

Twelve Months Ended **2019**

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

KENTUCKY POWER COMPANY

Line No.			Total	DA	Allocator	Transmission Amount
1	REVENUE REQUIREMENT (w/o incentives)	(In 130)				\$62,720,145
2	REVENUE CREDITS	(Worksheet E Ln 8) (Note A)	358,987	1.00000		358,987
3	Facility Credits under PJM OATT Section 30.9	(Worksheet E Ln 9) (Note X)				-
4	REVENUE REQUIREMENT For All Company Facilities	(In 1 less - In 2 plus In 3)				<u>62,361,158</u>

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

5	Revenue Requirement for PJM Schedule 12 Facilities (w/o incentives) (Worksheet J/K)		-	DA	1.00000	\$ -
6	NET PLANT CARRYING CHARGE w/o intra-AEP charges or credits or ROE incentives (Note B)					
7	Annual Rate	((In 1 - In 95)/((In 42) x 100))				15.92%
8	Monthly Rate	(In 7 / 12)				1.33%
9	NET PLANT CARRYING CHARGE ON LINE 7 , w/o depreciation or ROE incentives (Note B)					
10	Annual Rate	((In 1 - In 95 - In 100) /((In 42) x 100))				11.82%
11	NET PLANT CARRYING CHARGE ON LINE 10, w/o Return, income taxes or ROE incentives (Note B)					
12	Annual Rate	((In 1 - In 95 - In 100 - In 125 - In 126)/((In 42) x 100))				4.84%
13	ADDITIONAL REVENUE REQUIREMENT for projects w/ incentive ROE's (Note B) (Worksheet J/K)					-
14	REVENUE REQUIREMENT FOR SCHEDULE 1A CHARGES					
15	Total Load Dispatch & Scheduling (Account 561)	Line 75 Below				1,969,955
16	Less: Load Dispatch - Scheduling, System Control and Dispatch Services (321.88.b)					1,151,718
17	Less: Load Dispatch - Reliability, Planning & Standards Development Services (321.92.b)					317,484
18	Total 561 Internally Developed Costs	(Line 15 - Line 16 - Line 17)				<u>500,753</u>

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(1)	(2)	(3)	(4)	(5)
	Data Sources (See "General Notes")	TO Total NOTE C	Allocator	Total Transmission
RATE BASE CALCULATION				
Line No.				
19	Production (Worksheet A In 14.(b))	1,202,898,438	NA	0.00000
20	Less: Production ARO (Enter Negative) (Worksheet A In 14.(c))	(11,798,802)	NA	0.00000
21	Transmission (Worksheet A In 14.(d) & TCOS Ln 134)	616,276,997	DA	605,771,316
22	Less: Transmission ARO (Enter Negative) (Worksheet A In 14.(e))	-	TP	0.98295
23	Distribution (Worksheet A In 14.(f))	866,658,826	NA	0.00000
24	Less: Distribution ARO (Enter Negative) (Worksheet A In 14.(g))	-	NA	0.00000
25	General Plant (Worksheet A In 14.(h))	50,760,157	W/S	0.07824
26	Less: General Plant ARO (Enter Negative) (Worksheet A In 14.(i))	(81,055)	W/S	0.07824
27	Intangible Plant (Worksheet A In 14.(j))	38,328,259	W/S	0.07824
28	TOTAL GROSS PLANT (sum Ins 19 to 27)	2,763,042,819	GP	0.221761
			GTD=	0.40849
29	ACCUMULATED DEPRECIATION AND AMORTIZATION			
30	Production (Worksheet A In 28.(b))	481,974,753	NA	0.00000
31	Less: Production ARO (Enter Negative) (Worksheet A In 28.(c))	(4,926,846)	NA	0.00000
32	Transmission (Worksheet A In 28.(d) & In 43.(c))	217,710,066	TP1=	0.97332
33	Less: Transmission ARO (Enter Negative) (Worksheet A In 28.(e))	-	TP1=	0.97332
34	Distribution (Worksheet A In 28.(f))	261,754,664	NA	0.00000
35	Less: Distribution ARO (Enter Negative) (Worksheet A In 28.(g))	-	NA	0.00000
36	General Plant (Worksheet A In 28.(h))	17,243,648	W/S	0.07824
37	Less: General Plant ARO (Enter Negative) (Worksheet A In 28.(i))	(47,729)	W/S	0.07824
38	Intangible Plant (Worksheet A In 28.(j))	18,897,061	W/S	0.07824
39	TOTAL ACCUMULATED DEPRECIATION (sum Ins 30 to 38)	992,605,616		214,725,111
40	NET PLANT IN SERVICE			
41	Production (In 19 + In 20 - In 30 - In 31)	714,051,728		-
42	Transmission (In 21 + In 22 - In 32 - In 33)	398,566,931		393,870,103
43	Distribution (In 23 + In 24 - In 34 - In 35)	604,904,161		-
44	General Plant (In 25 + In 26 - In 36 - In 37)	33,483,183		2,619,709
45	Intangible Plant (In 27 - In 38)	19,431,199		1,520,288
46	TOTAL NET PLANT IN SERVICE (sum Ins 41 to 45)	1,770,437,203	NP	0.224809
47	DEFERRED TAX ADJUSTMENTS TO RATE BASE (Note D)			
48	Account No. 281.1 (enter negative) (Worksheet B, In 2 & In 5.E)	(52,119,152)	NA	-
49	Account No. 282.1 (enter negative) (Worksheet B, In 7 & In 10.E)	(373,310,812)	DA	(88,374,610)
50	Account No. 283.1 (enter negative) (Worksheet B, In 12 & In 15.E)	(117,829,917)	DA	210,353
51	Account No. 190.1 (Worksheet B, In 17 & In 20.E)	13,396,132	DA	2,290,828
52	Account No. 255 (enter negative) (Worksheet B, In 24 & In 25.E)	-	DA	-
53	TOTAL ADJUSTMENTS (sum Ins 48 to 52)	(529,863,749)		(85,873,429)
54	PLANT HELD FOR FUTURE USE (Worksheet A In 44.(e) & In 45.(e))	556,145	DA	-
55	REGULATORY ASSETS (Worksheet A In 51.(e))	-	DA	-
56	UNFUNDED RESERVES (ENTER NEGATIVE) (NOTE Y) (Worksheet A In 54.(e))	(193,679)	W/S	0.07824
57	WORKING CAPITAL (Note E)			
58	Cash Working Capital (1/8 * In 78)	1,408,787		1,384,772
59	Transmission Materials & Supplies (Worksheet C, In 2.(F))	14,545	TP	0.98295
60	A&G Materials & Supplies (Worksheet C, In 3.(F))	19,082	W/S	0.07824
61	Stores Expense (Worksheet C, In 4.(F))	-	GP	0.22176
62	Prepayments (Account 165) - Labor Allocated (Worksheet C, In 8.G)	63,722,598	W/S	0.07824
63	Prepayments (Account 165) - Gross Plant (Worksheet C, In 8.F)	967,295	GP	0.22176
64	Prepayments (Account 165) - Transmission Only (Worksheet C, In 8.E)	-	DA	1.00000
65	Prepayments (Account 165) - Unallocable (Worksheet C, In 8.D)	(62,570,164)	NA	0.00000
66	TOTAL WORKING CAPITAL (sum Ins 58 to 65)	3,562,143		6,600,697
67	IPP CONTRIBUTIONS FOR CONSTRUCTION (Note F) (Worksheet D, In 8.B)	(331,652)	DA	1.00000
68	RATE BASE (sum Ins 46, 53, 54, 55, 56, 66, 67)	1,244,166,411		318,390,564

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(1)	(2)	(3)	(4)	(5)
EXPENSE, TAXES, RETURN & REVENUE REQUIREMENTS CALCULATION	Data Sources (See "General Notes")	TO Total	Allocator	Total Transmission
Line No.				
69	OPERATION & MAINTENANCE EXPENSE			
70	Production	321.80.b		
71	Distribution	322.156.b		
72	Customer Related Expense	322 & 323.164,171,178.b		
73	Regional Marketing Expenses	322.131.b		
74	Transmission	321.112.b		
75	TOTAL O&M EXPENSES	(sum Ins 69 to 73)		
76	Less: Total Account 561	(Note G) (Worksheet F, In 14.C)		
77	Less: Account 565	(Note H) 321.96.b		
78	Less: Regulatory Deferrals & Amortizations	(Note I) (Worksheet F, In 4.C)		
79	Total O&M Allocable to Transmission	(Ins 73 - 75 - 76 - 77)	TP	0.98295
80	Administrative and General	323.197.b (Notes J and M)		
81	Less: Acct. 924, Property Insurance	323.185.b		
82	Acct. 9260039 PBOP Expense	PBOP Worksheet O Line 9 & 10, (Note K)		
83	Acct. 9260057 PBOP Medicare Subsidy	PBOP Worksheet O Line 11, (Note K)		
84	PBOP Expense Billed From AEPSC	PBOP Worksheet O Line 13, (Note K)		
85	Acct. 928, Reg. Com. Exp.	323.189.b		
86	Acct. 930.1, Gen. Advert. Exp.	323.191.b		
87	Acct. 930.2, Misc. Gen. Exp.	323.192.b		
88	Balance of A & G	(In 79 - sum In 80 to In 86)	W/S	0.07824
89	Plus: Acct. 924, Property Insurance	(In 80)	GP	0.22176
90	Acct. 928 - Transmission Specific	Worksheet F in 20.(E) (Note L)	TP	0.98295
91	Acct 930.1 - Only safety related ads -Direct	Worksheet F in 37.(E) (Note L)	TP	0.98295
92	Acct 930.2 - Misc Gen. Exp. - Trans	Worksheet F in 43.(E) (Note L)	DA	1.00000
93	Settlement Approved PBOP Recovery	PBOP Worksheet O, Col. C (Note M)	W/S	0.07824
94	A & G Subtotal	(sum Ins 87 to 92)		
95	O & M EXPENSE SUBTOTAL	(In 78 + In 93)		
96	Plus: Transmission Lease Payments To Affiliates in Acct 565 (Company Records) (Note H)		DA	1.00000
97	TOTAL O & M EXPENSE	(In 94 + In 95)		
98	DEPRECIATION AND AMORTIZATION EXPENSE			
99	Production	336.2-6.f	NA	0.00000
100	Distribution	336.6.f	NA	0.00000
101	Transmission	336.7.f	TP1	0.97332
102	General	336.10.f	W/S	0.07824
103	Intangible	336.1.f	W/S	0.07824
104	TOTAL DEPRECIATION AND AMORTIZATION	(Ln 98+99+100+101+102)		
105	TAXES OTHER THAN INCOME	(Note N)		
106	Labor Related	Worksheet H in 24.(D)	W/S	0.07824
107	Payroll			
108	Plant Related			
109	Property	Worksheet H in 24.(C)	DA	5.604,717
110	Gross Receipts/Sales & Use	Worksheet H in 24.(F)	NA	0.00000
111	Other	Worksheet H in 24.(E)	GP	0.22176
112	TOTAL OTHER TAXES	(sum Ins 106 to 110)		
113	INCOME TAXES	(Note O)		
114	T=1 - ((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * p) =	25.63%		
115	EIT=(T/(1-T)) * (1-(WCLTD/WACC)) =	23.08%		
116	where WCLTD=(In 154) and WACC = (In 157) and FIT, SIT & p are as given in Note O.			
117	GRCF=1 / (1 - T) = (from In 113)	1.3446		
118	Amortized Investment Tax Credit (enter negative)	(FF1 p.114, In 19.c)		
119	Excess Deferred Income Tax	(Note U)	DA	(1,251,942)
120	Tax Effect of Permanent and Flow-Through Differences	(Note U)	DA	709,497
121	Income Tax Calculation	(In 114 * In 126)		
122	ITC adjustment	(In 117 * In 118)	GP	0.22176
123	Excess Deferred Income Tax	(In 117 * In 119)		
124	Tax Effect of Permanent and Flow-Through Differences	(In 117 * In 120)		
125	TOTAL INCOME TAXES	(sum Ins 121 to 124)		
126	RETURN ON RATE BASE (Rate Base*WACC)	(In 68 * In 157)		
127	INTEREST ON IPP CONTRIBUTION FOR CONST. (Note F) (Worksheet D, In 2.(B))		DA	1.00000
128	(Gains) / Losses on Sales of Plant Held for Future Use (Worksheet N, In 4, Cols. ((F) & (H))			
129	Tax Impact on Net Loss / (Gain) on Sales of Plant Held for Future Use (In 128 * In114)			
130	TOTAL REVENUE REQUIREMENT	(sum Ins 96, 103, 111, 125, 126, 127, 128, 129)		

