

Appalachian Power Company Input Statement
12 Months Ending 12/31/2020 (actuals) for 2021

Appalachian Power Company

REFERENCING File Name:

Schedule	Description	Amount		Sheet / Tab	Cell
B-1	Production Billing kW				
B-2	Production System Peak Demand	4,977.0		WP-1	D15
B-4	Off System Sales for Resale (Demand Portion)	1,456,362		WP-15D	B10
	Ancillary Service Revenue	0	B-4 treats as credit	WP-2	F13
B-4	Energy Credit Revenue	5,780,951	B-4 treats as credit	WP-15D	D13
B-5	Plant Held for Future Use - TOTAL	401,557		WP-19	C14
	Plant Held for Future Use - DEMAND	401,557		WP-19	D14
	Plant Held for Future Use - ENERGY	0		WP-19	E14
	Pollution Control CWIP	0		WP-3	sum(D27+D30)
	Non-Pollution Control CWIP (50%)	0		WP-3	(D28+D29)x50%
	Prepayments Nonlabor	6,969,431		WP-5c	D24
	Prepayments Labor	0		WP-5c	F24
B-6	Plant in Service - TOTAL COMPANY	15,437,015,135		WP-6a	G38
	Production Plant - TOTAL COMPANY	6,496,971,962		WP-6a	G11
	Production Plant - DEMAND	6,496,971,962			
	Production Plant - ENERGY	0			
	Accum. Depreciation - TOTAL CO.	5,258,202,065		WP-6b	F16
	Accum. Depreciation - PRODUCTION ONLY	2,872,820,444		WP-6b	D16
	Accum. Depreciation - GENERAL & INTANGIBLE	90,269,233		WP-6b	C16
	Accum. Deferred Income Taxes - TOTAL CO.	2,227,761,475			
B-6a	Acct 190				
	Excluded Items	187,771,599		WP-8ai	F132
	100% Production (Energy)	1,222,823		WP-8ai	F129
	100% Production (Demand)	50,721,089		WP-8ai	F131
	Labor Related	(2,779,076)		WP-8ai	F128
	Acct 281				
	Excluded Items	0		WP-8a	
	100% Production (Energy)	0		WP-8a	
	100% Production (Demand)	247,937,383		WP-8a	F21
	Labor Related	0		WP-8a	
	Acct 282				
	Excluded Items	1,344,619,745		WP-8a	F92
	100% Production (Energy)	(2,098)		WP-8a	F89
	100% Production (Demand)	701,818,243		WP-8a	F91
	Labor Related	(39,564)		WP-8a	F88
	Acct 283				
	Excluded Items	101,905,444		WP-8a	F230
	100% Production (Energy)	8,021,017		WP-8a	F227
	100% Production (Demand)	39,681,683		WP-8a	F229
	Labor Related	20,437,266		WP-8a	F226
	Acct 255				
	Excluded Items	7,337		WP-8a	G244+H244
	100% Production (Energy)	0		WP-8a	
	100% Production (Demand)	311,454		WP-8a	F244
	Labor Related	0		WP-8a	
B-7	General Plant				
	Land	15,224,417		WP-6c	C18
	Structures	153,227,387		WP-6c	C20
	Office Equipment	11,830,299		WP-6c	C22
	Transportation	8,674		WP-6c	C24
	Stores Equipment	2,046,596		WP-6c	C26
	Tools, Shop & Garage Equipment	40,150,710		WP-6c	C29+C33
	Lab Equipment	3,096,135		WP-6c	C31
	Communication Equipment	96,117,539		WP-6c	C35
	Miscellaneous Equipment & Other	7,590,801		WP-6c	C37
	Other Tangible Property	0		WP-6c	C39
	Asset Retirement Costs	1,204,129		WP-6c	C46-C44
	TOTAL GENERAL PLANT	330,496,687			
	Intangible Plant	249,285,713		WP-6a	G35
	Total Wages & Salaries (Excluding A & G and SF&H)	162,150,900		WP-9a	E30
	Production Wages & Salaries	83,820,648		WP-9b	F51

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Schedule	Description	Amount	Sheet / Tab	Cell
	Allocation Factors for Production-Related General Plant based on Production Wages & Salaries			
	Demand	0.7094460186	WP-9b	D53
	Energy	0.2905539814		
B-9	Account 151 Fuel Inventory	182,954,925	WP-5b	M13
	Materials & Supplies - Total	99,205,804		
	Production	73,648,836	WP-5a	L10
	Transmission	5,245,658	WP-5a	L11
	Distribution	20,311,310	WP-5a	L12
	Account 158 - Allowances	22,422,049	WP-5a	C18
	Account 120 Nuclear Fuel	0	WP-5b	E17
	Account 152 Undistributed	10,651,652	WP-5b	B17
B-10	ADMINISTRATIVE & GENERAL EXPENSES			
	A & G Salaries # 920	45,730,119	WP-10a	D163
	Outside Services # 923	8,899,129	WP-10a	D166
	Employee Pensions & Benefits # 926	(4,433,607)	WP-10a	D172
	Office Supplies # 921	3,359,025	WP-10a	D164
	Injuries & Damages # 925	6,771,456	WP-10a	D168
	Franchise Requirements # 927	0	WP-10a	D173
	Duplicate Charges # 929	134,872	WP-10a	D175
	Miscellaneous General Expense # 930	6,931,532	WP-10a	sum(D176:D178)
	Advertising Expense	340,179	WP-10a	D176
	Dues & Memberships	623,154	WP-10a	D178
	Adm. Expense Transfer - Cr. # 922	6,760,299	WP-10a	D165
	Property Insurance # 924	4,902,652	WP-10a	D167
	Regulatory Comm. Expense # 928	6,065,976	WP-10a	D174
	Reg. Comm. Expense Production Related	7,700	WP-11	E46
	Rents # 931	1,624,177	WP-10a	D179
	Maintenance of General Plant # 935	10,451,943	WP-10a	D183
B-11	Common Stock	4,340,683,245	WP-12a	M11
	Bonds (Acc 221)	225,471,913	WP-13	E12
	Less: Reacquired Bonds (Acc 222)	0	WP-13	G12
	Advances from Assoc Companies (Acc 223)	0	WP-13	C12
	Other Long Term Debt (Acc 224)	4,650,495,969	WP-13	K12
B-12	Long Term Debt	4,875,967,882	WP-13	O12
	Interest on Long Term Debt	211,822,330	WP-13	F39
	Amort Debt Disc/ Exp	3,761,971	WP-13	F27
	Amort Loss Reacq	3,800,583	WP-13	F28
	Amort. Premium on Debt	0	WP-13	F32
	Amort. Gain on Debt	0	WP-13	F34
B-13	Preferred Stock	0	WP-12b	B13
	Preferred Stock Dividends	0	WP-12b	K13
	Premium on Preferred Stock	0	WP-12b	D13
B-13b	Total Proprietary Capital			
	Preferred Stock (Acc 204, pfd portion of Acc 207-213)	0	WP-12a	E11+F11+G11
	Unappropriated Undistributed Subsidiary Earnings (Acc 216.1)	(3,463,213)	WP-12a	I11
	Accumulated Comprehensive Other Income (Acc 219)	7,921,383	WP-12a	K11
	Total Proprietary Capital	4,345,141,416	WP-12a	C11
B-14	Coal Handling	20,669,461	WP-18	C20
	Lignite Handling	0		
	Fly Ash Rev/Exp	(1,761,533)	WP-18	C21
	Other Production Expenses #557	5,349,298	WP-10a	D56
	System Control/Load Dispatching #556	15,662,024	WP-10a	D55+D73+D77+D100
	Other Steam Gen & Other Power Gen Exp			
	Total	191,058,991	WP-14	G62
	Demand	123,972,213	WP-14	G60
	Energy	67,086,778	WP-14	G61
	Purchased Power (Total) # 555	377,188,759	WP-15c	E10
	Purchased Power (Demand) # 555	55,611,652	WP-15c	B10 + D10
	Purchased Power (Energy) # 555	321,577,107	WP-15c	C10

