

Appalachian Power Company
Capacity Cost of Service Formula Rate
Workpaper 1 - Production System Peak Demand
For the Year Ended December 31, 2020

Month	(EPT)		Demand (MW)	<u>Source</u> ¹
	Day	Hour		
July	9	1800	4,933.8	CBR
July	6	1500	4,942.2	
July	20	1700	5,203.1	
July	27	1700	4,886.1	
July	29	1800	4,919.8	
Average Peak			4,977.0	

EXCLUDES CCE self-supply

Notes:

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

Appalachian Power Company
 Capacity Cost of Service Formula Rate
 Workpaper 2 - Production Revenue Credits
 For the Year Ending December 31, 2020

	Total	Production		
		Demand	Energy	Source ¹
Total	0	0	0	CBR

Notes:

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Appalachian Power Company
Capacity Cost of Service Formula Rate
Workpaper 3

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Appalachian Power Company
Capacity Cost of Service Formula Rate
Workpaper 4

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Appalachian Power Company
Capacity Cost of Service Formula Rate
Workpaper 5a - Materials and Supplies
Balances as of December 31, 2020

Period	Function ²	1540001	1540003	1540004	1540006	1540012	1540013	1540022	1540023	1540033	M&S Total
		M&S Regular	M&S Transit	M&S Exempt Material	Lime and Limestone	Urea Charge	Transportation Inventory	M&S Lime & Limestone Intransit	M&S Urea	Inventory Pending Inspection	
Dec-20	Production	65,233,793		642,463	3,507,439	1,148,165	0	295,961	2,762,646	58,369	73,648,836
	Transmission	5,245,658		0	0	0	0	0	0	0	5,245,658
	Distribution	19,348,698		0	0	0	962,612	0	0	0	20,311,310
	Total	89,828,149		642,463	3,507,439	1,148,165	962,612	295,961	2,762,646	58,369	99,205,804

Period	Function ²	158
		Allowances
Dec-20	Production	22,422,049
	Transmission	0
	Distribution	0
	Total	22,422,049

M&S December 2020		
Dec-20	Production	74.24%
	Transmission	5.29%
	Distribution	20.47%
	Total	100.00%

Notes:

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

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Source¹

110.48.c

Source¹

110.52.c

Appalachian Power Power Company
Capacity Cost of Service Formula Rate
Workpaper 5b - Fuel Inventory
For the Year Ended December 31, 2020

<u>Period</u>	1510001 Fuel Stock	1510002 Fuel Stock	1510003 Fuel Stock	1510004 Fuel Stock	1510019 Fuel Stock	1510020 Fuel Stock	Fuel Stock	<u>Source</u> ¹	
	<u>Coal</u>	<u>Oil</u>	<u>Gas</u>	<u>Coal Trans</u>	<u>Prepays</u>	<u>In Transit</u>	<u>Total</u>		
Dec-20	176,172,059	2,911,275	75,909	-	-	3,795,683	182,954,925	110.45.c	
									Total
									182,954,925
<u>Period</u>	1520000 Fuel Stock							<u>Source</u> ¹	
	<u>Undistributed</u>								
Dec-20	10,651,652							110.46.c	

Notes:

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Appalachian Power Company
Capacity Cost of Service Formula Rate
Worksheet 5c - Prepayments
For the Year Ended December 31, 2020

Period	1650001 Prepayments Insurance	1650004 Prepayments Interest	1650005 Prepayments Employee Benefits	1650006 Prepayments Other	1650009 Prepayments Carrying Cost	1650021/1650023 Prepayments Ins. & Lease	1650031/1650033 Prepayments Work Comp	16500219/16500220 Prepayments Taxes	Prepayments Total	Source ¹
Dec-20	2,239,757	22,559	-	545,179	98,273	2,676,809	-	1,371,856	6,969,431	111.57.c
Period	165001220 Use Tax	16500035 Work Comp	16500033 Work Com-Aff	1650032 Prepaid OCIP WC	1650034 PPD OCIP WC	1650017 Prepayments Coal				
Dec-20	15,000	-	-	-	-	-				
Period	Excluded Rate Base ²		Non Labor Related ²		Labor Related ²					
Dec-20	-		6,969,431		-					

Notes:

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

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

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

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

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

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

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

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

165001219 - Prepaid Use Taxes

1650031 - Prepaid Workers Comp

1650032 - Record workers compensation for contractors

1650033 - Record workers compensation current charges

1650034 - Prepaid OCIP Work Comp LT

Appalachian Power Company
Capacity Cost of Service Formula Rate
Workpaper 6a - Plant in Service
For the Year Ended December 31, 2020

Line	Month	Production				
		Total		ARO		Excluding ARO
		Amount	Source ¹	Amount	Source ¹	
1	Dec-20	6,590,464,956	205.46.g	93,492,994	205.15,24,34,44.g	6,496,971,962
2	Total					6,496,971,962
Line	Month	Transmission				
		Total		ARO		Excluding ARO
		Amount	Source ¹	Amount	Source ¹	
3	Dec-20	3,898,871,054	207.58.g	-	207.57.g	3,898,871,054
4	Total					3,898,871,054
Line	Month	Distribution				
		Total		ARO		Excluding ARO
		Amount	Source ¹	Amount	Source ¹	
5	Dec-20	4,462,596,917	207.75.g	3,069	207.74.g	4,462,593,848
6	Total					4,462,593,848
Line	Month	General				
		Total		ARO		Excluding ARO
		Amount	Source ¹	Amount	Source ¹	
7	Dec-20	330,496,686	207.99.g	1,204,128	207.98.g	329,292,558
8	Total					329,292,558
Line	Month	Intangible				
		Total		ARO		Excluding ARO
		Amount	Source ¹	Amount	Source ¹	
9	Dec-20	249,285,713	205.5.g	-	CBR	249,285,713
10	Total					249,285,713
11	12 Months December 31, 2020 Plant In Service (excluding ARO)					15,437,015,135

Notes:

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Appalachian Power Company
Capacity Cost of Service Formula Rate
Workpaper 6b - Accumulated Depreciation
For the Year Ending December 31, 2020

Sum of end_bal	Function				Grand Total
Account	Distribution Plant - Electric	General Plant	Production Plant	Transmission Plant - Electric	Grand Total
1080001 ARO	(2,066.69)	(746,668.64)	(42,361,565.36)		(43,110,300.69)
1080001/1080011	(1,546,413,626.66)	(90,331,667.06)	(2,884,896,316.05)	(801,198,935.67)	(5,322,840,545.44)
1080005	14,168,359.76	313,823.04	12,075,872.49	38,331,814.61	64,889,869.90
1110001		(251,389.37)			(251,389.37)
1080013	-	-	-	-	-
Grand Total	(1,532,247,333.59)	(91,015,902.03)	(2,915,182,008.92)	(762,867,121.06)	(5,301,312,365.60)
Exc. ARO	(1,532,245,266.90)	(90,269,233.39)	(2,872,820,443.56)	(762,867,121.06)	(5,258,202,064.91)

Balance Sheet	
(5,365,950,846.13)	0.00
64,889,869.90	-
(251,389.37)	-
(5,301,312,365.60)	0.00

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

(5,301,060,976.23) FF1 219.29
(251,389.37) Balance Sheet 1110001
(5,301,312,365.60)

Appalachian Power Company
Capacity Cost of Service Formula Rate
Workpaper 6c - General Plant and Intangible Plant
For the Year Ended December 31, 2020

<u>Description</u>	<u>Account</u>	<u>31-Dec-19</u>
<u>Intangible Plant (FF1, 205.2-5 g)</u>		
Organization	301	133,394
Franchises and Consents	302	15,259,243
Miscellaneous Intangible Plant	303	233,893,076
TOTAL INTANGIBLE PLANT		249,285,713
<u>General Plant (FF1, 207.86-97,g)</u>		
Land	389	15,224,417
Structures	390	153,227,387
Office Equipment	391	11,830,299
Transportation	392	8,674
Stores Equipment	393	2,046,596
Tools, Shop, Garage, Etc.	394	40,150,710
Laboratory Equipment	395	3,096,135
Power Operated Equipment	396	0
Communications Equipment	397	96,117,539
Miscellaneous Equipment	398	7,590,801
Other Tangible Property	399	0
TOTAL GENERAL PLANT		329,292,558
General Plant (FF1 207.86-97 g)		
Total General and Intangible Exc. ARO		578,578,271
Total General and Intangible	205.5.g, 207.99.g	579,782,400

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

Appalachian Power Company
Capacity Cost of Service Formula Rate
Workpaper 6d - Depreciation Expense
For the Year Ended December 31, 2020

<u>Depreciation and Amortization Expense</u>	<u>Amount</u>	<u>Source</u>
Steam Production	206,910,855	FF1, 336, 2, b & d
Hydraulic Production - Conventional	8,625,283	FF1, 336, 4 b
Hydraulic Production-Pumped Storage	5,696,544	FF1, 336, 5 b
Other Production Plant	18,909,499	FF1, 336, 6 b
Transmission	81,853,641	FF1, 336, 7, b
Distribution	179,230,020	FF1, 336, 8, b
General	10,995,950	FF1, 336, 10, b & d
Intangible Plant	34,304,380	FF1, 336, 1, d
<i>Sub-Total</i>	546,526,172	FF1, 336, 12, b & d
<i>ARO Dep Exp</i>	2,978,914	FF1, 336, 12, c
Total Depreciation Expense	549,505,086	FF1, 336, 12, f