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SUPPORTING CALCULATIONS

In No.	TRANSMISSION PLANT INCLUDED IN PJM TARIFF	(In 21)							
131	Total transmission plant	(In 21)							616,276,997
132	Less transmission plant excluded from PJM Tariff (Worksheet A, In 42, Col. (d)) (Note P)								-
133	Less transmission plant included in OATT Ancillary Services (Worksheet A, In 42, Col. (b)) (Note Q)								10,505,681
134	Transmission plant included in PJM Tariff	(In 131 - In 132 - In 133)							605,771,316
135	Percent of transmission plant in PJM Tariff	(In 134 / In 131)						TP=	0.98295
136	WAGES & SALARY ALLOCATOR (W/S)	(Note R)							
137	Production	354.20.b	Direct Payroll	Payroll Billed from	Total				
138	Transmission	354.21.b	15,664,455	AEP Service Corp.	8,670,697	24,535,152	NA	0.00000	-
139	Regional Market Expenses	354.22.b	1,444		3,218,493	3,219,937	TP	0.98295	3,165,047
140	Distribution	354.23.b	0		0	-	NA	0.00000	-
141	Other (Excludes A&G)	354.24,25,26.b	7,719,040		1,170,079	8,889,119	NA	0.00000	-
142	Total	(sum Ins 137 to 141)	1,868,831		1,940,245	3,809,076	NA	0.00000	-
143	Transmission related amount		25,253,770	15,199,514	40,453,284			W/S=	0.07824
144	WEIGHTED AVERAGE COST OF CAPITAL (WACC)								\$
145	Long Term Interest	(Worksheet M, In. 37, col. (d))							38,796,935
146	Preferred Dividends	(Worksheet M, In. 71)							-
147	Development of Common Stock:								-
148	Proprietary Capital	(Worksheet M, In. 14, col. (b))							759,633,907
149	Less: Preferred Stock	(Worksheet M, In. 14, col. (c))							-
150	Less: Account 216.1	(Worksheet M, In. 14, col. (d))							-
151	Less: Account 219	(Worksheet M, In. 14, col. (e))							(147,634)
152	Common Stock	(In 148 - In 149 - In 150 - In 151)							759,781,541
153									
154	Long Term Debt (Note T) Worksheet M, In 28, col. (g), In 38, col. (d))								
155	Preferred Stock (In 149)								
156	Common Stock (In 152)								
157	Total (Sum Ins 154 to 156)								
158	Capital Structure Equity Limit (Note Z)	55%							

Capital Structure Percentages				Cost	Weighted
\$	%	Cap Limit	(Note S)		
870,000,000	53.38%	53.38%	4.46%		0.0238
-	0.00%	0.00%	-		0.0000
759,781,541	46.62%	46.62%	10.35%		0.0483
1,629,781,541				WACC=	0.0721

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Letter	Notes
	General Notes: a) References to data from Worksheets are indicated as: Worksheet X, Line#, Column X
A	Revenue credits include: 1) Forfeited Discounts. 2) Miscellaneous Service Revenues. 3) Rental revenues earned on assets included in the rate base. 4) Revenues for associated business projects provided by employees whose labor and overhead costs are in the transmission cost of service. 5) Other electric revenues. 6) Revenues for grandfathered PTP contracts included in the load divisor. 7) If AEP East companies have any directly assigned transmission facilities, the revenue credits in the AEP East formula rate shall include all revenues associated with those directly assigned transmission facilities, irrespective of whether the loads of the customer are included in the formula rate divisor; provided however, such addition to revenue credits shall not be reflected if the costs of such directly assigned transmission facilities are not included in the transmission plant balances on which the formula rate ATRR is based. See Worksheet E for details.
B	The annual and monthly net plant carrying charges on page 1 are used to compute the revenue requirement for RTEP sponsored upgrades or those projects receiving approved incentive-ROE's. Interest will be calculated based on Worksheet Q and any over under recovery will be filed and posted as part of the informational filing.
C	Transmission Plant Balances in this study are projected or actual average of 13-month balances.
D	The total-company balances shown for Accounts 281, 282, 283, 190 only reflect ADIT that relates to utility operations. The balance of Account 255 is reduced by prior flowthrough and is completely excluded if the utility chose to utilize amortization of tax credits against FIT expense. An exception to this is pre-1971 ITC balances, which are required to be taken as an offset to rate base. Account 281 is not allocated. In compliance with FERC Rulemaking the calculation of ADIT in the annual projection will be performed in accordance with IRS regulation Section 1.167(i)-(h)(6)(ii). RM02-7-000, Asset Retirement Obligation deferrals have been removed from ratebase. Transmission ADIT allocations are shown on WS B. The company will not include the ADIT portion of deferred hedge gains and losses in rate base. Detailed balances for the projected or actual period, distinguished between utility and non-utility balances, will be filed and posted as part of the information filing.
E	Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission, as shown on line 78. It excludes: 1) Load Scheduling & Dispatch Charges in account 561 that are collected in the OATT Ancillary Services Revenue, as shown on line 75. 2) Costs of Transmission of Electricity by Others, as described in Note H. 3) The impact of state regulatory deferrals and amortizations, as shown on line 77 4) All A&G Expenses, as shown on line 93.
F	Consistent with Paragraph 657 of Order 2003-A, the amount on line 67 is equal to the balance of IPP System Upgrade Credits owed to transmission customers that made contributions toward the construction of System upgrades, and includes accrued interest and unreturned balance of contributions. The annual interest expense is included on line 127.
G	Removes from the cost of service the Load Scheduling and Dispatch expenses booked to accounts 561.1 through 561.8. Expenses recorded in these accounts, with the exception of 561.4 & 561.8 (lines 16 & 17 above) are recovered in Schedule 1A, OATT ancillary services rates. See Worksheet F, lines 5 through 14, for descriptions and the Form 1 Source of these accounts' balances.
H	Removes cost of transmission service provided by others to determine the basis of cash working capital on line 78. To the extent such service is incurred to provide the PJM service at issue, e.g. lease payments to affiliates, such cost is added back on line 95 to determine the total O&M collected in the formula. The amounts on line 95 is also excluded in the calculation of the FCR percentage calculated on lines 6 through 12. The addbacks on line 95 of activity recorded in 565 represents inter-company sales or purchases of transmission capacity necessary to meet each AEP company's transmission load relative to their available transmission capacity. The company records referenced on line 95 is the KENTUCKY POWER COMPANY general ledger.
I	Removes the impact of state regulatory deferrals or their amortization from Transmission O&M expense.
J	General Plant and Administrative & General expenses, other than in accounts 924, 928, and 930, will be functionalized based on the Wages & Salaries "W/S" allocator. The allocation basis for accounts 924, 928 and 930 are separately presented in the formula. A change in the allocation method for an account must be approved via a 205 filing with the FERC.
K	These deductions on lines 81 through 83 are to remove from the cost of service the expenses recorded by the company for Postemployment Benefits Other than Pensions (PBOP). See Note M below for the recoverable PBOP expense.
L	Expenses recorded in FERC Accounts 928 (Regulatory Commission Expense), 930.1 (Safety Related Advertising) and 930.2 (Miscellaneous General Expenses) that are not directly related to or properly allocable to transmission service will be removed from the TCOS. If AEP includes any expenses booked to these accounts in future ATRR updates, AEP must provide supporting information demonstrating that the underlying activities are directly related to providing transmission service. Account 930.2 includes the expenses incurred by the transmission function for Associated Business Development revenues given as a credit to the TCOS on Worksheet E.
M	See note K above. Per the settlement in Docket ER08-1329, recoverable PBOP expense is based on an annual total for the operating companies that is ratioed to them based on the total of actual annual PBOP costs, including charges from the AEP Service Corporation. The calculation of the recoverable amount for each company is shown on Worksheet O.
N	Includes only FICA, unemployment, highway, property and other assessments charged in the current year. Gross receipts, sales & use and taxes related to income are excluded.
O	The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = the percentage of federal income tax deductible for state income taxes. See Worksheet G for the development of the Company's composite SIT. A utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) (In 118) multiplied by (1/1-T) . If the applicable tax rates are zero enter 0. Inputs Required: FIT = 21.00% SIT = 5.86% (State Income Tax Rate or Composite SIT. Worksheet G) p = 0.00% (percent of federal income tax deductible for state purposes)
P	The formula rate shall reflect the applicable state and federal statutory tax rates in effect during the period the calculated estimated unit charges are applicable. If the statutory tax rates change during such period, the effective tax rates used in the formula shall be weighted by the number of days the pre-change rate and post-change rate each is in effect.
Q	Removes plant excluded from the OATT because it does not meet the PJM's definition of Transmission Facilities or is otherwise ineligible to be recovered under the OATT.
R	Removes transmission plant (e.g. step-up transformers) included in the development of OATT ancillary service rates and not already removed for reasons indicated in Note P.
S	Includes functional wages & salaries billed by AEP Service Corporation for support of the operating company.
T	Long Term Debt cost rate = Long-Term Interest (In 145) / Long-Term Debt (In 154). Preferred Stock cost rate = preferred dividends (In 146) / preferred outstanding (In 155). Common Stock cost rate (ROE) = 10.35%, the rate accepted by FERC in Docket No. ER08-1329. It includes an additional 50 basis points for PJM RTO Membership. The amount of eligible hedging gains or losses included in total interest expense is limited to five basis points of the capital structure. Details and calculations of the weighted average cost of capital are shown on Worksheet M. Eligible Hedging Gains and Losses are computed on Worksheet M. The unamortized balance of eligible hedge gains/losses and related ADIT amounts shall not flow through the formula rate.
U	The Long Term Debt balance for I&M includes the accumulated balance of principle and related interest for Spent Nuclear Fuel Disposal Costs collected prior to April 7, 1983. This total balance of \$265,249,290 at 12/31/12 is not included in the balance in line 154 above. The cost rates for long-term debt shall include interest expense and related periodic expenses (such as remarketing and letter of credit fees) as recorded in FERC Account 427 or 430, amortization of issuance costs (including insurance) and discounts as recorded in FERC Account 428, issuance premiums as recorded in FERC Account 429 and losses or gains on reacquired debt as recorded in FERC Accounts 428.1 or 429.1, respectively. The cost rates for preferred stock (if applicable) shall include the dividends.
V	Excess / (Deficit) Deferred Income Taxes will be amortized over the average remaining life of the assets to which it relates, unless the Commission requires a different amortization period. The Tax Effect of Permanent Differences captures the differences in the income taxes due under the Federal and State tax calculations that are not the result of a timing difference, including but not limited to depreciation related to capitalized AFUDC equity and meals and entertainment deductions. The Tax Effect of Flow-Through differences captures current tax expense related to timing differences on items for which tax deductions were used to reduce customer rates through the use of flow-through accounting in a prior period. Transmission balances for the projected or actual period, will be filed and posted as part of the informational filing.
W	Cash investment in prepaid pension and benefits recorded in FERC Account 165 is permitted to be included in the formula. A labor expense allocation factor will be used to allocate total company costs. All other prepayments recorded in FERC Account 165 are directly assigned to the transmission function, allocated or excludable balances detailed on Worksheet C.
X	The formula rate shall allocate property tax expense based on the as filed net plant cost allocation method detailed on Worksheet H.
Y	Under Section 30.9 of the PJM OATT, a network customer that owns existing transmission facilities that are integrated with the Transmission Provider's Transmission System may be eligible to receive consideration either through a billing credit or some other mechanism. Calculation of any credit under this subsection, pursuant to approval by FERC for inclusion in this formula rate for collection on behalf of the network customer, shall be addressed in either the Network Customer's Service Agreement or any other agreement between the parties.
Z	The cost of service will make a rate base adjustment to remove unfunded reserves associated with contingent liabilities recorded to Accounts 228.1-228.4 from rate base.
	Per the settlement in EL17-13, equity is limited to 55% in of the Company's capital structure. If the percentage of actual equity exceeds the cap, the excess is included as long term debt in the capital structure.

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

		Gross Plant In Service								
Line No	Month (a)	Production (b)	Production ARO (c)	Transmission (d)	Transmission ARO (e)	Distribution (f)	Distribution ARO (g)	General (h)	General ARO (i)	Intangible (j)
		Acct. 359.1				Acct. 399.1				
		FF1, page 205 Col.(g) & pg. 204 Col. (b), In 46	FF1, page 205&204 Col.(g)&(b), Ins 15,24,34,44	FF1, page 207 Col.(g) & pg. 206 Col. (b), In 58	FF1, page 207 Col.(g) & pg. 206 Col. (b), In 57	FF1, page 207 Col.(g) & pg. 206 Col. (b), In 75	FF1, page 207 Col.(g) & pg. 206 Col. (b), In 74	FF1, page 207 Col.(g) & pg. 206 Col. (b), In 99	FF1, page 207 Col.(g) & pg. 206 Col. (b), In 98	FF1, page 205 Col.(g) & pg. 204 Col. (b), In 5
	(Note A)									
1	December Prior to Rate Year	1,193,751,822	11,564,585	603,317,920	-	845,264,604	-	49,453,048	81,055	37,337,154
2	January	1,194,875,418	11,564,585	603,756,469	-	847,471,538	-	49,918,981	81,055	37,526,256
3	February	1,194,721,990	11,564,585	605,033,455	-	849,282,452	-	50,113,055	81,055	37,848,886
4	March	1,196,050,889	11,564,585	607,303,442	-	854,337,735	-	50,117,874	81,055	36,239,792
5	April	1,196,640,958	11,564,585	607,701,130	-	857,347,717	-	50,191,895	81,055	36,805,402
6	May	1,196,736,805	11,564,585	608,498,935	-	859,943,437	-	50,470,228	81,055	37,179,717
7	June	1,202,840,455	11,564,585	608,798,618	-	864,073,747	-	50,487,661	81,055	36,946,131
8	July	1,203,484,725	11,564,585	611,677,819	-	867,592,011	-	50,542,804	81,055	37,566,304
9	August	1,203,520,369	11,564,585	614,336,279	-	876,551,731	-	50,734,792	81,055	38,287,434
10	September	1,203,527,777	11,564,585	615,499,846	-	878,564,775	-	50,895,278	81,055	37,775,974
11	October	1,216,132,387	11,564,585	628,076,206	-	882,059,504	-	51,400,805	81,055	38,482,315
12	November	1,217,387,067	12,970,702	646,509,908	-	887,384,642	-	52,201,306	81,055	39,175,269
13	December of Rate Year	1,218,009,026	13,203,292	651,090,935	-	896,690,844	-	53,354,310	81,055	47,096,736
14	Average of the 13 Monthly Balances	1,202,898,438	11,798,802	616,276,997	-	866,658,826	-	50,760,157	81,055	38,328,259

