

Appalachian Power Company
Capacity Cost of Service Formula Rate
Workpaper 1 - Production System Peak Demand
For the Year Ended December 31, 2021

Month	Day	(EPT)		Demand (MW)	Source ¹
		Hour			
June	29	1700		4,901.0	CBR
July	6	1700		4,758.0	
August	12	1700		4,988.2	
August	24	1800		4,993.7	
August	26	1600		4,787.5	
Average Peak				4,885.7	

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, 2021

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

Notes:

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

Appalachian Power Company
Capacity Cost of Service Formula Rate
Workpaper 3

Intentionally left blank - not applicable.

Appalachian Power Company
Capacity Cost of Service Formula Rate
Workpaper 4

Intentionally left blank - not applicable.

Appalachian Power Company
Capacity Cost of Service Formula Rate
Workpaper 5a - Materials and Supplies
Balances as of December 31, 2021

Period	Function ²	1540001 M&S Regular	1540003 M&S Transit	1540004 M&S Exempt Material	1540006 Lime and Limestone	1540012 Urea Charge	1540013 Transportation Inventory	1540022 M&S Lime & Limestone Intransit	1540023 M&S Urea	1540033 Inventory Pending Inspection	M&S Total
Dec-21	Production	65,892,524	0	646,003	2,806,244	1,449,762	0	683,384	10,607,696	0	82,085,712
	Transmission	5,765,639	83,707	0	0	0	0	0	0	0	5,849,346
	Distribution	20,084,596	0	0	0	0	1,034,202	0	0	0	21,118,799
	Total	91,742,859	83,707	646,003	2,806,244	1,449,762	1,034,202	683,384	10,607,696	0	109,053,857

Period	Function ²	158 Allowances
Dec-21	Production	22,794,207
	Transmission	0
	Distribution	0
	Total	22,794,207

M&S December 2021		
Dec-21	Production	75.27%
	Transmission	5.36%
	Distribution	19.37%
	Total	100.00%

Notes:

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

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

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, 2021

	1510001	1510002	1510003	1510004	1510019	1510020		
	Fuel Stock	Fuel Stock	Fuel Stock	Fuel Stock	Fuel Stock	Fuel Stock	Fuel Stock	
<u>Period</u>	<u>Coal</u>	<u>Oil</u>	<u>Gas</u>	<u>Coal Trans</u>	<u>Prepays</u>	<u>In Transit</u>	<u>Total</u>	<u>Source</u> ¹
Dec-21	54,457,247	4,438,569	-	-	-	2,485,089	61,380,905	110.45.c
							Total	61,380,905
	1520000							
	Fuel Stock							
<u>Period</u>	<u>Undistributed</u>							<u>Source</u> ¹
Dec-21	5,704,904							110.46.c

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

Appalachian Power Company
Capacity Cost of Service Formula Rate
Workpaper 5c - Prepayments
For the Year Ended December 31, 2021

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	16500221/16500221 Prepayments Taxes	Prepayments Total	Source ¹
Dec-21	2,418,272	21,595	-	459,252	71,218	2,960,281	-	1,855,668	7,799,236	111.57.c
Period	165001221 Use Tax	16500035 Work Comp	16500033 Work Com-Aff	1650032 Prepaid OCIP WC	1650034 PPD OCIP WC	1650017 Prepayments Coal				
Dec-21	12,950	-	-	-	-	-				
Period	Excluded Rate Base ²		Non Labor Related ²		Labor Related ²					
Dec-21	-		7,799,236		-					

Notes:

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

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

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

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

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

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

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

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

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

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

165001219 - Prepaid Use Taxes

1650031 - Prepaid Workers Comp

1650032 - Record workers compensation for contractors

1650033 - Record workers compensation current charges

1650034 - Prepaid OCIP Work Comp LT

Appalachian Power Company
Capacity Cost of Service Formula Rate
Workpaper 6a - Plant in Service
For the Year Ended December 31, 2021

Line	Month	Production				
		Total		ARO		Excluding ARO
		Amount	Source ¹	Amount	Source ¹	
1	Dec-21	6,640,649,250	205.46.g	99,608,050	205.15,24,34,44.g	6,541,041,200
2	Total					6,541,041,200
Transmission						
	Month	Total		ARO		Excluding ARO
		Amount	Source ¹	Amount	Source ¹	
		3	Dec-21	4,320,831,972	207.58.g	-
4	Total					4,320,831,972
Distribution						
	Month	Total		ARO		Excluding ARO
		Amount	Source ¹	Amount	Source ¹	
		5	Dec-21	4,682,118,772	207.75.g	3,069
6	Total					4,682,115,703
General						
	Month	Total		ARO		Excluding ARO
		Amount	Source ¹	Amount	Source ¹	
		7	Dec-21	371,837,469	207.99.g	1,366,095
8	Total					370,471,374
Intangible						
	Month	Total		ARO		Excluding ARO
		Amount	Source ¹	Amount	Source ¹	
		9	Dec-21	279,875,549	205.5.g	-
10	Total					279,875,549
11	12 Months December 31, 2021 Plant In Service (excluding ARO)					16,194,335,798

Notes:

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

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

Appalachian Power Company
Capacity Cost of Service Formula Rate
Workpaper 6b - Accumulated Depreciation
For the Year Ending December 31, 2021

Sum of end_bal	Function				Grand Total		
Account	Distribution Plant - Electric	General Plant	Production Plant	Transmission Plant - Electric	Grand Total		Balance Sheet
1080001 ARO	(2,135.38)	(785,059.30)	(45,775,353.34)		(46,562,548.02)		
1080001/1080011	(1,632,623,684.19)	(97,678,913.74)	(3,075,288,385.65)	(843,356,497.23)	(5,648,947,480.81)	(5,695,510,028.83)	0.00
1080005	10,949,452.69	1,025,850.99	12,068,725.73	44,058,139.68	68,102,169.09	68,102,169.09	-
1110001		(799,454.30)			(799,454.30)	(799,454.30)	-
1080013	-	-	-	-	-	-	-
Grand Total	(1,621,676,366.88)	(98,237,576.35)	(3,108,995,013.26)	(799,298,357.55)	(5,628,207,314.04)	(5,628,207,314.04)	0.00
Exc. ARO	(1,621,674,231.50)	(97,452,517.05)	(3,063,219,659.92)	(799,298,357.55)	(5,581,644,766.02)		
					(5,627,407,859.74)	FF1 219.29	
					(799,454.30)	Balance Sheet 1110001	
					(5,628,207,314.04)		

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

Appalachian Power Company
Capacity Cost of Service Formula Rate
Workpaper 6c - General Plant and Intangible Plant
For the Year Ended December 31, 2021

<u>Description</u>	<u>Account</u>	<u>31-Dec-21</u>
<u>Intangible Plant (FF1, 205.2-5 g)</u>		
Organization	301	133,394
Franchises and Consents	302	15,260,557
Miscellaneous Intangible Plant	303	264,481,598
TOTAL INTANGIBLE PLANT		279,875,549
<u>General Plant (FF1, 207.86-97,g)</u>		
Land	389	16,003,857
Structures	390	155,037,041
Office Equipment	391	12,023,894
Transportation	392	8,674
Stores Equipment	393	2,075,929
Tools, Shop, Garage, Etc.	394	41,580,214
Laboratory Equipment	395	3,072,914
Power Operated Equipment	396	132,662
Communications Equipment	397	132,429,228
Miscellaneous Equipment	398	8,106,961
Other Tangible Property	399	0
TOTAL GENERAL PLANT		370,471,374
General Plant (FF1 207.86-97 g)		370,471,374
Total General and Intangible Exc. ARO		650,346,923
Total General and Intangible	205.5.g, 207.99.g	651,713,018

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, 2021

<u>Depreciation and Amortization Expense</u>	<u>Amount</u>	<u>Source</u>
Steam Production	207,937,131	FF1, 336, 2, b & d
Hydraulic Production - Conventional	6,307,031	FF1, 336, 4 b
Hydraulic Production-Pumped Storage	4,336,435	FF1, 336, 5 b
Other Production Plant	18,020,136	FF1, 336, 6 b
Transmission	88,254,494	FF1, 336, 7, b
Distribution	162,137,437	FF1, 336, 8, b
General	11,064,919	FF1, 336, 10, b & d
Intangible Plant	40,820,370	FF1, 336, 1, d
<u>Sub-Total</u>	538,877,953	FF1, 336, 12, b & d
<u>ARO Dep Exp</u>	3,452,247	FF1, 336, 12, c
Total Depreciation Expense	542,330,200	FF1, 336, 12, f

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

Intentionally left blank - not applicable.

