Twelve Months Ended 2024

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

WHEELING POWER COMPANY

Line No.			Total	Allocator		Transmission Amount
1	REVENUE REQUIREMENT (w/o incentives)	(ln 130)				$16,675,029
2	REVENUE CREDITS	(Worksheet E Ln 8) (Note A)	3,039,123	DA	1.00000	$ 3,039,123
3	Facility Credits under PJM OATT Section 30.9	(Worksheet E Ln 9) (Note X)				$ -
4	REVENUE REQUIREMENT For All Company Facilities	(ln 1 less ln 2 plus ln 3)				$ 13,635,907

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)	119,237	DA	1.00000	$ 119,237
6	NET PLANT CARRYING CHARGE w/o intra-AEP charges or credits or ROE incentives (Note B)					
7	Annual Rate	((ln 1 - ln 95)/((ln 42) x 100))				13.36%
8	Monthly Rate	(ln 7 / 12)				1.11%
9	NET PLANT CARRYING CHARGE ON LINE 7 , w/o depreciation or ROE incentives (Note B)					
10	Annual Rate	((ln 1 - ln 95 - ln 100) /((ln 42) x 100))				11.01%
11	NET PLANT CARRYING CHARGE ON LINE 10, w/o Return, income taxes or ROE incentives (Note B)					
12	Annual Rate	((ln 1 - ln 95 - ln 100 - ln 125 - ln 126) /((ln 42) x 100))				2.78%
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				1,561,997
16	Less: Load Dispatch - Scheduling, System Control and Dispatch Services (321.88.b)					1,182,660
17	Less: Load Dispatch - Reliability, Planning & Standards Development Services (321.92.b)					336,392
18	Total 561 Internally Developed Costs	(Line 15 - Line 16 - Line 17)				42,946

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Line No.	(1) RATE BASE CALCULATION	(2) Data Sources (See "General Notes")	(3) TO Total NOTE C	(4) Allocator		(5) Total Transmission
	GROSS PLANT IN SERVICE					
19	Production	(Worksheet A ln 14.(b))	1,121,286,066	NA	0.00000	-
20	Less: Production ARO (Enter Negative)	(Worksheet A ln 14.(c))	(6,439,212)	NA	0.00000	-
21	Transmission	(Worksheet A ln 14.(d) & TCOS Ln 134)	170,805,940	DA		158,588,172
22	Less: Transmission ARO (Enter Negative)	(Worksheet A ln 14.(e))	-	TP	0.92847	-
23	Distribution	(Worksheet A ln 14.(f))	306,600,010	NA	0.00000	-
24	Less: Distribution ARO (Enter Negative)	(Worksheet A ln 14.(g))	-	NA	0.00000	-
25	General Plant	(Worksheet A ln 14.(h))	12,617,199	W/S	0.02888	364,399
26	Less: General Plant ARO (Enter Negative)	(Worksheet A ln 14.(i))	(151,295)	W/S	0.02888	(4,370)
27	Intangible Plant	(Worksheet A ln 14.(j))	9,809,579	W/S	0.02888	283,312
28	TOTAL GROSS PLANT	(sum lns 19 to 27)	1,614,528,288	**GP**	**0.098624**	159,231,513
				GTD=	**0.33219**	
29	ACCUMULATED DEPRECIATION AND AMORTIZATION					
30	Production	(Worksheet A ln 28.(b))	534,837,296	NA	0.00000	-
31	Less: Production ARO (Enter Negative)	(Worksheet A ln 28.(c))	(3,712,230)	NA	0.00000	-
32	Transmission	(Worksheet A ln 28.(d) & ln 43.(c))	40,329,740	**TP1=**	0.83695	33,753,813
33	Less: Transmission ARO (Enter Negative)	(Worksheet A ln 28.(e))	-	**TP1=**	0.83695	-
34	Distribution	(Worksheet A ln 28.(f))	86,977,424	NA	0.00000	-
35	Less: Distribution ARO (Enter Negative)	(Worksheet A ln 28.(g))	-	NA	0.00000	-
36	General Plant	(Worksheet A ln 28.(h))	4,558,125	W/S	0.02888	131,644
37	Less: General Plant ARO (Enter Negative)	(Worksheet A ln 28.(i))	(89,935)	W/S	0.02888	(2,597)
38	Intangible Plant	(Worksheet A ln 28.(j))	4,833,886	W/S	0.02888	139,608
39	TOTAL ACCUMULATED DEPRECIATION	(sum lns 30 to 38)	667,734,305			34,022,467
40	NET PLANT IN SERVICE					
41	Production	(ln 19 + ln 20 - ln 30 - ln 31)	583,721,788			-
42	Transmission	(ln 21 + ln 22 - ln 32 - ln 33)	130,476,201			124,834,359
43	Distribution	(ln 23 + ln 24 - ln 34 - ln 35)	219,622,586			-
44	General Plant	(ln 25 + ln 26 - ln 36 - ln 37)	7,997,714			230,983
45	Intangible Plant	(ln 27 - ln 38)	4,975,694			143,704
46	TOTAL NET PLANT IN SERVICE	(sum lns 41 to 45)	946,793,983	**NP**	**0.132245**	125,209,046
47	DEFERRED TAX ADJUSTMENTS TO RATE BASE	(Note D)				
48	Account No. 281.1 (enter negative)	(Worksheet B, ln 2 & ln 5.E)	(48,783,293)	NA		-
49	Account No. 282.1 (enter negative)	(Worksheet B, ln 7 & ln 10.E)	(155,051,375)	DA		(24,811,397)
50	Account No. 283.1 (enter negative)	(Worksheet B, ln 12 & ln 15.E)	(91,479,202)	DA		(91,605)
51	Account No. 190.1	(Worksheet B, ln 17 & ln 20.E)	59,610,097	DA		12,223,707
52	Account No. 255 (enter negative)	(Worksheet B, ln 24 & ln 25.E)	-	DA		-
53	TOTAL ADJUSTMENTS	(sum lns 48 to 52)	(235,703,774)			(12,679,294)
54	PLANT HELD FOR FUTURE USE	(Worksheet A ln 44.(e) & ln 45.(e))	-	DA		-
55	REGULATORY ASSETS	(Worksheet A ln 51.(e))	-	DA		-
56	UNFUNDED RESERVES (ENTER NEGATIVE) (NOTE Y)	(Worksheet A ln 54.(e))	(73,075)	W/S	0.02888	(2,110)
57	WORKING CAPITAL	(Note E)				
58	Cash Working Capital	(1/8 * ln 78)	162,693			151,055
59	Transmission Materials & Supplies	(Worksheet C, ln 2.(F))	3,902	TP	0.92847	3,623
60	A&G Materials & Supplies	(Worksheet C, ln 3.(F))	586	W/S	0.02888	17
61	Stores Expense	(Worksheet C, ln 4.(F))	-	GP	0.09862	-
62	Prepayments (Account 165) - Labor Allocated	(Worksheet C, ln 8.G)	10,138,498	W/S	0.02888	292,811
63	Prepayments (Account 165) - Gross Plant	(Worksheet C, ln 8.F)	1,313,259	GP	0.09862	129,519
64	Prepayments (Account 165) - Transmission Only	(Worksheet C, ln 8.E)	-	DA	1.00000	-
65	Prepayments (Account 165) - Unallocable	(Worksheet C, ln 8.D)	(9,333,088)	NA	0.00000	-
66	TOTAL WORKING CAPITAL	(sum lns 58 to 65)	2,285,850			577,026
67	IPP CONTRIBUTIONS FOR CONSTRUCTION	(Note F) (Worksheet D, ln 8.B)	-	DA	1.00000	-
68	RATE BASE (sum lns 46, 53, 54, 55, 56, 66, 67)		713,302,983			113,104,667

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WHEELING POWER COMPANY

Line No.	(1) EXPENSE, TAXES, RETURN & REVENUE REQUIREMENTS CALCULATION	(2) Data Sources (See "General Notes")	(3) TO Total	(4) Allocator		(5) Total Transmission
	OPERATION & MAINTENANCE EXPENSE					
69	Production	321.80.b	472,929,326			
70	Distribution	322.156.b	13,164,698			
71	Customer Related Expense	322 & 323.164,171,178.b	2,217,986			
72	Regional Marketing Expenses	322.131.b	859,670			
73	Transmission	321.112.b	86,992,974			
74	TOTAL O&M EXPENSES	(sum lns 69 to 73)	576,164,653			
75	Less: Total Account 561	(Note G) (Worksheet F, ln 14.C)	1,561,997			
76	Less: Account 565	(Note H) 321.96.b	84,129,434			
77	Less: Regulatory Deferrals & Amortizations	(Note I) (Worksheet F, ln 4.C)	-			
78	Total O&M Allocable to Transmission	(lns 73 - 75 - 76 - 77)	1,301,543	TP	0.92847	1,208,443
79	Administrative and General	323.197.b (Notes J and M)	6,159,054			
80	Less: Acct. 924, Property Insurance	323.185.b	204,631			
81	Acct. 9260039 PBOP Expense	PBOP Worksheet O Line 9 & 10, (Note K)	(1,485,281)			
82	Acct. 9260057 PBOP Medicare Subsidy	PBOP Worksheet O Line 11, (Note K)	-			
83	PBOP Expense Billed From AEPSC	PBOP Worksheet O Line 13, (Note K)	(259,814)			
84	Acct. 928, Reg. Com. Exp.	323.189.b	1,056,235			
85	Acct. 930.1, Gen. Advert. Exp.	323.191.b	1,257			
86	Acct. 930.2, Misc. Gen. Exp.	323.192.b	183,907			
87	Balance of A & G	(ln 79 - sum ln 80 to ln 86)	6,458,118	W/S	0.02888	186,518
88	Plus: Acct. 924, Property Insurance	(ln 80)	204,631	GP	0.09862	20,182
89	Acct. 928 - Transmission Specific	Worksheet F ln 21.(E) (Note L)	9,464	TP	0.92847	8,787
90	Acct 930.1 - Only safety related ads -Direct	Worksheet F ln 38.(E) (Note L)	16	TP	0.92847	15
91	Acct 930.2 - Misc Gen. Exp. - Trans	Worksheet F ln 44.(E) (Note L)	19,815	DA	1.00000	19,815
92	Settlement Approved PBOP Recovery	PBOP Worksheet O, Col. C (Note M)	941,151	W/S	0.02888	27,182
93	A & G Subtotal	(sum lns 87 to 92)	7,633,195			262,498
94	O & M EXPENSE SUBTOTAL	(ln 78 + ln 93)	8,934,738			1,470,941
95	Plus: Transmission Lease Payments To Affiliates in Acct 565 (Company Records) (Note H)		-	DA	1.00000	-
96	TOTAL O & M EXPENSE	(ln 94 + ln 95)	8,934,738			1,470,941
97	DEPRECIATION AND AMORTIZATION EXPENSE					
98	Production	336.2-6.f	31,963,731	NA	0.00000	-
99	Distribution	336.8.f	11,821,383	NA	0.00000	-
100	Transmission	336.7.f	3,494,972	TP1	0.83695	2,925,103
101	General	336.10.f	442,834	W/S	0.02888	12,790
102	Intangible	336.1.f	1,806,588	W/S	0.02888	52,176
103	TOTAL DEPRECIATION AND AMORTIZATI0N	(Ln 98+99+ 100+101+102)	49,529,508			2,990,069
104	TAXES OTHER THAN INCOME	(Note N)				
105	Labor Related					
106	Payroll	Worksheet H ln 22.(D)	1,437,752	W/S	0.02888	41,524
107	Plant Related					
108	Property	Worksheet H ln 22.(C)	7,095,500	DA		1,890,295
109	Gross Receipts/Sales & Use	Worksheet H ln 22.(F)	13,297,560	NA	0.00000	-
110	Other	Worksheet H ln 22.(E)	-	GP	0.09862	-
111	TOTAL OTHER TAXES	(sum lns 106 to 110)	21,830,812			1,931,819
112	INCOME TAXES	(Note O)				
113	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		26.03%			
114	EIT=(T/(1-T)) * (1-(WCLTD/WACC)) =		23.02%			
115	where WCLTD=(ln 154) and WACC = (ln 157)					
116	and FIT, SIT & p are as given in Note O.					
117	GRCF=1 / (1 - T) = (from ln 113)		1.3518			
118	Amortized Investment Tax Credit (enter negative)	(FF1 p.114, ln 19.c)	-			
119	Excess Deferred Income Tax	(Note U)	(1,586,962)	DA		(145,634)
120	Tax Effect of Permanent and Flow-Through Differences	(Note U)	158,419	DA		19,061
121	Income Tax Calculation	(ln 114 * ln 126)	12,335,442			1,955,966
122	ITC adjustment	(ln 117 * ln 118)	-	GP	0.09862	-
123	Excess Deferred Income Tax	(ln 117 * ln 119)	(2,145,274)			(196,870)
124	Tax Effect of Permanent and Flow-Through Differences	(ln 117 * ln 120)	214,153			25,767
125	TOTAL INCOME TAXES	(sum lns 121 to 124)	10,404,322			1,784,863
126	RETURN ON RATE BASE (Rate Base*WACC)	(ln 68 * ln 157)	53,589,098			8,497,339
127	INTEREST ON IPP CONTRIBUTION FOR CONST. (Note F) (Worksheet D, ln 2.(B))		-	DA	1.00000	-
128	(Gains) / Losses on Sales of Plant Held for Future Use (Worksheet N, ln 4, Cols. ((F) & (H))		-			-
129	Tax Impact on Net Loss / (Gain) on Sales of Plant Held for Future Use (ln 128 * ln114)		-			-
130	TOTAL REVENUE REQUIREMENT (sum lns 96, 103, 111, 125, 126, 127, 128, 129)		144,288,478			16,675,029