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

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

COLUMN A ACCUMULATED DEFERRED FIT ITEMS	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F
	NON-APPLICABLE/NON-UTILITY		FUNCTIONALIZATION 12/31/2020		
	BALANCE AS 12/31/2020	BALANCE AS 12/31/2020	GENERATION	TRANSMISSION	DISTRIBUTION
1.00 ACCOUNT 281:					
2.01					
2.02 TX AMORT POLLUTION CONT EQPT	247,937,383		247,937,383		
2.03					
2.04 NON-UTILITY DEFERRED FIT	0	0			
2.05 SFAS 109 FLOW-THRU 281.3	0	0			
2.06 SFAS 109 EXCESS DFIT 281.4	(95,799,954)	95,799,954			
3 TOTAL ACCOUNT 281	152,137,429	95,799,954	247,937,383	0	0
4 ACCOUNT 281 - ARO-Related Deferrals	0	0	0	0	0
5 ACCOUNT 282:					
5.01 BOOK VS. TAX DEPRECIATION	810,288,993		208,118,093	334,790,535	267,380,365
5.02 FERC ORDER 144 CATCH UP	0		0	0	0
5.03 CAPD INTEREST - SECTION 481(a) - CHANGE IN METHD	142,302		44,535	60,063	37,704
5.04 RELOCATION COST - SECTION 481(a) - CHANGE IN METH	26,468		0	0	26,468
5.05 PJM INTEGRATION - SEC 481(a) - INTANG - DFD LABOR	(0)		0	(0)	0
5.06 R & D DEDUCTION - SECTION 174	2,219,072		1,923,289	82,605	213,178
5.07 BK PLANT IN SERVICE-SFAS 143-ARO	13,185,196		13,156,134	(454)	29,516
5.08 MNTR CARBON CAPTURE - SFAS 143 - ARO	(1,343,475)		(1,343,475)	0	0
5.09 TAX DEPRECIATION LOOKBACK	0		0	0	0
5.10 NORMALIZED BASIS DIFFS - TRANSFERRED PLANTS	13,398,111		13,398,111	0	0
5.11 DFIT GENERATION PLANT	42,823,751		42,823,751	0	0
5.12 GAIN/LOSS ON ACRS/MACRS PROPERTY	79,734,454		35,473,515	6,691,008	37,569,931
5.13 GAIN/LOSS ON ACRS/MACRS-BK/TX UNIT PROP	(7,935,566)		(7,935,566)	0	0
5.14 ABFUDC	638,448		638,440	4	5
5.15 ABFUDC - TRANSMISSION	1,647,117		0	1,647,117	0
5.16 ABFUDC - GENERAL	7,771		0	2,754	5,017
5.17 ABFUDC - DISTRIBUTION	5,462		0	0	5,462
5.18 TAXES CAPITALIZED	0		0	0	0
5.19 PENSIONS CAPITALIZED	0		0	0	0
5.20 SEC 481 PENS/OPEB ADJUSTMENT	(42,120)		(39,564)	(1,213)	(1,343)
5.21 SAVINGS PLAN CAPITALIZED	0		0	0	0
5.22 PERCENT REPAIR ALLOWANCE	8,480,213		5,682,992	915,974	1,881,246
5.23 BOOK/TAX UNIT OF PROPERTY ADJ	150,238,937		77,276,705	23,659,083	49,303,149
5.24 BK/TAX UNIT OF PROPERTY ADJ-SEC 481 ADJ	159,718,932		53,876,009	34,206,423	71,636,501
5.25 BOOK/TAX MIXED SERVICE COST ADJ	32,020,719		0	14,138,948	17,881,771
5.26 BK/TX MIXED SERVICE COST ADJ-SEC 481 ADJ	32,886,408		4,958,407	0	27,928,001
5.27 BOOK/TAX UNIT OF PROPERTY ADJ: AGR TRANSFER	16,142,771		16,142,771	0	0
5.28 BK/TX UNIT OF PROPERTY ADJ-SEC 481 ADJ: AGR TRANSFER	3,157,388		3,157,388	0	0
5.29 TX ACCEL AMORT - CAPITALIZED SOFTWARE	1,898,399		651,838	307,760	938,802
5.30 INSURANCE PREMIUMS ACCRUED	470,349		177,255	71,343	221,751
5.31 CAPITALIZED RELOCATION COSTS	2,997,271		0	293,353	2,703,918
5.32 EXTRAORDINARY LOSS ON DISP OF PROP	1,278		0	0	1,278
5.33 BOOK OPERATING LEASE - LIAB	16,548,053		5,722,745	127,580	10,697,728
5.34 DEFED TAX GAIN - FIBER OPTIC LINE	0		0	0	0
5.35 DISALLOWED COSTS-RESERVE DEFICIENCY-APCO VA	(8,249,480)		(8,249,480)	0	0
5.36 AMORT PERPETUAL TERM ELECT PLT	0		0	0	0
5.37 CAPITALIZED LEASES - A/C 1011 ASSETS	0		0	0	0
5.38 GAIN ON REACQUIRED DEBT	0		0	0	0
5.39 REMOVAL COSTS	800,439		800,439	0	0
5.40 REMOVAL COSTS - ARO-MTNR CARBON CAPTURE	(38,590)		(38,590)	0	0
5.41 REMOVAL COSTS REV - SFAS 143 - ARO	(479,025)		(479,025)	0	0
5.42 TAX WRITE OFF MINE DEVEL COSTS	(189,791)		(189,791)	0	0

247,937,383 FF1, pg. 273

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

Workpaper 8a

5.43	BK DEPLETION -- NUEAST	187,693		187,693	0	0
5.44	2007 IRS AUDIT ADJUSTMENTS - A/C 282	0		0	0	0
5.45	TAX CUTS AND JOBS ACT (TCJA)	0		0	0	0
5.46	282 EXCESS ADJUSTMENT	(44,342,127)		(9,705,910)	(32,453,503)	(2,182,714)
5.47	EXCESS ADFIT	719,350,508		256,842,916	227,585,389	234,922,202
5.48	NON-UTILITY DEFERRED FIT	0	(0)			
5.49	SFAS 109 FLOW-THRU 282.3	79,918,488	(79,918,488)			
5.50	SFAS 109 EXCESS DFIT 282.4	(719,350,508)	719,350,508			

6	TOTAL ACCOUNT 282	1,406,964,308	639,432,019	713,071,624	612,124,766	721,199,936
7	ACCOUNT 282 - ARO-Related Deferrals	11,324,105	0	11,295,043	(454)	29,516

2,046,396,327 **FF1, pg. 275**

Labor Related			(39,564)	(1,213)	25,125
Energy Related			(2,098)	0	0
ARO			11,295,043	(454)	29,516
Demand Related			701,818,243	612,126,433	721,145,296
Excluded			1,344,619,745		

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

	<u>COLUMN A</u>	<u>COLUMN B</u>	<u>COLUMN C</u>	<u>COLUMN D</u>	<u>COLUMN E</u>	<u>COLUMN F</u>
		NON-APPLICABLE/NON-UTILITY		FUNCTIONALIZATION 12/31/2019		
	<u>ACCUMULATED DEFERRED FIT ITEMS</u>	<u>BALANCE AS 12/31/2019</u>	<u>BALANCE AS 12/31/2019</u>	<u>GENERATION</u>	<u>TRANSMISSION</u>	<u>DISTRIBUTION</u>
9.01 NOL - STATE C/F - DEF STATE TAX ASSET - L/T	0			-	-	-
9.02 SW - UNDER RECOVERY FUEL COST	895,275			895,275	-	-
9.03 SV - UNDER RECOVERY FUEL COST	699,494			699,494	-	-
9.04 WV -ENEC UNDER RECOVERY BANK	0			-	-	-
9.05 DEFD EQUITY CARRY CHGS - WV-ENEC	0			-	-	-
9.06 WV UNRECOV FUEL POOL CAPACITY IMPACT	0			-	-	-
9.07 WV CENTURY ENEC UNDER RECOVERY	0			-	-	-
9.08 WV UNREC FUEL DISPUTED COAL INV	(0)			(0)	-	-
9.09 CV-UNDER RECOVERY FUEL COST	55,866			55,866	-	-
9.10 PROPERTY TAX - NEW METHOD - BOOK	6,125,641			1,131,768	2,199,325	2,794,549
9.11 PROP TX-STATE 2 OLD METHOD-TX	0			0	-	-
9.12 DEFD TAX GAIN - APCO WV SEC REG ASSET	44,661,475			44,661,475	-	-
9.13 MTM BK GAIN - A/L - TAX DEFL	962,814			962,814	-	-
9.14 MARK & SPREAD - DEFL - 283 A/L	580,194			580,194	-	-
9.15 ACCRUED BK PENSION EXPENSE	27,314,948			11,758,313	1,068,193	14,488,442
9.16 ACCRUED BK PENSION COSTS - SFAS 158	(26,136,687)			(6,812,340)	(3,173,956)	(16,150,391)
9.17 REG ASSET - DEFERRED RTO COSTS	(0)			-	(0)	-
9.18 DEFD ENVIRON COMP COSTS & CARRYING CHARGES	20,141			20,141	-	-
9.19 DEFD SYS RELIABILITY COSTS & CARRYING CHARGES	27,187			-	11,305	15,882
9.20 DEFD EQUITY CARRY CHRGS-RELIABILITY CAPITAL	(9,445)			-	(6,705)	(2,740)
9.21 DEFD EXPS (A/C 186)	220,987			220,987	-	-
9.22 DEFD BK CONTRACT REVENUE	(92,608)			(92,608)	-	-
9.23 ACCRUED COVID-19 INCREMENTAL COSTS NON-TX	1,100,020			385,740	58,547	655,733
9.24 DEFD STORM DAMAGE	0			-	-	-
9.25 RATE CASE DEFERRED CHARGES	43,580			-	-	43,580
9.26 BK DEFL-DEMAND SIDE MNGMT EXP	1,416,864			-	-	1,416,864
9.27 DEFD BK LOSS-NON AFF SALE-EMA	92,956			92,956	-	-
9.28 BOOK > TAX - EMA - A/C 283	5,145,816			5,145,816	-	-
9.29 DEFD TX GAIN - INTERCO SALE - EMA	(225,455)			(225,455)	-	-
9.30 DEFD TAX GAIN - EPA AUCTION	(7,145)			(7,145)	-	-
9.31 DEFD BOOK GAIN - EPA AUCTION	0			-	-	-
9.32 BK DEFL - MACSS COSTS	3,065			-	-	3,065
9.33 TRANSITION REGULATORY ASSETS	(1)			-	-	(1)
9.34 REG ASSET-SFAS 143 - ARO	0			0	-	-
9.35 REG ASSET-SFAS 158 - PENSIONS	26,136,687			6,812,340	3,173,956	16,150,391
9.36 REG ASSET-SFAS 158 - SERP	50,537			2,621	-	47,916
9.37 REG ASSET-SFAS 158 - OPEB	(2,173,062)			(1,125,904)	154,821	(1,201,980)
9.38 REG ASSET-UNDERRECOVERY-VIRGINIA T-RAC	3,939,635			-	3,939,635	-
9.39 REG ASSET-MOUNTAINEER CARBON CAPTURE	(5,446,826)			(5,446,826)	-	-
9.40 REG ASSET-DEFERRED RPS COSTS	1,357,064			1,357,064	-	-
9.41 REG ASSET-CARRYING CHARGES-WV ENEC	(0)			(0)	-	-
9.42 TAX DEFL - NON-DEPRECIABLES	0			-	-	-
9.43 REG ASSET-DEFD SEVERANCE COSTS	(0)			(0)	(0)	0
9.44 REG ASSET-TRANS AGREEMENT PHASE-IN-WV	0			-	-	-
9.45 REG ASSET-DEFD VA WIND REPLACEMENT CSTS	0			-	-	-
9.46 REG ASSET-NET CCS FEED STUDY COSTS	54,709			54,709	-	-
9.47 REG ASSET-DEFD VA DEMAND RESPONSE PROGRAM	850,596			-	-	850,596
9.48 REG ASSET-ENERGY EFFICIENCY RECOVERY	1,416,864			-	-	1,416,864
9.49 REG ASSET DRESDEN OPERATION COST VA	649,036			649,036	-	-
9.50 REG ASSET DRESDEN CARRYING COSTS VA	0			-	-	-
9.51 REG ASSET DRESDEN UNRECOG EQUITY CC VA	0			-	-	-
9.52 REG ASSET DRESDEN CARRYING COST WV	0			-	-	-
9.53 REG ASSET DRESDEN OPERATING COSTS WV	0			-	-	-
9.54 REG ASSET-DEFERRED VA RPS INCREM COSTS-CURRENT	0			-	-	-
9.55 REG ASSET-DEFERRED VA WIND NON-INCREM COSTS	0			-	-	-
9.56 REG ASSET-DEFD VA SOFTWARE LICENSING EXPENSE	0			-	-	-