APPALACHIAN POWER COMPANY
 SPECIFIED DEFERRED CREDITS
 PERIOD ENDED DECEMBER 31, 2021
 Workpaper 8a

COLUMN A	COLUMN B	COLUMN C	FUNCTIONALIZATION 12/31/2021		
			GENERATION	TRANSMISSION	DISTRIBUTION
	NON-APPLICABLE/NON-UTILITY				
<u>ACCUMULATED DEFERRED FIT ITEMS</u>	<u>BALANCE AS</u> <u>12/31/2021</u>	<u>BALANCE AS</u> <u>12/31/2021</u>			
1.00 ACCOUNT 281:					
2.01					
2.02 TX AMORT POLLUTION CONT EQPT	235,940,636		235,940,636		
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	(92,217,001)	92,217,001			
3 TOTAL ACCOUNT 281	<u>143,723,636</u>	<u>92,217,001</u>	<u>235,940,636</u>	<u>0</u>	<u>0</u>
4 ACCOUNT 281 - ARO-Related Deferrals	0	0	0	0	0
5 ACCOUNT 282:					
5.01 BOOK VS. TAX DEPRECIATION	817,883,894		225,569,578	349,993,804	242,320,512
5.02 FERC ORDER 144 CATCH UP	0		0	0	0
5.03 CAPD INTEREST - SECTION 481(a) - CHANGE IN METHD	31,059		20,059	6,757	4,242
5.04 RELOCATION COST - SECTION 481(a) - CHANGE IN METH	2,957		0	0	2,957
5.05 PJM INTEGRATION - SEC 481(a) - INTANG - DFD LABOR	(0)		0	(0)	0
5.06 R & D DEDUCTION - SECTION 174	2,316,072		2,020,289	82,605	213,178
5.07 BK PLANT IN SERVICE-SFAS 143-ARO	13,778,400		13,723,400	(491)	55,490
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	12,728,206		12,728,206	0	0
5.11 DFIT GENERATION PLANT	41,786,171		41,786,171	0	0
5.12 GAIN/LOSS ON ACRS/MACRS PROPERTY	75,596,467		32,784,956	6,662,474	36,149,037
5.13 GAIN/LOSS ON ACRS/MACRS-BK/TX UNIT PROP	(7,935,566)		(7,935,566)	0	0
5.14 ABFUDC	611,627		611,624	1	2
5.15 ABFUDC - TRANSMISSION	1,758,408		0	1,758,408	0
5.16 ABFUDC - GENERAL	6,468		0	2,282	4,186
5.17 ABFUDC - DISTRIBUTION	5,718		0	0	5,718
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	7,801,827		5,287,371	819,227	1,695,229
5.23 BOOK/TAX UNIT OF PROPERTY ADJ	193,192,986		84,235,472	40,371,090	68,586,424
5.24 BK/TAX UNIT OF PROPERTY ADJ-SEC 481 ADJ	159,718,932		159,718,932	34,206,423	71,636,501
5.25 BOOK/TAX MIXED SERVICE COST ADJ	47,251,502		0	22,640,154	24,611,348
5.26 BK/TX MIXED SERVICE COST ADJ-SEC 481 ADJ	33,703,143		5,775,143	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	507,836		182,253	77,624	247,959
5.31 CAPITALIZED RELOCATION COSTS	3,479,112		0	278,533	3,200,580
5.32 EXTRAORDINARY LOSS ON DISP OF PROP	0		0	0	0
5.33 BOOK OPERATING LEASE - LIAB	14,053,985		4,347,827	111,699	9,594,458
5.34 DEFD 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	736,405		736,405	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
5.43 BK DEPLETION -- NUEAST	187,702		187,702	0	0
5.44 2007 IRS AUDIT ADJUSTMENTS - A/C 282	0		0	0	0

235,940,636 FF1, pg. 273

APPALACHIAN POWER COMPANY
 SPECIFIED DEFERRED CREDITS
 PERIOD ENDED DECEMBER 31, 2021
 Workpaper 8a

5.45	TAX CUTS AND JOBS ACT (TCJA)	0	0	0	0	
5.46	282 EXCESS ADJUSTMENT	(41,548,923)		(22,659,810)	(37,177,005)	18,287,892
5.47	EXCESS ADFIT	654,757,175		229,141,097	215,172,732	210,443,345
5.48	NOL ADJUSTMENT	(74,067,561)		(25,024,523)	(24,018,514)	(25,024,523)
5.49	NOL CONTRA	74,067,561	(74,067,561)			
5.50	SFAS 109 FLOW-THRU 282.3	77,689,861	(77,689,861)			
5.51	SFAS 109 EXCESS DFIT 282.4	(654,757,175)	654,757,175			
5.52	Accum Defd Property FIT - TBBS 282.6	41,548,923	(41,548,923)			
6	TOTAL ACCOUNT 282	1,507,749,250	461,450,829	667,005,736	611,294,348	690,899,995
7	ACCOUNT 282 - ARO-Related Deferrals	11,917,309	0	11,862,309	(491)	55,490

1,969,200,079 **FF1, pg. 275**

Labor Related	(39,564)	(1,213)	1,614
Energy Related	(2,089)	0	0
ARO	11,862,309	(491)	55,490
Demand Related	680,209,603	635,314,566	715,867,414
Excluded	1,314,056,652		

APPALACHIAN POWER COMPANY
 SPECIFIED DEFERRED CREDITS
 PERIOD ENDED DECEMBER 31, 2021
 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	15,260,481		15,260,481	-	-
9.03	SV - UNDER RECOVERY FUEL COST	26,713,937		26,713,937	-	-
9.04	WV UNREC FUEL DISPUTED COAL INV	(0)		(0)	-	-
9.05	CV-UNDER RECOVERY FUEL COST	292,559		292,559	-	-
9.06	PROPERTY TAX - NEW METHOD - BOOK	5,368,151		1,045,199	1,490,809	2,832,143
9.07	PROP TX-STATE 2 OLD METHOD-TX	0		0	-	-
9.08	DEFD TAX GAIN - APCO WV SEC REG ASSET	39,345,785		39,345,785	-	-
9.09	MTM BK GAIN - A/L - TAX DEFL	4,403,043		4,403,043	-	-
9.10	MARK & SPREAD - DEFL - 283 A/L	1,377,450		1,377,450	-	-
9.11	ACCRUED BK PENSION EXPENSE	25,548,939		10,972,937	999,645	13,576,357
9.12	ACCRUED BK PENSION COSTS - SFAS 158	(17,244,299)		(3,435,857)	(2,664,905)	(11,143,537)
9.13	REG ASSET - DEFERRED RTO COSTS	(0)		-	(0)	-
9.14	DEFD ENVIRON COMP COSTS & CARRYING CHARGES	13,427		13,427	-	-
9.15	DEFD SYS RELIABILITY COSTS & CARRYING CHARGES	(5,294)		-	-	(5,294)
9.16	DEFD EQUITY CARRY CHRGS-RELIABILITY CAPITAL	913		-	-	913
9.17	DEFD EXPS (A/C 186)	545,982		545,982	-	-
9.18	DEFD BK CONTRACT REVENUE	(3,833)		(3,833)	-	-
9.19	O/U RECOVERY SECURITIZATION REVENUE	81,991		81,991	-	-
9.20	ACCRUED COVID-19 INCREMENTAL COSTS NON-TX	1,686,444		400,725	67,293	1,218,426
9.21	DEFD STORM DAMAGE	11,271,724		-	312,371	10,959,353
9.22	RATE CASE DEFERRED CHARGES	6,226		-	-	6,226
9.23	BK DEFL-DEMAND SIDE MNGMT EXP	2,078,300		-	-	2,078,300
9.24	DEFD BK LOSS-NON AFF SALE-EMA	92,956		92,956	-	-
9.25	BOOK > TAX - EMA - A/C 283	5,063,047		5,063,047	-	-
9.26	DEFD TX GAIN - INTERCO SALE - EMA	(225,455)		(225,455)	-	-
9.27	DEFD TAX GAIN - EPA AUCTION	0		-	-	-
9.28	DEFD BOOK GAIN - EPA AUCTION	0		-	-	-
9.29	BK DEFL - MACSS COSTS	3,065		-	-	3,065
9.30	TRANSITION REGULATORY ASSETS	(1)		-	-	(1)
9.31	REG ASSET-SFAS 143 - ARO	0		0	-	-
9.32	REG ASSET-SFAS 158 - PENSIONS	17,244,299		3,435,857	2,664,905	11,143,537
9.33	REG ASSET-SFAS 158 - SERP	86,511		19,969	-	66,542
9.34	REG ASSET-SFAS 158 - OPEB	(4,164,744)		(2,004,662)	78,393	(2,238,474)
9.35	REG ASSET-UNDERRECOVERY-VIRGINIA T-RAC	7,819,894		-	7,819,894	-
9.36	REG ASSET-MOUNTAINEER CARBON CAPTURE	(5,446,826)		(5,446,826)	-	-
9.37	REG ASSET-DEFERRED RPS COSTS	(1,759,000)		(1,759,000)	-	-
9.38	REG ASSET-CARRYING CHARGES-WV ENEC	(0)		(0)	-	-
9.39	TAX DEFL - NON-DEPRECIABLES	0		-	-	-
9.40	REG ASSET-DEFD SEVERANCE COSTS	(0)		(0)	(0)	0
9.41	REG ASSET-TRANS AGREEMENT PHASE-IN-WV	0		-	-	-
9.42	REG ASSET-DEFD VA WIND REPLACEMENT CSTS	0		-	-	-
9.43	REG ASSET-NET CCS FEED STUDY COSTS	16,091		16,091	-	-
9.44	REG ASSET-DEFD VA DEMAND RESPONSE PROGRAM	857,248		-	-	857,248
9.45	REG ASSET-ENERGY EFFICIENCY RECOVERY	2,078,299		-	-	2,078,299
9.46	REG ASSET DRESDEN OPERATION COST VA	700,664		700,664	-	-
9.47	REG ASSET-WV VMP (VEGETATION MGMT) COSTS	2,500,985		-	-	2,500,985
9.48	REG ASSET-IGCC PRE-CONSTRUCTION COSTS	(0)		(0)	-	-
9.49	REG ASSET-FELMAN PREM/DISC-ENEC-WV	542,996		542,996	-	-
9.50	REG ASSET-WV AIR QUALITY PERMIT FEES	56,156		56,156	-	-
9.51	REG ASSET-FERC Formula Rates Under Recvr	724,843		16,336	708,507	-
9.52	REG ASSET-GreenHat Settlement	(0)		(0)	-	-
9.53	REG ASSET-Deferred Carrying Charge Offset	58,641		13,224	2,394	43,023
9.54	REG ASSET-Depr Exp Deferral - VA	0		-	-	-
9.55	REG ASSET-Glen Lyn ARO	60,801,797		60,801,797	-	-
9.56	REG ASSET-Va Retired Coal Plants-Unamort	6,485,012		6,485,012	-	-
9.57	REG ASSET-VA CCR EXP DEFERRAL	2,655,938		2,655,938	-	-
9.58	REG ASSET-VA RGGI Deferral	71,606		71,606	-	-