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SUPPORTING CALCULATIONS

In No.								
	TRANSMISSION PLANT INCLUDED IN PJM TARIFF							
131	Total transmission plant	(ln 21)						170,805,940
132	Less transmission plant excluded from PJM Tariff (Worksheet A, ln 42, Col. (d)) (Note P)							-
133	Less transmission plant included in OATT Ancillary Services (Worksheet A, ln 42, Col. (b)) (Note Q)							12,217,769
134	Transmission plant included in PJM Tariff	(ln 131 - ln 132 - ln 133)						158,588,172
135	Percent of transmission plant in PJM Tariff	(ln 134 / ln 131)					**TP=**	**0.92847**
136	WAGES & SALARY ALLOCATOR (W/S)	(Note R)	Direct Payroll	Payroll Billed from AEP Service Corp.	Total			
137	Production	354.20.b	8,816,039	1,621,511	10,437,550	NA	0.00000	-
138	Transmission	354.21.b	1,444	418,670	420,114	TP	0.92847	390,063
139	Regional Market Expenses	354.22.b	0	0	-	NA	0.00000	-
140	Distribution	354.23.b	1,714,716	364,041	2,078,757	NA	0.00000	-
141	Other (Excludes A&G)	354.24,25,26.b	201,633	367,756	569,389	NA	0.00000	-
142	Total	(sum lns 137 to 141)	10,733,832	2,771,978	13,505,810			390,063
143	Transmission related amount						**W/S=**	**0.02888**
144	WEIGHTED AVERAGE COST OF CAPITAL (WACC)							$
145	Long Term Interest	(Worksheet M, ln. 37, col. (d))						28,769,847
146	Preferred Dividends	(Worksheet M, ln. 71)						-
147	Development of Common Stock:							
148	Proprietary Capital	(Worksheet M, ln. 14, col. (b))						526,345,694
149	Less: Preferred Stock	(Worksheet M, ln. 14, col. (c))						-
150	Less: Account 216.1	(Worksheet M, ln. 14, col. (d))						-
151	Less: Account 219	(Worksheet M, ln. 14, col. (e))						268,382
152	Common Stock	(ln 148 - ln 149 - ln 150 - ln 151)						526,077,312
153				$	%	Cap Limit	Cost (Note S)	Weighted
154	Long Term Debt (Note T) Worksheet M, ln 28, col. (g), ln 38, col. (d))			581,615,385	52.51%	52.51%	4.95%	0.0260
155	Preferred Stock (ln 149)			-	0.00%	0.00%	-	0.0000
156	Common Stock (ln 152)			526,077,312	47.49%	47.49%	10.35%	0.0492
157	Total (Sum lns 154 to 156)			1,107,692,697			**WACC=**	**0.0751**
158	Capital Structure Equity Limit (Note Z)		55%					

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Letter	Notes
	General Notes: a) References to data from Worksheets are indicated as: Worksheet X, Line#.Column.X
A	Revenue credits include: 1) Forfeited Discounts. 2) Miscellaneous Service Revenues. 3) Rental revenues earned on assets included in the rate base. 4) Revenues for associated business projects provided by employees whose labor and overhead costs are in the transmission cost of service. 5) Other electric revenues. 6) Revenues for grandfathered PTP contracts included in the load divisor. 7) If AEP East companies have any directly assigned transmission facilities, the revenue credits in the AEP East formula rate shall include all revenues associated with those directly assigned transmission facilities, irrespective of whether the loads of the customer are included in the formula rate divisor; provided however, such addition to revenue credits shall not be reflected if the costs of such directly assigned transmission facilities are not included in the transmission plant balances on which the formula rate ATRR is based. See Worksheet E for details.
B	The annual and monthly net plant carrying charges on page 1 are used to compute the revenue requirement for RTEP sponsored upgrades or those projects receiving approved incentive-ROE's. Interest will be calculated based on Worksheet Q and any over under recovery will be filed and posted as part of the informational filing.
C	Transmission Plant Balances in this study are projected or actual average of 13-month balances.
D	The total-company balances shown for Accounts 281, 282, 283, 190 only reflect ADIT that relates to utility operations. The balance of Account 255 is reduced by prior flowthrough and is completely excluded if the utility chose to utilize amortization of tax credits against FIT expense. An exception to this is pre-1971 ITC balances, which are required to be taken as an offset to rate base. Account 281 is not allocated. In compliance with FERC Rulemaking the calculation of ADIT in the annual projection will be performed in accordance with IRS regulation Section1.167(l)-l(h)(6)(ii). RM02-7-000, Asset Retirement Obligation deferrals have been removed from ratebase. Transmission ADIT allocations are shown on WS B. The company will not include the ADIT portion of deferred hedge gains and losses in rate base. Detailed balances for the projected or actual period, distinguished between utility and non-utility balances, will be filed and posted as part of the information filing.
E	Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission, as shown on line 78. It excludes: 1) Load Scheduling & Dispatch Charges in account 561 that are collected in the OATT Ancillary Services Revenue, as shown on line 75. 2) Costs of Transmission of Electricity by Others, as described in Note H. 3) The impact of state regulatory deferrals and amortizations, as shown on line 77 4) All A&G Expenses, as shown on line 93.
F	Consistent with Paragraph 657 of Order 2003-A, the amount on line 67 is equal to the balance of IPP System Upgrade Credits owed to transmission customers that made contributions toward the construction of System upgrades, and includes accrued interest and unreturned balance of contributions. The annual interest expense is included on line 127.
G	Removes from the cost of service the Load Scheduling and Dispatch expenses booked to accounts 561.1 through 561.8. Expenses recorded in these accounts, with the exception of 561.4 & 561.8 (lines 16 & 17 above) are recovered in Schedule 1A, OATT ancillary services rates. See Worksheet F, lines 5 through 14, for descriptions and the Form 1 Source of these accounts' balances.
H	Removes cost of transmission service provided by others to determine the basis of cash working capital on line 78. To the extent such service is incurred to provide the PJM service at issue, e.g. lease payments to affiliates, such cost is added back on line 95 to determine the total O&M collected in the formula. The amounts on line 95 is also excluded in the calculation of the FCR percentage calculated on lines 6 through 12. The addbacks on line 95 of activity recorded in 565 represents inter-company sales or purchases of transmission capacity necessary to meet each AEP company's transmission load relative to their available transmission capacity. The company records referenced on line 95 is the WHEELING POWER COMPANY general ledger.
I	Removes the impact of state regulatory deferrals or their amortization from Transmission O&M expense.
J	General Plant and Administrative & General expenses, other than in accounts 924, 928, and 930, will be functionalized based on the Wages & Salaries "W/S" allocator. The allocation basis for accounts 924, 928 and 930 are separately presented in the formula. A change in the allocation method for an account must be approved via a 205 filing with the FERC.
K	These deductions on lines 81 through 83 are to remove from the cost of service the expenses recorded by the company for Postemployment Benefits Other than Pensions (PBOP). See Note M below for the recoverable PBOP expense.
L	Expenses recorded in FERC Accounts 928 (Regulatory Commission Expense), 930.1 (Safety Related Advertising) and 930.2 (Miscellaneouse General Expenses) that are not directly related to or properly allocable to transmission service will be removed from the TCOS. If AEP includes any expenses booked to these accounts in future ATRR updates, AEP must provide supporting information demonstrating that the underlying activities are directly related to providing transmission service. Account 930.2 includes the expenses incurred by the transmission function for Associated Business Development revenues given as a credit to the TCOS on Worksheet E.
M	See note K above. Per the settlement in Docket ER08-1329, recoverable PBOP expense is based on an annual total for the operating companies that is ratioed to them based on the total of actual annual PBOP costs, including charges from the AEP Service Corportation. The calculation of the recoverable amount for each company is shown on Worksheet O.
N	Includes only FICA, unemployment, highway, property and other assessments charged in the current year. Gross receipts, sales & use and taxes related to income are excluded.
O	The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = the percentage of federal income tax deductible for state income taxes. See Worksheet G for the development of the Company's composite SIT. A utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) (ln 118) multiplied by (1/1-T) . If the applicable tax rates are zero enter 0. Inputs Required: FIT = 21.00% SIT= 6.36% (State Income Tax Rate or Composite SIT. Worksheet G)) p = 0.00% (percent of federal income tax deductible for state purposes) The formula rate shall reflect the applicable state and federal statutory tax rates in effect during the period the calculated estimated unit charges are applicable. If the statutory tax rates change during such period, the effective tax rates used in the formula shall be weighted by the number of days the pre-change rate and post-change rate each is in effect.
P	Removes plant excluded from the OATT because it does not meet the PJM's definition of Transmission Facilities or is otherwise ineligible to be recovered under the OATT.
Q	Removes transmission plant (e.g. step-up transformers) included in the development of OATT ancillary service rates and not already removed for reasons indicated in Note P.
R	Includes functional wages & salaries billed by AEP Service Corporation for support of the operating company.
S	Long Term Debt cost rate = Long-Term Interest (ln 145) / Long-Term Debt (ln 154). Preferred Stock cost rate = preferred dividends (ln 146) / preferred outstanding (ln 155). Common Stock cost rate (ROE) = 10.35%, the rate accepted by FERC in Docket No. ER08-1329. It includes an additional 50 basis points for PJM RTO Membership. The amount of eligible hedging gains or losses included in total interest expense is limited to five basis points of the capital structure. Details and calculations of the weighted average cost of captial are shown on Worksheet M. Eligible Hedging Gains and Losses are computed on Worksheet M.The unamortized balance of eligible hedge gains/losses and related ADIT amounts shall not flow through the formula rate.
T	The Long Term Debt balance for I&M includes the accumulated balance of principle and related interest for Spent Nuclear Fuel Disposal Costs collected prior to April 7, 1983. This total balance of $265,249,280 at 12/31/12 is not included in the balance in line 154 above. The cost rates for long-term debt shall include interest expense and related periodic expenses (such as remarketing and letter of credit fees) as recorded in FERC Account 427 or 430, amortization of issuance costs (including insurance) and discounts as recorded in FERC Account 428, issuance premiums as recorded in FERC Account 429 and losses or gains on reacquired debt as recorded in FERC Accounts 428.1 or 429.1, respectively. The cost rates for preferred stock (if applicable) shall include the dividends.
U	Excess / (Deficit) Deferred Income Taxes will be amortized over the average remaining life of the assets to which it relates, unless the Commission requires a different amortization period. The Tax Effect of Permanent Differences captures the differences in the income taxes due under the Federal and State tax calculations that are not the result of a timing difference, including but not limited to depreciation related to capitalized AFUDC equity and meals and entertainment deductions. The Tax Effect of Flow-Through differences captures current tax expense related to timing differences on items for which tax deductions were used to reduce customer rates through the use of flow-through accounting in a prior period. Transmission balances for the projected or actual period, will be filed and posted as part of the informational filing.
V	Cash investment in prepaid pension and benefits recorded in FERC Account 165 is permitted to be included in the formula. A labor expense allocation factor will be used to allocate total company costs. All other prepayments recorded in FERC Account 165 are directly assigned to the transmission function, allocated or excludable balances detailed on Worksheet C.
W	The formula rate shall allocate property tax expense based on the as filed net plant cost allocation method detailed on Worksheet H.
X	Under Section 30.9 of the PJM OATT, a network customer that owns existing transmission facilities that are integrated with the Transmission Provider's Transmission System may be eligible to receive consideration either through a billing credit or some other mechanism. Calculation of any credit under this subsection, pursuant to approval by FERC for inclusion in this formula rate for collection on behalf of the network customer, shall be addressed in either the Network Customer's Service Agreement or any other agreement between the parties.
Y	The cost of service will make a rate base adjustment to remove unfunded reserves associated with contingent liabilites recorded to Accounts 228.1-228.4 from rate base.
Z	Per the settlement in EL17-13, equity is limited to 55% in of the Company's capital structure. If the percentage of actual equity exceeds the cap, the excess is included as long term debt in the capital structure.