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

Workpaper 8a

9.57	REG ASSET-WV VMP (VEGETATION MGMT) COSTS	9,527,454	-	-	9,527,454
9.58	REG ASSET-CARRYING CHARGES-WV VMP	0	-	-	-
9.59	REG ASSET-WW CC-CONSTR SURCHARG UNRECOG EQ	0	-	-	-
9.60	REG ASSET-WW CONSTR SURCHRG OPER COSTS	0	-	-	-
9.61	REG ASSET-WW CC CONSTR SURCHRG	0	-	-	-
9.62	REG ASSET-UNREC EQUITY CC WV-AMOS 3	0	-	-	-
9.63	REG ASSET-CARRYING CHARGES WV-AMOS 3	0	-	-	-
9.64	REG ASSET-IGCC PRE-CONSTRUCTION COSTS	(0)	(0)	-	-
9.65	REG ASSET-FELMAN PREM/DISC-ENEC-WV	0	-	-	-
9.66	REG ASSET-WV AIR QUALITY PERMIT FEES	82,074	82,074	-	-
9.67	REG ASSET-GreenHat Settlement	1,127	1,127	-	-
9.68	REG ASSET-Deferred Carrying Charge Offset	9,663	2,874	709	6,081
9.69	REG ASSET-Depr Exp Deferral - VA	2,416,392	-	2,416,392	-
9.70	REG ASSET-Glen Lyn ARO	41,748,513	41,748,513	-	-
9.71	REG ASSET-Va Retired Coal Plants-Unamort	8,383,063	8,383,063	-	-
9.72	REG ASSET-CAR CHGS-CAPITAL-WV VMP	0	-	-	-
9.73	REG ASSET-NBV-ARO-RETIRE PLANTS	6,249,387	6,249,387	-	-
9.74	REG ASSET-EXTRA LOSS-CLINCH RIVER PLANT	10,127,724	10,127,724	-	-
9.75	REG ASSET-EXTRA LOSS-GLEN LYN U5 NET PLANT	(0)	(0)	-	-
9.76	REG ASSET-EXTRA LOSS-SPORN PLANT	1,730,003	1,730,003	-	-
9.77	REG ASSET-EXTRA LOSS-KANAWHA RIVER PLANT	4,547,758	4,547,758	-	-
9.78	REG ASSET-EXTRA LOSS-GLEN LYN U6 NET PLANT	915,186	915,186	-	-
9.79	REG ASSET-M&S RETIRING PLANTS	91,514	91,514	-	-
9.80	REG ASSET-COAL CO UNCOLL ACCTS	(0)	-	-	(0)
9.81	REG ASSET-DEFD DEPREC-WV VEG MGT PROG	0	-	-	0
9.82	REG ASSET-CAR CHGS-WV VMP-UNREC EQ	0	-	-	-
9.83	REG ASSET-WV BASE REVENUES	119,882	-	-	119,882
9.84	REG ASSET-WV BASE REVENUES-CAR CHGS	0	-	-	-
9.85	REG ASSET-CAR CHGS-WV VMP RESERVE	0	-	-	-
9.86	REG ASSET-VA EE-RAC EFFICIENT PRODUCTS	34,647	-	-	34,647
9.87	REG ASSET-APCo Broadband Capacity Pilot	1,225	-	-	1,225
9.88	REG ASSET-VA Major Storm Exp Def	730,123	-	-	730,123
9.89	REG ASSET-VA EE-RAC C&I PRESCRIPTIVE	229,015	-	-	229,015
9.90	REG ASSET-VA EE-RAC MOBILE HOME ES	0	-	-	-
9.91	REG ASSET-VA EE-RAC EQUITY MARGIN	0	-	-	-
9.92	REG ASSET-WV EE/DR-COMPANY FUNDED	987,241	-	-	987,241
9.93	REG ASSET-VA EE RAC C&I LIGHTING	18,335	-	-	18,335
9.94	REG ASSET-WV PROV SURCREDIT-CONTRA	0	-	-	-
9.95	REG ASSET-BASE REV EQUITY CAR CHG-WV	0	-	-	-
9.96	BOOK LEASES CAPITALIZED FOR TAX	3,379,300	3,805,924	141,203	(567,827)
9.97	CAPITALIZED SOFTWARE COST - BOOK	25,967,912	8,730,295	5,279,892	11,957,724
9.98	LOSS ON REACQUIRED DEBT	17,232,606	8,468,818	3,518,487	5,245,301
9.99	DEFD SFAS 106 BOOK COSTS	0	-	-	-
10.00	SFAS 106-MEDICARE SUBSIDY-(PPACA)-REG ASSET	494,607	204,576	31,942	258,089
10.01	REG ASSET - ACCRUED SFAS 112	2,842,406	867,364	81,149	1,893,892
10.02	STATE NOL CURRENT BENEFIT	1,067,735	1,067,735	-	-
10.03	282 EXCESS ADJUSTMENT	47,673,648	9,766,758	33,807,478	4,099,412
10.04	EXCESS ADFIT	(184,349,182)	(134,257,717)	(41,419,482)	(8,671,983)
10.05	NON-UTILITY DEFERRED FIT	144,225	(144,225)	-	-
10.06	SFAS 109 FLOW-THRU 283.3	76,233,867	(76,233,867)	-	-
10.07	SFAS 109 EXCESS DFIT 283.4	184,349,182	(184,349,182)	-	-
10.08	ADIT FED - HEDGE-INTEREST RATE 2830015	1,175,966	(1,175,966)	-	-
10.09	ADIT FED - HEDGE-FOREIGN EXC 2830016	11,117	(11,117)	-	-
10.10	SFAS 133 ADIT FED - SFAS 133 NONAFFIL 2830006	-	0	-	-

10		<u>353,903,938</u>	<u>(261,914,357)</u>	<u>34,309,307</u>	<u>11,282,891</u>	<u>46,397,383</u>
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11	DEFD STATE INCOME TAXES	78,055,828		40,080,046	13,905,421	24,070,361
11.01	SFAS 109 - DEFD STATE INCOME TAXES	258,429,068	(258,429,068)			

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

12	TOTAL ACCOUNT 283	690,388,834	(520,343,425)	74,389,353	25,188,312	70,467,745	170,045,410 FF1, pg. 277
13	ACCOUNT 283 - ARO-Related Deferrals	6,249,387	0	6,249,387	0	0	
	Labor Related			20,437,266	6,615,997	27,444,085	
	Energy Related			8,021,017	0	(0)	
	ARO			6,249,387	0	0	
	Demand Related			39,681,683	18,572,315	43,023,660	
	Excluded			101,905,444			

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

14	JURISDICTIONAL AMOUNTS FUNCTIONALIZED					
15	TOTAL COMPANY AMOUNTS FUNCTIONALIZED					
16	REFUNCTIONALIZED BASED ON JURISDICTIONAL PLANT					
17	NOTE: POST 1970 ACCUMULATED DEFERRED					
18	INV TAX CRED. (JDITC) IN A/C 255					
18.01	SEC ALLOC - ITC - 46F1 - 10%	7,396	59	7,297	40	
18.02	HYDRO CREDIT - ITC - 46F1	311,395	311,395	-	-	
19						
20	TOTAL ACCOUNT 255	<hr/> 318,791	<hr/> 311,454	<hr/> 7,297	<hr/> 40	318,791 <i>FF1, pg. 267</i>