		Accumulated Depreciation								
Line No	Month (a)	Production (b)	Production ARO (c)	Transmission (d)	Transmission ARO (e)	Distribution (f)	Distribution ARO (g)	General (h)	General ARO (i)	Intangible (j)
		Company Records			Company Records			Company Records		
		FF1, page 219, Ins 20-24, Col. (b)	(Included in total in Column (b))	FF1, page 219, In 25, Col. (b)	(Included in total in Column (d))	FF1, page 219, In 26, Col. (b)	(Included in total in Column (f))	FF1, page 219, In 28, Col. (b)	(Included in total in Column (h))	FF1, page 200, In 21, Col. (b)
	(Note A)									
15	December Prior to Rate Year	469,140,537	4,712,150	210,544,792	-	255,781,290	-	16,328,456	44,913	17,240,171
16	January	471,081,666	4,747,862	211,766,833	-	256,386,636	-	16,261,227	45,383	17,763,547
17	February	473,751,457	4,783,574	213,075,238	-	257,553,887	-	16,456,760	45,852	18,290,075
18	March	475,910,516	4,819,286	214,142,370	-	258,724,547	-	16,711,449	46,321	18,088,146
19	April	477,654,411	4,854,998	215,500,290	-	259,901,945	-	16,880,233	46,791	18,562,169
20	May	479,432,611	4,890,710	216,778,215	-	260,551,761	-	17,073,135	47,260	19,045,619
21	June	480,814,341	4,926,422	218,012,838	-	261,364,577	-	17,252,051	47,729	18,652,427
22	July	483,400,316	4,962,134	218,946,506	-	261,904,810	-	17,428,125	48,199	19,152,937
23	August	486,342,472	4,997,846	219,479,123	-	263,457,504	-	17,636,360	48,668	19,663,782
24	September	489,360,740	5,033,558	221,205,060	-	264,775,091	-	17,818,739	49,138	19,327,130
25	October	491,826,331	5,069,270	222,495,256	-	266,213,084	-	17,914,723	49,607	19,855,796
26	November	492,109,426	5,104,982	223,506,763	-	267,582,506	-	18,101,266	50,076	20,396,234
27	December of Rate Year	494,846,967	5,146,209	224,777,570	-	268,613,000	-	18,304,899	50,546	18,623,756
28	Average of the 13 Monthly Balances	481,974,753	4,926,846	217,710,066	-	261,754,664	-	17,243,648	47,729	18,897,061

Line No	Month (a)	OATT Ancillary Services (GSU) Plant In Service (b)	OATT Ancillary Services (GSU) Accumulated Depreciation (c)	Excluded Plant - Plant In Service (d)	Excluded Plant - Accumulated Depreciation (e)
			Company Records (included in total in column (d) of gross plant above)		
	(Note A)			Company Records	Company Records
29	December Prior to Rate Year		10,198,257	5,697,598	-
30	January		10,198,257	5,715,866	-
31	February		10,198,257	5,734,133	-
32	March		10,198,257	5,752,400	-
33	April		10,198,257	5,770,667	-
34	May		10,198,257	5,788,934	-
35	June		10,198,257	5,807,201	-
36	July		10,198,257	5,825,468	-
37	August		10,198,257	5,843,735	-
38	September		10,198,257	5,862,002	-
39	October		10,198,257	5,880,269	-
40	November		12,196,363	5,898,537	-
41	December of Rate Year		12,196,666	5,938,283	-
42	Average of the 13 Monthly Balances		10,505,681	5,808,853	-

43 Transmission Accum Depreciation net of GSU 211,901,212

Plant Held For Future Use

	(a)	Source of Data (b)	Balance @ December 31, 2019 (c)	Balance @ December 31, 2018 (d)	Average Balance for 2019 (e)
			44	Plant Held For Future Use	FF1, page 214, In 47, Col. (d)
45	Transmission Plant Held For Future Use (Included in total on line 44)	Company Records - Note 1	-	-	-

Regulatory Assets and Liabilities Approved for Recovery In Ratebase

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

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

Unfunded Reserves Summary (Company Records)

	Description	Account			
52					
53a	Accum Prv I/D Worker's Com	2282003	260,795	126,563	193,679
53b					-
54	Total		260,795	126,563	193,679

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

AEP East Companies
Cost of Service Formula Rate Using Actual/Projected FF1 Balances
Worksheet B Supporting ADIT and ITC Balances
KENTUCKY POWER COMPANY

<u>Line Number</u>	<u>(A) Description</u>	<u>(B) Source</u>	<u>(C) Balance @ December 31, 2019</u>	<u>(D) Balance @ December 31, 2018</u>	<u>(E) Average Balance for 2019</u>
1	<u>Account 281</u>				
2	Year End Utility Deferrals	FF1, p. 272 - 273, In 8, Col. (k)	51,367,233	52,871,072	52,119,152
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)	51,367,233	52,871,072	52,119,152
5	Transmission Related Deferrals	Ln 2 - In 3 - In 4	-	-	-
6	<u>Account 282</u>				
7	Year End Utility Deferrals	FF1, p. 274 - 275, In 5, Col. (k)	373,067,825	373,553,799	373,310,812
8	Less: ARO Related Deferrals	WS B-1 - Actual Stmt. AF Ln. 7 (Note 1)	14,831,633	15,172,623	15,002,128
9	Less: Other Excluded Deferrals	WS B-1 - Actual Stmt. AF Ln. 6 (Note 1)	270,442,693	269,425,455	269,934,074
10	Transmission Related Deferrals	Ln 7 - In 8 - In 9	87,793,499	88,955,721	88,374,610
11	<u>Account 283</u>				
12	Year End Utility Deferrals	FF1, p. 276 - 277, In 9, Col. (k)	121,002,490	114,657,344	117,829,917
13	Less: ARO Related Deferrals	WS B-1 - Actual Stmt. AF Ln. 13 (Note 1)	24,375,628	18,053,342	21,214,485
14	Less: Other Excluded Deferrals	WS B-1 - Actual Stmt. AF Ln. 12 (Note 1)	96,470,435	97,181,135	96,825,785
15	Transmission Related Deferrals	Ln 12 - In 13 - In 14	156,427	(577,133)	(210,353)
16	<u>Account 190</u>				
17	Year End Utility Deferrals	FF1, p. 234, In 8, Col. (c)	15,472,660	11,319,604	13,396,132
18	Less: ARO Related Deferrals	WS B-2 - Actual Stmt. AG Ln. 4 (Note 1)	9,165,188	7,280,077	8,222,633
19	Less: Other Excluded Deferrals	WS B-2 - Actual Stmt. AG Ln. 3 (Note 1)	3,918,991	1,846,350	2,882,671
20	Transmission Related Deferrals	Ln 17 - In 18 - In 19	2,388,480	2,193,176	2,290,828
21	<u>Account 255</u>				
22	Year End ITC Balances	FF1, p. 266-267, In 8, Col. (h)	26	86	56
23	Less: Balances Not Qualified for Ratebase	Company Records - Note 1	26	86	56
24	ITC Balances Includeable Ratebase	Ln 22 - In 23	-	-	-
25	Transmission Related Deferrals	WS B-1 - Actual Stmt. AF Ln. 20 (Note 1)	-	-	-

NOTE 1 On this worksheet, "Company Records" refers to AEP's tax forecast and accounting ledger. The PTRR will use projected ending balances and reflect proration required by IRS Letter Rule Section 1.67(l)-(h)(6)(ii). Line item detail of actual deferred tax items will be included on Worksheets B-1 and B-2.

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

KENTUCKY POWER COMPANY
SPECIFIED DEFERRED CREDITS - Actual/Cycle Only
PERIOD ENDED DECEMBER 31, 2019

DEBIT CREDIT

COLUMN A	COLUMN B		COLUMN C		COLUMN D		COLUMN E		COLUMN F		COLUMN G		COLUMN H		COLUMN I		COLUMN J		COLUMN K		COLUMN L		COLUMN M		COLUMN N		COLUMN O		
	PER BOOKS	BALANCE AS OF 12/31/2018	BALANCE AS OF 12/31/2019	NON-APPLICABLE	NON-UTILITY	BALANCE AS OF 12/31/2018	BALANCE AS OF 12/31/2019	BALANCE AS OF 12/31/2018	BALANCE AS OF 12/31/2019	AVERAGE ELECTRIC UTILITY (B+C)/E2	FUNCTIONALIZATION	GENERATION	TRANSMISSION	DISTRIBUTION	FUNCTIONALIZATION	GENERATION	TRANSMISSION	DISTRIBUTION	FUNCTIONALIZATION	GENERATION	TRANSMISSION	DISTRIBUTION	FUNCTIONALIZATION	GENERATION	TRANSMISSION	DISTRIBUTION	FUNCTIONALIZATION	GENERATION	TRANSMISSION
1.01 ACCOUNT 281:																													
2.01 TX AMORT POLLUTION CONT EOPT		52,871,072	51,367,233						52,119,152		52,119,152	0	0	0	52,871,072	-	-	-	-	-	-	-	51,367,233	-	-	-	-	-	-
2.02 NON-UTILITY DEFERRED FIT 281.2		0	0		0	0	0	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2.03 SFAS 109 EXCESS DFT 281.3		0	0		0	0	0	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2.06 SFAS 109 EXCESS DFT 281.4		(21,130,045)	(19,624,152)		21,130,045	19,624,152																							
3 TOTAL ACCOUNT 281		31,741,027	31,743,080		21,130,045	19,624,152			52,119,152		52,119,152	0	0	0	52,871,072	-	-	-	-	-	-	-	51,367,233	-	-	-	-	-	-
4 ACCOUNT 281 - ARD-Related Deferrals																													
5 ACCOUNT 282:																													
5.01 BOOK VS. TAX DEPRECIATION		120,192,405	116,362,158					118,277,261		34,941,714	40,312,088	43,423,474				35,972,654	40,265,487	44,254,264				33,410,775	40,368,898	42,592,685					
5.02 EXCESS FIT % RATE CHANGE		(169)	(169)					(169)		(169)	0	0				(169)	0	0				(169)	0	0					
5.03 EX LTY DFT TX RESERVE - 1986 TR		1,000	1,000					1,000		358	815	(83)				1,000	815	(83)				1,000	815	(83)					
5.04 CASH INTEREST - SECTION 481(a) CHANGE IN METH		7,649	7,649					7,649		0	7,649	0				7,649	0	7,649				7,649	0	7,649					
5.05 RELOCATION COST - SECTION 481(a) CHANGE IN METH		86,927	118,700					118,700		0	(118,700)	0				86,927	118,700	118,700				86,927	118,700	118,700					
5.06 P-481 INTEREST - SEC 481(a) - INTANG - DTD LABOR		645,970	645,970					645,970		638,728	2,242	0				638,728	2,242	0				638,728	2,242	0					
5.07 R & D DEDUCTION - SECTION 174		2,648,789	2,648,789					2,730,329		2,730,329	0	0				2,648,789	0	0				2,648,789	0	0					
5.08 ACRES - NORM-HR		0	0					0		0	0	0				0	0	0				0	0	0					
5.09 BK PLANT N- BEFOICE-SFAS 143-ARO		15,172,623	14,831,633					15,002,128		15,002,128	0	0				15,172,623	-	-				14,831,633	-	-					
5.10 TAX DEPRECIATION LOADS		0	0					0		0	(434,572)	0				0	0	0				0	0	0					
5.11 NORMALIZED BASIS DIFFS - TRANSFERRED PLANTS		2,313,586	2,313,586					2,313,586		0	0	0				2,313,586	-	-				2,313,586	-	-					
5.12 DFT GENERATION PLANT		0	0					0		0	0	0				0	0	0				0	0	0					
5.13 GAIN/LOSS ON ACRES/ACRES PROPERTY		21,765,945	20,836,660					21,201,253		9,360,521	2,317,721	9,523,010				9,621,724	2,404,983	9,730,238				9,099,319	2,230,460	9,306,782					
5.14 GAIN/LOSS ON ACRES/ACRES-BK7X UNIT PROP		850,020	850,020					850,020		850,020	0	0				850,020	0	0				850,020	0	0					
5.15 ABLDUD - HRJ POST IN SERVICE		2,710,556	3,020,583					2,855,559		1,975,556	954,017	636,197				1,221,724	873,474	615,340				1,328,870	1,034,559	657,054					
5.16 ABLDUD - HRJ POST IN SERVICE		62,180	57,712					59,946		0	59,946	0				62,180	0	0				62,180	0	0					
5.17 ABLDUD - HRJ POST IN SERVICE		0	0					0		0	0	0				0	0	0				0	0	0					
5.18 TAXES CAPITALIZED		0	0					0		0	0	0				0	0	0				0	0	0					
5.19 PENSIONS CAPITALIZED		0	0					0		0	0	0				0	0	0				0	0	0					
5.20 SEC 481 PENS/OPT ADJUSTMENT		0	0					0		0	0	0				0	0	0				0	0	0					
5.21 SAVINGS PLAN CAPITALIZED		0	0					0		0	0	0				0	0	0				0	0	0					
5.22 PERCENT REPAIR ALLOWANCE		2,462,465	2,245,552					2,344,009		1,325,392	115,742	912,875				1,370,518	125,117	968,830				1,280,208	106,367	858,520					
5.23 BOOK/TAX UNIT OF PROPERTY ADJ		20,920,541	20,751,589					20,611,815		18,758,839	1,185,926	5,737,941				16,158,460	571,188	3,621,654				21,420,227	1,709,704	7,532,167					
5.24 BK/TAX UNIT OF PROPERTY ADJ/SEC 481 ADJ		37,345,789	39,104,749					38,225,399		12,979,228	6,883,145	18,962,896				11,658,388	6,777,305	18,610,096				12,800,068	6,984,985	19,116,096					
5.25 TX ACCEL - CAPITALIZED SOFTWARE		14,883	14,883					14,883		541,813	48,827	240,116				289,870	48,826	254,289				229,000	44,067	225,861					
5.26 CAPITALIZED RELOCATION COSTS		627,184	504,509					566,846		0	23,346	542,500				0	23,346	605,601				0	23,109	481,400					
5.27 CAPITALIZED LEASES - AC 101 ASSETS		0	0					0		0	0	0				0	0	0				0	0	0					
5.28 REMOVAL COSTS REV - SFAS 143 - ARO		0	0					0		0	0	0				0	0	0				0	0	0					
5.29 BOOK OPERATING LEASE - LAB		0	2,133,328					1,906,664		21,330	4,614	1,000,721				1,490,888	-	-				42,688	89,227	2,001,441					
5.30 REMOVAL COST - NON-ARO		1,490,688	2,319,793					1,906,240		0	0	0				1,490,688	-	-				2,319,793	-	-					
5.31 2007 IRS AUDIT ADJUSTMENTS - AC 282		0	0					0		0	0	0				0	0	0				0	0	0					
5.32 EXCESS ADITT		146,743,831	136,456,211					141,100,021		60,195,676	34,122,320	46,782,128				60,099,726	35,129,800	50,491,115				60,291,424	33,091,651	43,973,136					
5.33 NON-UTILITY DEFERRED FIT		0	0					0		0	0	0				0	0	0				0	0	0					
5.34 SFAS 109 FLOW-TX 281.3		0	0					0		0	0	0				0	0	0				0	0	0					
5.35 SFAS 109 EXCESS DFT 282.4		0	0					0		0	0	0				0	0	0				0	0	0					
6 TOTAL ACCOUNT 282		312,553,709	373,667,025		114,668,131	107,256,041		104,203,348		167,167,651	86,311,610	127,708,561				155,133,854	98,965,721	129,404,214				129,201,489	87,703,460	126,072,807					
7 ACCOUNT 282 - ARD-Related Deferrals																													
8 ACCOUNT 283:																													
8.01 NOL-STATE CF-DEF TAX ASSET LT - KY		1,282,766	1,439,888					1,361,327		1,361,327	0	0				1,282,766	-	-				1,439,888	-	-					
8.02 DEF FUEL CUR SET UP AC 283		0	0					0		0	0	0				0	0	0				0	0	0					
8.03 DEF FUEL ACC REV AC 283		0	0					0		0	0	0				0	0	0				0	0	0					
8.04 DEF FUEL REV ADJ AC 283		0	0					0		0	0	0				0	0	0				0	0	0					
8.05 UNDERCOVER FUEL COST		499,621	(1)					249,810		0	0	0				499,621	-	-				-	(1)	-					
8.06 PROP TX-STATE 2 CLO METHO-TX		369,201	345,169					357,185		357,185	0	0				369,201	-	-				345,169	-	-					
8.07 MTR BK GAIN - AL - TAX REFL		787,567	618,028					787,567		234,782	0	0				787,567	-	-				618,028	-	-					
8.08 MARK & SPREAD - DEFL - 283 AL		125,163	64,822					94,992		94,992	0	0				125,163	-	-				64,822	-	-					
8.09 BOOK PROD UNCL ACCTS		0	0					0		0	0	0				0	0	0				0	0	0					
8.10 ACCRUED BK PENSION EXPENSE		0	0					0		0	0	0				0	0	0				0	0	0					
8.11 ACCRUED BK PENSION COSTS - SFAS 158		(11,551,060)	(11,684,707)					(11,617,866)		(6,529,232)	(514,940)	(4,563,714)				(6,722,522)	(504,450)	(4,324,003)				(6,355,942)	(525,430)	(4,803,335)					
8.12 DEF BK CONTRACT REVENUE		0	116,810					0		0	0	0																	

