

Appalachian Power Company
 Capacity Cost of Service Formula Rate
 Workpaper 1 - Production System Peak Demand
 For the Year Ended December 31, 2019

Month	(EPT)		Demand (MW)	<u>Source</u> ¹
	Day	Hour		
July	19	1800	5,473.4	CBR
July	17	1700	4,836.2	
July	10	1800	5,160.2	
August	19	1700	5,346.3	
July	29	1700	5,225.1	
Average Peak			5,208.2	

EXCLUDES CCE self-supply

Notes:

¹ CBR indicates that data comparable to that reported in the FERC Form 1 is from the Company's Books and Records.
 MLR values at PJM 5 CP hours

Appalachian Power Company
 Capacity Cost of Service Formula Rate
 Workpaper 2 - Production Revenue Credits
 For the Year Ending December 31, 2019

	Total	Production		Source ¹
	0	Demand	Energy	CBR
Total	0	0	0	0

Notes:

¹ CBR indicates that data comparable to that reported in the FERC Form 1 is from the Company's Books and Records.

Appalachian Power Company
Capacity Cost of Service Formula Rate
Workpaper 3

Intentionally left blank - not applicable.

Appalachian Power Company
Capacity Cost of Service Formula Rate
Workpaper 4

Intentionally left blank - not applicable.

Appalachian Power Company
Capacity Cost of Service Formula Rate
Workpaper 5a - Materials and Supplies
Balances as of December 31, 2019

Period	Function ²	1540001	1540003	1540004	1540006	1540012	1540013	1540022	1540023	1540024	M&S Total	Source ¹
		M&S Regular	M&S Transit	M&S Exempt Material	Lime and Limestone	Urea Charge	Transportation Inventory	M&S Lime & Limestone Intransit	M&S Urea	M&S Proj Spares		
Dec-19	Production	66,163,371		640,955	3,706,438	1,461,391	0	183,715	2,691,190	0	74,847,060	110.48.c
	Transmission	9,848,165		0	0	0	0	0	0	0	9,848,165	
	Distribution	19,031,318	154,543	0	0	0	911,001	0	0	0	20,096,862	
	Total	95,042,854		640,955	3,706,438	1,461,391	911,001	183,715	2,691,190	0	104,792,087	
		158										
Dec-19	Production	22,509,880										110.52.c
	Transmission	0										
	Distribution	0										
	Total	22,509,880										
<u>M&S December 2019</u>												
Dec-19	Production	71.42%										
	Transmission	9.40%										
	Distribution	19.18%										
	Total	100.00%										

Notes:

¹ References to data from FERC Form 1 are indicated as page#, line#, col.# for the ending total balances.

² CBR indicates that data comparable to that reported in the FERC Form 1 is from the Company's Books and Records.

Appalachian Power Power Company
 Capacity Cost of Service Formula Rate
 Workpaper 5b - Fuel Inventory
 For the Year Ended December 31, 2019

<u>Period</u>	1510001 Fuel Stock <u>Coal</u>	1510002 Fuel Stock <u>Oil</u>	1510003 Fuel Stock <u>Gas</u>	1510004 Fuel Stock <u>Coal Trans</u>	1510019 Fuel Stock <u>Prepays</u>	1510020 Fuel Stock <u>In Transit</u>	Fuel Stock <u>Total</u>	<u>Source</u> ¹
Dec-19	127,172,202	4,443,334	72,595	-	-	10,713,085	142,401,216	110.45.c

Total 142,401,216

<u>Period</u>	1520000 Fuel Stock <u>Undistributed</u>	<u>Source</u> ¹
Dec-19	7,344,137	110.46.c

Notes:

¹ References to data from FERC Form 1 are indicated as page#, line#, col.# for the ending total balances.

Appalachian Power Company
Capacity Cost of Service Formula Rate
Workpaper 5c - Prepayments
For the Year Ended December 31, 2019

Period	1650001 Prepayments Insurance	1650004 Prepayments Interest	1650005 Prepayments Employee Benefits	1650006 Prepayments Other	1650009 Prepayments Carrying Cost	1650021/1650023 Prepayments Ins. & Lease	1650031/1650033 Prepayments Work Comp	16500219/16500220 Prepayments Taxes	Prepayments Total	Source ¹
Dec-19	2,719,264	23,399	-	640,679	116,224	2,599,434	-	2,365,261	8,475,538	111.57.c
Period	165001219 Use Tax	16500035 Work Comp	16500033 Work Com-Aff	1650032 Prepaid OCIP WC	1650034 PPD OCIP WC	1650017 Prepayments Coal				
Dec-19	11,276	-	-	-	-	-				
Period	Excluded Rate Base ²	Non Labor Related ²		Labor Related ²						
Dec-19	-	8,475,538		-						

Notes:

¹ References to data from FERC Form 1 are indicated as page#, line#, col.# for the ending total balances.

² Data comparable to that reported in the FERC Form 1 is from the Company's Books and Records.

1650001 - This account shall include amounts representing prepayments of insurance.

1650004 - This account shall include amounts representing prepayments of interest.

1650005 - This account shall include amounts representing prepayments of employee benefits.

1650006 - This account shall include amounts representing prepayments of other items not listed.

1650009 - This account is used for factoring the AEP-East electric accounts receivable.

1650021 - This account shall include amounts representing prepayments of insurance with EIS (Energy Insurance Services).

1650023 - Track balance of prepaid lease expense for agreements that qualify as a lease under company policy and are not tracked in PowerPlant Lease Accounting system will use this account.

16500219 - This account shall include amounts representing prepayments of taxes.

165001219 - Prepaid Use Taxes

1650031 - Prepaid Workers Comp

1650032 - Record workers compensation for contractors

1650033 - Record workers compensation current charges

1650034 - Prepaid OCIP Work Comp LT

Appalachian Power Company
Capacity Cost of Service Formula Rate
Workpaper 6a - Plant in Service
For the Year Ended December 31, 2019

Line	Month	Production				
		Total		ARO		Excluding ARO
		Amount	Source ¹	Amount	Source ¹	
1	Dec-19	6,523,396,907	205.46.g	91,273,587	205.15,24,34,44.g	6,432,123,320
2	Total					6,432,123,320
Line	Month	Transmission				
		Total		ARO		Excluding ARO
		Amount	Source ¹	Amount	Source ¹	
3	Dec-19	3,582,439,049	207.58.g	-	207.57.g	3,582,439,049
4	Total					3,582,439,049
Line	Month	Distribution				
		Total		ARO		Excluding ARO
		Amount	Source ¹	Amount	Source ¹	
5	Dec-19	4,199,018,353	207.75.g	3,069	207.74.g	4,199,015,284
6	Total					4,199,015,284
Line	Month	General				
		Total		ARO		Excluding ARO
		Amount	Source ¹	Amount	Source ¹	
7	Dec-19	298,711,405	207.99.g	1,204,128	207.98.g	297,507,277
8	Total					297,507,277
Line	Month	Intangible				
		Total		ARO		Excluding ARO
		Amount	Source ¹	Amount	Source ¹	
9	Dec-19	224,212,753	205.5.g	-	CBR	224,212,753
10	Total					224,212,753
11	12 Months December 31, 2018 Plant In Service (excluding ARO)					14,735,297,683

Notes:

¹ References to data from FERC Form 1 are indicated as page#, line#, col.# for the ending total balances.

² CBR indicates that data comparable to that reported in the FERC Form 1 is from the Company's Books and Records.

Appalachian Power Company
 Capacity Cost of Service Formula Rate
 Workpaper 6b - Accumulated Depreciation
 For the Year Ending December 31, 2019

Sum of end_bal	Function					Grand Total	Balance Sheet	
	Distribution Plant - Electric	General Plant	Production Plant	Transmission Plant - Electric				
1080001 ARO	(1,997.96)	(709,963.53)	(39,419,424.79)	-	(40,131,386.28)			
1080001/1080011	(1,442,555,268.41)	(86,345,873.93)	(2,675,930,335.76)	(764,548,012.32)	(4,969,379,490.42)	(5,009,510,876.70)	0.00	
1080005	13,411,985.18	629,693.37	21,343,247.24	36,836,932.69	72,221,858.48	72,221,858.48	0.00	
1110001	-	(106,325,332.62)	-	-	(106,325,332.62)	(106,325,332.62)	-	
1080013	-	-	-	-	-	-	-	
Grand Total	(1,429,145,281.19)	(192,751,476.71)	(2,694,006,513.31)	(727,711,079.63)	(5,043,614,350.84)	(5,043,614,350.85)	0.01	
Exc. ARO	(1,429,143,283.23)	(192,041,513.18)	(2,654,587,088.52)	(727,711,079.63)	(5,003,482,964.56)			

*1110001 General plant includes intangible plant
 *1080001/1080011 Excludes ARO portion, identified separately

(4,937,289,018.22) FF1 219.29
 (106,325,332.62) Balance Sheet 1110001
 (5,043,614,350.84)

Appalachian Power Company
Capacity Cost of Service Formula Rate
Workpaper 6c - General Plant and Intangible Plant
For the Year Ended December 31, 2019

<u>Description</u>	<u>Account</u>	<u>31-Dec-19</u>
<u>Intangible Plant (FF1, 205.2-5 g)</u>		
Organization	301	133,394
Franchises and Consents	302	15,259,243
Miscellaneous Intangible Plant	303	208,820,116
TOTAL INTANGIBLE PLANT		224,212,753
<u>General Plant (FF1, 207.86-97,g)</u>		
Land	389	15,224,417
Structures	390	149,785,873
Office Equipment	391	11,758,031
Transportation	392	8,674
Stores Equipment	393	1,960,487
Tools, Shop, Garage, Etc.	394	38,152,482
Laboratory Equipment	395	3,166,290
Power Operated Equipment	396	0
Communications Equipment	397	70,281,638
Miscellaneous Equipment	398	7,169,385
Other Tangible Property	399	0
TOTAL GENERAL PLANT		297,507,277
<u>General Plant (FF1 207.86-97 g)</u>		
Total General and Intangible Exc. ARO		521,720,030
Total General and Intangible	205.5.g, 207.99.g	522,924,159

Note: Total includes Intangible Plant.
References to data from FERC Form 1 are indicated as page#, line#, col.# for the ending total balances.

