

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

Twelve Months Ended 2018

WHEELING POWER COMPANY

Line No.						Transmission Amount
1	REVENUE REQUIREMENT (w/o incentives)	(ln 130)				\$13,144,383
2	REVENUE CREDITS	(Worksheet E Ln 8) (Note A)	Total	2,767,351	DA 1.00000	\$ 2,767,351
3	Facility Credits under PJM OATT Section 30.9	(Worksheet E Ln 9) (Note X)				\$ -
4	REVENUE REQUIREMENT For All Company Facilities	(ln 1 less ln 2 plus ln 3)				\$ 10,377,031

MEMO: The Carrying Charge Calculations on lines 7 to 12 below are used in calculating project revenue requirements billed through PJM Schedule 12, Transmission Enhancement Charges. The total non-incentive revenue requirements for these projects shown on line 5 is included in the total on line 4.

5	Revenue Requirement for PJM Schedule 12 Facilities (w/o incentives) (Worksheet J/K)	123,449	DA	1.00000	\$	123,449
6	NET PLANT CARRYING CHARGE w/o intra-AEP charges or credits or ROE incentives (Note B)					
7	Annual Rate	((ln 1 - ln 95)/(ln 42) x 100))				12.29%
8	Monthly Rate	(ln 7 / 12)				1.02%
9	NET PLANT CARRYING CHARGE ON LINE 7 , w/o depreciation or ROE incentives (Note B)					
10	Annual Rate	((ln 1 - ln 95 - ln 100) /((ln 42) x 100))				10.24%
11	NET PLANT CARRYING CHARGE ON LINE 10, w/o Return, income taxes or ROE incentives (Note B)					
12	Annual Rate	((ln 1 - ln 95 - ln 100 - ln 125 - ln 126) /((ln 42) x 100))				3.17%
13	ADDITIONAL REVENUE REQUIREMENT for projects w/ incentive ROE's (Note B) (Worksheet J/K)					
14	REVENUE REQUIREMENT FOR SCHEDULE 1A CHARGES					
15	Total Load Dispatch & Scheduling (Account 561)	Line 75 Below				1,391,711
16	Less: Load Dispatch - Scheduling, System Control and Dispatch Services (321.88.b)					1,109,013
17	Less: Load Dispatch - Reliability, Planning & Standards Development Services (321.92.b)					238,402
18	Total 561 Internally Developed Costs	(Line 15 - Line 16 - Line 17)				44,296