Appalachian Power Company Input Statement
12 Months Ending 12/31/2020 (actuals) for 2021

Appalachian Power Company

REFERENCING File Name:

Schedule	Description	Amount		Sheet / Tab	Cell
B-16	Steam Production Plant Depreciation Expense	206,910,855		WP-6d	B9
	Hydro Production Plant Conventional Depreciation Expense	8,625,283		WP-6d	B10
	Hydro Production Plant Pumped Storage Depreciation Expense	5,696,544		WP-6d	B11
	Other Production Plant Depreciation Expense	18,909,499		WP-6d	B12
	General & Intangible Plant Depreciation Expense	45,300,330		WP-6d	B15+B16
	Production Plant Accretion Expense	0			
B-17	Payroll Related Other Taxes	7,949,727		WP-8c	C9
	Property Related Other Taxes	79,955,952		WP-8c	C11
	Production Related Taxes	47,181,984		WP-8c	C12
	Other	14,570,080		WP-8c	C14
	Not Allocated (Gross Receipts and Dist. Related)	58,862		WP-8c	C15
B-19	Federal Income Tax Rate	21.0000%		WP-8b	C20
	State Income Tax Rate (Composite)	3.5800%		WP-8b	C21
	Percent of FIT deductible for state purposes	0.0000%		WP-8b	C22
	Amortized Investment Tax Credit (enter negative)	0		WP-8b	D18
B-11	Return on Common	10.40%		na	
	Year Ending -- Month	12			
	Year Ending -- Day	31			
	Year Ending -- Year	2020		na	
B-22	Losses and Imbalance Ancillary Svc. Rev.	0			
	GSU Data Input				
B-3	GSU & Other Production Related Investment	82,615,504	December, 2020	WP-16	G32
B-3	Plant in Service - TRANSMISSION	3,898,871,054	December, 2020	WP-6a	G17
B-3	Transmission Depreciation Expense	81,853,641	December, 2020	WP-6d	B13
B-3	Transmission Substation Acct. 353 Investment	1,854,529,371	December, 2020	WP-17	J11
B-3	Transmission O&M (Accts 562 & 570)	4,318,943	December, 2020	WP-10a	sum(D78+D91)
B-6	GSU Accumulated Depreciation	22,362,369	December, 2020	WP-16	H32

Appalachian Power Company
Formula Rate Template - Capacity Rate
12 Months Ending 12/31/2020 (actuals)

	RATE	CAPACITY	Amount \$
	\$/MW/Day	MW	(1) x (2)
	(1)	(2)	(3)
Capacity Daily Charge:			
1. Reference	P.2		Col (1) x (2)
2. Amount	\$465.32557	4,977	\$2,315,925.36

Note A: Rate will be applied to peak obligation demands at or adjusted to generation level (including losses).

DETERMINATION OF RATES APPLICABLE TO
APCO CAPACITY REQUIREMENTS
12 Months Ending 12/31/2020 (actuals) for 2021

1. Capacity Daily Rates

$$\begin{aligned} \$/\text{MW} &= \frac{\text{Annual Production Fixed Cost}}{(\text{APCo 5 CP Demand}/365) \text{ (Note A)}} \\ &= \frac{845,312,755}{4,977.0 / 365} = \$465.32557 \end{aligned}$$

Where: Annual Production Fixed Cost, P.4, L. 8

Note A: Average of demand at time of PJM five highest daily peaks.
Workpapers -- WP1

GENERATOR STEP UP TRANSFORMER WORKPAPER
 12 Months Ending 12/31/2020 (actuals) for 2021

		Reference (1)	PRODUCTION Amount (2)
1.	GSU & Associated Investment	Note A	82,615,504
2.	Total Transmission Investment	FF1, P.207, L.58, Col.g	3,898,871,054
3.	Percent (GSU to Total Trans. Investment)	L.1 / L.2	2.12%
4.	Transmission Depreciation Expense	FF1, P.336, L.7, Col.b	81,853,641
5.	GSU Related Depreciation Expense	L.3 x L.4	1,734,446
6.	Station Equipment Acct. 353 Investment	Note B	1,854,529,371
7.	Percent (GSU to Acct. 353)	L.1 / L.6	4.45%
8.	Transmission O&M (Accts 562 & 570)	FF1,P.321, L. 93, Col.b, and L.107, Col.b	4,318,943
9.	GSU & Associated Investment O&M	L.7 x L.8	192,400

Note A: Workpapers -- WP-16

Note B: Workpapers -- WP-17

ANNUAL PRODUCTION FIXED COST
 12 Months Ending 12/31/2020 (actuals) for 2021

	Reference (1)	PRODUCTION Amount (2)
1. Return on Rate Base	P.5, L.18, Col.(2)	\$218,890,114
2. Operation & Maintenance Expense	P.14, L.15, Col.(2)	\$234,222,077
3. Depreciation Expense	P.16, L.9, Col.(2) Note A	\$258,489,791
4. Taxes Other Than Income Taxes	P.17, L.6, Col.(3)	\$93,411,855
5. Income Tax	P.18, L.5, Col.(2)	\$46,079,868
6. Sales for Resale	Note B	\$5,780,951
7. Sales for Resale (Energy Credit)	Note C	\$0
8. Annual Production Fixed Cost	Sum (L.1 : L.5) - (L.6 +L.7)	\$845,312,755

Note A: See page 20 for depreciation rates by plant account.

Note B: Capacity related revenues associated with sales as reported in Account 447 (includes pool capacity demand). See Workpaper 15d.

Note C: Workpaper 15d

RETURN ON PRODUCTION-RELATED INVESTMENT
12 Months Ending 12/31/2020 (actuals) for 2021