Appalachian Power Company
Capacity Cost of Service Formula Rate
Workpaper 6d - Depreciation Expense
For the Year Ended December 31, 2019

<u>Depreciation and Amortization Expense</u>	<u>Amount</u>	<u>Source</u>
Steam Production	271,596,361	FF1, 336, 2, b & d
Hydraulic Production - Conventional	4,193,787	FF1, 336, 4 b
Hydraulic Production-Pumped Storage	3,000,563	FF1, 336, 5 b
Other Production Plant	22,332,901	FF1, 336, 6 b
Transmission	61,714,127	FF1, 336, 7, b
Distribution	154,429,247	FF1, 336, 8, b
General	6,951,645	FF1, 336, 10, b & d
Intangible Plant	25,113,120	FF1, 336, 1, d
<i>Sub-Total</i>	549,331,751	FF1, 336, 12, b & d
<i>ARO Dep Exp</i>	3,533,259	FF1, 336, 12, c
Total Depreciation Expense	552,865,010	FF1, 336, 12, f

Appalachian Power Power Company
Capacity Cost of Service Formula Rate
Workpaper 7

Intentionally left blank - not applicable.

APPALACHIAN POWER COMPANY
 SPECIFIED DEFERRED CREDITS
 PERIOD ENDED DECEMBER 31, 2019
 Workpaper 8a

COLUMN A	COLUMN B		COLUMN C	COLUMN D			COLUMN E	COLUMN F
	NON-APPLICABLE/NON-UTILITY			FUNCTIONALIZATION 12/31/2019				
ACCUMULATED DEFERRED FIT ITEMS	BALANCE AS 12/31/2019	BALANCE AS 12/31/2019		GENERATION	TRANSMISSION	DISTRIBUTION		
1.00 ACCOUNT 281:								
2.01								
2.02 TX AMORT POLLUTION CONT EQPT	260,692,190			260,692,190				
2.03								
2.04 NON-UTILITY DEFERRED FIT	0	0						
2.05 SFAS 109 FLOW-THRU 281.3	0	0						
2.06 SFAS 109 EXCESS DFIT 281.4	(100,140,968)	100,140,968						
3 TOTAL ACCOUNT 281	160,551,222	100,140,968		260,692,190	0	0		
4 ACCOUNT 281 - ARO-Related Deferrals	0	0		0	0	0		
5 ACCOUNT 282:								
5.01 BOOK VS. TAX DEPRECIATION	815,417,904			214,788,346	326,193,740	274,435,818		
5.02 FERC ORDER 144 CATCH UP	0			0	0	0		
5.03 CAPD INTEREST - SECTION 481(a) - CHANGE IN METHD	243,741			76,281	102,879	64,582		
5.04 RELOCATION COST - SECTION 481(a) - CHANGE IN METH	46,776			0	0	46,776		
5.05 PJM INTEGRATION - SEC 481(a) - INTANG - DFD LABOR	(0)			0	(0)	0		
5.06 R & D DEDUCTION - SECTION 174	2,219,072			1,923,289	82,605	213,178		
5.07 BK PLANT IN SERVICE-SFAS 143-ARO	13,815,547			13,778,762	(417)	37,202		
5.08 MNTR CARBON CAPTURE - SFAS 143 - ARO	(1,343,475)			(1,343,475)	0	0		
5.09 TAX DEPRECIATION LOOKBACK	(7,343,792)			0	(7,343,792)	0		
5.10 NORMALIZED BASIS DIFFS - TRANSFERRED PLANTS	14,068,017			14,068,017	0	0		
5.11 DFIT GENERATION PLANT	43,856,216			43,856,216	0	0		
5.12 GAIN/LOSS ON ACRS/MACRS PROPERTY	80,831,636			37,117,558	6,766,497	36,947,580		
5.13 GAIN/LOSS ON ACRS/MACRS-BK/TX UNIT PROP	(7,935,566)			(7,935,566)	0	0		
5.14 ABFUDC	667,661			667,661	(0)	(0)		
5.15 ABFUDC - TRANSMISSION	1,536,746			0	1,536,746	0		
5.16 ABFUDC - GENERAL	9,282			0	3,308	5,974		
5.17 ABFUDC - DISTRIBUTION	4,697			0	0	4,697		
5.18 TAXES CAPITALIZED	0			0	0	0		
5.19 PENSIONS CAPITALIZED	0			0	0	0		
5.20 SEC 481 PENS/OPEB ADJUSTMENT	(42,120)			(39,564)	(1,213)	(1,343)		
5.21 SAVINGS PLAN CAPITALIZED	0			0	0	0		
5.22 PERCENT REPAIR ALLOWANCE	9,183,902			6,078,620	1,020,921	2,084,360		
5.23 BOOK/TAX UNIT OF PROPERTY ADJ	107,920,688			72,558,409	10,452,416	24,909,863		
5.24 BK/TAX UNIT OF PROPERTY ADJ-SEC 481 ADJ	159,718,932			53,876,009	34,206,423	71,636,501		
5.25 BOOK/TAX MIXED SERVICE COST ADJ	21,895,050			0	8,450,432	13,444,619		
5.26 BK/TX MIXED SERVICE COST ADJ-SEC 481 ADJ	31,308,656			3,380,655	0	27,928,001		
5.27 BOOK/TAX UNIT OF PROPERTY ADJ: AGR TRANSFER	16,142,771			16,142,771	0	0		
5.28 BK/TX UNIT OF PROPERTY ADJ-SEC 481 ADJ: AGR TRANSFER	3,157,388			3,157,388	0	0		
5.29 TX ACCEL AMORT - CAPITALIZED SOFTWARE	1,898,399			651,838	307,760	938,802		
5.30 CAPITALIZED RELOCATION COSTS	2,614,835			0	308,176	2,306,659		
5.31 EXTRAORDINARY LOSS ON DISP OF PROP	6,391			0	0	6,391		
5.32 BOOK OPERATING LEASE - LIAB	16,646,960			7,302,296	107,469	9,237,196		
5.33 DEFED TAX GAIN - FIBER OPTIC LINE	0			0	0	0		
5.34 DISALLOWED COSTS-RESERVE DEFICIENCY-APCO VA	(8,249,480)			(8,249,480)	0	0		
5.35 AMORT PERPETUAL TERM ELECT PLT	0			0	0	0		
5.36 CAPITALIZED LEASES - A/C 1011 ASSETS	0			0	0	0		
5.37 GAIN ON REACQUIRED DEBT	0			0	0	0		
5.38 REMOVAL COSTS	864,475			864,475	0	0		
5.39 REMOVAL COSTS - ARO-MTNR CARBON CAPTURE	(38,590)			(38,590)	0	0		
5.40 REMOVAL COSTS REV - SFAS 143 - ARO	(479,025)			(479,025)	0	0		
5.41 TAX WRITE OFF MINE DEVEL COSTS	(189,791)			(189,791)	0	0		
5.42 BK DEPLETION -- NUFAST	187,693			187,693	0	0		

260,692,190 **FF1, pg. 273**

APPALACHIAN POWER COMPANY
 SPECIFIED DEFERRED CREDITS
 PERIOD ENDED DECEMBER 31, 2019

Workpaper 8a

5.43	2007 IRS AUDIT ADJUSTMENTS - A/C 282	0		0	0	0
5.44	TAX CUTS AND JOBS ACT (TCJA)	0		0	0	0
5.45	EXCESS ADFIT	728,836,391		259,680,660	206,771,511	262,384,220
5.46	NON-UTILITY DEFERRED FIT	0	(0)			
5.47	SFAS 109 FLOW-THRU 282.3	82,319,682	(82,319,682)			
5.48	SFAS 109 EXCESS DFIT 282.4	(773,178,518)	773,178,518			
5.49		0	0			

6	TOTAL ACCOUNT 282	1,356,619,150	690,858,835	731,881,451	588,965,460	726,631,074	2,047,477,985 <i>FF1, pg. 275</i>
7	ACCOUNT 282 - ARO-Related Deferrals	11,954,456	0	11,917,671	(417)	37,202	

Labor Related	(39,564)	(1,213)	45,433
Energy Related	(2,098)	0	0
ARO	11,917,671	(417)	37,202
Demand Related	720,005,442	588,967,090	726,548,440
Excluded	1,327,514,205		