KENTUCKY POWER COMPANY
ACCUMULATED DEFERRED INCOME TAX IN ACCOUNT 190 - Actual Cycle Only
PERIOD ENDED DECEMBER 31, 2019

DEBIT (CREDIT)

COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F	COLUMN G	COLUMN H	COLUMN I	COLUMN J	COLUMN K	COLUMN L	COLUMN M	COLUMN N	COLUMN O
ACCUMULATED DEFERRED FIT ITEMS	BALANCE AS OF 12-31-2018	BALANCE AS OF 12-31-2019	BALANCE AS OF 12-31-2018	BALANCE AS OF 12-31-2019		GENERATION	TRANSMISSION	DISTRIBUTION	GENERATION	TRANSMISSION	DISTRIBUTION	GENERATION	TRANSMISSION	DISTRIBUTION
1 ACCOUNT 190:														
2.01 NOL & TAX CREDIT CF - DEF TAX ASSET	0	602,588			301,294	231,757	16,220	53,317	-	-	-	463,514	32,440	106,634
2.02 INT EXP CAPITALIZED FOR TAX	5,036,287	5,315,925			5,176,106	2,387,926	1,738,014	1,050,166	2,376,200	1,643,069	1,017,018	2,399,652	1,832,959	1,083,314
2.03 CHC - BOOK RECEIPTS	782,833	970,755			876,794	65,228	71,832	739,734	60,188	64,686	657,948	70,268	78,968	821,519
2.04 CUST ADV INC FOR TAX	(811)	(249)			(530)	0	0	(530)	0	0	(811)	-	-	(249)
2.05 DEF'D FUEL EXP-CUR DEF'L SET UP	0	0			0	0	0	0	0	0	0	0	0	0
2.06 DEF'D FUEL ADJ-ACCRD UTIL REV'S	(0)	(0)			0	0	0	0	0	0	0	0	0	0
2.07 DEF'D FUEL ADJ-REG	0	0			0	0	0	0	0	0	0	0	0	0
2.08 PROV'S POSS REV REFDS	95,502	94,890			95,196	3,922	91,274	0	(31,510)	127,012	0	39,354	55,536	-
2.09 PROV FOR RATE REFUND-TAX REFORM	30,164	0			15,082	15,082	0	0	30,164	0	0	0	0	0
2.10 PROV FOR RATE REFUND-EXCESS PROTECTED	10,995	0			5,497	5,497	0	0	10,995	0	0	0	0	0
2.11 MTM BK LOSS-AL-TAX DEF'L	0	0			0	0	0	0	0	0	0	0	0	0
2.12 MARK & SPREAD DEF'L-190-AL	(18,001)	(17,807)			(17,929)	(17,929)	0	0	(18,001)	0	0	(17,807)	0	0
2.13 PROV WORKER'S COMP	1,147,645	1,063,568			1,105,606	789,321	11,848	304,438	881,144	13,166	253,335	697,497	10,531	365,540
2.14 ACCR'D BK PENSION EXPENSE	(8,154,527)	(8,949,061)			(9,051,794)	(7,237,759)	(57,028)	(1,757,011)	(7,226,692)	(62,023)	(1,865,812)	(7,248,819)	(52,032)	(1,648,208)
2.15 SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN	34,185	35,272			34,729	49	0	34,679	47	0	34,138	52	0	35,221
2.16 ACCRD SUP EXEC RETIR PLAN COSTS-SFAS 158	(21,230)	(21,246)			(21,238)	566	0	(21,804)	66	0	(21,296)	1,066	0	(22,311)
2.17 ACCRD BK SUP SAVINGS PLAN EXP	7,657	8,220			7,943	4,809	3,155	5,252	2,405	2,405	4,366	4,366	0	3,864
2.18 ACCR'D PSLPLAN EXP	79,153	(0)			39,576	9,505	0	30,072	19,010	0	60,143	(0)	0	(0)
2.19 BK PROV UNCOLL ACCTS	17,952	72,559			45,255	0	(0)	45,255	0	(0)	17,952	0	(0)	72,558
2.20 PROV-TRADING CREDIT RISK - AL	298	2,196			1,232	1,232	0	288	0	0	298	0	0	2,196
2.21 PROV-FAS 157 - AL	0	0			0	0	0	0	0	0	0	0	0	0
2.22 PREL SURVEY/INVEST RESERVE-BIG SANDY FGD	(0)	(0)			0	0	0	0	0	0	0	(0)	0	0
2.23 DEF'D COMPENSATION BOOK EXPENSE	0	0			0	0	0	0	0	0	0	0	0	0
2.24 ACCRD COMPANY INCENT PLAN-ENGAGE TO GAIN	0	0			0	0	0	0	0	0	0	0	0	0
2.25 ACCRD COMPANYWIDE INCENTY PLAN	1,212,988	1,317,828			1,265,409	855,434	86,464	513,571	711,884	109,486	391,810	818,874	63,323	636,532
2.26 ACCR'D BOOK VACATION PAY	685,819	675,596			680,707	374,202	(14,467)	320,372	389,410	(13,684)	310,093	358,953	(15,250)	331,852
2.27 (ICDP) INCENTIVE COMP DEFERRAL PLAN	6,720	9,050			7,885	2,081	0	5,804	2,287	0	4,433	1,875	0	1,715
2.28 ACCR'D BK SEVERANCE BENEFITS	(0)	104,013			52,006	52,007	0	(0)	0	0	104,013	0	0	(0)
2.29 ECONOMIC DEVEL FUND - CURRENT	0	0			0	0	0	0	0	0	0	0	0	0
2.30 ECONOMIC DEVEL FUND - NON-CURRENT	0	0			0	0	0	0	0	0	0	0	0	0
2.31 ACCR'D INTEREST EXP - STATE	(4,381)	(4,381)			(4,381)	(4,381)	0	0	(4,381)	0	0	(4,381)	0	0
2.32 ACCR'D INTEREST-LONG-TERM - FN 48	(20,063)	(24,677)			(22,370)	(7,864)	(6,117)	(8,390)	(6,488)	(6,036)	(7,539)	(9,240)	(6,197)	(9,240)
2.33 ACCR'D INTEREST-SHORT-TERM - FN 48	1,563	0			781	270	52	459	539	105	919	67,111	0	0
2.34 ACCR'D STATE INCOME TAX EXP	(603,952)	(603,952)			(603,952)	(683,576)	294,177	(210,964)	(686,676)	284,177	(210,954)	(686,676)	294,177	(210,954)
2.35 PROV LOSS-CAR CHG-PURCHASD EMA	76,324	76,324			76,324	0	0	76,324	0	0	76,324	0	0	0
2.36 FEDERAL MITIGATION PROGRAMS	133,732	133,732			133,732	133,732	0	0	133,732	0	0	133,732	0	0
2.37 STATE MITIGATION PROGRAMS	0	0			0	0	0	0	0	0	0	0	0	0
2.38 DEF'D STORM DAMAGE	(1,758,908)	(1,322,931)			(1,539,920)	0	0	(1,539,920)	0	0	(1,758,908)	0	0	(1,322,931)
2.39 TAX - BOOK BASIS - EMA-AC 190	67,111	67,111			67,111	0	0	67,111	0	0	67,111	0	0	0
2.40 DEF'D TX LOSS-INTERCO SALE-EMA	4,651	4,651			4,651	0	0	4,651	0	0	4,651	0	0	0
2.41 DEF'D REV-BONUS LEASE SHORT-TERM	30,210	4,781			17,495	0	0	30,210	0	0	4,781	0	0	0
2.42 DEF'D REV-BONUS LEASE LONG-TERM	0	15,539			7,769	0	0	7,769	0	0	15,539	0	0	0
2.43 DEF'D BOOK GAIN-EPA AUCTION	0	0			0	0	0	0	0	0	0	0	0	0
2.44 REG LIAB-UNREAL MTM GAIN-DEFL	857,749	(289,514)			284,118	284,118	0	857,749	0	0	0	(289,514)	0	0
2.45 DEF'D BK CONTRACT REVENUE	9,838	4,684			7,261	7,261	0	9,838	0	0	4,684	0	0	0
2.46 ADVANCE RENTAL INC (ICUR MOI)	27,888	29,353			28,621	0	28,621	0	27,888	0	27,888	0	0	29,353
2.47 REG ASSET-CCS FEED STUDY RESERVE	(0)	(0)			0	0	0	0	0	0	0	0	0	0
2.48 CAPITALIZED SOFTWARE COSTS-TAX	(19,152)	(37,893)			(28,423)	94	(8)	(28,513)	71	(7)	(19,216)	117	0	(37,810)
2.49 ACCRD SFAS 106 PST RETIRE EXP	(2,528,490)	(3,078,044)			(2,803,267)	(1,310,542)	(254,303)	(1,238,422)	(1,167,581)	(232,401)	(1,128,506)	(1,453,502)	(276,205)	(1,348,337)
2.50 SFAS 106 PST RETIRE EXP - NON-DEDUCT CONT	145,148	145,148			145,148	(538,023)	66,378	616,793	(538,023)	66,378	616,793	(538,023)	66,378	616,793
2.51 ACCRD OPEB COSTS - SFAS 158	(66,101)	(783,059)			(429,580)	(778,877)	191,561	157,777	(978,567)	179,443	333,023	(978,168)	203,598	(17,468)
2.52 ACCRD SFAS 112 PST EMPLOY BEN	977,169	1,039,083			1,008,126	573,100	(0)	435,026	611,412	(0)	365,757	534,788	(0)	504,295
2.53 ACCRD BOOK ARO EXPENSE - SFAS 143	7,280,977	9,166,188			8,222,833	8,193,313	0	28,319	7,251,261	-	28,816	9,155,366	-	25,823
2.54 BOOK OPERATING LEASE - ASSET	0	2,125,265			1,062,832	21,330	40,833	1,000,469	0	0	0	42,659	81,667	2,000,938
2.55 SFAS 109 - MEDICARE SUBSIDY - NORM - (PPACA)	(348,244)	(348,244)			(348,244)	(348,244)	0	0	(348,244)	0	0	(348,244)	0	0
2.56 GROSS RECEIPTS TAX EXPENSE	14,985	0			7,493	7,493	0	0	14,985	0	0	0	0	0
2.57 FIN 48 - DEF'D STATE INCOME TAXES	(13,958)	0			(6,979)	(3,216)	(358)	(3,405)	(6,433)	(715)	(6,809)	0	0	0
2.58 ACCRD SIT/FRANCHISE TAX RESERVE	0	0			0	0	0	0	0	0	0	0	0	0
2.59 ACCRD SALES & USE TAX RESERVE	0	84,940			42,420	0	6,206	36,215	0	0	0	0	12,411	72,429
2.60 ACCRD SIT TX RESERVE-LNG-TERM-FN 48	7,319	(9,560)			(1,121)	2,028	141	(3,290)	4,057	283	2,980	0	(0)	(9,561)
2.61 ACCRD SIT TX RESERVE-SHRT-TERM-FN 48	8,838	0			2,919	1,007	195	1,717	2,014	391	3,433	0	0	0
2.62 DEF'D STATE INCOME TAXES	828,533	733,463			780,998	780,998	0	0	828,533	0	0	733,463	0	0
2.63 NOL - DEFERRED TAX ASSET RECLASS	0	0			0	0	0	0	0	0	0	0	0	0
2.64 1991-1998 IRS AUDIT SETTLEMENT	34,815	34,815			34,815	0	0	34,815	0	0	34,815	0	0	34,815
2.65 IRS CAPITALIZATION ADJUSTMENT	46,280	57,436			51,858	95,140	0	(43,281)	89,562	0	(43,281)	100,717	0	(43,281)
2.66 RESTRICTED STOCK PLAN	18,794	21,902			20,348	2,905	0	17,443	2,501	0	16,293	3,309	0	18,592
2.67 P51 - STOCK BASED COMP	50,218	97,525			73,871	12,721	0	61,150	7,413	0	42,805	18,029	0	79,498
2.68 AMT CREDIT - DEFERRED	0	2,612			1,306	559	747	0	0	0	0	1,119	1,493	0
2.69 NON-UTILITY DEFERRED FIT	89,591	1,019,359			(89,591)	(1,019,359)	0	0	0	0	0	0	0	0
2.70 SFAS 109 FLOW-THRU 190.3	22,014,214	23,361,205			(22,014,214)	(23,361,205)	0	0	0	0	0	0	0	0
2.71 SFAS 109 EXCESS DFT 190.4	53,538,470	66,166,818			(53,538,470)	(66,166,818)	0	0	0	0	0	0	0	0
2.72 SFAS 133 ADIT FED - SFAS NONAPPL 1900006	-	-			0	0	0	0	0	0	0	0	0	0
2.73 ADIT FED - PENSION OCI NAF 1900029	-	-			0	0	0	0	0	0	0	0	0	0
2.74 ADIT FED - PENSION OCI NAF 1900010	278,074	246,002			(278,074)	(246,002)	0	0	0	0	0	0	0	0
2.75 ADIT FED - NON-LMMA PKW OCI NAF 1900011	(221,723)	(455,929)			221,723	455,929	0	0	0	0	0	0	0	0
2.76 ADIT FED-HS-CF-INT 1900015	-	-			0	0	0	0	0	0	0	0	0	0
2.77 DEFERRED SIT 1901002	6,108,412	6,856,608			6,482,510	6,482,510								