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

Line No	Month (a)	Gross Plant In Service								
		Production (b)	Production ARO (c)	Transmission (d)	Transmission ARO (e)	Distribution (f)	Distribution ARO (g)	General (h)	General ARO (i)	Intangible (j)
	(Note A)	FF1, page 205 Col.(g) & pg. 204 Col. (b), ln 46	FF1, page 205&204, Col.(g)&(b), lns 15,24,34,44	FF1, page 207 Col.(g) & pg. 206 Col. (b), ln 58	Acct. 359.1 FF1, page 207 Col.(g) & pg. 206 Col. (b), ln 57	FF1, page 207 Col.(g) & pg. 206 Col. (b), ln 75	FF1, page 207 Col.(g) & pg. 206 Col. (b), ln 74	FF1, page 207 Col.(g) & pg. 206 Col. (b), ln 99	Acct. 399.1 FF1, page 207 Col.(g) & pg. 206 Col. (b), ln 98	FF1, page 205 Col.(g) & pg. 204 Col. (b), ln 5
1	December Prior to Rate Year	1,104,362,400	6,439,212	170,844,556	-	289,037,547	-	12,580,488	151,295	9,164,469
2	January	1,105,608,318	6,439,212	170,718,384	-	293,299,482	-	12,597,130	151,295	8,990,676
3	February	1,106,213,632	6,439,212	170,646,756	-	297,083,791	-	12,606,972	151,295	8,986,692
4	March	1,106,290,332	6,439,212	170,621,103	-	300,445,563	-	12,609,921	151,295	8,907,621
5	April	1,106,405,082	6,439,212	170,600,384	-	302,358,680	-	12,612,890	151,295	9,139,074
6	May	1,107,303,220	6,439,212	170,624,819	-	304,690,644	-	12,615,779	151,295	9,382,422
7	June	1,109,023,010	6,439,212	170,677,817	-	309,227,181	-	12,618,967	151,295	9,432,086
8	July	1,110,861,043	6,439,212	170,920,199	-	310,839,556	-	12,622,246	151,295	9,800,530
9	August	1,111,958,515	6,439,212	170,927,210	-	312,212,745	-	12,625,671	151,295	10,182,572
10	September	1,112,400,261	6,439,212	170,934,815	-	314,143,157	-	12,628,794	151,295	10,397,110
11	October	1,113,061,170	6,439,212	170,917,341	-	315,648,602	-	12,631,913	151,295	10,747,407
12	November	1,114,098,081	6,439,212	170,884,184	-	317,217,342	-	12,634,927	151,295	11,192,610
13	December of Rate Year	1,269,133,799	6,439,212	171,159,657	-	319,595,840	-	12,637,889	151,295	11,201,263
14	Average of the 13 Monthly Balances	1,121,286,066	6,439,212	170,805,940	-	306,600,010	-	12,617,199	151,295	9,809,579

Line No	Month (a)	Accumulated Depreciation								
		Production (b)	Production ARO (c)	Transmission (d)	Transmission ARO (e)	Distribution (f)	Distribution ARO (g)	General (h)	General ARO (i)	Intangible (j)
	(Note A)	FF1, page 219, lns 20-24, Col. (b)	Company Records (Included in total in Column (b))	FF1, page 219, ln 25, Col. (b)	Company Records (Included in total in Column (d))	FF1, page 219, ln 26, Col. (b)	Company Records (Included in total in Column (f))	FF1, page 219, ln 28, Col. (b)	Company Records (Included in total in Column (h))	FF1, page 200, ln 21, Col. (b)
15	December Prior to Rate Year	521,499,703	3,608,816	38,969,893	-	82,555,064	-	4,359,066	85,725	4,428,207
16	January	523,717,186	3,626,051	39,196,695	-	83,208,077	-	4,392,171	86,427	4,569,937
17	February	525,937,035	3,643,287	39,423,278	-	83,922,763	-	4,425,333	87,128	4,708,770
18	March	528,158,000	3,660,523	39,649,742	-	84,652,529	-	4,458,525	87,830	4,542,432
19	April	530,379,046	3,677,759	39,876,173	-	85,394,761	-	4,491,718	88,532	4,679,881
20	May	532,600,247	3,694,994	40,102,581	-	86,144,248	-	4,524,912	89,233	4,821,188
21	June	534,823,116	3,712,230	40,329,048	-	86,902,577	-	4,558,106	89,935	4,739,739
22	July	537,049,244	3,729,466	40,555,628	-	87,678,217	-	4,591,302	90,637	4,885,930
23	August	539,278,857	3,746,702	40,782,670	-	88,460,174	-	4,624,499	91,338	5,038,261
24	September	541,510,526	3,763,937	41,009,740	-	89,247,943	-	4,657,697	92,040	4,975,626
25	October	543,742,983	3,781,173	41,236,748	-	90,043,487	-	4,690,897	92,742	5,137,900
26	November	545,976,651	3,798,409	41,463,738	-	90,844,397	-	4,724,098	93,443	5,306,012
27	December of Rate Year	548,212,257	3,815,645	41,690,681	-	91,652,277	-	4,757,300	94,145	5,006,630
28	Average of the 13 Monthly Balances	534,837,296	3,712,230	40,329,740	-	86,977,424	-	4,558,125	89,935	4,833,886

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)
	(Note A)	Company Records (included in total in column (d) of gross plant above)	Company Records (included in total in column (b) of accumulated depreciation above)	Company Records	Company Records
29	December Prior to Rate Year	12,283,693	6,506,335		
30	January	12,272,669	6,517,972		
31	February	12,261,655	6,529,598		
32	March	12,250,651	6,541,214		
33	April	12,239,657	6,552,820		
34	May	12,228,673	6,564,415		
35	June	12,217,699	6,575,999		
36	July	12,206,735	6,587,574		
37	August	12,195,781	6,599,138		
38	September	12,184,836	6,610,691		
39	October	12,173,902	6,622,234		
40	November	12,162,977	6,633,767		
41	December of Rate Year	12,152,063	6,645,290		
42	Average of the 13 Monthly Balances	12,217,769	6,575,927	-	-
43	Transmission Accum Depreciation net of GSU		33,753,813		

Plant Held For Future Use

	(a)	Source of Data (b)	Balance @ December 31, 2024 (c)	Balance @ December 31, 2023 (d)	Average Balance for 2024 (e)
44	**Plant Held For Future Use**	FF1, page 214, ln 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			
53a	Accum Prv I/D	2282000	73,075	73,075	73,075
53b					-
53c					-
54		Total	73,075	73,075	73,075