Appendix 2
Page 5

	Reference	Amount (1)	Demand (2)	Energy (3)	
1.	ELECTRIC PLANT				
2.	Gross Plant in Service	P.6, L.4, Col.(2)-(4)	6,878,671,872	6,791,771,707	86,900,165
3.	Less: Accumulated Depreciation	P.6, L.11, Col.(2)-(4)	2,941,845,678	2,928,287,597	13,558,081
4.	Net Plant in Service	L.2 - L.3	3,936,826,193	3,863,484,110	73,342,084
5.	Less: Accumulated Deferred Taxes	P.6, L.12, Col.(2)-(4)	969,000,548	955,470,347	13,530,201
6.	Plant Held for Future Use (Note A)	FF1, P.214	401,557	401,557	0
7.	Subtotal - Electric Plant	L.4 - L.5 + L.6	2,968,227,202	2,908,415,319	59,811,883
	WORKING CAPITAL				
8.	Materials & Supplies				
9.	Fuel	P.9, L.2, Col.(2)-(4)	193,606,578	0	193,606,578
10.	Nonfuel	P.9, L.8, Col.(2)-(4)	73,648,836	73,648,836	0
11.	Total M & S	L.9 + L.10	267,255,414	73,648,836	193,606,578
12.	Prepayments Nonlabor (Note B)		3,105,551	3,066,317	39,233
13.	Prepayments Labor (Note B)		0	0	0
14.	Prepayments Total (Note B)	L.12 + L. 13	3,105,551	3,066,317	39,233
15.	Cash Working Capital	P.8, L.7, Col.(1)-(3)	32,292,370	22,302,253	9,990,117
16.	Total Rate Base	L.7 + L.11 + L.14 + L.15	3,270,880,536	3,007,432,726	263,447,811
17.	Weighted Cost of Capital	P.11, L.4, Col.(4)	7.28%	7.28%	7.28%
18.	Return on Rate Base	L.16 x L.17	238,064,648	218,890,114	19,174,534

Note A: Workpapers -- WP-19

Note B: Workpapers -- WP-5c Prepayments include amounts booked to Account 165. Nonlabor related prepayments allocated to the production function based on gross plant on P.6, L.7. Labor related prepayments allocated to production function based on wages and salaries on P.7, Note B.

	System		Reference	PRODUCTION		
	Reference	Amount		Amount	Demand	Energy
		(1)		(2)	(3)	(4)
1. GROSS PLANT IN SERVICE (Note A)						
2. Plant in Service (Note C)	L. 14	15,437,015,135	L.16	6,579,587,466	6,579,587,466	0
3. Allocated General & Intangible Plant			P.7, Col(3), L.25	299,084,406	212,184,241	86,900,165
4. Total	L.2 + L.3 Note A	15,437,015,135		6,878,671,872	6,791,771,707	86,900,165
5.			Col.(2), L.4	6,878,671,872	6,791,771,707	86,900,165
6.			Col.(1), L.4	15,437,015,135	15,437,015,135	15,437,015,135
7.		100.00%	L.5/L.6	44.56%	44.00%	0.56%
8. ACCUMULATED PROVISION FOR DEPRECIATION (Note A)						
9. Plant in Service (Note D)	L.18	5,258,202,065	L.20	2,895,182,813	2,895,182,813	0
10. Allocated General Plant		90,269,233	Note B	46,662,866	33,104,784	13,558,081
11. Total	L.9 + L.10			2,941,845,678	2,928,287,597	13,558,081
12. ACCUMULATED DEFERRED TAXES (Note A)	Note E	2,227,761,475	P.6a, L. 52	969,000,548	955,470,347	13,530,201

Note A: Excludes ARO amounts.

Note B: (% From P.7, Col.(3), L.28)

Note C: Includes Generator Step-Up Transformers and Other Generation related investments previously included in the transmission accounts

Note D: Includes Accumulated Depreciation associated with the Generator Step-Up Transformers and Other Generation investments.

Note E: WP--8a, WP--8ai

GSU DETAILS [Lns. 2 and 9 above]

	System		Reference	PRODUCTION		
	Reference	Amount		Amount	Demand	Energy
		(1)		(2)	(3)	(4)
13 GROSS PLANT IN SERVICE						
14 Plant in Service (Note C)	WP6a, Ln. 11	15,437,015,135	WP6a, Ln. 2	6,496,971,962	6,496,971,962	0
15 Plant in Service (Note C) (GSU)	P.3, L.1, Col.(2)			82,615,504	82,615,504	0
16 Plant in Service (Note C)	Ln. 14 + L.15			6,579,587,466	6,579,587,466	0
17 Accumulated Provision for Depreciation						
18 Accumulated Prov. Depreciation (Note D)	WP6b, Ln. 7	5,258,202,065	WP6b, Ln. 7	(2,872,820,444)	(2,872,820,444)	0
19 Accumulated Prov. Dep. (GSU)	WP16			(22,362,369)	(22,362,369)	0
20 Total Accumulated Depreciation (Note D)	Ln. 18+ L.19			(2,895,182,813)	(2,895,182,813)	0

<u>Account</u>	<u>Description</u>	<u>Year End Balance</u>	<u>Exclusions</u>	<u>100% Production (Energy Related)</u>	<u>100% Production (Demand Related)</u>	<u>Labor</u>
1	190 Excluded Items	187,771,599	187,771,599			
2	190 100% Production (Energy)	1,222,823		1,222,823		
3	190 100% Production (Demand)	50,721,089			50,721,089	
4	190 Labor Related	(2,779,076)				(2,779,076)
5	190 Total	236,936,435	187,771,599	1,222,823	50,721,089	(2,779,076)
6	Production Allocation		0.00%	100.00%	100.00%	100.00%
7	(Gross Plant or Wages/Salaries)		-	1,222,823	50,721,089	(2,779,076)
8	Demand Related			-	50,721,089	(1,971,604)
9	Energy Related			1,222,823	-	(807,472)
10				Direct	Direct	B-7, Note B
11	281 Excluded Items		-			
12	281 100% Production (Energy)			-		
13	281 100% Production (Demand)	(247,937,383)			(247,937,383)	
14	281 Labor Related	-				-
15	281 Total	(247,937,383)	-	-	(247,937,383)	-
16	Production Allocation		0.00%	100.00%	100.00%	100.00%
17	(Gross Plant or Wages/Salaries)		-	-	(247,937,383)	-
18	Demand Related			-	(247,937,383)	-
19	Energy Related			-	-	-
20	Allocation Basis			Direct	Direct	B-7, Note B
21	282 Excluded Items	(1,344,619,745)	(1,344,619,745)			
22	282 100% Production (Energy)	2,098		2,098		
23	282 100% Production (Demand)	(701,818,243)			(701,818,243)	
24	282 Labor Related	39,564				39,564
25	282 Total	(2,046,396,327)	(1,344,619,745)	2,098	(701,818,243)	39,564
26	Production Allocation		0.00%	100.00%	100.00%	100.00%
27	(Gross Plant or Wages/Salaries)		-	2,098	(701,818,243)	39,564
28	Demand Related			-	(701,818,243)	28,068
29	Energy Related			2,098	-	11,495
30	Allocation Basis			Direct	Direct	B-7, Note B
31	283 Excluded Items	(101,905,444)	(101,905,444)			
32	283 100% Production (Energy)	(8,021,017)		(8,021,017)		
33	283 100% Production (Demand)	(39,681,683)			(39,681,683)	
34	283 Labor Related	(20,437,266)				(20,437,266)
35	283 Total	(170,045,410)	(101,905,444)	(8,021,017)	(39,681,683)	(20,437,266)
36	283 Production Allocation		0.00%	100.00%	100.00%	100.00%
37	(Gross Plant or Wages/Salaries)		-	(8,021,017)	(39,681,683)	(20,437,266)
38	Demand Related			-	(39,681,683)	(14,499,137)
39	Energy Related			(8,021,017)	0	(5,938,129)
40	Allocation Basis			Direct	B-6, L. 7	B-7, Note B
41	255 Excluded Items	(7,337)	(7,337)			
42	255 100% Production (Energy)	-		-		
43	255 100% Production (Demand)	(311,454)			(311,454)	
44	255 Labor Related	-				-
45	255 Total	(318,791)	(7,337)	-	(311,454)	-
46	255 Production Allocation		0.00%	100.00%	100.00%	100.00%
47	(Gross Plant or Wages/Salaries)		-	-	(311,454)	-

Direct

	Summary Production Related ADIT	Total	Demand	Energy
48				
49	P Plant (Energy Related)	(6,796,096)	-	(6,796,096)
50	P Plant (Demand Related)	(939,027,674)	(939,027,674)	0
51	Labor Related	(23,176,778)	(16,442,673)	(6,734,105)
52	Total	<u>(969,000,548)</u>	<u>(955,470,347)</u>	<u>(13,530,201)</u>

Source: Functionalized balances for Accounts 190, 281, 282, 283 and 255 from WP-8a and 8ai.