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Materials & Supplies								
Line Number	Source	Balance @ December 31, 2019	Balance @ December 31, 2018	Average Balance for 2019				
1	Transmission Materials & Supplies	FF1, p. 227, In 8, Col. (c) & (b)	11,981	17,108	14,545			
3	General Materials & Supplies	FF1, p. 227, In 11, Col. (c) & (b)	21,659	16,505	19,082			
4	Stores Expense (Undistributed) - Account 163	FF1, p. 227, In 16, Col. (c) & (b)	0	0	-			

Prepayment Balance Summary (Note 1)

	Average of YE Balance	Excludable Balances	100% Transmission Related	Transmission Plant Related	Transmission Labor Related	Total Included in Ratebase (E)+(F)+(G)	
5							
6	Totals as of December 31, 2019	2,186,136	(63,507,638)	0	1,050,393	64,643,382	65,693,774
7	Totals as of December 31, 2018	2,053,321	(61,632,690)	-	884,197	62,801,815	63,686,012
8	Average Balance	2,119,729	(62,570,164)	-	967,295	63,722,598	64,689,893

Prepayments Account 165 - Balance @ 12/31/2019

Acc. No.	Description	2019 YE Balance	Excludable Balances	100% Transmission Related	Transmission Plant Related	Transmission Labor Related	Total Included in Ratebase (E)+(F)+(G)	Explanation
10	1650001 Prepaid Insurance	538,065	-	-	538,065	-	538,065	Plant Related Insurance Policies
11	1650005 Prepaid Employee Benefits	0	-	-	-	-	-	-
12	1650006 Other Prepayments	150,000	150,000	-	-	-	-	Prepaid - Gen
13	165000219 Prepaid Taxes	598,458	598,458	-	-	-	-	Prepaid Interest - Distribution
14	1650009 Prepaid Carry Cost-Factored AR	38,598	38,598	-	-	-	-	AR Factoring
15	1650010 Prepaid Pension Benefits	45,500,106	-	-	-	45,500,106	45,500,106	Pension
16	1650014 FAS 158 Qual Contra Asset	(45,500,106)	(45,500,106)	-	-	-	-	SFAS 158 Contra Acct
17	1650016 FAS 112 ASSETS	0	-	-	-	-	-	-
18	165001219 Prepaid Use Taxes	42,886	42,886	-	-	-	-	Prepaid Tax - Dist
19	165001119 Prepaid Sales Taxes	269,801	269,801	-	-	-	-	SFAS 112 Overfunding Asset
20	1650021 Prepaid Insurance - EIS	512,328	-	-	512,328	-	512,328	Plant Related Insurance Policies
21	1650023 Prepaid Lease	36,000	36,000	-	-	-	-	Prepaid Lease - Dist
22	1650031 Prepaid OCIP Work Comp	0	-	-	-	-	-	-
23	1650033 Prepaid OCIP Work Comp-Aff	0	-	-	-	-	-	-
24	1650035 PRW Without Med-D Benefits	19,143,276	-	-	-	19,143,276	19,143,276	Labor Related Expense
25	1650036 PRW for Med-D Benefits	0	-	-	-	-	-	-
26	1650037 FAS 158 Contra-PRW Exc Med-D	(19,143,276)	(19,143,276)	-	-	-	-	SFAS 158 Offset
27		-	-	-	-	-	-	-
28		-	-	-	-	-	-	-
29		-	-	-	-	-	-	-
30	Subtotal - Form 1, p 111.57.c	2,186,136	(63,507,638)	0	1,050,393	64,643,382	65,693,774	

Prepayments Account 165 - Balance @ 12/31/ 2018

Acc. No.	Description	2018 YE Balance	Excludable Balances	100% Transmission Related	Transmission Plant Related	Transmission Labor Related	Total Included in Ratebase (E)+(F)+(G)	Explanation
32	1650001 Prepaid Insurance	407,335	-	-	407,335	-	407,335	Plant Related Insurance Policies
33	1650005 Prepaid Employee Benefits	0	-	-	-	-	-	-
34	1650006 Other Prepayments	172,140	172,140	-	-	-	-	Prepaid - Gen
35	165000218 Prepaid Taxes	587,589	587,589	-	-	-	-	Prepaid Interest - Distribution
36	1650009 Prepaid Carry Cost-Factored AR	40,574	40,574	-	-	-	-	AR Factoring
37	1650010 Prepaid Pension Benefits	46,741,314	-	-	-	46,741,314	46,741,314	Pension
38	1650014 FAS 158 Qual Contra Asset	(46,741,314)	(46,741,314)	-	-	-	-	SFAS 158 Contra Acct
39	1650016 FAS 112 ASSETS	0	-	-	-	-	-	-
40	165001218 Prepaid Use Taxes	33,528	33,528	-	-	-	-	Prepaid Tax - Dist
41	165001118 Prepaid Sales Taxes	316,588	316,588	-	-	-	-	SFAS 112 Overfunding Asset
42	1650021 Prepaid Insurance - EIS	476,861	-	-	476,861	-	476,861	Plant Related Insurance Policies
43	1650023 Prepaid Lease	18,707	18,707	-	-	-	-	Prepaid Lease - Dist
44	1650031 Prepaid OCIP Work Comp	0	-	-	-	-	-	-
45	1650033 Prepaid OCIP Work Comp-Aff	0	-	-	-	-	-	-
46	1650035 PRW Without Med-D Benefits	16,060,502	-	-	-	16,060,502	16,060,502	Labor Related Expense
47	1650036 PRW for Med-D Benefits	0	-	-	-	-	-	-
48	1650037 FAS 158 Contra-PRW Exc Med-D	(16,060,502)	(16,060,502)	-	-	-	-	SFAS 158 Offset
49		-	-	-	-	-	-	-
50		-	-	-	-	-	-	-
51		-	-	-	-	-	-	-
52	Subtotal - Form 1, p 111.57.d	2,053,321	(61,632,690)	-	884,197	62,801,815	63,686,012	

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

AEP East Companies
 Cost of Service Formula Rate Using Actual/Projected FF1 Balances
 Worksheet D Supporting IPP Credits
 KENTUCKY POWER COMPANY

<u>Line Number</u>	<u>(A) Description</u>	<u>(B) 2019</u>
1	Net Funds from IPP Customers 12/31/2018 (2019 FORM 1, P269)	(322,778)
2	Interest Accrual (Company Records - Note 1)	(17,748)
3	Revenue Credits to Generators (Company Records - Note 1)	0
4	<u>Other Adjustments</u>	
5	Accounting Adjustment (Company Records - Note 1)	0
6		-
7	Net Funds from IPP Customers 12/31/2019 (2019 FORM 1, P269)	(340,526)
8	Average Balance for Year as Indicated in Column B ((ln 1 + ln 7)/2)	(331,652)

Note 1 On this worksheet Company Records refers to KENTUCKY POWER COMPANY's general ledger.

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

<u>Line Number</u>	<u>Description</u>	<u>Total Company</u>	<u>Non-Transmission</u>	<u>Transmission</u>
1	Account 450, Forfeited Discounts (FF1 p.300.16.(b); Company Records - Note 1)	4,456,905	4,456,905	-
2	Account 451, Miscellaneous Service Revenues (FF1 p.300.17.(b); Company Records - Note 1)	639,207	625,651	13,556
3	Account 454, Rent from Electric Property (FF1 p.300.19.(b); Company Records - Note 1)	8,255,512	7,910,081	345,431
4	Account 4560015, Associated Business Development - (Company Records - Notes 1, 2)	268,207	268,207	-
5	Account 456 - Other Electric Revenues - (Company Records - Notes 1,2)	24,255,831	24,255,831	-
5a	Account 457.1, Regional Control Service Revenues (FF1 p.300.23.(b); Company Records - Note 1)		-	
5b	Account 457.2, Miscellaneous Revenues (FF1 p.300.24.(b); Company Records - Note 1)		-	
6	Subtotal - Other Operating Revenues (Company Total equals (FF1 p. 300.26.(b))	37,875,663	37,516,676	358,987
7	Accounts 4470004 & 5, Revenues from Grandfathered Transmission Contracts - (Company Records - Note 1)		-	
8	Total Other Operating Revenues To Reduce Revenue Requirement	37,875,663	37,516,676	358,987

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

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

9 Facility Credits under PJM OATT Section 30.9 -

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

<u>Line Number</u>	<u>(A) Item No.</u>	<u>(B) Description</u>	<u>(C) 2019 Expense</u>	<u>(D) 100% Non-Transmission</u>	<u>(E) 100% Transmission Specific</u>	<u>(F) Explanation</u>
<u>Regulatory O&M Deferrals & Amortizations</u>						
1	5660009	PJM OATT Over/Under Rec	(2,673,976)			
2			-			
3						
4		Total	(2,673,976)			
<u>Detail of Account 561 Per FERC Form 1</u>						
5						
6	FF1 p 321.85.b	561.1 - Load Dispatch - Reliability	0			
7	FF1 p 321.86.b	561.2 - Load Dispatch - Monitor & Operate Trans System	396,938			
8	FF1 p 321.87.b	561.3 - Load Dispatch - Trans Service & Scheduling	0			
9	FF1 p 321.88.b	561.4 - Scheduling, System Control & Dispatch	1,151,718			
10	FF1 p 321.89.b	561.5 - Reliability, Planning and Standards Development	103,815			
11	FF1 p 321.90.b	561.6 - Transmission Service Studies	0			
12	FF1 p 321.91.b	561.7 - Generation Interconnection Studies	0			
13	FF1 p 321.92.b	561.8 - Reliability, Planning and Standards Development Services	317,484			
14		Total of Account 561	1,969,955			
<u>Account 928</u>						
15	9280000	Regulatory Commission Exp	512	512	-	
16	9280001	Regulatory Commission Exp-Case	14	14	-	
17	9280002	Regulatory Commission Exp-Case	939,595	939,595	-	
18	9280005	Reg Com Exp-FERC Trans Cases	15,845	-	15,845	
19						
20		Total (FERC Form 1 p.323.189.b)	955,966	940,121	15,845	
<u>Account 930.1</u>						
21	9301000	General Advertising Expenses	57,289	57,289	-	
22	9301001	Newspaper Advertising Space	3,116	3,116	-	
23	9301002	Radio Station Advertising Time	38,000	38,000	-	
24	9301003	TV Station Advertising Time	10,800	10,800	-	
25	9301009	Fairs, Shows, and Exhibits	1,452	1,452	-	
26	9301010	Publicity	501	501	-	
27	9301012	Public Opinion Surveys	104,823	104,823	-	
28	9301015	Other Corporate Comm Exp	9,406	9,406	-	
29						
30						
31				-	-	
32				-	-	
33				-	-	
34				-	-	
35				-	-	
36				-	-	
37		Total (FERC Form 1 p.323.191.b)	225,386	225,386	-	
<u>Account 930.2</u>						
38	9302000	Misc General Expenses	248,803	248,803		
39	9302003	Corporate & Fiscal Expenses	23,888	23,888		
40	9302004	Research, Develop&Demonstr Exp	179	179		
41	9302006	Assoc Business Development Materials Sold	44,620	44,620	-	
42	9302007	Assoc Business Development Exp	102,775	61,329	41,446	
43		Total (FERC Form 1 p.323.192.b)	420,266	378,820	41,446	

