANSMISSION PLANT PROPERTY ACCOUNTS EFFECTIVE AS OF 3/6/2019

AEP APPALACHIAN TRANSMISSION COMPANY

	PLANT	RATES
	ACCT.	Note 1
TRANSMISSION PLANT		
Energy Storage Equipment	351.0	14.22%
Structures & Improvements	352.0	1.62%
Station Equipment	353.0	2.37%
Towers & Fixtures	354.0	1.59%
Poles & Fixtures	355.0	2.71%
Overhead Conductor	356.0	1.53%
Underground Conduit	357.0	3.71%
Underground Conductors	358.0	5.24%
GENERAL PLANT		
Structures and Improvements	390	1.91%
Office Furniture and Equip.	391	3.17%
Stores Equipment	393	1.80%
Tools, Shop and Garage Equipment	394	2.57%
Laboratory Equipment	395	4.01%
Power Operated Equipment	396	3.90%
Communications Equipment	397	4.98%
Micellaneous Equipment	398	2.70%

Note: Per the Settlement in Docket No. ER10-355, Appendix A.1.2, AEP APPALACHIAN TRANSMISSION COMPANY shall use the depreciation rates shown above by FERC Account until such time as the FERC approves new depreciation rates pusuant to a Section 205 or 206 filing to change rates.

Composite Depreciation Rate

OpCo Company
OpCo Company
TOTAL

- 1 T-Plant (FF1 206.58.g)
- 2 T-Plant (FF1 206.58.b)
- 3 Average (Ln 1+ Ln 2)/2
- 4 Depreciation (FF1 336.7.f)
- 5 Composite Depreciation (Ln 3 / Ln 4)

Note: AEP APPALACHIAN TRANSMISSION COMPANY shall initially use the composite depreciation rate for Virginia and West Virginia shown above to estimate depreciation expense for transmission projects in Worksheets J and K until a composite depreciation rate based on transmission plant in service and depreciation expenses recorded by AEP APPALACHIAN TRANSMISSION COMPANY for its own transmission facilities can be calculated in AEP APPALACHIAN TRANSMISSION COMPANY's the first Annual Update including a True-Up TCOS.

AEPTCo subsidiaries in PJM Worksheet - P DEPRECIATION RATES FOR TRANSMISSION PLANT PROPERTY ACCOUNTS EFFECTIVE AS OF 7/1/2018

AEP INDIANA MICHIGAN TRANSMISSION COMPANY

TRANSMISSION PLANT	PLANT ACCT.	RATES Note 1
Land Rights	350.1	1.48%
Structures & Improvements	352.0	1.55%
Station Equipment	353.0	1.86%
Towers & Fixtures	354.0	1.69%
Poles & Fixtures	355.0	2.85%
Overhead Conductor	356.0	1.97%
Underground Conduit	357.0	1.86%
Underground Conductors	358.0	1.70%
GENERAL PLANT		
Structures and Improvements	390	2.03%
Office Furniture and Equip.	391	4.65%
Stores Equipment	393	4.10%
Tools, Shop and Garage Equipment	394	6.65%
Laboratory Equipment	395	5.41%
Power Operated Equipment	396	4.31%
Communications Equipment	397	3.82%
Micellaneous Equipment	398	3.14%

Note: Per the Settlement in Docket No. ER10-355, Appendix A.1.2, AEP INDIANA MICHIGAN TRANSMISSION COMPANY shall use the depreciation rates shown above by FERC Account until such time as the FERC approves new depreciation rates pusuant to a Section 205 or 206 filing to change rates.

Composite Depreciation Rate	OpCo Company	OpCo Company	<u>TOTAL</u>
T-Plant (FF1 206.58.g)			

T-Plant (FF1 206.58.b)

Average (Ln 1+ Ln 2)/2

,

Depreciation (FF1 336.7.f)

Composite Depreciation (Ln 3 / Ln 4)

Note: AEP INDIANA MICHIGAN TRANSMISSION COMPANY shall initially use the composite depreciation rate for INDIANA and MICHIGAN shown above to estimate depreciation expense for transmission projects in Worksheets J and K until a composite depreciation rate based on transmission plant in service and depreciation expenses recorded by AEP INDIANA MICHIGAN TRANSMISSION COMPANY for its own transmission facilities can be calculated in AEP INDIANA MICHIGAN TRANSMISSION COMPANY's the first Annual Update including a True-Up TCOS.

AEPTCo subsidiaries in PJM Worksheet - P DEPRECIATION RATES FOR TRANSMISSION PLANT PROPERTY ACCOUNTS EFFECTIVE AS OF 7/1/2015

AEP KENTUCKY TRANSMISSION COMPANY

	PLANT ACCT.	RATES Note 1
TRANSMISSION PLANT		
Land Rights	350.1	1.44%
Structures & Improvements	352.0	2.08%
Station Equipment	353.0	2.15%
Towers & Fixtures	354.0	2.61%
Poles & Fixtures	355.0	3.95%
Overhead Conductor	356.0	2.91%
Underground Conduit	357.0	2.99%
Underground Conductors	358.0	2.62%
GENERAL PLANT		
Land Rights	389.1	1.59%
Structures & Improvements	390	3.97%
Office Furniture & Equipment	391	3.20%
Transportation Equipment	392	3.52%
Stores Equipment	393	4.15%
Tools Shop & Garage Equipment	394	4.20%
Laboratory Equipment	395	5.76%
Power Operated Equipment	396	5.43%
Communication Equipment	397	5.66%
Miscellaneous Equipment	398	6.73%

Note: Per the Settlement in Docket No. ER10-355, Appendix A.1.2, AEP KENTUCKY TRANSMISSION COMPANY shall use the depreciation rates shown above by FERC Account until such time as the FERC approves new depreciation rates pusuant to a Section 205 or 206 filing to change rates.

	Composite Depreciation Rate	OpCo Company	OpCo Company	TOTAL
1	T-Plant (FF1 206.58.g)			
2	T-Plant (FF1 206.58.b)			
3	Average (Ln 1+ Ln 2)/2			
4	Depreciation (FF1 336.7.f)			
5	Composite Depreciation (Ln 3 / Ln 4)			

Note: AEP KENTUCKY TRANSMISSION COMPANY shall initially use the composite depreciation rate for KPCo shown above to estimate depreciation expense for transmission projects in Worksheets J and K until a composite depreciation rate based on transmission plant in service and depreciation expenses recorded by AEP KENTUCKY TRANSMISSION COMPANY for its own transmission facilities can be calculated in AEP KENTUCKY TRANSMISSION COMPANY's the first Annual Update including a True-Up TCOS.

AEPTCo subsidiaries in PJM Worksheet - P DEPRECIATION RATES FOR TRANSMISSION PLANT PROPERTY ACCOUNTS EFFECTIVE AS OF 3/6/2019

AEP OHIO TRANSMISSION COMPANY

	PLANT ACCT.	RATES Note 1
TRANSMISSION PLANT		
Land Rights	350.1	1.46%
Energy Storage Equipment	351.0	14.22%
Structures & Improvements	352.0	1.75%
Station Equipment	353.0	2.13%
Towers & Fixtures	354.0	1.96%
Poles & Fixtures	355.0	3.17%
Overhead Conductor	356.0	2.14%
Underground Conduit	357.0	2.85%
Underground Conductors	358.0	3.19%
GENERAL PLANT		
Structures & Improvements	390.0	2.64%
Office Furniture & Equipment	391.0	3.67%
Stores Equipment	393.0	3.35%
Tools Shop & Garage Equipment	394.0	4.48%
Laboratory Equipment	395.0	5.06%
Power Operated Equipment	396.0	4.55%
Communication Equipment	397.0	4.82%
Miscellaneous Equipment	398.0	4.19%

Note: Per the Settlement in Docket No. ER10-355, Appendix A.1.2, AEP OHIO TRANSMISSION COMPANY shall use the depreciation rates shown above by FERC Account until such time as the FERC approves new depreciation rates pusuant to a Section 205 or 206 filing to change rates.

Composite Depreciation Rate	OpCo Company	OpCo Company	<u>TOTAL</u>
T-Plant (FF1 206.58.g)			
T-Plant (FF1 206.58.b)			
Average (Ln 1+ Ln 2)/2			
Depreciation (FF1 336.7.f)			
Composite Depreciation (Ln 3 / Ln 4)			

Note: AEP OHIO TRANSMISSION COMPANY shall initially use the composite depreciation rate for APCo, I&M and KPCo shown above to estimate depreciation expense for transmission projects in Worksheets J and K until a composite depreciation rate based on transmission plant in service and depreciation expenses recorded by AEP OHIO TRANSMISSION COMPANY for its own transmission facilities can be calculated in AEP OHIO TRANSMISSION COMPANY's the first Annual Update including a True-Up TCOS.

AEPTCo subsidiaries in PJM Worksheet - P DEPRECIATION RATES FOR TRANSMISSION PLANT PROPERTY ACCOUNTS EFFECTIVE AS OF 3/6/2019

AEP WEST VIRGINIA TRANSMISSION COMPANY

TRANSMISSION PLANT	PLANT ACCT.	RATES Note 1
Energy Storage Equipment	351.0	14.22%
Structures & Improvements	352.0	1.62%
Station Equipment	353.0	2.37%
Towers & Fixtures	354.0	1.59%
Poles & Fixtures	355.0	2.71%
Overhead Conductor	356.0	1.53%
Underground Conduit	357.0	3.71%
Underground Conductors	358.0	5.24%
GENERAL PLANT		
Structures & Improvements	390.0	1.91%
Office Furniture & Equipment	391.0	3.17%
Stores Equipment	393.0	1.80%
Tools Shop & Garage Equipment	394.0	2.57%
Laboratory Equipment	395.0	4.01%
Power Operated Equipment	396.0	3.90%
Communication Equipment	397.0	4.98%
Miscellaneous Equipment	398.0	2.70%

Note: Per the Settlement in Docket No. ER10-355, Appendix A.1.2, AEP WEST VIRGINIA TRANSMISSION COMPANY shall use the depreciation rates shown above by FERC Account until such time as the FERC approves new depreciation rates pusuant to a Section 205 or 206 filing to change rates.

	Composite Depreciation Rate	OpCo Company	OpCo Company	<u>TOTAL</u>
1	T-Plant (FF1 206.58.g)			
2	T-Plant (FF1 206.58.b)			
3	Average (Ln 1+ Ln 2)/2			
4	Depreciation (FF1 336.7.f)			
5	Composite Depreciation (Ln 3 / Ln 4)			

Note: AEP WEST VIRGINIA TRANSMISSION COMPANY shall initially use the composite depreciation rate for APCo and WPCo shown above to estimate depreciation expense for transmission projects in Worksheets J and K until a composite depreciation rate based on transmission plant in service and depreciation expenses recorded by AEP WEST VIRGINIA TRANSMISSION COMPANY for its own transmission facilities can be calculated in AEP WEST VIRGINIA TRANSMISSION COMPANY's the first Annual Update including a True-Up TCOS.

AEP East Consolidated Utility Capital Structure Consolidation of Operating Companies' Capital Structure @ 12-31-Worksheet Q Page 1

Provent				Indiana					Operating Companies'
Peecla Peecla Peecla Peecla Peecla Peecla Peecla			Power	Power	Power	Power			Consolidated Capital
1 Books (112.18.6.8d)		oment of Long Term Debt Relences at Vear End	Company	Company	Company	Company	Company	Company	Structure
Less Reacquired Bonds (17.19 x deb)									
3 LT Advances from Assoc Companies (112-20-68d) 4 Seniter Uniceard Nation (112-18.08d) Exhabits Spon Nie Paul Disp Fund 5 Less Fint Value Helges (See Note on the 7 below) 5 Total Long Term Dolt Helders NOTE: The balance of finit value bedges on outstanding long term debt are to be excluded from the balance of long term debt included in the formula's capital structure. (page 257, Column H of Preparation Long Column H of Preparation Debt (127-65.3) 10 Amost of Loss on Recapited Debt (117-65.6) 11 Less Amost of Gains on Recapited Debt (117-65.6) 12 Less Amost of Gains on Recapited Debt (117-65.6) 13 Less Amost of Gains on Recapited Debt (117-65.6) 14 LTD Interest Expense Previousment of Cost of Preferred Stock and Preferred Dividends 15 Drividend Ratio (p. 200-21.5) 8.0) 16 Par Value (p. 200-21.8) 8.1 17 Drividend Amount (1n. 15 * Ln. 18) 18 Drividend Amount (1n. 15 * Ln. 18) 19 Drividend Amount (1n. 15 * Ln. 18) 20 Drividend Amount (1n. 20 * Ln. 23) 21 Par Value (p. 250-25.1 8.0) 22 Shares Outstanding (p. 250-25.1 8.0) 23 Shares Outstanding (p. 250-25.1 8.0) 24 Drividend Amount (1n. 20 * Ln. 23) 25 Drividend Ratio (p. 250-25.1 8.0) 26 Par Value (p. 250-25.1 8.0) 27 Shares Outstanding (p. 250-25.1 8.0) 28 Shares Outstanding (p. 250-25.1 8.0) 29 Drividend Amount (1n. 20 * Ln. 23) 20 Drividend Amount (1n. 20 * Ln. 23) 21 Drividend Amount (1n. 20 * Ln. 23) 22 Drividend Amount (1n. 20 * Ln. 23) 23 Drividend Amount (1n. 20 * Ln. 23) 24 Drividend Amount (1n. 20 * Ln. 23) 25 Drividend Amount (1n. 20 * Ln. 23) 26 Par Value (p. 250-25.1 8.0) 27 Shares Outstanding (p. 250-25.1 8.0) 28 Less Account 2010 (1121.5c) 40 Less Account 2010 (1121.5c) 41 Drividend Amount (1n. 20 * Ln. 25) 42 Drividend Amount (1n. 20 * Ln. 25) 43 Drividend Amount (1n. 20 * Ln. 25) 44 Drividend Amount (1n. 20 * Ln. 25) 45 Drividend Amount (1n. 20 * Ln. 25) 46 Less Account 2010 (1121.5c) 47 Perferred Stock (Ln. 18 3, 23.33) 48 Preferred Stock (Ln. 18 3, 23.33) 49 Preferred Stock (Ln. 18 3, 23.33) 40 Preferred Stock (Ln. 18 3, 23.33) 40 Preferred S									
4 Senior Unnocured Notes (112.21 c&d) Exchales Spent Nue Fuel Disp Fund 5 Less Fair Value Hotelges & New con La / To Febroy NOTE: The balances for a volue hotelges on outstanding long term debt are to be excluded from the balance of for unbe hotelges on outstanding long term debt are to be excluded from the balance of a volue hotelges of the process									
See Less: Fair Value Holges (See Note on La Pelow)		-							
Total Long Term Debt Balance									
NOTE: The balance of fair value bedges on outstanding long term debt are to be excluded from the balance of long term debt included in the formula's capital structure. (page 257, Column H of Ferina on Debt Interest Expenses 8 lances to Lang Ferm Bebt (156-25733) 10 Amort of Loss on Recognized Debt (117-64c) 11 Less: Amort of Fermian on Debt (117-65c) 12 Less: Amort of Fermian on Debt (117-65c) 13 Less: Relige lineration pp 25c-257(0) 14 LTD Interest Expense 15 Less Heigh Interest on pp 25c-257(0) 14 Par Value (n. 250-251.8c) 15 Debt Control Street Performed Street Amort of Termina on Amort of Permian on Debt (117-65c) 16 Par Value (n. 250-251.8c) 17 Shares Outstanding (p. 250-251.8c) 18 Monotary Value (l. 10 * 1. 1. 17) 19 Debt Control Street Performed Street P									
Test	6								
Devolution Long Term Debt (250-257-33) Silicates to Long Term Debt (250-257-33) Amort of Debt Discount & Expense (117-63-c) Amort of Loss on Recognited Debt (117-63-c) Loss Holds on Recognited Debt (117-63-c) Loss Holds in Recog	7		o be excluded from the	balance of long t	erm debt include	ed in the formul	a's capital struct	ture. (page 257,	Column H of the
8 Interest on Long Term Debt (256-257-33.3) 9 Amort of Debt Discount & Expense (117.65.c) 10 Amort of Loss on Rescapited Debt (117.65.c) 11 Less Amort of Perminan to Bebt (117.65.c) 12 Less Holge Interest on pp 256-257(i) 13 Less Holge Interest on pp 256-257(ii) 14 LTD Interest Expense Previous Res (p. 250-25.1 Ac) 15 Dividend Rate (p. 250-25.1 Ac) 16 Par Value (p. 250-25.1 Ac) 17 Shareo Constanding (p.250-25.1 Ac) 18 Dividend Rate (p. 250-25.1 Ac) 19 Dividend Amount (Ln 15 * Ln 18) 20 Dividend Rate (p. 250-25.1 Ac) 21 Par Value (p. 250-25.1 Ac) 22 Shareo Sustanding (p.250-25.1 Ac) 23 Monetary Value (Ln 21 * Ln 22) 25 Dividend Rate (p. 250-25.1 Ac) 26 Par Value (p. 250-25.1 Ac) 27 Shareo Sustanding (p.250-25.1 Ac) 28 Dividend Rate (p. 250-25.1 Ac) 29 Dividend Rate (p. 250-25.1 Ac) 20 Dividend Rate (p. 250-25.1 Ac) 20 Dividend Rate (p. 250-25.1 Ac) 21 Par Value (p. 250-25.1 Ac) 22 Dividend Rate (p. 250-25.1 Ac) 23 Monetary Value (Ln 26 * Ln 27) 25 Dividend Rate (p. 250-25.1 Ac) 26 Par Value (p. 250-25.1 Ac) 27 Shareo Sustanding (p.250-25.1 Ac) 28 Monetary Value (Ln 3 * Ln 32) 30 Dividend Rate (p. 250-25.1 Ac) 31 Dividend Rate (p. 250-25.1 Ac) 32 Shareo Sustanding (p.250-25.1 Ac) 33 Dividend Rate (p. 250-25.1 Ac) 34 Dividend Rate (p. 250-25.1 Ac) 35 Preferred Stock (Lns 18, 23, 28, 23) 36 Preferred Stock (Lns 18, 23, 28, 23) 37 Dividend Rate (p. 250-25.1 Ac) 38 Less Performed Stock (Lns 18, 23, 28, 23) 39 Dividend Rate (p. 250-25.1 Ac) 40 Less Account 216 (1121.2c) 41 Balance of Common Equity 42 Common Equity 43 Calculation of Capital Shares (Ln 47 Ln 45) 44 Common Equity (Ln 41 Above) 45 Total Company Structure 46 LITD Capital Shares (Ln 47 Ln 45) 47 Preferred Stock (Lns 18, 24, 24, 24, 24, 24, 24, 25, 25, 25, 25, 25, 25, 25, 25, 25, 25									
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15 Divident Rate (p. 250-251, 7.a) 16 Par Value (p. 250-251, 8.c) 17 Shares Outstanding (p. 250-251, 8.c) 18 Monetary Value (Ln 16 * Ln 17) 19 Dividend Amount (Ln 15 * Ln 18) 20 Dividend Rate (p. 180-251, 7.a) 21 Shares Outstanding (p. 250-251, 8.c) 22 Shares Outstanding (p. 250-251, 8.c) 23 Monetary Value (Ln 2 * Ln 22) 24 Dividend Amount (Ln 20 * Ln 23) 25 Dividend Rate (p. 250-251, 8.c) 26 Par Value (p. 250-251, 8.c) 27 Shares Outstanding (p. 250-251, 8.c) 28 Monetary Value (Ln 2 * Ln 27) 29 Dividend Amount (Ln 20 * Ln 23) 20 Dividend Rate (p. 250-251, 8.c) 21 Shares Outstanding (p. 250-251, 8.c) 22 Shares Outstanding (p. 250-251, 8.c) 23 Monetary Value (Ln 2 * Ln 27) 24 Dividend Amount (Ln 26 * Ln 27) 25 Dividend Amount (Ln 26 * Ln 27) 26 Par Value (p. 250-251, 8.c) 27 Shares Outstanding (p. 250-251, 8.c) 28 Monetary Value (Ln 2 * Ln 25) 29 Dividend Rate (p. 250-251, 8.c) 30 Dividend Rate (p. 250-251, 8.c) 31 Par Value (p. 250-251, 8.c) 32 Monetary Value (Ln 26 * Ln 27) 33 Par Value (p. 250-251, 8.c) 34 Par Value (p. 250-251, 8.c) 35 Preferred Stock (Ln 3 1 * Ln 32) 36 Preferred Stock (Ln 3 1 * Ln 32) 37 Par Value (p. 250-251, 8.c) 38 Less Account 210 (112, 16.c) 39 Less Account 210 (112, 16.c) 40 Less Account 210 (112, 16.c) 41 Balance of Common Equity 42 Performed Stock (Ln 35 Above) 44 Common Equity (Ln 41 Above) 45 Total Company Structure 46 LTD Capital Shares (Ln 44 / Ln 45) 47 Preferred Stock (Ln 3 5 Above) 48 Common Equity (Ln 41 Above) 49 RESERVED 50 Reserved 51 Reserved 52 Reserved 53 Reserved 54 Reserved 55 Common Equity Capital Clost Rate 64 Lin 36 (Ln 36) Ln 36 (Ln 36) 55 Common Equity Capital Clost Rate (Ln 36 / Ln 36) 56 LTD Weighted Capital Cost Rate (Ln 36 / Ln 35) 56 LTD Weighted Capital Cost Rate (Ln 36 / Ln 35) 56 LTD Weighted Capital Cost Rate (Ln 36 / Ln 35)									
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29 Dividend Attor (p. 250-251. 7a)									
Dividend Rate (p. 250-251. 7a)	28	Monetary Value (Ln 26 * Ln 27)							
31 Par Value (p. 250-251. 8.e) 32 Shares Outstanding (p.250-251. 8.e) 33 Monetary Value (Ln 31 * Ln 32) 34 Dividend Amount (Ln 30 * Ln 33) 35 Preferred Stock (Ln 18, 23, 28, 33) 36 Preferred Stock (Ln 18, 23, 28, 33) 37 Proprietary Capital (112.16.c) 38 Less: Preferred Stock (Ln 45 Above) 39 Less: Account 216.1 (112.12.c) 40 Less: Account 216.1 (112.15.c) 41 Balance of Common Equity Calculation of Capital Shares 42 Long Term Debt (Ln 6 Above) 43 Preferred Stock (Ln 35 Above) 44 Common Equity (Ln 41 Above) 45 Total Company Structure 46 LTD Capital Shares (Ln 42 / Ln 45) 47 Preferred Stock Capital Shares (Ln 44 / Ln 45) 48 Common Equity Capital Shares (Ln 44 / Ln 45) 49 RESERVED 50 Reserved 51 Reserved 52 Reserved 53 LTD Capital Cost Rate (Ln 14 / Ln 6) 54 Preferred Stock Capital Cost Rate (Ln 14 / Ln 6) 55 LTD Capital Cost Rate (Ln 14 / Ln 6) 56 LTD Capital Cost Rate (Ln 46 + Ln 53)	29	Dividend Amount (Ln 25 * Ln 28)							
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35 Preferred Stock (Lins 18, 23, 28, 23) 3 Preferred Dividends (Lins 19, 24, 29, 34)									
Second Preferred Dividends (Lns 19, 24, 29,34)									
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54 Preferred Stock Capital Cost Rate (Ln 36 / Ln 35) 55 Common Equity Capital Cost Rate 11.49% 11.49% 11.49% 11.49% 11.49% 11.49% 1 Calculation of Weighted Capital Cost Rate LTD Weighted Capital Cost Rate (Ln 46 * Ln 53) 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>									
Calculation of Weighted Capital Cost Rate 56 LTD Weighted Capital Cost Rate (Ln 46 * Ln 53)									
56 LTD Weighted Capital Cost Rate (Ln 46 * Ln 53)		Common Equity Capital Cost Rate	11.49%	11.49%	11.49%	11.49%	11.49%	11.49%	11.49%
57 Preferred Stock Capital Cost Rate (Ln 47 * Ln 54)									
58 Common Equity Capital Cost Rate (Ln 48 * Ln 55)									
59 Total Company Structure	39	Total Company Structure							