APPALACHIAN POWER COMPANY
 SPECIFIED DEFERRED CREDITS
 PERIOD ENDED DECEMBER 31, 2019
 Workpaper 8a

COLUMN A	COLUMN B	COLUMN C	COLUMN D			COLUMN E			COLUMN F		
			NON-APPLICABLE/NON-UTILITY			FUNCTIONALIZATION 12/31/2019					
ACCUMULATED DEFERRED FIT ITEMS	BALANCE AS 12/31/2019	BALANCE AS 12/31/2019	GENERATION	TRANSMISSION	DISTRIBUTION						
9.01 NOL - STATE C/F - DEF STATE TAX ASSET - L/T	0		-	-	-						
9.02 SW - UNDER RECOVERY FUEL COST	2,092,633		2,092,633	-	-						
9.03 SV - UNDER RECOVERY FUEL COST	7,725,092		7,725,092	-	-						
9.04 WV - ENEC UNDER RECOVERY BANK	0		-	-	-						
9.05 DEFD EQUITY CARRY CHGS - WV-ENEC	0		-	-	-						
9.06 WV UNRECOV FUEL POOL CAPACITY IMPACT	0		-	-	-						
9.07 WV CENTURY ENEC UNDER RECOVERY	0		-	-	-						
9.08 WV UNREC FUEL DISPUTED COAL INV	(0)		(0)	-	-						
9.09 CV-UNDER RECOVERY FUEL COST	155,456		155,456	-	-						
9.10 PROPERTY TAX - NEW METHOD - BOOK	6,134,906		1,113,817	3,789,808	1,231,281						
9.11 PROP TX-STATE 2 OLD METHOD-TX	0		0	-	-						
9.12 DEFD TAX GAIN - APCO WV SEC REG ASSET	49,872,048		49,872,048	-	-						
9.13 MTM BK GAIN - A/L - TAX DEFL	1,780,953		1,780,953	-	-						
9.14 MARK & SPREAD - DEFL - 283 A/L	375,136		375,136	-	-						
9.15 ACCRUED BK PENSION EXPENSE	27,645,704		12,244,470	976,710	14,424,524						
9.16 ACCRUED BK PENSION COSTS - SFAS 158	(34,877,616)		(11,080,309)	(3,385,131)	(20,412,177)						
9.17 REG ASSET - DEFERRED RTO COSTS	(0)		-	(0)	-						
9.18 DEFD ENVIRON COMP COSTS & CARRYING CHARGES	20,141		20,141	-	-						
9.19 DEFD SYS RELIABILITY COSTS & CARRYING CHARGES	27,187		-	11,305	15,882						
9.20 DEFD EQUITY CARRY CHRGS-RELIABILITY CAPITAL	(9,445)		-	(6,705)	(2,740)						
9.21 DEFD EXPS (A/C 186)	179,535		179,535	-	-						
9.22 DEFD BK CONTRACT REVENUE	(47,349)		(47,349)	-	-						
9.23 DEFD STORM DAMAGE	0		-	-	-						
9.24 RATE CASE DEFERRED CHARGES	80,935		-	-	80,935						
9.25 BK DEFL-DEMAND SIDE MNGMT EXP	1,451,191		-	-	1,451,191						
9.26 DEFD BK LOSS-NON AFF SALE-EMA	92,956		92,956	-	-						
9.27 BOOK > TAX - EMA - A/C 283	5,188,160		5,188,160	-	-						
9.28 DEFD TX GAIN - INTERCO SALE - EMA	(225,455)		(225,455)	-	-						
9.29 DEFD TAX GAIN - EPA AUCTION	(7,145)		(7,145)	-	-						
9.30 DEFD BOOK GAIN - EPA AUCTION	0		-	-	-						
9.31 BK DEFL - MACSS COSTS	3,065		-	-	3,065						
9.32 TRANSITION REGULATORY ASSETS	(1)		-	-	(1)						
9.33 REG ASSET-SFAS 143 - ARO	0		0	-	-						
9.34 REG ASSET-SFAS 158 - PENSIONS	34,877,616		11,080,309	3,385,131	20,412,177						
9.35 REG ASSET-SFAS 158 - SERP	45,488		2,530	-	42,958						
9.36 REG ASSET-SFAS 158 - OPEB	(1,149,377)		(668,711)	188,004	(668,671)						
9.37 REG ASSET-UNDERRECOVERY-VIRGINIA T-RAC	0		-	0	-						
9.38 REG ASSET-MOUNTAINEER CARBON CAPTURE	(5,391,596)		(5,391,596)	-	-						
9.39 REG ASSET-DEFERRED RPS COSTS	565,379		565,379	-	-						
9.40 REG ASSET-CARRYING CHARGES-WV ENEC	(0)		(0)	-	-						
9.41 TAX DEFL - NON-DEPRECIABLES	0		-	-	-						
9.42 REG ASSET-DEFD SEVERANCE COSTS	(0)		(0)	(0)	0						
9.43 REG ASSET-TRANS AGREEMENT PHASE-IN-WV	0		-	-	-						
9.44 REG ASSET-DEFD VA WIND REPLACEMENT CSTS	0		-	-	-						
9.45 REG ASSET-NET CCS FEED STUDY COSTS	93,327		93,327	-	-						
9.46 REG ASSET-DEFD VA DEMAND RESPONSE PROGRAM	1,208,642		-	-	1,208,642						
9.47 REG ASSET DRESDEN UNRECOG EQUITY CC WV	0		-	-	-						
9.48 REG ASSET DRESDEN OPERATION COST VA	1,064,439		1,064,439	-	-						
9.49 REG ASSET DRESDEN CARRYING COSTS VA	0		-	-	-						
9.50 REG ASSET DRESDEN UNRECOG EQUITY CC VA	0		-	-	-						
9.51 REG ASSET DRESDEN CARRYING COST WV	0		-	-	-						
9.52 REG ASSET DRESDEN OPERATING COSTS WV	0		-	-	-						
9.53 REG ASSET-DEFERRED VA RPS INCREM COSTS-CURRENT	0		-	-	-						
9.54 REG ASSET-DEFERRED VA WIND NON-INCREM COSTS	0		-	-	-						
9.55 REG ASSET-DEFD VA SOFTWARE LICENSING EXPENSE	0		-	-	-						
9.56 REG ASSET-WV VMP (VEGETATION MGMT) COSTS	9,157,331		-	-	9,157,331						

APPALACHIAN POWER COMPANY
 SPECIFIED DEFERRED CREDITS
 PERIOD ENDED DECEMBER 31, 2019

Workpaper 8a

9.57	REG ASSET-CARRYING CHARGES-WV VMP	0	-	-	-
9.58	REG ASSET-WW CC-CONSTR SURCHARG UNRECOG EQ	0	-	-	-
9.59	REG ASSET-WW CONSTR SURCHRG OPER COSTS	0	-	-	-
9.60	REG ASSET-WW CC CONSTR SURCHRG	0	-	-	-
9.61	REG ASSET-UNREC EQUITY CC WV-AMOS 3	0	-	-	-
9.62	REG ASSET-CARRYING CHARGES WV-AMOS 3	0	-	-	-
9.63	REG ASSET-IGCC PRE-CONSTRUCTION COSTS	32,368	32,368	-	-
9.64	REG ASSET-FELMAN PREM/DISC-ENEC-WV	0	-	-	-
9.65	REG ASSET-WV AIR QUALITY PERMIT FEES	107,992	107,992	-	-
9.66	REG ASSET-CAR CHGS-CAPITAL-WV VMP	0	-	-	-
9.67	REG ASSET-NBV-ARO-RETIRED PLANTS	6,323,028	6,323,028	-	-
9.68	REG ASSET-EXTRA LOSS-CLINCH RIVER PLANT	10,585,933	10,585,933	-	-
9.69	REG ASSET-EXTRA LOSS-GLEN LYN U5 NET PLANT	(0)	(0)	-	-
9.70	REG ASSET-EXTRA LOSS-SPORN PLANT	1,826,292	1,826,292	-	-
9.71	REG ASSET-EXTRA LOSS-KANAWHA RIVER PLANT	4,775,877	4,775,877	-	-
9.72	REG ASSET-EXTRA LOSS-GLEN LYN U6 NET PLANT	951,636	951,636	-	-
9.73	REG ASSET-M&S RETIRING PLANTS	99,142	99,142	-	-
9.74	REG ASSET-COAL CO UNCOLL ACCTS	69,125	-	-	69,125
9.75	REG ASSET-DEFD DEPREC-WV VEG MGT PROG	(0)	-	-	(0)
9.76	REG ASSET-CAR CHGS-WV VMP-UNREC EQ	0	-	-	-
9.77	REG ASSET-WV BASE REVENUES	119,882	-	-	119,882
9.78	REG ASSET-WV BASE REVENUES-CAR CHGS	0	-	-	-
9.79	REG ASSET-CAR CHGS-WV VMP RESERVE	0	-	-	-
9.80	REG ASSET-VA EE-RAC EFFICIENT PRODUCTS	34,647	-	-	34,647
9.81	REG ASSET-VA EE-RAC HOME ENERGY PROG	0	-	-	-
9.82	REG ASSET-VA EE-RAC APPLIANCE RECYCLING	0	-	-	-
9.83	REG ASSET-VA EE-RAC C&I PRESCRIPTIVE	229,015	-	-	229,015
9.84	REG ASSET-VA EE-RAC MOBILE HOME ES	0	-	-	-
9.85	REG ASSET-VA EE-RAC EQUITY MARGIN	0	-	-	-
9.86	REG ASSET-WV EE/DR-COMPANY FUNDED	1,180,359	-	-	1,180,359
9.87	REG ASSET-WV PROV SURCREDIT-SPEC CTRCT	0	-	-	-
9.88	REG ASSET-WV PROV SURCREDIT-CONTRA	0	-	-	-
9.89	REG ASSET-BASE REV EQUITY CAR CHG-WV	0	-	-	-
9.90	BOOK LEASES CAPITALIZED FOR TAX	5,097,146	4,433,648	177,991	485,507
9.91	CAPITALIZED SOFTWARE COST - BOOK	22,682,474	7,383,715	4,572,124	10,726,634
9.92	LOSS ON REACQUIRED DEBT	17,945,038	8,784,771	3,675,411	5,484,856
9.93	DEFD SFAS 106 BOOK COSTS	0	-	-	-
9.94	SFAS 106-MEDICARE SUBSIDY-(PPACA)-REG ASSET	618,259	255,720	39,927	322,612
9.95	REG ASSET - ACCRUED SFAS 112	3,614,146	1,421,903	123,508	2,068,735
9.96	STATE NOL CURRENT BENEFIT	1,067,735	1,067,735	-	-
9.97	EXCESS ADFIT	(118,817,806)	(94,622,922)	(13,421,964)	(10,772,920)
9.98	NON-UTILITY DEFERRED FIT	(70,158)	70,158	-	-
9.99	SFAS 109 FLOW-THRU 283.3	81,659,481	(81,659,481)	-	-
10.00	SFAS 109 EXCESS DFIT 283.4	162,317,367	(162,317,367)	-	-
10.01	ADIT FED - HEDGE-INTEREST RATE 2830015	953,648	(953,648)	-	-
10.02	ADIT FED - HEDGE-FOREIGN EXC 2830016	13,689	(13,689)	-	-
10.03	SFAS 133 ADIT FED - SFAS 133 NONAFFIL 2830006	-	0	-	-

10		311,545,651	(244,874,027)	29,652,655	126,119	36,892,849
----	--	-------------	---------------	------------	---------	------------

11	DEFD STATE INCOME TAXES	77,347,358		41,547,829	13,161,580	22,637,949
11.01	SFAS 109 - DEFD STATE INCOME TAXES	259,884,682	(259,884,682)			

12	TOTAL ACCOUNT 283	648,777,690	(504,758,709)	71,200,484	13,287,699	59,530,798
13	ACCOUNT 283 - ARO-Related Deferrals	6,323,028	0	6,323,028	0	0

144,018,981 **FF1, pg. 277**

Labor Related	20,639,628	5,900,274	26,916,792
Energy Related	15,594,221	0	69,125
ARO	6,323,028	0	0
Demand Related	28,643,608	7,387,425	32,544,881
Excluded	79,141,525		

APPALACHIAN POWER COMPANY
 SPECIFIED DEFERRED CREDITS
 PERIOD ENDED DECEMBER 31, 2019
 Workpaper 8a

14	JURISDICTIONAL AMOUNTS FUNCTIONALIZED					
15	TOTAL COMPANY AMOUNTS FUNCTIONALIZED					
16	REFUNCTIONALIZED BASED ON JURISDICTIONAL PLANT					
17	NOTE: POST 1970 ACCUMULATED DEFERRED					
18	INV TAX CRED. (JDITC) IN A/C 255					
18.01	SEC ALLOC - ITC - 46F1 - 10%	10,960		666	9,943	351
18.02	HYDRO CREDIT - ITC - 46F1	491,407		491,407	-	-
19						
20	TOTAL ACCOUNT 255	<hr/> 502,367	0	<hr/> 492,073	9,943	351