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

Kentucky Corporate Income Tax Rate	5.00%	
Apportionment Factor - Note 1	87.92%	
Effective State Tax Rate		4.40%
Michigan Corporate Income Tax Rate	6.00%	
Apportionment Factor - Note 1	0.03%	
Effective State Tax Rate		0.00%
West Virginia Corporate Income Tax	6.50%	
Apportionment Factor - Note 1	21.04%	
Effective State Tax Rate		1.37%
Ohio Franchise Tax Rate	0.00%	
Phase-out Factor Note 1	0.00%	
Apportionment Factor - Note 2	0.00%	
Effective State Tax Rate		0.00%
Illinois Corporation Income Tax Rate	0.93%	
Apportionment Factor - Note 1	9.50%	
Effective State Tax Rate		0.09%
Illinois Corporation Income Tax Rate	5.88%	
Apportionment Factor - Note 1	0.00%	
Effective State Tax Rate		0.00%
Total Effective State Income Tax Rate		<u>5.86%</u>

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

AEP East Companies
Cost of Service Formula Rate Using Actual/Projected FF1 Balances
Worksheet H Supporting Taxes Other than Income
KENTUCKY POWER COMPANY

Line No.	(A) Account	(B) Total Company	(C) Property	(D) Labor	(E) Other	(F) Non-Allocable
1	Revenue Taxes					
2	Gross Receipts Tax	39,149				39,149
3	Real Estate and Personal Property Taxes					
4	Real and Personal Property - Kentucky	14,293,201	14,293,201			
5	Real and Personal Property - West Virginia	3,342,539	3,342,539			
6	Real and Personal Property - Tennessee	-	-			
7	Real and Personal Property - Other Jurisdictions	-	-			
8	Payroll Taxes					
9	Federal Insurance Contribution (FICA)	2,033,358		2,033,358		
10	Federal Unemployment Tax	12,144		12,144		
11	State Unemployment Insurance	23,752		23,752		
12	Production Taxes					
13	State Severance Taxes	-				-
14	Miscellaneous Taxes					
15	State Business & Occupation Tax	6,322,561				6,322,561
16	State Public Service Commission Fees	1,186,048			1,186,048	
17	State Franchise Taxes	636,367			636,367	
18	State Lic/Registration Fee	140			140	
19	Misc. State and Local Tax	-			-	
20	Sales & Use	464,027				464,027
21	Federal Excise Tax	3,252				3,252
22	Michigan Single Business Tax	-				-
23						
24	Total Taxes by Allocable Basis (Total Company Amount Ties to FFI p.114, Ln 14.(c))	<u>28,356,538</u>	<u>17,635,740</u>	<u>2,069,254</u>	<u>1,822,555</u>	<u>6,828,989</u>

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

Functional Property Tax Allocation

	Production	Transmission	Distribution	General	Total	
25	Functionalized Net Plant (TCOS, Lns 41 thru 46)	714,051,728	398,566,931	604,904,161	33,483,183	1,751,006,004
	KENTUCKY JURISDICTION					
26	Percentage of Plant in KENTUCKY JURISDICTION	14.11%	98.22%	100.00%	99.75%	
27	Net Plant in KENTUCKY JURISDICTION (Ln 25 * Ln 26)	100,752,699	391,472,440	604,904,161	33,399,475	1,130,528,776
28	Less: Net Value of Exempted Generation Plant	14,103,758				
29	Taxable Property Basis (Ln 27 - Ln 28)	86,648,941	391,472,440	604,904,161	33,399,475	1,116,425,018
30	Relative Valuation Factor	33.00%	100.00%	100.00%	100.00%	
31	Weighted Net Plant (Ln 29 * Ln 30)	28,594,150	391,472,440	604,904,161	33,399,475	
32	General Plant Allocator (Ln 31 / (Total - General Plant))	2.79%	38.19%	59.02%	-100.00%	
33	Functionalized General Plant (Ln 32 * General Plant)	931,763	12,756,436	19,711,276	(33,399,475)	-
34	Weighted KENTUCKY JURISDICTION Plant (Ln 31 + 33)	29,525,913	404,228,876	624,615,437	0	1,058,370,227
35	Functional Percentage (Ln 34/Total Ln 34)	2.79%	38.19%	59.02%		
	WEST VIRGINIA JURISDICTION					
46	Net Plant in WEST VIRGINIA JURISDICTION (Ln 25 - Ln 27 - Ln 37)	613,299,030	7,094,491	-	83,708	620,477,229
47	Less: Net Value Exempted Generation Plant	390,382,888				
48	Taxable Property Basis	222,916,142	7,094,491	-	83,708	230,094,341
49	Relative Valuation Factor	100.00%	100.00%	100.00%	100.00%	
50	Weighted Net Plant (Ln 48 * Ln 49)	222,916,142	7,094,491	-	83,708	
51	General Plant Allocator (Ln 50 / (Total - General Plant))	96.92%	3.08%	0.00%	-100.00%	
52	Functionalized General Plant (Ln 52 * General Plant)	81,126	2,582	-	(83,708)	
53	Weighted WEST VIRGINIA JURISDICTION Plant (Ln 50 + 52)	222,997,268	7,097,073	-	(0)	230,094,341
54	Functional Percentage (Ln 53/Total Ln 53)	96.92%	3.08%	0.00%		

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

Line No.	(A) Annual Tax Expenses by Type (Note 1)	(B) Total Company	(C) FERC FORM 1 Tie-Back	(D) FERC FORM 1 Reference
1	Revenue Taxes			
2	Gross Receipts Tax	39,149	(696)	pg. 263.2, ln. 22
			19,273	pg. 263.2, ln. 23
			(71,358)	pg. 263.2, ln. 33
			68,797	pg. 263.2, ln. 34
			2,356	pg. 263.1, ln. 5
			20,777	pg. 263.1, ln. 6

Line No.	(A) Real Estate and Personal Property Tax Detail Annual Tax Expenses by Type (Note 1)	(B) Tax Year	(C) Total Company	(D) FERC FORM 1 Tie-Back	(E) FERC FORM 1 Reference	(F) Tax Year Factor (Note 2)	(G) Transmission Function (Note 2)
3	Real Estate and Personal Property Taxes Total (Ln 4 + Ln 5 + Ln 6 + Ln 7)		17,635,740				5,604,717
4	Real and Personal Property - Kentucky	2015 2016 2017 2018 2018	14,293,201	104,327 724,353 13,063,500 2 387,700 13,319	pg. 263.1, ln. 16 pg. 263.1, ln. 17 pg. 263.1, ln. 18 pg. 263.1, ln. 21 pg. 263.1, ln. 23 pg. 263.1, ln. 27	41.04% 39.22% 38.56% 39.22% 36.36% 36.36%	5,505,161 42,816 284,091 5,037,286 1 140,968
5	Real and Personal Property - W Va	2016 2017 2018	3,342,539	1,697,018 1,644,426 (505) 1,600	pg. 263.2, ln. 7 pg. 263.2, ln. 8 pg. 263.2, ln. 10 pg. 263.2, ln. 11	3.05% 2.90% 2.90% 7.71%	99,556 51,759 47,688 (15) 123 - - -

Line No.	(A) Annual Tax Expenses by Type (Note 1)	(B) Total Company	(C) FERC FORM 1 Tie-Back	(D) FERC FORM 1 Reference
8	Payroll Taxes			
9	Federal Insurance Contribution (FICA)	2,033,358	2,033,358	pg. 263, ln. 5
10	Federal Unemployment Tax	12,144	12,144	pg. 263, ln. 6
11	State Unemployment Insurance	23,752	8,675 15,077	pg. 263, ln. 37 pg. 263.2, ln. 19
12	Production Taxes			
13	State Severance Taxes	-		
14	Miscellaneous Taxes			
15	State Business & Occupation Tax	6,322,561	21,860 6,300,701	pg. 263.2, ln. 4 pg. 263.2, ln. 5
16	State Public Service Commission Fees	1,186,048	587,589 598,459	pg. 263.1, ln. 2 pg. 263.1, ln. 3
17	State Franchise Taxes	636,367	55,796 580,171 200 100 100	pg. 263, ln. 29 pg. 263, ln. 31 pg. 263, ln. 32 pg. 263, ln. 33 pg. 263, ln. 34
18	State Lic/Registration Fee	140	140	pg. 263.2, ln. 14
19	Misc. State and Local Tax	-		
20	Sales & Use	464,027	6,097 53,930 404,000	pg. 263.1, ln. 8 pg. 263.1, ln. 9 pg. 263.1, ln. 11
21	Federal Excise Tax	3,252	586 2,666	pg. 263, ln. 8 pg. 263, ln. 9
22	Michigan Single Business Tax	-		
23	Total Taxes by Allocable Basis (Total Company Amount Ties to FFI p.114, Ln 14,(c))	28,356,538	28,356,538	

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

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

AEP East Companies
Cost of Service Formula Rate Using 2019 FF1 Balances
Worksheet I RESERVED FOR FUTURE USE
KENTUCKY POWER COMPANY

AEP East Companies
 Cost of Service Formula Rate Using 2019 FF1 Balances
 Worksheet K Supporting Calculation of TRUE-UP PJM RTEP Project Revenue Requirement Billed to Benefiting Zones
 KENTUCKY POWER COMPANY

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

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

ROE w/o incentives (TCOS, ln 156)				10.35%
Project ROE Incentive Adder				0
ROE with additional 0 basis point incentive				10.35%
Determine R (cost of long term debt, cost of preferred stock and equity percentage is from the TCOS, lns 154 through 156)				
	%	Cost	Weighted cost	
Long Term Debt	53.38%	4.46%	2.380%	
Preferred Stock	0.00%	0.00%	0.000%	
Common Stock	46.62%	10.35%	4.825%	
			R =	7.206%

SUMMARY OF TRUED-UP ANNUAL REVENUE REQUIREMENTS FOR RTEPPROJECTS				
TRUE-UP YEAR	2019	Rev Require	W Incentives	Incentive Amounts
	As Projected in Prior Year WS J	\$ -	\$ -	\$ -
	Actual after True-up	\$ -	\$ -	\$ -
	True-up of ARR For 2019	-	-	-

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

Rate Base (TCOS, ln 68)	318,390,564
R (from A. above)	7.206%
Return (Rate Base x R)	22,941,713

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

Return (from B. above)	22,941,713
Effective Tax Rate (TCOS, ln 114)	23.08%
Income Tax Calculation (Return x CIT)	5,294,160
ITC Adjustment	(18)
Excess Deferred Income Tax	(1,683,383)
Tax Affect of Permanent Differences	954,002
Income Taxes	4,564,761

II. Calculate Net Plant Carrying Charge Rate (Fixed Charge Rate or FCR) with hypothetical 0 basis point ROE increase.

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

Annual Revenue Requirement (TCOS, ln 1)	62,720,145
Lease Payments (TCOS, Ln 95)	-
Return (TCOS, ln 126)	22,941,713
Income Taxes (TCOS, ln 125)	4,564,761
Annual Revenue Requirement, Less Lease Payments, Return and Taxes	35,213,672

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

Annual Revenue Requirement, Less Lease Payments, Return and Taxes	35,213,672
Return (from I.B. above)	22,941,713
Income Taxes (from I.C. above)	4,564,761
Annual Revenue Requirement, with 0 Basis Point ROE increase	62,720,145
Depreciation (TCOS, ln 100)	16,160,641
Annual Rev. Req. w/ 0 Basis Point ROE increase, less Depreciation	46,559,504

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

Net Transmission Plant (TCOS, ln 42)	393,870,103
Annual Revenue Requirement, with 0 Basis Point ROE increase	62,720,145
FCR with 0 Basis Point increase in ROE	15.92%
Annual Rev. Req. w / 0 Basis Point ROE increase, less Dep.	46,559,504
FCR with 0 Basis Point ROE increase, less Depreciation	11.82%
FCR less Depreciation (TCOS, ln 10)	11.82%
Incremental FCR with 0 Basis Point ROE increase, less Depreciation	0.00%

III. Calculation of Composite Depreciation Rate

Average Transmission Plant Balance for 2019 (TCOS, ln 21)	605,771,316
Annual Depreciation and Amortization Expense (TCOS, ln 100)	16,160,641
Composite Depreciation Rate	2.67%
Depreciable Life for Composite Depreciation Rate	37.48
Round to nearest whole year	37

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

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

A. Base Plan Facilities

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

Project Description: [redacted]

2019	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	-	-	-
Prior Yr True-Up	-	-	-
True-Up Adjustment	-	-	-

Details		2019
Investment	-	-
Service Year (yyyy)	0	ROE increase accepted by FERC (Basis Points)
Service Month (1-12)	-	FCR w/o incentives, less depreciation
Useful life	37	FCR w/incentives approved for these facilities, less dep.
CIAC (Yes or No)	0	Annual Depreciation Expense

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

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

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't. From Prior Year WS J w/o Incentives	RTEP Rev Req't True-up w/o Incentives	RTEP Projected Rev. Req't. From Prior Year WS J with Incentives **	RTEP Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
0	-	-	-	-	-	-	-	-	-	-	-	-
1	-	-	-	-	-	-	-	-	-	-	-	-
2	-	-	-	-	-	-	-	-	-	-	-	-
3	-	-	-	-	-	-	-	-	-	-	-	-
4	-	-	-	-	-	-	-	-	-	-	-	-
5	-	-	-	-	-	-	-	-	-	-	-	-
6	-	-	-	-	-	-	-	-	-	-	-	-
7	-	-	-	-	-	-	-	-	-	-	-	-
8	-	-	-	-	-	-	-	-	-	-	-	-
9	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-	-
37	-	-	-	-	-	-	-	-	-	-	-	-
38	-	-	-	-	-	-	-	-	-	-	-	-
39	-	-	-	-	-	-	-	-	-	-	-	-
40	-	-	-	-	-	-	-	-	-	-	-	-
41	-	-	-	-	-	-	-	-	-	-	-	-
42	-	-	-	-	-	-	-	-	-	-	-	-
43	-	-	-	-	-	-	-	-	-	-	-	-
44	-	-	-	-	-	-	-	-	-	-	-	-
45	-	-	-	-	-	-	-	-	-	-	-	-
46	-	-	-	-	-	-	-	-	-	-	-	-
47	-	-	-	-	-	-	-	-	-	-	-	-
48	-	-	-	-	-	-	-	-	-	-	-	-
49	-	-	-	-	-	-	-	-	-	-	-	-
50	-	-	-	-	-	-	-	-	-	-	-	-
51	-	-	-	-	-	-	-	-	-	-	-	-
52	-	-	-	-	-	-	-	-	-	-	-	-
53	-	-	-	-	-	-	-	-	-	-	-	-
54	-	-	-	-	-	-	-	-	-	-	-	-
55	-	-	-	-	-	-	-	-	-	-	-	-
56	-	-	-	-	-	-	-	-	-	-	-	-
57	-	-	-	-	-	-	-	-	-	-	-	-
58	-	-	-	-	-	-	-	-	-	-	-	-
59	-	-	-	-	-	-	-	-	-	-	-	-
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.