APPALACHIAN POWER COMPANY
 SPECIFIED DEFERRED CREDITS
 PERIOD ENDED DECEMBER 31, 2021
 Workpaper 8a

9.59	REG ASSET-WV CCR/ELG AFUDC Deferral	134,918		134,918	-	-
9.60	REG ASSET-LSE Formula Rate Defer-Dep	566,136		566,136	-	-
9.61	REG ASSET-APCo Va E-RAC Def AFUDC	40,902		40,902	-	-
9.62	REG ASSET-VA E-RAC Under-Recovery	49,073		49,073	-	-
9.63	REG ASSET-VA Dist Substation Dep Def	62,525		-	62,525	-
9.64	REG ASSET-VA Dist Substation CC Def	205,065		-	205,065	-
9.65	REG ASSET-VA Dist Substation Eqty CC Def	(146,196)		-	(146,196)	-
9.66	REG ASSET-VCEA Virginia RPS Under-Recov	1,137,118		1,137,118	-	-
9.67	REG ASSET-NBV-ARO-RETIRED PLANTS	6,175,746		6,175,746	-	-
9.68	REG ASSET-EXTRA LOSS-CLINCH RIVER PLANT	9,766,332		9,766,332	-	-
9.69	REG ASSET-EXTRA LOSS-GLEN LYN U5 NET PLANT	(0)		(0)	-	-
9.70	REG ASSET-EXTRA LOSS-SPORN PLANT	1,633,714		1,633,714	-	-
9.71	REG ASSET-EXTRA LOSS-KANAWHA RIVER PLANT	4,318,461		4,318,461	-	-
9.72	REG ASSET-EXTRA LOSS-GLEN LYN U6 NET PLANT	888,797		888,797	-	-
9.73	REG ASSET-M&S RETIRING PLANTS	83,886		83,886	-	-
9.74	REG ASSET-COAL CO UNCOLL ACCTS	(0)		-	-	(0)
9.75	REG ASSET-DEFD DEPREC-WV VEG MGT PROG	0		-	-	0
9.76	REG ASSET-CAR CHGS-WV VMP-UNREC EQ	0		-	-	-
9.77	REG ASSET-WV BASE REVENUES	(0)		-	-	(0)
9.78	REG ASSET-WV BASE REVENUES-CAR CHGS	0		-	-	-
9.79	REG ASSET-CAR CHGS-WV VMP RESERVE	0		-	-	-
9.80	REG ASSET-VA EE-RAC EFFICIENT PRODUCTS	0		-	-	-
9.81	REG ASSET-APCo Broadband Capacity Pilot	51,174		-	-	51,174
9.82	REG ASSET-VA Major Storm Exp Def	3,181,694		-	-	3,181,694
9.83	REG ASSET-VA EE-RAC C&I PRESCRIPTIVE	(0)		-	-	(0)
9.84	REG ASSET-VA EE-RAC MOBILE HOME ES	0		-	-	-
9.85	REG ASSET-VA EE-RAC EQUITY MARGIN	0		-	-	-
9.86	REG ASSET-WV EE/DR-COMPANY FUNDED	807,436		-	-	807,436
9.87	REG ASSET-VA EE RAC C&I LIGHTING	0		-	-	-
9.88	REG ASSET-WV PROV SURCREDIT-CONTRA	0		-	-	-
9.89	REG ASSET-WV MRBC Surcharge Under Recov	174,677		-	-	174,677
9.90	BOOK LEASES CAPITALIZED FOR TAX	2,247,735		3,471,565	99,275	(1,323,105)
9.91	CAPITALIZED SOFTWARE COST - BOOK	22,221,757		7,371,925	4,662,491	10,187,341
9.92	LOSS ON REACQUIRED DEBT	16,420,602		8,053,178	3,361,603	5,005,820
9.93	DEFD SFAS 106 BOOK COSTS	0		-	-	-
9.94	SFAS 106-MEDICARE SUBSIDY-(PPACA)-REG ASSET	370,956		153,432	23,956	193,567
9.95	EXCESS DSIT - UNPROTECTED WV	(915,478)		(360,796)	(192,085)	(362,597)
9.96	REG ASSET - ACCRUED SFAS 112	2,786,526		901,260	72,976	1,812,290
9.97	STATE NOL CURRENT BENEFIT	0		-	-	-
9.98	282 EXCESS ADJUSTMENT	0		-	-	-
9.99	283-ACCUM DEFD FEDERAL TBBS ADJ	38,810,565		636,393	34,400,590	3,773,582
10.00	283-ACCUM DEFD STATE TBBS ADJ	(3,478,333)		(1,618,290)	(525,487)	(1,334,556)
10.01	EXCESS ADFIT	(178,519,958)		(135,575,980)	(35,621,552)	(7,322,426)
10.02	NOL ADJUSTMENT	0		-	-	-
10.03	NOL CONTRA	-	0	-	-	-
10.04	NON-UTILITY DEFERRED FIT	479,318	(479,318)	-	-	-
10.05	SFAS 109 FLOW-THRU 283.3	69,654,856	(69,654,856)	-	-	-
10.06	SFAS 109 EXCESS DFIT 283.4	178,519,958	(178,519,958)	-	-	-
10.07	Accum Deferred SIT - Excess	(4,359,417)	4,359,417	-	-	-
10.08	Accum Defd Other FIT-TBBS	(35,332,232)	35,332,232	-	-	-
10.09	Accum Deferred SIT-TBBS	(16,563,491)	16,563,491	-	-	-
10.10	ADIT FED - HEDGE-INTEREST RATE 2830015	2,626,414	(2,626,414)	-	-	-
10.11	ADIT FED - HEDGE-FOREIGN EXC 2830016	8,545	(8,545)	-	-	-
10.12	SFAS 133 ADIT FED - SFAS 133 NONAFFIL 2830006	-	0	-	-	-

10		<u>337,115,729</u>	<u>(195,033,952)</u>	<u>75,377,303</u>	<u>17,882,467</u>	<u>48,822,007</u>
----	--	--------------------	----------------------	-------------------	-------------------	-------------------

11	DEFD STATE INCOME TAXES	78,851,501		39,313,440	14,696,011	24,842,050
----	-------------------------	------------	--	------------	------------	------------

APPALACHIAN POWER COMPANY
 SPECIFIED DEFERRED CREDITS
 PERIOD ENDED DECEMBER 31, 2021
 Workpaper 8a

11.01	SFAS 109 - DEFERRED STATE INCOME TAXES	231,263,370	(231,263,370)				
12	TOTAL ACCOUNT 283	<u>647,230,599</u>	<u>(426,297,321)</u>	<u>114,690,742</u>	<u>32,578,478</u>	<u>73,664,058</u>	220,933,278 <i>FF1, pg. 277</i>
13	ACCOUNT 283 - ARO-Related Deferrals	<u>(4,080,858)</u>	<u>0</u>	<u>(1,920,777)</u>	<u>78,393</u>	<u>(2,238,474)</u>	
	Labor Related			17,414,862	5,837,462	23,597,622	
	Energy Related			41,553,175	1,490,809	2,835,208	
	ARO			6,175,746	0	0	
	Demand Related			10,233,520	10,554,197	22,389,178	
	Excluded			112,418,282			