502,367 **FF1, pg. 267**

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

ACCOUNT 190:	COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F
	ACCUMULATED DEFERRED FIT ITEMS	BALANCE AS 12/31/2019	BALANCE AS 12/31/2019	GENERATION	TRANSMISSION	DISTRIBUTION
			NON-APPLICABLE/NON-UTILITY	FUNCTIONALIZATION 12/31/2019		
2.01	NOL & TAX CREDIT C/F - DEF TAX ASSET	2,475,322		2,003,954	141,430	329,937
2.02	BOOK VS. TAX DEPRECIATION	0		-	-	-
2.03	INT EXP CAPITALIZED FOR TAX	50,481,095		28,399,260	18,232,267	3,849,568
2.04	CIAC-BOOK RECEIPTS	0		-	-	-
2.05	CIAC - BOOK RECEIPTS-DISTR -SV	5,241,116		-	870,682	4,370,434
2.06	CIAC - BOOK RECEIPTS-TRANS	203,424		-	203,424	-
2.07	CIAC - BOOK RECEIPTS-DISTR -SW	2,560,479		-	125,739	2,434,739
2.08	CIAC - MUSSER ACQUISITION	0		-	-	-
2.09	SW - OVER RECOVERY FUEL COSTS	0		-	-	-
2.10	SV - OVER RECOVERY FUEL COSTS	0		-	-	-
2.11	PROVS POSS REV REFDS	931,221		301,014	581,591	48,616
2.12	PROV FOR RATE REFUND-TAX REFORM	110,090		110,090	-	-
2.13	PROV FOR RATE REFUND-EXCESS PROTECTED	0		-	-	-
2.14	SALE/LEASEBK-GRUNDY	577		-	-	577
2.15	MTM BK LOSS - A/L - TAX DEFL	0		-	-	-
2.16	MARK & SPREAD-DEFL-190-A/L	(107,010)		(107,010)	-	-
2.17	PROV WORKER'S COMP	101,926		84,994	3,220	13,712
2.18	SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN	(17,509)		485	-	(17,994)
2.19	ACCRD SUP EXEC RETIR PLAN COSTS-SFAS 158	45,488		2,530	-	42,958
2.20	ACCRD BK SUP. SAVINGS PLAN EXP	28,650		6,472	-	22,178
2.21	EMPLOYER SAVINGS PLAN MATCH	(0)		-	-	(0)
2.22	ACCRUED PSI PLAN EXP	0		0	-	0
2.23	STOCK BASED COMP-CAREER SHARES	72,171		-	-	72,171
2.24	BK PROV UNCOLL ACCTS	248,398		(205,603)	(4,189)	458,190
2.25	PROV-TRADING CREDIT RISK - A/L	11,663		11,663	-	-
2.26	PROV-FAS 157 - A/L	0		0	-	-
2.27	ACCRD COMPANY INCENT PLAN-ENGAGE TO GAIN	0		-	-	-
2.28	ACCRD COMPANYWIDE INCENTV PLAN	4,285,378		1,324,385	(118,201)	3,079,194
2.29	ACCRD ENVIRONMENTAL LIAB-CURRENT	2,520		-	-	2,520
2.30	ACCRUED BOOK VACATION PAY	1,770,600		577,345	(59,967)	1,253,221
2.31	(ICDP)-INCENTIVE COMP DEFERRAL PLAN	68,308		127	-	68,181
2.32	ACCRUED BK SEVERANCE BENEFITS	80,883		80,883	-	-
2.33	ACCRUED INTEREST EXPENSE - STATE	0		-	-	-
2.34	ACCRUED INTEREST-LONG-TERM - FIN 48	(114,849)		(57,540)	(22,869)	(34,440)
2.35	ACCRUED INTEREST-SHORT-TERM - FIN 48	0		-	-	-
2.36	ACCRUED STATE INCOME TAX EXP	29,674		-	(144,209)	173,883
2.37	BK DFL RAIL TRANS REV/EXP	0		-	-	-
2.38	ACCRUED RTO CARRYING CHARGES	0		-	-	-
2.39	PROV LOSS-CAR CHG-PURCHASD EMA	109,480		109,480	-	-
2.40	DEFD EQUITY CARRYING CHRGS-ENVIRON COMP COST	0		-	-	-
2.41	FEDERAL MITIGATION PROGRAMS	912,607		912,607	-	-
2.42	STATE MITIGATION PROGRAMS	(0)		(0)	-	-
2.43	DEFD REV-EPRI/MNTR CARBON CAPTURE-CUR	0		-	-	-
2.44	DEFD REV-EPRI/MNTR CARBON CAPTURE-LT	0		-	-	-
2.45	DEFD BK CONTRACT REVENUE	77,273		-	77,273	-
2.46	DEFD STORM DAMAGES	0		-	-	-
2.47	FK BK WRITE-OFF BLUE RDGE EASE	7,995		7,995	-	-
2.48	FR BK WRITE-OFF BLUE RDGE EASE	9,329		9,329	-	-
2.49	SV BK WRITE-OFF BLUE RDGE EASE	59,167		59,167	-	-
2.50	CV BK WRITE-OFF BLUE RDGE EASE	3,704		3,704	-	-
2.51	TAX > BOOK BASIS - EMA-A/C 190	96,265		96,265	-	-
2.52	DEFD TX LOSS-INTERCO SALE-EMA	228,014		228,014	-	-
2.53	DEFD BOOK GAIN-EPA AUCTION	(75,087)		(75,087)	-	-
2.54	ADVANCE RENTAL INC (CUR MO)	479,603		-	-	479,603
2.55	DEFERRED BOOK RENTS	116,015		-	116,015	-
2.56	REG LIAB-UNREAL MTM GAIN-DEFL	1,943,469		1,943,469	-	-
2.57	SECURITIZATION DEFD EQUITY INCOME - LONG-TERM	594,677		594,677	-	-
2.58	CAPITALIZED SOFTWARE COSTS-TAX	47,785		(239)	(4)	48,029
2.59	CAPITALIZED ADVERTISING EXP-TX	797,911		-	797,911	-
2.60	ACCRD SFAS 106 PST RETIRE EXP	(12,382,325)		(6,367,042)	(1,062,152)	(4,953,130)
2.61	SFAS 106 PST RETIRE EXP - NON-DEDUCT CONT	6,912,092		3,458,319	313,953	3,139,821
2.62	ACCRD OPEB COSTS - SFAS 158	(793,953)		(489,621)	181,570	(485,902)
2.63	ACCRD SFAS 112 PST EMPLOY BEN	3,354,213		1,161,970	123,508	2,068,735
2.64	ACCRD BOOK ARO EXPENSE - SFAS 143	20,782,230		20,585,769	5,880	190,582
2.65	ACCRD BK ARO EXP - MTNR CARBON CAPTURE	2,521,009		2,521,009	-	-
2.66	BOOK OPERATING LEASE - ASSET	16,479,880		7,227,862	106,412	9,145,605
2.67	SFAS 106 - MEDICARE SUBSIDY - NORM - (PPACA)	0		-	-	-
2.68	GROSS RECEIPTS- TAX EXPENSE	0		-	-	-
2.69	ACCRUED BK REMOVAL COST - ACRS	63,037,782		4,606,492	18,601,069	39,830,221
2.70	FIN 48 - DEFD STATE INCOME TAXES	0		-	-	-
2.71	DEFD STATE INCOME TAXES	16,237,089		8,725,044	2,763,932	4,748,113
2.72	ACCRD SIT/FRANCHISE TAX RESERVE	0		-	-	-

2.73	ACCRUED SALES & USE TAX RESERVE	0	-	-	-	
2.74	ACCRD SIT TX RESERVE-LNG-TERM-FIN 48	0	0	0	(0)	
2.75	ACCRD SIT TX RESERVE-SHRT-TERM-FIN 48	0	-	-	-	
2.76	SFAS 109 - DEFED SIT LIABILITY	0	-	-	-	
2.77	IRS AUDIT SETTLEMENT	0	0	(0)	0	
2.78	1985-1987 IRS AUDIT SETTLEMENT	0	-	-	-	
2.79	1991-1996 IRS AUDIT SETTLEMENT	0	-	-	-	
2.80	1997-2003 IRS AUDIT SETTLEMENT	640,061	-	-	640,061	
2.81	2007 IRS AUDIT ADJUSTMENTS - A/C 190	0	-	-	-	
2.82	IRS CAPITALIZATION ADJUSTMENT	1,899,054	541,817	974,023	383,213	
2.83	AMT CREDIT - DEFERRED	2,512,281	2,282,135	16,254	213,892	
2.84	REHAB CREDIT - DEFED TAX ASSET RECLASS	0	-	-	-	
2.85	RESTRICTED STOCK PLAN	75,249	5,057	-	70,191	
2.86	PSI - STOCK BASED COMP	333,462	36,369	-	297,093	
2.87	NON-UTILITY DEFERRED FIT	333,437	(333,437)	-	-	
2.88	SFAS 109 FLOW-THRU 190.3	57,375,759	(57,375,759)	-	-	
2.89	SFAS 109 EXCESS DFIT 190.4	222,763,076	(222,763,076)	-	-	
2.90	SFAS 133 ADIT FED - SFAS NONAFFIL 1900006	-	0	-	-	
2.91	ADIT FED - PENSION OCI NAF 1900009	-	0	-	-	
2.92	ADIT FED - PENSION OCI 1900010	-	0	-	-	
2.93	ADIT FED - NON-UMWA PRW OCI 1900011	(1,267,169)	1,267,169	-	-	
2.94	ADIT FED - UMWA PRW OCI 1900012	-	0	-	-	
2.95	ADIT FED - HEDGE-INTEREST RATE 1900015	714,885	(714,885)	-	-	
2.96	ADIT FED - HEDGE-FOREIGN EXC 1900016	30,752	(30,752)	-	-	
2.97	NON-UTILITY DEFERRED SIT 1902002	-	0	-	-	
2.98	DEFERRED SIT 1901002	0	0	0	0	
3	TOTAL ACCOUNT 190	475,476,687	(279,950,739)	80,717,612	42,824,564	71,983,772
4	ACCOUNT 190 - ARO-Related Deferrals	23,303,239	0	23,106,778	5,880	190,582
	Labor Related		(159,392)	(618,073)		4,351,174
	Energy Related		2,097,313	77,273		0
	ARO		23,106,778	5,880		190,582
	Demand Related		55,672,913	43,359,485		67,442,016
	Excluded		137,915,114			