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(1)	(2)	(3)	(4)	(5)
	Data Sources (See "General Notes")	TO Total NOTE C	Allocator	Total Transmission
Line No.				
19	GROSS PLANT IN SERVICE			
20	Production (Worksheet A In 14.(b))	1,017,348,815	NA	-
21	Less: Production ARO (Enter Negative) (Worksheet A In 14.(c))	(5,669,016)	NA	-
22	Transmission (Worksheet A In 14.(d) & TCOS Ln 134)	146,957,853	DA	137,372,753
23	Less: Transmission ARO (Enter Negative) (Worksheet A In 14.(e))	-	TP	-
24	Distribution (Worksheet A In 14.(f))	189,032,567	NA	-
25	Less: Distribution ARO (Enter Negative) (Worksheet A In 14.(g))	-	NA	-
26	General Plant (Worksheet A In 14.(h))	5,993,820	W/S	160,981
27	Less: General Plant ARO (Enter Negative) (Worksheet A In 14.(i))	(151,295)	W/S	(4,063)
28	Intangible Plant (Worksheet A In 14.(j))	5,011,079	W/S	134,587
28	TOTAL GROSS PLANT (sum Ins 19 to 27)	1,358,523,822	GP	137,664,257
			GTD=	0.40886
29	ACCUMULATED DEPRECIATION AND AMORTIZATION			
30	Production (Worksheet A In 28.(b))	395,850,806	NA	-
31	Less: Production ARO (Enter Negative) (Worksheet A In 28.(c))	(2,539,465)	NA	-
32	Transmission (Worksheet A In 28.(d) & In 43.(c))	36,133,772	TP1=	30,408,229
33	Less: Transmission ARO (Enter Negative) (Worksheet A In 28.(e))	-	TP1=	-
34	Distribution (Worksheet A In 28.(f))	52,290,515	NA	-
35	Less: Distribution ARO (Enter Negative) (Worksheet A In 28.(g))	-	NA	-
36	General Plant (Worksheet A In 28.(h))	2,868,990	W/S	77,055
37	Less: General Plant ARO (Enter Negative) (Worksheet A In 28.(i))	(39,415)	W/S	(1,059)
38	Intangible Plant (Worksheet A In 28.(j))	2,442,606	W/S	65,603
38	TOTAL ACCUMULATED DEPRECIATION (sum Ins 30 to 38)	487,007,809		30,549,828
40	NET PLANT IN SERVICE			
41	Production ((In 19 + In 20 - In 30 - In 31)	618,368,457		-
42	Transmission ((In 21 + In 22 - In 32 - In 33)	110,824,080		106,964,524
43	Distribution ((In 23 + In 24 - In 34 - In 35)	136,742,052		-
44	General Plant ((In 25 + In 26 - In 36 - In 37)	3,012,950		80,921
45	Intangible Plant ((In 27 - In 38)	2,568,473		68,984
46	TOTAL NET PLANT IN SERVICE (sum Ins 41 to 45)	871,516,013	NP	107,114,429
47	DEFERRED TAX ADJUSTMENTS TO RATE BASE (Note D)			
48	Account No. 281.1 (enter negative) (Worksheet B, In 2 & In 5.E)	(51,671,964)	NA	-
49	Account No. 282.1 (enter negative) (Worksheet B, In 7 & In 10.E)	(154,273,195)	DA	(26,335,493)
50	Account No. 283.1 (enter negative) (Worksheet B, In 12 & In 15.E)	(28,239,778)	DA	(241,998)
51	Account No. 190.1 (Worksheet B, In 17 & In 20.E)	9,243,509	DA	896,662
52	Account No. 255 (enter negative) (Worksheet B, In 24 & In 25.E)	(17)	DA	(4)
53	TOTAL ADJUSTMENTS (sum Ins 48 to 52)	(224,941,435)		(25,680,833)
54	PLANT HELD FOR FUTURE USE (Worksheet A In 44.(e) & In 45.(e))	-	DA	-
55	REGULATORY ASSETS (Worksheet A In 51.(e))	-	DA	-
56	UNFUNDED RESERVES (ENTER NEGATIVE) (NOTE Y)	(13,923)	W/S	(374)
57	WORKING CAPITAL (Note E)			
58	Cash Working Capital (1/8 * In 78)	157,601		147,322
59	Transmission Materials & Supplies (Worksheet C, In 2.(F))	(3,067)	TP	(2,866)
60	A&G Materials & Supplies (Worksheet C, In 3.(F))	720	W/S	19
61	Stores Expense (Worksheet C, In 4.(F))	-	GP	-
62	Prepayments (Account 165) - Labor Allocated (Worksheet C, In 8.G)	8,628,858	W/S	231,753
63	Prepayments (Account 165) - Gross Plant (Worksheet C, In 8.F)	535,693	GP	54,284
64	Prepayments (Account 165) - Transmission Only (Worksheet C, In 8.E)	-	DA	-
65	Prepayments (Account 165) - Unallocable (Worksheet C, In 8.D)	(8,157,655)	NA	-
66	TOTAL WORKING CAPITAL (sum Ins 58 to 65)	1,162,150		430,511
67	IPP CONTRIBUTIONS FOR CONSTRUCTION (Note F) (Worksheet D, In 8.B)	-	DA	-
68	RATE BASE (sum Ins 46, 53, 54, 55, 56, 66, 67)	647,722,805		81,863,733