APPALACHIAN POWER COMPANY
 SPECIFIED DEFERRED CREDITS
 PERIOD ENDED DECEMBER 31, 2021
 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%	4,959	-	4,954	5	
18.02	HYDRO CREDIT - ITC - 46F1	301,975	301,975			
19						
20	TOTAL ACCOUNT 255	<hr/> 306,934	<hr/> 301,975	<hr/> 4,954	<hr/> 5	306,934 FF1, pg. 267

APPALACHIAN POWER COMPANY
 ACCUMULATED DEFERRED INCOME TAX IN ACCOUNT 190
 PERIOD ENDED DECEMBER 31, 2021

COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F					
						NON-APPLICABLE/NON-UTILITY		FUNCTIONALIZATION 12/31/2021		
						BALANCE AS 12/31/2021	BALANCE AS 12/31/2021	GENERATION	TRANSMISSION	DISTRIBUTION
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	52,039,166		26,155,315	21,520,792	4,363,059				
2.04	CIAC-BOOK RECEIPTS	0		-	-	-				
2.05	CIAC - BOOK RECEIPTS-DISTR -SV	8,817,884		-	3,109,228	5,708,656				
2.06	CIAC - BOOK RECEIPTS-TRANS	203,424		-	203,424	-				
2.07	CIAC - BOOK RECEIPTS-DISTR -SW	3,250,361		-	124,960	3,125,401				
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	(1,736)		81,260	(82,996)	(0)				
2.12	PROV FOR RATE REFUND-TAX REFORM	0		0	-	-				
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	77,210		67,165	1,669	8,376				
2.18	SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN	14,738		4,129	-	10,608				
2.19	ACCRD SUP EXEC RETIR PLAN COSTS-SFAS 158	86,515		19,974	-	66,542				
2.20	ACCRD BK SUP. SAVINGS PLAN EXP	69,294		20,623	-	48,671				
2.21	EMPLOYER SAVINGS PLAN MATCH	(0)		0	-	(0)				
2.22	ACCRUED PSI PLAN EXP	0		0	-	0				
2.23	STOCK BASED COMP-CAREER SHARES	(343,012)		(56,019)	-	(286,993)				
2.24	BK PROV UNCOLL ACCTS	131,980		491	(10,473)	141,961				
2.25	PROV-TRADING CREDIT RISK - A/L	(21,944)		(21,944)	-	-				
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	3,356,450		1,265,707	82,855	2,007,887				
2.29	ACCRD ENVIRONMENTAL LIAB-CURRENT	2,520		-	-	2,520				
2.30	ACCRUED BOOK VACATION PAY	2,049,329		662,153	(52,295)	1,439,471				
2.31	BOOK LEASES DEFERRED	197,168		(3,894)	-	201,062				
2.32	(ICDP)-INCENTIVE COMP DEFERRAL PLAN	109,848		2,488	-	107,360				
2.33	BK ACCRL- COOK CT RENT HOLIDAY	(35,772)		-	-	(35,772)				
2.34	ACCRUED BK SEVERANCE BENEFITS	33,898		32,592	-	1,307				
2.35	ACCRUED INTEREST EXPENSE - STATE	0		-	-	-				
2.36	ACCRUED INTEREST-LONG-TERM - FIN 48	0		-	0	0				
2.37	ACCRUED INTEREST-SHORT-TERM - FIN 48	0		-	-	-				
2.38	ACCRUED STATE INCOME TAX EXP	0		-	-	-				
2.39	BK DFL RAIL TRANS REV/EXP	0		-	-	-				
2.40	ACCRUED RTO CARRYING CHARGES	0		-	-	-				
2.41	PROV LOSS-CAR CHG-PURCHASD EMA	0		-	-	-				
2.42	DEFD EQUITY CARRYING CHRGS-ENVIRON COMP COST	0		-	-	-				
2.43	FEDERAL MITIGATION PROGRAMS	565,589		565,589	-	-				
2.44	STATE MITIGATION PROGRAMS	(0)		(0)	-	-				
2.45	FICA - NON-CURRENT	671,385		262,262	-	409,122				
2.46	DEFD REV-EPR/MNTR CARBON CAPTURE-L/T	0		-	-	-				
2.47	DEFD BK CONTRACT REVENUE	17,408		-	17,408	-				
2.48	FICA - NON-CURRENT	46		-	46	-				
2.49	FK BK WRITE-OFF BLUE RDGE EASE	0		-	-	-				
2.50	FR BK WRITE-OFF BLUE RDGE EASE	0		-	-	-				
2.51	SV BK WRITE-OFF BLUE RDGE EASE	0		-	-	-				
2.52	CV BK WRITE-OFF BLUE RDGE EASE	0		-	-	-				
2.53	TAX > BOOK BASIS - EMA-A/C 190	96,265		96,265	-	-				
2.54	DEFD TX LOSS-INTERCO SALE-EMA	228,014		228,014	-	-				
2.55	DEFD BOOK GAIN-EPA AUCTION	0		-	-	-				
2.56	ADVANCE RENTAL INC (CUR MO)	376,442		-	2,233	374,209				
2.57	DEFERRED BOOK RENTS	38,672		-	38,672	-				
2.58	REG LIAB-UNREAL MTM GAIN-DEFL	5,845,959		5,845,959	-	-				
2.59	SECURITIZATION DEFD EQUITY INCOME - LONG-TERM	469,161		469,161	-	-				
2.60	CAPITALIZED SOFTWARE COSTS-TAX	41,919		410	(2)	41,511				
2.61	CAPITALIZED ADVERTISING EXP-TX	775,592		-	775,592	-				
2.62	ACCRD SFAS 106 PST RETIRE EXP	(18,203,448)		(9,346,964)	(1,566,212)	(7,290,272)				
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	(3,809,319)		(1,825,572)	71,959	(2,055,705)				
2.65	ACCRD SFAS 112 PST EMPLOY BEN	2,803,250		917,983	72,976	1,812,290				
2.66	ACCRD BOOK ARO EXPENSE - SFAS 143	82,449,731		82,209,432	6,643	233,656				
2.67	ACCRD BK ARO EXP - MTNR CARBON CAPTURE	2,521,009		2,521,009	-	-				
2.68	BOOK OPERATING LEASE - ASSET	14,167,548		4,377,367	113,548	9,676,633				
2.69	SFAS 106 - MEDICARE SUBSIDY - NORM - (PPACA)	-		-	-	-				
2.70	GROSS RECEIPTS- TAX EXPENSE	0		-	-	-				

2.71	ACCRUED BK REMOVAL COST - ACRS	67,676,004		6,970,833	19,492,957	41,212,214	
2.72	FIN 48 - DEFD STATE INCOME TAXES	0		-	-	-	
2.73	DEFD STATE INCOME TAXES	12,165,005		6,276,737	2,368,590	3,519,678	
2.74	ACCRD SIT/FRANCHISE TAX RESERVE	0		-	-	-	
2.75	ACCRUED SALES & USE TAX RESERVE	0		-	-	-	
2.76	ACCRD SIT TX RESERVE-LNG-TERM-FIN 48	(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	568,887		-	-	568,887	
2.83	2007 IRS AUDIT ADJUSTMENTS - A/C 190	0		-	-	-	
2.84	IRS CAPITALIZATION ADJUSTMENT	2,232,589		541,817	1,232,046	458,725	
2.85	AMT CREDIT - DEFERRED	0		-	-	-	
2.86	REHAB CREDIT - DEFD TAX ASSET RECLASS	0		-	-	-	
2.87	RESTRICTED STOCK PLAN	(15)		12,792	-	(12,807)	
2.88	PSI - STOCK BASED COMP	766,273		112,258	-	654,015	
2.89	NOL - DEFERRED TAX ASSET RECLASS	4,357,324		-	817,784	3,539,540	
2.90	NOL ADJUSTMENT	10,803,466		3,877,964	3,047,539	3,877,964	
2.91	NOL CONTRA	(10,803,466)	10,803,466	-	-	-	
2.92	NON-UTILITY DEFERRED FIT	4,452,399	(4,452,399)	-	-	-	
2.93	SFAS 109 FLOW-THRU 190.3	50,761,203	(50,761,203)	-	-	-	
2.94	SFAS 109 EXCESS DFIT 190.4001	178,697,581	(178,697,581)	-	-	-	
2.95	Accum Deferred SIT - Excess 190.4002	129,889	(129,889)	-	-	-	
2.96	Accum Deferred FIT-TBBS 190.6001	2,621,359	(2,621,359)	-	-	-	
2.97	Accum Deferred SIT-TBBS 190.6002	616,691	(616,691)	-	-	-	
2.98	ADIT FED - NON-UMWA PRW OCI 1900011	(4,713,547)	4,713,547	-	-	-	
2.99	ADIT FED - UMWA PRW OCI 1900012	-	0	-	-	-	
3.00	ADIT FED - HEDGE-INTEREST RATE 1900015	631,708	(631,708)	-	-	-	
3.01	ADIT FED - HEDGE-FOREIGN EXC 1900016	25,627	(25,627)	-	-	-	
3.02	NON-UTILITY DEFERRED SIT 1902002	242,939	(242,939)	-	-	-	
3.03	DEFERRED SIT 1901002	0	0	0	0	0	
3	TOTAL ACCOUNT 190	488,763,374	(222,662,383)	136,941,563	51,846,783	77,312,644	266,100,991 FF1, pg. 234
4	ACCOUNT 190 - ARO-Related Deferrals	84,970,740	0	84,730,441	6,643	233,656	
	Labor Related			(4,777,012)	(1,075,098)	(949,128)	
	Energy Related			6,041,284	17,408	0	
	ARO			84,730,441	6,643	233,656	
	Demand Related			47,068,887	49,032,507	70,610,611	
	Excluded			213,889,868			