195,525,948 FF1, pg. 234

Appalachian Power Company
Capacity Cost of Service Formula Rate
Workpaper 8b - Effective Income Tax Rate
For the Year Ended December 31, 2019

Effective Income Tax Rate

$T=1 - \{(1 - SIT) * (1 - FIT)\} / (1 - SIT * FIT * P) =$	23.92%
EIT=(T/(1-T)) * (1-(WCLTD/WACC)) = where WCLTD and WACC from Appendix 2, pg. 11, Col.(4) and FIT, SIT & P are as shown below.	21.23%
GRCF=1 / (1 - T)	1.3145
Amortized Investment Tax Credit (enter negative)	0
	FF1 P.114, Ln.19, Col.c
FIT	21.0000%
SIT	3.70% State Income Tax Rate (Composite).
P	0.0000% Percent of FIT deductible for state purposes (Note 3).
WCLTD	2.43%
WACC	7.49%

Development of Composite State Income Tax Rates for 2019 (Note 1)

Tennessee Income Tax	6.5000%	
Apportionment Factor - Note 2	2.5867%	
Effective State Income Tax Rate		0.17%
Michigan Business Income Tax	6.0000%	
Apportionment Factor - Note 2	0.0166%	
Effective State Income Tax Rate		0.00%
Virginia Net Income Tax	6.0000%	
Apportionment Factor - Note 2	0.0000%	
Effective State Income Tax Rate		0.00%
West Virginia Net Income	6.5000%	
Apportionment Factor - Note 2	53.4425%	
Effective State Income Tax Rate		3.47%
Illinois Corporation Income Tax	9.5000%	
Apportionment Factor - Note 2	0.6110%	
Effective State Income Tax Rate		0.06%
Total Effective State Income Tax Rate		3.70%

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

Note 2: From Company Books and Records.

Note 3: Percent deductible for state purposes provided from Company's books and records.

Appalachian Power Company
Capacity Cost of Service Formula Rate
Workpaper 8c - Taxes Other Than Income Taxes
For the Year Ended December 31, 2019

Payroll Related Other Taxes	8,613,527	Payroll
Property Related Other Taxes	77,589,457	Property
Direct Production Related	30,425,398	Production
Direct Distribution Related	-	Distribution
Other	15,854,406	Other
Not Allocated ((Gross Receipts, Commission Assessments)	13,423,673	NA
	145,906,461	

Line No.	(A) Annual Tax Expenses by Type	(B) FERC FORM 1 Tie-Back	(C) FERC FORM 1 Reference	(D) Basis
1	<u>Revenue Taxes</u>			
2	Gross Receipts Tax	2,645	pg. 263.1, ln. 31	N/A
		112,504	pg. 263.1, ln. 32	N/A
		333,890	pg. 263.4, ln. 26	N/A
		13,320,956	pg. 263.1, ln. 5	N/A
3	<u>Real Estate and Personal Property Taxes</u>			
4	Real and Personal Property - West Virginia	24,542,080	pg. 263, ln. 34	Property
		25,091,604	pg. 263, ln. 35	Property
		94,779	pg. 263, ln. 39	Property
		95,424	pg. 263, ln. 40	Property
		-		
5	Real and Personal Property - Virginia	(394)	pg. 263.2, ln. 20	Property
		23,591,039	pg. 263.2, ln. 21	Property
		9,854	pg. 263.2, ln. 24	Property
		459,570	pg. 263.2, ln. 25	Property
		-		
6	Real and Personal Property - Tennessee	(44,197)	pg. 263.3, ln. 10	Property
		1,405,058	pg. 263.3, ln. 11	Property
7	Real and Personal Property - Other Jurisdictions	(85,348)	pg. 263.1, Ln. 34	Property
		2,429,988	pg. 263.1, Ln. 35	Property
		-		
8	<u>Payroll Taxes</u>			
9	Federal Insurance Contribution (FICA)	8,403,911	pg. 263, ln. 6	Payroll

Appalachian Power Company
Capacity Cost of Service Formula Rate
Workpaper 8c - Taxes Other Than Income Taxes
For the Year Ended December 31, 2019

Line No.	(A) Annual Tax Expenses by Type	(B) FERC FORM 1 Tie-Back	(C) FERC FORM 1 Reference	(D) Basis
10	Federal Unemployment Tax	49,735	pg. 263, ln. 9	Payroll
11	State Unemployment Insurance	132,739	pg. 263.1, ln. 17	Payroll
		243	pg. 263.2, ln. 1	Payroll
		26,863	pg. 263.2, ln. 32	Payroll
		3	pg. 263.3, ln. 23	Payroll
		33	pg. 263.4, ln. 32	Payroll
12	<u>Production Taxes</u>			
13	State Severance Taxes	-		
14	<u>Miscellaneous Taxes</u>			
15	State Business & Occupation Tax	(60,000)	pg. 263, ln. 21	Production
		30,481,975	pg. 263, ln. 22	Production
16	State Public Service Commission Fees	1,753,778	pg. 263, ln. 26	Other
		3,093,390	pg. 263, ln. 27	Other
17	State Franchise Taxes	143,636	pg. 263.2, ln. 11	Other
		10,523,637	pg. 263.2, ln. 12	Other
		64,373	pg. 263.3, ln. 7	Other
		272,373	pg. 263.3, ln. 8	Other
		(25)	pg. 263.3, ln. 36	Other
		200	pg. 263.3, ln. 37	Other
		-		
		-		
18	State Lic/Registration Fee	22	pg. 263.2, ln. 34	Other
		1,700	pg. 263.2, ln. 35	Other
		300	pg. 263.2, ln. 40	Other
		20	pg. 263.3, ln. 14	Other
		100	pg. 263.3, ln. 25	Other
		56	pg. 263.3, ln. 31	Other
		521	pg. 263.4, ln. 39	Other
		-		
		-		
		-		
19	Misc. State and Local Tax	-		Other
		-		Other
		-		
20	Sales & Use	869	pg. 262, Ln. 32	Other
		(277)	pg. 263.1, ln. 28	Other
		(267)	pg. 263.2, ln. 20	Other
		-		
21	Federal Excise Tax	3,423	pg. 263, Ln. 15	Production
22	Gross Receipts-Audit	(346,322)	pg. 263.4, Ln. 25	N/A
23	Total Taxes by Allocable Basis (Total Company Amount Ties to FFI p.114, Ln 14,(c))	145,906,461		

Appalachian Power Company
Capacity Cost of Service Formula Rate
Workpaper 9a - Wages and Salaries
For the Year Ended December 31, 2019

	APCo ¹	AEPSC ²	Total
Production:			
Operation	26,449,412	23,097,481	49,546,893
Maintenance	30,858,973	7,971,709	38,830,682
Total	57,308,385	31,069,190	88,377,575
Transmission:			
Operation	81,001	12,137,391	12,218,392
Maintenance	52,690	3,448,851	3,501,541
Total	133,691	15,586,242	15,719,933
Distribution:			
Operation	10,160,986	3,700,549	13,861,535
Maintenance	26,932,689	998,780	27,931,469
Total	37,093,675	4,699,329	41,793,004
Customer Accounts	8,313,439	9,332,068	17,645,507
Customer Service and Informational	2,819,815	267,194	3,087,009
Sales	0	0	0
Total Wages and Salaries Excluding A & G	105,669,005	60,954,023	166,623,028
Administrative and General			
Operation	2,671,709	29,219,432	31,891,141
Maintenance	3,121,818	535,720	3,657,538
Total	5,793,527	29,755,152	35,548,679
Total O & M Payroll	111,462,532	90,709,175	202,171,707

¹ Wages and Salaries from FERC Form Pg. 354.

² From Company Books and Records.

Appalachian Power Company
Capacity Cost of Service Formula Rate
Workpaper 9b - Production Payroll Demand/Energy Allocation
For the Year Ended December 31, 2019

<u>Account</u>	<u>Demand</u> ¹	<u>Energy</u> ¹	<u>Total</u>	<u>Source</u> ¹
500	Operation Supervision and Engineering	16,846,342	16,846,342	CBR
501	Fuel		3,156,282	
502	Steam Expense	10,393,847	10,393,847	
505	Electric Expense	69,416	69,416	
506	Misc. Steam Power Expense	9,227,766	9,227,766	
509	ALLOWANCES		205	
510	Maintenance Supv & Engineering		3,933,766	
511	Maintenance of Structures	950,147	950,147	
512	Maintenance of Boiler Plant		12,997,955	
513	Maintenance of Electric Plant		4,973,603	
514	Maintenance of Misc Plant	11,912,249	11,912,249	
517	Operation Supv & Engineering	0	0	
519	Coolants and Water	0	0	
520	Steam Expenses	0	0	
523	Electric Expenses	0	0	
524	Misc Nuclear Power Expense	0	0	
528	Maintenance Supv & Engineering		-	
529	Maintenance of Structures	0	0	
530	Maintenance of Reactor Plant		-	
531	Maintenance of Electric Plant		-	
532	Maintenance of Misc Nuclear Plant		-	
535	Operation Supv & Engineering	1,198,907	1,198,907	
536	Water for Power	2,039	2,039	
537	Hydraulic Expenses	250,660	250,660	
538	Electric Expenses	69,305	69,305	
539	Miscellaneous Hydraulic Power	2,187,214	2,187,214	
540	Rents	1,040	1,040	
541	Maintenance Supv & Engineering	313,394	313,394	
542	Maintenance of Structures	1,653,928	1,653,928	
543	Maint of Reservoirs, Dams and Waterways	778,904	778,904	
544	Maintenance of Electric Plant		1,023,708	
545	Maintenance of Misc Hydraulic Plant	70,459	70,459	
546	Operation Supv & Engineering	189,691	189,691	
547	Fuel		40,647	
548	Generation Expenses	326,409	326,409	
549	Misc Power Generation Exp	8,425	8,425	
553	Maintenance of Generating & Electric Plant	222,569	222,569	
554	Maintenance of Misc Other Power Gen Plant	0	0	
555	Purchased Power	0	0	
556	System Control	1,654,151	1,654,151	
557	Other Expense	3,924,547	3,924,547	
Total Allocated Labor Expense		62,251,409	26,126,166	88,377,575
Allocation Factors		0.7043801439	0.2956198561	1.0000000000

¹ CBR indicates that data comparable to that reported in the FERC Form 1 is from the Company's Books and Records.