General Plant Accounts 101 and 106

	Total System (Note A)	Allocation Factor	Related to Production (1) x (2)	Demand	Energy	FERC Form 1 Reference
	(1)	(2)	(3)	(4)	(5)	
1. GENERAL PLANT						
2.						
3. Land	15,224,417	Note B	7,869,956	5,583,309	2,286,647	P.207, L.86, Col.(g)
4. General Offices	0		0	0	0	
5. Total Land	15,224,417		7,869,956	5,583,309	2,286,647	P.207, L.86, Col.(g)
6.						
7. Structures	153,227,387	Note B	79,207,817	56,193,671	23,014,147	P.207, L.87, Col.(g)
8. General Offices	0		0	0	0	
9. Total Structures	153,227,387		79,207,817	56,193,671	23,014,147	P.207, L.87, Col.(g)
10.						
11. Office Equipment	11,830,299	Note B	6,115,435	4,338,571	1,776,864	P.207, L.88, Col.(g)
12. General Offices	0		0	0	0	
13. Total Office Equipment	11,830,299		6,115,435	4,338,571	1,776,864	P.207, L.88, Col.(g)
14. Transportation Equipment	8,674	Note B	4,484	3,181	1,303	P.207, L.89, Col.(g)
15. Stores Equipment	2,046,596	Note B	1,057,947	750,556	307,391	P.207, L.90, Col.(g)
16. Tools, Shop & Garage Equipment	40,150,710	Note B	20,755,102	14,724,625	6,030,478	P.207, L.91, L. 93, Col.(g)
17. Lab Equipment	3,096,135	Note B	1,600,485	1,135,458	465,027	P.207, L.92, Col.(g)
18. Communication Equipment	96,117,539	Note B	49,686,030	35,249,556	14,436,474	P.207, L.94, Col.(g)
19. Miscellaneous Equip & Other	7,590,801	Note B	3,923,912	2,783,804	1,140,108	P.207, L.95, Col.(g)
20. Subtotal General Plant	329,292,558		170,221,168	120,762,730	49,458,438	P.207, L.96, Col.(g)
21. PERCENT		Note C	51.69%	36.67%	15.02%	
22. Other Tangible Property	0	Note D	0	0	0	P.207, L. 97, Col.(g)
23. TOTAL GENERAL PLANT	329,292,558		170,221,168	120,762,730	49,458,438	
24. INTANGIBLE PLANT	249,285,713	Note B	128,863,238	91,421,511	37,441,727	P.205, L.5, Col.(g)
25. TOTAL GENERAL AND INTANGIBLE	578,578,271		299,084,406	212,184,241	86,900,165	L.23 + L.24
26. PERCENT		Note E	51.69%	36.67%	15.02%	

NOTE A: See Workpaper 6c.

NOTE B: Allocation factors based on wages and salaries in electric operations and maintenance expenses excluding administrative and general expenses:

a. Total wages and salaries in electric operation and maintenance expenses excluding administrative and general expense, FF1, P.354, Col.(b), Ln.28 - L.27 (see workpaper 9a).	162,150,900
b. Production wages and salaries in electric operation and maintenance expense, FF1, P.354, Col.(b), L.20. (see WP-9a)	83,820,648
c. Ratio (b / a)	51.693%

NOTE C: L.20, Col.(3) / L.20, Col.(1)

NOTE D: Directly assigned to Production

NOTE E: L.25, Col.(3) / L.25, Col.(1)

PRODUCTION-RELATED CASH REQUIREMENT
 12 Months Ending 12/31/2020 (actuals) for 2021

	Reference	Amount (1)	PRODUCTION Demand (2)	Energy (3)
1. Total Production Expense Excluding Fuel Used In Electric Generation	P.14, L.12 Col.(1)-(3)	608,167,000	200,595,187	407,571,813
2. Less Fuel Handling / Sale of Fly Ash	P.14, L.1 thru L. 3 Col.(1)-(3)	(18,907,928)	0	(18,907,928)
3. Less Purchased Power	P.14, L.11 Col.(1)-(3)	(377,188,759)	(55,611,652)	(321,577,107)
4. Other Production O&M	Sum (L.1 thru L.3)	212,070,313	144,983,535	67,086,778
5. Allocated A&G	P.10, L.17 Col.(3)-(5)	46,268,646	33,434,490	12,834,156
6. Total O&M for Cash Working Capital Calculation	L.4 + L.5	258,338,959	178,418,025	79,920,934
7. O&M Cash Requirements	=45 / 360 x L.6	32,292,370	22,302,253	9,990,117

	SYSTEM		PRODUCTION			
	Reference	Amount (1)	Reference	Amount (2)	Demand (3)	Energy (4)
1. Material & Supplies (Note A)						
2. Fuel (Note C)	FF1, P.110, L. 45,46 Workpapers WP-5b	193,606,578		193,606,578	0	193,606,578
3. Non-Fuel						
4. Production	Note D	73,648,836	100% Col. 1	73,648,836	73,648,836	0
5. Transmission		5,245,658	0	0	0	0
6. Distribution		20,311,310	0	0	0	0
7. General		0	Note B	0	0	0
8. Total	L.4 + L.5 + L.6 + L.7	99,205,804		73,648,836	73,648,836	0
9. Account 158 Allowances	Note D	22,422,049		22,422,049	0	22,422,049

Note A: Year end balance.

Note B: Column (1) times % from P.7, Col.(3), L.26.

Note C: Workpapers WP-5b

Note D: Workpapers WP-5a

PRODUCTION-RELATED
ADMINISTRATIVE & GENERAL EXPENSE ALLOCATION
12 Months Ending 12/31/2020 (actuals) for 2021