Appalachian Power Company
Capacity Cost of Service Formula Rate
Workpaper 8b - Effective Income Tax Rate
For the Year Ended December 31, 2021

Effective Income Tax Rate

T=1 - {{{(1 - SIT) * (1 - FIT)}} / (1 - SIT * FIT * P)} =	23.84%
EIT=(T/(1-T)) * (1-(WCLTD/WACC)) =	20.97%
where WCLTD and WACC from Appendix 2, pg. 11, Col.(4) and FIT, SIT & P are as shown below.	
GRCF=1 / (1 - T)	1.3130
Amortized Investment Tax Credit (enter negative)	0
	FF1 P.114, Ln.19, Col.c
FIT	21.0000%
SIT	3.59% State Income Tax Rate (Composite).
P	0.0000% Percent of FIT deductible for state purposes (Note 3).
WCLTD	2.43%
WACC	7.35%

Development of Composite State Income Tax Rates for 2021 (Note 1)

Tennessee Income Tax	6.5000%	
Apportionment Factor - Note 2	2.2100%	
Effective State Income Tax Rate		0.14%
Michigan Business Income Tax	6.0000%	
Apportionment Factor - Note 2	0.0100%	
Effective State Income Tax Rate		0.00%
Virginia Net Income Tax	0.0000%	
Apportionment Factor - Note 2	41.9900%	
Effective State Income Tax Rate		0.00%
West Virginia Net Income	6.5000%	
Apportionment Factor - Note 2	52.6200%	
Effective State Income Tax Rate		3.42%
Illinois Corporation Income Tax	9.5000%	
Apportionment Factor - Note 2	0.2700%	
Effective State Income Tax Rate		0.03%
Total Effective State Income Tax Rate		3.59%

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, 2021

Payroll Related Other Taxes	7,908,051	Payroll
Property Related Other Taxes	81,184,609	Property
Direct Production Related	52,253,994	Production
Direct Distribution Related	-	Distribution
Other	9,188,683	Other
Not Allocated ((Gross Receipts, Commission Assessments)	15,507	NA
	150,550,844	

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	(24,580) 40,087	pg. 263, ln. 97 (I) pg. 263, ln. 98 (I)	N/A N/A
3	<u>Real Estate and Personal Property Taxes</u>			
4	Real and Personal Property - West Virginia	25,425,095 25,708,038 97,717	pg. 263, ln. 25 (I) pg. 263, ln. 26 (I) pg. 263, ln. 27 (I)	Property Property Property
5	Real and Personal Property - Virginia	943 348,540 26,731,087	pg. 263, ln. 22 (I) pg. 263, ln. 23 (I) pg. 263, ln. 24 (I)	Property Property Property
6	Real and Personal Property - Tennessee	(14,778) 1,467,974	pg. 263, ln. 20 (I) pg. 263, ln. 21 (I)	Property Property
7	Real and Personal Property - Other Jurisdictions	(556,846) 1,976,839	pg. 263, ln. 18 (I) pg. 263, ln. 19 (I)	Property Property
8	<u>Payroll Taxes</u>			
9	Federal Insurance Contribution (FICA)	7,704,154	pg. 263, ln. 112 (I)	Payroll

Appalachian Power Company
Capacity Cost of Service Formula Rate
Workpaper 8c - Taxes Other Than Income Taxes
For the Year Ended December 31, 2021

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	47,778	pg. 263, ln. 31 (I)	Payroll
11	State Unemployment Insurance	(3) 2,324 29,575 124,223	pg. 263, ln. 32 (I) pg. 263, ln. 33 (I) pg. 263, ln. 34 (I) pg. 263, ln. 35 (I)	Payroll Payroll Payroll Payroll
12	<u>Production Taxes</u>			
13	State Severance Taxes	-		
14	<u>Miscellaneous Taxes</u>			
15	State Business & Occupation Tax	(162,937) 38,031,196 14,369,302	pg. 263, ln. 104 (I) pg. 263, ln. 105 (I) pg. 263, ln. 5 (I)	Production Production Production
16	State Public Service Commission Fees			Other Other
17	State Franchise Taxes	221,694	pg. 263, ln. 95 (I)	Other
18	State Lic/Registration Fee			Other Other Other Other Other Other Other
19	Misc. State and Local Tax	9,185,822 (1,625,253) (186,736) (218,918) -	pg. 263, ln. 103 (I) pg. 263, ln. 101 (I) pg. 263, ln. 102 (I) pg. 263, ln. 99 (I)	Other Other
20	Sales & Use	85	pg. 263, ln. 47 (I)	Other Other Other Other Other
21	Federal Excise Tax	16,433	pg. 263, ln. 80 (I)	Production
22	Gross Receipts-Audit			N/A
23	Total Taxes by Allocable Basis	148,738,855		

(Total Company Amount Ties to FFI p.114, Ln 14,(c))

Appalachian Power Company
Capacity Cost of Service Formula Rate
Workpaper 9a - Wages and Salaries
For the Year Ended December 31, 2021

	APCo ¹	AEPSC ²	Total
Production:			
Operation	25,291,935	18,246,152	43,538,087
Maintenance	25,179,103	4,698,896	29,877,999
Total	50,471,038	22,945,048	73,416,086
Transmission:			
Operation	88,930	12,181,618	12,270,548
Maintenance	86,132	3,421,859	3,507,991
Total	175,062	15,603,477	15,778,539
Distribution:			
Operation	6,937,074	2,573,547	9,510,621
Maintenance	26,580,660	909,954	27,490,614
Total	33,517,734	3,483,501	37,001,235
Customer Accounts	6,558,776	9,001,533	15,560,309
Customer Service and Informational	2,780,566	255,346	3,035,912
Sales	0	310	310
Total Wages and Salaries Excluding A & G	93,503,176	51,289,215	144,792,391
Administrative and General			
Operation	2,407,593	31,467,426	33,875,019
Maintenance	2,977,006	515,005	3,492,011
Total	5,384,599	31,982,431	37,367,030
Total O & M Payroll	98,887,775	83,271,646	182,159,421

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, 2021

<u>Account</u>	<u>Demand</u> ¹	<u>Energy</u> ¹	<u>Total</u>	<u>Source</u> ¹
500	Operation Supervision and Engineering	12,624,321	12,624,321	CBR
501	Fuel		4,143,435	
502	Steam Expense	10,807,563	10,807,563	
505	Electric Expense	11,028	11,028	
506	Misc. Steam Power Expense	6,773,101	6,773,101	
509	ALLOWANCES		61	
510	Maintenance Supv & Engineering		911,136	
511	Maintenance of Structures	839,154	839,154	
512	Maintenance of Boiler Plant		11,148,105	
513	Maintenance of Electric Plant		6,158,043	
514	Maintenance of Misc Plant	7,316,683	7,316,683	
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
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	1,198,198	1,198,198	
536	Water for Power		0	
537	Hydraulic Expenses	358,763	358,763	
538	Electric Expenses	237,976	237,976	
539	Miscellaneous Hydraulic Power	1,993,299	1,993,299	
540	Rents		0	
541	Maintenance Supv & Engineering	195,730	195,730	
542	Maintenance of Structures	1,328,201	1,328,201	
543	Maint of Reservoirs, Dams and Waterways	837,365	837,365	
544	Maintenance of Electric Plant		985,062	
545	Maintenance of Misc Hydraulic Plant	42,513	42,513	
546	Operation Supv & Engineering	163,245	163,245	
547	Fuel		27,802	
548	Generation Expenses	420,662	420,662	
549	Misc Power Generation Exp	103	103	
553	Maintenance of Generating & Electric Plant	116,007	116,007	
554	Maintenance of Misc Other Power Gen Plant	0	0	
555	Purchased Power	0	0	0
556	System Control	1,814,678	1,814,678	
557	Other Expense	2,963,852	2,963,852	
Total Allocated Labor Expense		50,042,442	23,373,644	73,416,086
Allocation Factors		0.6816277566	0.3183722434	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, 2021

