

Appalachian Power Company Input Statement  
12 Months Ending 12/31/2021 (actuals) for 2022

Appalachian Power Company

REFERENCING File Name:

Schedule	Description	Amount		Sheet / Tab	Cell
B-1	<b>Production Billing kW</b>				
B-2	Production System Peak Demand	4,885.7		WP-1	D15
B-4	Off System Sales for Resale (Demand Portion)	4,073,006		WP-15D	B10
	<b>Ancillary Service Revenue</b>	0	B-4 treats as credit	WP-2	F13
B-4	<b>Energy Credit Revenue</b>	22,144,230	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	7,799,236		WP-5c	D24
	Prepayments Labor	0		WP-5c	F24
B-6	Plant in Service - TOTAL COMPANY	16,194,335,798		WP-6a	G38
	Production Plant - TOTAL COMPANY	6,541,041,200		WP-6a	G11
	Production Plant - DEMAND	6,541,041,200			
	Production Plant - ENERGY	0			
	Accum. Depreciation - TOTAL CO.	5,581,644,766		WP-6b	F16
	Accum. Depreciation - PRODUCTION ONLY	3,063,219,660		WP-6b	D16
	Accum. Depreciation - GENERAL & INTANGIBLE	97,452,517		WP-6b	C16
	Accum. Deferred Income Taxes - TOTAL CO.	178,868,763			
B-6a	Acct 190				
	Excluded Items	6,041,284		WP-8ai	F132
	100% Production (Energy)	84,730,441		WP-8ai	F129
	100% Production (Demand)	(4,777,012)		WP-8ai	F131
	Labor Related	136,941,563		WP-8ai	F128
	Acct 281				
	Excluded Items	0		WP-8a	
	100% Production (Energy)	0		WP-8a	
	100% Production (Demand)	235,940,636		WP-8a	F21
	Labor Related	0		WP-8a	
	Acct 282				
	Excluded Items	11,862,309		WP-8a	F92
	100% Production (Energy)	0		WP-8a	F89
	100% Production (Demand)	(2,089)		WP-8a	F91
	Labor Related	0		WP-8a	F88
	Acct 283				
	Excluded Items	114,690,742		WP-8a	F230
	100% Production (Energy)	39,313,440		WP-8a	F227
	100% Production (Demand)	0		WP-8a	F229
	Labor Related	0		WP-8a	F226
	Acct 255				
	Excluded Items	0		WP-8a	G244+H244
	100% Production (Energy)	0		WP-8a	
	100% Production (Demand)	0		WP-8a	F244
	Labor Related	0		WP-8a	
B-7	General Plant				
	Land	16,003,857		WP-6c	C18
	Structures	155,037,041		WP-6c	C20
	Office Equipment	12,023,894		WP-6c	C22
	Transportation	8,674		WP-6c	C24
	Stores Equipment	2,075,929		WP-6c	C26
	Tools, Shop & Garage Equipment	41,712,876		WP-6c	C29+C33
	Lab Equipment	3,072,914		WP-6c	C31
	Communication Equipment	132,429,228		WP-6c	C35
	Miscellaneous Equipment & Other	8,106,961		WP-6c	C37
	Other Tangible Property	0		WP-6c	C39
	Asset Retirement Costs	1,366,095		WP-6c	C46-C44
	TOTAL GENERAL PLANT	371,837,469			
	Intangible Plant	279,875,549		WP-6a	G35
	Total Wages & Salaries (Excluding A & G and SF&H )	144,792,391		WP-9a	E30
	Production Wages & Salaries	73,416,086		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	0.6816277566	WP-9b	D53
	Energy	0.3183722434		
B-9	Account 151 Fuel Inventory	61,380,905	WP-5b	M13
	Materials & Supplies - Total	109,053,857		
	Production	82,085,712	WP-5a	L10
	Transmission	5,849,346	WP-5a	L11
	Distribution	21,118,799	WP-5a	L12
	Account 158 - Allowances	22,794,207	WP-5a	C18
	Account 120 Nuclear Fuel	0	WP-5b	E17
	Account 152 Undistributed	5,704,904	WP-5b	B17
B-10	ADMINISTRATIVE & GENERAL EXPENSES			
	A & G Salaries # 920	46,182,639	WP-10a	D164
	Outside Services # 923	13,463,107	WP-10a	D167
	Employee Pensions & Benefits # 926	(6,580,087)	WP-10a	D173
	Office Supplies # 921	5,058,941	WP-10a	D165
	Injuries & Damages # 925	3,496,246	WP-10a	D169
	Franchise Requirements # 927	0	WP-10a	D174
	Duplicate Charges # 929	145,001	WP-10a	D176
	Miscellaneous General Expense # 930	8,487,343	WP-10a	sum(D177:D179)
	Advertising Expense	728,098	WP-10a	D177
	Dues & Memberships	0	WP-10a	D179
	Adm. Expense Transfer - Cr. # 922	5,484,021	WP-10a	D166
	Property Insurance # 924	4,446,810	WP-10a	D168
	Regulatory Comm. Expense # 928	10,695,109	WP-10a	D175
	Reg. Comm. Expense Production Related	65,931	WP-11	E46
	Rents # 931	1,950,065	WP-10a	D180
	Maintenance of General Plant # 935	11,869,482	WP-10a	D184
B-11	Common Stock	4,627,120,300	WP-12a	M11
	Bonds (Acc 221)	200,079,231	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)	4,782,910,721	WP-13	K12
B-12	Long Term Debt	4,982,989,952	WP-13	O12
	Interest on Long Term Debt	211,947,638	WP-13	F39
	Amort Debt Disc/ Exp	4,116,805	WP-13	F27
	Amort Loss Reacq	3,866,685	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)	24,379,199	WP-12a	K11
	Total Proprietary Capital	4,648,036,287	WP-12a	C11
B-14	Coal Handling	27,318,338	WP-18	C20
	Lignite Handling	0		
	Fly Ash Rev/Exp	(1,317,836)	WP-18	C21
	Other Production Expenses #557	6,760,693	WP-10a	D57
	System Control/Load Dispatching #556	17,287,597	WP-10a	D56+D74+D78+D101
	Other Steam Gen & Other Power Gen Exp			
	Total	186,246,946	WP-14	G62
	Demand	119,721,442	WP-14	G60
	Energy	66,525,504	WP-14	G61
	Purchased Power (Total) # 555	579,121,879	WP-15c	E10
	Purchased Power (Demand) # 555	61,298,455	WP-15c	B10 + D10
	Purchased Power (Energy) # 555	517,823,424	WP-15c	C10
B-16	Steam Production Plant Depreciation Expense	207,937,131	WP-6d	B9
	Hydro Production Plant Conventional Depreciation Expense	6,307,031	WP-6d	B10
	Hydro Production Plant Pumped Storage Depreciation Expense	4,336,435	WP-6d	B11
	Other Production Plant Depreciation Expense	18,020,136	WP-6d	B12
	General & Intangible Plant Depreciation Expense	51,885,289	WP-6d	B15+B16
	Production Plant Accretion Expense	0		