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AEP East Consolidated Utility Capital Structure Consolidation of Operating Companies' Capital Structure @ 12-31-____ Worksheet Q Page 2

60 61 62 63 64 65 66 Develo 67 68	pment of Long Term Debt Balances at Year End Bonds (112.18.c&d) Less: Reacquired Bonds (112.19.c&d) LT Advances from Assoc. Companies (112.20.c&d) Senior Unsecured Notes (112.21.c&d) Excludes Spent Nuc Fuel Disp	an Power Company		Power	Power		Power	Power	ed Capital
60 61 62 63 64 65 66 Develo 67 68	Bonds (112.18.c&d) Less: Reacquired Bonds (112.19.c&d) LT Advances from Assoc. Companies (112.20.c&d) Senior Unsecured Notes (112.21.c&d) Excludes Spent Nuc Fuel Disp			Company	Company	Compan y	Company	Company	Structure
61 62 63 64 65 66 Develo 67 68	Less: Reacquired Bonds (112.19.c&d) LT Advances from Assoc. Companies (112.20.c&d) Senior Unsecured Notes (112.21.c&d) Excludes Spent Nuc Fuel Disp								
62 63 64 65 66 Devel 67 68	LT Advances from Assoc. Companies (112.20.c&d) Senior Unsecured Notes (112.21.c&d) Excludes Spent Nuc Fuel Disp								
64 65 66 Devel 67 68									
64 65 66 Devel 67 68	Fond								
65 66 Devel 67 68									
66 Devel 67 68	Less: Fair Value Hedges (See Note on Ln 66 below)								
Develo 67 68	Total Long Term Debt Balance								4. 554
Develo 67 68	NOTE: The balance of fair value hedges on outstanding long term debt at	re to be excluded from	n the balance of l	long term debt	included in the	formula's capi	tal structure. (p	. 257, Column H	of the FF1)
67 68	opment of Long Term Debt Interest Expense								
	Interest on Long Term Debt (256-257.33.i)								
60	Amort of Debt Discount & Expense (117.63.c)								
69	Amort of Loss on Reacquired Debt (117.64.c)								
70	Less: Amort of Premium on Debt (117.65.c)								
71	Less: Amort of Gain on Reacquired Debt (117.66.c)								
72 73	Less: Hedge Interest on pp 256-257(i)								
	LTD Interest Expense pment of Cost of Preferred Stock and Preferred Dividends								
74	Dividend Rate (p. 250-251. 7.a)								
75	Par Value (p. 250-251. 8.c)								
76	Shares Outstanding (p.250-251. 8.e)								
77	Monetary Value (Ln 75 * Ln 76)								
78	Dividend Amount (Ln 74 * Ln 77)								
79	Dividend Rate (p. 250-251. 7.a)								
80	Par Value (p. 250-251. 8.c)								
81 82	Shares Outstanding (p.250-251. 8.e) Monetary Value (Ln 80 * Ln 81)								
83	Dividend Amount (Ln 79 * Ln 82)								
84	Dividend Rate (p. 250-251. 7.a)								
85	Par Value (p. 250-251. 8.c)								
86	Shares Outstanding (p.250-251. 8.e)								
87	Monetary Value (Ln 85 * Ln 86)								
88	Dividend Amount (Ln 84 * Ln 87)								
89 90	Dividend Rate (p. 250-251, 7.a)								
90 91	Par Value (p. 250-251. 8.c) Shares Outstanding (p.250-251. 8.e)								
92	Monetary Value (Ln 90 * Ln 91)								
93	Dividend Amount (Ln 89 * Ln 92)								
94	Preferred Stock (Lns 77, 82, 87,92)								
95	Preferred Dividends (Lns 78, 83, 88,93)								
	opment of Common Equity								
96									
97									
98 99									
100									
	ation of Capital Shares								
101									
102									
103									
104									
105									
106									
107									
108 109									
1109									
111									
	ation of Capital Cost Rate								
112									
113	Preferred Stock Capital Cost Rate (Ln 95 / Ln 94)								
114		11.49%	11.49%	11.49%	11.49%	11.49%	11.49%	11.49%	11.49%
	ation of Weighted Capital Cost Rate								
115									
116 117									
117	1 3 1								

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AEP East Consolidated Utility Capital Structure Consolidation of Operating Companies' Average Capital Structure Worksheet Q Page 3

Line		Appalachi an Power Company	Indiana Michigan Power Company	Kentucky Power Company	Kingsport Power Company	Ohio Power Compan y	Wheeling Power Company	Operating Companies' Consolidated Capital Structure
	ment of Average Long Term Debt	,,,,,,,,,,		· ····································		,		
119	Average Bonds (Ln 1 + Ln 60) / 2							
120	Less: Average Reacquired Bonds (Ln 2 + Ln 61) / 2							
	Average LT Advances from Assoc. Companies (Ln 3 + Ln 62) /							
121	2							
122	Average Senior Unsecured Notes (Ln 4 + Ln 63) / 2							
123	Less: Average Fair Value Hedges (See Note on Ln 125 below)							
124	Average Balance of Long Term Debt							
	NOTE: The balance of fair value hedges on outstanding long term	debt are to be excluded from the	balance of long ter	m debt included	in the formula's	capital structu	ire. (p. 257, Co	lumn H of the
125	FF1)		_			•	*	
Develop	ment of Long Term Debt Interest Expense							
126	Interest on Long Term Debt (256-257.33.i)							
127	Amort of Debt Discount & Expense (117.63.c)							
128	Amort of Loss on Reacquired Debt (117.64.c)							
129	Less: Amort of Premium on Debt (117.65.c)							
130	Less: Amort of Gain on Reacquired Debt (117.66.c)							
131	Less: Hedge Interest on pp 256-257(i)							
132	LTD Interest Expense							
	Preferred Stock and Preferred Dividends							
133	Average Balance of Preferred Stock (Ln 35 + Ln 94) / 2							
134	Preferred Dividends (Ln 36)							
	ment of Average Common Equity							
135	Average Proprietary Capital (Ln 37 + Ln 96) / 2							
136	Less: Average Preferred Stock (Ln 133 Above)							
137	Less: Average Account 216.1 (Ln 39 + Ln 98) / 2							
138	Less: Average Account 219.1 (Ln 40 + Ln 99) / 2							
139	Average Balance of Common Equity							
140	ion of Capital Shares Average Balance of Long Term Debt (Ln 124 Above)							
140	Average Balance of Preferred Stock (Ln 133 Above)							
141	Average Balance of Common Equity (Ln 139 Above)							
143	Average of Total Company Structure							
143	Average Balance of LTD Capital Shares (Ln 140 / Ln 143)							
144	Average Balance of Preferred Stock Capital Shares (Ln 143) Average Balance of Preferred Stock Capital Shares (Ln 141 / Ln							
145	143)							
143	Average Balance of Common Equity Capital Shares (Ln 142 /							
146	Ln 143)							
147	Reserved							
148	Reserved							
149	Reserved							
150	Reserved							
Calculat	ion of Capital Cost Rate							
151	LTD Capital Cost Rate (Ln 132 / Ln 124)							
152	Preferred Stock Capital Cost Rate (Ln 134 / Ln 133)							
153	Common Equity Capital Cost Rate	11.49%	11.49%	11.49%	11.49%	11.49%	11.49%	11.49%
	ion of Weighted Capital Cost Rate							
154	LTD Weighted Capital Cost Rate (Ln 144 * Ln 151)							
155	Preferred Stock Capital Cost Rate (Ln 145 * Ln 152)							
156	Common Equity Capital Cost Rate (Ln 146 * Ln 153)							
157	ACTUAL WEIGHTED AVG COST OF CAPITAL							

AEP East

AEPTCo subsidiaries in PJM Cost of Service Formula Rate Using Actual/Projected FF1 Balances Worksheet R – True-up With Interest (Hypothetical Example)

Reconciliation Revenue Requirement For Year 2018 Available May 25, 2019

July

Year

2018 Revenue Requirement Forecast by October 31, 2017 True-up Adjustment -Over (Under) Recovery

Over (Under) Average **Recovery Plus** Monthly Calculated Amortizatio Surcharge **Interest Rate** (Refund) Owed Interest Months Interest n 0.2780% **Interest Rate on Amount of Refunds or Surcharges (Note 1)** An over or under collection will be recovered prorata over 2018, held for 2019 and returned prorata over 2020 **Calculation of Interest** Monthly Year 2018 0.2780% 12 January Year February 2018 0.2780% 11 Year March 2018 0.2780% 10 Year April 2018 0.2780% Year May 2018 0.2780% Year June 2018 0.2780% Year July 2018 0.2780% Year August 2018 0.2780% Year September 2018 0.2780% Year 0.2780% October 2018 3 Year 0.2780% November 2018 2 Year 0.2780% December 2018 **Annual** Year 0.2780% January through December 2019 12 Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months Monthly Year 2020 0.2780% January Year 0.2780% February 2020 Year March 2020 0.2780% Year April 2020 0.2780% Year May 2020 0.2780% Year 2020 0.2780% June

0.2780%

	2020					
	Year	-		-	-	-
August	2020		0.2780%			
	Year	-		-	-	-
September	2020		0.2780%			
	Year	-		-	-	-
October	2020		0.2780%			
	Year	-		-	-	-
November	2020		0.2780%			
	Year	-		-	-	-
December	2020		0.2780%		_	
				-		
True-Up Adjustment with					-	
Interest						
Less Over (Under)					-	
Recovery						
					-	
Total Interest						

Note 1: The interest rate to be applied to the over recovery or under recovery amounts will be determined using the average monthly FERC interest rate (as determined pursuant to 18 C.F.R. Section 35.19a) for the twenty (20) months from the beginning of the rate year being trued-up through August 31 of the following year.

ATTACHMENT B REVISED ATTACHMENT H-20B (REDLINE TARIFF)

AEPTCo subsidiaries in PJM Cost of Service Formula Rate Using Actual/Projected FF1 Balances Worksheet A Rate Base Company Name

			Gross Pla	ant In Servi	ce	
Line No	Month	Transmission	Transmission ARO	General	General ARO	Intangible
	(a)	(d)	(e)	(h) FF1, page 207	(i) FF1, page 207	(j) FF1, page 205
		FF1, page 207 Col.(g) & pg. 206 Col. (b),	FF1, page 207 Col.(g) & pg. 206 Col. (b),	Col.(g) & pg. 206 Col. (b),	Col.(g) & pg. 206 Col. (b), ln	Col.(g) & pg. 204 Col. (b), ln
	(Note A)	ln 58	ln 57	ln 99	98	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	-	-	-	-	-

			Accumula	ted Deprecia	tion	
Line No	Month	Transmission	Transmissio n ARO	General	General ARO	Intangible
	(a)	(d)	(e)	(h)	(i)	(j)
			Company Records		Company Records (Included	
		FF1, page	(Included in	FF1, page	in total in	FF1, page
		219, ln 25,	total in	219, ln 28,	Column	200, ln 21,
	(Note A)	Col. (b)	Column (d))	Col. (b)	(h))	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						
	Average of the 13 Monthly						
28	Balances	-	-	-	-	 -	

Line No	Month (a)	OATT Ancillary Services (GSU) Plant In Service (b) Company Records (included in total in column (d) of gross plant	OATT Ancillary Services (GSU) Accumulate d Depreciation (c) Company Records (included in total in column (d) of accumulated depreciation	Excluded Plant - Plant In Service (d)	Excluded Plant - Accumula ted Depreciat ion (e)
	(Note A)	above)	above)	Records	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				-
42	Average of the 13 Monthly Balances	-	-	_	_

Transmission Accumulated 43 Depreciation net of GSU

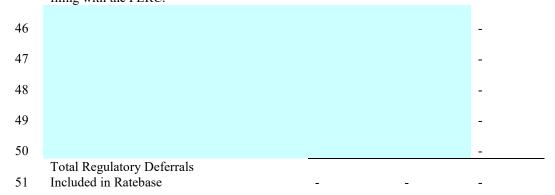
<u>Plant</u>	Held For Future Use	Source of Data	<u>Balance @</u> <u>December</u> <u>31, 2017</u>	Balance @ December 31, 2016	Average Balance for 2017
	(a)	(b)	(c)	(d)	(e)
		FF1, page			
		214, ln 47,			
44	Plant Held For Future Use	Col. (d)	-	_	-
	Transmission Plant Held	Company			
	For Future Use (Included	Records -			
45	in total on line 43)	Note 1	-	-	-

Regulatory Assets and Liabilities

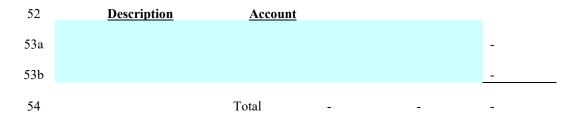
Approved for Recovery In

Ratebase

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



<u>Unfunded Reserves Summary</u> (Company Records)



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

AEP ______ TRANSMISSION COMPANY
(A) (B) (C) (D) (E)

	(11)	(b)	(e)	(D)	(E)
<u>Line</u>			Balance @ December	Balance @ December	Average Balance
Number	<u>Description</u>	<u>Source</u>	31,	31,	for
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)			=
4	Less: Other Excluded Deferrals	WS B-1 - Actual Stmt. AF Ln. 3 (Note 1)			<u>-</u>
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)			-
8	Less: ARO Related Deferrals	WS B-1 - Actual Stmt. AF Ln. 7 (Note 1)			-
9	Less: Other Excluded Deferrals	WS B-1 - Actual Stmt. AF Ln. 6 (Note 1)			<u>-</u> _
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)			-
13	Less: ARO Related Deferrals	WS B-1 - Actual Stmt. AF Ln. 13 (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	-	-	-
16	Account 190				
17	Year End Utility Deferrals	FF1, p. 234, ln 8, Col. (c)			-
18	Less: ARO Related Deferrals	WS B-2 - Actual Stmt. AG Ln. 4 (Note 1)			-
19	Less: Other Excluded Deferrals	WS B-2 - Actual Stmt. AG Ln. 3 (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 in Ratebase	Ln 22 - ln 23			-
25	Transmission Related Deferrals	WS B-1 - Actual Stmt. AF Ln. 20 (Note 1)			-
NOTE 1	On this worksheet, "Company Records" refers to AEP's tax forecast and accouproration required by IRS Letter Rule Section 1.167(I)-I(h)(6)(ii). Line item d 2.				
NOTE 2	ADIT balances should exclude balances related to hedging activity.				