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

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

	(A)	(B)	(C)	(D)	(E)
Line Number	**Description**	**Source**	**Balance @ December 31, 2024**	**Balance @ December 31, 2023**	**Average Balance for 2024**
1	**Account 281**				
2	Year End Utility Deferrals	FF1, p. 272 - 273, ln 8, Col. (k)	49,914,594	47,651,992	48,783,293
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)	49,914,594	47,651,992	48,783,293
5	Transmission Related Deferrals	Ln 2 - ln 3 - ln 4	-	-	-
6	**Account 282**				
7	Year End Utility Deferrals	FF1, p. 274 - 275, ln 5, Col. (k)	158,647,069	151,455,681	155,051,375
8	Less: ARO Related Deferrals	WS B-1 - Actual Stmt. AF Ln. 7 (Note 1)	751,468	751,468	751,468
9	Less: Other Excluded Deferrals	WS B-1 - Actual Stmt. AF Ln. 6 (Note 1)	132,816,475	126,160,545	129,488,510
10	Transmission Related Deferrals	Ln 7 - ln 8 - ln 9	25,079,126	24,543,668	24,811,397
11	**Account 283**				
12	Year End Utility Deferrals	FF1, p. 276 - 277, ln 9, Col. (k)	93,219,680	89,738,725	91,479,202
13	Less: ARO Related Deferrals	WS B-1 - Actual Stmt. AF Ln. 13 (Note 1)	0	-	0
14	Less: Other Excluded Deferrals	WS B-1 - Actual Stmt. AF Ln. 12 (Note 1)	93,136,214	89,638,982	91,387,598
15	Transmission Related Deferrals	Ln 12 - ln 13 - ln 14	83,466	99,743	91,605
16	**Account 190**				
17	Year End Utility Deferrals	FF1, p. 234, ln 8, Col. (c)	69,570,807	49,649,387	59,610,097
18	Less: ARO Related Deferrals	WS B-2 - Actual Stmt. AG Ln. 4 (Note 1)	1,768,213	1,768,213	1,768,213
19	Less: Other Excluded Deferrals	WS B-2 - Actual Stmt. AG Ln. 3 (Note 1)	54,306,618	36,929,735	45,618,177
20	Transmission Related Deferrals	Ln 17 - ln 18 - ln 19	13,495,976	10,951,439	12,223,707
21	**Account 255**				
22	Year End ITC Balances	FF1, p. 266-267, ln 8, Col. (h)	-	-	-
23	Less: Balances Not Qualified for Ratebase	Company Records - Note 1	-	-	-
24	ITC Balances Includeable Ratebase	Ln 22 - ln 23	-	-	-
25	Transmission Related Deferrals	WS B-1 - Actual Stmt. AF Ln. 20 (Note 1)	-	-	-

NOTE 1 On this worksheet, "Company Records" refers to AEP's tax forecast and accounting ledger. The PTRR will use projected ending balances and reflect proration required by IRS Letter Rule Section I.167(l)-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.

WHEELING POWER COMPANY
SPECIFIED DEFERRED CREDITS - Actual Cycle Only
PERIOD ENDED DECEMBER 31, 2024

(DEBIT) CREDIT

	COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F	COLUMN G	COLUMN H	COLUMN I	COLUMN J	COLUMN K	COLUMN L	COLUMN M	COLUMN N	COLUMN O
		PER BOOKS		NON-APPLICABLE/NON-UTILITY		AVERAGE	FUNCTIONALIZATION AVERAGE			FUNCTIONALIZATION 12/31/2023			FUNCTIONALIZATION 12/31/2024		
	ACCUMULATED DEFERRED FIT ITEMS	BALANCE AS OF 12-31-2023	BALANCE AS OF 12-31-2024	BALANCE AS OF 12-31-2023	BALANCE AS OF 12-31-2024	ELECTRIC UTILITY (B+C+D+E)/2	GENERATION	TRANSMISSION	DISTRIBUTION	GENERATION	TRANSMISSION	DISTRIBUTION	GENERATION	TRANSMISSION	DISTRIBUTION
1.00	ACCOUNT 281:														
2.01															
2.02		0	0			0	0	0	0						
2.03															
2.04		0	0	0	0	0									
2.05		0	0	0	0	0									
2.06		0	0	0	0	0									
3	TOTAL ACCOUNT 281	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	ACCOUNT 281 - ARO-Related Deferrals	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	ACCOUNT 282:														
5.01		0	0			0	0	0	0						
5.02		0	0			0	0	0	0						
5.03		0	0			0	0	0	0						
5.04		0	0			0	0	0	0						
5.05		0	0			0	0	0	0						
5.06		0	0			0	0	0	0						
5.07		0	0			0	0	0	0						
5.08		0	0			0	0	0	0						
5.09		0	0			0	0	0	0						
5.10		0	0			0	0	0	0						
5.38		0	0			0	0	0	0						
5.39				0	0	0									
5.40				0	0	0									
5.41				0	0	0									
6	TOTAL ACOUNT 282	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	ACCOUNT 282 - ARO-Related Deferals	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	ACCOUNT 283:														
9.01		0	0			0	0	0	0						
9.02		0	0			0	0	0	0						
9.03		0	0			0	0	0	0						
9.04		0	0			0	0	0	0						
9.05		0	0			0	0	0	0						
9.06		0	0			0	0	0	0						
9.07		0	0			0	0	0	0						
9.08		0	0			0	0	0	0						
9.94				0	0	0									
9.95				0	0	0									
9.96				0	0	0									
9.97				0	0	0									
9.98				0	0	0									
9.99				0	0	0									
10		0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	DEFD STATE INCOME TAXES	0	0			0	0	0	0						
11.01				0	0	0									
12	TOTAL ACCOUNT 283	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	ACCOUNT 283 - ARO-Related Deferals	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	JURISDICTIONAL AMOUNTS FUNCTIONALIZED														
15	TOTAL COMPANY AMOUNTS FUNCTIONALIZED														
16	REFUNCTIONALIZED BASED ON JURISDICTIONAL PLANT														
17	NOTE: POST 1970 ACCUMULATED DEFERRED														
18	INV TAX CRED. (JDITC) IN A/C 255														
18.01		0	0			0	0	0	0						
18.02		0	0			0	0	0	0						
19															
20	TOTAL ACCOUNT 255	0	0	0	0	0	0	0	0	0	0	0	0	0	0

WHEELING POWER COMPANY
ACCUMULATED DEFERRED INCOME TAX IN ACCOUNT 190 - Actual Cycle Only
PERIOD ENDED DECEMBER 31, 2024

DEBIT (CREDIT)

	COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F	COLUMN G	COLUMN H	COLUMN I	COLUMN J	COLUMN K	COLUMN L	COLUMN M	COLUMN N	COLUMN O
		PER BOOKS		NON-APPLICABLE/NON-UTILITY		AVERAGE	FUNCTIONALIZATION AVERAGE			FUNCTIONALIZATION 12/31/2023			FUNCTIONALIZATION 12/31/2024		
	ACCUMULATED DEFERRED FIT ITEMS	BALANCE AS OF 12-31-2023	BALANCE AS OF 12-31-2024	BALANCE AS OF 12-31-2023	BALANCE AS OF 12-31-2024	ELECTRIC UTILITY (B+C+D+E)/2	GENERATION	TRANSMISSION	DISTRIBUTION	GENERATION	TRANSMISSION	DISTRIBUTION	GENERATION	TRANSMISSION	DISTRIBUTION
1	ACCOUNT 190:														
2.01		0	0			0	0	0	0						
2.02		0	0			0	0	0	0						
2.03		0	0			0	0	0	0						
2.04		0	0			0	0	0	0						
2.05		0	0			0	0	0	0						
2.06		0	0			0	0	0	0						
2.07		0	0			0	0	0	0						
2.08		0	0			0	0	0	0						
2.09		0	0			0	0	0	0						
2.10		0	0			0	0	0	0						
2.79		0	0			0	0	0	0						
2.80				0	0	0									
2.81				0	0	0									
2.82				0	0	0									
2.83				0	0	0									
2.84				0	0	0									
2.85				0	0	0									
2.86				0	0	0									
2.87				0	0	0									
2.88				0	0	0									
2.89				0	0	0									
2.90				0	0	0	0	0	0						
2.91		0	0			0	0	0	0						
3	TOTAL ACCOUNT 190	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	ACCOUNT 190 - ARO-Related Deferals	0	0	0	0	0	0	0	0	0	0	0	0	0	0

WHEELING POWER COMPANY, INC.

Worksheet B-3

Excess/ Deficient ADIT Worksheet for Total Company and Functional Balances

For Year Ended December 31, 2024

Debit/(Credit)

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

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

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

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

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

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

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

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

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

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

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

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

remain static on this workpaper.

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

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

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

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

NOTE F

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

NOTE F

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

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

TAX CUT and JOBS ACT of 2017

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

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

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

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

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

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

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

WV House Bill 2

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

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

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

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

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

NOTE 3: Not Applicable

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

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

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

722,608	-

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

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

alance because of specific ADIT items that are not subject to

neasurement value

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

722,608	(4,389,932)

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

Materials & Supplies

Line Number	(A)	(B)	(C) Source	(D) Balance @ December 31, 2024	(E) Balance @ December 31, 2023	(F) Average Balance for 2024	(G)	(H)	(I)
1									
2		Transmission Materials & Supplies	FF1, p. 227, ln 8, Col. (c) & (b)	3,902	3,902	3,902			
3		General Materials & Supplies	FF1, p. 227, ln 11, Col. (c) & (b)	586	586	586			
4		Stores Expense (Undistributed) - Account 163	FF1, p. 227, ln 16, Col. (c) & (b)			-			

Prepayment Balance Summary (Note 1)

5		Average of YE Balance	Excludable Balances	100% Transmission Related	Transmission Plant Related	Transmission Labor Related	Total Included in Ratebase (E)+(F)+(G)
6	Totals as of December 31, 2024	2,472,984	(9,333,088)	0	1,667,575	10,138,498	11,806,072
7	Totals as of December 31, 2023	1,764,353	(9,333,088)		958,944	10,138,498	11,097,441
8	**Average Balance**	2,118,668	(9,333,088)	-	1,313,259	10,138,498	11,451,757

Prepayments Account 165 - Balance @ 12/31/2024

9	Acc. No.	Description	2024 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	1,140,822	-		1,140,822		1,140,822	Plant Related Insurance Policies
11	165000219	Prepaid Taxes	0	-				-	Prepaid Taxes - Distribution
12	165000220	Prepaid Taxes	0					-	Prepaid Taxes
13	165000222	Prepaid Taxes	805,409	805,409				-	Other Prepayments
14	1650006	Other Prepayments	0	-			-	-	Prefunded Pension Expense
15	1650010	Prepaid Pension Benefits	34,980,396	34,980,396				-	SFAS 158 Offsett
16	1650014	FAS 158 Qual Contra Asset	(34,980,396)	(34,980,396)				-	
17	1650021	Prepaid Insurance - EIS	526,752	-		526,752		526,752	EIS Insurance
18	1650035	PRW Without MED-D Benefits	10,138,498	-			10,138,498	10,138,498	Medical Benefits
19	1650037	FAS158 Contra-PRW Exclud Med-D	(10,138,498)	(10,138,498)				-	SFAS 158 Offsett
20									
		Subtotal - Form 1, p 111.57.c	2,472,984	(9,333,088)	0	1,667,575	10,138,498	11,806,072	