APPALACHIAN POWER COMPANY
 ACCUMULATED DEFERRED INCOME TAX IN ACCOUNT 190
 PERIOD ENDED DECEMBER 31, 2020

	COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F
		BALANCE AS 12/31/2020	BALANCE AS 12/31/2020	GENERATION	TRANSMISSION	DISTRIBUTION
			NON-APPLICABLE/NON-UTILITY	FUNCTIONALIZATION 12/31/2020		
1 ACCOUNT 190:						
2.01 NOL & TAX CREDIT C/F - DEF TAX ASSET		1,633,254		1,246,897	143,887	242,469
2.02 BOOK VS. TAX DEPRECIATION		0		-	-	-
2.03 INT EXP CAPITALIZED FOR TAX		51,506,694		27,261,497	19,931,817	4,313,380
2.04 CIAC-BOOK RECEIPTS		0		-	-	-
2.05 CIAC - BOOK RECEIPTS-DISTR -SV		5,984,499		-	951,381	5,033,118
2.06 CIAC - BOOK RECEIPTS-TRANS		203,424		-	203,424	-
2.07 CIAC - BOOK RECEIPTS-DISTR -SW		2,966,092		-	128,339	2,837,753
2.08 CIAC - MUSSER ACQUISITION		0		-	-	-
2.09 SW - OVER RECOVERY FUEL COSTS		0		-	-	-
2.10 SV - OVER RECOVERY FUEL COSTS		0		-	-	-
2.11 PROVS POSS REV REFDS		347,405		36,316	311,089	(0)
2.12 PROV FOR RATE REFUND-TAX REFORM		110,090		110,090	-	-
2.13 PROV FOR RATE REFUND-EXCESS PROTECTED		(0)		(0)	-	-
2.14 SALE/LEASEBK-GRUNDY		577		-	-	577
2.15 MTM BK LOSS - A/L - TAX DEFL		0		-	-	-
2.16 MARK & SPREAD-DEFL-190-A/L		(107,010)		(107,010)	-	-
2.17 PROV WORKER'S COMP		152,220		135,834	2,671	13,714
2.18 SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN		(3,895)		799	-	(4,694)
2.19 ACCRD SUP EXEC RETIR PLAN COSTS-SFAS 158		50,537		2,621	-	47,916
2.20 ACCRD BK SUP. SAVINGS PLAN EXP		52,088		14,654	-	37,434
2.21 EMPLOYER SAVINGS PLAN MATCH		(0)		-	-	(0)
2.22 ACCRUED PSI PLAN EXP		0		0	-	0
2.23 STOCK BASED COMP-CAREER SHARES		(84,168)		(18,320)	-	(65,848)
2.24 BK PROV UNCOLL ACCTS		353,002		(205,464)	(4,189)	562,655
2.25 PROV-TRADING CREDIT RISK - A/L		(15,591)		(15,591)	-	-
2.26 PROV-FAS 157 - A/L		0		0	-	-
2.27 ACCRD COMPANY INCENT PLAN-ENGAGE TO GAIN		0		-	-	-
2.28 ACCRD COMPANYWIDE INCENTV PLAN		4,409,844		799,565	(118,201)	3,728,480
2.29 ACCRD ENVIRONMENTAL LIAB-CURRENT		2,520		-	-	2,520
2.30 ACCRUED BOOK VACATION PAY		1,852,035		616,861	(59,967)	1,295,141
2.31 BOOK LEASES DEFERRED		51,264		(4,739)	-	56,003
2.32 (ICDP)-INCENTIVE COMP DEFERRAL PLAN		86,237		2,321	-	83,916
2.33 BK ACCRL- COOK CT RENT HOLIDAY		(36,620)		-	-	(36,620)
2.34 ACCRUED BK SEVERANCE BENEFITS		334,964		32,592	-	302,372
2.35 ACCRUED INTEREST EXPENSE - STATE		0		-	-	-
2.36 ACCRUED INTEREST-LONG-TERM - FIN 48		(114,849)		(57,540)	(22,869)	(34,440)
2.37 ACCRUED INTEREST-SHORT-TERM - FIN 48		0		-	-	-
2.38 ACCRUED STATE INCOME TAX EXP		29,674		-	(144,209)	173,883
2.39 BK DFL RAIL TRANS REV/EXP		0		-	-	-
2.40 ACCRUED RTO CARRYING CHARGES		0		-	-	-
2.41 PROV LOSS-CAR CHG-PURCHASD EMA		109,480		109,480	-	-
2.42 DEFQ EQUITY CARRYING CHRGS-ENVIRON COMP COST		0		-	-	-
2.43 FEDERAL MITIGATION PROGRAMS		854,708		854,708	-	-
2.44 STATE MITIGATION PROGRAMS		(0)		(0)	-	-
2.45 FICA - NON-CUURENT		1,189,808		465,836	-	723,972
2.46 DEFQ REV-EPRI/MNTR CARBON CAPTURE-L/T		0		-	-	-
2.47 DEFQ BK CONTRACT REVENUE		40,282		-	40,282	-
2.48 FICA - NON-CUURENT		46		-	46	-
2.49 FK BK WRITE-OFF BLUE RDGE EASE		7,995		7,995	-	-
2.50 FR BK WRITE-OFF BLUE RDGE EASE		9,329		9,329	-	-
2.51 SV BK WRITE-OFF BLUE RDGE EASE		59,167		59,167	-	-
2.52 CV BK WRITE-OFF BLUE RDGE EASE		3,704		3,704	-	-
2.53 TAX > BOOK BASIS - EMA-A/C 190		96,265		96,265	-	-
2.54 DEFQ TX LOSS-INTERCO SALE-EMA		228,014		228,014	-	-
2.55 DEFQ BOOK GAIN-EPA AUCTION		(75,087)		(75,087)	-	-
2.56 ADVANCE RENTAL INC (CUR MO)		390,761		-	-	390,761
2.57 DEFERRED BOOK RENTS		77,343		-	77,343	-
2.58 REG LIAB-UNREAL MTM GAIN-DEFL		1,096,233		1,096,233	-	-
2.59 SECURITIZATION DEFQ EQUITY INCOME - LONG-TERM		532,546		532,546	-	-
2.60 CAPITALIZED SOFTWARE COSTS-TAX		22,725		652	(2)	22,075
2.61 CAPITALIZED ADVERTISING EXP-TX		786,747		-	786,747	-
2.62 ACCRD SFAS 106 PST RETIRE EXP		(15,137,843)		(7,762,248)	(1,306,777)	(6,068,818)
2.63 SFAS 106 PST RETIRE EXP - NON-DEDUCT CONT		6,912,092		3,458,319	313,953	3,139,821
2.64 ACCRD OPEB COSTS - SFAS 158		(1,817,638)		(946,814)	148,387	(1,019,211)
2.65 ACCRD SFAS 112 PST EMPLOY BEN		2,859,130		884,088	81,149	1,893,893
2.66 ACCRD BOOK ARO EXPENSE - SFAS 143		63,221,841		63,020,629	6,250	194,962
2.67 ACCRD BK ARO EXP - MTNR CARBON CAPTURE		2,521,009		2,521,009	-	-
2.68 BOOK OPERATING LEASE - ASSET		16,655,635		5,751,186	129,429	10,775,020
2.69 SFAS 106 - MEDICARE SUBSIDY - NORM - (PPACA)		-		-	-	-
2.70 GROSS RECEIPTS- TAX EXPENSE		567		567	-	-
2.71 ACCRUED BK REMOVAL COST - ACRS		66,976,322		5,511,251	21,187,362	40,277,709
2.72 FIN 48 - DEFQ STATE INCOME TAXES		0		-	-	-

2.73	DEFD STATE INCOME TAXES	16,391,724		8,416,810	2,920,138	5,054,776
2.74	ACCRD SIT/FRANCHISE TAX RESERVE	0		-	-	-
2.75	ACCURED SALES & USE TAX RESERVE	0		-	-	-
2.76	ACCRD SIT TX RESERVE-LNG-TERM-FIN 48	(0)		-	0	(0)
2.77	ACCRD SIT TX RESERVE-SHRT-TERM-FIN 48	0		-	-	-
2.78	SFAS 109 - DEFD SIT LIABILITY	0		-	-	-
2.79	IRS AUDIT SETTLEMENT	0		0	(0)	0
2.80	1985-1987 IRS AUDIT SETTLEMENT	0		-	-	-
2.81	1991-1996 IRS AUDIT SETTLEMENT	0		-	-	-
2.82	1997-2003 IRS AUDIT SETTLEMENT	610,693		-	-	610,693
2.83	2007 IRS AUDIT ADJUSTMENTS - A/C 190	0		-	-	-
2.84	IRS CAPITALIZATION ADJUSTMENT	2,015,453		541,817	1,063,447	410,189
2.85	AMT CREDIT - DEFERRED	0		-	-	-
2.86	REHAB CREDIT - DEFD TAX ASSET RECLASS	0		-	-	-
2.87	RESTRICTED STOCK PLAN	13,039		-	-	7,403
2.88	PSI - STOCK BASED COMP	520,059		5,636	-	456,059
2.89	NON-UTILITY DEFERRED FIT	2,430,900	(2,430,900)	64,000	-	-
2.90	SFAS 109 FLOW-THRU 190.3	58,144,834	(58,144,834)	-	-	-
2.91	SFAS 109 EXCESS DFIT 190.4	198,296,818	(198,296,818)	-	-	-
2.92	SFAS 133 ADIT FED - SFAS NONAFFIL 1900006	-	0	-	-	-
2.93	ADIT FED - PENSION OCI NAF 1900009	-	0	-	-	-
2.94	ADIT FED - PENSION OCI 1900010	-	0	-	-	-
2.95	ADIT FED - NON-UMWA PRW OCI 1900011	(2,390,953)	2,390,953	-	-	-
2.96	ADIT FED - UMWA PRW OCI 1900012	-	0	-	-	-
2.97	ADIT FED - HEDGE-INTEREST RATE 1900015	1,397,429	(1,397,429)	-	-	-
2.98	ADIT FED - HEDGE-FOREIGN EXC 1900016	28,189	(28,189)	-	-	-
2.99	NON-UTILITY DEFERRED SIT 1902002	-	0	-	-	-
3.00	DEFERRED SIT 1901002	0	0	0	0	0
3	TOTAL ACCOUNT 190	494,843,653	(257,907,217)	114,706,474	46,770,928	75,459,033
4	ACCOUNT 190 - ARO-Related Deferrals	65,742,850	0	65,541,638	6,250	194,962
	Labor Related			(2,779,076)	(938,787)	3,406,191
	Energy Related			1,222,823	40,282	0
	ARO			65,541,638	6,250	194,962
	Demand Related			50,721,089	47,663,163	71,857,880
	Excluded			187,771,599		