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

(DEBIT) CREDIT

	COLUMN A	COLUMN B	COLUMN C	COLUM N D	COLUM N E	COLUMN <u>F</u>	COLUM N G	COLUMN <u>H</u>	COLUM N I	COLUM N J	COLUMN <u>K</u>	COLUM N L	COLUM N.M	COLUMN N	COLUM N O
		PER BO		APPLICA <u>UTI</u>	ON- BLE/NON- LITY	AVERAG E ELECTRI C	FUNCTIO	ONALIZATION	AVERAGE	FUNCTIO	ONALIZATION	12/31/2016	FUNCTIO	ONALIZATION	12/31/2017
	ACCUMULATED DEFERRED FIT ITEMS	BALANCE AS <u>OF 12-31-</u> <u>2016</u>	BALANC E AS <u>OF 12-31-</u> <u>2017</u>	BALANC E AS OF 12- 31-2016	BALANC E AS OF 12- 31-2017	UTILITY (B+C+D+E)/2	GENER ATION	TRANSMI SSION	DISTRIB UTION	GENER ATION	TRANSMI SSION	<u>DISTRIB</u> <u>UTION</u>	GENER ATION	TRANSMI SSION	<u>DISTRIB</u> <u>UTION</u>
1.00	ACCOUNT 281:														
2.01															
2.02		0	0			0	0	0	0						
2.03															
2.04		0	0	0	0	0									
2.05		0	0	0	0	0									
2.06		0	0	0	0	0									
3	TOTAL ACCOUNT 281	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	ACCOUNT 281 - ARO-Related Deferrals	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	ACCOUNT 282:														
5.01		0	0			0	0	0	0						
5.02		0	0			0	0	0	0						
5.03		0	0			0	0	0	0						
5.04		0	0			0	0	0	0						
5.05		0	0			0	0	0	0						
5.06		0	0			0	0	0	0						

5.	07	0	0			0	0	0	0	
5.	08	0	0			0	0	0	0	
5.	09	0	0			0	0	0	0	
5.	10	0	0			0	0	0	0	
5.	11	0	0			0	0	0	0	
5.	12	0	0			0	0	0	0	
5.	13	0	0			0	0	0	0	
5.	14	0	0			0	0	0	0	
5.	15	0	0			0	0	0	0	
5.	16	0	0			0	0	0	0	
5.	17	0	0			0	0	0	0	
5.	18	0	0			0	0	0	0	
5.	19	0	0			0	0	0	0	
5.	20	0	0			0	0	0	0	
5.	21	0	0			0	0	0	0	
5.	22	0	0			0	0	0	0	
5.	23	0	0			0	0	0	0	
5.	24	0	0			0	0	0	0	
	25	0	0			0	0	0	0	
5.	26	0	0			0	0	0	0	
5.	27	0	0			0	0	0	0	
	28	0	0			0	0	0	0	
	29	0	0			0	0	0	0	
5.	30	0	0			0	0	0	0	
	31	0	0			0	0	0	0	
	32	0	0			0	0	0	0	
	33	0	0			0	0	0	0	
	34	0	0			0	0	0	0	
	35	0	0			0	0	0	0	
5.	36	0	0			0	0	0	0	
	37	0	0			0	0	0	0	
	38	0	0			0	0	0	0	
5.	39			0	0	0				

5.41				0	0	0									
6	TOTAL ACOUNT 282	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	ACCOUNT 282 - ARO-Related Deferals	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	ACCOUNT 283:														
9.01		0	0			0	0	0	0						
9.02		0	0			0	0	0	0						
9.03		0	0			0	0	0	0						
9.04		0	0			0	0	0	0						
9.05		0	0			0	0	0	0						
9.06		0	0			0	0	0	0						
9.07		0	0			0	0	0	0						
9.08		0	0			0	0	0	0						
9.09		0	0			0	0	0	0						
9.10		0	0			0	0	0	0						
9.11		0	0			0	0	0	0						
9.12		0	0			0	0	0	0						
9.13		0	0			0	0	0	0						
9.14		0	0			0	0	0	0						
9.15		0	0			0	0	0	0						
9.16		0	0			0	0	0	0						

0 0

5.40

9.17

9.18

9.19

9.20

9.21

9.22

9.23

9.24

9.25	0	0	0	0	0	0
9.26	0	0	0	0	0	0
9.27	0	0	0	0	0	0
9.28	0	0	0	0	0	0
9.29	0	0	0	0	0	0
9.30	0	0	0	0	0	0
9.31	0	0	0	0	0	0
9.32	0	0	0	0	0	0
9.33	0	0	0	0	0	0
	0	0	0	0	0	0
9.34						
9.35	0	0	0	0	0	0
9.36	0	0	0	0	0	0
9.37	0	0	0	0	0	0
9.38	0	0	0	0	0	0
9.39	0	0	0	0	0	0
9.40	0	0	0	0	0	0
9.41	0	0	0	0	0	0
9.42	0	0	0	0	0	0
9.43	0	0	0	0	0	0
9.44	0	0	0	0	0	0
9.45	0	0	0	0	0	0
9.46	0	0	0	0	0	0
9.47	0	0	0	0	0	0
9.48	0	0	0	0	0	0
9.49	0	0	0	0	0	0
9.50	0	0	0	0	0	0
9.50	0		0	0	0	0
		0				
9.52	0	0	0	0	0	0
9.53	0	0	0	0	0	0
9.54	0	0	0	0	0	0
9.55	0	0	0	0	0	0
9.56	0	0	0	0	0	0
9.57	0	0	0	0	0	0

9.59 9.60 9.61 9.62 9.63 9.63 9.64 9.65 9.66 9.66 9.67 9.68 9.68 9.69 9.69 9.70 9.71 9.72 9.72 9.73 9.75 9.76 9.76 9.78 9.78 9.78 9.78 9.78 9.78 9.78 9.78		_			_			
9.60 9.61 9.62 9.62 9.63 9.64 9.65 9.65 9.66 9.66 9.67 9.68 9.69 9.69 9.70 9.71 9.72 9.73 9.74 9.74 9.75 9.75 9.75 9.75 9.76 9.77 9.78 9.78 9.79 9.79 9.79 9.70 9.70 9.70 9.77 9.78 9.78 9.79 9.70 9.70 9.70 9.70 9.70 9.70 9.70	9.58	0	0	0	0	0	0	
9.61 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0								
9.62	9.60	0	0	0	0	0	0	
9.63 9.64 9.64 9.65 9.66 9.67 9.68 9.68 9.69 9.69 9.70 9.71 9.72 9.73 9.73 9.73 9.74 9.75 9.76 9.76 9.76 9.77 9.78 9.78 9.79 9.78 9.79 9.79 9.79	9.61	0	0	0	0	0	0	
9.64 9.65 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	9.62	0	0	0	0	0	0	
9.65 9.66 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	9.63	0	0	0	0	0	0	
9.66 9.67 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	9.64	0	0	0	0	0	0	
9.67 9.68 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	9.65	0	0	0	0	0	0	
9.68 9.69 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	9.66	0	0	0	0	0	0	
9.69 9.70 9.71 9.72 9.73 9.74 9.75 9.76 9.77 9.76 9.77 9.78 9.79 9.79 9.79 9.80 9.81 9.82 9.83 9.84 9.85 9.85 9.85 9.86 9.87 9.88 9.0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	9.67	0	0	0	0	0	0	
9.69 9.70 9.71 9.72 9.73 9.74 9.75 9.76 9.77 9.76 9.77 9.78 9.79 9.79 9.79 9.80 9.81 9.82 9.83 9.84 9.85 9.85 9.85 9.86 9.87 9.88 9.0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	9.68	0	0	0	0	0	0	
9.70 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0		0	0	0		
9.71 9.72 0 0 0 0 0 0 0 0 0 0 9.73 9.74 0 0 0 0 0 0 0 0 0 0 9.75 0 0 0 0 0 0 0 0 0 9.76 0 0 0 0 0 0 0 0 0 9.77 0 0 0 0 0 0 0 0 0 9.78 0 0 0 0 0 0 0 0 0 9.79 9.80 9.80 0 0 0 0 0 0 0 0 0 9.81 0 0 0 0 0 0 0 0 0 9.82 0 0 0 0 0 0 0 0 0 9.83 9.84 0 0 0 0 0 0 0 0 0 0 9.85 9.85 0 0 0 0 0 0 0 0 0 0 9.86 9.87 9.88 0 0 0 0 0 0 0 0 0 0 9.87 9.88 9.89								
9.72 9.73 0 0 0 0 0 0 0 0 0 9.74 0 0 0 0 0 0 0 0 0 9.75 0 0 0 0 0 0 0 0 0 9.76 9.77 0 0 0 0 0 0 0 0 0 9.78 0 0 0 0 0 0 0 0 0 9.79 9.80 0 0 0 0 0 0 0 0 0 9.81 0 0 0 0 0 0 0 0 0 9.82 0 0 0 0 0 0 0 0 0 9.83 9.84 0 0 0 0 0 0 0 0 0 0 9.85 9.85 0 0 0 0 0 0 0 0 0 9.86 9.87 0 0 0 0 0 0 0 0 0 9.87 9.88 0 0 0 0 0 0 0 0 0 0 9.88 9.89								
9.73 0 0 0 0 0 0 9.74 0 0 0 0 0 0 9.75 0 0 0 0 0 0 9.76 0 0 0 0 0 0 9.77 0 0 0 0 0 0 9.78 0 0 0 0 0 0 9.80 0 0 0 0 0 0 9.81 0 0 0 0 0 0 9.82 0 0 0 0 0 0 9.83 0 0 0 0 0 0 9.84 0 0 0 0 0 0 9.85 0 0 0 0 0 0 9.87 0 0 0 0 0 0 9.88 0 0 0 0 0 0 9.89 0 0 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								
9.74 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0								
9.75 0 0 0 0 0 0 9.76 0 0 0 0 0 0 9.77 0 0 0 0 0 0 9.78 0 0 0 0 0 0 9.89 0 0 0 0 0 0 9.80 0 0 0 0 0 0 9.81 0 0 0 0 0 0 0 9.82 0 0 0 0 0 0 0 0 9.83 0 0 0 0 0 0 0 0 9.85 0 0 0 0 0 0 0 0 9.86 0 0 0 0 0 0 0 0 9.88 0 0 0 0 0 0 0 0 0 9.89 0 0 0 0 0 0 <								
9.76 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0								
9.77 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0								
9.78 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0								
9.79 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0								
9.80 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0								
9.81 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0						
9.82 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	9.80	0	0	0	0	0	0	
9.83 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	9.81	0	0	0	0	0	0	
9.84 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	9.82	0	0	0	0	0	0	
9.85 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	9.83	0	0	0	0	0	0	
9.86 0 0 0 0 0 9.87 0 0 0 0 0 9.88 0 0 0 0 0 0 9.89 0 0 0 0 0 0	9.84	0	0	0	0	0	0	
9.87 0 0 0 0 0 9.88 0 0 0 0 0 0 9.89 0 0 0 0 0 0	9.85	0	0	0	0	0	0	
9.88 0 0 0 0 0 9.89 0 0 0 0 0 0	9.86	0	0	0	0	0	0	
9.88 0 0 0 0 0 9.89 0 0 0 0 0 0	9.87	0	0	0	0	0	0	
9.89 0 0 0 0 0	9.88	0	0	0	0	0	0	
		0	0	0	0	0	0	
		0	0	0	0	0	0	

9.91		0	0			0	0	0	0						
9.92		0	0			0	0	0	0						
9.93		0	0			0	0	0	0						
9.94				0	0	0									
9.95				0	0	0									
9.96				0	0	0									
9.97				0	0	0									
9.98				0	0	0									
9.99				0	0	0									
10		0	0	0	0	0	0	0	0	0	0	0	0	0	0
		·		-	•									•	
11	DEFD STATE INCOME TAXES	0	0			0	0	0	0						
11.01				0	0	0									
12	TOTAL ACCOUNT 283 ACCOUNT 283 - ARO-Related	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Deferals	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	W.D. Control of the C														
14	JURISDICTIONAL AMOUNTS FUNCTIONALIZED														
15	TOTAL COMPANY AMOUNTS FUNCTIONALIZED														
16	REFUNCTIONALIZED BASED ON JURISDICTIONAL PLANT														
17	NOTE: POST 1970 ACCUMULATED DEFERRED														
18	INV TAX CRED. (JDITC) IN A/C 255														
18.01	· ,	0	0			0	0	0	0						
18.02		0	0			0	0	0	0						
19		-	-			-	•	-	-						
20	TOTAL ACCOUNT 255	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20		v		•	0	· ·	· ·	•	v	0			· ·	0	0

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

DEBIT (CREDIT)

	COLUMN A	COLUMN B	COLUMN C	COLUM N D	COLU MN E	COLUMN <u>F</u>	COLUM N G	COLUM N H	COLUM N I	COLUM N J	COLUM N K	COLUM N L	COLUM N M	COLUM N N	COLUM NO		
	PER BOOKS		BOOKS	NON- APPLICABLE/NON -UTILITY		AVERAGE ELECTRIC	FUN	FUNCTIONALIZATION AVERAGE			FUNCTIONALIZATION 12/31/2016			FUNCTIONALIZATION 12/31/2017			
		BALANCE AS	BALANCE AS	BALAN CE AS	BALA NCE AS	UTILITY											
<u>A0</u>	CCUMULATED DEFERRED FIT ITEMS	OF 12-31- 2016	OF 12-31- 2017	OF 12- 31-2016	OF 12- 31- 2017	(B+C+D+E) /2	GENER ATION	TRANSM ISSION	DISTRIB UTION	GENER ATION	TRANSM ISSION	DISTRIB UTION	GENER ATION	TRANSM ISSION	DISTRIB UTION		
1 AC	CCOUNT 190:																
2.01		0	0			0	0	0	0								
2.02		0	0			0	0	0	0								
2.03		0	0			0	0	0	0								
2.04		0	0			0	0	0	0								
2.05		0	0			0	0	0	0								
2.06		0	0			0	0	0	0								
2.07		0	0			0	0	0	0								
2.08		0	0			0	0	0	0								
2.09		0	0			0	0	0	0								
2.10		0	0			0	0	0	0								
2.11		0	0			0	0	0	0								
2.12		0	0			0	0	0	0								
2.13		0	0			0	0	0	0								
2.14		0	0			0	0	0	0								
2.15		0	0			0	0	0	0								
2.16		0	0			0	0	0	0								
2.17		0	0			0	0	0	0								
2.18		0	0			0	0	0	0								
2.19		0	0			0	0	0	0								
2.20		0	0			0	0	0	0								

2.21	0	0	0	0	0	0	
2.22	0	0	0	0	0	0	
2.23	0	0	0	0	0	0	
2.24	0	0	0	0	0	0	
2.25	0	0	0	0	0	0	
2.26	0	0	0	0	0	0	
2.27	0	0	0	0	0	0	
2.28	0	0	0	0	0	0	
2.29	0	0	0	0	0	0	
2.30	0	0	0	0	0	0	
2.31	0	0	0	0	0	0	
2.32	0	0	0	0	0	0	
2.33	0	0	0	0	0	0	
2.34	0	0	0	0	0	0	
2.35	0	0	0	0	0	0	
2.36	0	0	0	0	0	0	
2.37	0	0	0	0	0	0	
2.38	0	0	0	0	0	0	
2.39	0	0	0	0	0	0	
2.40	0	0	0	0	0	0	
2.41	0	0	0	0	0	0	
2.42	0	0	0	0	0	0	
2.43	0	0	0	0	0	0	
2.44	0	0	0	0	0	0	
2.45	0	0	0	0	0	0	
2.46	0	0	0	0	0	0	
2.47	0	0	0	0	0	0	
2.48	0	0	0	0	0	0	
2.49	0	0	0	0	0	0	
2.50	0	0	0	0	0	0	
2.51	0	0	0	0	0	0	
2.52	0	0	0	0	0	0	
2.53	0	0	0	0	0	0	

2.54	0	0			0	0	0	0	
2.55	0	0			0	0	0	0	
2.56	0	0			0	0	0	0	
2.57	0	0			0	0	0	0	
2.58	0	0			0	0	0	0	
2.59	0	0			0	0	0	0	
2.60	0	0			0	0	0	0	
2.61	0	0			0	0	0	0	
2.62	0	0			0	0	0	0	
2.63	0	0			0	0	0	0	
2.64	0	0			0	0	0	0	
2.65	0	0			0	0	0	0	
2.66	0	0			0	0	0	0	
2.67	0	0			0	0	0	0	
2.68	0	0			0	0	0	0	
2.69	0	0			0	0	0	0	
2.70	0	0			0	0	0	0	
2.71	0	0			0	0	0	0	
2.72	0	0			0	0	0	0	
2.73	0	0			0	0	0	0	
2.74	0	0			0	0	0	0	
2.75	0	0			0	0	0	0	
2.76	0	0			0	0	0	0	
2.77	0	0			0	0	0	0	
2.78	0	0			0	0	0	0	
2.79	0	0			0	0	0	0	
2.80			0	0	0				
2.81			0	0	0				
2.82			0	0	0				
2.83			0	0	0				
2.84			0	0	0				
2.85			0	0	0				

0

2.86

2.87				0	0	0									
2.88				0	0	0									
2.89				0	0	0									
2.90				0	0	0	0	0	0						
2.91		0	0			0	0	0	0						
3	TOTAL ACCOUNT 190	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	ACCOUNT 190 - ARO-Related Deferals	0	0	0	0	0	0	0	0	0	0	0	0	0	0

COMPANY NAME HERE Worksheet B-3 Excess/ Deficient ADIT Worksheet For Year Ended December 31, 20 Debit/(Credit) <u>A</u> <u>C</u> <u>D</u> <u>E</u> <u>E</u> G <u>H</u> **TOTAL COMPANY BALANCES Excess Balance Tax Rate Amortization** Methodology Change Remeasurement **Amortization Protected** Account (NOTE A) **Description of Account Unprotected** Act (NOTE C) (NOTE D) Period Line No. **Deferred Tax Account (NOTE** <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>1</u>j NOTE E **Regulatory Deferral Accounts** 2a 2b 2c 182.3 Regulatory Asset Regulatory Liability 254 NOTE E Total For Accounting Entries (Sum of Lines 1a through 2) 3

1	<u>J</u>	<u>K</u>	<u>L</u>	<u>M</u>	<u>N</u> <u>Tax Expense</u>	<u>O</u>	<u>P</u> 12/31/20	<u>Q</u> Ending	<u>R</u>
1/1/20 Beginning Excess ADIT Regulatory Offset	Excess ADIT in Utility Deferrals	Balance Sheet Account Reclassific ations	<u>Balance She</u>	eet Entries 254	410/411 Excess Amortization	410/411 Deferred Tax Expense/ (Benefit)	Excess ADIT Regulator y Offset Sum of	Excess ADIT in Utility Deferrals	<u>Reference</u>
							Cols (I) - (O)		
				_		_			-
	_		_					_	- -
	_		_						-
_		_	_	_	-	_	-	_	-
_	-	_	_	_	_	_	_	_	;
-	-	_	_	_		_	l <u>-</u>	<u> </u>	
_	*	_	_	-			<u>-</u>		-
_		_	_	_			<u>-</u>		-
		_	_					_	
<u> </u>	<u> </u>	<u> </u>	<u> </u>		NOTE F	-	<u> </u>	<u> </u>	

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 OR DEFICIENT 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.

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

	(A)	(B)	(C)	P TRANSMISSI (D) Materials & Supplies	ON COMPANY (E)	(F)	(G)	(H)	(1)
Line Number			Source	Balance @ December 31.	Balance @ December 31,	Average Balance for		•	
2 3 4		Transmission Materials & Supplies General Materials & Supplies Stores Expense (Undistributed) – Account 163	FF1, p. 227, ln 8, Col. (c) & (b) FF1, p. 227, ln 11, Col. (c) & (b) FF1, p. 227, ln 16, Col. (c) & (b)	0	0	- - -			
			Pı	repayment Balance Summary (No	te 1)				
5 6 7		Totals as of December 31, Totals as of December 31,	Average of YE Balance	Excludable Balances	100% Transmission <u>Related</u> 0	Transmission Plant <u>Related</u> 0	Transmission Labor <u>Related</u> 0	Total Included in Ratebase (E)+(F)+(G)	
8		Average Balance		-	-	-	-	-	:
			Prepayments Ac	ecount 165 - Balance @ 12/31/ Excludable	100% Transmission	Transmission Plant	Transmission Labor	Total Included in Ratebase	
9 10 11 12 13 14 15 16 17 18	Acc. No.	<u>Description</u>	YE Balance	Balances	Related	Related	Related	(E)+(F)+(G)	Explanation
				:			- - -	- - - - - - - -	
		Subtotal - Form 1, p 111.57.c	0		0	0	0	0	
			Prepayments Ac	ecount 165 - Balance @ 12/31/	100%	Transmission	Transmission	Total Included	
20 21	Acc. No.	<u>Description</u>	YE Balance	Excludable <u>Balances</u>	Transmission <u>Related</u>	Plant <u>Related</u> 0	Labor <u>Related</u>	in Ratebase (E)+(F)+(G) -	Explanation
22 23 24 25				0		0		- - -	
26 27 28				0 0 0				- - -	
29 30 31		Subtotal Form L n 11157 d		0			0	- - -	

Subtotal - Form 1, p 111.57.d

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

Note 1:

Cost of Service Formula Rate Using Actual/Projected FF1 Balances

Worksheet D Supporting IPP Credits AEP _____TRANSMISSION COMPANY

<u>Line</u>	(A)	(B)
<u>Number</u>	Description	
1	Net Funds from IPP Customers 12/31/ (FORM 1, P269)	_
2	Interest Expense (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/ (FORM 1, P269)	-
8	Average Balance for Year as Indicated in Column ((ln 1 + ln 7)/2)	
Note 1	On this worksheet Company Records refers to AEP TRANSMISSION COMPANY 's general ledger.	