	Account	System		Allocation Factor % (2)	Production			FERC Form 1 Reference
		Reference	Amount (1)		Amount (3)	Demand (4)	Energy (5)	
1.	ADMINISTRATIVE & GENERAL EXPENSE							
2.	RELATED TO WAGES AND SALARIES							
3.	A&G Salaries	920	Workpapers 10-a	45,730,119				P.323, L.181, Col.(b)
4.	Outside Services	923	Workpapers 10-a	8,899,129				P.323, L.184, Col.(b)
5.	Employee Pensions & Benefits	926	Workpapers 10-a	(4,433,607)	Note F			P.323, L.187, Col.(b)
6.	Office Supplies	921	Workpapers 10-a	3,359,025				P.323, L.182, Col.(b)
7.	Injuries & Damages	925	Workpapers 10-a	6,771,456				P.323, L.186, Col.(b)
8.	Franchise Requirements	927	Workpapers 10-a	0				P.323, L.188, Col.(b)
9.	Duplicate Charges - Cr.	929	Workpapers 10-a	134,872				P.323, L.190, Col.(b)
10.	Total		Ls. 3 thru 9	60,460,994	Note A	31,254,095	22,173,094	9,081,002
11.	MISCELLANEOUS GENERAL EXPENSES	930	Workpapers 10-a	5,968,199	Note A & D	3,085,140	2,188,741	896,400 P.323, L.192, Col.(b) [Note A]
12.	ADM. EXPENSE TRANSFER - CR.	922	Workpapers 10-a	6,760,299	Note B	3,494,601	2,479,231	1,015,370 P.323, L.183, Col.(b)
13.	PROPERTY INSURANCE	924	Workpapers 10-a	4,902,652	Note E	2,184,602	2,157,003	27,599 P.323, L.185, Col.(b)
14.	REGULATORY COMM. EXPENSES	928	Workpapers 10-a	6,065,976	Note C	7,700	7,700	0 P.323, L.189, Col.(b)
15.	RENTS	931	Workpapers 10-a	1,624,177	Note B	839,586	595,641	243,945 P.323, L.193, Col.(b)
16.	MAINTENANCE OF GENERAL PLANT	935	Workpapers 10-a	10,451,943	Note B	5,402,922	3,833,081	1,569,840 P.323, L.196, Col.(b)
17.	TOTAL A & G EXPENSE		L.10 thru 16	96,234,240		46,268,646	33,434,490	12,834,156

Note A: % from Note B, P.7

Note B: General Plant % from P.7, Col.(3), L.26

Note C: Workpapers WP -- 11 Excluding all items not related to wholesale service and also excludes FERC assessment of annual charges.

Note D: Excludes general advertising and company dues and memberships.

Note E: % Plant from P.6, L.7.

Note F: PBOP expense is fixed at \$6,222,780. This amount cannot be changed absent a Section 205/206 filing with the Commission.

		Reference	Total Company Capitalization \$ (1)	Weighted Cost Ratios % (2)	Reference	Cost of Capital % (3)	Weighted Cost of Capital (2 x 3) (4)
1.	Long Term Debt	Note A	4,875,967,882	52.90%	Note D	4.50%	2.38%
2.	Preferred Stock	Note B	0	0.00%	Note E	0.00%	0.00%
3.	Common Stock	Note C	4,340,683,245	47.10%	Note F	10.40%	4.90%
4.	Total	Ln. 1+L.2+L.3	9,216,651,127	100.00%			7.28%

Note A: P.12, L.5, Col.(1)

Note B: P.13a, L.4, Col.(2)

Note C: P.13b, L.5,Col.(2)

Note D: P.12, L.16 Col. (2)

Note E: P.13a, L.5,Col.(2)

Note F: Return on equity cannot be changed absent a Section 205/206 filing with the Commission.

	Reference	Debt Balance (1)	Interest & Cost Booked (2)
<u>12 Months Ending 12/31/2020 (actuals) for 2021</u>			
1.	Bonds (Acc 221)	FF1, 112.18.c.	225,471,913
2.	Less: Reacquired Bonds (Acc 222)	FF1, 112.19.c.	0
3.	Advances from Assoc Companies (Acc 223)	FF1, 112.20.c.	0
4.	Other Long Term Debt (Acc 224)	FF1, 112.21.c.	<u>4,650,495,969</u>
5.	Total Long Term Debt Balance		4,875,967,882
<u>Costs and Expenses (actual)</u>			
6.	Interest Expense (Acc 427)	FF1, 117.62.c.	Note A 211,822,330
7.	Amortization Debt Discount and Expense (Acc 428)	FF1, 117.63.c.	3,761,971
8.	Amortization Loss on Reacquired Debt (Acc 428.1)	FF1, 117.64.c.	3,800,583
9.	Less: Amortiz Premium on Reacquired Debt (Acc 429)	FF1, 117.65.c.	0
10.	Less: Amortiz Gain on Reacquired Debt (Acc 429.1)	FF1, 117.66.c.	0
11.	Interest on LTD Assoc Companies (portion Acc 430)	Workpapers --13, L.7	Note A 0
12.	Sub-total Costs and Expense		<u>219,384,884</u>
13.	Less: Total Hedge (Gain) / Loss	P. 12a, L. 11, Col. (6)	(1,128,888)
14.	Plus: Allowed Hedge Recovery	P. 12a, L. 15, Col. (6)	(1,128,888)
15.	Total LTD Cost Amount	L. 12 - L. 13 + L. 14	219,384,884
16.	Embedded Cost of Long Term Debt = L.15, Col.(2) / L.5, Col.(1)		4.50%

Note A: Reconciliation of Interest Expense to FF1, pg. 257, Ln. 33 Col(i)

Ln. 6	Interest Expense (Acc 427)	211,822,330	
Ln. 11	Interest on LTD Assoc Companies (portion Acc 430)	0	
	FF1, pg. 257, Ln. 33 Col(i)	<u>211,822,330</u>	

LONG TERM DEBT

Limit on Hedging (Gain)/Loss on Interest Rate Derivatives of LTD
12 Months Ending 12/31/2020 (actuals) for 2021

Appendix 2

Page 12a

	(1)	(2)	(3)	(4)	(5)	(6)
HEDGE AMT BY ISSUANCE FERC Form 1, p. 256-257 (i)	Total Hedge (Gain) / Loss	Excludable Amounts (Note A)	Net Includable Hedge Amount Subject to Limit	Unamortized Balance	Amortization Period Beginning Ending	
1. Senior Unsecured Notes - Series I	0		-	0	Jan-05	Jul-14
2. Senior Unsecured Notes - Series K			-	0	Jun-05	May-15
3. Senior Unsecured Notes - Series L	-		-	-	Sep-05	Sep-15
4. Senior Unsecured Notes - Series H	37,071		37,071	494,284	May-03	May-33
5. Senior Unsecured Notes - Series N	(194,198)		(194,198)	(3,155,725)	Apr-06	Apr-36
6. Senior Unsecured Notes - Series Q	159,671		159,671	2,907,334	Mar-08	Apr-38
7. Senior Unsecured Notes - Series S	-		-		May-10	May-15
8. Senior Unsecured Notes - Series T	(1,131,432)		(1,131,432)	(1,382,862)	Mar-11	Mar-21
9.			-			
10. Total Hedge Amortization	(1,128,888)	-	(1,128,888)			

Limit on Hedging (G)/L on Interest Rate Derivatives of LTD

11. Hedge (Gain) / Loss prior to Application of Recovery Limit						(1,128,888)
Enter a hedge Gain as a negative value and a hedge Loss as a positive value						
12. Total Capitalization			Page 11, L.4, col.(1)		9,216,651,127	
13. 5 basis point Limit on (G)/L Recovery						0.0005
14. Amount of (G)/L Recovery Limit			L. 12 * L. 13			(4,608,326)
15. Hedge (Gain) / Loss Recovery (Lesser of Line 11 or Line 14)						(1,128,888)
To be subtracted or added to actual Interest Expenses on Page 12, Line 14						

Note A: Annual amortization of net gains or net loss on interest rate derivative hedges on long term debt shall not cause the composite after-tax weighted average cost of capital to increase/decrease by more than 5 basis points. Hedge gains/losses shall be amortized over the life of the related debt issuance. The unamortized balance of the g/l shall remain in Acc 219 Other Comprehensive Income and shall not flow through the rate calculation. Hedge-related ADIT shall not flow through rate base. 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 calculation and are to be recorded above.