AEP East Companies
Cost of Service Formula Rate Using 2019 FF1 Balances
Worksheet L Reserved for Future Use
KENTUCKY POWER COMPANY

AEP East Companies
 Cost of Service Formula Rate Using Actual/Projected FF1 Balances
 Worksheet M Supporting Calculation of Capital Structure and Weighted Average Cost of Capital
 KENTUCKY POWER COMPANY

Line No	Month (a)	Average Balance of Common Equity				Average Balance of Common Equity (f)=(b)-(c)-(d)-(e)
		Proprietary Capital (b)	Less: Preferred Stock (c)	Less Undistributed Sub Earnings (Acct 216.1) (d)	Less AOCI (Acct 219.1) (e)	
	(Note A)	(FF1 112.16)	(FF1 250-251)	(FF1 112.12)	(FF1 112.15)	
1	December Prior to Rate Year	732,879,136			(211,988)	733,091,124
2	January	743,606,258			(211,988)	743,818,246
3	February	744,845,070			(211,988)	745,057,058
4	March	753,630,717			(221,161)	753,851,878
5	April	755,170,614			(221,161)	755,391,775
6	May	755,979,036			(221,161)	756,200,197
7	June	756,122,771			(230,334)	756,353,105
8	July	763,288,718			(230,334)	763,519,052
9	August	767,023,993			(230,334)	767,254,327
10	September	769,767,289			(239,507)	770,006,796
11	October	771,632,774			(239,507)	771,872,281
12	November	779,114,059			(239,507)	779,353,566
13	December of Rate Year	782,180,358			789,724	781,390,634
14	Average of the 13 Monthly Balances	759,633,907	-	-	(147,634)	759,781,541

Line No	Month (a)	Average Balance of Long Term Debt					Gross Proceeds Outstanding Long-Term Debt (g)=(b)-(c)+(d)+(e)-(f)
		Acct 221 Bonds (b)	Less: Acct 222 Reacquired Bonds (c)	Acct 223 LT Advances from Assoc. Companies (d)	Acct 224 Senior Unsecured Notes (e)	Less: Fair Value Hedges (f)	
	(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	-	-	-	870,000,000	-	870,000,000
16	January				870,000,000		870,000,000
17	February				870,000,000		870,000,000
18	March				870,000,000		870,000,000
19	April				870,000,000		870,000,000
20	May				870,000,000		870,000,000
21	June				870,000,000		870,000,000
22	July				870,000,000		870,000,000
23	August				870,000,000		870,000,000
24	September				870,000,000		870,000,000
25	October				870,000,000		870,000,000
26	November				870,000,000		870,000,000
27	December of Rate Year				870,000,000		870,000,000
28	Average of the 13 Monthly Balances	-	-	-	870,000,000	-	870,000,000

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

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

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
29	Annual Interest Expense for 2019						
30	Interest on Long Term Debt - Accts 221 - 224 (256-257.33.i)				38,337,292		
31	Less: Total Hedge Gain/Expense Accumulated from p 256-257, col. (i) of FERC Form 1 included in Ln 30 and shown in 50 below.				-		
32	Plus: Allowed Hedge Recovery From Ln 55 below.				-		
33	Amort of Debt Discount & Expense - Acct 428 (117.63.c)				425,992		
34	Amort of Loss on Reacquired Debt - Acct 428.1 (117.64.c)				33,651		
35	Less: Amort of Premium on Debt - Acct 429 (117.65.c)						
36	Less: Amort of Gain on Reacquired Debt - Acct 429.1 (117.66.c)						
37	Total Interest Expense (Ln 30 - 31 + 33 + 34 - 35 - 36)				38,796,935		
38	Average Cost of Debt for 2019 (Ln 37/ In 28 (g))				4.46%		

CALCULATION OF RECOVERABLE HEDGE GAINS/LOSSES

39 NOTE: The net amount of hedging gains or losses recorded in account 427 to be recovered in this formula rate should be limited to the effective portion of pre-issuance cash flow hedges that are amortized over the life of the underlying debt issuances. The recovery of a net loss or passback of a net gain will be limited to five basis points of the total Capital Structure. Amounts related to the ineffective portion of pre-issuance hedges, cash settlements of fair value hedges issued on Long Term Debt, post-issuance cash flow hedges, and cash flow hedges of variable rate debt issuances are not recoverable in this formula and are to be recorded in the "Excludable" column below.

	HEDGE AMOUNTS BY ISSUANCE (FROM p. 256-257 (i) of the FERC Form 1)	Total Hedge (Gain)/Loss for 2019	Less Excludable Amounts (See NOTE on Line 39)	Net Includable Hedge Amount	Amortization Period		
					Remaining Unamortized Balance	Beginning	Ending
40	Senior Unsecured Notes - Series G	-		-			
41	Senior Unsecured Notes - Series H	-		-			
42	Senior Unsecured Notes - Series J	-		-			
43				-			
44				-			
45				-			
46				-			
47				-			
48				-			
49				-			
50	Total Hedge Amortization	-	-				
51	Hedge Gain or Loss Prior to Application of Recovery Limit (Sum of Lines 40 to 48)			-			
52	Total Average Capital Structure Balance for 2019 (TCOS, Ln 157)			1,629,781,541			
53	Financial Hedge Recovery Limit - Five Basis Points of Total Capital			0.0005			
54	Limit of Recoverable Amount			814,891			
55	Recoverable Hedge Amortization (Lesser of Ln 51 or Ln 54)			-			

Development of Cost of Preferred Stock

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

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

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

Line	(A) Date	(B) Property Description	(C) Function (T) or (G) T = Transmission G = General	(D) Basis	(E) Proceeds	(F) (Gain) / Loss	(G) Functional Allocator	(H) Functionalized Proceeds (Gain) / Loss	(I) FERC Account
1						-	0.000%	-	
2						-	0.000%	-	
3						-	0.000%	-	
4					Net (Gain) or Loss for 2019	- =====		- =====	

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

1 Total AEP East Operating Company PBOP Settlement Amount (127,041,505)

Allocation of PBOP Settlement Amount for 2019

Line#	Company	Total Company Amount						
		Actual Expense (Including AEPSC Billed OPEB)	Ratio of Company Actual to Total	Allocation of PBOP Recovery Allowance	Labor Allocator for 2019	Actual Expense	Allowable Expense	One Year Functional Expense (Over)/Under
		(A) (Line 14)	(B)=(A)/Total (A)	(C)=(B) * -127041505	(D)	(E)=(A) * (D)	(F)=(C) * (D)	(G)=(E) - (F)
2	APCo	(16,579,431)	36.54%	(46,417,424)	9.207%	(1,526,469)	(4,273,655)	2,747,186
3	I&M	(12,008,757)	26.46%	(33,620,910)	4.475%	(537,347)	(1,504,410)	967,063
4	KPCo	(3,820,808)	8.42%	(10,697,114)	7.824%	(298,938)	(836,937)	537,999
5	KNGP	(375,907)	0.83%	(1,052,427)	11.212%	(42,147)	(117,998)	75,851
6	OPCo	(11,910,183)	26.25%	(33,344,933)	11.570%	(1,377,978)	(3,857,923)	2,479,946
7	WPCo	(681,751)	1.50%	(1,908,698)	3.184%	(21,710)	(60,781)	39,071
8	Sum of Lines 2 to 7	(45,376,837)		(127,041,505)		(3,804,589)	(10,651,705)	6,847,116

Detail of Actual PBOP Expenses to be Removed in Cost of Service

	APCo	I&M	KPCo	KNGSPT	OPCo	WPCo	AEP East Total
9 Direct Charged PBOP Expense per Actuarial Report	(12,806,463)	(10,919,675)	(3,093,622)	(261,837)	(8,879,280)	(329,102)	(36,289,979)
10 Additional PBOP Ledger Entries (from Company Records)	351,068	1,340,266	305,809	-	-	(263,278)	
11 Medicare Subsidy							-
12 Net Company Expense (Ln 9 + Ln 10 + Ln 11)	(12,455,395)	(9,579,409)	(2,787,813)	(261,837)	(8,879,280)	(592,380)	(34,556,114)
13 PBOP Expenses From AEP Service Corporation (from Company Records)	(4,124,036)	(2,429,348)	(1,032,995)	(114,070)	(3,030,903)	(89,371)	(10,820,723)
14 Company PBOP Expense (Ln 12 + Ln 13)	(16,579,431)	(12,008,757)	(3,820,808)	(375,907)	(11,910,183)	(681,751)	(45,376,837)

For the rate year 2017 and adjusted every four years thereafter, using the annual actuarial report produced for that year, filed as part of the informational filing, Worksheet O will be used to adjust PBOP costs for the next four years (i.e. 2017, 2018, 2019, 2020). If the annual actuarial report projects PBOP costs during the next four years, taken together with the then current cumulative PBOP cost/allowance position, will, absent a change in the PBOP allowance, cause the AEP Companies to over or under collect their cumulative PBOP costs by more than 20% of the projected next four year's total cost, the PBOP allowance shall be adjusted. Worksheet O will be used in the process of updating the PBOP allowance determining (a) the level of cumulative over or under collections during the period since the PBOP allowance was last set, including carrying costs based on the weighted average cost of capital ("WACC") each year from the actual formula rate; (b) the cumulative net present value of projected PBOP costs during the next four years, as estimated by the then current actuarial report, assuming a discount rate equal to the actual formula rate weighted average cost of capital for the prior calendar year; and (c) the cumulative net present value of continued collections over the next four years based on the then effective PBOP allowance, assuming a discount rate equal to the prior year WACC. If the absolute value of (a)+(b)-(c) exceeds 20% of (b), then the PBOP allowance used in the formula rate calculation shall be changed to the value that will cause the projected result (a)+(b)-(c) to equal zero. If the projected over or under collection during the next four years will be less than 20% of (b), then the PBOP allowance will continue in effect for the next four years at the then effective rate. If it is determined through this procedure AEP Companies will over-recover or under-recover actual PBOP expenses by more than 20% over the subsequent four-year period, AEP shall make a filing under FPA Section 205 to change the PBOP expense stated in the formula rate shown on Worksheet O. No other changes to the formula rate may be included in that filing.

**AEP EAST COMPANIES
Worksheet - P CALCULATION OF
TOTAL WEIGHTED AVERAGE DEPRECIATION RATES
FOR TRANSMISSION PLANT PROPERTY ACCOUNT
EFFECTIVE AS OF 3/6/2019
FOR MULTIPLE JURISDICTION COMPANIES
Appalachian Power Company**