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	(1)	(2)	(3)	(4)	(5)	
	EXPENSE, TAXES, RETURN & REVENUE REQUIREMENTS CALCULATION	Data Sources (See "General Notes")	TO Total	Allocator	Total Transmission	
Line No.	OPERATION & MAINTENANCE EXPENSE					
69	Production	321.80.b	175,330,550			
70	Distribution	322.156.b	9,960,910			
71	Customer Related Expense	322 & 323.164,171,178.b	3,410,793			
72	Regional Marketing Expenses	322.131.b	728,519			
73	Transmission	321.112.b	30,120,941			
74	TOTAL O&M EXPENSES	(sum Ins 69 to 73)	219,551,713			
75	Less: Total Account 561	(Note G) (Worksheet F, In 14.C)	1,391,711			
76	Less: Account 565	(Note H) 321.96.b	27,468,419			
77	Less: Regulatory Deferrals & Amortizations	(Note I) (Worksheet F, In 4.C)	-			
78	Total O&M Allocable to Transmission	(Ins 73 - 75 - 76 - 77)	1,260,811	TP	0.93478	1,178,577
79	Administrative and General	323.197.b (Notes J and M)	9,351,082			
80	Less: Acct. 924, Property Insurance	323.185.b	389,771			
81	Acct. 9260039 PBOP Expense	PBOP Worksheet O Line 9 & 10, (Note K)	(812,832)			
82	Acct. 9260057 PBOP Medicare Subsidy	PBOP Worksheet O Line 11, (Note K)	-			
83	PBOP Expense Billed From AEPSC	PBOP Worksheet O Line 13, (Note K)	(110,281)			
84	Acct. 928, Reg. Com. Exp.	323.189.b	170,311			
85	Acct. 930.1, Gen. Advert. Exp.	323.191.b	4,858			
86	Acct. 930.2, Misc. Gen. Exp.	323.192.b	608,061			
87	Balance of A & G	(In 79 - sum In 80 to In 86)	9,101,194	W/S	0.02686	244,439
88	Plus: Acct. 924, Property Insurance	(In 80)	389,771	GP	0.10133	39,497
89	Acct. 928 - Transmission Specific	Worksheet F In 20.(E) (Note L)	3,762	TP	0.93478	3,516
90	Acct 930.1 - Only safety related ads -Direct	Worksheet F In 37.(E) (Note L)	-	TP	0.93478	-
91	Acct 930.2 - Misc Gen. Exp. - Trans	Worksheet F In 43.(E) (Note L)	12,307	DA	1.00000	12,307
92	Settlement Approved PBOP Recovery	PBOP Worksheet O, Col. C (Note M)	(2,033,401)	W/S	0.02686	(54,613)
93	A & G Subtotal	(sum Ins 87 to 92)	7,473,633			245,146
94	O & M EXPENSE SUBTOTAL	(In 78 + In 93)	8,734,444			1,423,723
95	Plus: Transmission Lease Payments To Affiliates in Acct 565 (Company Records) (Note H)		-	DA	1.00000	-
96	TOTAL O & M EXPENSE	(In 94 + In 95)	8,734,444			1,423,723
97	DEPRECIATION AND AMORTIZATION EXPENSE					
98	Production	336.2-6.f	28,305,765	NA	0.00000	-
99	Distribution	336.8.f	7,069,496	NA	0.00000	-
100	Transmission	336.7.f	2,604,366	TP1	0.84155	2,191,694
101	General	336.10.f	87,260	W/S	0.02686	2,344
102	Intangible	336.1.f	951,829	W/S	0.02686	25,564
103	TOTAL DEPRECIATION AND AMORTIZATION	(Ln 98+99+ 100+101+102) (Note N)	39,018,716			2,219,601
104	TAXES OTHER THAN INCOME					
105	Labor Related					
106	Payroll	Worksheet H In 22.(D)	1,024,679	W/S	0.02686	27,521
107	Plant Related					
108	Property	Worksheet H-1 In 3.(C) & 3.(G)	6,594,937	DA		1,790,835
109	Gross Receipts/Sales & Use	Worksheet H In 22.(F)	8,626,534	NA	0.00000	-
110	Other	Worksheet H In 22.(E)	1,189,498	GP	0.10133	120,536
111	TOTAL OTHER TAXES	(sum Ins 106 to 110)	17,435,648			1,938,892
112	INCOME TAXES	(Note O)				
113	$T=1 - (((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * p)) =$		26.09%			
114	$EIT=(T/(1-T)) * (1-(WCLTD/WACC)) =$		27.40%			
115	where WCLTD=(In 154) and WACC = (In 157)					
116	and FIT, SIT & p are as given in Note O.					
117	$GRCF=1 / (1 - T) =$ (from In 113)		1.3530			
118	Amortized Investment Tax Credit (enter negative)	(FF1 p.114, In 19.c)	-			
119	Excess Deferred Income Tax	(Note U)	(16,504,093)	DA		(48,507)
120	Tax Effect of Permanent and Flow-Through Differences	(Note U)	557,938	DA		49,495
121	Income Tax Calculation	(In 114 * In 126)	12,865,382			1,626,017
122	ITC adjustment	(In 117 * In 118)	-	GP	0.10133	-
123	Excess Deferred Income Tax	(In 117 * In 119)	(22,330,049)			(65,630)
124	Tax Effect of Permanent and Flow-Through Differences	(In 117 * In 120)	754,890			66,967
125	TOTAL INCOME TAXES	(sum Ins 121 to 124)	(8,709,776)			1,627,354
126	RETURN ON RATE BASE (Rate Base*WACC)	(In 68 * In 157)	46,957,471			5,934,813
127	INTEREST ON IPP CONTRIBUTION FOR CONST. (Note F) (Worksheet D, In 2.(B))		-	DA	1.00000	-
128	(Gains) / Losses on Sales of Plant Held for Future Use (Worksheet N, In 4, Cols. ((F) & (H))		-			-
129	Tax Impact on Net Loss / (Gain) on Sales of Plant Held for Future Use (In 128 * In114)		-			-
130	TOTAL REVENUE REQUIREMENT (sum Ins 96, 103, 111, 125, 126, 127, 128, 129)		103,436,502			13,144,383