Cost of Service Formula Rate Using Actual/Projected FF1 Balances

Worksheet E Supporting Revenue Credits

AEP _____TRANSMISSION COMPANY

		<u>(a)</u>	<u>(b)</u>	<u>(c)</u>
<u>Line</u>		Total	Non-	
Number	Description	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			
9	Facility Credits under PJM OATT Section 30.9			-
Note 1	The total company data on this worksheet comes from the indicated FF1 source, or AEP TRANSMISSION COMPANY 's general ledger. The functional amounts identified as transmission revenue also come from the general ledger.			
Note 2	The total of line 4 and line 5 will equal total Account 456 as listed on FF1 p.300.21-22.(b)			

AEPTCo subsidiaries in PJM
Cost of Service Formula Rate Using Actual/Projected FF1 Balances
Worksheet F Supporting Allocation of Specific O&M or A&G Expenses
AEP ______ TRANSMISSION COMPANY
(C) (A) (B) (D) (E) (F)

	. ,	()	` /	` '	100%	` '
Line				100%	Transmission	
	T4 N	D	E		S	F1
Number	Item No.	<u>Description</u>	Expense	Non-Transmission	Specific	Explanation
		Regulatory O&M Deferrals & Amortizations				
1			-			
2			_			
3			_			
4	=	TD 4.1	0			
4		Total	0			
		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		561.3 - Load Dispatch - Trans Service & Scheduling				
	FF1 p 321.87.b	561.5 - 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				
12	FF1 p 321.91.b	561.7 - Generation Interconnection Studies				
13	FF1 p 321.92.b	561.8 - Reliability, Planning and Standards Development Services				
	111 p 321.72.0					
14		Total of Account 561				
		Account 928				
15						
16					<u>-</u>	
17					_	
18						
					-	
19					-	
20						
21		Total (FERC Form 1 p.323.189.b)	-	-	-	
		Account 930.1				
22		Account 550.1				
23				-	-	
24					-	
25				-	-	
26						
27				<u>-</u>	<u>-</u>	
28				_	_	
29						
30				-	-	
31					-	
32				-	-	
33				-	-	
34				<u>-</u>	-	
35						
36						
					-	
37				-	<u> </u>	
38		Total (FERC Form 1 p.323.191.b)		-	-	
		Account 930.2	<u> </u>		<u> </u>	
39						
40						
41						
42						
43		Total (FERC Form 1 p.323.192.b)	-	-	-	

Cost of Service Formula Rate Using Actual/Projected FF1 Balances

Worksheet G Supporting - Development of Composite State Income Tax Rate

		AEP	TRANSMISSION COMPANY	
1	Tax Rate			
	Apportionment Factor - Note 1			
	Effective State Tax Rate			
2	Tax Rate			
	Apportionment Factor - Note 1			
	Effective State Tax Rate			
3	Tax Rate			
	Apportionment Factor - Note 1			
	Effective State Tax Rate			
4	Tax Rate			
	Apportionment Factor – Note 1			
	Effective State Tax Rate			
5	Tax Rate			
	Apportionment Factor – Note 1			
	Effective State Tax Rate			
	Total Effective State Income Tax Rat	e		

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

AEPTCo subsidiaries in PJM
Cost of Service Formula Rate Using Actual/Projected FF1 Balances
Worksheet H Supporting Taxes Other than Income
AEP ______ TRANSMISSION COMPANY
(B) (C)

		AEP TRANSMI	SSION COMPANY			
	(A)	(B)	(C)	(D)	(E)	(F)
Line		Total				
No.	Account	Company	Property	Labor	Other	Non-Allocable
2	Revenue Taxes	NOTE 1				
2	List Individual Taxes Here Real Estate and Personal Property Taxes					-
3 1	Real and Personal Property - Jurisdiction #1					
5	Real and Personal Property - Jurisdiction #1 Real and Personal Property - Jurisdiction #2		-			
6	Real and Personal Property - Jurisdiction #3		_			
7	Real and Personal Property - Other Jurisdictions		_			
8	Payroll Taxes					
9	Federal Insurance Contribution (FICA)			-		
10	Federal Unemployment Tax			-		
11	State Unemployment Insurance			-		
12	Line Deliberately Left Blank					
13	State Severance Taxes					-
14	Miscellaneous Taxes					
15	List Individual Taxes Here					-
16 17					-	
18						-
19						
20					_	
21						-
22						-
23	Total Taxes by Allocable Basis	-		-		-
	(Total Company Amount Ties to FFI p.114, Ln 14,(c))	1 :h WC II 1				
	(Total Company Amount Ties to FFI p.114, Ln 14,(c)) NOTE 1: The detail of each total company number and its source in the FERC Form 1	Functional Prope	erty Tax Allocation	Lines 24-58 Column (D)		
		Functional Prope Lines 24-58 Column (B)	•	Lines 24-58 Column (D) Deliberately Left Blank	General	Total
24	NOTE 1: The detail of each total company number and its source in the FERC Form 1	Functional Prope	erty Tax Allocation <u>Transmission</u>	Lines 24-58 Column (D) Deliberately Left Blank	<u>General</u>	<u>Total</u>
24		Functional Prope Lines 24-58 Column (B)	•		<u>General</u>	<u>Total</u>
24 25	NOTE 1: The detail of each total company number and its source in the FERC Form 1 Functionalized Net Plant (TCOS, Lns 33 thru 36)	Functional Prope Lines 24-58 Column (B)	•		<u>General</u>	<u>Total</u>
	NOTE 1: The detail of each total company number and its source in the FERC Form I Functionalized Net Plant (TCOS, Lns 33 thru 36) JURISDICTION Percentage of Plant in JURISDICTION (Ln 24 * Ln 25)	Functional Prope Lines 24-58 Column (B)	•		General	Total
25 26 27	NOTE 1: The detail of each total company number and its source in the FERC Form I Functionalized Net Plant (TCOS, Lns 33 thru 36) JURISDICTION Percentage of Plant in JURISDICTION Net Plant in JURISDICTION (Ln 24 * Ln 25) Less: Net Value of Exempted Generation Plant	Functional Prope Lines 24-58 Column (B)	•		General	Total
25 26 27 28	NOTE 1: The detail of each total company number and its source in the FERC Form I Functionalized Net Plant (TCOS, Lns 33 thru 36) JURISDICTION Percentage of Plant in JURISDICTION Net Plant in JURISDICTION (Ln 24 * Ln 25) Less: Net Value of Exempted Generation Plant Taxable Property Basis (Ln 26 - Ln 27)	Functional Prope Lines 24-58 Column (B)	•		General	<u>Total</u>
25 26 27 28 29	NOTE 1: The detail of each total company number and its source in the FERC Form I Functionalized Net Plant (TCOS, Lns 33 thru 36) JURISDICTION Percentage of Plant in JURISDICTION (Ln 24 * Ln 25) Less: Net Value of Exempted Generation Plant Taxable Property Basis (Ln 26 - Ln 27) Relative Valuation Factor	Functional Prope Lines 24-58 Column (B)	•		General	Total
25 26 27 28 29 30	NOTE 1: The detail of each total company number and its source in the FERC Form I Functionalized Net Plant (TCOS, Lns 33 thru 36) JURISDICTION Percentage of Plant in JURISDICTION Net Plant in JURISDICTION (Ln 24 * Ln 25) Less: Net Value of Exempted Generation Plant Taxable Property Basis (Ln 26 - Ln 27) Relative Valuation Factor Weighted Net Plant (Ln 28 * Ln 29)	Functional Prope Lines 24-58 Column (B)	•		General	Total
25 26 27 28 29 30 31	Functionalized Net Plant (TCOS, Lns 33 thru 36) JURISDICTION Percentage of Plant in JURISDICTION Net Plant in JURISDICTION (Ln 24 * Ln 25) Less: Net Value of Exempted Generation Plant Taxable Property Basis (Ln 26 - Ln 27) Relative Valuation Factor Weighted Net Plant (Ln 28 * Ln 29) General Plant Allocator (Ln 31 / (Total - General Plant))	Functional Prope Lines 24-58 Column (B)	•		<u>General</u>	<u>Total</u>
25 26 27 28 29 30 31 32	Functionalized Net Plant (TCOS, Lns 33 thru 36) JURISDICTION Percentage of Plant in JURISDICTION (Ln 24 * Ln 25) Less: Net Value of Exempted Generation Plant Taxable Property Basis (Ln 26 - Ln 27) Relative Valuation Factor Weighted Net Plant (Ln 28 * Ln 29) General Plant Allocator (Ln 31 / (Total - General Plant)) Functionalized General Plant (Ln 131 * General Plant)	Functional Prope Lines 24-58 Column (B)	•		General	Total
25 26 27 28 29 30 31 32 33	Functionalized Net Plant (TCOS, Lns 33 thru 36) JURISDICTION Percentage of Plant in JURISDICTION Net Plant in JURISDICTION (Ln 24 * Ln 25) Less: Net Value of Exempted Generation Plant Taxable Property Basis (Ln 26 - Ln 27) Relative Valuation Factor Weighted Net Plant (Ln 28 * Ln 29) General Plant Allocator (Ln 31 / (Total - General Plant)) Functionalized General PuriSDICTION Plant (Ln 3 1 * General Plant) Weighted JURISDICTION Plant (Ln 30 + 32)	Functional Prope Lines 24-58 Column (B)	•		General	Total
25 26 27 28 29 30 31 32 33 34	Functionalized Net Plant (TCOS, Lns 33 thru 36) JURISDICTION Percentage of Plant in JURISDICTION (Ln 24 * Ln 25) Less: Net Value of Exempted Generation Plant Taxable Property Basis (Ln 26 - Ln 27) Relative Valuation Factor Weighted Net Plant (Ln 28 * Ln 29) General Plant Allocator (Ln 31) (Total - General Plant) Functionalized General Plant (Ln 31 * General Plant) Veighted JURISDICTION Plant (Ln 30 + 32) Functionalized General Plant (Ln 31 * General Plant) Functionalized General Plant (Ln 31 * General Plant) Functionalized General Plant (Ln 31 * General Plant) Functional Percentage (Ln 33) (Total Ln 33)	Functional Prope Lines 24-58 Column (B)	•		General	<u>Total</u>
25 26 27 28 29 30 31 32 33 34 35	Functionalized Net Plant (TCOS, Lns 33 thru 36) JURISDICTION Percentage of Plant in JURISDICTION Net Plant in JURISDICTION (Ln 24 * Ln 25) Less: Net Value of Exempted Generation Plant Taxable Property Basis (Ln 26 - Ln 27) Relative Valuation Factor Weighted Net Plant (Ln 28 * Ln 29) General Plant Allocator (Ln 31 / (Total - General Plant)) Functionalized General Plant (Ln 31 * General Plant) Weighted JURISDICTION Plant (Ln 30 + 32) Functional Percentage (Ln 33/Total Ln 33) Net Plant in JURISDICTION (Ln 24 - Ln 26)	Functional Prope Lines 24-58 Column (B)	•		General	Total
25 26 27 28 29 30 31 32 33 34 35 36	Functionalized Net Plant (TCOS, Lns 33 thru 36) JURISDICTION Percentage of Plant in JURISDICTION Net Plant in JURISDICTION (Ln 24 * Ln 25) Less: Net Value of Exempted Generation Plant Taxable Property Basis (Ln 26 - Ln 27) Relative Valuation Factor Weighted Net Plant (Ln 28 * Ln 29) General Plant Allocator (Ln 31 / (Total - General Plant)) Functionalized General Plant (Ln 31 * General Plant) Weighted JURISDICTION Plant (Ln 30 + 32) Functional Percentage (Ln 33/Total Ln 33) Net Plant in JURISDICTION (Ln 24 - Ln 26) Less: Net Value of Exempted Generation Plant	Functional Prope Lines 24-58 Column (B)	•		General	Total
25 26 27 28 29 30 31 32 33 34 35 36 37	Functionalized Net Plant (TCOS, Lns 33 thru 36) JURISDICTION Percentage of Plant in JURISDICTION (Ln 24 * Ln 25) Less: Net Value of Exempted Generation Plant Taxable Property Basis (Ln 26 - Ln 27) Relative Valuation Factor Weighted Net Plant (Ln 28 * Ln 29) General Plant Allocator (Ln 31 / (Total - General Plant)) Functionalized General Plant (Ln 31 * General Plant) Weighted JURISDICTION Plant (Ln 30 + 32) Functional Percentage (Ln 33/Total Ln 33) Net Plant in JURISDICTION (Ln 24 - Ln 26) Less: Net Value of Exempted Generation Plant Taxable Property Basis (Ln 36 - Ln 37)	Functional Prope Lines 24-58 Column (B)	•		General	<u>Total</u>
25 26 27 28 29 30 31 32 33 34 35 36 37 38	Functionalized Net Plant (TCOS, Lns 33 thru 36) JURISDICTION Percentage of Plant in JURISDICTION Net Plant in JURISDICTION (Ln 24 * Ln 25) Less: Net Value of Exempted Generation Plant Taxable Property Basis (Ln 26 - Ln 27) Relative Valuation Factor Weighted Net Plant (Ln 28 * Ln 29) General Plant Allocator (Ln 31 / (Total - General Plant)) Functionalized General Plant (Ln 13 * General Plant) Weighted JURISDICTION Plant (Ln 30 + 32) Functional Percentage (Ln 33/Total Ln 33) Net Plant in JURISDICTION (Ln 24 - Ln 26) Less: Net Value of Exempted Generation Plant Taxable Property Basis (Ln 36 - Ln 37) Relative Valuation Factor	Functional Prope Lines 24-58 Column (B)	•		General	Total
25 26 27 28 29 30 31 32 33 34 35 36 37	Functionalized Net Plant (TCOS, Lns 33 thru 36) JURISDICTION Percentage of Plant in JURISDICTION Net Plant in JURISDICTION (Ln 24 * Ln 25) Less: Net Value of Exempted Generation Plant Taxable Property Basis (Ln 26 - Ln 27) Relative Valuation Factor Weighted Net Plant (Ln 28 * Ln 29) General Plant Allocator (Ln 31 / (Total - General Plant)) Functionalized General Plant (Ln 31 * General Plant) Weighted JURISDICTION Plant (Ln 30 + 32) Functional Percentage (Ln 33/Total Ln 33) Net Plant in JURISDICTION (Ln 24 - Ln 26) Less: Net Value of Exempted Generation Plant Taxable Property Basis (Ln 36 - Ln 37) Relative Valuation Factor Weighted Valuation Factor Weighted Net Plant (Ln 37 * Ln 38)	Functional Prope Lines 24-58 Column (B)	•		General	Total
25 26 27 28 29 30 31 32 33 34 35 36 37 38	Functionalized Net Plant (TCOS, Lns 33 thru 36) JURISDICTION Percentage of Plant in JURISDICTION (Ln 24 * Ln 25) Less: Net Value of Exempted Generation Plant Taxable Property Basis (Ln 26 - Ln 27) Relative Valuation Factor Weighted Net Plant (Ln 28 * Ln 29) General Plant Allocator (Ln 31 / (Total - General Plant)) Functionalized General Plant (Ln 31 * General Plant) Weighted JURISDICTION Plant (Ln 30 + 32) Functional Percentage (Ln 33/Total Ln 33) Net Plant in JURISDICTION Plant (Ln 24 - Ln 26) Less: Net Value of Exempted Generation Plant Taxable Property Basis (Ln 36 - Ln 37) Relative Valuation Factor Weighted Net Plant (Ln 37 * Ln 38) General Plant Allocator (Ln 37 / (Total - General Plant))	Functional Prope Lines 24-58 Column (B)	•		General	<u>Total</u>
25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40	Functionalized Net Plant (TCOS, Lns 33 thru 36) JURISDICTION Percentage of Plant in JURISDICTION (Ln 24 * Ln 25) Less: Net Value of Exempted Generation Plant Taxable Property Basis (Ln 26 - Ln 27) Relative Valuation Factor Weighted Net Plant (Ln 31 * General Plant) Functionalized General Plant (Ln 31 * General Plant) Weighted JURISDICTION Plant (Ln 30 + 32) Functional Percentage (Ln 33/Total Ln 33) Net Plant in JURISDICTION Plant (Ln 30 + 32) Functional Percentage (Ln 33/Total Ln 33) Net Plant in JURISDICTION (Ln 24 - Ln 26) Less: Net Value of Exempted Generation Plant Taxable Property Basis (Ln 36 - Ln 37) Relative Valuation Factor Weighted Net Plant (Ln 37 * Ln 38) General Plant Allocator (Ln 39 / (Total - General Plant)) Functionalized General Plant (Ln 41 * General Plant) Functionalized General Plant (Ln 41 * General Plant) Weighted JURISDICTION Plant (Ln 19 * 411)	Functional Prope Lines 24-58 Column (B)	•		General	Total
25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40	Functionalized Net Plant (TCOS, Lns 33 thru 36) JURISDICTION Percentage of Plant in JURISDICTION Net Plant in JURISDICTION (Ln 24 * Ln 25) Less: Net Value of Exempted Generation Plant Taxable Property Basis (Ln 26 - Ln 27) Relative Valuation Factor Weighted Net Plant (Ln 28 * Ln 29) General Plant Allocator (Ln 31 / (Total - General Plant)) Functionalized General Plant (Ln 31 * General Plant) Weighted JURISDICTION Plant (Ln 30 + 32) Functional Percentage (Ln 33/Total Ln 33) Net Plant in JURISDICTION (Ln 24 - Ln 26) Less: Net Value of Exempted Generation Plant Taxable Property Basis (Ln 36 - Ln 37) Relative Valuation Factor Weighted Net Plant (Ln 37 * Ln 38) General Plant Allocator (Ln 39 / (Total - General Plant)) Functionalized General Plant (Ln 39 / (Total - General Plant)) Functionalized General Plant (Ln 41 * General Plant)	Functional Prope Lines 24-58 Column (B)	•		General	Total

Cost of Service Formula Rate Using Actual/Projected FF1 Balances Worksheet H page 2 Form 1 Source Reference of Company Amounts on WS H AEP_______TRANSMISSION COMPANY

	(A)		(B)	(C)	(D)		
Line No.	Annual Tax Expenses by Type (Note 1)		Total Company	FERC FORM 1 Tie-Back	FERC FORM 1 Reference		
1 2	Revenue Taxes Gross Receipts Tax				P.263.1 ln 7 (i) P.263.2 ln 3 (i)		
3	(A) "Real Estate and Personal Propety Tax Detail Annual Tax Expenses by Type (Note 1)" Real Estate and Personal Property Taxes Total (Ln 4 + Ln 5 + Ln 6 + Ln 7)	(B) Tax Year	(C) Total Comapny	(D) FERC FORM 1 Tie-Back	P.263.2 ln 4 (i) (E) FERC FORM 1 Reference	(F) Tax Year Factor (Note 2)	(G) Transmission Function (Note 2)
4	Real and Personal Property -						
5 6	Real and Personal Property - Real and Personal Property -						
7	Real and Personal Property - Other Jurisdictions						
Line	<u>(A)</u>			(C)	(D)		
No. 8 9	Annual Tax Expense by Type (Note 1) Payroll Taxes Federal Insurance Contribution (FICA)			FERC FORM 1 Tie-Back	FERC FORM 1 Reference		
10	Federal Unemployment Tax				P.263 ln 6 (i) P.263 ln 9 (i)		
11	State Unemployment Insurance				P.263.1 ln 23 (i) P.263.3 ln 16 (i)		
12 13	Line Left Deliberately Blank State Severance Taxes						
14 15	Miscellaneous Taxes State Business & Occupation Tax				P.263 ln 21 (i) P.263 ln 22 (i)		
16	State Public Service Commission Fees				P.263 ln 26 (i) P.263.3 ln 20 (i)		
17	State Franchise Taxes				P.263.1 ln 18 (i)		
18	State Lic/Registration Fee				P.263.4 ln 27 (i) P.263.1 ln 15 (i)		
19	Misc. State and Local Tax				P.263.4 ln 21 (i) P.263.1 ln 12 (i)		

20	Sales & Use		
			P.263 ln 30 (i) P.263.3 ln 21 (i)
21	Federal Excise Tax		
			P.263 ln 13 (i)
			P.263 ln 14 (i)
22	Michigan Single Business Tax		
23	Total Taxes by Allocable Basis		
	(Total Company Amount Ties to FFI p.114, Ln 14,(c))	·	

(10tal Company Amount 1 ies to Fr1 p. 114, Let 14,(c))

Note 1: The taxes assessed on each transmission company can differ from year to year and between transmission companies by both the type of taxes and the states in which they were assessed. Therefore, for each company, the types and jurisdictions of tax expense recorded on this page could differ from the same page in the same company's prior year template or from this page in other transmission companies' current year templates. For each update, this sheet will be revised to ensure that the total activity recorded hereon equals the total reported in account 408.1 on P. 114, Ln 14.(c) of the Fere Form 1.

Note 2: The transmission functional amounts for any Real Estate and Property taxes listed on pages 263 of the FERC Form 1 will be allocated using the transmission functional allocator calculated for each state in Worksheet H of the applicable year that the taxes were assessed. Real and Personal Property - Other Jurisdictions will be allocated using the Gross Plant Allocator from the applicable year.