PREFERRED STOCK
 12 Months Ending 12/31/2020 (actuals) for 2021

		(1) Source	(2) Balances
1.	Preferred Stock Dividends	FF1, P.118, L.29	0
2.	Preferred Stock Outstanding	Note A & B FF1, P.251, L. 9 (f)	0
3.	Plus: Premium on Preferred Stock	Note A FF1, P. 112, L.6	0
4.	Total Preferred Stock	L.2 + L.3	0
5.	Average Cost Rate	L.1 / L.4	0.00%

Note A: Workpaper -- WP-12b.

Note B: Preferred stock outstanding excludes pledged and Reacquired (Treasury) preferred stock.

B-13b

COMMON EQUITY

12 Months Ending 12/31/2020 (actuals) for 2021

Appendix 2

Page 13b

	(1) Source	(2) Balances
1. Total Proprietary Capital	WP-12a, L.1, Col. a	4,345,141,416
<u>Less:</u>		
2. Preferred Stock (Acc 204, pfd portion of Acc 207-213)	WP-12a, L.1, Col.b+c+d	0
3. Unappropriated Undistributed Subsidiary Earnings (Acc 216.1)	WP-12a, L.1, Col.e	(3,463,213)
4. Accumulated Comprehensive Other Income (Acc 219)	WP-12a, L.1, Col. F	7,921,383
5. Total Balance of Common Equity	L.1-L.2-L.3-L.4	4,340,683,245

ANNUAL FIXED COSTS
PRODUCTION O & M EXPENSE
EXCLUDING FUEL USED IN ELECTRIC GENERATION
12 Months Ending 12/31/2020 (actuals) for 2021

	Account No.	Total Company (1)	(Demand) Fixed (2)	(Energy) Variable (3)	FERC Form 1 Reference
1. Coal Handling	501.xx	20,669,461		20,669,461	P.320, L.5, Col.(b) [Note D]
2. Lignite Handling	501.xx	0		0	P.320, L.5, Col.(b) [Note D]
3. Sale of Fly Ash (Revenue & Expense)	501.xx	(1,761,533)		(1,761,533)	P.320, L.5, Col.(b) [Note D]
4. Rents	507	0			Note E
5. Hydro O & M Expenses	535-545	0			Note E
6. Other Production Expenses	557	5,349,298	5,349,298		P.321, L.78, Col.(b)
7. System Control of Load Dispatching	Note C	15,662,024	15,662,024		P.321, L.77, L. 88, L. 92, P. 322, L. 121, Col.(b)
8. Other Steam Expenses	Note A	191,058,991	123,972,213	67,086,778	
9. Combustion Turbine	Note A	0		0	
10. Nuclear Power Expense-Other	Note A	0			
11. Purchased Power	555	377,188,759	55,611,652	321,577,107	P.321, L.76, Col.(b)
12. Total Production Expense Excluding Fuel Used In Electric Generation	Sum L.1-L. 11	608,167,000	200,595,187	407,571,813	
13. A & G Expense P.10, L.17		46,268,646	33,434,490	12,834,156	
14. Generator Step Up related O&M	Note B	192,400	192,400	0	
15. Total O & M		654,628,047	234,222,077	420,405,969	

NOTE A: Amounts recorded in O&M Expense Accounts classified into Fixed and Variable Components in accordance with P.15 and WP-14

NOTE B: FF1, P.321, L.93 & L.107 (ACCTS. 562 & 570) times GSU Investment to Account 353 ratio (See P.3, L.9)

NOTE C: Pursuant to FERC Order 668, expenses were booked in Account 556 are now being recorded in the following accounts: 561.4, 561.8 and 575.7

NOTE D: Subaccount details of FF1 Accounts from Company's books and records.

<i>Reconciliation of System Control of Load Dispatching</i>	
System Control and Load Dispatching	2,355,977
Scheduling, System Control	5,987,262
Reliability, Planning and Standards Dev.	1,737,955

Market Facilitation, Monitoring and Compliance	5,580,830
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Ln. 7, Pg. 14	15,662,024
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NOTE E: Amounts included in Line 8.

CLASSIFICATION OF FIXED AND VARIABLE
PRODUCTION EXPENSES

Appendix 2

Page 15

1 of 2

Line		FERC Account	Energy	Demand
No.	Description	No.	Related	Related
1	POWER PRODUCTION EXPENSES			
2	Steam Power Generation			
3	Operation supervision and engineering	500	-	xx
4	Fuel	501	xx	-
5	Steam expenses	502	-	xx
6	Steam from other sources	503	xx	-
7	Steam transferred-Cr.	504	xx	-
8	Electric expenses	505	-	xx
9	Miscellaneous steam power expenses	506	-	xx
10	Rents	507	-	xx
11	Allowances	509	xx	-
12	Maintenance supervision and engineering	510	xx	-
13	Maintenance of structures	511	-	xx
14	Maintenance of boiler plant	512	xx	-
15	Maintenance of electric plant	513	xx	-
16	Maintenance of miscellaneous steam plant	514	-	xx
17	Total steam power generation expenses			
18	Nuclear Power			
19	Operation supervision and engineering	517		xx
20	Coolants and Water	519		xx
21	Steam Expenses	520		xx
22	Steam from other sources	521		xx
23	Less: ; Steam Transferred	522		xx
24	Electric Expenses	523		xx
25	Miscellaneous Nuclear Power Expense	524		xx
26	Rents	525		xx
27	Maintenance supervision and engineering	528	xx	
28	Maintenance of structures	529		xx
29	Maintenance of Reactor Plant Equip	530	xx	
30	Maintenance of electric plant	531	xx	
31	Maintenance of Misc Nuclear Plant	532	xx	
32	Total power production expenses Nuclear			
33	Hydraulic Power Generation			
34	Operation supervision and engineering	535	-	xx
35	Water for power	536	-	xx
36	Hydraulic expenses	537	-	xx
37	Electric expenses	538	-	xx
38	Misc. hydraulic power generation expenses	539	-	xx
39	Rents	540	-	xx
40	Maintenance supervision and engineering	541	-	xx
41	Maintenance of structures	542	-	xx
42	Maintenance of reservoirs, dams and waterways	543	-	xx
43	Maintenance of electric plant	544	xx	-
44	Maintenance of miscellaneous hydraulic plant	545	-	xx
45	Total hydraulic power generation expenses			
46	Other Power Generation			
47	Operation supervision and engineering	546	-	xx
48	Fuel	547	xx	-
49	Generation expenses	548	-	xx
50	Miscellaneous other power generation expenses	549	-	xx
51	Rents	550	-	xx
52	Maintenance supervision and engineering	551	-	xx
53	Maintenance of structures	552	-	xx

54	Maintenance of generation and electric plant	553	-	xx
55	Maintenance of misc. other power generation plant	554	-	xx

CLASSIFICATION OF FIXED AND VARIABLE
 PRODUCTION EXPENSES

Line No.	Description POWER PRODUCTION EXPENSES	FERC Account No.	Energy Related	Demand Related
56	Total other power generation expenses			
57	Other Power Supply Expenses			
58	Purchased power	555	xx	xx
59	System control and load dispatching	556	-	xx
60	Other expenses	557	-	xx
61	Station equipment operation expense (Note A)	562	-	xx
62	Station equipment maintenance expense (Note A)	570	-	xx