236,936,435 **FF1, pg. 234**

Appalachian Power Company
Capacity Cost of Service Formula Rate
Workpaper 8b - Effective Income Tax Rate
For the Year Ended December 31, 2020

Effective Income Tax Rate

$T = 1 - \frac{\{(1 - \text{SIT}) * (1 - \text{FIT})\}}{(1 - \text{SIT} * \text{FIT} * P)}$	23.83%
EIT = $\frac{T}{(1-T)} * (1 - (\text{WCLTD}/\text{WACC}))$ where WCLTD and WACC from Appendix 2, pg. 11, Col.(4) and FIT, SIT & P are as shown below.	20.91%
GRCF = $1 / (1 - T)$	1.3128
Amortized Investment Tax Credit (enter negative)	0
FF1 P.114, Ln.19, Col.c	
FIT	21.0000%
SIT	3.58%
P	0.0000%
	State Income Tax Rate (Composite). Percent of FIT deductible for state purposes (Note 3).
WCLTD	2.45%
WACC	7.38%

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

Tennessee Income Tax	6.5000%	
Apportionment Factor - Note 2	2.3788%	
Effective State Income Tax Rate		0.15%
Michigan Business Income Tax	6.0000%	
Apportionment Factor - Note 2	0.0000%	
Effective State Income Tax Rate		0.00%
Virginia Net Income Tax	6.0000%	
Apportionment Factor - Note 2	0.0000%	
Effective State Income Tax Rate		0.00%
West Virginia Net Income	6.5000%	
Apportionment Factor - Note 2	52.3000%	
Effective State Income Tax Rate		3.40%
Illinois Corporation Income Tax	9.5000%	
Apportionment Factor - Note 2	0.3000%	
Effective State Income Tax Rate		0.03%
Total Effective State Income Tax Rate		3.58%

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

Note 2: From Company Books and Records.

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

Appalachian Power Company
Capacity Cost of Service Formula Rate
Workpaper 8c - Taxes Other Than Income Taxes
For the Year Ended December 31, 2020

Payroll Related Other Taxes	7,949,727	Payroll
Property Related Other Taxes	79,955,952	Property
Direct Production Related	47,181,984	Production
Direct Distribution Related	-	Distribution
Other	14,570,080	Other
Not Allocated ((Gross Receipts, Commission Assessments)	58,862	NA
	149,716,605	

Line No.	(A) Annual Tax Expenses by Type	(B) FERC FORM 1 Tie-Back	(C) FERC FORM 1 Reference	(D) Basis
1	<u>Revenue Taxes</u>			
2	Gross Receipts Tax	(9,290)	pg. 263.1, ln. 4	N/A
		68,152	pg. 263.1, ln. 5	N/A
				N/A
				N/A
3	<u>Real Estate and Personal Property Taxes</u>			
4	Real and Personal Property - West Virginia	382	pg. 263, ln. 21	Property
		363	pg. 263, ln. 22	Property
		25,091,766	pg. 263, ln. 23	Property
		25,424,425	pg. 263, ln. 24	Property
		102,151	pg. 263, ln. 27	Property
		97,635	pg. 263, ln. 28	Property
5	Real and Personal Property - Virginia	2,414	pg. 263.1, ln. 22	Property
		(6,702)	pg. 263.1, ln. 23	Property
		24,972,398	pg. 263.1, ln. 24	Property
		(183)	pg. 263.1, ln. 25	Property
		20,548	pg. 263.1, ln. 26	Property
		469,243	pg. 263.1, ln. 27	Property
		6,220	pg. 263.1, ln. 29	Property
6	Real and Personal Property - Tennessee	(50,738)	pg. 263.2, ln. 1	Property
		1,400,342	pg. 263.2, ln. 2	Property
7	Real and Personal Property - Other Jurisdictions	9	pg. 263.1, Ln. 6	Property
		(47,396)	pg. 263.1, Ln. 7	Property
		2,473,075	pg. 263.1, Ln. 8	Property
8	<u>Payroll Taxes</u>			
9	Federal Insurance Contribution (FICA)	7,848,861	pg. 263, ln. 5	Payroll

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

Line No.	(A) Annual Tax Expenses by Type	(B) FERC FORM 1 Tie-Back	(C) FERC FORM 1 Reference	(D) Basis
10	Federal Unemployment Tax	16,828	pg. 263, ln. 6	Payroll
11	State Unemployment Insurance	11,522	pg. 263.1, ln. 30	Payroll
		1	pg. 263.2, ln. 10	Payroll
		474	pg. 263.1, ln. 12	Payroll
		72,041	pg. 263, ln. 39	Payroll
12	<u>Production Taxes</u>			
13	State Severance Taxes	-		
14	<u>Miscellaneous Taxes</u>			
15	State Business & Occupation Tax	(239,103)	pg. 263, ln. 13	Production
		34,290,973	pg. 263, ln. 14	Production
		13,116,920	pg. 263, ln. 31	Production
16	State Public Service Commission Fees	1,685,883	pg. 263, ln. 16	Other
		2,782,630	pg. 263, ln. 17	Other
17	State Franchise Taxes	(10,155)	pg. 263.1, ln. 39	Other
		262,218	pg. 263.1, ln. 40	Other
		1,710	pg. 263.2, ln. 21	Other
		1,910	pg. 263.2, ln. 22	Other
		1,637	pg. 263.3, ln. 13	Other
		1,637	pg. 263.3, ln. 14	Other
18	State Lic/Registration Fee			Other
				Other
				Other
				Other
				Other
				Other
19	Misc. State and Local Tax	474,174	pg. 263.1, ln. 18	Other
		9,372,559	pg. 263.1, ln. 19	Other
20	Sales & Use	-		
		(27)	pg. 263.1, ln. 20	Other
		47	pg. 263.1, ln. 21	Other
		1,766	pg. 263.2, ln. 16	Other
		92	pg. 263.1, ln. 2	Other
		(6,001)	pg. 263.1, ln. 3	Other
21	Federal Excise Tax	13,194	pg. 263.3, ln. 24	Production
22	Gross Receipts-Audit			N/A
23	Total Taxes by Allocable Basis (Total Company Amount Ties to FFI p.114, Ln 14,(c))	149,716,605		

Appalachian Power Company
Capacity Cost of Service Formula Rate
Workpaper 9a - Wages and Salaries
For the Year Ended December 31, 2020

	APCo ¹	AEPSC ²	Total
Production:			
Operation	27,619,347	22,888,375	50,507,722
Maintenance	27,620,755	5,692,171	33,312,926
Total	55,240,102	28,580,546	83,820,648
Transmission:			
Operation	94,536	14,398,456	14,492,992
Maintenance	78,986	2,936,645	3,015,631
Total	173,522	17,335,101	17,508,623
Distribution:			
Operation	12,958,761	4,111,942	17,070,703
Maintenance	24,732,267	817,631	25,549,898
Total	37,691,028	4,929,573	42,620,601
Customer Accounts	6,772,886	8,578,738	15,351,624
Customer Service and Informational	2,601,238	230,275	2,831,513
Sales	0	17,891	17,891
Total Wages and Salaries Excluding A & G	102,478,776	59,672,124	162,150,900
Administrative and General			
Operation	1,623,147	31,731,745	33,354,892
Maintenance	2,919,206	489,392	3,408,598
Total	4,542,353	32,221,137	36,763,490
Total O & M Payroll	107,021,129	91,893,261	198,914,390

¹ Wages and Salaries from FERC Form Pg. 354.

² From Company Books and Records.

Appalachian Power Company
Capacity Cost of Service Formula Rate
Workpaper 9b - Production Payroll Demand/Energy Allocation
For the Year Ended December 31, 2020

<u>Account</u>	<u>Demand</u> ¹	<u>Energy</u> ¹	<u>Total</u>	<u>Source</u> ¹
500	Operation Supervision and Engineering	13,521,356	13,521,356	CBR
501	Fuel		3,216,036	
502	Steam Expense	11,989,790	11,989,790	
505	Electric Expense	0	0	
506	Misc. Steam Power Expense	11,828,160	11,828,160	
509	ALLOWANCES		191	
510	Maintenance Supv & Engineering		1,139,954	
511	Maintenance of Structures	804,792	804,792	
512	Maintenance of Boiler Plant		12,005,548	
513	Maintenance of Electric Plant		6,593,690	
514	Maintenance of Misc Plant	8,653,042	8,653,042	
517	Operation Supv & Engineering	0	0	
519	Coolants and Water	0	0	
520	Steam Expenses	0	0	
523	Electric Expenses	0	0	
524	Misc Nuclear Power Expense	0	0	
528	Maintenance Supv & Engineering	0	-	0
529	Maintenance of Structures	0	0	0
530	Maintenance of Reactor Plant	0	-	0
531	Maintenance of Electric Plant	0	-	0
532	Maintenance of Misc Nuclear Plant	0	-	0
535	Operation Supv & Engineering	1,561,252	1,561,252	
536	Water for Power	739	739	
537	Hydraulic Expenses	442,780	442,780	
538	Electric Expenses	196,800	196,800	
539	Miscellaneous Hydraulic Power	2,160,079	2,160,079	
540	Rents	320	320	
541	Maintenance Supv & Engineering	111,051	111,051	
542	Maintenance of Structures	1,362,153	1,362,153	
543	Maint of Reservoirs, Dams and Waterways	1,096,692	1,096,692	
544	Maintenance of Electric Plant		1,379,313	
545	Maintenance of Misc Hydraulic Plant	44,050	44,050	
546	Operation Supv & Engineering	157,759	157,759	
547	Fuel		19,691	
548	Generation Expenses	405,643	405,643	
549	Misc Power Generation Exp	14,995	14,995	
553	Maintenance of Generating & Electric Plant	122,641	122,641	
554	Maintenance of Misc Other Power Gen Plant	0	0	
555	Purchased Power	0	0	
556	System Control	1,769,097	1,769,097	
557	Other Expense	3,223,034	3,223,034	
Total Allocated Labor Expense		59,466,225	24,354,423	83,820,648
Allocation Factors		0.7094460186	0.2905539814	1.0000000000