Prepayments Account 165 - Balance @ 12/31/ 2023

21	Acc. No.	Description	2023 YE Balance	Excludable Balances	100% Transmission Related	Transmission Plant Related	Transmission Labor Related	Total Included in Ratebase (E)+(F)+(G)	Explanation
22	1650001	Prepaid Insurance	432,191	-		432,191		432,191	Plant Related Insurance Policies
23	165000219	Prepaid Taxes	0	-				-	Prepaid Taxes - Distribution
24	165000220	Prepaid Taxes	0					-	Prepaid Taxes
25	165000222	Prepaid Taxes	805,409	805,409				-	Other Prepayments
26	1650006	Other Prepayments	0	-			-	-	Prefunded Pension Expense
27	1650010	Prepaid Pension Benefits	33,046,896	33,046,896				-	SFAS 158 Offsett
28	1650014	FAS 158 Qual Contra Asset	(33,046,896)	(33,046,896)				-	
29	1650021	Prepaid Insurance - EIS	526,752	-		526,752		526,752	EIS Insurance
30	1650035	PRW Without MED-D Benefits	10,138,498	-			10,138,498	10,138,498	Medical Benefits
31	1650037	FAS158 Contra-PRW Exclud Med-D	(10,138,498)	(10,138,498)				-	SFAS 158 Offsett
32									
					-				
		Subtotal - Form 1, p 111.57.d	1,764,353	(9,333,088)		958,944	10,138,498	11,097,441	

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

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

Line Number	(A) Description	(B) 2024
1	Net Funds from IPP Customers 12/31/2023 (2024 FORM 1, P269)	0
2	Interest Accrual (Company Records - Note 1)	0
3	Revenue Credits to Generators (Company Records - Note 1)	0
4	Other Adjustments	
5	Accounting Adjustment (Company Records - Note 1)	0
6		-
7	Net Funds from IPP Customers 12/31/2024 (2024 FORM 1, P269)	-
8	Average Balance for Year as Indicated in Column B ((ln 1 + ln 7)/2)	-

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

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

Line Number	Description	Total Company	Non-Transmission	Transmission
1	**Account 450, Forfeited Discounts (FF1 p.300.16.(b); Company Records - Note 1)**	158,480	158,480	-
2	**Account 451,Miscellaneous Service Revenues (FF1 p.300.17.(b); Company Records - Note 1)**	23,070	23,070	-
3	**Account 454, Rent from Electric Property (FF1 p.300.19.(b); Company Records - Note 1)**	1,839,241	1,217,594	621,647
4	**Account 4560015, Associated Business Development - (Company Records - Notes 1, 2)**	17,000	17,000	-
5	**Account 456 - Other Electric Revenues - (Company Records - Notes 1,2)**	6,083,209	3,665,733	2,417,476
5a	**Account 457.1, Regional Control Service Revenues (FF1 p.300.23.(b); Company Records - Note 1)**		-	
5b	**Account 457.2, Miscellaneous Revenues (FF1p.300.24.(b); Company Records - Note 1)**		-	
6	**Subtotal - Other Operating Revenues (Company Total equals (FF1 p. 300.26.(b))**	8,121,000	5,081,878	3,039,123
7	**Accounts 4470004 & 5, Revenues from Grandfathered Transmission Contracts - (Company Records - Note 1)**		-	
8	**Total Other Operating Revenues To Reduce Revenue Requirement**	8,121,000	5,081,878	3,039,123

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

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

9	**Facility Credits under PJM OATT Section 30.9**			-

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

	(A)	(B)	(C)	(D)	(E)	(F)
Line Number	Item No.	Description	2024 Expense	100% Non-Transmission	100% Transmission Specific	Explanation
		Regulatory O&M Deferrals & Amortizations				
1						
2						
3						
4		**Total**	0			
		Detail of Account 561 Per FERC Form 1				
5						
6	FF1 p 321.85.b	561.1 - Load Dispatch - Reliability	0			
7	FF1 p 321.86.b	561.2 - Load Dispatch - Monitor & Operate Trans System	25,904			
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	1,182,660			
10	FF1 p 321.89.b	561.5 - Reliability, Planning and Standards Development	17,042			
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	336,392			
14		**Total of Account 561**	1,561,997			
		Account 928				
15	9280000	Regulatory Commission Exp	612	595	17	
16	9280001	Regulatory Commission Exp-Adm	0	0	0	
17	9280002	Regulatory Commission Exp-Case	39,108	36,733	2,375	
18	9280003	Rate Case Amort	7,019	7,019	-	
19	9280005	Reg Com Exp-FERC Trans Cases	2,313	361	1,952	
20	9280006	State Publ Serv CommissionFees	1,007,182	1,002,062	5,120	
21		**Total (FERC Form 1 p.323.189.b)**	1,056,235	1,046,771	9,464	
		Account 930.1				
22	9280000	Regulatory Commission Exp	250	250	-	
23	9280001	Regulatory Commission Exp-Adm	11	8	3	
24	9280002	Regulatory Commission Exp-Case	57	48	9	
25	9280003	Rate Case Amort	924	924	0	
26	9280005	Reg Com Exp-FERC Trans Cases	14	10	4	
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38		**Total (FERC Form 1 p.323.191.b)**	1,257	1,241	16	
		Account 930.2				
39	9302000	Misc General Expenses	112,397	104,445	7,952	
40	9302003	Corporate & Fiscal Expenses	25,141	24,478	664	
41	9302004	Research, Develop&Demonstr Exp	89	85	4	
42	9302007	Assoc Business Development Exp	46,280	35,084	11,196	
43	9302017	SellingPrice Normalization Exp	-	-	-	
44		**Total (FERC Form 1 p.323.192.b)**	183,907	164,092	19,815	

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

State Income Tax Rate - West Virginia	6.50%	
Apportionment Factor - Note 2	97.20%	
Effective State Tax Rate		6.32%
State Income Tax Rate - Illinois	9.50%	
Apportionment Factor - Note 2	0.40%	
Effective State Tax Rate		0.04%
State Income Tax Rate - Michigan	6.00%	
Apportionment Factor - Note 2	0.00%	
Effective State Tax Rate		0.00%
State Income Tax Rate - Kentucky	5.00%	
Apportionment Factor - Note 2	0.10%	
Effective State Tax Rate		0.01%
Ohio Municipal Net Income Tax	0.00%	
Apportionment Factor - Note 2	0.00%	
Effective State Tax Rate		0.00%
Ohio Franchise Tax Rate	0.00%	
Phase-out Factor Note 1	0.00%	
Apportionment Factor - Note 2	0.00%	
Effective State Tax Rate		0.00%
Total Effective State Income Tax Rate		6.36%

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

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

	(A)	(B)	(C)	(D)	(E)	(F)
Line No.	Account	Total Company	Property	Labor	Other	Non-Allocable
		NOTE 1				
1	**Revenue Taxes**					
2	Gross Receipts Tax	3,960				3,960
3	**Real Estate and Personal Property Taxes**					
4	Real and Personal Property - West Virginia	7,095,500	7,095,500			
5	Real and Personal Property - Other Jurisdictions	-	-			
6	**Payroll Taxes**					
7	Federal Insurance Contribution (FICA)	1,408,499		1,408,499		
8	Federal Unemployment Tax	9,534		9,534		
9	State Unemployment Insurance	19,720		19,720		
10	**Production Taxes**					
11	State Severance Taxes	-				-
12	**Miscellaneous Taxes**					
13	State Business & Occupation Tax	2,652,000				2,652,000
14	State Public Service Commission Fees	-			-	
15	State Franchise Taxes	-			-	
16	State Lic/Registration Fee	-			-	
17	Misc. State and Local Tax	-			-	
18	Sales & Use	600				600
19	Federal Excise Tax	-				-
20	State B&O Tax	10,641,000				10,641,000
21						
22	Total Taxes by Allocable Basis	21,830,812	7,095,500	1,437,752	-	13,297,560

(Total Company Amount Ties to FFI p.114, Ln 14,(c))
NOTE 1: The detail of each total company number and its source in the FERC Form 1 is shown on WS H-1.

Functional Property Tax Allocation

		Production	Transmsission	Distribution	General	Total
23	Functionalized Net Plant (TCOS, Lns 41 thru 46)	583,721,788	130,476,201	219,622,586	7,997,714	941,818,289
	WEST VA JURISDICTION					
24	Percentage of Plant in WEST VA JURISDICTION	100.00%	100.00%	99.98%	95.86%	
25	Net Plant in WEST VA JURISDICTION (Ln 23 * Ln 24)	583,721,788	130,476,201	219,570,579	7,666,925	941,435,493
26	Less: Net Value of Exempted Generation Plant	$444,006,904				
27	Taxable Property Basis (Ln 25 - Ln 26)	139,714,884	130,476,201	219,570,579	7,666,925	497,428,589
28	Relative Valuation Factor	100.00%	100.00%	100.00%	100.00%	
29	Weighted Net Plant (Ln 27 * Ln 28)	139,714,884	130,476,201	219,570,579	7,666,925	
30	General Plant Allocator (Ln 29 / (Total - General Plant))	28.53%	26.64%	44.83%	-100.00%	
31	Functionalized General Plant (Ln 30 * General Plant)	2,187,153	2,042,527	3,437,246	(7,666,925)	-
32	Weighted WEST VA JURISDICTION Plant (Ln 29 + 31)	141,902,037	132,518,727	223,007,825	(0)	497,428,589
33	Functional Percentage (Ln 32/Total Ln 32)	28.53%	26.64%	44.83%		

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

Line No.	(A) Annual Tax Expenses by Type (Note 1)	(B) Total Company	(C) FERC FORM 1 Tie-Back	(D) FERC FORM 1 Reference
1	**Revenue Taxes**			
2	Gross Receipts Tax	3,960	3,960	

	(A) Real Estate and Personal Propety Tax Detail Annual Tax Expenses by Type (Note 1)	(B) Tax Year	(C) Total Company	(D) FERC FORM 1 Tie-Back	(E) FERC FORM 1 Reference	(F) Tax Year Factor (Note 2)	(G) Transmission Function (Note 2)
3	**Real Estate and Personal Property Taxes Total (Ln 4 + Ln 5 + Ln 6 + Ln 7)**		**7,095,500**				**1,890,295**
4	Real and Personal Property - West Virginia		7,095,500	7,095,500		26.64%	1,890,295 1,890,295 - - - -
5	Real and Personal Property - Other		-	-			- - - - - - - - - -
6	Real and Personal Property - Tennessee		-	-			- - - - - -
7	Real and Personal Property - Other Jurisdictions		-	-			- - -

Line No.	(A) Annual Tax Expenses by Type (Note 1)	(B) Total Company	(C) FERC FORM 1 Tie-Back	(D) FERC FORM 1 Reference
8	**Payroll Taxes**			
9	Federal Insurance Contribution (FICA)	1,408,499	1,408,499	
10	Federal Unemployment Tax	9,534	9,534	
11	State Unemployment Insurance	19,720	19,720	
12	**Production Taxes**	-		
13	State Severance Taxes		-	
14	**Miscellaneous Taxes**			
15	Muni B&O Tax	2,652,000	2,652,000	
16	State Public Service Commission Fees	-	-	
17	State Franchise Taxes	-	-	
18	State Lic/Registration Fee	-	-	
19	Misc. State and Local Tax	-	-	
20	Sales & Use	600	600	
21	Federal Excise Tax	-	-	
22	State B&O Tax	10,641,000	10,641,000	
23	Total Taxes by Allocable Basis (Total Company Amount Ties to FFI p.114, Ln 14,(c))	21,830,812	21,830,812	

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

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

AEP East Companies
Cost of Service Formula Rate Using 2024 FF1 Balances
Worksheet I RESERVED FOR FUTURE USE
WHEELING POWER COMPANY