AEPTCo subsidiaries in PJM
Cost of Service Formula Rate Using Actual/Projected FF1
Balances
Worksheet I RESERVED
AEP ______ TRANSMISSION COMPANY

RESERVED FOR FUTURE USE

Calculate Return and Income Taxonegional Billing. A. Determine 'R' with hypothetic	-		•								
ROE w/o incentives (TCOS, ln 13				11.49%							
Project ROE Incentive Adder	,										
ROE with additional basis point in	ncentive										
Determine R (cost of long term de		red stock and equity p	ercentage is from the TCO	S, lns 164 through166)						
	<u>%</u>	Cost	Weighted cost		,						
Long Term Debt	0.00%	0.00%		0.000%							
Preferred Stock	0.00%	0.00%		0.000%							
Common Stock	0.00%	11.49%		0.000%				SUMMARY OF PROJECTED A	NNIIAI RTEP REV	ENTIE REOLIIE	PEMENTS
Common Stock	0.0070	1111970		0.00070				beammer of thoseeres :	THE RESERVE	LIVEL REQUI	Incentive
		R =		0.000%					Rev Require	W Incentives	Amounts
B. Determine Return using 'R' wi	ith hypothetical	basis point ROE inc	rease for Identified Projec	cts.				PROJECTED YEAR	-	-	\$ -
Rate Base (TCOS, ln 58)				-							
R (fom A. above)				0.000%							
Return (Rate Base x R)				-							
C. Determine Income Taxes using	g Return with hy	pothetical basis poir	nt ROE increase for Ident	tified Projects.							
Return (from B. above)				-							
Effective Tax Rate (TCOS, ln 97))			0.00%							
Income Tax Calculation (Return 2	x CIT)			-							
ITC Adjustment				-							
Excess Deferred Income Tax				-							
Tax Affect of Permanent Difference	ces			-							
Income Taxes				-							
II. Calculate Net Plant Carrying Char	rge Rate (Fixed (Charge Rate or FCR) with hypothetical								
basis point ROE increase.			,								
A. Determine Annual Revenue Re	equirement less i	return and Income T	axes.								
Annual Revenue Requirement (To						_					
Lease Payments (TCOS, Ln 80)	COD, III 1)					_					
Return (TCOS, ln 109)						_					
Income Taxes (TCOS, ln 108)						_					
Annual Revenue Requirement, Les	ce I agea Daymanti	e Datum and Taxas			-						
B. Determine Annual Revenue Ro			oint ingress in DOF			-					
Annual Revenue Requirement, Less	•		omt merease m ROE.								
Return (from I.B. above)	s Lease payments,	Return and Taxes				-					
Income Taxes (from I.C. above)						-					
` ,	d. D: . D.: D.C	NE :			-						
Annual Revenue Requirement, wit		DE increase				-					
Depreciation & Amortization (TC		D : /			-						
Annual Rev. Req, w/ Basis Point R	COE increase, less	Depreciation				-					
C. Determine FCR with hypothet	tical basis point	DOF inamages									
Net Transmission Plant (TCOS, la		KOE ilicrease.									
Annual Revenue Requirement, wit		NE inorongo				-					
FCR with Basis Point increase in l		DE Ilici case				0.00%					
		D				0.0076					
Annual Rev. Req, w / Basis Point						0.000/					
FCR with Basis Point ROE increa		1011				0.00%					
FCR less Depreciation (TCOS, In		D '				0.00%					
Incremental FCR with Basis Point	t ROE increase, le	ess Depreciation				0.00%					
II	D.										
I. Calculation of Composite Deprecia		n 10									
Average Transmission Plant Balance						-					
Annual Depreciation and Amortizati	ion Expense(TCC	75, m 85)				0.000/					
Composite Depreciation Rate							Note 1: Until AEP	ANSMISSION COMPANY establish			
Depreciable Life for Composite Dep Average Life in Whole Years	n cetation Rate					-		Il be calculated as in the Operating C			No. EKU8-1329.

TransCo Worksheet J - ATRR PROJECTED Calculation for PJM Projects Charged to Benefiting Zones IV. Determine the Revenue Requirement, and Additional Revenue Requirement for facilities receiving incentives. A. Base Plan Facilities (e.g. ER10-925-000) Facilities receiving incentives accepted by FERC in Docket No. urrent Projected Year ARR urrent Projected Year ARR w/ Incentive Project Description: Current Projected Year Incentive ARR Details CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS: ROE increase accepted by FERC (Basis Points) Service Year (yyyy) CUMMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS: INPUT PROJECTED ARR (WITH & WITHOUT INCENTIVES) FROM EACH PRIOR YEAR FCR w/o incentives, less 0.009 Service Month (1-12) depreciation FCR w incentives approved for these facilities, less dep. 0.00 TEMPLATE BELOW TO MAINTAIN HISTORY OF PROJECTED ARRS OVER THE Useful life CIAC (Yes or No) annual Depreciation Expens RTEP Projected Rev. Req't.From Prior Year Template RTEP Projected Rev. Req't.From Prior Year Template RTEP Rev. Req't. Investment Depreciation RTEP Rev. Req't. Incentive Rev. with Incentives with Incentives ** 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36

auditional intentity requirement is appraisance in the first in specific project. Each year the revenue requirement calculated for the should be incremented by the amount of the incentive revenue calculated for that year on this project.

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

Project Totals

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

^{##} This is the calculation of additional incentive revenue on projects deemed by the FERC to be eligible for an incentive return. This additional incentive requirement is applicable for the life of this specific project. Each year the revenue requirement calculated for PJM

I.

Average Transmission Plant Balance for _____ TCOS, ln 19 Annual Depreciation and Amortization Expense (TCOS, ln 83) Composite Depreciation Rate

Depreciable Life for Composite Depreciation Rate

Average Life in Whole Years

Cost of Service Formula Rate Using Actual/Projected FF1 Balances Worksheet K Supporting Calculation of TRUE-UP PJM RTEP Project Revenue Requirement Billed to Benefiting Zones AEP _______ TRANSMISSION COMPANY

Page 1 of 2 Calculate Return and Income Taxes with 0 basis point ROE increase for Projects Qualified for Regional Billing.

A. Determine 'R' with hypothetical 0 basis point increase in ROE for Identified Projects
11.49

ROE w/o incentives (TCOS, In 138)

Project ROE Incentive Adder

0 ROE with additional 0 basis point incentive SUMMARY OF TRUED-UP ANNUAL REVENUE REQUIREMENTS FOR RTEPPROJECTS Determine R (cost of long term debt, cost of preferred stock and equity percentage is from the TCOS, lns 164 through 166) Rev Require Weighted cost 0.000% Cost 0.00% As Projected in Prior Year WS J 0.00% Long Term Debt Preferred Stock 0.00% 0.00% 0.000% Actual after True-up True-up of ARR For ____ Common Stock 0.00% 0.00% 11.490% B. Determine Return using 'R' with hypothetical 0 basis point ROE increase for Identified Projects. Rate Base ($\rm TCOS, \ln 58)$ Return (Rate Base x R) C. Determine Income Taxes using Return with hypothetical 0 basis point ROE increase for Identified Projects. Return (from B. above) Effective Tax Rate (TCOS, ln 97) Income Tax Calculation (Return x CIT) ITC Adjustment Excess Deferred Income Tax Tax Affect of Permanent Differences Income Taxes

Calculate Net Plant Carrying Charge Rate (Fixed Charge Rate or FCR) with hypothetical 0 II. basis point ROE increase. A. Determine Annual Revenue Requirement less return and Income Taxes.

Annual Revenue Requirement (TCOS, ln 1) Lease Payments (TCOS, Ln 80) Return (TCOS, ln 109) Income Taxes (TCOS, In 108) Annual Revenue Requirement, Less Lease payments, Return and Taxes B. Determine Annual Revenue Requirement with hypothetical 0 basis point increase in ROE. Annual Revenue Requirement, Less Lease payments, Return and Taxes Return (from I.B. above) Income Taxes (from I.C. above)
Annual Revenue Requirement, with 0 Basis Point ROE increase Depreciation (TCOS, In 83)
Annual Rev. Req, w/ 0 Basis Point ROE
increase, less Depreciation
C. Determine FCR with hypothetical 0 basis point ROE increase.
Net Transmission Plant (TCOS, In 33)
Annual Revenue Requirement, with 0 Basis Point ROE increase
FCR with 0 Basis Point increase in ROE 0.00% Annual Rev. Req, w / 0 Basis Point ROE increase, less Dep. FCR with 0 Basis Point ROE increase, less Depreciation FCR less Depreciation (TCOS, \ln 10) 0.00% 0.00% Incremental FCR with 0 Basis Point ROE increase, less Depreciation 0.00% III. Calculation of Composite Depreciation Rate

0.00%

Note 1: Until AEP ____TRANSMISSION COMPANY establishes
Transmission plant in service the depreciation expense component of the carrying charge
will be calculated as in the Operating Company formula approved in Docket No. ER081329. The calculation for AEP _____TRANSMISSION COMPANY is shown on
Worksheet P.

Determine the Revenue Requirement, and Additional Revenue Requirement for facilities receiving incentives. A. Base Plan Facilities

(e.g. ER10-925-000) Facilities receiving incentives accepted by FERC in Docket No.

Project Description:

Details

Investment Service Year (yyyy) Service Month (1-12)

Useful life

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

Current Year ROE increase accepted by FERC (Basis Points) FCR w/o incentives, less depreciation FCR w/incentives approved for these facilities, less dep. 0.00% 0.00%

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

Useful life CIAC (Yes or No)	0	Annual Deprecia	tion Evenonce						HE PROJECT.	AINTAIN HISTORY	OF TRUED-UP AF	RS OVER THE
Investment	Beginning	Depreciation	Ending	Average	RTEP Rev. Req't. w/o	RTEP Rev. Req't. with	Incentive Rev. Requiremen	RTEP Projected Rev. Req't.From Prior Year WS J	RTEP Rev Req't True- up w/o	RTEP Projected Rev. Req't.From Prior Year WS J with	RTEP Rev Req't True-up with	True-up of Incentive with
Year	Balance	Expense	Balance	Balance	Incentives	Incentives **	`t##	w/o Incentives	Incentives	Incentives **	Incentives **	Incentives **
0	-	-	-	-	-	-	s -		s -		\$ -	\$ -
1	-	-	-	-	-	-	s -		s -		s -	\$ -
2	-	-	-	-	-	-	s -		s -		s -	\$ -
3	-	-	-	-	-	-	s -		s -		s -	\$ -
4	-	-	-	-	-	-	s -		s -		s -	s -
5	-	-	-	-	-	-	s -		s -		\$ -	\$ -
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28	_	_	_	_	_	_	s -		s -		s -	s -
29	_		_	_	_	-	s -		s -		s -	s -
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32					_		s -		s -		s -	s -
33					_		s -		s -		s -	s -
34	-	-	_	-	-	-	s -		s -		s -	s -
35	-	-	_	-	-	-	s -		s -		s -	s -
36	-	-	_	-	-	-	s -		s -		s -	s -
37	-	-	_	-	-	-	s -		s -		s -	s -
38		-		-	-	-	s -		s -		s -	s -
39	-	-	-	-	-	-	s -		s -		s -	s -
40	-	-	-	-	-	-	s -		s -		s -	s -
41	-		-	-	-	-	s -		s -		s -	s -
42	-	-	-	-	-	-	s -		s -		s -	s -
43	-	-	-	-	-	-	s -		s -		s -	\$ -
44	-	-	-	-	-	-	s -		s -		s -	s -
45	-	-	-	-	-	-	s -		s -		s -	s -
46	-	-	-	-	-	-	s -		s -		s -	s -
47	-	-	-	-	-	-	s -		s -		s -	s -
48	-	-	-	-	-	-	s -		s -		s -	s -
49	-	-	-	-	-	-	s -		s -		s -	s -
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50	1 .	Ι.	_	_		١.	.		s .	s		e	
51												,	
	-	-	-	-	-	-	5 -				-		-
52	-	-	-	-	-	-	\$ -		S -	\$	-	\$	-
53	-	-	-	-	-	-	s -		s -	\$	-	\$	-
54	-	-	-	-	-	-	\$ -		S -	\$	-	\$	-
55	-	-	-	-	-	-	\$ -		s -	\$	-	\$	-
56	-	-	-	-	-	-	s -		S -	\$	-	\$	-
57	-	-	-	-	-	-	s -		s -	\$	-	\$	-
58	-	-	-	-	-	-	s -		s -	\$	-	\$	-
59	_	-	_		_	-	s -		s -	\$	-	\$	-

Project Totals

^{**} This is the total amount that needs to be reported to PJM for billing to all regions.
This is the calculation of additional incentive revenue on projects deemed by the FERC to be eligible for an incentive return. This
additional incentive requirement is applicable for the life of this specific project. Each year the revenue requirement calculated for PJM
should be incremented by the amount of the incentive revenue calculated for that year on this project.

AEPTCo subsidiaries in PJM
Cost of Service Formula Rate Using Actual/Projected FF1 Balances
Worksheet L RESERVED
AEP ______ TRANSMISSION COMPANY
RESERVED FOR FUTURE USE

Cost of Service Formula Rate Using Actual/Projected FF1 Balances Worksheet M Supporting Calculation of Capital Structure and Weighted Average Cost of Capital

AEP WEST VIRGINIA TRANSMISSION COMPANY

			Average Ba	lance of Com	mon Equity	
Line No	, Month	Proprietary Capital	Less: Preferred Stock	Less Undistribut ed Sub Earnings (Acct 216.1)	Less AOCI (Acct	Average Balance of Common Equity (f)=(b)-(c)-
	(a)	(b)	(c)	(d)	(e)	(d)-(e)
	(Note A)	(FF1 112.16)	(FF1 250-251))_(FF1 112.12)	(FF1 112.15)	
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 Balance	es-	-	-	-	-

		Average Balance of Long Term Debt				
			Gross			
		Acct 223 Acct 224	Proceeds			
		Less: LT Advances Senior Less: Fair	Outstandin			
Line No		Reacquired from Assoc. Unsecured Value	g Long-			
No	Month	Bonds Bonds Companies Notes Hedges	Term Debt			

(a)	(b)	(c)	(d)	(e)	(f)	(g)=(b)- (c)+(d)+(e) -(f)
(Note A)	(FF1 112.18)	(FF1 112.19)	(FF1 112.20)	(FF1 112.21)	FF1, page 257, Col. (h) - Note 1	
15 December Prior to Rate Year	-	-	-	-	-	-
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	-	-	_	-	_	-

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

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

	(a)	(b)	(c)	(d))	(e)	(f)	(g)
29	Annual Interest Expense for 2017							
	Interest on Long Term Debt - Accts							
30	221 - 224 (256-257.33.i)			-				
	Less: Total Hedge Gain/Expense Accu	ımulated						
	from p 256-257, col. (i) of FERC Form	n 1 included						
31	in Ln 30 and shown in 43 below.			-				
	Amort of Debt Discount & Expense -							
32	Acet 428 (117.63.c)			_				
	Amort of Loss on Reacquired Debt -							
33	Acct 428.1 (117.64.c)			_				
	Less: Amort of Premium on Debt -							
34	Acct 429 (117.65.c)			-				

	Less: Amort of Gain on Reacquired				
35	Debt - Acct 429.1 (117.66.c)				
26	Total Interest Expense (Ln 30 - 31				
30	+ 32 + 33 - 34 - 35)		-		
37	Average Cost of Debt for 2017 (Ln 36/ ln 28 (g))			#DIV/0!	
5,	50/ III 20 (g))		L	# D1 1701	
	CALCULATION OF HEDGE GAI	NS/LOSSES	TO BE EXCI	LUDED	
	FROM TCOS				
38	AEP WEST VIRGINIA TRANSM	AISSION CO	MPANY ma	y not include	costs (or
	gains) related to interest hedging a	ictivities.			
				Amortizatio	on Period
		(Amortizati			
	HEDGE AMOUNTS BY	on of	Remaining		
	ISSUANCE (FROM p. 256-257 (i)				
	of the FERC Form 1)	for 2017	d Balance	Beginning	Ending
39					
40					
41					
42					
	Net (Gain)/Loss Hedge				
43	Amortization To Be Removed	-	-	-	_
<u>De</u>	velopment of Cost of Preferred	<u>.</u>			
Sto	<u>ck</u>				
	Balance of Preferred Stock (Line 14				
44	(c))		_		
	Dividends on Preferred Stock (Acct				
45	437, FF1 118.29))				
4.5	Average Cost of Preferred Stock (Ln			//DIII//01	
46	45 / ln 44)			#DIV/0!	

AEPTCo subsidiaries in PJM

Cost of Service Formula Rate Using Actual/Projected FF1 Balances

Worksheet N - Gains (Losses) on Sales of Plant Held For Future Use

AEP

TRANSMISSION COMPANY

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

(A)

(B)

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

Cost of Service Formula Rate Using Actual/Projected FF1 Balances Calculation of Post-employment Benefits Other than Pensions Expenses Allocable to Transmission Service

Worksheet O - PBOP Support

	Worksheet O	i DOI Support
AEP	TRA	ANSMISSION COMPANY

PBOP	(A)		(B)
1	Calculation of PBOP Expenses		
2	AEP System PBOP Rate		
3	Total AEP System PBOP expenses		
4	Base Year relating to retired personnel		
5	Amount allocated on Labor		
6	Total AEP System Direct Labor Expen	se	
	AEP System PBOP expense per dollar	of direct labor	
7	(PBOP Rate)		
8	Currently Approved PBOP Rate		(0.043)
9	Base PBOP TransCo labor expensed in	current year	
10	Allowable TransCo PBOP Expense for	current year (Ln 8 * Ln 9)	
11	Direct PBOP Expense per Actuarial Re		
12	Additional PBOP Ledger Entry (From	Company Records)	
13	Medicare Credit	,	
14	PBOP Expenses From AEP Affiliates (From Company Records)	
15	Actual PBOP Expense	(Sum Lines 11-14)	_
16	PBOP Adjustment	Line 10 less Line 15	

Note: PBOP Expense will be calculated in accordance with the settlement in Docket ER10-355.

As part of the annual update process, AEP will provide to transmission customers and include in its informational filing an independently prepared actuarial report that includes a ten (10) year forecast of PBOP expenses. During the annual update process conducted for rate year 2018 and every four years thereafter, Worksheet O will be used to determine whether the PBOP allowance rate (\$PBOP per \$Direct O&M Labor) should be adjusted going forward for the next four years. If the annual actuarial report issued during the year of any PBOP rate review projects PBOP costs during the next four years that, when allocated to the AEP Transmission Companies based on their projected direct labor expenses over that same projected four-year period, absent a change in the PBOP Rate, will likely cause the AEP East Transmission Companies to over or under collect their cumulative PBOP expenses by more than 20% of the projected next four year's total PBOP expense, taking into account the net over or under collection of such expenses during the previous four years, the PBOP rate shall be adjusted. In order to determine whether continued use of the then approved PBOP rate is likely to result in the AEP Companies' incurrence of a cumulative allowance of PBOP costs under the formula rate will result in a cumulative over or under-recoery of actual PBOP expenses exceeding 20% over the subsequent four year period, Worksheet O will be used to determine (a) the level of cumulative over or under collections of PBOP expense during the time since the PBOP allowance rate was last set, including carrying costs based on the weighted average cost of capital each year from the formula rate actual transmission cost-of-service (b) the cumulative net present value of projected PBOP costs during the next four years as estimated by the then current actuarial report, assuming a discount rate equal to the actual transmission cost of service average cost of capital for the immediately prior calendar year and (c) the cumulative net present value of continued collections over the next four years based on the projected AEP Transmission Companies direct labor expenses and the then effective PBOP allowance rate assuming a discount rate equal to the prior year weighted average cost of capital. If the absolute value of (a)+(b)-(c) exceeds 20% of (b), then the PBOP allowance rate used in the formula rate calculation shall be changed to the value that will cause the projected result of (a)+(b)-(c) to equal zero. If the projected over or under collection during the next four years, (a)+(b)-(c), is less than 20% of (b), then the PBOP Rate will continue in effect for the next four years at the then effective rate. If it is determined through this procedure AEP Companies will over-recover or under-recover actual PBOP expenses by more than 20% over the subsequent four-year period, AEP shall make a filing under FPA Section 205 to change the PBOP Rate stated in the formula rate shown on Worksheet O. No other changes to the formula rate may be included in that filing.

Worksheet - P

DEPRECIATION RATES FOR TRANSMISSION PLANT PROPERTY ACCOUNTS EFFECTIVE AS OF 3/6/2019

AEP APPALACHIAN TRANSMISSION COMPANY

	PLANT	RATES
	ACCT.	Note 1
TRANSMISSION PLANT		
Energy Storage Equipment	351.0	14.22%
Structures & Improvements	352.0	1.62%
Station Equipment	353.0	2.37%
Towers & Fixtures	354.0	1.59%
Poles & Fixtures	355.0	2.71%
Overhead Conductor	356.0	1.53%
Underground Conduit	357.0	3.71%
Underground Conductors	358.0	5.24%
GENERAL PLANT		
Structures and Improvements	390	1.91%
Office Furniture and Equip.	391	3.17%
Stores Equipment	393	1.80%
Tools, Shop and Garage Equipment	394	2.57%
Laboratory Equipment	395	4.01%
Power Operated Equipment	396	3.90%
Communications Equipment	397	4.98%
Micellaneous Equipment	398	2.70%

Note: Per the Settlement in Docket No. ER10-355, Appendix A.1.2, AEP APPALACHIAN TRANSMISSION COMPANY shall use the depreciation rates shown above by FERC Account until such time as the FERC approves new depreciation rates pusuant to a Section 205 or 206 filing to change rates.

Composite Depreciation Rate	OpCo Company	OpCo Company	TOTAL

- 1 T-Plant (FF1 206.58.g)
- 2 T-Plant (FF1 206.58.b)
- 3 Average (Ln 1+ Ln 2)/2
- 4 Depreciation (FF1 336.7.f)
- 5 Composite Depreciation (Ln 3 / Ln 4)

Note: AEP APPALACHIAN TRANSMISSION COMPANY shall initially use the composite depreciation rate for Virginia and West Virginia shown above to estimate depreciation expense for transmission projects in Worksheets J and K until a composite depreciation rate based on transmission plant in service and depreciation expenses recorded by AEP APPALACHIAN TRANSMISSION COMPANY for its own transmission facilities can be calculated in AEP APPALACHIAN TRANSMISSION COMPANY's the first Annual Update including a True-Up TCOS.