	VIRGINIA				WEST VIRGINIA			FERC WHOLESALE			FERC KINGSFORT			COMPANY
	(1) PLANT ACCT.	VA SCC RATES	ALLOCATION FACTOR (5)	WTD AVG. DEPREC. RATE	(2) PSC OF WV APPROVED RATES	ALLOCATION FACTOR (5)	WTD AVG. DEPREC. RATE	(3) FERC RATES	ALLOCATION FACTOR (5)	WTD AVG. DEPREC. RATE	(4) FERC RATES	ALLOCATION FACTOR (5)	WTD AVG. DEPREC. RATE	WTD AVG. DEPREC. RATE
TRANSMISSION PLANT														
Land Rights - Va.	350.1	0.66%	1.000000	0.66%										0.66%
Energy Storage Equip	351.0				14.22%	1.000000	14.22%							14.22%
Structures & Improvements	352.0	1.55%	0.492648	0.76%	1.62%	0.414603	0.67%	2.19%	0.033874	0.07%	2.19%	0.058874	0.13%	1.63%
Station Equipment	353.0	1.95%	0.492648	0.96%	2.37%	0.414603	0.98%	2.19%	0.033874	0.07%	2.19%	0.058874	0.13%	2.14%
Towers & Fixtures	354.0	1.14%	0.492648	0.56%	1.59%	0.414603	0.66%	2.19%	0.033874	0.07%	2.19%	0.058874	0.13%	1.42%
Poles & Fixtures	355.0	2.77%	0.492648	1.36%	2.71%	0.414603	1.12%	2.19%	0.033874	0.07%	2.19%	0.058874	0.13%	2.68%
Overhead Conductor	356.0	1.01%	0.492648	0.50%	1.53%	0.414603	0.63%	2.19%	0.033874	0.07%	2.19%	0.058874	0.13%	1.33%
Underground Conduit	351.0	1.23%	0.492648	0.61%	3.71%	0.414603	1.54%	2.19%	0.033874	0.07%	2.19%	0.058874	0.13%	2.35%
Underground Conductors	351.0	3.18%	0.492648	1.57%	5.24%	0.414603	2.17%	2.19%	0.033874	0.07%	2.19%	0.058874	0.13%	3.94%
GENERAL PLANT														
Structures & Improvements	390.0	1.50%	0.519557	0.78%	1.91%	0.425935	0.81%	3.43%	0.019780	0.07%	3.43%	0.034728	0.12%	1.78%
Office Furniture & Equipment	391.0	2.78%	0.519557	1.44%	3.17%	0.425935	1.35%	3.43%	0.019780	0.07%	3.43%	0.034728	0.12%	2.98%
Transportation Equipment	392.0	0.00%	0.519557	0.00%	3.40%	0.425935	1.45%	3.43%	0.019780	0.07%	3.43%	0.034728	0.12%	1.64%
Stores Equipment	393.0	1.60%	0.519557	0.83%	1.80%	0.425935	0.77%	3.43%	0.019780	0.07%	3.43%	0.034728	0.12%	1.79%
Tools Shop & Garage Equipment	394.0	2.07%	0.519557	1.08%	2.57%	0.425935	1.09%	3.43%	0.019780	0.07%	3.43%	0.034728	0.12%	2.36%
Laboratory Equipment	395.0	1.53%	0.519557	0.79%	4.01%	0.425935	1.71%	3.43%	0.019780	0.07%	3.43%	0.034728	0.12%	2.69%
Power Operated Equipment	396.0	0.00%	0.519557	0.00%	3.90%	0.425935	1.66%	3.43%	0.019780	0.07%	3.43%	0.034728	0.12%	1.85%
Communication Equipment	397.0	3.27%	0.519557	1.70%	4.98%	0.425935	2.12%	3.43%	0.019780	0.07%	3.43%	0.034728	0.12%	4.01%
Miscellaneous Equipment	398.0	2.51%	0.519557	1.30%	2.70%	0.425935	1.15%	3.43%	0.019780	0.07%	3.43%	0.034728	0.12%	2.64%

(1) As approved in VA Case No. PUE 2011-00037 on Nov. 30, 2011. Depreciation rates were made effective on January 1, 2012.

(3) Approved by FERC March 2, 1990 in Docket ER90-132.

(2) Approved by PSC of WV Order dated May 26, 2015 in Case No. 14-1151-E-D effective June 1, 2015.

(4) Approved by FERC March 2, 1990 in Docket ER90-133.

(5) Transmission allocation factors are changed annually in January based on September factors as per the PJM tariff approved in FERC Docket ER08-1329 Attachment H-14B, Part II, pg. 15 of 21.

(6) Energy Storage Equipment is a new account established per FERC Order 784.

GENERAL NOTES:

The rates for each AEP company have been approved by their respective regulatory commissions.

APCo falls under the authority of Virginia, West Virginia and the FERC. Therefore, APCo's rates are a composite of the jurisdictions under which it operates. Each jurisdiction's rate is multiplied by an allocation factor, and the product for each jurisdiction is added with the other jurisdictions to derive the composite rate for the company.

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

AEP EAST COMPANIES
Worksheet - P CALCULATION OF
TOTAL WEIGHTED AVERAGE DEPRECIATION RATES
FOR TRANSMISSION PLANT PROPERTY ACCOUNT
EFFECTIVE AS OF October 31, 2018
FOR MULTIPLE JURISDICTION COMPANIES
INDIANA MICHIGAN POWER COMPANY

	<u>INDIANA</u>			<u>MICHIGAN</u>			<u>FERC WHOLESALE</u>			<u>COMPANY</u>	
	(1) PLANT ACCT.	IURC RATES	ALLOCATION FACTOR (4)	WTD AVG. DEPREC. RATE	(2) MPSC APPROVED RATES	ALLOCATION FACTOR (4)	WTD AVG. DEPREC. RATE	(3) FERC RATES	ALLOCATION FACTOR (4)	WTD AVG. DEPREC. RATE	WTD AVG. DEPREC. RATE
TRANSMISSION PLANT											
Land Improvements	350.1	1.4800%	0.652103	0.9651%	1.4400%	0.144206	0.2077%	1.4400%	0.203691	0.2933%	1.47%
Structures & Improvements	352.0	1.5500%	0.652103	1.0108%	1.5000%	0.144206	0.2163%	1.5000%	0.203691	0.3055%	1.53%
Station Equipment	353.0	1.8600%	0.652103	1.2129%	1.8400%	0.144206	0.2653%	1.8400%	0.203691	0.3748%	1.85%
Towers & Fixtures	354.0	1.6900%	0.652103	1.1021%	1.5700%	0.144206	0.2264%	1.5700%	0.203691	0.3198%	1.65%
Poles & Fixtures	355.0	2.8500%	0.652103	1.8585%	2.8300%	0.144206	0.4081%	2.8300%	0.203691	0.5764%	2.84%
Overhead Conductors	356.0	1.9700%	0.652103	1.2846%	1.8900%	0.144206	0.2725%	1.8900%	0.203691	0.3850%	1.94%
Underground Conduit	357.0	1.8600%	0.652103	1.2129%	1.7700%	0.144206	0.2552%	1.7700%	0.203691	0.3605%	1.83%
Underground Conductors	358.0	1.7000%	0.652103	1.1086%	1.6600%	0.144206	0.2394%	1.6600%	0.203691	0.3381%	1.69%
Trails & Roads	359.0	1.5000%	0.652103	0.9782%	1.4800%	0.144206	0.2134%	1.4800%	0.203691	0.3015%	1.49%

(1) As approved in Indiana Case No. 44967.

(2) As approved in MICHIGAN Case No. U18370.

(3) FERC wholesale formula rate agreements specify that the depreciation rates in the formula rates change upon approval of MPSC rates in the Michigan jurisdiction.

(4) The rates approved for each jurisdiction are updated when approved by that commission. These demand-based allocation factors for all jurisdictions are updated when new rates are approved in one of the jurisdictions. These allocation factors reflect I&M's 12 monthly Coincident Peaks during test year of the most recent rate case.

GENERAL NOTES:

The rates for each AEP company have been approved by their respective regulatory commissions.

I&M falls under the authority of Indiana, Michigan and the FERC. Therefore, I&M's rates are a composite of the jurisdictions under which it operates. Each jurisdiction's rate is multiplied by an allocation factor, and the product for each jurisdiction is added with the other jurisdictions to derive the composite rate for the company.

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

**AEP EAST COMPANIES
PJM FORMULA RATE
WORKSHEET P - TRANSMISSION DEPRECIATION RATES
EFFECTIVE AS OF 09/1/2016
FOR SINGLE JURISDICTION COMPANIES
KINGSPORT POWER COMPANY**

	PLANT ACCT.	RATES Note 1
<i>TRANSMISSION PLANT</i>		
Structures & Improvements	352.0	1.04%
Station Equipment	353.0	1.49%
Towers & Fixtures	354.0	0.12%
Poles & Fixtures	355.0	2.14%
Overhead Conductors	356.0	0.77%
Underground Conduit	357.0	Note 2
Underground Conductors	358.0	Note 2
Composite Transmission Depreciation Rate		1.46%
GENERAL PLANT		
Structures & Improvements	390.0	1.71%
Office Furniture & Equipment	391.0	2.82%
Stores Equipment	393.0	2.22%
Tools Shop & Garage Equipmen	394.0	3.12%
Laboratory Equipment	395.0	3.17%
Communication Equipment	397.0	3.32%
Miscellaneous Equipment	398.0	4.92%
Total General Plant		3.25%

Reference:

Note 1: Rates Approved In Tennessee Regulatory Authority Docket No. 16-00001.
K

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

General Note

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

**AEP EAST COMPANIES
PJM FORMULA RATE
WORKSHEET P - TRANSMISSION DEPRECIATION RATES
EFFECTIVE AS OF 07/1/2015
FOR SINGLE JURISDICTION COMPANIES
KENTUCKY POWER COMPANY**

	PLANT ACCT.	RATES Note 1
<i>TRANSMISSION PLANT</i>		
Land Rights	350.1	1.44%
Structures & Improvements	352.0	2.08%
Station Equipment	353.0	2.15%
Towers & Fixtures	354.0	2.61%
Poles & Fixtures	355.0	3.95%
Overhead Conductors	356.0	2.91%
Underground Conduit	357.0	2.99%
Underground Conductors	358.0	2.62%

Reference:

Note 1: Rates Approved in KPSC Case No. 2014-00396.

General Note

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

**AEP EAST COMPANIES
PJM FORMULA RATE
WORKSHEET P - TRANSMISSION DEPRECIATION RATES
EFFECTIVE AS OF 4/1/2012
FOR SINGLE JURISDICTION COMPANIES
OHIO POWER COMPANY**

	PLANT ACCT.	RATES Note 1
<i>TRANSMISSION PLANT</i>		
Structures & Improvements	352.0	2.02%
Station Equipment	353.0	2.29%
Twrs and Fixtures Above 69 KV	354.0	1.88%
Twrs and Fixtures Below 69 KV	354.0	1.88%
Poles and Fixtures Above 69 KV	355.0	3.52%
Poles and Fixtures Below 69 KV	355.0	3.52%
Overhead Conductor & Devices Above	356.0	1.91%
Overhead Conductor & Devices MSP	356.0	1.91%
Overhead Conductor & Devices 138K'	356.0	1.91%
Overhead Conductor & Devices 69KV	356.0	1.91%
Overhead Conductor & Devices CLR	356.0	1.91%
Underground Conduit	357.0	2.26%
Underground Conductors	358.0	3.27%

Reference:

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

General Note:

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

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

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

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

General Note:

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

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

Reconciliation Revenue Requirement For Year 2017 Available May 25, 2018	-	2017 Revenue Requirement Forecast	=	True-up Adjustment - Over (Under) Recovery
\$0		\$0		\$0

Interest Rate on Amount of Refunds or Surcharges from 35.19a	Over (Under) Recovery Plus Interest	Average Monthly Interest Rate	Months	Calculated Interest	Amortization	Surcharge (Refund) Owed
---	--	----------------------------------	--------	---------------------	--------------	----------------------------

An over or under collection will be recovered prorata over 2016, held for 2017 and returned prorata over 2018

<u>Calculation of Interest</u>				Monthly		
January	Year 2017	-	0.2960%	12	-	-
February	Year 2017	-	0.2960%	11	-	-
March	Year 2017	-	0.2960%	10	-	-
April	Year 2017	-	0.2960%	9	-	-
May	Year 2017	-	0.2960%	8	-	-
June	Year 2017	-	0.2960%	7	-	-
July	Year 2017	-	0.2960%	6	-	-
August	Year 2017	-	0.2960%	5	-	-
September	Year 2017	-	0.2960%	4	-	-
October	Year 2017	-	0.2960%	3	-	-
November	Year 2017	-	0.2960%	2	-	-
December	Year 2017	-	0.2960%	1	-	-
				-	-	-

				Annual		
January through December	Year 2018	-	0.2960%	12	-	-

<u>Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months</u>				Monthly		
January	Year 2019	-	0.2960%	-	-	-
February	Year 2019	-	0.2960%	-	-	-
March	Year 2019	-	0.2960%	-	-	-
April	Year 2019	-	0.2960%	-	-	-
May	Year 2019	-	0.2960%	-	-	-
June	Year 2019	-	0.2960%	-	-	-
July	Year 2019	-	0.2960%	-	-	-
August	Year 2019	-	0.2960%	-	-	-
September	Year 2019	-	0.2960%	-	-	-
October	Year 2019	-	0.2960%	-	-	-
November	Year 2019	-	0.2960%	-	-	-
December	Year 2019	-	0.2960%	-	-	-
				-	-	-

True-Up Adjustment with Interest	-
Less Over (Under) Recovery	-
Total Interest	-

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

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

Reconciliation Revenue Requirement For Year 2017 Available May 25, 2018	-	2017 Revenue Requirement Forecast	=	True-up Adjustment - Over (Under) Recovery
\$0		\$0		\$0

Interest Rate on Amount of Refunds or Surcharges from 35.19a	Over (Under) Recovery Plus Interest	Average Monthly Interest Rate	Months	Calculated Interest	Amortization	Surcharge (Refund) Owed
		0.2960%				

An over or under collection will be recovered prorata over 2016, held for 2017 and returned prorata over 2018

Calculation of Interest

		Monthly				
January	Year 2017	-	0.2960%	12	-	-
February	Year 2017	-	0.2960%	11	-	-
March	Year 2017	-	0.2960%	10	-	-
April	Year 2017	-	0.2960%	9	-	-
May	Year 2017	-	0.2960%	8	-	-
June	Year 2017	-	0.2960%	7	-	-
July	Year 2017	-	0.2960%	6	-	-
August	Year 2017	-	0.2960%	5	-	-
September	Year 2017	-	0.2960%	4	-	-
October	Year 2017	-	0.2960%	3	-	-
November	Year 2017	-	0.2960%	2	-	-
December	Year 2017	-	0.2960%	1	-	-
					-	-
					-	-
		Annual				
January through December	Year 2018	-	0.2960%	12	-	-

Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months

		Monthly				
January	Year 2019	-	0.2960%		-	-
February	Year 2019	-	0.2960%		-	-
March	Year 2019	-	0.2960%		-	-
April	Year 2019	-	0.2960%		-	-
May	Year 2019	-	0.2960%		-	-
June	Year 2019	-	0.2960%		-	-
July	Year 2019	-	0.2960%		-	-
August	Year 2019	-	0.2960%		-	-
September	Year 2019	-	0.2960%		-	-
October	Year 2019	-	0.2960%		-	-
November	Year 2019	-	0.2960%		-	-
December	Year 2019	-	0.2960%		-	-
					-	-
					-	-

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.