Appalachian Power Company
Capacity Cost of Service Formula Rate
Workpaper 10a - O & M Expense Summary by Account
For the Year Ended December 31, 2019

Production

Account	Amount	Source
500 Operation Supv & Engineering	24,883,610	320.4.(b)
501 Fuel	567,523,063	320.5.(b)
502 Steam Expenses	44,334,487	320.6.(b)
505 Electric Expenses	265,726	320.9.(b)
506 Misc. Steam Power Expense	25,762,882	320.10.(b)
507 Rents	34,546	320.11.(b)
509 Allowances	160,796	320.12.(b)
517 Operation Supv & Engineering	0	320.24.(b)
518 Fuel	0	320.25.(b)
519 Coolants and Water	0	320.26.(b)
520 Steam Expenses	0	320.27.(b)
523 Electric Expenses	0	320.30.(b)
524 Misc. Nuclear Power Expense	0	320.31.(b)
535 Operation Supv & Engineering	1,623,530	320.44.(b)
536 Water for Power	32,374	320.45.(b)
537 Hydraulic Expenses	1,157,614	320.46.(b)
538 Electric Expenses	102,780	320.47.(b)
539 Miscellaneous Hydraulic Power	3,834,398	320.48.(b)
540 Rents	321,833	320.49.(b)
546 Operation Supv & Engineering	295,350	321.62.(b)
547 Fuel	9,810,099	321.63.(b)
548 Generation Expenses	380,408	321.64.(b)
549 Misc. Power Generation Expense	18,155	321.65.(b)
Total Operation	680,541,652	
510 Maintenance Supv & Engineering	4,816,498	320.15.(b)
511 Maintenance of Structures	3,894,362	320.16.(b)
512 Maintenance of Boiler Plant	52,906,182	320.17.(b)
513 Maintenance of Electric Plant	14,348,709	320.18.(b)
514 Maintenance of Misc Plant	16,179,033	320.19.(b)
528 Maintenance Supv & Engineering	0	320.35.(b)
529 Maintenance of Structures	0	320.36.(b)
530 Maintenance of Reactor Plant	0	320.37.(b)
531 Maintenance of Electric Plant	0	320.38.(b)
532 Maintenance of Misc. Nuclear Plant	0	320.39.(b)
541 Maintenance Supv & Engineering	397,307	320.53.(b)
542 Maintenance of Structures	3,559,314	320.54.(b)
543 Maintenance of Reservious, Dams and Waterways	3,362,154	320.55.(b)
544 Maintenance of Electric Plant	3,563,324	320.56.(b)
545 Maintenance of Miscellaneous Hydraulic Plant	302,094	320.57.(b)
551 Maintenance Supv & Engineering	0	321.69.(b)
553 Maintenance of Generating & Electric Plant	617,471	321.71.(b)
554 Maintenance of Misc. Other Power Gen. Plant	0	321.72.(b)
Total Maintenance	103,946,449	
555 Purchased Power	413,014,666	321.76.(b)
556 System Control	2,239,090	321.77.(b)
557 Other Expense	7,130,025	321.78.(b)
Total Other	422,383,781	321.79.(b)
Total Production	1,206,871,882	321.80.(b)

Appalachian Power Company
Capacity Cost of Service Formula Rate
Workpaper 10a - O & M Expense Summary by Account
For the Year Ended December 31, 2019

Transmission

560	Operation Supv & Engineering	15,586,110	321.83.(b)
561.1	Load Dispatch-Reliability	0	321.85.(b)
561.2	Load Dispatch-Monitor and Operate	2,505,558	321.86.(b)
561.3	Load Dispatch-Transmission Service	0	321.87.(b)
561.4	Scheduling, System Control	6,557,271	321.88.(b)
561.5	Reliability, Planning and Standards Dev.	649,169	321.89.(b)
561.6	Transmission Service Studies	0	321.90.(b)
561.7	Generation Interconnection Studies	0	321.91.(b)
561.8	Reliability, Planning and Standards Dev.	1,714,380	321.92.(b)
562	Station Expense	1,439,319	321.93.(b)
563	Overhead Line Expense	126,378	321.94.(b)
564	Underground Line Expense	324,888	321.95.(b)
565	Trans of Electricity by Others	204,657,356	321.96.(b)
566	Misc Transmission Expense	20,771,533	321.97.(b)
567	Rents	128,681	321.98.(b)
	Total Operation	254,460,642	321.99.(b)
568	Maintenance Supv & Engineering	230,935	321.101.(b)
569	Maintenance of Structures	77,481	321.102.(b)
569.1	Maintenance of Computer Hardware	40,940	321.103.(b)
569.2	Maintenance of Computer Software	808,964	321.104.(b)
569.3	Maintenance of Communication Equip	100,463	321.105.(b)
570	Maintenance of Station Equip	3,586,885	321.107.(b)
571	Maintenance of OH Lines	19,153,144	321.108.(b)
572	Maintenance of UG Lines	2,160	321.109.(b)
573	Maintenance of Misc Trans	153,410	321.110.(b)
	Total Maintenance	24,154,382	321.111.(b)
	Total Transmission	278,615,025	321.112.(b)

Regional Market Expense

575.7	Market Facilitation, Monitoring and Compliance	5,845,904	322.121.(b)
-------	--	-----------	-------------

Distribution

580	Operation Supv & Engineering	5,730,651	322.134.(b)
581	Load Dispatching	25,082	322.135.(b)
582	Station Expense	1,532,122	322.136.(b)
583	Overhead Line Expense	2,854,385	322.137.(b)
584	Underground Line Expense	1,511,747	322.138.(b)
585	Street Lighting	55,929	322.139.(b)
586	Meter Expenses	2,243,508	322.140.(b)
587	Customer Installations	925,747	322.141.(b)
588	Misc Distribution Expense	17,017,994	322.142.(b)
589	Rents	1,605,860	322.143.(b)
	Total Operation	33,503,024	322.144.(b)

Appalachian Power Company
Capacity Cost of Service Formula Rate
Workpaper 10a - O & M Expense Summary by Account
For the Year Ended December 31, 2019

590	Maintenance Supv & Engineering	165,195	322.146.(b)
591	Maintenance of Structures	179,324	322.147.(b)
592	Maintenance of Station Equip	1,472,416	322.148.(b)
593	Maintenance of OH Lines	103,852,598	322.149.(b)
594	Maintenance of UG Lines	1,260,011	322.150.(b)
595	Maintenance of Line Trsfrs	2,502,657	322.151.(b)
596	Maintenance of Street Lights	498,138	322.152.(b)
597	Maintenance of Meters	390,441	322.153.(b)
598	Maintenance of Misc Dist Plant	4,923,167	322.154.(b)
	Total Maintenance	115,243,947	322.155.(b)
	Total Distribution	148,746,971	322.156.(b)
Customer Accounts			
901	Supervision	534,298	322.159.(b)
902	Meter Reading Expenses	4,873,104	322.160.(b)
903	Customer Records/Collection	26,777,725	322.161.(b)
904	Uncollectible Accounts	6,495,370	322.162.(b)
905	Misc Customer Accts Exp	186,037	322.163.(b)
	Total Customer Accounts	38,866,534	322.164.(b)
Customer Service and Informational			
907	Supervision	581,007	323.167.(b)
908	Customer Assistance	19,175,093	323.168.(b)
909	Info & Instructional Adv	0	323.169.(b)
910	Misc Cust Service & Info Expense	41,383	323.170.(b)
	Total Customer Service	19,797,483	323.171.(b)
Sales Expense			
911	Supervision	2,460	323.174.(b)
912	Selling Expenses	321,870	323.175.(b)
913	Advertising Expenses	0	323.176.(b)
916	Misc Sales Expense	0	323.177.(b)
	Total Sales Expense	324,330	323.178.(b)

Appalachian Power Company
Capacity Cost of Service Formula Rate
Workpaper 10a - O & M Expense Summary by Account
For the Year Ended December 31, 2019

Administrative and General

920	A & G Salaries	43,855,062	323.181.(b)
921	Office Supplies & Exp	4,726,717	323.182.(b)
922	Adm Exp Trsfr - Credit	(5,992,645)	323.183.(b)
923	Outside Services	10,095,870	323.184.(b)
924	Property Insurance	4,696,745	323.185.(b)
925	Injuries and Damages	5,909,079	323.186.(b)
926	Employee Benefits	6,211,060	323.187.(b)
926a	Less: Actual Employee Benefits (Note A)	12,455,395	
926b	Allowed Employee Benefits (Note B)	6,222,780	
926	Employee Benefits	24,889,235	
927	Franchise Requirements	0	323.188.(b)
928	Regulatory Commission Exp	3,355,864	323.189.(b)
929	Duplicate Charges - Credit	(128,387)	323.190.(b)
930.1	General Advertising Expense	509,375	323.191.(b)
930.2	Misc General Expense	5,906,878	323.192.(b)
930.2	Company Dues and Memberships	699,891	323.192.(b)
931	Rents	1,624,177	323.193.(b)
	Total Operation	100,147,862	320.194.(b)
935	Maintenance of Gen Plant	12,083,823	323.196.(b)
	Total Maintenance	12,083,823	
	Total Administrative & General	112,231,685	323.197.(b)
	Total O & M Expenses	1,811,299,813	323.198.(b)
	Total Elec O & M Exp. - FERC Form1 pg. 323, L. 198(b)	1,792,621,638	
	Difference	(18,678,175)	

Actual Expense - Removed from Cost of Service	
Note A: Acct 926 (0021) PBOP Gross Cost	982,486
Acct 926 (0043) PBOP Medicare Part Subsidy	(13,437,881)
PBOP Amounts in Annual Informational Filing	(12,455,395)
Allowable Expense	
Note B: Acct 926 (0039) PBOP Gross Cost	10,806,289
Acct 926 (0057) PBOP Medicare Part Subsidy	(4,583,509)
PBOP Amounts Recovery Allowance	6,222,780

Note B: Changing PBOP included in the formula rate will require, as applicable, a FPA Section 205 or Section 206 filing.