AEP East Companies
Cost of Service Formula Rate Using 2024 FF1 Balances
Worksheet J Supporting Calculation of PROJECTED PJM RTEP Project Revenue Requirement Billed to Benefiting Zones
WHEELING POWER COMPANY

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

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

ROE w/o incentives (TCOS, ln 156)	10.35%
Project ROE Incentive Adder	
ROE with additional basis point incentive	10.35%

Determine R (cost of long term debt, cost of preferred stock and equity percentage is from the TCOS, lns 154 through156)

	%	Cost	Weighted cost
Long Term Debt	52.51%	4.95%	2.597%
Preferred Stock	0.00%	0.00%	0.000%
Common Stock	47.49%	10.35%	4.916%
		R =	7.513%

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

Rate Base (TCOS, ln 68)	113,104,667
R (from A. above)	7.513%
Return (Rate Base x R)	8,497,339

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

Return (from B. above)	8,497,339
Effective Tax Rate (TCOS, ln 114)	23.02%
Income Tax Calculation (Return x CIT)	1,955,966
ITC Adjustment	-
Excess Deferred Income Tax	(196,870)
Tax Affect of Permanent Differences	25,767
Income Taxes	1,784,863

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

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

Annual Revenue Requirement (TCOS, ln 1)	16,675,029
Lease Payments (TCOS, Ln 95)	-
Return (TCOS, ln 126)	8,497,339
Income Taxes (TCOS, ln 125)	1,784,863
Annual Revenue Requirement, Less Lease Payments, Return and Taxes	6,392,828

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

Annual Revenue Requirement, Less Lease Payments, Return and Taxes	6,392,828
Return (from I.B. above)	8,497,339
Income Taxes (from I.C. above)	1,784,863
Annual Revenue Requirement, with Basis Point ROE increase	16,675,029
Depreciation (TCOS, ln 100)	2,925,103
Annual Rev. Req, w/ Basis Point ROE increase, less Depreciation	13,749,927

C. Determine FCR with hypothetical basis point ROE increase.

Net Transmission Plant (TCOS, ln 42)	124,834,359
Annual Revenue Requirement, with Basis Point ROE increase	16,675,029
FCR with Basis Point increase in ROE	13.36%
Annual Rev. Req, w / Basis Point ROE increase, less Dep.	13,749,927
FCR with Basis Point ROE increase, less Depreciation	11.01%
FCR less Depreciation (TCOS, ln 10)	11.01%
Incremental FCR with Basis Point ROE increase, less Depreciation	0.00%

III. Calculation of Composite Depreciation Rate

Average Transmission Plant Balance for 2024 (TCOS, ln 21)	158,588,172
Annual Depreciation and Amortization Expense (TCOS, ln 100)	2,925,103
Composite Depreciation Rate	1.84%
Depreciable Life for Composite Depreciation Rate	54.22
Round to nearest whole year	54

SUMMARY OF PROJECTED ANNUAL RTEP		REVENUE REQUIREMENTS		
		Rev Require	W Incentives	Incentive Amounts
PROJECTED YEAR	2024	119,237	119,237	$ -

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

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

A. Base Plan Facilities

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

Project Description: **RTEP ID: b1864.2 (West Bellaire-Brues 138kV Circuit)**

Current Projected Year ARR	**119,237**
Current Projected Year ARR w/ Incentive	**119,237**
Current Projected Year Incentive ARR	**-**

Details			
Investment	1,115,334	Current Year	**2024**
Service Year (yyyy)	2013	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	10	FCR w/o incentives, less depreciation	11.01%
Useful life	54	FCR w/incentives approved for these facilities, less dep.	11.01%
CIAC (Yes or No)	No	Annual Depreciation Expense	20,654

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##
2013	1,115,334	3,442	1,111,892	126,102	####### #######	$ -
2014	1,111,892	20,654	1,091,237	141,987	141,987	$ -
2015	1,091,237	20,654	1,070,583	139,712	139,712	$ -
2016	1,070,583	20,654	1,049,929	137,437	137,437	$ -
2017	1,049,929	20,654	1,029,274	135,162	135,162	$ -
2018	1,029,274	20,654	1,008,620	132,887	132,887	$ -
2019	1,008,620	20,654	987,966	130,612	130,612	$ -
2020	987,966	20,654	967,311	128,337	128,337	$ -
2021	967,311	20,654	946,657	126,062	126,062	$ -
2022	946,657	20,654	926,003	123,787	123,787	$ -
2023	926,003	20,654	905,348	121,512	121,512	$ -
2024	905,348	20,654	884,694	119,237	119,237	$ -
2025	884,694	20,654	864,040	116,962	116,962	$ -
2026	864,040	20,654	843,385	114,687	114,687	$ -
2027	843,385	20,654	822,731	112,412	112,412	$ -
2028	822,731	20,654	802,077	110,137	110,137	$ -
2029	802,077	20,654	781,422	107,862	107,862	$ -
2030	781,422	20,654	760,768	105,587	105,587	$ -
2031	760,768	20,654	740,114	103,312	103,312	$ -
2032	740,114	20,654	719,459	101,037	101,037	$ -
2033	719,459	20,654	698,805	98,762	98,762	$ -
2034	698,805	20,654	678,151	96,487	96,487	$ -
2035	678,151	20,654	657,496	94,212	94,212	$ -
2036	657,496	20,654	636,842	91,937	91,937	$ -
2037	636,842	20,654	616,188	89,662	89,662	$ -
2038	616,188	20,654	595,533	87,387	87,387	$ -
2039	595,533	20,654	574,879	85,112	85,112	$ -
2040	574,879	20,654	554,225	82,837	82,837	$ -
2041	554,225	20,654	533,570	80,562	80,562	$ -
2042	533,570	20,654	512,916	78,287	78,287	$ -
2043	512,916	20,654	492,262	76,012	76,012	$ -
2044	492,262	20,654	471,607	73,737	73,737	$ -
2045	471,607	20,654	450,953	71,462	71,462	$ -
2046	450,953	20,654	430,299	69,187	69,187	$ -
2047	430,299	20,654	409,644	66,912	66,912	$ -
2048	409,644	20,654	388,990	64,637	64,637	$ -
2049	388,990	20,654	368,336	62,362	62,362	$ -
2050	368,336	20,654	347,681	60,087	60,087	$ -
2051	347,681	20,654	327,027	57,812	57,812	$ -
2052	327,027	20,654	306,373	55,537	55,537	$ -
2053	306,373	20,654	285,718	53,262	53,262	$ -
2054	285,718	20,654	265,064	50,987	50,987	$ -
2055	265,064	20,654	244,410	48,712	48,712	$ -
2056	244,410	20,654	223,755	46,437	46,437	$ -
2057	223,755	20,654	203,101	44,162	44,162	$ -
2058	203,101	20,654	182,447	41,887	41,887	$ -
2059	182,447	20,654	161,792	39,612	39,612	$ -
2060	161,792	20,654	141,138	37,338	37,338	$ -
2061	141,138	20,654	120,484	35,063	35,063	$ -
2062	120,484	20,654	99,829	32,788	32,788	$ -
2063	99,829	20,654	79,175	30,513	30,513	$ -
2064	79,175	20,654	58,521	28,238	28,238	$ -
2065	58,521	20,654	37,866	25,963	25,963	$ -
2066	37,866	20,654	17,212	23,688	23,688	$ -
2067	17,212	17,212	-	18,160	18,160	$ -
2068	-	-	-	-	-	$ -
2069	-	-	-	-	-	$ -
2070	-	-	-	-	-	$ -
2071	-	-	-	-	-	$ -
2072	-	-	-	-	-	$ -
Project Totals				4,534,628	4,534,628	-

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS:

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

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

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

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

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

AEP East Companies
Cost of Service Formula Rate Using 2024 FF1 Balances
Worksheet L Reserved for Future Use
WHEELING POWER COMPANY

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

		Average Balance of Common Equity				
Line No	Month (a)	Proprietary Capital (b)	Less: Preferred Stock (c)	Less Undistributed Sub Earnings (Acct 216.1) (d)	Less AOCI (Acct 219.1) (e)	Average Balance of Common Equity (f)=(b)-(c)-(d)-(e)
	(Note A)	(FF1 112.16)	(FF1 250-251)	(FF1 112.12)	(FF1 112.15)	
1	December Prior to Rate Year	520,980,325			268,382	520,711,943
2	January	524,956,135			268,382	524,687,753
3	February	527,972,399			268,382	527,704,017
4	March	532,486,420			268,382	532,218,038
5	April	535,091,537			268,382	534,823,155
6	May	538,665,230			268,382	538,396,848
7	June	541,975,877			268,382	541,707,495
8	July	548,440,557			268,382	548,172,175
9	August	504,409,575			268,382	504,141,193
10	September	509,037,530			268,382	508,769,148
11	October	514,147,885			268,382	513,879,503
12	November	519,336,759			268,382	519,068,378
13	December of Rate Year	524,993,799			268,382	524,725,417
14	Average of the 13 Monthly Balances	526,345,694	-	-	268,382	526,077,312

		Average Balance of Long Term Debt					
Line No	Month (a)	Acct 221 Bonds (b)	Less: Acct 222 Reacquired Bonds (c)	Acct 223 LT Advances from Assoc. Companies (d)	Acct 224 Senior Unsecured Notes (e)	Less: Fair Value Hedges (f)	Gross Proceeds Outstanding Long-Term Debt (g)=(b)-(c)+(d)+(e)-(f)
	(Note A)	(FF1 112.18)	(FF1 112.19)	(FF1 112.20)	(FF1 112.21)	FF1, page 257, Col. (h) - Note 1	
15	December Prior to Rate Year		-	65,000,000	602,000,000		667,000,000
16	January		-	65,000,000	602,000,000		667,000,000
17	February		-	65,000,000	602,000,000		667,000,000
18	March		-	65,000,000	802,000,000		867,000,000
19	April		-	65,000,000	802,000,000		867,000,000
20	May		-	65,000,000	537,000,000		602,000,000
21	June		-	65,000,000	537,000,000		602,000,000
22	July		-	(100,000,000)	537,000,000		437,000,000
23	August		-	(100,000,000)	537,000,000		437,000,000
24	September		-	(100,000,000)	537,000,000		437,000,000
25	October		-	(100,000,000)	537,000,000		437,000,000
26	November		-	(100,000,000)	537,000,000		437,000,000
27	December of Rate Year		-	(100,000,000)	537,000,000		437,000,000
28	Average of the 13 Monthly Balances	-	-	(11,153,846)	592,769,231	-	581,615,385

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 2024**						
30	Interest on Long Term Debt - Accts 221 - 224 (256-257.33.i)			28,519,821			
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)			250,025			
34	Amort of Loss on Reacquired Debt - Acct 428.1 (117.64.c)			-			
35	Less: Amort of Premium on Debt - Acct 429 (117.65.c)						
36	Less: Amort of Gain on Reacquired Debt - Acct 429.1 (117.66.c)						
37	**Total Interest Expense (Ln 30 - 31 + 33 + 34 - 35 - 36)**			28,769,847			
38	**Average Cost of Debt for 2024 (Ln 37/ ln 28 (g))**			**4.95%**			