Note A: Restricted to expenses related to Generator Step-up Transformers and Other Generator related expenses.
 See Note D, Page 6

PRODUCTION-RELATED DEPRECIATION EXPENSE
12 Months Ending 12/31/2020 (actuals) for 2021

	Depreciation Expense (1)	Demand (2)	Energy (3)
PRODUCTION PLANT <i>Depreciation and Amortization Expense</i>			
1. Steam	206,910,855	206,910,855	0
2. Nuclear	0	0	0
3. Hydro Conventional	8,625,283	8,625,283	0
4. Hydro Pump Storage	5,696,544	5,696,544	0
5. Int. Comb.	0	0	0
6. Other Production	18,909,499	18,909,499	0
7. Generator Step Up Related Depreciation (Note A)	1,734,446	1,734,446	0
8. Production Related General & Intangible Plant (Note B)	23,417,095	16,613,165	6,803,930
9. Total Production	265,293,722	258,489,791	6,803,930

Note: Lines 1 through 6 will be Depreciation Expense reported on P.336 of the FF1 excluding the amortization of acquisition adjustments - Workpapers WP -- 6d.

Line 8 will be total General & Intangible Plant (from P.336 of the FF1, adjusted for amortization adjustments) times ratio of Production Related General Plant to total General Plant computed on P.7, L.26, Col.(3)
Depreciation expense excludes amounts associated with ARO.

Note A: Line 7, see P.3, L.5

Note B:

a	Production Related General & Intangible Plant		
b	General Plant	WP 6d	10,995,950
c	Intangible Plant	WP 6d	34,304,380
d	Total General & Intangible Plant	Ln. b+ Ln. c	<u>45,300,330</u>
e	Production Demand Labor Allocator	Pg. 7, Ln. 26	36.67%
f	Production Demand Related General & Intangible	Ln. d x Ln. e	<u>16,613,165</u>
g	Production Energy Labor Allocator	Pg. 7, Ln. 28	15.02%

h	Production Energy Related General & Intangible	Ln. d x Ln. g	6,803,930
i	Total Production Related General & Intangible Plant	Ln. f + Ln. h	23,417,095

PRODUCTION RELATED
TAXES OTHER THAN INCOME TAXES
12 Months Ending 12/31/2020 (actuals) for 2021

		SYSTEM			PRODUCTION
		REFERENCE	AMOUNT	%	Amount
			(1)	(2)	(3)
PRODUCTION RELATED TAXES OTHER THAN INCOME					
1	Labor Related	Note A	7,949,727	Note B	4,109,452
2	Property Related	Note A	79,955,952	Note C	35,628,051
3	Other	Note A	14,570,080	Note C	6,492,369
4	Production	Note A	47,181,984		47,181,984
5	Gross Receipts / Distribution Related	Note A	58,862	Note D	0
6	TOTAL TAXES OTHER THAN INCOME TAXES	Sum L.1 : L.5	149,716,605		93,411,855

Note A: Workpapers -- WP8c.

Note B: Total (Col. (1), L.1) allocated on the basis of wages & salaries in Electric O & M Expenses (excl. A & G), P.354, Col.(b) and Services shown on Worksheets WP-9a and WP-9b.

	Amount	%
(1) Total W & S (excl. A & G)	162,150,900	100.00%
(2) Production W & S	83,820,648	51.69%

Note C: Allocated on the basis of Gross Plant Investment from Page 6, Ln.7

Note D: Not allocated to wholesale

PRODUCTION-RELATED INCOME TAX
 12 Months Ending 12/31/2020 (actuals) for 2021

	Reference	Amount (1)	Demand (2)	Energy (3)
1. Return on Rate Base	P.5, L.18	238,064,648	218,890,114	19,174,534
2. Effective Income Tax Rate	P.19, L.2	21.05%	21.05%	21.05%
3. Income Tax Calculated	L.1 x L.2	50,116,414	46,079,868	4,036,546
4. ITC Adjustment	P.19, L.13	0	0	0
5. Income Tax	L.3 + L.4	50,116,414	46,079,868	4,036,546

Note A: Classification based on Production Plant classification of P.19, L.20 and L.21.

COMPUTATION OF EFFECTIVE INCOME TAX RATE
 12 Months Ending 12/31/2020 (actuals) for 2021

Line No.	Source (1)	Rates & Amounts (2)
1.	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * P)\} =$	23.83%
2.	$EIT=(T/(1-T)) * (1-(WCLTD/WACC)) =$	21.05%
3.	where WCLTD from pg. 11, L.1, Col.(4) and WACC from p. 11, L.4, Col.(4) and FIT, SIT & P as shown below.	
4.	$GRCF=1 / (1 - T)$	1.3128
5.	Federal Income Tax Rate	FIT 21.00%
6.	State Income Tax Rate (Composite)	SIT 3.58%
7.	Percent of FIT deductible for state purposes	P Note A 0.00%
8.	Weighted Cost of Long Term Debt	WCLTD 2.38%
9.	Weighted Average Cost of Capital	WACC 7.28%
10.	Amortized Investment Tax Credit (enter negative)	FF1, P.114, L.19, Col.c 0.00%
11.	Gross Plant Allocation Factor	L.19 44.56%
12.	Production Plant Related ITC Amortization	L. 10 X L. 11 0.00%
13.	ITC Adjustment	L.12 x L.4 0.00%
14.	<u>Gross Plant Allocator</u>	Total
15.	Gross Plant	P.6, L.4, Col.1 15,437,015,135
16.	Production Plant Gross	P.6, L.5, Col.2 6,878,671,872
17.	Demand Related Production Plant	P.6, L.5, Col.3 6,791,771,707
18.	Energy Related Production Plant	P.6, L.5, Col.4 86,900,165
19.	Production Plant Gross Plant Allocator	L.16 / L.15 44.56%
20.	Production Plant - Demand Related	L.17 / L.16 98.74%
21.	Production Plant - Energy Related	L.18 / L.16 1.26%

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

Appalachian Power Company
Formula Rate Template - Capacity Rate
DEPRECIATION RATES
12 Months Ending 12/31/2020 (actuals)

Note: APCo will not change the depreciation or amortization rates shown on this page of the template absent a Section 205 or Section 206 filing.