Appalachian Power Company
Capacity Cost of Service Formula Rate
Workpaper 11 - Regulatory Commission Expense
For the Year Ended December 31, 2019

	<u>FF1, pg., Ln. Col.</u>	<u>Amount</u>
<i>Retail</i>		
Misc. Exp.	351, Ln. 29, Col(h)	192,650
W V Base Case	351, Ln. 31, Col(h)	(208,440)
APCo Broadband	351, Ln. 33, Col(h)	14,710
West Virginia ENEC	351, Ln. 35, Col(h)	25,838
Va Broadband	351, Ln. 39, Col(h)	276,807
Va Walmart	351, Ln. 41, Col(h)	2,125
Virginia Fuel Filing	351, Ln. 43, Col(h)	71,339
VA Gen Rate Adj Clause	351.1, Ln. 3, Col(h)	118,153
Va Return on Equity	351.1, Ln. 5, Col(h)	5,935
W Va EE/Dr	351.1, Ln. 7, Col(h)	218,489
Va EE RAC	351.1, Ln. 9, Col(h)	78,465
Va IRP	351.1, Ln. 11, Col(h)	305,878
VA Renewable Portfolio	351.1, Ln. 14, Col(h)	24,057
Va Acquisition SPDS	351.1, Ln. 16, Col(h)	41,740
2020 VA Triennial	351.1, Ln. 19, Col(h)	462,432
<i>Total Retail</i>		<u>1,630,178</u>
 <i>Wholesale - FERC¹</i>		
Smith Mountain - Adm. Federal Power Act	351, Ln. 3, Col(h)	1,168,334
Leesville Hydro Project - Adm. Federal Power Act	351, Ln. 7, Col(h)	89,746
Claytor Hydro Project - Adm. Federal Power Act	351, Ln. 11, Col(h)	220,961
Byllesby Buck Hydro Project - Adm. Federal Power Act	351, Ln. 15, Col(h)	78,187
Marmet and London Hydro - Adm. Federal Power Act	351, Ln. 19, Col(h)	83,999
Winfield Hydro - Adm. Federal Power Act	351, Ln. 23, Col(h)	33,740
Niagara Hydro Project - Adm. Federal Power Act	351, Ln. 27, Col(h)	7,122
<i>Total Wholesale</i>		<u>1,682,089</u>
 <i>PJM FERC</i>	350, Ln. 37, Col(h)	9,832
FERC 205 Filing	351, Ln. 45, Col(h)	33,444
FERC 206 Filing	351.1, Ln. 1, Col(h)	321
		<u>43,597</u>
 Total FF1, pg. 351, Ln. 46, Col(h)		3,355,864

¹ Assessment for cost of administration of Federal Water Power Act.

Appalachian Power Company
Capacity Cost of Service Formula Rate
Workpaper 12a - Common Stock
For the Year Ending December 31, 2019

Line No.	Month	Total Capital	Source(s)	Preferred Stock				Unapprop Sub Earnings	Source	Acc Oth Comp Income	Source	Common Equity Balance
				Issued	Premium (Discount)	G(L) on Reacq'd	Source(s)*					
		a		b	c	d		e		f		g=a-b-c-d-e-f
1	Dec-19	4,172,535,336	112.16.c	0	0	0	112.3.c,6.c.,7.c.	(3,463,213)	112.12.c.	5,040,772	112.15.c.	4,170,957,777

NOTE: * Includes preferred portions of capital stock (common and preferred) accounts according to Company Books and Records below.

Account	Description		Dec-19
2 2010001	Common Stock Issued		260,457,768
		Source ¹	112.2.c
3 2040002	PS Not Subj to Mandatory Redem		-
		Source ¹	112.3.c
4 2070000	Prem on Capital Stk		-
		Source ¹	112.6.c
5 2080000	Donations Recvd from Stckhldrs	CBR ²	1,825,984,503
6 2100000	Gain Rslc/Cancl Req Cap Stock	CBR ²	433
7 2110000	Miscellaneous Paid-In Capital	CBR ²	2,642,015
8			1,828,626,951
		Source ¹	112.7.c
9 2151000	Appropriations of Retained Earnings	CBR ²	17,991,170
10 2160001	Unapprp Retnd Erngs-Unrestricted	CBR ²	1,907,583,045
11 4330000	Transferred from Income	CBR ²	306,298,843
12 4370000	Div Decl-PS Not Sub to Man Red	CBR ²	-
13 4380001	Dividends Declared	CBR ²	(150,000,000)
14 4390000	Adj to Retained Earnings	CBR ²	-
15	Retained Earnings		2,081,873,058
		Source ¹	112.11.c
16 2161001	Unap Undist Consol Sub Erng	CBR ²	(3,463,213)
17 2161002	Unap Undist Nonconsol Sub Erng	CBR ²	-
18 4181001 & 002	Equity in Earnings	CBR ²	-
19	Unapprop Sub Earnings	CBR ²	(3,463,213)
		Source ¹	112.12.c
20 2190002	OCI-Min Pen Liab FAS 158-Affil	CBR ²	(560,217)
21 2190004	OCI-Min Pen Liab FAS 158-SERP	CBR ²	-
22 2190006	OCI-Min Pen Liab FAS 158-Qual	CBR ²	-
23 2190007	OCI-Min Pen Liab FAS 158-OPEB	CBR ²	4,766,971
24 2190010	OCI-for Commodity Hedges	CBR ²	-
25 2190015	Accum OCI-Hdg-CF-Int Rate	CBR ²	898,206
26 2190016	Accum OCI-Hdg-CF-For Exchg	CBR ²	(64,187)
27	Acc Oth Comp Inc		5,040,772
		Source ¹	112.15.c
28	Total Capital	CBR ²	4,172,535,336
29	Common Equity Balance	CBR ²	4,170,957,777

Notes:

¹ References to data from FERC Form 1 are indicated as page#, line#, col.# for the ending total balances.

² CBR indicates that data comparable to that reported in the FERC Form 1 is from the Company's Books and Records.

Appalachian Power Company
Capacity Cost of Service Formula Rate
Workpaper 12b - Preferred Stock
For the Year Ending December 31, 2019

Month	Preferred Stock		Premium on Preferred		Discount) on Preferred		Other Paid in Capital - Pfd		Total Outstanding a+b-c+d	Preferred Dividends
	a		b		c		d			
	Acct 204	Source 1	Acct 207	Source 1	Acc 213	Source 1	Acc 208-211	Source 1		
Dec-17	0	112.3.c	0	112.6.c	0	112.9.c	0	112.7.c	0	0
Total	0		0		0		0		0	0

Cost of Preferred Stock = Pfd Dividends/Average Pfd Outstanding Balance = 0.00%

NOTES:

- (1) All data is from the monthly Balance Sheet of the Company's Books and Records (CBR).
- (2) Accounts 207-213 are capital stock accounts containing both common and preferred capital. Preferred portions of these accounts are from the CBR.

Appalachian Power Company
Capacity Cost of Service Formula Rate
Workpaper 13 - Outstanding Long-Term Debt
For the Year Ending December 31, 2019

Line	Period	Advances from Associated Co	FF1 Reference	Bonds	FF1 Reference	(Reacquired Bonds)	FF1 Reference	Purchase Contracts	FF1 Reference	Senior Unsecured Notes	FF1 Reference	Debnt'r Trust Pref Sec'y Insts	FF1 Reference	Total Debt Outstanding	Reference
		2230000 a		2210000 b		2220001 c		2240002 d		2240006 e		2240046 f			
1	Dec-19	0	112.20.c.	250,362,438	112.18.c.	0	112.19.c.	0	257. col. (h)	4,150,570,347	257. col. (h)	0	257. col. (h)	g=a+b+c+d+e+f 4,400,932,785	FF1, 112.24.c & 112.23.c
2	Dec-19	0		250,362,438		0		0		4,150,570,347		0		4,400,932,785	

Appalachian Power Company
Interest & Amortization on Long-Term Debt
For the Year Ending December 31, 2019

Line	Description	Acct	Amount
1	Interest IPC	4270002	14,932,427
2	Interest Debentures	4270004	8,094,726
3	Interest Other LTD	4270005	4,708,714
4	Interest Unsecured	4270006	173,508,620
5	Interest PurC	4270202	-
6		(FF1, P.117,L.62)	201,244,487
7	Amort Debt Disc/ Exp	Acct 428 (FF1, P.117, L.63)	3,579,752
8	Amort Loss Reacq	Acct 428.1 (FF1, P.117, L.64)	3,839,844
9	Interest* Assoc LT	4300001 (FF1, P.117, L.67)	-
10	Amort Debt Premium	Acct 429 (FF1, P.117, L.65)	-
11	Amort Gain Reacq	Acct 429.1 (FF1, P.117, L.66)	-
12	Cost of Long Term Debt		208,664,084
13	Reconciliation to FF1, 257, 33, i		
14	Interest on LT Debt	Line 6	201,244,487
15	Interest on Assoc LT Debt	Line 9	-
16	Total (FF1, 257, 33, i)		201,244,487
17	Amortization of Hedge Gain / Loss included in Acct 4270006 (subject to limit on B-13)		(1,128,888)

*Per Company Books and Records interest associated with LTD.

Reconciliation Account 430	
4300001 Interest Expense Long Term Debt	-
4300003 Interest Expense Short Term Debt	2,144,242
FF1, pg. 117, Ln. 67	2,144,242

Appalachian Power Company
Capacity Cost of Service Formula Rate
Workpaper 13a - Recoverable Hedge Gains/Losses
For the Year Ended December 31, 2019

HEDGE AMOUNTS BY ISSUANCE (FROM p. 256-257 (i) of the FERC Form 1)	Total Hedge Gain or Loss for 2019	Less Excludable Amounts (See NOTE on Line For the Year Ended December 31, 2019)	Net Includable Hedge Amount	Remaining Unamortized Balance	Amortization Period	
					Beginning	Ending
Senior Unsecured Notes - Series I	-		-	0	Jan-05	Jul-14
Senior Unsecured Notes - Series K			-	0	Jun-05	May-15
Senior Unsecured Notes - Series L	-		-	-	Sep-05	Sep-35
Senior Unsecured Notes - Series H	37,071		37,071	494,284	May-03	May-33
Senior Unsecured Notes - Series N	(194,198)		(194,198)	(3,155,725)	Apr-06	Apr-36
Senior Unsecured Notes - Series Q	159,671		159,671	2,907,334	Mar-08	Apr-38
Senior Unsecured Notes - Series S	-		-		May-10	May-15
Senior Unsecured Notes - Series T	(1,131,432)		(1,131,432)	(1,382,862)	Mar-11	Mar-21
			-			
Total Hedge Amortization	(1,128,888)	-	(1,128,888)	(1,136,969)		

Appalachian Power Company
Capacity Cost of Service Formula Rate
Workpaper 14 - Non-Fuel Power Production O&M Expenses
For the Year Ending December 31, 2019