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REFERENCING File Name:

Schedule	Description	Amount		Sheet / Tab	Cell
B-17	Payroll Related Other Taxes	7,908,051		WP-8c	C9
	Property Related Other Taxes	81,184,609		WP-8c	C11
	Production Related Taxes	52,253,994		WP-8c	C12
	Other	9,188,683		WP-8c	C14
	Not Allocated (Gross Receipts and Dist. Related)	15,507		WP-8c	C15
B-19	Federal Income Tax Rate	21.0000%		WP-8b	C20
	State Income Tax Rate (Composite)	3.5900%		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	2021		na	
B-22	Losses and Imbalance Ancillary Svc. Rev.	0			
	<b>GSU Data Input</b>				
B-3	GSU & Other Production Related Investment	82,615,504	December, 2021	WP-16	G32
B-3	Plant in Service - TRANSMISSION	4,320,831,972	December, 2021	WP-6a	G17
B-3	Transmission Depreciation Expense	88,254,494	December, 2021	WP-6d	B13
B-3	Transmission Substation Acct. 353 Investment	2,059,913,788	December, 2021	WP-17	J11
B-3	Transmission O&M (Accts 562 & 570)	1,896,191	December, 2021	WP-10a	sum(D78+D91)
B-6	GSU Accumulated Depreciation	24,486,690	December, 2021	WP-16	H32