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

Appalachian Power Company
Capacity Cost of Service Formula Rate
Workpaper 10a - O & M Expense Summary by Account
For the Year Ended December 31, 2020

Production

	<u>Account</u>	<u>Amount</u>	<u>Source</u>
500	Operation Supv & Engineering	19,580,783	320.4.(b)
501	Fuel	485,092,339	320.5.(b)
502	Steam Expenses	45,366,636	320.6.(b)
505	Electric Expenses	158,435	320.9.(b)
506	Misc. Steam Power Expense	24,830,921	320.10.(b)
507	Rents	33,986	320.11.(b)
509	Allowances	163,232	320.12.(b)
517	Operation Supv & Engineering	0	320.24.(b)
518	Fuel	0	320.25.(b)
519	Coolants and Water	0	320.26.(b)
520	Steam Expenses	0	320.27.(b)
523	Electric Expenses	0	320.30.(b)
524	Misc. Nuclear Power Expense	0	320.31.(b)
535	Operation Supv & Engineering	1,994,342	320.44.(b)
536	Water for Power	(4,328)	320.45.(b)
537	Hydraulic Expenses	1,548,939	320.46.(b)
538	Electric Expenses	341,514	320.47.(b)
539	Miscellaneous Hydraulic Power	3,564,001	320.48.(b)
540	Rents	358,157	320.49.(b)
546	Operation Supv & Engineering	243,960	321.62.(b)
547	Fuel	2,852,066	321.63.(b)
548	Generation Expenses	497,146	321.64.(b)
549	Misc. Power Generation Expense	98,398	321.65.(b)
	Total Operation	<u>586,720,527</u>	
510	Maintenance Supv & Engineering	1,492,108	320.15.(b)
511	Maintenance of Structures	5,364,801	320.16.(b)
512	Maintenance of Boiler Plant	48,740,249	320.17.(b)
513	Maintenance of Electric Plant	12,987,780	320.18.(b)
514	Maintenance of Misc Plant	13,756,943	320.19.(b)
528	Maintenance Supv & Engineering	0	320.35.(b)
529	Maintenance of Structures	0	320.36.(b)
530	Maintenance of Reactor Plant	0	320.37.(b)
531	Maintenance of Electric Plant	0	320.38.(b)
532	Maintenance of Misc. Nuclear Plant	0	320.39.(b)
541	Maintenance Supv & Engineering	132,398	320.53.(b)
542	Maintenance of Structures	2,595,229	320.54.(b)
543	Maintenance of Reservious, Dams and Waterways	2,929,688	320.55.(b)
544	Maintenance of Electric Plant	3,703,409	320.56.(b)
545	Maintenance of Miscellaneous Hydraulic Plant	228,146	320.57.(b)
551	Maintenance Supv & Engineering	0	321.69.(b)
553	Maintenance of Generating & Electric Plant	352,118	321.71.(b)
554	Maintenance of Misc. Other Power Gen. Plant	0	321.72.(b)
	Total Maintenance	<u>92,282,869</u>	
555	Purchased Power	377,188,759	321.76.(b)
556	System Control	2,355,977	321.77.(b)
557	Other Expense	5,349,298	321.78.(b)
	Total Other	<u>384,894,034</u>	321.79.(b)
	Total Production	1,063,897,430	321.80.(b)

Appalachian Power Company
Capacity Cost of Service Formula Rate
Workpaper 10a - O & M Expense Summary by Account
For the Year Ended December 31, 2020

Transmission

560	Operation Supv & Engineering	12,930,558	321.83.(b)
561.1	Load Dispatch-Reliability	0	321.85.(b)
561.2	Load Dispatch-Monitor and Operate	2,188,799	321.86.(b)
561.3	Load Dispatch-Transmission Service	0	321.87.(b)
561.4	Scheduling, System Control	5,987,262	321.88.(b)
561.5	Reliability, Planning and Standards Dev.	588,212	321.89.(b)
561.6	Transmission Service Studies	0	321.90.(b)
561.7	Generation Interconnection Studies	0	321.91.(b)
561.8	Reliability, Planning and Standards Dev.	1,737,955	321.92.(b)
562	Station Expense	1,454,374	321.93.(b)
563	Overhead Line Expense	174,437	321.94.(b)
564	Underground Line Expense	1,465	321.95.(b)
565	Trans of Electricity by Others	254,463,359	321.96.(b)
566	Misc Transmission Expense	(40,014,724)	321.97.(b)
567	Rents	85,275	321.98.(b)
	Total Operation	239,596,972	321.99.(b)
568	Maintenance Supv & Engineering	94,722	321.101.(b)
569	Maintenance of Structures	89,901	321.102.(b)
569.1	Mainteneance of Computer Hardware	31,683	321.103.(b)
569.2	Maintenance of Computer Software	772,637	321.104.(b)
569.3	Maintenance of Communication Equip	44,801	321.105.(b)
570	Maintenance of Station Equip	2,864,569	321.107.(b)
571	Maintenance of OH Lines	13,217,088	321.108.(b)
572	Maintenance of UG Lines	5,447	321.109.(b)
573	Maintenance of Misc Trans	95,731	321.110.(b)
	Total Maintenance	17,216,579	321.111.(b)
	Total Transmission	256,813,551	321.112.(b)

Regional Market Expense

575.7	Market Facilitation, Monitoring and Compliance	5,580,830	322.121.(b)
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Distribution

580	Operation Supv & Engineering	4,433,265	322.134.(b)
581	Load Dispatching	15,388	322.135.(b)
582	Station Expense	1,206,100	322.136.(b)
583	Overhead Line Expense	1,687,661	322.137.(b)
584	Underground Line Expense	2,261,467	322.138.(b)
585	Street Lighting	87,371	322.139.(b)
586	Meter Expenses	594,852	322.140.(b)
587	Customer Installations	746,941	322.141.(b)
588	Misc Distribution Expense	19,071,388	322.142.(b)
589	Rents	1,597,629	322.143.(b)
	Total Operation	31,702,062	322.144.(b)

Appalachian Power Company
Capacity Cost of Service Formula Rate
Workpaper 10a - O & M Expense Summary by Account
For the Year Ended December 31, 2020

590	Maintenance Supv & Engineering	169,496	322.146.(b)
591	Maintenance of Structures	179,931	322.147.(b)
592	Maintenance of Station Equip	1,312,620	322.148.(b)
593	Maintenance of OH Lines	96,387,866	322.149.(b)
594	Maintenance of UG Lines	1,227,471	322.150.(b)
595	Maintenance of Line Trsfrs	2,242,445	322.151.(b)
596	Maintenance of Street Lights	463,857	322.152.(b)
597	Maintenance of Meters	314,981	322.153.(b)
598	Maintenance of Misc Dist Plant	4,570,775	322.154.(b)
	Total Maintenance	<u>106,869,442</u>	322.155.(b)
	Total Distribution	138,571,504	322.156.(b)
 Customer Accounts			
901	Supervision	428,418	322.159.(b)
902	Meter Reading Expenses	4,109,056	322.160.(b)
903	Customer Records/Collection	22,414,866	322.161.(b)
904	Uncollectible Accounts	4,605,308	322.162.(b)
905	Misc Customer Accts Exp	156,085	322.163.(b)
	Total Customer Accounts	<u>31,713,733</u>	322.164.(b)
 Customer Service and Informational			
907	Supervision	539,955	323.167.(b)
908	Customer Assistance	15,531,464	323.168.(b)
909	Info & Instructional Adv	0	323.169.(b)
910	Misc Cust Service & Info Expense	71,606	323.170.(b)
	Total Customer Service	<u>16,143,025</u>	323.171.(b)
 Sales Expense			
911	Supervision	539	323.174.(b)
912	Selling Expenses	279,273	323.175.(b)
913	Advertising Expenses	0	323.176.(b)
916	Misc Sales Expense	0	323.177.(b)
	Total Sales Expense	<u>279,812</u>	323.178.(b)

Appalachian Power Company
Capacity Cost of Service Formula Rate
Workpaper 10a - O & M Expense Summary by Account
For the Year Ended December 31, 2020

Administrative and General

920	A & G Salaries	45,730,119	323.181.(b)
921	Office Supplies & Exp	3,359,025	323.182.(b)
922	Adm Exp Trsfr - Credit	6,760,299	323.183.(b)
923	Outside Services	8,899,129	323.184.(b)
924	Property Insurance	4,902,652	323.185.(b)
925	Injuries and Damages	6,771,456	323.186.(b)
926	Employee Benefits	5,754,311	323.187.(b)
926a	Less: Actual Employee Benefits (Note A)	(16,410,698)	
926b	Allowed Employee Benefits (Note B)	6,222,780	
926	Employee Benefits	<u>(4,433,607)</u>	
927	Franchise Requirements	0	323.188.(b)
928	Regulatory Commission Exp	6,065,976	323.189.(b)
929	Duplicate Charges - Credit	134,872	323.190.(b)
930.1	General Advertising Expense	340,179	323.191.(b)
930.2	Misc General Expense	5,968,199	323.192.(b)
930.2	Company Dues and Memberships	623,154	323.192.(b)
931	Rents	<u>1,624,177</u>	323.193.(b)
	Total Operation	86,745,630	320.194.(b)
935	Maintenance of Gen Plant	<u>10,451,943</u>	323.196.(b)
	Total Maintenance	10,451,943	
	Total Administrative & General	<u>97,197,573</u>	323.197.(b)
	Total O & M Expenses	<u><u>1,610,197,458</u></u>	323.198.(b)
	Total Elec O & M Exp. - FERC Form1 pg. 323, L. 198(b)	1,606,620,658	
	Difference	(3,576,800)	

Actual Expense - Removed from Cost of Service		
Note A:	Acct 926 (0021) PBOP Gross Cost	1,020,853
	Acct 926 (0043) PBOP Medicare Part Subsidy	(17,431,551)
	PBOP Amounts in Annual Informational Filing	(16,410,698)
Allowable Expense		
Note B:	Acct 926 (0039) PBOP Gross Cost	10,806,289
	Acct 926 (0057) PBOP Medicare Part Subsidy	(4,583,509)
	PBOP Amounts Recovery Allowance	6,222,780