STEAM PRODUCTION PLANT

Mountaineer Plant

311.0	Structures and Improvements	2.44%
312.0	Boiler Plant Equipment	2.75%
312.0	Boiler Plant Equipment - SCR Catalyst	6.99%
314.0	Turbogenerator Units	2.28%
315.0	Accessory Electric Equipment	1.80%
316.0	Misc. Power Plant Equipment	2.21%

Kanawha River Plant

311.0	Structures and Improvements	Retired
312.0	Boiler Plant Equipment	Retired
314.0	Turbogenerator Units	Retired
315.0	Accessory Electric Equipment	Retired
316.0	Misc. Power Plant Equipment	Retired

Amos Plant - Units 1 & 2

311.0	Structures and Improvements	2.03%
312.0	Boiler Plant Equipment	3.29%
312.0	Boiler Plant Equipment - SCR Catalyst	6.01%
314.0	Turbogenerator Units	3.32%
315.0	Accessory Electric Equipment	2.79%
316.0	Misc. Power Plant Equipment	3.10%

Amos Plant - Unit 3

311.0	Structures and Improvements	2.54%
312.0	Boiler Plant Equipment	3.56%
312.0	Boiler Plant Equipment - SCR Catalyst	7.63%
314.0	Turbogenerator Units	3.12%
315.0	Accessory Electric Equipment	2.17%

316.0 Misc. Power Plant Equipment

2.68%

Appalachian Power Company
 Formula Rate Template - Capacity Rate
 DEPRECIATION RATES
 12 Months Ending 12/31/2020 (actuals)

Sporn Plant

311.0	Structures and Improvements	Retired
312.0	Boiler Plant Equipment	Retired
314.0	Turbogenerator Units	Retired
315.0	Accessory Electric Equipment	Retired
316.0	Misc. Power Plant Equipment	Retired

Clinch River Plant

311.0	Structures and Improvements	3.86%
312.0	Boiler Plant Equipment	4.73%
314.0	Turbogenerator Units	3.68%
315.0	Accessory Electric Equipment	4.37%
316.0	Misc. Power Plant Equipment	7.11%

Glen Lyn Plant #5

311.0	Structures and Improvements	Retired
312.0	Boiler Plant Equipment	Retired
314.0	Turbogenerator Units	Retired
315.0	Accessory Electric Equipment	Retired
316.0	Misc. Power Plant Equipment	Retired

Glen Lyn Plant #6
and Common

311.0	Structures and Improvements	Retired
312.0	Boiler Plant Equipment	Retired
314.0	Turbogenerator Units	Retired
315.0	Accessory Electric Equipment	Retired
316.0	Misc. Power Plant Equipment	Retired

Putnam Coal Terminal

311.0	Structures and Improvements	Retired
312.0	Boiler Plant Equipment	Retired
315.0	Accessory Electric Equipment	Retired
316.0	Misc. Power Plant Equipment	Retired

Appalachian Power Company
Formula Rate Template - Capacity Rate
DEPRECIATION RATES
12 Months Ending 12/31/2020 (actuals)

Central Plant Maintenance

316.0 Misc. Power Plant Equipment 2.51%

Central Machine Shop

316.0 Misc. Power Plant Equipment 2.70%

Little Broad Run

311.0 Structures and Improvements 3.34%
312.0 Boiler Plant Equipment 3.24%
315.0 Accessory Electric Equipment 3.41%

HYDRAULIC PRODUCTION PLANT

Claytor 331.0 Structures and Improvements 1.65%
332.0 Reservoirs, Dams, Waterways 1.10%
333.0 Waterwheels, Generators, Turbines 1.08%
334.0 Accessory Plant Equipment 2.16%
335.0 Misc Power Plant Equip 2.61%
336.0 Roads, Railroads, Bridges 0.71%

Byllesby 331.0 Structures and Improvements 5.54%
332.0 Reservoirs, Dams, Waterways 6.82%
333.0 Waterwheels, Generators, Turbines 5.93%
334.0 Accessory Plant Equipment 4.14%
335.0 Misc Power Plant Equip 6.73%

Buck 331.0 Structures and Improvements 4.49%
332.0 Reservoirs, Dams, Waterways 4.94%
333.0 Waterwheels, Generators, Turbines 4.10%
334.0 Accessory Plant Equipment 4.60%
335.0 Misc Power Plant Equip 5.84%
336.0 Roads, Railroads, Bridges 4.72%

Appalachian Power Company
Formula Rate Template - Capacity Rate
DEPRECIATION RATES
12 Months Ending 12/31/2020 (actuals)

Niagara	331.0	Structures and Improvements	2.58%
	332.0	Reservoirs, Dams, Waterways	5.09%
	333.0	Waterwheels, Generators, Turbines	4.00%
	334.0	Accessory Plant Equipment	4.89%
	335.0	Misc Power Plant Equip	4.83%
Reusens	331.0	Structures and Improvements	5.66%
	332.0	Reservoirs, Dams, Waterways	5.77%
	333.0	Waterwheels, Generators, Turbines	6.04%
	334.0	Accessory Plant Equipment	5.04%
	335.0	Misc Power Plant Equip	6.61%
Leesville	331.0	Structures and Improvements	1.04%
	332.0	Reservoirs, Dams, Waterways	1.66%
	333.0	Waterwheels, Generators, Turbines	1.33%
	334.0	Accessory Plant Equipment	2.09%
	335.0	Misc Power Plant Equip	2.12%
	336.0	Roads, Railroads, Bridges	0.93%
London	331.0	Structures and Improvements	2.61%
	332.0	Reservoirs, Dams, Waterways	2.40%
	333.0	Waterwheels, Generators, Turbines	2.72%
	334.0	Accessory Plant Equipment	2.59%
	335.0	Misc Power Plant Equip	2.80%
	336.0	Roads, Railroads, Bridges	1.68%
Marmet	331.0	Structures and Improvements	2.08%
	332.0	Reservoirs, Dams, Waterways	2.73%
	333.0	Waterwheels, Generators, Turbines	2.84%
	334.0	Accessory Plant Equipment	2.62%
	335.0	Misc Power Plant Equip	2.73%
	336.0	Roads, Railroads, Bridges	1.71%

Appalachian Power Company
Formula Rate Template - Capacity Rate
DEPRECIATION RATES
12 Months Ending 12/31/2020 (actuals)

Winfield	331.0	Structures and Improvements	2.32%
	332.0	Reservoirs, Dams, Waterways	2.14%
	333.0	Waterwheels, Generators, Turbines	2.46%
	334.0	Accessory Plant Equipment	2.40%
	335.0	Misc Power Plant Equip	2.26%
	336.0	Roads, Railroads, Bridges	2.44%

Smith Mount	331.0	Structures and Improvements	1.31%
	332.0	Reservoirs, Dams, Waterways	1.22%
	333.0	Waterwheels, Generators, Turbines	2.24%
	334.0	Accessory Plant Equipment	2.45%
	335.0	Misc Power Plant Equip	2.67%
	336.0	Roads, Railroads, Bridges	1.09%

OTHER PRODUCTION PLANT

Ceredo	341.0	Structures and Improvements	1.33%
	344.0	Generators	1.44%
	345.0	Accessory Electrical Equip.	1.35%
	346.0	Misc Power Plant Equipment	2.84%

Dresden	341.0	Structures and Improvements	2.87%
	342.0	Fuel Holders, Producers, and Accessories	2.88%
	344.0	Generators	2.87%
	345.0	Accessory Electrical Equip.	2.89%
	346.0	Misc Power Plant Equipment	3.49%

Appalachian Power Company
Formula Rate Template - Capacity Rate
DEPRECIATION RATES
12 Months Ending 12/31/2020 (actuals)

GENERAL PLANT

390.0	Structures and Improvements	1.51%
391.0	Office Furniture and Fixtures	2.89%
392.0	Transportation Equipment	1.82%
393.0	Stores Equipment	1.76%
394.0	Tools, Shop & Garage Equip.	2.36%
395.0	Laboratory Equipment	2.65%
396.0	Power Operated Equipment	1.91%
397.0	Communications Equipment	4.06%
398.0	Misc Equipment	2.62%

INTANGIBLE PLANT

301.0	Organization	0.00%
302.0	Franchises & Consents	End of Life
303.0	Misc Intangible Plant	20.00%