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

	RATE \$/MW/Day (1)	CAPACITY MW (2)	Amount \$ (1) x (2) (3)
Capacity Daily Charge:			
1. Reference	P.2		Col (1) x (2)
2. Amount	\$503.28554	4,886	\$2,458,902.16

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 12/31/2021 (actuals) for 2022

1. Capacity Daily Rates

$$\begin{aligned} \$/\text{MW} &= \frac{\text{Annual Production Fixed Cost}}{(\text{APCo 5 CP Demand}/365) \text{ (Note A)}} \\ &= \frac{897,499,289}{4,885.7 / 365} = \$503.28554 \end{aligned}$$

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 12/31/2021 (actuals) for 2022

		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	4,320,831,972
3.	Percent (GSU to Total Trans. Investment)	L.1 / L.2	1.91%
4.	Transmission Depreciation Expense	FF1, P.336, L.7, Col.b	88,254,494
5.	GSU Related Depreciation Expense	L.3 x L.4	1,687,450
6.	Station Equipment Acct. 353 Investment	Note B	2,059,913,788
7.	Percent (GSU to Acct. 353)	L.1 / L.6	4.01%
8.	Transmission O&M (Accts 562 & 570)	FF1,P.321, L. 93, Col.b, and L.107, Col.b	1,896,191
9.	GSU & Associated Investment O&M	L.7 x L.8	76,049

Note A: Workpapers -- WP-16

Note B: Workpapers -- WP-17

ANNUAL PRODUCTION FIXED COST  
 12 Months Ending 12/31/2021 (actuals) for 2022

	Reference (1)	PRODUCTION Amount (2)
1. Return on Rate Base	P.5, L.18, Col.(2)	\$272,776,656
2. Operation & Maintenance Expense	P.14, L.15, Col.(2)	\$237,791,209
3. Depreciation Expense	P.16, L.9, Col.(2) Note A	\$256,220,525
4. Taxes Other Than Income Taxes	P.17, L.6, Col.(3)	\$95,067,576
5. Income Tax	P.18, L.5, Col.(2)	\$57,787,554
6. Sales for Resale	Note B	\$22,144,230
7. Sales for Resale (Energy Credit)	Note C	\$0
8. Annual Production Fixed Cost	Sum (L.1 : L.5) - (L.6 +L.7)	\$897,499,289

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 12/31/2021 (actuals) for 2022

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) 6,953,411,087	6,848,426,444	104,984,643
3.	Less: Accumulated Depreciation	P.6, L.11, Col.(2)-(4) 3,137,119,046	3,121,387,415	15,731,631
4.	Net Plant in Service	L.2 - L.3 3,816,292,041	3,727,039,029	89,253,012
5.	Less: Accumulated Deferred Taxes	P.6, L.12, Col.(2)-(4) 58,356,995	147,372,389	(89,015,394)
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 3,758,336,602	3,580,068,196	178,268,406
	WORKING CAPITAL			
8.	Materials & Supplies			
9.	Fuel	P.9, L.2, Col.(2)-(4) 67,085,809	0	67,085,809
10.	Nonfuel	P.9, L.8, Col.(2)-(4) 82,085,712	82,085,712	0
11.	Total M & S	L.9 + L.10 149,171,521	82,085,712	67,085,809
12.	Prepayments Nonlabor (Note B)	3,348,782	3,298,221	50,561
13.	Prepayments Labor (Note B)	0	0	0
14.	Prepayments Total (Note B)	L.12 + L. 13 3,348,782	3,298,221	50,561
15.	Cash Working Capital	P.8, L.7, Col.(1)-(3) 32,163,816	22,052,088	10,111,728
16.	Total Rate Base	L.7 + L.11 + L.14 + L.15 3,943,020,721	3,687,504,218	255,516,504
17.	Weighted Cost of Capital	P.11, L.4, Col.(4) 7.40%	7.40%	7.40%
18.	Return on Rate Base	L.16 x L.17 291,678,041	272,776,656	18,901,385