Production

	Account	Amount	Source
500	Operation Supv & Engineering	19,520,337	320.4.(b)
501	Fuel	384,765,119	320.5.(b)
502	Steam Expenses	50,532,264	320.6.(b)
505	Electric Expenses	203,351	320.9.(b)
506	Misc. Steam Power Expense	19,293,080	320.10.(b)
507	Rents	39,073	320.11.(b)
509	Allowances	612,073	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	1,612,103	320.44.(b)
536	Water for Power	24,080	320.45.(b)
537	Hydraulic Expenses	984,313	320.46.(b)
538	Electric Expenses	397,988	320.47.(b)
539	Miscellaneous Hydraulic Power	3,347,023	320.48.(b)
540	Rents	362,506	320.49.(b)
546	Operation Supv & Engineering	290,411	321.62.(b)
547	Fuel	18,842,965	321.63.(b)
548	Generation Expenses	556,276	321.64.(b)
549	Misc. Power Generation Expense	229,348	321.65.(b)
550	Rents	29	
	Total Operation	501,612,339	
510	Maintenance Supv & Engineering	2,363,425	320.15.(b)
511	Maintenance of Structures	4,229,814	320.16.(b)
512	Maintenance of Boiler Plant	47,508,488	320.17.(b)
513	Maintenance of Electric Plant	13,342,587	320.18.(b)
514	Maintenance of Misc Plant	11,801,008	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	241,930	320.53.(b)
542	Maintenance of Structures	2,846,737	320.54.(b)
543	Maintenance of Reservious, Dams and Waterways	2,840,543	320.55.(b)
544	Maintenance of Electric Plant	2,698,931	320.56.(b)
545	Maintenance of Miscellaneous Hydraulic Plant	131,686	320.57.(b)
551	Maintenance Supv & Engineering	0	321.69.(b)
553	Maintenance of Generating & Electric Plant	237,571	321.71.(b)
554	Maintenance of Misc. Other Power Gen. Plant	0	321.72.(b)
	Total Maintenance	88,242,720	
555	Purchased Power	579,121,879	321.76.(b)
556	System Control	2,490,558	321.77.(b)
557	Other Expense	6,760,693	321.78.(b)
	Total Other	588,373,130	321.79.(b)
	Total Production	1,178,228,189	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, 2021

Transmission

560	Operation Supv & Engineering	14,515,410	321.83.(b)
561.1	Load Dispatch-Reliability	0	321.85.(b)
561.2	Load Dispatch-Monitor and Operate	2,043,828	321.86.(b)
561.3	Load Dispatch-Transmission Service	0	321.87.(b)
561.4	Scheduling, System Control	6,341,973	321.88.(b)
561.5	Reliability, Planning and Standards Dev.	782,506	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.	1,852,032	321.92.(b)
562	Station Expense	1,499,414	321.93.(b)
563	Overhead Line Expense	186,419	321.94.(b)
564	Underground Line Expense	30,398	321.95.(b)
565	Trans of Electricity by Others	316,382,461	321.96.(b)
566	Misc Transmission Expense	(14,394,958)	321.97.(b)
567	Rents	61,491	321.98.(b)
	Total Operation	<u>329,300,974</u>	321.99.(b)
568	Maintenance Supv & Engineering	171,417	321.101.(b)
569	Maintenance of Structures	71,059	321.102.(b)
569.1	Maintenance of Computer Hardware	38,506	321.103.(b)
569.2	Maintenance of Computer Software	598,061	321.104.(b)
569.3	Maintenance of Communication Equip	44,159	321.105.(b)
570	Maintenance of Station Equip	3,705,459	321.107.(b)
571	Maintenance of OH Lines	23,644,071	321.108.(b)
572	Maintenance of UG Lines	10,578	321.109.(b)
573	Maintenance of Misc Trans	145,042	321.110.(b)
	Total Maintenance	<u>28,428,352</u>	321.111.(b)
	Total Transmission	357,729,326	321.112.(b)

Regional Market Expense

575.7	Market Facilitation, Monitoring and Compliance	6,603,034	322.121.(b)
-------	--	-----------	-------------

Distribution

580	Operation Supv & Engineering	5,546,699	322.134.(b)
581	Load Dispatching	7,211	322.135.(b)
582	Station Expense	1,368,052	322.136.(b)
583	Overhead Line Expense	587,051	322.137.(b)
584	Underground Line Expense	2,170,984	322.138.(b)
585	Street Lighting	590,853	322.139.(b)
586	Meter Expenses	1,785,362	322.140.(b)
587	Customer Installations	624,927	322.141.(b)
588	Misc Distribution Expense	10,652,763	322.142.(b)
589	Rents	1,451,899	322.143.(b)
	Total Operation	<u>24,785,801</u>	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, 2021

590	Maintenance Supv & Engineering	181,056	322.146.(b)
591	Maintenance of Structures	199,244	322.147.(b)
592	Maintenance of Station Equip	1,369,389	322.148.(b)
593	Maintenance of OH Lines	126,395,547	322.149.(b)
594	Maintenance of UG Lines	1,277,470	322.150.(b)
595	Maintenance of Line Trsfrs	1,892,232	322.151.(b)
596	Maintenance of Street Lights	528,276	322.152.(b)
597	Maintenance of Meters	380,371	322.153.(b)
598	Maintenance of Misc Dist Plant	4,759,687	322.154.(b)
	Total Maintenance	<u>136,983,272</u>	322.155.(b)
	Total Distribution	161,769,073	322.156.(b)

Customer Accounts

901	Supervision	478,550	322.159.(b)
902	Meter Reading Expenses	3,934,277	322.160.(b)
903	Customer Records/Collection	24,315,220	322.161.(b)
904	Uncollectible Accounts	5,625,956	322.162.(b)
905	Misc Customer Accts Exp	135,767	322.163.(b)
	Total Customer Accounts	<u>34,489,770</u>	322.164.(b)

Customer Service and Informational

907	Supervision	653,360	323.167.(b)
908	Customer Assistance	15,033,181	323.168.(b)
909	Info & Instructional Adv	0	323.169.(b)
910	Misc Cust Service & Info Expense	83,279	323.170.(b)
	Total Customer Service	<u>15,769,820</u>	323.171.(b)

Sales Expense

911	Supervision	0	323.174.(b)
912	Selling Expenses	168,708	323.175.(b)
913	Advertising Expenses	0	323.176.(b)
916	Misc Sales Expense	0	323.177.(b)
	Total Sales Expense	<u>168,708</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, 2021

Administrative and General

920	A & G Salaries	46,182,639	323.181.(b)
921	Office Supplies & Exp	5,058,941	323.182.(b)
922	Adm Exp Trsfr - Credit	5,484,021	323.183.(b)
923	Outside Services	13,463,107	323.184.(b)
924	Property Insurance	4,446,810	323.185.(b)
925	Injuries and Damages	3,496,246	323.186.(b)
926	Employee Benefits	5,144,960	323.187.(b)
926a	Less: Actual Employee Benefits (Note A)	(17,947,827)	
926b	Allowed Employee Benefits (Note B)	6,222,780	
926	Employee Benefits	<u>(6,580,087)</u>	
927	Franchise Requirements	0	323.188.(b)
928	Regulatory Commission Exp	10,695,109	323.189.(b)
929	Duplicate Charges - Credit	145,001	323.190.(b)
930.1	General Advertising Expense	728,098	323.191.(b)
930.2	Misc General Expense	7,759,245	323.192.(b)
930.2	Company Dues and Memberships	0	323.192.(b)
931	Rents	1,950,065	323.193.(b)
	Total Operation	<u>92,829,195</u>	320.194.(b)
935	Maintenance of Gen Plant	<u>11,869,482</u>	323.196.(b)
	Total Maintenance	11,869,482	
	Total Administrative & General	<u>104,698,677</u>	323.197.(b)
	Total O & M Expenses	<u>1,859,456,597</u>	323.198.(b)
	Total Elec O & M Exp. - FERC Form1 pg. 323, L. 198(b)	1,859,923,604	
	Difference	467,007	

Actual Expense - Removed from Cost of Service	
Note A: Acct 926 (0021) PBOP Gross Cost	991,230
Acct 926 (0043) PBOP Medicare Part Subsidy	(18,939,057)
PBOP Amounts in Annual Informational Filing	(17,947,827)