AEPTCo subsidiaries in PJM Worksheet - P DEPRECIATION RATES FOR TRANSMISSION PLANT PROPERTY ACCOUNTS EFFECTIVE AS OF 7/1/2018

AEP INDIANA MICHIGAN TRANSMISSION COMPANY

TRANSMISSION PLANT	PLANT ACCT.	RATES Note 1
Land Rights	350.1	1.48%
Structures & Improvements	352.0	1.55%
Station Equipment	353.0	1.86%
Towers & Fixtures	354.0	1.69%
Poles & Fixtures	355.0	2.85%
Overhead Conductor	356.0	1.97%
Underground Conduit	357.0	1.86%
Underground Conductors	358.0	1.70%
GENERAL PLANT		
Structures and Improvements	390	2.03%
Office Furniture and Equip.	391	4.65%
Stores Equipment	393	4.10%
Tools, Shop and Garage Equipment	394	6.65%
Laboratory Equipment	395	5.41%
Power Operated Equipment	396	4.31%
Communications Equipment	397	3.82%
Micellaneous Equipment	398	3.14%

Note: Per the Settlement in Docket No. ER10-355, Appendix A.1.2, AEP INDIANA MICHIGAN TRANSMISSION COMPANY shall use the depreciation rates shown above by FERC Account until such time as the FERC approves new depreciation rates pusuant to a Section 205 or 206 filing to change rates.

Composite Depreciation Rate	OpCo Company	OpCo Company	TOTAL

T-Plant (FF1 206.58.g)

T-Plant (FF1 206.58.b)

Average (Ln 1+ Ln 2)/2

Depreciation (FF1 336.7.f)

Composite Depreciation (Ln 3 / Ln 4)

Note: AEP INDIANA MICHIGAN TRANSMISSION COMPANY shall initially use the composite depreciation rate for INDIANA and MICHIGAN shown above to estimate depreciation expense for transmission projects in Worksheets J and K until a composite depreciation rate based on transmission plant in service and depreciation expenses recorded by AEP INDIANA MICHIGAN TRANSMISSION COMPANY for its own transmission facilities can be calculated in AEP INDIANA MICHIGAN TRANSMISSION COMPANY's the first Annual Update including a True-Up TCOS.

AEPTCo subsidiaries in PJM Worksheet - P DEPRECIATION RATES FOR TRANSMISSION PLANT PROPERTY ACCOUNTS EFFECTIVE AS OF 7/1/2015

AEP KENTUCKY TRANSMISSION COMPANY

TRANSMISSION PLANT	PLANT ACCT.	RATES Note 1
TRANSMISSION LANT		
Land Rights	350.1	1.44%
Structures & Improvements	352.0	2.08%
Station Equipment	353.0	2.15%
Towers & Fixtures	354.0	2.61%
Poles & Fixtures	355.0	3.95%
Overhead Conductor	356.0	2.91%
Underground Conduit	357.0	2.99%
Underground Conductors	358.0	2.62%
GENERAL PLANT		
Land Rights	389.1	1.59%
Structures & Improvements	390	3.97%
Office Furniture & Equipment	391	3.20%
Transportation Equipment	392	3.52%
Stores Equipment	393	4.15%
Tools Shop & Garage Equipment	394	4.20%
Laboratory Equipment	395	5.76%
Power Operated Equipment	396	5.43%
Communication Equipment	397	5.66%
Miscellaneous Equipment	398	6.73%

Note: Per the Settlement in Docket No. ER10-355, Appendix A.1.2, AEP KENTUCKY TRANSMISSION COMPANY shall use the depreciation rates shown above by FERC Account until such time as the FERC approves new depreciation rates pusuant to a Section 205 or 206 filing to change rates.

	Composite Depreciation Rate	OpCo Company	OpCo Company	<u>TOTAL</u>
1	T-Plant (FF1 206.58.g)			
2	T-Plant (FF1 206.58.b)			
3	Average (Ln 1+ Ln 2)/2			
4	Depreciation (FF1 336.7.f)			
5	Composite Depreciation (Ln 3 / Ln 4)			

Note: AEP KENTUCKY TRANSMISSION COMPANY shall initially use the composite depreciation rate for KPCo shown above to estimate depreciation expense for transmission projects in Worksheets J and K until a composite depreciation rate based on transmission plant in service and depreciation expenses recorded by AEP KENTUCKY TRANSMISSION COMPANY for its own transmission facilities can be calculated in AEP KENTUCKY TRANSMISSION COMPANY's the first Annual Update including a True-Up TCOS.

AEPTCo subsidiaries in PJM Worksheet - P DEPRECIATION RATES FOR TRANSMISSION PLANT PROPERTY ACCOUNTS EFFECTIVE AS OF 3/6/2019

AEP OHIO TRANSMISSION COMPANY

	PLANT ACCT.	RATES Note 1
TRANSMISSION PLANT		
Land Rights	350.1	1.46%
Energy Storage Equipment	351.0	14.22%
Structures & Improvements	352.0	1.75%
Station Equipment	353.0	2.13%
Towers & Fixtures	354.0	1.96%
Poles & Fixtures	355.0	3.17%
Overhead Conductor	356.0	2.14%
Underground Conduit	357.0	2.85%
Underground Conductors	358.0	3.19%
GENERAL PLANT		
Structures & Improvements	390.0	2.64%
Office Furniture & Equipment	391.0	3.67%
Stores Equipment	393.0	3.35%
Tools Shop & Garage Equipment	394.0	4.48%
Laboratory Equipment	395.0	5.06%
Power Operated Equipment	396.0	4.55%
Communication Equipment	397.0	4.82%
Miscellaneous Equipment	398.0	4.19%

Note: Per the Settlement in Docket No. ER10-355, Appendix A.1.2, AEP OHIO TRANSMISSION COMPANY shall use the depreciation rates shown above by FERC Account until such time as the FERC approves new depreciation rates pusuant to a Section 205 or 206 filing to change rates.

Composite Depreciation Rate	OpCo Company	OpCo Company	<u>TOTAL</u>
T-Plant (FF1 206.58.g)			
T-Plant (FF1 206.58.b)			
Average (Ln 1+ Ln 2)/2			
Depreciation (FF1 336.7.f)			
Composite Depreciation (Ln 3 / Ln 4)			

Note: AEP OHIO TRANSMISSION COMPANY shall initially use the composite depreciation rate for APCo, I&M and KPCo shown above to estimate depreciation expense for transmission projects in Worksheets J and K until a composite depreciation rate based on transmission plant in service and depreciation expenses recorded by AEP OHIO TRANSMISSION COMPANY for its own transmission facilities can be calculated in AEP OHIO TRANSMISSION COMPANY's the first Annual Update including a True-Up TCOS.

AEPTCo subsidiaries in PJM Worksheet - P DEPRECIATION RATES FOR TRANSMISSION PLANT PROPERTY ACCOUNTS EFFECTIVE AS OF 3/6/2019

AEP WEST VIRGINIA TRANSMISSION COMPANY

TRANSMISSION PLANT	PLANT ACCT.	RATES Note 1
Energy Storage Equipment	351.0 352.0	14.22% 1.62%
Structures & Improvements Station Equipment	353.0	2.37%
Towers & Fixtures Poles & Fixtures	354.0 355.0	1.59% 2.71%
Overhead Conductor Underground Conduit	356.0 357.0	1.53% 3.71%
Underground Conductors	358.0	5.24%
GENERAL PLANT		
Structures & Improvements	390.0	1.91%
Office Furniture & Equipment	391.0	3.17%
Stores Equipment	393.0	1.80%
Tools Shop & Garage Equipment	394.0	2.57%
Laboratory Equipment	395.0	4.01%
Power Operated Equipment	396.0	3.90%
Communication Equipment	397.0	4.98%
Miscellaneous Equipment	398.0	2.70%

Note: Per the Settlement in Docket No. ER10-355, Appendix A.1.2, AEP WEST VIRGINIA TRANSMISSION COMPANY shall use the depreciation rates shown above by FERC Account until such time as the FERC approves new depreciation rates pusuant to a Section 205 or 206 filing to change rates.

	Composite Depreciation Rate	OpCo Company	OpCo Company	<u>TOTAL</u>
1	T-Plant (FF1 206.58.g)			
2	T-Plant (FF1 206.58.b)			
3	Average (Ln 1+ Ln 2)/2			
4	Depreciation (FF1 336.7.f)			
5	Composite Depreciation (Ln 3 / Ln 4)			

Note: AEP WEST VIRGINIA TRANSMISSION COMPANY shall initially use the composite depreciation rate for APCo and WPCo shown above to estimate depreciation expense for transmission projects in Worksheets J and K until a composite depreciation rate based on transmission plant in service and depreciation expenses recorded by AEP WEST VIRGINIA TRANSMISSION COMPANY for its own transmission facilities can be calculated in AEP WEST VIRGINIA TRANSMISSION COMPANY's the first Annual Update including a True-Up TCOS.

AEP East Consolidated Utility Capital Structure Consolidation of Operating Companies' Capital Structure @ 12-31-Worksheet Q Page 1

Line		Appalachian Power Company	Indiana Michigan Power Company	Kentucky Power Company	Kingsport Power Company	Ohio Power Company	Wheeling Power Company	Operating Companies Consolidate Capital Structure
	pment of Long Term Debt Balances at Year End	Company	Company	Company	Company	Company	Company	Structure
1	Bonds (112.18.c&d)							
2	Less: Reacquired Bonds (112.19.c&d)							
3	LT Advances from Assoc. Companies (112.20.c&d)							
4	Senior Unsecured Notes (112.21.c&d) Excludes Spent Nuc Fuel Disp Fund							
5	Less: Fair Value Hedges (See Note on Ln 7 below)							
6	Total Long Term Debt Balance							
	NOTE: The balance of fair value hedges on outstanding long term debt are to	be excluded from the	ne balance of long	term debt inclu	ided in the form	ula's capital str	ucture. (page 2:	57, Column H
7	the FF1)							
	pment of Long Term Debt Interest Expense							
8	Interest on Long Term Debt (256-257.33.i) Amort of Debt Discount & Expense (117.63.c)							
10	Amort of Loss on Reacquired Debt (117.64.c)							
11	Less: Amort of Premium on Debt (117.65.c)							
12	Less: Amort of Gain on Reacquired Debt (117.66.c)							
13	Less: Hedge Interest on pp 256-257(i)							
14	LTD Interest Expense							
	pment of Cost of Preferred Stock and Preferred Dividends							
15	Dividend Rate (p. 250-251. 7.a)							
16	Par Value (p. 250-251. 8.c)							
17 18	Shares Outstanding (p.250-251. 8.e) Monetary Value (Ln 16 * Ln 17)							
19	Dividend Amount (Ln 15 * Ln 18)							
20	Dividend Rate (p. 250-251. 7.a)							
21	Par Value (p. 250-251. 8.c)							
22	Shares Outstanding (p.250-251. 8.e)							
23	Monetary Value (Ln 21 * Ln 22)							
24	Dividend Amount (Ln 20 * Ln 23)							
25	Dividend Rate (p. 250-251, 7.a)							
26 27	Par Value (p. 250-251. 8.c) Shares Outstanding (p.250-251. 8.e)							
28	Monetary Value (Ln 26 * Ln 27)							
29	Dividend Amount (Ln 25 * Ln 28)							
30	Dividend Rate (p. 250-251. 7.a)							
31	Par Value (p. 250-251. 8.c)							
32	Shares Outstanding (p.250-251. 8.e)							
33	Monetary Value (Ln 31 * Ln 32)							
34 35	Dividend Amount (Ln 30 * Ln 33) Preferred Stock (Lns 18, 23, 28,33)							
36	Preferred Dividends (Lns 19, 24, 29,34)							
	pment of Common Equity							
37	Proprietary Capital (112.16.c)							
38	Less: Preferred Stock (Ln 35 Above)							
39	Less: Account 216.1 (112.12.c)							
40	Less: Account 219.1 (112.15.c)							
41	Balance of Common Equity							
42	Ation of Capital Shares Long Term Debt (Ln 6 Above)							
43	Preferred Stock (Ln 35 Above)							
44	Common Equity (Ln 41 Above)							
45	Total Company Structure	-						
46	LTD Capital Shares (Ln 42 / Ln 45)							
47	Preferred Stock Capital Shares (Ln 43 / Ln 45)							
48	Common Equity Capital Shares (Ln 44 / Ln 45)							
49	RESERVED							
50 51	Reserved Reserved							
52	Reserved							
	ation of Capital Cost Rate							
53	LTD Capital Cost Rate (Ln 14 / Ln 6)							
54	Preferred Stock Capital Cost Rate (Ln 36 / Ln 35)							
55	Common Equity Capital Cost Rate	11.49%	11.49%	11.49%	11.49%	11.49%	11.49%	11.49
	ation of Weighted Capital Cost Rate							
56	LTD Weighted Capital Cost Rate (Ln 46 * Ln 53)							
57 58	Preferred Stock Capital Cost Rate (Ln 47 * Ln 54) Common Equity Capital Cost Rate (Ln 48 * Ln 55)							
59	Total Company Structure							

AEP East

AEP East Consolidated Utility Capital Structure Consolidation of Operating Companies' Capital Structure @ 12-31-___ Worksheet Q Page 2

Line		Appalachi an Power Company		Indiana Michigan Power Company	Kentucky Power Company	Kingspo rt Power Compa ny	Ohio Power Company	Wheeling Power Company	AEP East Operating Companie s' Consolidat ed Capital Structure
Devel	opment of Long Term Debt Balances at Year End					•			
60	Bonds (112.18.c&d)								
61	Less: Reacquired Bonds (112.19.c&d)								
62	LT Advances from Assoc. Companies (112.20.c&d)								
63	Senior Unsecured Notes (112.21.c&d) Excludes Spent Nuc Fuel Disp Fund								
64	Less: Fair Value Hedges (See Note on Ln 66 below)								
65	Total Long Term Debt Balance								
03	NOTE: The balance of fair value hedges on outstanding long term debt	are to be excluded f	rom the balance	of long term d	ebt included in	the formula's	canital structure	(n. 257 Colu	nn H of the
66	FF1)	are to be excluded i	rom me oamnee	or long term d	cot included in	the formula s	capital structure	. (р. 257, сош	im ii oi the
	opment of Long Term Debt Interest Expense								
67	Interest on Long Term Debt (256-257.33.i)								
68	Amort of Debt Discount & Expense (117.63.c)								
69	Amort of Loss on Reacquired Debt (117.64.c)								
70	Less: Amort of Premium on Debt (117.65.c)								
71	Less: Amort of Gain on Reacquired Debt (117.66.c)								
72	Less: Hedge Interest on pp 256-257(i)								
73	LTD Interest Expense								
	opment of Cost of Preferred Stock and Preferred Dividends								
74	Dividend Rate (p. 250-251. 7.a)								
75 76	Par Value (p. 250-251. 8.c)								
76 77	Shares Outstanding (p.250-251. 8.e) Monetary Value (Ln 75 * Ln 76)								
78	Dividend Amount (Ln 74 * Ln 77)								
79	Dividend Rate (p. 250-251. 7.a)								
80	Par Value (p. 250-251. 8.c)								
81	Shares Outstanding (p.250-251. 8.e)								
82	Monetary Value (Ln 80 * Ln 81)								
83	Dividend Amount (Ln 79 * Ln 82)								
84	Dividend Rate (p. 250-251. 7.a)								
85	Par Value (p. 250-251. 8.c)								
86	Shares Outstanding (p.250-251. 8.e)								
87	Monetary Value (Ln 85 * Ln 86)								
88	Dividend Amount (Ln 84 * Ln 87)								
89	Dividend Rate (p. 250-251. 7.a)								
90 91	Par Value (p. 250-251. 8.c) Shares Outstanding (p.250-251. 8.e)								
92	Monetary Value (Ln 90 * Ln 91)								
93	Dividend Amount (Ln 89 * Ln 92)								
94	Preferred Stock (Lns 77, 82, 87,92)								
95	Preferred Dividends (Lns 78, 83, 88,93)								
	opment of Common Equity								
96									
97	Less: Preferred Stock (Ln 94 Above)								
98									
99									
100									
	lation of Capital Shares								
101									
102									
103	1 2 1								
104 105									
106									
107									
108									
109									
110									
111									
	lation of Capital Cost Rate								
112									
113	Preferred Stock Capital Cost Rate (Ln 95 / Ln 94)								
114		11.49%	11.49%	11.49%	11.49%	11.49%	11.49%	11.49%	11.49%
C-1	lation of Weighted Capital Cost Rate								
	LTD Weighted Capital Cost Rate (Ln 105 * Ln 112)								
115									
115 116	Preferred Stock Capital Cost Rate (Ln 106 * Ln 113)								
115	Preferred Stock Capital Cost Rate (Ln 106 * Ln 113) Common Equity Capital Cost Rate (Ln 107 * Ln 114)								

AEP East Consolidated Utility Capital Structure Consolidation of Operating Companies' Average Capital Structure Worksheet Q Page 3

		Appalachi an Power	Indiana Michigan Power	Kentucky Power	Kingsport Power	Ohio Power Compan	Wheeling Power	Operating Companies' Consolidated Capital
Line		Company	Company	Company	Company	у	Company	Structure
	ment of Average Long Term Debt	F J						
119	Average Bonds (Ln 1 + Ln 60) / 2							
120	Less: Average Reacquired Bonds (Ln 2 + Ln 61) / 2 Average LT Advances from Assoc. Companies (Ln 3 + Ln 62)							
121	/2							
122	Average Senior Unsecured Notes (Ln 4 + Ln 63) / 2							
123	Less: Average Fair Value Hedges (See Note on Ln 125 below)							
124	Average Balance of Long Term Debt							
	NOTE: The balance of fair value hedges on outstanding long terr	n debt are to be excluded from the	e balance of long	term debt inclu	ded in the formu	ıla's capital stı	ucture. (p. 257.	Column H of the
125	FF1)		_			_	_	
	ment of Long Term Debt Interest Expense							
126	Interest on Long Term Debt (256-257.33.i)							
127	Amort of Debt Discount & Expense (117.63.c)							
128	Amort of Loss on Reacquired Debt (117.64.c)							
129	Less: Amort of Premium on Debt (117.65.c)							
130	Less: Amort of Gain on Reacquired Debt (117.66.c)							
131	Less: Hedge Interest on pp 256-257(i)							
132	LTD Interest Expense							
	Preferred Stock and Preferred Dividends							
133 134	Average Balance of Preferred Stock (Ln 35 + Ln 94) / 2							
	Preferred Dividends (Ln 36) ment of Average Common Equity							
135	Average Proprietary Capital (Ln 37 + Ln 96) / 2							
136	Less: Average Preferred Stock (Ln 133 Above)							
137	Less: Average Account 216.1 (Ln 39 + Ln 98) / 2							
138	Less: Average Account 219.1 (Ln 40 + Ln 99) / 2							
139	Average Balance of Common Equity							
	ion of Capital Shares							
140	Average Balance of Long Term Debt (Ln 124 Above)							
141	Average Balance of Preferred Stock (Ln 133 Above)							
142	Average Balance of Common Equity (Ln 139 Above)							
143	Average of Total Company Structure							
144	Average Balance of LTD Capital Shares (Ln 140 / Ln 143) Average Balance of Preferred Stock Capital Shares (Ln 141 /							
145	Ln 143)							
	Average Balance of Common Equity Capital Shares (Ln 142 /							
146	Ln 143)							
147	Reserved							
148	Reserved							
149	Reserved							
150	Reserved							
	ion of Capital Cost Rate							
151	LTD Capital Cost Rate (Ln 132 / Ln 124)							
152	Preferred Stock Capital Cost Rate (Ln 134 / Ln 133)	11 400/	11 400/	11.400/	11 400/	11.400/	11 400/	11.400/
153	Common Equity Capital Cost Rate	11.49%	11.49%	11.49%	11.49%	11.49%	11.49%	11.49%
<u>Calculat</u> 154	ion of Weighted Capital Cost Rate LTD Weighted Capital Cost Rate (Ln 144 * Ln 151)							
154	Preferred Stock Capital Cost Rate (Ln 144 * Ln 151)							
156	Common Equity Capital Cost Rate (Ln 146 * Ln 153)							
157	ACTUAL WEIGHTED AVG COST OF CAPITAL							
157	ACTUAL VERSITED AND COST OF CALITAL							

AEP East

AEPTCo subsidiaries in PJM Cost of Service Formula Rate Using Actual/Projected FF1 Balances Worksheet R – True-up With Interest (Hypothetical Example)

Reconciliation Revenue
Requirement For Year
2018 Available May 25,
2019
-

2018 Revenue Requirement Forecast by October 31, 2017 True-up Adjustment -Over (Under) Recovery

	•	Over (Under) Recovery Plus Interest	Average Monthly Interest Rate	Months	Calculated Interest	Amortizatio n	Surcharge (Refund) Owed
Interest Rate on Amount of	Refunds or	Surcharges (Note 1)	0.2780%				
An over or under collection	will be rec	overed prorata over 201	8, held for 2019 an	d returned	prorata over 202	20	
Calculation of Interest	Year				Monthly		
January	2018 Year	-	0.2780%	12			_
February	2018 Year	_	0.2780%	11			_
March	2018 Year	_	0.2780%	10			_
April	2018 Year	_	0.2780%	9			_
May	2018 Year	_	0.2780%	8			_
June	2018 Year	_	0.2780%	7			_
July	2018 Year	_	0.2780%	6			-
August	2018 Year	-	0.2780%	5 -			-
September	2018 Year	-	0.2780%	4 -			-
October	2018 Year	-	0.2780%	3 -			-
November	2018 Year	-	0.2780%	2 -			-
December	2018		0.2780%	1	-	-	-
	Year				Annual		
January through December	2019		- 0.2780%	12	-		-
Over (Under) Recovery Plu	ıs Interest A	mortized and Recovere	<u>d</u>		** **		
Over 12 Months	Year	-			Monthly		
January	2020 Year	-	0.2780%	_		_	_
February	2020 Year	-	0.2780%	_		_	_
March	2020 Year	-	0.2780%	_		-	_
April	2020 Year	-	0.2780%	_		-	-
May	2020 Year	-	0.2780%	-		-	-
June	2020		0.2780%				

July	Year 2020 Year	-	0.2780%	-	-	-
August	2020 Year	-	0.2780%	-	-	-
September	2020 Year	_	0.2780%	_	-	_
October	2020 Year	_	0.2780%	-	-	_
November	2020 Year	_	0.2780%	-	-	_
December	2020		0.2780%			
True-Up Adjustment with Interest	ı				-	
Less Over (Under) Recovery					-	
Total Interest					-	

Note 1: The interest rate to be applied to the over recovery or under recovery amounts will be determined using the average monthly FERC interest rate (as determined pursuant to 18 C.F.R. Section 35.19a) for the twenty (20) months from the beginning of the rate year being trued-up through August 31 of the following year.