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)						
3. Allocated General & Intangible Plant	L. 14	16,194,335,798	L.16	6,623,656,704	6,623,656,704	0
			P.7, Col(3), L.25	329,754,383	224,769,740	104,984,643
4. Total	L.2 + L.3 Note A	16,194,335,798		6,953,411,087	6,848,426,444	104,984,643
					98%	2%
5.			Col.(2), L.4	6,953,411,087	6,848,426,444	104,984,643
6.			Col.(1), L.4	16,194,335,798	16,194,335,798	16,194,335,798
7.		100.00%	L.5/L.6	42.94%	42.29%	0.65%
8. ACCUMULATED PROVISION FOR DEPRECIATION (Note A)						
9. Plant in Service (Note D)	L.18	5,581,644,766	L.20	3,087,706,350	3,087,706,350	0
10. Allocated General Plant		97,452,517	Note B	49,412,696	33,681,065	15,731,631
11. Total	L.9 + L.10			3,137,119,046	3,121,387,415	15,731,631
12. ACCUMULATED DEFERRED TAXES (Note A)	Note E	178,868,763	P.6a, L. 52	58,356,995	147,372,389	(89,015,394)

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	16,194,335,798	WP6a, Ln. 2	6,541,041,200	6,541,041,200	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			6,623,656,704	6,623,656,704	0
17 Accumulated Provision for Depreciation						
18 Accumulated Prov. Depreciation (Note D)	WP6b, Ln. 7	5,581,644,766	WP6b, Ln. 7	(3,063,219,660)	(3,063,219,660)	0
19 Accumulated Prov. Dep. (GSU)	WP16			(24,486,690)	(24,486,690)	0
20 Total Accumulated Depreciation (Note D)	Ln. 18+ L.19			(3,087,706,350)	(3,087,706,350)	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	6,041,284	6,041,284			
2	190	100% Production (Energy)	84,730,441		84,730,441		
3	190	100% Production (Demand)	(4,777,012)			(4,777,012)	
4	190	Labor Related	136,941,563				136,941,563
5	190	Total	222,936,276	6,041,284	84,730,441	(4,777,012)	136,941,563
6		Production Allocation		0.00%	100.00%	100.00%	100.00%
7		(Gross Plant or Wages/Salaries)		-	84,730,441	(4,777,012)	136,941,563
8		Demand Related			-	(4,777,012)	93,343,171
9		Energy Related			84,730,441	-	43,598,393
10					Direct	Direct	B-7, Note B
11	281	Excluded Items		-			
12	281	100% Production (Energy)			-		
13	281	100% Production (Demand)	(235,940,636)			(235,940,636)	
14	281	Labor Related	-				-
15	281	Total	(235,940,636)	-	-	(235,940,636)	-
16		Production Allocation		0.00%	100.00%	100.00%	100.00%
17		(Gross Plant or Wages/Salaries)		-	-	(235,940,636)	-
18		Demand Related			-	(235,940,636)	-
19		Energy Related			-	-	-
20		Allocation Basis			Direct	Direct	B-7, Note B
21	282	Excluded Items	(11,862,309)	(11,862,309)			
22	282	100% Production (Energy)	-		-		
23	282	100% Production (Demand)	2,089			2,089	
24	282	Labor Related	-				-
25	282	Total	(11,860,220)	(11,862,309)	-	2,089	-
26		Production Allocation		0.00%	100.00%	100.00%	100.00%
27		(Gross Plant or Wages/Salaries)		-	-	2,089	-
28		Demand Related			-	2,089	-
29		Energy Related			-	-	-
30		Allocation Basis			Direct	Direct	B-7, Note B
31	283	Excluded Items	(114,690,742)	(114,690,742)			
32	283	100% Production (Energy)	(39,313,440)		(39,313,440)		
33	283	100% Production (Demand)	-			-	
34	283	Labor Related	-				-
35	283	Total	(154,004,182)	(114,690,742)	(39,313,440)	-	-
36	283	Production Allocation		0.00%	100.00%	100.00%	100.00%
37		(Gross Plant or Wages/Salaries)		-	(39,313,440)	-	-
38		Demand Related			-	0	0
39		Energy Related			(39,313,440)	0	0
40		Allocation Basis			Direct	B-6, L. 7	B-7, Note B
41	255	Excluded Items	-	-			
42	255	100% Production (Energy)	-		-		
43	255	100% Production (Demand)	-			-	
44	255	Labor Related	-				-
45	255	Total	-	-	-	-	-
46	255	Production Allocation		0.00%	100.00%	100.00%	100.00%
47		(Gross Plant or Wages/Salaries)		-	-	-	-
						Direct	
48	Summary Production Related ADIT		Total	Demand	Energy		
49	P Plant (Energy Related)		45,417,001	-	45,417,001		
50	P Plant (Demand Related)		(240,715,560)	(240,715,560)	0		