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 2024	Less Excludable Amounts (See NOTE on Line 39)	Net Includable Hedge Amount	Remaining Unamortized Balance	Amortization Period Beginning	Amortization Period Ending
40	SUN Cash Flow Hedge - 6.000%	-	-	-			
41	SUN Cash Flow Hedge - 5.375%	-	-	-			
42				-			
43				-			
44				-			
45				-			
46				-			
47				-			
48				-			
49					-		
50	Total Hedge Amortization	-	-				
51	Hedge Gain or Loss Prior to Application of Recovery Limit (Sum of Lines 40 to 48)			-			
52	Total Average Capital Structure Balance for 2024 (TCOS, Ln 157)			1,107,692,697			
53	Financial Hedge Recovery Limit - Five Basis Points of Total Capital			0.0005			
54	Limit of Recoverable Amount			553,846			
55	**Recoverable Hedge Amortization (Lesser of Ln 51 or Ln 54)**			**-**			

Development of Cost of Preferred Stock

	Preferred Stock			**Average**	
56	0% Series - 0 - Dividend Rate (p. 250-251)	0.000%	0.000%		
57	0% Series - 0 - Par Value (p. 250-251)	$ -	$ -		
58	0% Series - 0 - Shares O/S (p.250-251)	-	-		
59	0% Series - 0 - Monetary Value (Ln 57 * Ln 58)	-	-	-	
60	0% Series - 0 - Dividend Amount (Ln 56 * Ln 59)	-	-	-	
61	0% Series - 0 - Dividend Rate (p. 250-251)	0.000%	0.000%		
62	0% Series - 0 - Par Value (p. 250-251)	$ -	$ -		
63	0% Series - 0 - Shares O/S (p.250-251)	-	-		
64	0% Series - 0 - Monetary Value (Ln 62 * Ln 63)	-	-	-	
65	0% Series - 0 - Dividend Amount (Ln 61 * Ln 64)	-	-	-	
66	0% Series - 0 - Dividend Rate (p. 250-251)	0.000%	0.000%		
67	0% Series - 0 - Par Value (p. 250-251)	$ -	$ -		
68	0% Series - 0 - Shares O/S (p.250-251)	-	-		
69	0% Series - 0 - Monetary Value (Ln 67 * Ln 68)	-	-	-	
70	0% Series - 0 - Dividend Amount (Ln 66 * Ln 69)	-	-	-	
71	**Balance of Preferred Stock (Lns 59, 64, 69)**	-	-	-	Year End Total Agrees to FF1 p.112, Ln 3, col (c) & (d)
72	**Dividends on Preferred Stock (Lns 60, 65, 70)**	-	-	**-**	
73	**Average Cost of Preferred Stock (Ln 72/71)**	0.00%	0.00%	**0.00%**	

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

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

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Line	**Date**	**Property Description**	**Function (T) or (G)** T = Transmission G = General	**Basis**	**Proceeds**	**(Gain) / Loss**	**Functional Allocator**	**Functionalized Proceeds (Gain) / Loss**	**FERC Account**
1						-	0.000%	-	
2						-	0.000%	-	
3						-	0.000%	-	
4				Net (Gain) or Loss for 2024		-		-	

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

1	Total AEP East Operating Company PBOP Settlement Amount	52,288,000

Allocation of PBOP Settlement Amount for 2024

Line#	Company	Actual Expense (Including AEPSC Billed OPEB)	Total Company Amount Ratio of Company Actual to Total	Allocation of PBOB Recovery Allowance	Labor Allocator for 2024	Actual Expense	Allowable Expense	One Year Functional Expense (Over)/Under
		(A) (Line 14)	(B)=(A)/Total (A)	(C)=(B) * 52288000	(D)	(E)=(A) * (D)	(F)=(C) * (D)	(G)=(E) - (F)
2	APCo	(28,089,629)	35.97%	18,808,561	10.718%	(3,010,598)	2,015,869	(5,026,467)
3	I&M	(20,588,133)	26.36%	13,785,628	5.114%	(1,052,792)	704,940	(1,757,731)
4	KPCo	(6,450,810)	8.26%	4,319,404	9.832%	(634,267)	424,700	(1,058,967)
5	KNGP	(701,395)	0.90%	469,647	8.999%	(63,117)	42,262	(105,379)
6	OPCo	(20,853,938)	26.71%	13,963,608	12.482%	(2,603,050)	1,742,979	(4,346,029)
7	WPCo	(1,405,562)	1.80%	941,151	2.884%	(40,540)	27,145	(67,686)
8	**Sum of Lines 2 to 7**	(78,089,465)		52,288,000		(7,404,364)	4,957,895	(12,362,260)

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	(9,880,000)	(8,311,000)	(1,994,000)	(231,000)	(7,132,000)	(946,000)	(28,494,000)
10	Additional PBOP Ledger Entries (from Company Records)	672,186	2,408,275	581,811	0	0	(539,281)	
11	Medicare Subsidy	-	-	-	-	-	-	-
12	Net Company Expense (Ln 9 + Ln 10 + Ln 11)	(9,207,814)	(5,902,725)	(1,412,189)	(231,000)	(7,132,000)	(1,485,281)	(25,371,008)
13	PBOP Expenses From AEP Service Corporation (from Company Records)	(6,901,942)	(3,895,823)	- (1,524,371)	(204,837)	(5,390,620)	(259,814)	(18,177,406)
14	Company PBOP Expense (Ln 12 + Ln 13)	(16,109,756)	(9,798,548)	(2,936,560)	(435,837)	(12,522,620)	(1,745,095)	(43,548,414)

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

AEP EAST COMPANIES
Worksheet - P CALCULATION OF
TOTAL WEIGHTED AVERAGE DEPRECIATION RATES
FOR TRANSMISSION PLANT PROPERTY ACCOUNT
EFFECTIVE AS OF 1/1/2020
FOR MULTIPLE JURISDICTION COMPANIES
Appalachian Power Company

		VIRGINIA			WEST VIRGINIA			FERC WHOLESALE			FERC KINGSPORT			COMPANY
	PLANT ACCT.	(1) VA SCC RATES	ALLOCATION FACTOR (5)	WTD AVG. DEPREC. RATE	(2) PSC OF WV APPROVED RATES	ALLOCATION FACTOR (5)	WTD AVG. DEPREC. RATE	(3) FERC RATES	ALLOCATION FACTOR (5)	WTD AVG. DEPREC. RATE	(4) FERC RATES	ALLOCATION FACTOR (5)	WTD AVG. DEPREC. RATE	WTD AVG. DEPREC. RATE
TRANSMISSION PLANT														
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	1.99%	0.494821	0.98%	1.62%	0.411083	0.67%	2.19%	0.036533	0.08%	2.19%	0.057563	0.13%	1.86%
Station Equipment	353.0	2.70%	0.494821	1.34%	2.37%	0.411083	0.97%	2.19%	0.036533	0.08%	2.19%	0.057563	0.13%	2.52%
Towers & Fixtures	354.0	1.64%	0.494821	0.81%	1.59%	0.411083	0.65%	2.19%	0.036533	0.08%	2.19%	0.057563	0.13%	1.67%
Poles & Fixtures	355.0	3.46%	0.494821	1.71%	2.71%	0.411083	1.11%	2.19%	0.036533	0.08%	2.19%	0.057563	0.13%	3.03%
Overhead Conductor	356.0	1.65%	0.494821	0.82%	1.53%	0.411083	0.63%	2.19%	0.036533	0.08%	2.19%	0.057563	0.13%	1.66%
Underground Conduit	357.0	2.49%	0.494821	1.23%	3.71%	0.411083	1.53%	2.19%	0.036533	0.08%	2.19%	0.057563	0.13%	2.97%
Underground Conductors	358.0	4.72%	0.494821	2.34%	5.24%	0.411083	2.15%	2.19%	0.036533	0.08%	2.19%	0.057563	0.13%	4.70%
GENERAL PLANT														
Structures & Improvements	390.0	1.89%	0.523756	0.99%	1.91%	0.425941	0.81%	3.43%	0.019295	0.07%	3.43%	0.031009	0.11%	1.98%
Office Furniture & Equipment	391.0	3.21%	0.523756	1.68%	3.17%	0.425941	1.35%	3.43%	0.019295	0.07%	3.43%	0.031009	0.11%	3.21%
Transportation Equipment	392.0	3.46%	0.523756	1.81%	3.40%	0.425941	1.45%	3.43%	0.019295	0.07%	3.43%	0.031009	0.11%	3.44%
Stores Equipment	393.0	1.78%	0.523756	0.93%	1.80%	0.425941	0.77%	3.43%	0.019295	0.07%	3.43%	0.031009	0.11%	1.88%
Tools Shop & Garage Equipment	394.0	2.59%	0.523756	1.36%	2.57%	0.425941	1.09%	3.43%	0.019295	0.07%	3.43%	0.031009	0.11%	2.63%
Laboratory Equipment	395.0	3.87%	0.523756	2.03%	4.01%	0.425941	1.71%	3.43%	0.019295	0.07%	3.43%	0.031009	0.11%	3.92%
Power Operated Equipment	396.0	0.00%	0.523756	0.00%	3.90%	0.425941	1.66%	3.43%	0.019295	0.07%	3.43%	0.031009	0.11%	1.84%
Communication Equipment	397.0	5.05%	0.523756	2.64%	4.98%	0.425941	2.12%	3.43%	0.019295	0.07%	3.43%	0.031009	0.11%	4.94%
Miscellaneous Equipment	398.0	2.67%	0.523756	1.40%	2.70%	0.425941	1.15%	3.43%	0.019295	0.07%	3.43%	0.031009	0.11%	2.73%

(1) As approved in VA Case No. PUE 2020-00015 on Nov. 24, 2020
Depreciation rates were made effective on January 1, 2020.

(2) Approved by PSC of WV Order dated 2/27/2019 in
Case No. 18-0645-E-D effective 03/06/2019.