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

Appalachian Power Company
Capacity Cost of Service Formula Rate
Workpaper 11 - Regulatory Commission Expense
For the Year Ended December 31, 2020

	FF1, pg., Ln. Col.	Amount
<i>Retail</i>		
Misc. Exp.	351, Col(h)	162,659
W V Base Case	351, Col(h)	228,877
APCo Broadband	351, Col(h)	54,352
West Virginia ENEC	351, Col(h)	150,523
Va Broadband	351, Col(h)	259,804
Va Walmart	351, Col(h)	0
Virginia Fuel Filing	351, Col(h)	51,427
VA Gen Rate Adj Clause	351, Col(h)	0
Va Return on Equity	351, Col(h)	0
W Va EE/Dr	351, Col(h)	0
WV IRP	351, Col(h)	109,473
Va EE RAC	351, Col(h)	248,426
Va IRP	351, Col(h)	92,857
VA Renewable Portfolio	351, Col(h)	0
Va Acquisition SPDS	351, Col(h)	0
2020 VA Triennial	351, Col(h)	2,975,447
<i>Total Retail</i>		<u>4,333,845</u>
 <i>Wholesale - FERC¹</i>		
Smith Mountain - Adm. Federal Power Act	351, Col(h)	1,106,985
Leesville Hydro Project - Adm. Federal Power Act	351, Col(h)	90,454
Claytor Hydro Project - Adm. Federal Power Act	351, Col(h)	212,182
Byllesby Buck Hydro Project - Adm. Federal Power Act	351, Col(h)	76,949
Marmet and London Hydro - Adm. Federal Power Act	351, Col(h)	76,564
Winfield Hydro - Adm. Federal Power Act	351, Col(h)	47,908
Niagara Hydro Project - Adm. Federal Power Act	351, Col(h)	7,700
<i>Total Wholesale</i>		<u>1,618,742</u>
 <i>PJM FERC</i>	351, Col(h)	65,308
FERC 205 Filing	351, Col(h)	0
FERC 206 Filing	351, Col(h)	48,081
		<u>113,389</u>
 Total FF1, pg. 351, Ln. 46, Col(h)		6,065,976

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

Appalachian Power Company
Capacity Cost of Service Formula Rate
Workpaper 12a - Common Stock
For the Year Ending December 31, 2020

Line No.	Month	Total Capital	Source(s)	Preferred Stock			Unapprop Sub Earnings	Source	Acc Oth Comp Income	Source	Common Equity Balance	
				Issued	Premium (Discount)	G(L) on Reacq'd						Source(s)*
		a	b	c	d	e	f		g=a-b-c-d-e-f			
1	Dec-19	4,345,141,416	112.16.c	0	0	0	112.3.c,6.c.,7.c.	(3,463,213)	112.12.c.	7,921,383	112.15.c.	4,340,683,245

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

Account	Description		Dec-19
2	2010001	Common Stock Issued	260,457,768
		Source ¹	112.2.c
3	2040002	PS Not Subj to Mandatory Redem	-
		Source ¹	112.3.c
4	2070000	Prem on Capital Stk	-
		Source ¹	112.6.c
5	2080000	Donations Recvd from Stckhldrs	1,825,984,503
6	2100000	Gain Rsls/Cancl Req Cap Stock	433
7	2110000	Miscellaneous Paid-In Capital	2,642,015
8			1,828,626,950
		Source ¹	112.7.c
9	2151000	Appropriations of Retained Earnings	18,250,390
10	2160001	Unapprp Retnd Erngs-Unrestricted	2,063,622,668
11	4330000	Transferred from Income	369,732,667
12	4370000	Div Decl-PS Not Sub to Man Red	-
13	4380001	Dividends Declared	(200,000,000)
14	4390000	Adj to Retained Earnings	(7,198)
15		Retained Earnings	2,251,598,527
		Source ¹	112.11.c
16	2161001	Unap Undist Consol Sub Erng	(3,463,213)
17	2161002	Unap Undist Nonconsol Sub Erng	-
18	4181001 & 002	Equity in Earnings	-
19		Unapprop Sub Earnings	(3,463,213)
		Source ¹	112.12.c
20	2190002	OCI-Min Pen Liab FAS 158-Affil	(175,807)
21	2190004	OCI-Min Pen Liab FAS 158-SERP	-
22	2190006	OCI-Min Pen Liab FAS 158-Qual	-
23	2190007	OCI-Min Pen Liab FAS 158-OPEB	8,994,537
24	2190010	OCI-for Commodity Hedges	-
25	2190015	Accum OCI-Hdg-CF-Int Rate	(833,123)
26	2190016	Accum OCI-Hdg-CF-For Exchg	(64,224)
27		Acc Oth Comp Inc	7,921,383
		Source ¹	112.15.c
28		Total Capital	4,345,141,416
29		Common Equity Balance	4,340,683,245

Notes:

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

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

Appalachian Power Company
Capacity Cost of Service Formula Rate
Workpaper 12b - Preferred Stock
For the Year Ending December 31, 2020

Month	Preferred Stock		Premium on Preferred		Discount) on Preferred		Other Paid in Capital - Pfd		Total Outstanding a+b-c+d	Preferred Dividends
	a		b		c		d			
	Acct 204	Source 1	Acct 207	Source 1	Acc 213	Source 1	Acc 208-211	Source 1		
Dec-20	0	112.3.c	0	112.6.c	0	112.9.c	1,828,626,950	112.7.c	1,828,626,950	0
Total	0		0		0		1,828,626,950		1,828,626,950	0

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

NOTES:

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

Appalachian Power Company
Capacity Cost of Service Formula Rate
Worksheet 13 - Outstanding Long-Term Debt
For the Year Ending December 31, 2020

Line	Period	Advances from Associated Co	FF1 Reference	Bonds	FF1 Reference	(Reacquired Bonds)	FF1 Reference	Purchase Contracts	FF1 Reference	Senior Unsecured Notes	FF1 Reference	Debt Tr Trust Pref Secy Insts	FF1 Reference	Total Debt Outstanding	Reference
		2230000		2210000		2220001		2240002		2240006		2240046			
1	Dec-20	a	0 112.20.c.	b	112.18.c.	c	0 112.19.c.	d	0 257. col. (h)	e	257. col. (h)	f	0 257. col. (h)	g=a+b+c+d+e+f	FF1, 112.24.e & 112.23.c
2	Dec-20	0		225,471,913		0		0		4,650,495,969		0		4,875,967,882	

Appalachian Power Company
Interest & Amortization on Long-Term Debt
For the Year Ending December 31, 2020

Line	Description	Acct	Amount
1	Interest	IPC 4270002	13,088,207
2	Interest	Debentures 4270004	7,598,296
3	Interest	Other LTD 4270005	2,711,977
4	Interest	Unsecured 4270006	188,423,889
5	Interest	PurC 4270202	-
6		(FF1, P.117,L.62)	211,822,330
7	Amort Debt Disc/ Exp	Acct 428 (FF1, P.117, L.63)	3,761,971
8	Amort Loss Reacq	Acct 428.1 (FF1, P.117, L.64)	3,800,583
9	Interest*	Assoc LT 4300001 (FF1, P.117, L.67)	-
10	Amort Debt Premium	Acct 429 (FF1, P.117, L.65)	-
11	Amort Gain Reacq	Acct 429.1 (FF1, P.117, L.66)	-
12	Cost of Long Term Debt		219,384,884
13	<u>Reconciliation to FF1, 257, 33, i</u>		
14	Interest on LT Debt	Line 6	211,822,330
15	Interest on Assoc LT Debt	Line 9	-
16	Total (FF1, 257, 33, i)		<u>211,822,330</u>
17	Amortization of Hedge Gain / Loss included in Acct 4270006 (subject to limit on B-13)		(1,128,888)

*Per Company Books and Records interest associated with LTD.

Reconciliation Account 430	
4300001 Interest Expense Long Term Debt	-
4300003 Interest Expense Short Term Debt	2,818,980
FF1, pg. 117, Ln. 67	2,818,980

Appalachian Power Company
Capacity Cost of Service Formula Rate
Workpaper 13a - Recoverable Hedge Gains/Losses
For the Year Ended December 31, 2020

HEDGE AMOUNTS BY ISSUANCE (FROM p. 256-257 (i) of the FERC Form 1)	Total Hedge Gain or Loss for 2020	Less Excludable Amounts (See NOTE on Line For the Year Ended December 31, 2020)	Net Includable Hedge Amount	Remaining Unamortized Balance	Amortization Period	
					Beginning	Ending
Senior Unsecured Notes - Series I	-		-	0	Jan-05	Jul-14
Senior Unsecured Notes - Series K			-	0	Jun-05	May-15
Senior Unsecured Notes - Series L	-		-	-	Sep-05	Sep-35
Senior Unsecured Notes - Series H	37,071		37,071	457,213	May-03	May-33
Senior Unsecured Notes - Series N	(194,198)		(194,198)	(2,961,527)	Apr-06	Apr-36
Senior Unsecured Notes - Series Q	159,671		159,671	2,747,663	Mar-08	Apr-38
Senior Unsecured Notes - Series S	-		-		May-10	May-15
Senior Unsecured Notes - Series T	(1,131,432)		(1,131,432)	(251,430)	Mar-11	Mar-21
			-			
Total Hedge Amortization	(1,128,888)	-	(1,128,888)	(8,081)		

Appalachian Power Company
Capacity Cost of Service Formula Rate
Workpaper 14 - Non-Fuel Power Production O&M Expenses
For the Year Ending December 31, 2020