<u>Account</u>	<u>December</u>	<u>Less Carbon Capture Expense²</u>	<u>Total</u>	<u>Source¹</u>
500 Demand	24,883,610		24,883,610	320.4.(b)
502 Demand	44,334,487		44,334,487	320.6.(b)
503 Energy	0		0	320.7.(b)
504 - Cr. Energy	0		0	320.8.(b)
505 Demand	265,726		265,726	320.9.(b)
506 Demand	25,762,882	0	25,762,882	320.10.(b)
507 Demand	34,546		34,546	320.11.(b)
509 Energy	160,796		160,796	320.12.(b)
510 Energy	4,816,498		4,816,498	320.15.(b)
511 Demand	3,894,362		3,894,362	320.16.(b)
512 Energy	52,906,182		52,906,182	320.17.(b)
513 Energy	14,348,709		14,348,709	320.18.(b)
514 Demand	16,179,033		16,179,033	320.19.(b)
517 Demand	0		0	320.24.(b)
519 Demand	0		0	320.26.(b)
520 Demand	0		0	320.27.(b)
521 Demand	0		0	320.28.(b)
522 - Cr. Demand	0		0	320.29.(b)
523 Demand	0		0	320.30.(b)
524 Demand	0		0	320.31.(b)
525 Demand	0		0	320.32.(b)
528 Energy	0		0	320.35.(b)
529 Demand	0		0	320.36.(b)
530 Energy	0		0	320.37.(b)
531 Energy	0		0	320.38.(b)
532 Energy	0		0	320.39.(b)
535 Demand	1,623,530		1,623,530	320.44.(b)
536 Demand	32,374		32,374	320.45.(b)
537 Demand	1,157,614		1,157,614	320.46.(b)
538 Demand	102,780		102,780	320.47.(b)
539 Demand	3,834,398		3,834,398	320.48.(b)
540 Demand	321,833		321,833	320.49.(b)
541 Demand	397,307		397,307	320.53.(b)
542 Demand	3,559,314		3,559,314	320.54.(b)
543 Demand	3,362,154		3,362,154	320.55.(b)
544 Energy	3,563,324		3,563,324	320.56.(b)
545 Demand	302,094		302,094	320.57.(b)
546 Demand	295,350		295,350	321.62.(b)
548 Demand	380,408		380,408	321.64.(b)
549 Demand	18,155		18,155	321.65.(b)
550 Demand	0		0	321.66.(b)
551 Demand	0		0	321.69.(b)
552 Demand	0		0	321.70.(b)
553 Demand	617,471		617,471	321.71.(b)
554 Demand	0		0	321.72.(b)
Total	207,154,939	0	207,154,939	
Demand	131,359,429	0	131,359,429	
Energy	75,795,509	0	75,795,509	
Total	207,154,939	0	207,154,939	
Demand %			63.411%	
Energy %			36.589%	
Total %			100.000%	

Notes:

¹ References to data from FERC Form 1 are indicated as page#, line#, col.# for the ending total balances pgs. 320-323,,b

² From Company's Books and Records.

Appalachian Power Company
Capacity Cost of Service Formula Rate
Workpaper 15a

Intentionally left blank - not applicable.

Appalachian Power Company
Capacity Cost of Service Formula Rate
Workpaper 15b

Intentionally left blank - not applicable.

Appalachian Power Company
 Capacity Cost of Service Formula Rate
 Workpaper 15c - Purchased Power
 For the Year Ended December 31, 2019

<u>Month</u>	<u>Demand (\$) ¹</u>	<u>Energy (\$) ¹</u>	<u>Other Charges ²</u>	<u>Total Purchased Power Expense</u>
Dec-19	55,882,578	357,132,088	0	413,014,666
Total	55,882,578	357,132,088	0	413,014,666
	327, j	327, k	327, l	327, m

Notes:

¹ References to data from FERC Form 1 are indicated as page#, line#, col.# for the ending total balances.

² The deferred portion of APCo's capacity equalization payments related to environmental compliance investments FF 1, pg. 327, column (l)

Appalachian Power Company
 Capacity Cost of Service Formula Rate
 Workpaper 15d - Off-System Sales
 For the Year Ended December 31, 2019

<u>Month</u>	<u>Demand (\$) ¹</u>	<u>Other Charges (\$) ¹</u>	<u>Energy (\$) ¹</u>	<u>Total</u>
Dec-19	6,109,611	0	87,981,708	94,091,319
			<u>(\$) Margins ²</u>	
Dec-19			12,685,247	

¹ References to data from FERC Form 1 are indicated as page#, line#, col.# for the ending total balances.
 F1, 311, h, i, j (Non-RQ)

² margins provided by Accounting (represents 75% of system sales margins)

Appalachian Power Company
Capacity Cost of Service Formula Rate
Workpaper 16 - GSU Plant and Accumulated Depreciation Balance
For the Year Ended December 31, 2019

company	asset_location	utility_account	depr_group	state	month	book_cost	allocated_reserve	net_book_value
	Niagara Hydro Plant : APCo : 0650	35200 - Structures and Improvements	APCo 101/6 352 GSU	VA	12/2019	1,579.00	810.59	768.41
	John E. Amos Generating Plant Unit 3 : APCo : 0743	35200 - Structures and Improvements	APCo 101/6 352 GSU	WV	12/2019	24,415.85	10,404.28	14,011.57
	Clinch River 138KV Substation : APCo : 0771	35200 - Structures and Improvements	APCo 101/6 352 GSU	VA	12/2019	46,746.00	27,618.64	19,127.36
	John E. Amos Generating Plant Units 1 & 2 : APCo : 0740	35200 - Structures and Improvements	APCo 101/6 352 GSU	WV	12/2019	61,600.00	36,736.38	24,863.62
	Mountaineer Generating Plant : APCo : 0710	35200 - Structures and Improvements	APCo 101/6 352 GSU	WV	12/2019	84,966.37	40,904.61	44,061.76
	Marmet Hydro 46KV Substation : APCo : 0511	35300 - Station Equipment	APCo 101/6 353 GSU	WV	12/2019	25,751.00	22,739.99	3,011.01
	Byllesby Hydro Plant : APCo : 0630	35300 - Station Equipment	APCo 101/6 353 GSU	VA	12/2019	132,441.00	105,858.59	26,582.41
	Leesville 138KV Substation : APCo : 0691	35300 - Station Equipment	APCo 101/6 353 GSU	VA	12/2019	193,579.48	168,590.81	24,988.67
	London Hydro 46KV Substation : APCo : 0521	35300 - Station Equipment	APCo 101/6 353 GSU	WV	12/2019	366,061.00	222,499.05	143,561.95
	Niagara Hydro Plant : APCo : 0650	35300 - Station Equipment	APCo 101/6 353 GSU	VA	12/2019	374,454.12	101,707.54	272,746.58
	Clinch River Generating Plant : APCo : 0770	35300 - Station Equipment	APCo 101/6 353 GSU	VA	12/2019	539,626.53	416,186.49	123,440.04
	Claytor 138KV Substation : APCo : 0621	35300 - Station Equipment	APCo 101/6 353 GSU	VA	12/2019	673,990.00	341,024.60	332,965.40
	John E. Amos Generating Plant Common Facilities for Units 1, 2 & 3 : APCo : 7801	35300 - Station Equipment	APCo 101/6 353 GSU	WV	12/2019	1,166,092.20	701,189.99	464,902.21
	Dresden Plant - Virginia AFUDC : APCo : DRAFUDCVA	35300 - Station Equipment	APCo 101/6 353 Dresden VA AFUDC	OH	12/2019	1,628,160.99	646,313.17	981,847.82
	Smith Mountain Pumped Storage Hydro Plant : APCo : 0550	35300 - Station Equipment	APCo 101/6 353 GSU	VA	12/2019	1,733,380.40	892,101.89	841,278.51
	Winfield Hydro 69KV Substation : APCo : 0531	35300 - Station Equipment	APCo 101/6 353 GSU	WV	12/2019	1,959,926.26	571,315.88	1,388,610.38
	Ceredo Generating Plant : APCo : CERGP	35300 - Station Equipment	APCo 101/6 353 GSU	WV	12/2019	5,398,124.18	1,681,989.79	3,716,134.39
	John E. Amos Generating Plant Unit 3 : APCo : 0743	35300 - Station Equipment	APCo 101/6 353 GSU	WV	12/2019	13,812,138.53	7,428,489.17	6,383,649.36
	John E. Amos Generating Plant Units 1 & 2 : APCo : 0740	35300 - Station Equipment	APCo 101/6 353 GSU	WV	12/2019	16,175,919.24	5,876,394.60	10,299,524.64
	Mountaineer Generating Plant : APCo : 0710	35300 - Station Equipment	APCo 101/6 353 GSU	WV	12/2019	16,991,671.78	2,139,814.19	14,851,857.59
	Dresden Generating Plant : APCo : DRESGP	35300 - Station Equipment	APCo 101/6 353 Dresden Plant	OH	12/2019	20,535,465.43	1,589,828.30	18,945,637.13
						81,926,089.36	23,022,518.55	58,903,570.81

Appalachian Power Company
 Workpaper 17-Balance of Transmission Investment
 Capacity Cost of Service Formula Rate
 Balance as of December 2019

fr_desc	fpa	fc_sortid	description	beginning_balance	additions	retirements	transfers	adjustments	ending_balance	start_month	end_month
none	353 - Station Equipment	6	Transmission Plant - Electric	1,547,598,625	135,837,108	32,679,244	-	-	1,650,756,489	1/1/19	12/31/19

Notes:
 References to data from FERC Form 1 page(s) 206,207, Ln. 50

Appalachian Power Company
Capacity Cost of Service Formula Rate
Workpaper 18 - Fuel Expense
For the Year Ending December 31, 2019

		<u>Source</u> ^{1,2}
<u>Fuel</u>		
Fuel - Account 501	567,523,063	320, 5, b
Fuel - Account 518	0	320, 25, b
Fuel - Account 547	9,810,099	321, 63, b
Total Fuel	577,333,162	
<u>Other</u>		
Fuel Handling	18,422,186	CBR
Sale of Fly Ash (Revenue & Expense)	(1,421,600)	CBR

Notes:

¹ References to data from FERC Form 1 are indicated as page#, line#, col.# for the ending total balances.

² CBR indicates that data comparable to that reported in the FERC Form 1 is from the Company's Books and Records.

Appalachian Power Company
 Capacity Cost of Service Formula Rate
 Workpaper 19 - Plant Held for Future Use
 For the Year Ending December 31, 2019

	End of Year		
	Total	Demand ¹	Energy
Production	401,557	401,557	0
Transmission	1,627,885		
Distribution	2,677,786		
General	0		
Total	4,707,228	401,557	0

FF1, 214, d

Notes:

¹ CBR indicates that data comparable to that reported in the FERC Form 1 is from the Company's Books and Records.