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

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

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

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

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 jurisdictions' 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 MARCH 11, 2020
FOR MULTIPLE JURISDICTION COMPANIES
INDIANA MICHIGAN POWER COMPANY

		INDIANA			MICHIGAN AND FERC			COMPANY
	PLANT ACCT.	*(1) IURC RATES*	*ALLOCATION FACTOR (4)*	*WTD AVG. DEPREC. RATE*	*(2) MPSC APPROVED RATES*	*ALLOCATION FACTOR (4)*	*WTD AVG. DEPREC. RATE*	*WTD AVG. DEPREC. RATE*
TRANSMISSION PLANT								
Land Improvements	350.1	1.6600%	0.662335	1.0995%	1.6200%	0.337665	0.5470%	1.65%
Structures & Improvements	352.0	1.7700%	0.662335	1.1723%	1.7400%	0.337665	0.5875%	1.76%
Station Equipment	353.0	2.4300%	0.662335	1.6095%	2.4100%	0.337665	0.8138%	2.42%
Towers & Fixtures	354.0	2.5700%	0.662335	1.7022%	2.4500%	0.337665	0.8273%	2.53%
Poles & Fixtures	355.0	3.1900%	0.662335	2.1128%	3.1700%	0.337665	1.0704%	3.18%
Overhead Conductors	356.0	2.3500%	0.662335	1.5565%	2.2800%	0.337665	0.7699%	2.33%
Underground Conduit	357.0	2.3000%	0.662335	1.5234%	2.2100%	0.337665	0.7462%	2.27%
Underground Conductors	358.0	1.9300%	0.662335	1.2783%	1.9000%	0.337665	0.6416%	1.92%
Trails & Roads	359.0	1.6100%	0.662335	1.0664%	1.5900%	0.337665	0.5369%	1.60%
GENERAL PLANT								
	390.0	2.0800%	0.681868	1.4183%	2.0800%	0.318132	0.6617%	2.08%
	391.0	4.7900%	0.681868	3.2661%	4.8400%	0.318132	1.5398%	4.81%
$0 at Dec 2018 - use old rate	392.0	4.6400%	0.681868	3.1639%	4.6800%	0.318132	1.4889%	4.65%
	393.0	7.3500%	0.681868	5.0117%	7.3800%	0.318132	2.3478%	7.36%
	394.0	6.9900%	0.681868	4.7663%	7.0700%	0.318132	2.2492%	7.02%
	395.0	5.4100%	0.681868	3.6889%	5.4600%	0.318132	1.7370%	5.43%
	396.0	4.8100%	0.681868	3.2798%	4.9000%	0.318132	1.5588%	4.84%
	397.0	3.9100%	0.681868	2.6661%	3.9300%	0.318132	1.2503%	3.92%
	398.0	3.3200%	0.681868	2.2638%	3.3500%	0.318132	1.0657%	3.33%

(1) As approved in Indiana Cause No. 45235 effective March 11, 2020.
(2) As approved in Michigan Case No. U-20359 effective February 1, 2020.
(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 jurisdictions' rate is multiplied by an allocation factor, and the product for each jurisdiction is added with the other jurisdictions to derive the composite rate 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
TRANSMISSION PLANT		
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
TRANSMISSION PLANT		
Land Rights	350.1	1.44%
Structures & Improvements	352.0	2.08%
Station Equipment	353.0	2.15%
Towers & Fixtures	354.0	2.61%
Poles & Fixtures	355.0	3.95%
Overhead Conductors	356.0	2.91%
Underground Conduit	357.0	2.99%
Underground Conductors	358.0	2.62%

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
TRANSMISSION PLANT		
Structures & Improvements	352.0	2.02%
Station Equipment	353.0	2.29%
Twrs and Fixtures Above 69 KV	354.0	1.88%
Twrs and Fixtures Below 69 KV	354.0	1.88%
Poles and Fixtures Above 69 KV	355.0	3.52%
Poles and Fixtures Below 69 KV	355.0	3.52%
Overhead Conductor & Devices Above	356.0	1.91%
Overhead Conductor & Devices MSP	356.0	1.91%
Overhead Conductor & Devices 138K	356.0	1.91%
Overhead Conductor & Devices 69KV	356.0	1.91%
Overhead Conductor & Devices CLR (	356.0	1.91%
Underground Conduit	357.0	2.26%
Underground Conductors	358.0	3.27%

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

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

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

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

Reconciliation Revenue Requirement For Year 2022 Available May 25, 2023		2022 Forecasted Revenue Requirement For Year 2022		True-up Adjustment - Over (Under) Recovery
$10,812,610	-	$10,378,998	=	($433,612)

Interest Rate on Amount of Refunds or Surcharges from 35.19a		Over (Under) Recovery Plus Interest	Average Monthly Interest Rate 0.4240%	Months	Calculated Interest	Amortization	Surcharge (Refund) Owed
An over or under collection will be recovered prorata over 2022, held for 2023 and returned prorate over 2024							
Calculation of Interest					**Monthly**		
January	Year 2022	(36,134)	0.4240%	12	1,839		37,973
February	Year 2022	(36,134)	0.4240%	11	1,685		37,820
March	Year 2022	(36,134)	0.4240%	10	1,532		37,666
April	Year 2022	(36,134)	0.4240%	9	1,379		37,513
May	Year 2022	(36,134)	0.4240%	8	1,226		37,360
June	Year 2022	(36,134)	0.4240%	7	1,072		37,207
July	Year 2022	(36,134)	0.4240%	6	919		37,054
August	Year 2022	(36,134)	0.4240%	5	766		36,900
September	Year 2022	(36,134)	0.4240%	4	613		36,747
October	Year 2022	(36,134)	0.4240%	3	460		36,594
November	Year 2022	(36,134)	0.4240%	2	306		36,441
December	Year 2022	(36,134)	0.4240%	1	153		36,288
					11,950		**445,562**
					Annual		
January through December	Year 2023	445,562	0.4240%	12	22,670		**468,232**
Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months					**Monthly**		
January	Year 2024	**(468,232)**	0.4240%		1,985	(40,103)	430,115
February	Year 2024	(430,115)	0.4240%		1,824	(40,103)	391,835
March	Year 2024	(391,835)	0.4240%		1,661	(40,103)	353,394
April	Year 2024	(353,394)	0.4240%		1,498	(40,103)	314,789
May	Year 2024	(314,789)	0.4240%		1,335	(40,103)	276,020
June	Year 2024	(276,020)	0.4240%		1,170	(40,103)	237,088
July	Year 2024	(237,088)	0.4240%		1,005	(40,103)	197,990
August	Year 2024	(197,990)	0.4240%		839	(40,103)	158,726
September	Year 2024	(158,726)	0.4240%		673	(40,103)	119,296
October	Year 2024	(119,296)	0.4240%		506	(40,103)	79,699
November	Year 2024	(79,699)	0.4240%		338	(40,103)	39,934
December	Year 2024	(39,934)	0.4240%		169	(40,103)	0
					13,005		
True-Up Adjustment with Interest						481,237	
Less Over (Under) Recovery						(433,612)	
Total Interest						47,625	

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 2022 Available May 25, 2023		2022 Forecasted Revenue Requirement For Year 2022		True-up Adjustment - Over (Under) Recovery
$112,538	-	$116,397	=	$3,859

Interest Rate on Amount of Refunds or Surcharges from 35.19a		Over (Under) Recovery Plus Interest	Average Monthly Interest Rate 0.4240%	Months	Calculated Interest	Amortization	Surcharge (Refund) Owed
An over or under collection will be recovered prorata over 2022, held for 2023 and returned prorate over 2024							
Calculation of Interest					**Monthly**		
January	Year 2022	322	0.4240%	12	(16)		(338)
February	Year 2022	322	0.4240%	11	(15)		(337)
March	Year 2022	322	0.4240%	10	(14)		(335)
April	Year 2022	322	0.4240%	9	(12)		(334)
May	Year 2022	322	0.4240%	8	(11)		(332)
June	Year 2022	322	0.4240%	7	(10)		(331)
July	Year 2022	322	0.4240%	6	(8)		(330)
August	Year 2022	322	0.4240%	5	(7)		(328)
September	Year 2022	322	0.4240%	4	(5)		(327)
October	Year 2022	322	0.4240%	3	(4)		(326)
November	Year 2022	322	0.4240%	2	(3)		(324)
December	Year 2022	322	0.4240%	1	(1)		(323)
					(106)		**(3,965)**
					Annual		
January through December	Year 2023	(3,965)	0.4240%	12	(202)		**(4,167)**
Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months					**Monthly**		
January	Year 2024	**4,167**	0.4240%		(18)	357	(3,828)
February	Year 2024	3,828	0.4240%		(16)	357	(3,487)
March	Year 2024	3,487	0.4240%		(15)	357	(3,145)
April	Year 2024	3,145	0.4240%		(13)	357	(2,802)
May	Year 2024	2,802	0.4240%		(12)	357	(2,457)
June	Year 2024	2,457	0.4240%		(10)	357	(2,110)
July	Year 2024	2,110	0.4240%		(9)	357	(1,762)
August	Year 2024	1,762	0.4240%		(7)	357	(1,413)
September	Year 2024	1,413	0.4240%		(6)	357	(1,062)
October	Year 2024	1,062	0.4240%		(5)	357	(709)
November	Year 2024	709	0.4240%		(3)	357	(355)
December	Year 2024	355	0.4240%		(2)	357	(0)
					(116)		

True-Up Adjustment with Interest	(4,283)
Less Over (Under) Recovery	3,859
Total Interest	(424)

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 2022 Available May 25, 2023		2022 Collections		True-up Adjustment - Over (Under) Recovery
$19,019	-	$46,279	=	$27,261

Interest Rate on Amount of Refunds or Surcharges from 35.19a		Over (Under) Recovery Plus Interest	Average Monthly Interest Rate 0.4240%	Months	Calculated Interest	Amortization	Surcharge (Refund) Owed
An over or under collection will be recovered prorata over 2022, held for 2023 and returned prorate over 2024							
Calculation of Interest					**Monthly**		
January	Year 2022	2,272	0.4240%	12	(116)		(2,387)
February	Year 2022	2,272	0.4240%	11	(106)		(2,378)
March	Year 2022	2,272	0.4240%	10	(96)		(2,368)
April	Year 2022	2,272	0.4240%	9	(87)		(2,358)
May	Year 2022	2,272	0.4240%	8	(77)		(2,349)
June	Year 2022	2,272	0.4240%	7	(67)		(2,339)
July	Year 2022	2,272	0.4240%	6	(58)		(2,330)
August	Year 2022	2,272	0.4240%	5	(48)		(2,320)
September	Year 2022	2,272	0.4240%	4	(39)		(2,310)
October	Year 2022	2,272	0.4240%	3	(29)		(2,301)
November	Year 2022	2,272	0.4240%	2	(19)		(2,291)
December	Year 2022	2,272	0.4240%	1	(10)		(2,281)
					(751)		**(28,012)**
					Annual		
January through December	Year 2023	(28,012)	0.4240%	12	(1,425)		**(29,437)**
Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months					**Monthly**		
January	Year 2024	29,437	0.4240%		(125)	2,521	(27,041)
February	Year 2024	27,041	0.4240%		(115)	2,521	(24,634)
March	Year 2024	24,634	0.4240%		(104)	2,521	(22,217)
April	Year 2024	22,217	0.4240%		(94)	2,521	(19,790)
May	Year 2024	19,790	0.4240%		(84)	2,521	(17,353)
June	Year 2024	17,353	0.4240%		(74)	2,521	(14,905)
July	Year 2024	14,905	0.4240%		(63)	2,521	(12,447)
August	Year 2024	12,447	0.4240%		(53)	2,521	(9,979)
September	Year 2024	9,979	0.4240%		(42)	2,521	(7,500)
October	Year 2024	7,500	0.4240%		(32)	2,521	(5,011)
November	Year 2024	5,011	0.4240%		(21)	2,521	(2,511)
December	Year 2024	2,511	0.4240%		(11)	2,521	(0)
					(818)		
True-Up Adjustment with Interest						(30,255)	
Less Over (Under) Recovery						27,261	
Total Interest						(2,994)	

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.