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, 2021

	FF1, pg., Ln. Col.	Amount
<i>Retail</i>		
Misc. Exp.	351, Col(h)	290,356
W V Base Case	351, Col(h)	0
W Va Broadband	351, Col(h)	54,294
WV ENEC	351, Col(h)	187,634
Va Broadband	351, Col(h)	197,209
VA Blue Ridge Peitition Filing	351, Col(h)	59,752
Virginia Fuel Filing	351, Col(h)	29,005
VA Gen Rate Adj Clause	351, Col(h)	47,848
WV RAC Filing	351, Col(h)	197,879
VA Clean Economy Act Filing	351, Col(h)	307,750
WV IRP	351, Col(h)	595,465
Va EE RAC	351, Col(h)	293,183
Va IRP	351, Col(h)	48,915
VA RAC Filing	351, Col(h)	161,299
Kanawha River Plant Demo Filing	351, Col(h)	31,510
State Commission Fees	351, Col(h)	5,108,851
VA Triennial	351, Col(h)	627,981
<i>Total Retail</i>		8,238,931
 <i>Wholesale - FERC ¹</i>		
Smith Mountain - Adm. Federal Power Act	351, Col(h)	1,531,695
Leesville Hydro Project - Adm. Federal Power Act	351, Col(h)	133,361
Claytor Hydro Project - Adm. Federal Power Act	351, Col(h)	284,492
Byllesby Buck Hydro Project - Adm. Federal Power Act	351, Col(h)	107,272
Marmet and London Hydro - Adm. Federal Power Act	351, Col(h)	111,399
Winfield Hydro - Adm. Federal Power Act	351, Col(h)	65,931
Niagara Hydro Project - Adm. Federal Power Act	351, Col(h)	8,430
<i>Total Wholesale</i>		2,242,580
 <i>PJM FERC</i>	351, Col(h)	35,719
FERC 205 Filing	351, Col(h)	0
FERC 206 Filing	351, Col(h)	0
		35,719
 Total FF1, pg. 351, Ln. 46, Col(h)		10,517,230

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, 2021

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 Reacc'd	Source(s)*					
		a		b	c	d		e	f		g=a-b-c-d-e-f	
1	Dec-21	4,648,036,287	112.16.c	0	0	0	112.3.c,6.c.,7.c.	(3,463,213)	112.12.c.	24,379,199	112.15.c.	4,627,120,300

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

Account	Description		Dec-19
2 2010001	Common Stock Issued		260,457,768
	Source ¹		112.2.c
3 2040002	PS Not Subj to Mandatory Redem		-
	Source ¹		112.3.c
4 2070000	Prem on Capital Stk		-
	Source ¹		112.6.c
5 2080000	Donations Recvd from Stckhldrs	CBR ²	1,825,984,503
6 2100000	Gain Rslc/Cancl Req Cap Stock	CBR ²	433
7 2110000	Miscellaneous Paid-In Capital	CBR ²	2,642,015
8			1,828,626,950
	Source ¹		112.7.c
9 2151000	Appropriations of Retained Earnings	CBR ²	19,085,984
10 2160001	Unapprp Retnd Erngs-Unrestrictd	CBR ²	2,232,512,543
11 4330000	Transferred from Income	CBR ²	348,937,055
12 4370000	Div Decl-PS Not Sub to Man Red	CBR ²	-
13 4380001	Dividends Declared	CBR ²	(62,500,000)
14 4390000	Adj to Retained Earnings	CBR ²	-
15	Retained Earnings		2,538,035,582
	Source ¹		112.11.c
16 2161001	Unap Undist Consol Sub Erng	CBR ²	(3,463,213)
17 2161002	Unap Undist Nonconsol Sub Erng	CBR ²	-
18 4181001 & 002	Equity in Earnings	CBR ²	-
19	Unapprop Sub Earnings	CBR ²	(3,463,213)
	Source ¹		112.12.c
20 2190002	OCI-Min Pen Liab FAS 158-Affil	CBR ²	(792,349)
21 2190004	OCI-Min Pen Liab FAS 158-SERP	CBR ²	-
22 2190006	OCI-Min Pen Liab FAS 158-Qual	CBR ²	-
23 2190007	OCI-Min Pen Liab FAS 158-OPEB	CBR ²	17,731,913
24 2190010	OCI-for Commodity Hedges	CBR ²	-
25 2190015	Accum OCI-Hdg-CF-Int Rate	CBR ²	7,503,895
26 2190016	Accum OCI-Hdg-CF-For Exchg	CBR ²	(64,260)
27	Acc Oth Comp Inc		24,379,199
	Source ¹		112.15.c
28	Total Capital	CBR ²	4,648,036,287
29	Common Equity Balance	CBR ²	4,627,120,300

Notes:

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

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

Appalachian Power Company
Capacity Cost of Service Formula Rate
Workpaper 12b - Preferred Stock
For the Year Ending December 31, 2021

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-21	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 15 - Outstanding Long-Term Debt
For the Year Ending December 31, 2021

Line	Period	Advances from Associated Co	FF1 Reference	Bonds	FF1 Reference	(Reacquired Bonds)	FF1 Reference	Purchase Contracts	FF1 Reference	Senior Unsecured Notes	FF1 Reference	Debntr Trust Pref Secry Insts	FF1 Reference	Total Debt Outstanding	Reference
		2230000 a		2210000 b		2220001 c		2240002 d		2240006 e		2240046 f			
1	Dec-21	0	112.20.c.	200,079,231	112.18.c.	0	112.19.c.	0	257.col.(h)	4,782,910,721	257.col.(i)	0	257.col.(h)	q=a+b+c+d+e+f	FF1, 112.24.c & 112.23.c
2	Dec-21	0		200,079,231		0		0		4,782,910,721		0		4,982,989,952	

Appalachian Power Company
Interest & Amortization on Long-Term Debt
For the Year Ending December 31, 2021

Line	Description	Acct	Amount
1	Interest IPC	4270002	8,960,387
2	Interest Debentures	4270004	7,091,897
3	Interest Other LTD	4270005	1,856,074
4	Interest Unsecured	4270006	194,039,280
5	Interest PurC	4270002	-
6		(FF1, P.117.L.62)	211,947,638
7	Amort Debt Disc/ Exp	Acct 428 (FF1, P.117, L.63)	4,116,805
8	Amort Loss Reacc	Acct 428.1 (FF1, P.117, L.64)	3,866,685
9	Interest* Assoc LT	4300001 (FF1, P.117, L.67)	137,743
10	Amort Debt Premium	Acct 429 (FF1, P.117, L.65)	-
11	Amort Gain Reacc	Acct 429.1 (FF1, P.117, L.66)	-
12	Cost of Long Term Debt		220,068,871
13	Reconciliation to FF1, 257, 33, i		
14	Interest on LT Debt	Line 6	211,947,638
15	Interest on Assoc LT Debt	Line 9	137,743
16	Total (FF1, 257, 33, i)		212,085,381
17	Amortization of Hedge Gain / Loss included in Acct 4270006 (subject to limit on B-13)		(1,103,221)

*Per Company Books and Records interest associated with LTD.

Reconciliation Account 430		
4300001	Interest Expense Long Term Debt	-
4300003	Interest Expense Short Term Debt	137,743
	FF1, pg. 117, Ln. 67	137,743

Appalachian Power Company
Capacity Cost of Service Formula Rate
Workpaper 13a - Recoverable Hedge Gains/Losses
For the Year Ended December 31, 2021

HEDGE AMOUNTS BY ISSUANCE (FROM p. 256-257 (i) of the FERC Form 1)	Total Hedge Gain or Loss for 2021	Less Excludable Amounts (See NOTE on Line For the Year Ended December 31, 2021)	Net Includable Hedge Amount	Remaining Unamortized Balance	Amortization Period	
					Beginning	Ending
Senior Unsecured Notes - Series I	-		-	-	Jan-05	Jul-14
Senior Unsecured Notes - Series K	-		-	-	Jun-05	May-15
Senior Unsecured Notes - Series L	-		-	-	Sep-05	Sep-15
Senior Unsecured Notes - Series H	37,071		37,071	420,142	May-03	May-33
Senior Unsecured Notes - Series N	(194,198)		(194,198)	(2,767,328)	Apr-06	Apr-36
Senior Unsecured Notes - Series Q	159,671		159,671	2,587,993	Mar-08	Apr-38
Senior Unsecured Notes - Series S	-		-	-	May-10	May-15
Senior Unsecured Notes - Series T	(251,430)		(251,430)	-	Mar-11	Mar-21
Senior Unsecured Notes - Series AA	(10,593,741)	(9,739,407)	(854,334)	(9,739,407)	Mar-21	Mar-31
Total Hedge Amortization	(10,842,628)	(9,739,407)	(1,103,221)	(9,498,601)		

Appalachian Power Company
Capacity Cost of Service Formula Rate
Workpaper 14 - Non-Fuel Power Production O&M Expenses
For the Year Ending December 31, 2021