<u>Account</u>		Less Carbon		<u>Total</u>	<u>Source</u> ¹
		<u>December</u>	<u>Capture Expense</u> ²		
500	Demand	19,580,783		19,580,783	320.4.(b)
502	Demand	45,366,636		45,366,636	320.6.(b)
503	Energy	0		0	320.7.(b)
504 - Cr.	Energy	0		0	320.8.(b)
505	Demand	158,435		158,435	320.9.(b)
506	Demand	24,830,921	0	24,830,921	320.10.(b)
507	Demand	33,986		33,986	320.11.(b)
509	Energy	163,232		163,232	320.12.(b)
510	Energy	1,492,108		1,492,108	320.15.(b)
511	Demand	5,364,801		5,364,801	320.16.(b)
512	Energy	48,740,249		48,740,249	320.17.(b)
513	Energy	12,987,780		12,987,780	320.18.(b)
514	Demand	13,756,943		13,756,943	320.19.(b)
517	Demand	0		0	320.24.(b)
519	Demand	0		0	320.26.(b)
520	Demand	0		0	320.27.(b)
521	Demand	0		0	320.28.(b)
522 - Cr.	Demand	0		0	320.29.(b)
523	Demand	0		0	320.30.(b)
524	Demand	0		0	320.31.(b)
525	Demand	0		0	320.32.(b)
528	Energy	0		0	320.35.(b)
529	Demand	0		0	320.36.(b)
530	Energy	0		0	320.37.(b)
531	Energy	0		0	320.38.(b)
532	Energy	0		0	320.39.(b)
535	Demand	1,994,342		1,994,342	320.44.(b)
536	Demand	(4,328)		(4,328)	320.45.(b)
537	Demand	1,548,939		1,548,939	320.46.(b)
538	Demand	341,514		341,514	320.47.(b)
539	Demand	3,564,001		3,564,001	320.48.(b)
540	Demand	358,157		358,157	320.49.(b)
541	Demand	132,398		132,398	320.53.(b)
542	Demand	2,595,229		2,595,229	320.54.(b)
543	Demand	2,929,688		2,929,688	320.55.(b)
544	Energy	3,703,409		3,703,409	320.56.(b)
545	Demand	228,146		228,146	320.57.(b)
546	Demand	243,960		243,960	321.62.(b)
548	Demand	497,146		497,146	321.64.(b)
549	Demand	98,398		98,398	321.65.(b)
550	Demand	0		0	321.66.(b)
551	Demand	0		0	321.69.(b)
552	Demand	0		0	321.70.(b)
553	Demand	352,118		352,118	321.71.(b)
554	Demand	0		0	321.72.(b)
Total		191,058,991	0	191,058,991	
Demand		123,972,213	0	123,972,213	
Energy		67,086,778	0	67,086,778	
Total		191,058,991	0	191,058,991	
Demand	%			64.887%	
Energy	%			35.113%	
Total	%			100.000%	

Notes:

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

² From Company's Books and Records.

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

Intentionally left blank - not applicable.

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

Intentionally left blank - not applicable.

Appalachian Power Company
Capacity Cost of Service Formula Rate
Workpaper 15c - Purchased Power
For the Year Ended December 31, 2020

<u>Month</u>	<u>Demand (\$) ¹</u>	<u>Energy (\$) ¹</u>	<u>Other Charges ²</u>	<u>Total Purchased Power Expense</u>
Dec-20	55,611,652	321,577,107	0	377,188,759
Total	55,611,652	321,577,107	0	377,188,759
	327, j	327, k	327,l	327,m

Notes:

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

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

Appalachian Power Company
 Capacity Cost of Service Formula Rate
 Workpaper 15d - Off-System Sales
 For the Year Ended December 31, 2020

<u>Month</u>	<u>Demand (\$) ¹</u>	Other Charges <u>(\$) ¹</u>	<u>Energy (\$) ¹</u>	<u>Total</u>
Dec-20	1,456,362	0	68,723,497	70,179,859
<u>Month</u>			<u>(\$) Margins ²</u>	
Dec-20			5,780,951	

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

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

Appalachian Power Company
Capacity Cost of Service Formula Rate
Worksheet 16 - GSU Plant and Accumulated Depreciation Balance
For the Year Ended December 31, 2020

company	asset_location	utility_account	depr_group	state	month	book_cost	allocated_reserve	net_book_value
Appalachian Power - Gen	Clinch River 138KV Substation : APCo : 0771	35200 - Structures and Improvements	APCo 101/6 352 GSU	VA	12/2020	46,746.00	28,332.66	18,413.34
Appalachian Power - Gen	John E. Amos Generating Plant Unit 3 : APCo : 0743	35200 - Structures and Improvements	APCo 101/6 352 GSU	WV	12/2020	24,415.85	10,944.36	13,471.49
Appalachian Power - Gen	John E. Amos Generating Plant Units 1 & 2 : APCo : 0740	35200 - Structures and Improvements	APCo 101/6 352 GSU	WV	12/2020	61,600.00	37,731.93	23,868.07
Appalachian Power - Gen	Mountaineer Generating Plant : APCo : 0710	35200 - Structures and Improvements	APCo 101/6 352 GSU	WV	12/2020	84,966.37	42,702.76	42,263.61
Appalachian Power - Gen	Niagara Hydro Plant : APCo : 0650	35200 - Structures and Improvements	APCo 101/6 352 GSU	VA	12/2020	1,579.00	840.02	738.98
Appalachian Power - Gen	Bytlesby Hydro Plant : APCo : 0630	35300 - Station Equipment	APCo 101/6 353 GSU	VA	12/2020	132,441.00	107,458.78	24,982.22
Appalachian Power - Gen	Carado Generating Plant : APCo : CIERGP	35300 - Station Equipment	APCo 101/6 353 GSU	WV	12/2020	5,398,124.18	1,846,565.05	3,551,559.13
Appalachian Power - Gen	Claytor 138KV Substation : APCo : 0621	35300 - Station Equipment	APCo 101/6 353 GSU	VA	12/2020	673,990.00	356,502.54	317,487.46
Appalachian Power - Gen	Clinch River Generating Plant : APCo : 0770	35300 - Station Equipment	APCo 101/6 353 GSU	VA	12/2020	812,314.21	433,536.06	378,778.15
Appalachian Power - Gen	Dresden Generating Plant : APCo : DRESGPP	35300 - Station Equipment	APCo 101/6 353 Dresden Plant	OH	12/2020	20,952,191.89	(614,285.08)	21,566,476.97
Appalachian Power - Gen	Dresden Plant - Virginia AFUDC : APCo : DRAFUDCVA	35300 - Station Equipment	APCo 101/6 353 Dresden VA AFUDC	OH	12/2020	1,628,160.99	680,248.46	947,912.51
Appalachian Power - Gen	John E. Amos Generating Plant Common Facilities for Units 1, 2 & 3 : APCo : 7801	35300 - Station Equipment	APCo 101/6 353 GSU	WV	12/2020	1,168,092.20	722,362.59	445,729.61
Appalachian Power - Gen	John E. Amos Generating Plant Unit 3 : APCo : 0743	35300 - Station Equipment	APCo 101/6 353 GSU	WV	12/2020	13,812,138.53	7,735,172.94	6,076,965.59
Appalachian Power - Gen	John E. Amos Generating Plant Units 1 & 2 : APCo : 0740	35300 - Station Equipment	APCo 101/6 353 GSU	WV	12/2020	16,175,919.24	6,285,686.81	9,890,232.43
Appalachian Power - Gen	Leesville 138KV Substation : APCo : 0691	35300 - Station Equipment	APCo 101/6 353 GSU	VA	12/2020	193,579.48	170,982.85	22,596.63
Appalachian Power - Gen	London Hydro 46KV Substation : APCo : 0521	35300 - Station Equipment	APCo 101/6 353 GSU	WV	12/2020	366,061.00	229,042.48	137,018.52
Appalachian Power - Gen	Marmet Hydro 46KV Substation : APCo : 0511	35300 - Station Equipment	APCo 101/6 353 GSU	WV	12/2020	25,751.00	23,051.75	2,699.25
Appalachian Power - Gen	Mountaineer Generating Plant : APCo : 0710	35300 - Station Equipment	APCo 101/6 353 GSU	WV	12/2020	16,991,871.78	2,588,522.40	14,403,349.38
Appalachian Power - Gen	Niagara Hydro Plant : APCo : 0650	35300 - Station Equipment	APCo 101/6 353 GSU	VA	12/2020	374,454.12	113,483.26	260,970.86
Appalachian Power - Gen	Smith Mountain Pumped Storage Hydro Plant : APCo : 0550	35300 - Station Equipment	APCo 101/6 353 GSU	VA	12/2020	1,733,380.40	931,344.29	802,036.11
Appalachian Power - Gen	Winfield Hydro 69KV Substation : APCo : 0531	35300 - Station Equipment	APCo 101/6 353 GSU	WV	12/2020	1,959,926.26	632,241.13	1,327,685.13
						82,615,503.50	22,362,369.06	60,253,134.44

Appalachian Power Company
 Workpaper 17-Balance of Transmission Investment
 Capacity Cost of Service Formula Rate
 Balance as of December 2020

fr_desc	fpa	fc_sortid	description	beginning_balance	additions	retirements	transfers	adjustments	ending_balance	start_month	end_month
none	353 - Station Equipment	6	Transmission Plant - Electric	1,650,756,489	228,181,728	23,742,076	(666,770)	-	1,854,529,371	1/1/20	12/31/20

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

Appalachian Power Company
Capacity Cost of Service Formula Rate
Workpaper 18 - Fuel Expense
For the Year Ending December 31, 2020

<u>Fuel</u>		<u>Source</u> ^{1 2}
Fuel - Account 501	485,092,339	320, 5, b
Fuel - Account 518	0	320, 25, b
Fuel - Account 547	2,852,066	321, 63, b
Total Fuel	487,944,405	
 <u>Other</u>		
Fuel Handling	20,669,461	CBR
Sale of Fly Ash (Revenue & Expense)	(1,761,533)	CBR

Notes:

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

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

Appalachian Power Company
 Capacity Cost of Service Formula Rate
 Workpaper 19 - Plant Held for Future Use
 For the Year Ending December 31, 2020

	End of Year		
	Total	Demand ¹	Energy
Production	401,557	401,557	0
Transmission	1,627,885		
Distribution	1,706,376		
General	0		
Total	3,735,818	401,557	0

FF1, 214, d

Notes:

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