51	Labor Related	136,941,563	93,343,171	43,598,393
52	Total	<u>(58,356,995)</u>	<u>(147,372,389)</u>	<u>89,015,394</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) (1)	Allocation Factor (2)	Related to Production (1) x (2) (3)	Demand (4)	Energy (5)	FERC Form 1 Reference
1. GENERAL PLANT						
2.						
3. Land	16,003,857	Note B	8,114,657	5,531,175	2,583,481	P.207, L.86, Col.(g)
4. General Offices	0		0	0	0	
5. Total Land	16,003,857		8,114,657	5,531,175	2,583,481	P.207, L.86, Col.(g)
6.						
7. Structures	155,037,041	Note B	78,610,572	53,583,148	25,027,424	P.207, L.87, Col.(g)
8. General Offices	0		0	0	0	
9. Total Structures	155,037,041		78,610,572	53,583,148	25,027,424	P.207, L.87, Col.(g)
10.						
11. Office Equipment	12,023,894	Note B	6,096,641	4,155,640	1,941,001	P.207, L.88, Col.(g)
12. General Offices	0		0	0	0	
13. Total Office Equipment	12,023,894		6,096,641	4,155,640	1,941,001	P.207, L.88, Col.(g)
14. Transportation Equipment	8,674	Note B	4,398	2,998	1,400	P.207, L.89, Col.(g)
15. Stores Equipment	2,075,929	Note B	1,052,587	717,472	335,114	P.207, L.90, Col.(g)
16. Tools, Shop & Garage Equipment	41,712,876	Note B	21,150,256	14,416,601	6,733,654	P.207, L.91, L. 93, Col.(g)
17. Lab Equipment	3,072,914	Note B	1,558,102	1,062,046	496,056	P.207, L.92, Col.(g)
18. Communication Equipment	132,429,228	Note B	67,147,421	45,769,546	21,377,875	P.207, L.94, Col.(g)
19. Miscellaneous Equip & Other	8,106,961	Note B	4,110,584	2,801,888	1,308,696	P.207, L.95, Col.(g)
20. Subtotal General Plant	370,471,374		187,845,218	128,040,515	59,804,703	P.207, L.96, Col.(g)
21. PERCENT		Note C	50.70%	34.56%	16.14%	
22. Other Tangible Property	0	Note D	0	0	0	P.207, L. 97, Col.(g)
23. TOTAL GENERAL PLANT	370,471,374		187,845,218	128,040,515	59,804,703	
24. INTANGIBLE PLANT	279,875,549	Note B	141,909,165	96,729,226	45,179,939	P.205, L.5, Col.(g)
25. TOTAL GENERAL AND INTANGIBLE	650,346,923		329,754,383	224,769,740	104,984,643	L.23 + L.24
26. PERCENT		Note E	50.70%	34.56%	16.14%	

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).	144,792,391
b. Production wages and salaries in electric operation and maintenance expense, FF1, P.354, Col.(b), L.20. (see WP-9a)	73,416,086
c. Ratio (b / a)	50.704%

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 12/31/2021 (actuals) for 2022

	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)	815,417,617	205,068,187	610,349,430
2. Less Fuel Handling / Sale of Fly Ash	P.14, L.1 thru L. 3 Col.(1)-(3)	(26,000,502)	0	(26,000,502)
3. Less Purchased Power	P.14, L.11 Col.(1)-(3)	(579,121,879)	(61,298,455)	(517,823,424)
4. Other Production O&M	Sum (L.1 thru L.3)	210,295,236	143,769,732	66,525,504
5. Allocated A&G	P.10, L.17 Col.(3)-(5)	47,015,294	32,646,973	14,368,321
6. Total O&M for Cash Working Capital Calculation	L.4 + L.5	257,310,530	176,416,705	80,893,825
7. O&M Cash Requirements	=45 / 360 x L.6	32,163,816	22,052,088	10,111,728