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
APPALACHIAN TRANSMISSION COMPANY, INC.	281-282-283 190	1 2
INDIANA MICHIGAN TRANSMISSION COMPANY, INC.	281-282-283 190	3 4
KENTUCKY TRANSMISSION COMPANY, INC.	281-282-283 190	5 6
OHIO TRANSMISSION COMPANY, INC.	281-282-283 190	7 8
WEST VIRGINIA TRANSMISSION COMPANY, INC.	281-282-283 190	9 10

Note: The detail provided in this Attachment C-1 are required worksheets per formula template shown in Attachment H-20B 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.

AEP APPALACHIAN TRANSMISSION COMPANY SPECIFIED DEFERRED CREDITS PERIOD ENDED DECEMBER 31, 2018

	COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN E	COLUMN G	COLUMN H	COLUMNI	COLUMN J	COLUMN K	COLUMN L	COLUMN M	COLUMN N	COLUMN O
		PER BOOKS		NON-APPLICABLE NON-UTILITY		AVERAGE	FUNCTIO	NALIZATION AVE	RAGE	FUNCTIONALIZATION 12/31/18			FUNCTIONALIZATION 12/31/17		
	ACCUMULATED DEFERRED FIT ITEMS	BALANCE AS QF.12-31-18	BALANCE AS OF 12-31-17	BALANCE AS QF 12-31-18	BALANCE AS OF 12-31-17	ELECTRIC UTILITY (B+C+D+E)/2	TRANSMISSION		TRANSMISSION			TRANSMISSION			
1 2	ACCOUNT 281:														
3 4	TX AMORT POLLUTION CONT EQPT	0	0			0		0			0			0	
5 6 7 8	NON-UTILITY DEFERRED FIT 281.2 SFAS 109 FLOW-THRU 281.3 SFAS 109 EXCESS DFIT 281.4	0 0 0	0 0 0	0 0 0	0 0	0 0 0									
9	TOTAL ACCOUNT 281	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 11 12															
15 16 17 18 19 20 21 22	BOOK VS. TAX DEPRECIATION R & D DEBUTION. SECTION 174 ABPLIDC INT EXP CAPITALIZED FOR TAX TX ACCEL AMORT CAPITALIZED SOFTWARE FROM LOST ADDRESS ACFIT PROTECTED EXXESS ACFIT PROTECTED EXXESS ACFIT UNFORD TECTED	11,340 1 109,517 (202,154) (461) 2,025 210 (10,673) 8,689	0 2 21,871 0 1,641 623 0 0			5,670 2 65,694 (101,077) 590 1,324 105 (5,337) 4,345		5,670 2 65,694 (101,077) 590 1,324 105 (5,337) 4,345			11,340 1 109,517 (202,154) (461) 2,025 210 (10,673) 8,689			0 2 21,871 1,641 623	
23 24		291,988	31.881	(291,988)	(31,881)	0									
25	SFAS 109 EXCESS DFIT 282.4	1,984	(9,655)	(1,984)	9,655	ō									
26 27	TOTAL ACOUNT 282	212,466	46,363	(293,972)	(22,226)	(28,684)	0	(28,685)	0	0	(81,506)	0	0	24,137	0
28 29 30 31	ACCOUNT 283:														
32 33		11,179 (11,155) (7,190)	24,361 (18,473)			17,770 (14,814) (3,595)		17,770 (14,814) (3,595)			11,179 (11,155) (7,190)			24,361 (18,473)	
35	REG ASSET-TRANSCO PRE-FORMATION COSTS	0	0			. 0		0			. 0			0	
36 37	DEFERRED STATE INCOME TAXES NON-UTILITY DEFERRED FIT 283.2	79,497	17,978	0	0	48,738 0		48,738 0			79,497			17,978	
	SFAS 109 FLOW-THRU 283.3	77,617	8,475	(77,617)		0		0							
39 40	SFAS 109 EXCESS DFIT 283.4 SFAS 133 ADIT FED - SFAS 133 NONAFFIL 2830006	23,499	2,600	(23,499)	(2,600)	0		0							
41 42	ADIT - FED-HDG-CF-INT RATE 2830015	0	0	0	0	0		0							
43		173,447	34,941	(101,116)	(11,075)	48,099	0	48,099	0	0	72,331	0		23,866	0
44 45															
46 47 48	DEFD STATE INCOME TAXES SFAS 109 - DEFD STATE INCOME TAXES	0	0	0	0	0		0			0			0	
49 50	TOTAL ACCOUNT 283	173.447	34.941	(101.116)	(11.075)	48.099	0	48.099		- 0	72.331		- 0	23.866	0
51				(101,110,	[11]										
52 53	JURISDICTIONAL AMOUNTS FUNCTIONALIZED														
54 55 56 57 58															
63	NOTE: POST 1970 ACCUMULATED DEFERRED INV TAX CRED. (JDITC) IN AIC 255 DEFERRED ITC - 48(F)(1)					0		0			0			0	
64															

AEP APPALACHIAN TRANSMISSION 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	LENON-UTILITY	AVERAGE	FUNCT	IONALIZATION AVE	RAGE	FUNC	TIONALIZATION 12	2/31/18	FUNC	CTIONALIZATION 12	9/31/17
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	ELECTRIC UTILITY (B+C+D+E)/2		TRANSMISSION			TRANSMISSION			TRANSMISSION	
10	NCL 8 TAX CREDIT OF JOST TAX ASSET INT EXP CAPITALES FOR TAX PROLY POSS REV REFOS ACCRO COMPANYUSE INCENTY PLAN ACCRUSED INTEREST-LONG-TERM - FIN 48 EPPO STATE REVOKE TAXES ANT CREDIT - DEPENDED ANT CREDIT - DEPENDED HISTORY OF THE TECLASS NOW-THILTY DEPENDED IT	0 0 16,214 (1) 16,694	2 0 2,005 4,093 (2) 6,292 1,765 0	0	(4)	1 0 1,003 10,154 (2) 11,493 883 0		1 0 1,003 10,154 (2) 11,493 883 0			0 0 0 16,214 (1) 16,694 0			2 0 2,005 4,093 (22) 6,292 1,765 0	
12 13 14	ROR-OTHER TOPERANDED FIT SFAS 109 EXCESS DRT 190.4 SFAS 139 EXCESS DRT 190.4 SFAS 133 ADIT FED - SFAS NONAFFIL 1900006 ADIT FED - PENSION DCI NAF 1900009 ADIT FED-INDC-FINT RATE 1900015 DEFERRED SIT 1901002	(2,439) 0 0 0 113	1,876 0 0 0 0 16,823	2,439 0 0 0	(1,876) 0 0 0 0	0 0 0 0 0 0 8,468		8,468			113			16,823	
	TOTAL ACCOUNT 190	30.581	32.858	2.439	(1.880)	32.000	- 0	31,999	0	- 0	33.020	0	- 0	30.978	0

AEP INDIANA MICHIGAN TRANSMISSION COMPANY SPECIFIED DEFERRED CREDITS PERIOD ENDED DECEMBER 31, 2018

	PERIOD ENDED DECEMBER 31, 2018														
	COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F	COLUMN G CO	LUMN H	COLUMNI	COLUMN J	COLUMN K	COLUMN L	COLUMN M	COLUMN N	COLUMN O
		PER B	IOOKS	NON-APPLICABI	ENON-UTILITY	AVERAGE	FUNCTIONALI	ZATION AVER	AGE	FUNCT	TIONALIZATION 12	31/18	FUNCT	ONALIZATION 12/3	1/17
	ACCUMULATED DEFERRED FIT ITEMS	BALANCE AS OF 12-31-18	BALANCE AS QF 12-31-17	BALANCE AS OF 12-31-18	BALANCE AS OF 12-31-17	ELECTRIC UTILITY (B+C+D+E)/2	IRAN	SMISSION			TRANSMISSION			TRANSMISSION.	
1	ACCOUNT 281:														
3	TX AMORT POLLUTION CONT EQPT	0	0			0		0			0			0	
5 6 7 8	NON-UTILITY DEFERRED FIT 281.2 SFAS 109 FLOW-THRU 281.3 SFAS 109 EXCESS DFIT 281.4	0	0 0 0	0 0 0	0 0 0	0 0 0									
9	TOTAL ACCOUNT 281	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 11 12 13	ACCOUNT 282:														
15 16 17 18 19 20 21 22 23 24 25 26 27 28	BRITX UNIT OF PROPERTY ADJSEC 481 ADJ TX ACCE, ANGEL CAPITALED SOFTWARE CAPITALED RELOCATION COSTS CAPITALED RELOCATION COSTS CAPITALED RELOCATION COSTS CAPITALED RELOCATION COSTS CAPITALED RELOCATION COST AND	180,900,361 39,875 110,681 6,190,134 (12,461,443) 2,288,797 126,771 139,189 26,032 2,443,176 161,815 106,810,039 (2,279,184) 0 18,693,795 (14,550,855)	262,581,429 66,458 135,595 7,964,624 (15,882,505) 1,579,375 87,150 206,206 0 2,293,237 260,397 0 0 15,450,596 (103,716,825)	0 (18,693,798) 104,530,855	0 (15,450,596) 103,716,826	221,740,895 53,167 123,188 7,077,379 (14,171,974) 1,934,086 100,961 172,698 13,016 2,368,207 221,106 53,405,020 0 0	Ç	21,740,895 53,167 123,188 7,077,379 14,171,974) 1,934,086 106,961 172,698 13,016 2,368,207 221,106 53,405,020 (1,139,592)			180,900,361 39,875 110,881 6,190,134 (12,461,443) 2,288,797 126,771 139,189 26,032 2,443,176 181,815 106,810,039 (2,279,184)			262,581,429 66,458 135,695 7,964,624 (15,882,505) 1,579,375 87,150 206,206 2,293,237 260,397	
30 31		198,679,186	171,025,836	85,837,057	88,266,230	271.904.157	0 2	71,904,155	0	0	284.516.243	-	- 0	259.292.066	0
32 33 34 35	ACCOUNT 283:			33,337,337	00,200,230					Ü					
36 37	STATE NOL CURRENT BENEFIT	0	0			0	0	0	0		0			0	
38 39 40	NON-UTILITY DEFERRED FIT 283.2	(8,666,176) 0 4,969,238	0 0 4,107,120	0 (4,969,238)	0 (4,107,120)	(4,333,088) 0 0	0	(4,333,088) 0 0	0		(8,666,176)				
	SFAS 109 EXCESS DFIT 283.4 SFAS 133 ADIT FED - SFAS 133 NONAFFIL 2830006	(215,522)		215,522	(3,966,093)	0		0							
43	ADIT - FED-HDG-CF-INT RATE 2830015	0	0	ő	0	0		0							
45		(3,912,460)	8,073,213	(4,753,716)	(8,073,213)	(4,333,088)	0	(4,333,088)	0	0	(8,666,176)	0	0	0	0
46 47 48															
49 50 51	SFAS 109 - DEFD STATE INCOME TAXES	24,085,365 0	16,790,550 0	0	0	20,437,958 0		20,437,958			24,085,365			16,790,550	
52	TOTAL ACCOUNT 283	20,172,905	24,863,763	(4,753,716)	(8,073,213)	16,104,870	0	16,104,870	0	0	15,419,189	0	0	16,790,550	0
53 54															
55 56															
57 58 59 60 61 62	TOTAL COMPANY AMOUNTS FUNCTIONALIZED NOTE: POST 1970 ACCUMULATED DEFERRED														
63 64	DEFERRED ITC - 46(F)(1)					0		0			0			0	
65 66															
67	TOTAL ACCOUNT 255														

AEP INDIANA MICHIGAN TRANSMISSION 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	LENON-UTILITY	AVERAGE	FUNCT	TIONALIZATION AVE	RAGE	FUNC	TIONALIZATION 12	2/31/18	FUNC	TIONALIZATION 12	1/31/17
1 2	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		TRANSMISSION			TRANSMISSION			TRANSMISSION	
11 12 13 14 15	NO. A TAX ORIENT OF OF TAX ASSET IN THE POPULATION OF TAX ASSET IN TAX ASSET IN TAX ASSET IN TAX ASSET IN THE POPULATION OF TAX ASSET IN TAX ASSET I	0 0 763,869 (107,120) 271,820 (6) 5,057,927 0 0 25,483,016	1,652 0 0 2,917,065 130,483 (9) 5,876,693 991,000 211,490 0 26,516,018	0 0 (25,483,016) 0	(211,490) 0 (26,516,018) 0	826 0 381,935 1,404,973 201,152 (8) 5,467,310 495,500 0 0		826 0 381,935 1,404,973 201,152 (8) 5,467,310 495,500			0 763,869 (107,120) 271,820 5,067,927 0			1,652 0 2,917,065 130,483 (9) 5,876,693 991,000	
17 18	TOTAL ACCOUNT 190	31,469,506	36,644,392	(25,483,016)	(26,727,508)	7,951,688	0	7,951,688	0	0	5,986,490	0	0	9,916,884	0

AEP KENTUCKY TRANSMISSION COMPANY SPECIFIED DEFERRED CREDITS PERIOD ENDED DECEMBER 31, 2018

		COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F	COLUMN G COLUMN H		COLUMN J					COLUMN O
	COLUMN A							COLUMN I		COLUMN K	COLUMN L	COLUMN M	COLUMN N	
		PER B	OOKS	NON-APPLICABL	ENON-UTILITY	AVERAGE ELECTRIC	FUNCTIONALIZATION A	VERAGE	FUNCT	TIONALIZATION 12	/31/18	FUNCT	TIONALIZATION 12/	31/17
	ACCUMULATED DEFERRED FIT ITEMS	OF 12-31-18	DF 12-31-17	BALANCE AS OF 12-31-18	OF 12-31-17	UTILITY (B+C+D+E)/2	TRANSMISSION	4		TRANSMISSION			TRANSMISSION	
1 2	ACCOUNT 281:													
3	TX AMORT POLLUTION CONT EQPT	0	0			0		0		0			0	
5 6 7 8	NON-UTILITY DEFERRED FIT 281.2 SFAS 109 FLOW-THRU 281.3 SFAS 109 EXCESS DFIT 281.4	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0								
9	TOTAL ACCOUNT 281	0	0	0	0	0	0	0 0	0	0	0	0	0	0
10 11 12 13	ACCOUNT 282:													
14 15 16 17 18 19 20 21 22 23	BOOK VS. TAX DEPRECIATION GANLOSS ON ACREMACES PROPERTY ABFUEC INT EXP CAPITALIZED FOR TAX BOOKTAX UNIT OF PROPERTY AU TO ACCEL MARKET - CAPITAL EXP SOFTWARE TAX ACCEL MARKET - CAPITAL EXP SOFTWARE OF ACCEL MARKET - FAMILE OST BOOK ERBOYAL GST EXCESS AGET - FAMILE COST BOOK EXCESS AGET - FAMILE COST BOOK	9,866,353 (135,981) 250,977 (501,468) 403,934 16,332 152,332 324 5,591,819 188,340	14,775,789 0 280,692 (544,044) 0 22,334 156,887 350 0 0	0	0	12,321,071 (67,991) 265,835 (522,756) 201,967 19,333 154,610 337 2,795,910 94,170	12,321,07 (67.99) 265,83 (522.75 201,96 19,33 154,61 33 2,795,91 94,17	1) 5 6) 7 3 0 0		9,866,353 (135,981) 250,977 (501,468) 403,934 16,332 152,332 324 5,591,819 188,340			14,775,789 280,692 (544,044) 22,334 156,887 350	
	SFAS 109 FLOW-THRU 282.3	1,005,487	739,478 (5.876.803)	(1,005,487) 5.780,159	(739,478) 5.876.803	0								
27 28		11.058.290	9,554,683	4,774,672	5.137.325	15.262.486	0 15.262.48	5 0	- 0	15.832.962	0		14.692.008	0
29 30 31 32	ACCOUNT 283:	11,058,290	9,554,683	4,774,672	5,137,325	15,262,486	0 15,262,48	5 0		15,832,962	0		14,692,008	0
	NOL - STATE CIF - DEF STATE TAX ASSET - L/T REG ASSET-TRANSCO PRE-FORMATION COSTS EXCESS ADFIT - UNPROTECTED NON-UTLITY DEFERRED FIT 283.2	5,279 0 (236,120) 0 267,281	0 0 0 0 196,570	0 (267,281)	0 (196,570)	2,640 0 (118,060) 0	2,64	0 0) 0		5,279 0 (236,120)			0	
38 39 40 41	SFAS 109 EXCESS DFIT 283.4 SFAS 133 ADIT FED - SFAS 133 NONAFFIL 2830006 ADIT - FED-HDG-CF-INT RATE 2830015	(253,784) 0 0	248,905 0 0	253,784 0 0	(248,905) 0 0	0		0 0 0						
42		(217,344)	445,475	(13,497)	(445,475)	(115,420)	0 (115,42	1) 0	0	(230,841)	0	- 0	0	0
45 45 46 47	DEFD STATE INCOME TAXES	1,318,959	834,512	0	0	1,076,736	1,076,73	6		1,318,959			834,512	
48 49		1.101.615	1,279,987	(13.497)	(445.475)	961.316	0 961.31			1.088.118			834.512	
50		1,101,615	1,2/9,98/	(13,497)	(445,475)	961,316	0 961,31	b 0		1,088,118	0		834,512	- 0
51 52 53 54 55 56 57 58	JURISDICTIONAL AMOUNTS FUNCTIONALIZED TOTAL COMPANY AMOUNTS FUNCTIONALIZED													
59 60	NOTE: POST 1970 ACCUMULATED DEFERRED													
	DEFERRED ITC - 46(F)(1)	0	0			0		0		0			0	
64								0 0	- 0			-		