<u>Account</u>		Less Carbon		<u>Total</u>	<u>Source</u> ¹
		<u>December</u>	<u>Capture Expense</u> ²		
500	Demand	19,520,337		19,520,337	320.4.(b)
502	Demand	50,532,264		50,532,264	320.6.(b)
503	Energy	0		0	320.7.(b)
504 - Cr.	Energy	0		0	320.8.(b)
505	Demand	203,351		203,351	320.9.(b)
506	Demand	19,293,080	0	19,293,080	320.10.(b)
507	Demand	39,073		39,073	320.11.(b)
509	Energy	612,073		612,073	320.12.(b)
510	Energy	2,363,425		2,363,425	320.15.(b)
511	Demand	4,229,814		4,229,814	320.16.(b)
512	Energy	47,508,488		47,508,488	320.17.(b)
513	Energy	13,342,587		13,342,587	320.18.(b)
514	Demand	11,801,008		11,801,008	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	1,612,103		1,612,103	320.44.(b)
536	Demand	24,080		24,080	320.45.(b)
537	Demand	984,313		984,313	320.46.(b)
538	Demand	397,988		397,988	320.47.(b)
539	Demand	3,347,023		3,347,023	320.48.(b)
540	Demand	362,506		362,506	320.49.(b)
541	Demand	241,930		241,930	320.53.(b)
542	Demand	2,846,737		2,846,737	320.54.(b)
543	Demand	2,840,543		2,840,543	320.55.(b)
544	Energy	2,698,931		2,698,931	320.56.(b)
545	Demand	131,686		131,686	320.57.(b)
546	Demand	290,411		290,411	321.62.(b)
548	Demand	556,276		556,276	321.64.(b)
549	Demand	229,348		229,348	321.65.(b)
550	Demand	29		29	321.66.(b)
551	Demand	0		0	321.69.(b)
552	Demand	0		0	321.70.(b)
553	Demand	237,571		237,571	321.71.(b)
554	Demand	0		0	321.72.(b)
Total		186,246,975	0	186,246,975	
Demand		119,721,442	0	119,721,442	
Energy		66,525,504	0	66,525,504	
Total		186,246,946	0	186,246,946	
Demand	%			64.281%	
Energy	%			35.719%	
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, 2021

<u>Month</u>	<u>Demand (\$) ¹</u>	<u>Energy (\$) ¹</u>	<u>Other Charges ²</u>	<u>Total Purchased Power Expense</u>
Dec-21	61,298,455	517,823,424	0	579,121,879
Total	61,298,455	517,823,424	0	579,121,879
	327, k	327, l	327,m	327,n

Notes:

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

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

Appalachian Power Company
 Capacity Cost of Service Formula Rate
 Workpaper 15d - Off-System Sales
 For the Year Ended December 31, 2021

<u>Month</u>	<u>Demand (\$) ¹</u>	Other Charges <u>(\$) ¹</u>	<u>Energy (\$) ¹</u>	<u>Total</u>
Dec-21	4,073,006	11,030,671	137,369,665	152,473,342
<u>Month</u>			<u>(\$) Margins ²</u>	
Dec-21			22,144,230	

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

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

Appalachian Power Company
Capacity Cost of Service Formula Rate
Workpaper 16 - GSU Plant and Accumulated Depreciation Balance
For the Year Ended December 31, 2021

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 1016 352 GSU	VA	12/2021	46,746.00	29,248.92	17,497.08
Appalachian Power - Gen	John E. Amos Generating Plant Unit 3 : APCo : 0743	35200 - Structures and Improvements	APCo 1016 352 GSU	WV	12/2021	24,415.85	11,343.52	13,072.33
Appalachian Power - Gen	John E. Amos Generating Plant Units 1 & 2 : APCo : 0740	35200 - Structures and Improvements	APCo 1016 352 GSU	WV	12/2021	81,600.00	38,962.04	22,637.96
Appalachian Power - Gen	Mountaineer Generating Plant : APCo : 0710	35200 - Structures and Improvements	APCo 1016 352 GSU	WV	12/2021	94,966.37	44,207.63	40,758.54
Appalachian Power - Gen	Niaqara Hydro Plant : APCo : 0650	35200 - Structures and Improvements	APCo 1016 352 GSU	VA	12/2021	1,579.00	868.45	710.55
Appalachian Power - Gen	Byllesby Hydro Plant : APCo : 0630	35300 - Station Equipment	APCo 1016 353 GSU	VA	12/2021	132,441.00	110,629.60	21,811.40
Appalachian Power - Gen	Careno Generating Plant : APCo : CERGP	35300 - Station Equipment	APCo 1016 353 GSU	WV	12/2021	5,396,124.18	1,991,231.72	3,404,892.46
Appalachian Power - Gen	Claytor 138KV Substation : APCo : 0621	35300 - Station Equipment	APCo 1016 353 GSU	VA	12/2021	673,990.00	375,342.09	298,647.91
Appalachian Power - Gen	Clinch River Generating Plant : APCo : 0770	35300 - Station Equipment	APCo 1016 353 GSU	VA	12/2021	812,314.21	452,122.71	360,191.50
Appalachian Power - Gen	Dresden Generating Plant : APCo : DRESGP	35300 - Station Equipment	APCo 1016 353 Dresden Plant	OH	12/2021	20,952,191.89	(66,389.77)	21,038,581.66
Appalachian Power - Gen	Dresden Plant - Virginia AFUDC : APCo : DRAFUDCVA	35300 - Station Equipment	APCo 1016 353 Dresden VA-AFUDC	OH	12/2021	1,628,160.99	765,136.23	863,024.76
Appalachian Power - Gen	John E. Amos Generating Plant Common Facilities for Units 1, 2 & 3 : APCo : 7801	35300 - Station Equipment	APCo 1016 353 GSU	WV	12/2021	1,166,092.20	755,629.07	410,463.13
Appalachian Power - Gen	John E. Amos Generating Plant Unit 3 : APCo : 0743	35300 - Station Equipment	APCo 1016 353 GSU	WV	12/2021	13,812,138.53	8,079,297.17	5,732,841.36
Appalachian Power - Gen	John E. Amos Generating Plant Units 1 & 2 : APCo : 0740	35300 - Station Equipment	APCo 1016 353 GSU	WV	12/2021	16,175,919.24	6,696,715.82	9,479,203.42
Appalachian Power - Gen	Leesville 138KV Substation : APCo : 0691	35300 - Station Equipment	APCo 1016 353 GSU	VA	12/2021	193,979.48	174,832.17	19,147.31
Appalachian Power - Gen	London Hydro 46KV Substation : APCo : 0521	35300 - Station Equipment	APCo 1016 353 GSU	WV	12/2021	366,061.00	239,472.29	126,588.71
Appalachian Power - Gen	Marmet Hydro 46KV Substation : APCo : 0511	35300 - Station Equipment	APCo 1016 353 GSU	WV	12/2021	25,751.00	23,556.21	2,194.79
Appalachian Power - Gen	Mountaineer Generating Plant : APCo : 0710	35300 - Station Equipment	APCo 1016 353 GSU	WV	12/2021	16,991,671.78	2,990,135.23	13,999,536.55
Appalachian Power - Gen	Niaqara Hydro Plant : APCo : 0650	35300 - Station Equipment	APCo 1016 353 GSU	VA	12/2021	374,454.12	123,061.34	251,392.78
Appalachian Power - Gen	Smith Mountain Pumped Storage Hydro Plant : APCo : 0550	35300 - Station Equipment	APCo 1016 353 GSU	VA	12/2021	1,733,380.40	979,029.00	754,351.40
Appalachian Power - Gen	Winfield Hydro 69KV Substation : APCo : 0531	35300 - Station Equipment	APCo 1016 353 GSU	WV	12/2021	1,959,926.26	684,238.60	1,275,687.66
						82,615,503.50	24,486,690.24	58,128,813.26

Appalachian Power Company
 Workpaper 17-Balance of Transmission Investment
 Capacity Cost of Service Formula Rate
 Balance as of December 2021

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	1,854,529,371	228,260,255	23,083,836	207,998	-	2,059,913,788	1/1/21	12/31/21

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, 2021

<u>Fuel</u>		<u>Source</u> ^{1 2}
Fuel - Account 501	384,765,119	320, 5, b
Fuel - Account 518	0	320, 25, b
Fuel - Account 547	18,842,965	321, 63, b
Total Fuel	403,608,084	
 <u>Other</u>		
Fuel Handling	27,318,338	CBR
Sale of Fly Ash (Revenue & Expense)	(1,317,836)	CBR

Notes:

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

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

Appalachian Power Company
 Capacity Cost of Service Formula Rate
 Workpaper 19 - Plant Held for Future Use
 For the Year Ending December 31, 2021

	End of Year		
	Total	Demand ¹	Energy
Production	401,557	401,557	0
Transmission	1,573,245		
Distribution	1,169,889		
General	0		
Total	3,144,691	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.