	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	67,085,809		67,085,809	0	67,085,809
3. Non-Fuel						
4. Production	Note D	82,085,712	100% Col. 1	82,085,712	82,085,712	0
5. Transmission		5,849,346	0	0	0	0
6. Distribution		21,118,799	0	0	0	0
7. General		0	Note B	0	0	0
8. Total	L.4 + L.5 + L.6 + L.7	109,053,857		82,085,712	82,085,712	0
9. Account 158 Allowances	Note D	22,794,207		22,794,207	0	22,794,207

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 12/31/2021 (actuals) for 2022

	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	46,182,639				P.323, L.181, Col.(b)
4.	Outside Services	923	Workpapers 10-a	13,463,107				P.323, L.184, Col.(b)
5.	Employee Pensions & Benefits	926	Workpapers 10-a	(6,580,087)	Note F			P.323, L.187, Col.(b)
6.	Office Supplies	921	Workpapers 10-a	5,058,941				P.323, L.182, Col.(b)
7.	Injuries & Damages	925	Workpapers 10-a	3,496,246				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	145,001				P.323, L.190, Col.(b)
10.	Total		Ls. 3 thru 9	61,765,847	Note A	31,317,990	21,347,211	9,970,779
11.	MISCELLANEOUS GENERAL EXPENSES	930	Workpapers 10-a	7,759,245	Note A & D	3,934,277	2,681,713	1,252,565 P.323, L.192, Col.(b) [Note A]
12.	ADM. EXPENSE TRANSFER - CR.	922	Workpapers 10-a	5,484,021	Note B	2,780,639	1,895,361	885,278 P.323, L.183, Col.(b)
13.	PROPERTY INSURANCE	924	Workpapers 10-a	4,446,810	Note E	1,909,340	1,880,513	28,828 P.323, L.185, Col.(b)
14.	REGULATORY COMM. EXPENSES	928	Workpapers 10-a	10,695,109	Note C	65,931	65,931	0 P.323, L.189, Col.(b)
15.	RENTS	931	Workpapers 10-a	1,950,065	Note B	988,768	673,972	314,796 P.323, L.193, Col.(b)
16.	MAINTENANCE OF GENERAL PLANT	935	Workpapers 10-a	11,869,482	Note B	6,018,347	4,102,273	1,916,075 P.323, L.196, Col.(b)
17.	TOTAL A & G EXPENSE		L.10 thru 16	103,970,579		47,015,294	32,646,973	14,368,321

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.

COMPOSITE COST OF CAPITAL  
 12 Months Ending 12/31/2021 (actuals) for 2022

		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	4,982,989,952	51.85%	Note D	4.61%	2.39%
2.	Preferred Stock	Note B	0	0.00%	Note E	0.00%	0.00%
3.	Common Stock	Note C	4,627,120,300	48.15%	Note F	10.40%	5.01%
4.	Total	Ln. 1+L.2+L.3	9,610,110,252	100.00%			7.40%

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 12/31/2021 (actuals) for 2022</u>			
1. Bonds (Acc 221)	FF1, 112.18.c.	200,079,231	
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>4,782,910,721</u>	
5. Total Long Term Debt Balance		4,982,989,952	
<u>Costs and Expenses (actual)</u>			
6. Interest Expense (Acc 427)	FF1, 117.62.c.	Note A	211,947,638
7. Amortization Debt Discount and Expense (Acc 428)	FF1, 117.63.c.		4,116,805
8. Amortization Loss on Reacquired Debt (Acc 428.1)	FF1, 117.64.c.		3,866,685
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>219,931,128</u>
13. Less: Total Hedge (Gain) / Loss	P. 12a, L. 11, Col. (6)		(10,842,628)
14. Plus: Allowed Hedge Recovery	P. 12a, L. 15, Col. (6)		(1,103,221)
15. Total LTD Cost Amount	L. 12 - L. 13 + L. 14		229,670,535
16. Embedded Cost of Long Term Debt = L.15, Col.(2) / L.5, Col.(1)			4.61%

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

Ln. 6	Interest Expense (Acc 427)	211,947,638
Ln. 11	Interest on LTD Assoc Companies (portion Acc 430)	0
	FF1, pg. 257, Ln. 33 Col(i)	<u>211,947,638</u>