AEP KENTUCKY TRANSMISSION COMPANY ACCUMLATED DEFERRED INCOME TAX IN ACCOUNT 190 PERIOD ENDED DECEMBER 31, 2018

	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-APPLICABL	E/NON-UTILITY	AVERAGE ELECTRIC	FUNCT	IONALIZATION AV	RAGE	FUNC	CTIONALIZATION 12	2/31/18	FUNC	TIONALIZATION 12	2/31/17
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		TRANSMISSION			TRANSMISSION			TRANSMISSION	
2 3 4 5 6 7 8 9	NCL & TAX CREDIT CF - DEF TAX ASSET INT EXP CAPITALIZED FOR TAX INT EXP CAPITALIZED FOR TAX ACCED COMPANYWINE INCENTY FLAN DEFD STATE INCOME TAXES AUT CREDIT - DEFERRED INCL DEFERRED TAX ASSET RECLASS NON-UTILITY DEFERRED IT	0 (14,853) 17,243 276,981 0 0	78 0 213,802 14,138 292,079 593 102,242 13,989	(1)	(13,989)	39 0 99,475 15,691 284,530 297 51,121 0		39 0 99,475 15,691 284,530 297 51,121			0 (14,853) 17,243 276,981 0			78 0 213,802 14,138 292,079 593 102,242	
11 12 13 14 15 16	SFAS 109 FLOW-THRU 190.3 SFAS 109 EXCESS DFIT 100.4 SFAS 103 ADIT FED - SFAS NONAFFIL 1900006 ADIT FED - PENSION OCI NAF 1900009 ADIT-FED-HIGG-FINT RATE 1900015 DEFERRED SIT 1901002	0 1,473,732 0 0 0 0 25,138	1,496,024 0 0 0	(1,473,732) 0 0 0	(1,496,024) 0 0 0	0 0 0 0 0 12,569		12,569			25,138			0	
18	TOTAL ACCOUNT 190	1,778,242	2,132,945	(1,473,733)	(1,510,013)	463,722	0	463,721	0	0	304,509	0	0	622,932	0

	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-APPLICABL	ENON-UTILITY	AVERAGE	FUNCTIONALIZATION AV	/ERAGE	FUNCTIONALIZATION 12	/31/18	FUNCTI	ONALIZATION 12/3	1/17
	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	TRANSMISSION		TRANSMISSION		:	RANSMISSION	
1	ACCOUNT 281:												
3	TX AMORT POLLUTION CONT EQPT	0	0			0	0		0			0	
5 6 7 8	NON-UTILITY DEFERRED FIT 281.2 SFAS 109 FLOW-THRU 281.3 SFAS 109 EXCESS DFIT 281.4	0 0 0	0 0 0	0 0	0 0 0	0 0 0							
9	TOTAL ACCOUNT 281	0	0	0	0	0	0 0	0	0 0	0	0	0	0
11													
12 13													
16 17 18 19	BOCK VS. TAX DEPRECIATION R A D DEBUCTION. SECTION 174 GAINLOSS ON ACRSIMACRS PROPERTY ABFUDC INT EXP CAPITALIZED FOR TAX CIAC. BOOK RECEIPTS BOOKTAX UNIT OF PROPERTY ADJ	300,331,460 46,151 137,241 8,877,429 (18,637,011) (2,134,743) 6,723,686	439,341,919 76,918 74,175 11,315,046 (23,310,815) (3,123,168)			369,836,690 61,535 105,708 10,096,238 (20,973,913) (2,628,956) 3,361,843	369,836,690 61,535 105,708 10,096,238 (20,973,913 (2,628,966 3,361,843	3	300,331,460 46,151 137,241 8,877,429 (18,637,011) (2,134,743) 6,723,686			439,341,919 76,918 74,175 11,315,046 (23,310,815) (3,123,168)	
21	BK/TX UNIT OF PROPERTY ADJ-SEC 481 ADJ	30,167 246,755	66,150 366,498			48,159 306,627	48,159 306,627		30,167 246,755			66,150 366,498	
23	CAPITALIZED SOFTWARE COST-BOOK	3,815,041 119,637	3,901,483 120,534			3,858,262 120,086	3,858,262 120,086		3,815,041 119,637			3,901,483 120,534	
25 26	EXCESS ADFIT - PROTECTED	174,792,795 (2,295,174)	0			87,396,398 (1.147.587)	87,396,398 (1.147.587		174,792,795 (2.295,174)				
27	NON-UTILITY DEFERRED FIT	27.621.737	0 22.438.237	(27,621,737)	(22,438,237)	0 0	(1,147,007	,	(2,290,174)				
29	SFAS 109 EXCESS DFIT 282.4	(172,497,622)	(171,531,496)	172,497,622	171,531,496	0							
31	TOTAL ACOUNT 282	327,177,549	279,735,481	144,875,885	149,093,259	450,441,090	0 450,441,087	0	0 472,053,434	0	0	428,828,740	0
32 33													
34 35	ACCOUNT 283:												
36 37	NOL STATE CARRYFORWARD - VALUATION ALLOWANCE	175,632 (21,840)	0			87,816 (10,920)	87,816 (10,920		175,632 (21,840)				
38 39		0	0			0	. 0		0			0	
40	EXCESS ADFIT - UNPROTECTED	(3,301,445)	0	0		(1,650,723) 0	(1,650,723		(3,301,445)			-	
	SFAS 109 FLOW-THRU 283.3	7,342,487	5,964,595	(7,342,487)	(5,964,595)	0	0						
44	SFAS 133 ADIT FED - SFAS 133 NONAFFIL 2830006	3,134,076 0	2,463,331 0	(3,134,076)	(2,463,331)	0	0						
45 46	ADIT - FED-HDG-CF-INT RATE 2830015	0	0	0	0	0							
							-						
47 48		7,328,910	8,427,926	(10,476,563)	(8,427,926)	(1,573,827)	0 (1,573,827) 0	0 (3,147,653)	0_	0	0	0
47		7,328,910	8,427,926	(10,476,563)	(8,427,926)	(1,573,827)	-	0	0 (3,147,653)	0_	. 0	0	0
47 48 49 50 51 52	SFAS 109 - DEFD STATE INCOME TAXES	7,328,910 3,442,658 0	8,427,926 1,990,622 0	(10,476,563)	(8,427,926)	(1,573,827) 2,716,640 0	-		0 (3,147,653) 3,442,658	0	0	1,990,622	0
47 48 49 50 51 52 53 54	SFAS 109 - DEFD STATE INCOME TAXES TOTAL ACCOUNT 283	3,442,658	1,990,622			2,716,640	0 (1,573,827			0	0	1,990,622	0
47 48 49 50 51 52 53 54 55 56	SFAS 109 - DEFD STATE INCOME TAXES TOTAL ACCOUNT 283	3,442,658	1,990,622	0	0	2,716,640 0	0 (1,573,827 2,716,640		3,442,658	0	0		0
47 48 49 50 51 52 53 54 55 56 57 58	SFAS 109 - DEFD STATE INCOME TAXES TOTAL ACCOUNT 283 JURISDICTIONAL AMOUNTS FUNCTIONALIZED	3,442,658	1,990,622	0	0	2,716,640 0	0 (1,573,827 2,716,640		3,442,658	0	0		0
47 48 49 50 51 52 53 54 55 56	SFAS 109 - DEFD STATE INCOME TAXES TOTAL ACCOUNT 283 JURISDICTIONAL AMOUNTS FUNCTIONALIZED	3,442,658	1,990,622	0	0	2,716,640 0	0 (1,573,827 2,716,640		3,442,658	0	0		0
47 48 49 50 51 52 53 54 55 56 57 58 60 61 62 63 64	SFAS 100 - DEPO STATE INCOME TAXES TOTAL ACCOUNT 283 JURISDICTIONAL AMOUNTS FUNCTIONALIZED TOTAL COMPANY AMOUNTS FUNCTIONALIZED NOTE: POST 1970 ACCUMULATED DEFERRED	3,442,658	1,990,622	0	0	2,716,640 0	0 (1,573,827 2,716,640		3,442,658	0	0		0
47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63	SFAS 109 - DEPO STATE INCOME TAXES TOTAL ACCOUNT 283 JURISDICTIONAL AMOUNTS FUNCTIONALIZED TOTAL COMPANY AMOUNTS FUNCTIONALIZED	3,442,658	1,990,622	0	0	2,716,640 0	0 (1,573,827 2,716,640	0	3,442,658 0 295,005		0	1,990,622	0

AEP OHIO TRANSMISSION COMPANY
ACCUMULATED DEFERRED INCOME TAX IN ACCOUNT 190
PERIOD ENDED DECEMBER 31, 2018

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-APPLICABL	ENON-UTILITY	AVERAGE	FUNCT	IONALIZATION AVE	RAGE	FUNC	TIONALIZATION 12	2/31/18	FUNC	TIONALIZATION 12	2/31/17
ACCUMULATED DEFERRED FIT ITEMS 1 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		TRANSMISSION			TRANSMISSION			TRANSMISSION	
SHOULD THE STATE OF THE TAX ASSET IN TEXT CHAPTURED FOR TAX CACC, SOOK RECEPTS ACCRO CORPANION FOR TAX ASSET ACCRO CORPANION FOR TAX ASSET RECLASS ACCRO CORPANION FOR TAX ASSET RECLASS IN TAX ASSET FOR TAX ASSET RECLASS ACCRO CORPANION FOR TAX ASSET RECLASS ACCR CORPORATION FOR TAX ASSET RECLASS ACCR CORPORAT	0 0 0 254,859 341,016 (57) 722,958 0 0 0 44,976,199 0 0 732,342	76,054 0 0 5,088,845 215,521 (81) 696,718 177,825 157,226 404,157 0 44,942,170 0	0 0 (44,976,199) 0 0	(404,157) 0 (44,942,170) 0 0	38,027 0 0 2,676,859 (69) 709,838 88,913 78,663 0 0 0 0 366,171		38,027 0 0 2,676,852 278,269 (69) 709,838 88,913 78,663			0 0 264,859 341,016 (67), 722,958 0			76,054 0 0 5,088,845 215,521 (81)1 696,718 177,825 157,326	
20 TOTAL ACCOUNT 190	47,037,317	51,758,535	(44,976,199)	(45,346,327)	4,236,664	- 0	4,236,663	0	- 0	2,061,118	0	- 0	6,412,208	0

AEP WEST VIRGINIA TRANSMISSION COMPANY SPECIFIED DEFERRED CREDITS PERIOD ENDED DECEMBER 31, 2018

	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	DOKS	NON-APPLICABL	ENON-UTILITY	AVERAGE ELECTRIC	FUNCTI	DNALIZATION AVE	RAGE	FUNC	TIONALIZATION 12	2/31/18	FUNC	TIONALIZATION 12	/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	UTILITY (B+C+D+EV2		TRANSMISSION			TRANSMISSION			TRANSMISSION	
- 1	ACCOUNT 281:														
2															
3 4	TX AMORT POLLUTION CONT EQPT	0	0			0		0			0			0	
5 6 7	NON-UTILITY DEFERRED FIT 281.2 SFAS 109 FLOW-THRU 281.3 SFAS 109 EXCESS DFIT 281.4	0	0 0 0	0	0	0									
9	TOTAL ACCOUNT 281	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	ACCOUNT 282:														
13															
15	BOOK VS. TAX DEPRECIATION R & D DEDUCTION - SECTION 174	95,527,963 2	145,083,680 4			120,305,822		120,305,822			95,527,963 2			145,083,680	
16 17	GAIN/LOSS ON ACRS/MACRS PROPERTY ABFUDC	2.861.403	2.767.734			2.814.569		2.814.569			2.861.403			2.767.734	
18	INT EXP CAPITALIZED FOR TAX	(5,811,906)	(5,530,219)			(5,671,063)		(5,671,063)			(5,811,906)			(5,530,219)	
19	CIAC - BOOK RECEIPTS	(194,250)	(26,250)			(110,250)		(110,250)			(194,250)			(26,250)	
20	BOOK/TAX UNIT OF PROPERTY ADJ BK/TX UNIT OF PROPERTY ADJ-SEC 481 ADJ	5,003,703	0			2,501,852 (428)		2,501,852 (428)			5,003,703				
22	TX ACCEL AMORT - CAPITALIZED SOFTWARE	102,293	151,547			126,920		126,920			102,293			151,547	
23	CAPITALIZED SOFTWARE COST-BOOK REMOVAL CST	1,509,822 2,520	1,450,297 (2,800)			1,480,060 (140)		1,480,060 (140)			1,509,822 2,520			1,450,297 (2,800)	
25	EXCESS ADFIT - PROTECTED	56,728,915	(2,800)			28,354,458		28,364,458			56,728,915			(2,000)	
26	EXCESS ADFIT - UNPROTECTED	577,562	0			288,781		288,781			577,562				
27 28	NON-UTILITY DEFERRED FIT SFAS 109 FLOW-THRU 282.3	9.439.766	6.284.185	(9.439.766)	(6.284.185)	0									
29	SFAS 109 EXCESS DFIT 282.4	(57,306,477)	(57,557,598)	57,306,477	57,557,598	0									
30 31	TOTAL ACOUNT 282	108.440.462	92.620.581	47.866.711	51,273,413	150.100.585		150.100.583			156.307.173			143.893.994	0
31	TOTAL ACCOUNT 282	108,440,462	92,620,581	47,866,711	51,273,413	150,100,585		150,100,583			156,307,173	0		143,893,994	0
33 34	ACCOUNT 283:														
35															
36 37	NOL & TAX CREDIT C/F - DEF TAX ASSET PROPERTY TAX-NEW METHOD-BOOK	(71,001)	143,149 471,904			71,575 200,452		71,575 200,452			(71,001)			143,149 471,904	
38	CAPITALIZED SOFTWARE COST-BOOK	(71,001)	471,904			200,402		200,452			(71,001)			471,904	
39	EXCESS ADFIT - UNPROTECTED	(5,515,690)	0			(2,757,845)		(2,757,845)			(5,515,690)				
40 41	NON-UTILITY DEFERRED FIT 283.2 SFAS 109 FLOW-THRU 283.3	2.509.305	1.670.479	(2.509.305)	(1.670.479)	0		0							
42	SFAS 109 EXCESS DFIT 283.4	600,111	4,719,901	(600,111)	(4,719,901)	0		ō							
43	SFAS 133 ADIT FED - SFAS 133 NONAFFIL 2830006	0	0	. 0	0	0		0							
44 45	ADIT - FED-HDG-CF-INT RATE 2830015	0	0	0	0	0		0							
46		(2,477,275)	7,005,433	(3,109,416)	(6,390,380)	(2,485,818)	0	(2,485,819)	0	0	(5,586,691)	0	0	615,053	0
47 48															
49															
50 51	DEFD STATE INCOME TAXES SFAS 109 - DEFD STATE INCOME TAXES	33,040,289	28,885,162 0	0	0	30,962,726		30,962,726			33,040,289			28,885,162	
52															
53 54	TOTAL ACCOUNT 283	30,563,014	35,890,595	(3,109,416)	(6,390,380)	28,476,908		28,476,907	0		27,453,598	0		29,500,215	0
55 56	JURISDICTIONAL AMOUNTS FUNCTIONALIZED														
57 58	TOTAL COMPANY AMOUNTS FUNCTIONALIZED														
59 60 61	TOTAL COMPANY AMOUNTS FOR TOTAL COMPANY														
62															
63	NOTE: POST 1970 ACCUMULATED DEFERRED														
64 65	INV TAX CRED. (JDITC) IN A/C 255 DEFERRED ITC - 46(F)(1)	0	0			0		0			0			0	
66		0						· ·						0	
67	TOTAL ACCOUNT 255	- 0	0	0											
00	TOTAL ACCOUNT 255		U	0	U	U		U			U	0		0	U

AEP WEST VIRGINIA TRANSMISSION 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	IOOKS	NON-APPLICABL	ENON-UTILITY	AVERAGE	FUNCT	IONALIZATION AV	ERAGE	FUNC	CTIONALIZATION 12	2/31/18	FUNC	TIONALIZATION 12	1/31/17
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		TRANSMISSION			TRANSMISSION	
NO. A TAX OPERIT OF - DEF TAX ASSET IN EPP CAPITAL SEPT TAX IN EPP CAPITAL SEPT TAX ACCIDENT PLAN A	0 0 156.143 (3) 6,938.461 0 0 0 13,767,171 0	557 0 1,742,709 85,572 (4) 10,109,807 1,702 476,721 488,997 122,984 0 14,045,464 0	0 0 (13,767,171) 0	(122,984) 0 (14,045,484) 0	279 0 871,355 120,858 (4) 8,524,134 851 238,361 204,499 0 0 0 0	0	279 0 871,355 120,858 (4) 8,524,134 851 238,361 204,499	0		0 0 156,143 6,938,461 0 0			557 0 1,742,709 85,572 85,572 (4) 10,109,807 1,702 476,721 408,997	
18 19 TOTAL ACCOUNT 190	20,861,772	26,994,509	(13,767,171)	(14,168,448)	9,960,333		9,960,331	0	- 0	7,094,601	0	- 0	12,826,061	0

ATTACHMENT D

Populated Supplemental Remeasurement Worksheet for each AEP East Transmission Company

AEP EAST TRANSMISSION COMPANIES
AEP APPALACHIAN TRANSMISSION COMPANY
ATTACHMENT H-20B
TAX REMEASUREMENT SUPPLEMENTAL WORKSHEET
Debit/(Credit)

ATTACHMENT D Page 1 of 5

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)
1 2	190 Utility Balance	30,979 16,823	2018 FF1 P. 234 Col (b) Line 8 Less: Deferred State Taxes				
3	1901001	14,156	Less. Deletted State Taxes	4,955	35%	(4,955)	-
4	2821001	(24,138)	2018 FF1 P. 274 Col (b) Line 5	(9,655)	40%	-	(9,655)
5	283 Utility Balance	· · · ·	2018 FF1 P. 276 Col (b) Line 9				
6 7	2831001	(17,978) (5,888)	Less: Accum Deferred SIT -Other	(2,355)	40%	4,955	2,600
8	Total	(15,870)	<u>-</u>	(7,055)			(7,055)

- 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 Transmission 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 TRANSMISSION COMPANIES
AEP INDIANA MICHIGAN TRANSMISSION COMPANY
ATTACHMENT H-20B
TAX REMEASUREMENT SUPPLEMENTAL WORKSHEET
Debit/(Credit)

ATTACHMENT D Page 2 of 5

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)
1	1901001	9,916,884	2018 FF1 P. 234 Col (b) Line 8	3,966,093	40%	(3,966,093)	-
2	2821001	(259,292,066)	2018 FF1 P. 274 Col (b) Line 5	(103,716,826)	40%	-	(103,716,826)
3	2831001	-	2018 FF1 P. 276 Col (b) Line 9	-	N/A	3,966,093	3,966,093
4	Total	(249,375,182)		(99,750,733)			(99,750,733)

- 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 Transmission Companies' Workpaper B-3, Column F, showing the intial remeasurement value determined as a result of the Tax Cut and Jobs Act of 2017.

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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)
1	1901001	622,932	2018 FF1 P. 234 Col (b) Line 8	248,904	40%	(248,904)	-
2	2821001	(14,692,002)	2018 FF1 P. 274 Col (b) Line 5	(5,876,803)	40%		(5,876,803)
3 4 5	283 Utility Balance	, ,	2018 FF1 P. 276 Col (b) Line 9 Less: Accum Deferred SIT -Other	_	N/A	248.904	248.904
6	Total	(14,069,070)	_	(5,627,899)		-	(5,627,899)

- 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 Transmission 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 TRANSMISSION COMPANIES
AEP OHIO TRANSMISSON COMPANY
ATTACHMENT H-20B
TAX REMEASUREMENT SUPPLEMENTAL WORKSHEET
Debit/(Credit)

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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)
1	1901001	6,412,208	2018 FF1 P. 234 Col (b) Line 8	2,463,331	38%	(2,463,331)	-
2	2821001	(428,828,741)	2018 FF1 P. 274 Col (b) Line 5	(171,531,496)	40%	-	(171,531,496)
3	283 - Utility	, , ,	2018 FF1 P. 276 Col (b) Line 9 Less: Accum Deferred SIT -Other				
4	2831001	(1,390,022)	Less. Accum Deferred on -Other	-	N/A	2,463,331	2,463,331
5	Total	(422,416,533)	_	(169,068,165)			(169,068,165)

- 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 Transmission 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 TRANSMISSION COMPANIES
WEST VIRGINIA TRANSMISSION COMPANY
ATTACHMENT H-20B
TAX REMEASUREMENT SUPPLEMENTAL WORKSHEET
Debit/(Credit)

ATTACHMENT D
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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)
1 2	190 Utility Balance	12,826,063 408.998	2018 FF1 P. 234 Col (b) Line 8 Less: Deferred State Taxes				
3	1901001	12,417,065		4,965,922	40%	(4,965,922)	-
4	2821001	(143,893,994)	2018 FF1 P. 274 Col (b) Line 5	(57,557,598)	40%	-	(57,557,598)
5 6	283 Utility Balance		2018 FF1 P. 276 Col (b) Line 9 Accrued Deferred State Tax				
7	2831001	(615,053)		(246,021)	40%	4,965,922	4,719,901
8	Total	(132,091,982)	- -	(52,837,697)			(52,837,697)

- 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 Transmission Companies' Workpaper B-3, Column F, showing the intial remeasurement value determined as a result of the Tax Cut and Jobs Act of 2017.