LONG TERM DEBT

Limit on Hedging (Gain)/Loss on Interest Rate Derivatives of LTD  
12 Months Ending 12/31/2021 (actuals) for 2022

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		-	-	Jan-05	Jul-14
2. Senior Unsecured Notes - Series K	-		-	-	Jun-05	May-15
3. Senior Unsecured Notes - Series L	-		-	-	Sep-05	Sep-15
4. Senior Unsecured Notes - Series H	37,071		37,071	420,142	May-03	May-33
5. Senior Unsecured Notes - Series N	(194,198)		(194,198)	(2,767,328)	Apr-06	Apr-36
6. Senior Unsecured Notes - Series Q	159,671		159,671	2,587,993	Mar-08	Apr-38
7. Senior Unsecured Notes - Series S	-		-	-	May-10	May-15
8. Senior Unsecured Notes - Series T	(251,430)		(251,430)	-	Mar-11	Mar-21
9. Senior Unsecured Notes - Series A	(10,593,741)	(9,739,407)	(854,334)	(9,739,407)	Mar-21	Mar-31
			-			
10. Total Hedge Amortization	(10,842,628)	(9,739,407)	(1,103,221)			
<u>Limit on Hedging (G)/L on Interest Rate Derivatives of LTD</u>						
11. Hedge (Gain) / Loss prior to Application of Recovery Limit						(1,103,221)
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)		9,610,110,252	
13. 5 basis point Limit on (G)/L Recovery						0.0005
14. Amount of (G)/L Recovery Limit			L. 12 * L. 13			(4,805,055)
15. Hedge (Gain) / Loss Recovery (Lesser of Line 11 or Line 14)						(1,103,221)
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 12/31/2021 (actuals) for 2022

		(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 12/31/2021 (actuals) for 2022

Appendix 2

Page 13b

	(1) Source	(2) Balances
1. Total Proprietary Capital	WP-12a, L.1, Col. a	4,648,036,287
<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	24,379,199
5. Total Balance of Common Equity	L.1-L.2-L.3-L.4	4,627,120,300

ANNUAL FIXED COSTS  
 PRODUCTION O & M EXPENSE  
 EXCLUDING FUEL USED IN ELECTRIC GENERATION  
 12 Months Ending 12/31/2021 (actuals) for 2022

	Account No.	Total Company (1)	(Demand) Fixed (2)	(Energy) Variable (3)	FERC Form 1 Reference
1. Coal Handling	501.xx	27,318,338		27,318,338	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	(1,317,836)		(1,317,836)	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	6,760,693	6,760,693		P.321, L.78, Col.(b)
7. System Control of Load Dispatching	Note C	17,287,597	17,287,597		P.321, L.77, L. 88, L. 92, P. 322, L. 121, Col.(b)
8. Other Steam Expenses	Note A	186,246,946	119,721,442	66,525,504	
9. Combustion Turbine	Note A	0		0	
10. Nuclear Power Expense-Other	Note A	0			
11. Purchased Power	555	579,121,879	61,298,455	517,823,424	P.321, L.76, Col.(b)
12. Total Production Expense Excluding Fuel Used In Electric Generation	Sum L.1-L. 11	815,417,617	205,068,187	610,349,430	
13. A & G Expense P.10, L.17		47,015,294	32,646,973	14,368,321	
14. Generator Step Up related O&M	Note B	76,049	76,049	0	
15. Total O & M		862,508,960	237,791,209	624,717,751	

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	579,121,879
Scheduling, System Control	0
Reliability, Planning and Standards Dev.	0
Market Facilitation, Monitoring and Compliance	0
Ln. 7, Pg. 14	579,121,879

NOTE E: Amounts included in Line 8.

CLASSIFICATION OF FIXED AND VARIABLE  
 PRODUCTION EXPENSES

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	FERC Account No.	Energy Related	Demand Related
	POWER PRODUCTION EXPENSES			
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 12/31/2021 (actuals) for 2022

Appendix 2  
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	Depreciation Expense (1)	Demand (2)	Energy (3)
PRODUCTION PLANT <i>Depreciation and Amortization Expense</i>			
1. Steam	207,937,131	207,937,131	0
2. Nuclear	0	0	0
3. Hydro Conventional	6,307,031	6,307,031	0
4. Hydro Pump Storage	4,336,435	4,336,435	0
5. Int. Comb.	0	0	0
6. Other Production	18,020,136	18,020,136	0
7. Generator Step Up Related Depreciation (Note A)	1,687,450	1,687,450	0
8. Production Related General & Intangible Plant (Note B)	26,308,115	17,932,341	8,375,774
9. Total Production	264,596,298	256,220,525	8,375,774

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	11,064,919
c	Intangible Plant	WP 6d	40,820,370
d	Total General & Intangible Plant	Ln. b+ Ln. c	<u>51,885,289</u>
e	Production Demand Labor Allocator	Pg. 7, Ln. 26	34.56%
f	Production Demand Related General & Intangible	Ln. d x Ln. e	<u>17,932,341</u>
g	Production Energy Labor Allocator	Pg. 7, Ln. 26	16.14%
h	Production Energy Related General & Intangible	Ln. d x Ln. g	<u>8,375,774</u>
i	Total Production Related General & Intangible Plant	Ln. f + Ln. h	26,308,115



PRODUCTION RELATED  
TAXES OTHER THAN INCOME TAXES  
12 Months Ending 12/31/2021 (actuals) for 2022

		SYSTEM			PRODUCTION
		REFERENCE	AMOUNT	%	Amount
			(1)	(2)	(3)
PRODUCTION RELATED TAXES OTHER THAN INCOME					
1	Labor Related	Note A	7,908,051	Note B	4,009,728
2	Property Related	Note A	81,184,609	Note C	34,858,482
3	Other	Note A	9,188,683	Note C	3,945,373
4	Production	Note A	52,253,994		52,253,994
5	Gross Receipts / Distribution Related	Note A	15,507	Note D	0
6	TOTAL TAXES OTHER THAN INCOME TAXES	Sum L.1 : L.5	150,550,844		95,067,576

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)	144,792,391	100.00%
(2) Production W & S	73,416,086	50.70%

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 12/31/2021 (actuals) for 2022

	Reference	Amount (1)	Demand (2)	Energy (3)
1. Return on Rate Base	P.5, L.18	291,678,041	272,776,656	18,901,385
2. Effective Income Tax Rate	P.19, L.2	21.18%	21.18%	21.18%
3. Income Tax Calculated	L.1 x L.2	61,791,800	57,787,554	4,004,246
4. ITC Adjustment	P.19, L.13	0	0	0
5. Income Tax	L.3 + L.4	61,791,800	57,787,554	4,004,246

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 12/31/2021 (actuals) for 2022

Appendix 2  
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Line No.	Source (1)	Rates & Amounts (2)
1.	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * P)\} =$	23.84%
2.	$EIT=(T/(1-T)) * (1-(WCLTD/WACC)) =$	21.18%
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.	$GRCF=1 / (1 - T)$	1.3130
5.	Federal Income Tax Rate	FIT 21.00%
6.	State Income Tax Rate (Composite)	SIT 3.59%
7.	Percent of FIT deductible for state purposes	P Note A 0.00%
8.	Weighted Cost of Long Term Debt	WCLTD 2.39%
9.	Weighted Average Cost of Capital	WACC 7.40%
10.	Amortized Investment Tax Credit (enter negative)	FF1, P.114, L.19, Col.c 0.00%
11.	Gross Plant Allocation Factor	L.19 42.94%
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 16,194,335,798
16.	Production Plant Gross	P.6, L.5, Col.2 6,953,411,087
17.	Demand Related Production Plant	P.6, L.5, Col.3 6,848,426,444
18.	Energy Related Production Plant	P.6, L.5, Col.4 104,984,643
19.	Production Plant Gross Plant Allocator	L.16 / L.15 42.94%
20.	Production Plant - Demand Related	L.17 / L.16 98.49%
21.	Production Plant - Energy Related	L.18 / L.16 1.51%

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 12/31/2010 (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 12/31/2010 (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 12/31/2010 (actuals)

## Central Plant Maintenance

	316.0 Misc. Power Plant Equipment	2.51%
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## Central Machine Shop

	316.0 Misc. Power Plant Equipment	2.70%
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## 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 12/31/2010 (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 12/31/2010 (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 12/31/2010 (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%