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SUPPORTING CALCULATIONS

In No.									
131	TRANSMISSION PLANT INCLUDED IN PJM TARIFF								
	Total transmission plant	(In 21)							146,957,853
132	Less transmission plant excluded from PJM Tariff (Worksheet A, In 42, Col. (d)) (Note P)								-
133	Less transmission plant included in OATT Ancillary Services (Worksheet A, In 42, Col. (b)) (Note Q)								9,585,100
134	Transmission plant included in PJM Tariff	(In 131 - In 132 - In 133)							137,372,753
135	Percent of transmission plant in PJM Tariff	(In 134 / In 131)					TP=		0.93478
136	WAGES & SALARY ALLOCATOR (W/S)								
		(Note R)	Direct Payroll	Payroll Billed from AEP Service Corp.	Total				
137	Production	354.20.b	10,747,225	2,921	10,750,146	NA	0.00000		-
138	Transmission	354.21.b	9	412,424	412,433	TP	0.93478		385,533
139	Regional Market Expenses	354.22.b	0	0	-	NA	0.00000		-
140	Distribution	354.23.b	2,103,283	286,047	2,389,330	NA	0.00000		-
141	Other (Excludes A&G)	354.24;25;26.b	436,179	366,462	802,641	NA	0.00000		-
142	Total	(sum Ins 137 to 141)	13,286,696	1,067,854	14,354,550				385,533
143	Transmission related amount						W/S=		0.02686
144	WEIGHTED AVERAGE COST OF CAPITAL (WACC)								
145	Long Term Interest	(Worksheet M, In. 37, col. (d))						\$	12,446,624
146	Preferred Dividends	(Worksheet M, In. 71)							-
147	Development of Common Stock:								
148	Proprietary Capital	(Worksheet M, In. 14, col. (b))							417,367,246
149	Less: Preferred Stock	(Worksheet M, In. 14, col. (c))							-
150	Less: Account 216.1	(Worksheet M, In. 14, col. (d))							-
151	Less: Account 219	(Worksheet M, In. 14, col. (e))							415,784
152	Common Stock	(In 148 - In 149 - In 150 - In 151)							416,951,462
153			Capital Structure Percentages		Cost			Weighted	
			\$	%	Cap Limit	(Note S)			
154	Long Term Debt (Note T) Worksheet M, In 28, col. (g), In 38, col. (d))		350,000,000	45.64%	45.64%	3.56%			0.0162
155	Preferred Stock (In 149)		-	0.00%	0.00%	-			0.0000
156	Common Stock (In 152)		416,951,462	54.36%	54.36%	10.35%			0.0563
157	Total (Sum Ins 154 to 156)		766,951,462				WACC=		0.0725
158	Capital Structure Equity Limit (Note Z)	55%							

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Letter

Notes

General Notes: a) References to data from Worksheets are indicated as: Worksheet X, Line#.Column.X

- A Revenue credits include:
1) Forfeited Discounts.
2) Miscellaneous Service Revenues.
3) Rental revenues earned on assets included in the rate base.
4) Revenues for associated business projects provided by employees whose labor and overhead costs are in the transmission cost of service.
5) Other electric revenues.
6) Revenues for grandfathered PTP contracts included in the load divisor.
7) If AEP East companies have any directly assigned transmission facilities, the revenue credits in the AEP East formula rate shall include all revenues associated with those directly assigned transmission facilities, irrespective of whether the loads of the customer are included in the formula rate divisor; provided however, such addition to revenue credits shall not be reflected if the costs of such directly assigned transmission facilities are not included in the transmission plant balances on which the formula rate ATRR is based.
See Worksheet E for details.
- B The annual and monthly net plant carrying charges on page 1 are used to compute the revenue requirement for RTEP sponsored upgrades or those projects receiving approved incentive-ROE's. Interest will be calculated based on Worksheet Q and any over under recovery will be filed and posted as part of the informational filing.
- C Transmission Plant Balances in this study are projected or actual average of 13-month balances.
- D The total-company balances shown for Accounts 281, 282, 283, 190 only reflect ADIT that relates to utility operations. The balance of Account 255 is reduced by prior flowthrough and is completely excluded if the utility chose to utilize amortization of tax credits against FIT expense. An exception to this is pre-1971 ITC balances, which are required to be taken as an offset to rate base. Account 281 is not allocated. In compliance with FERC Rulemaking the calculation of ADIT in the annual projection will be performed in accordance with IRS regulation Section 1.167(i)-(h)(6)(ii). RM02-7-000, Asset Retirement Obligation deferrals have been removed from ratebase. Transmission ADIT allocations are shown on WS B. The company will not include the ADIT portion of deferred hedge gains and losses in rate base. Detailed balances for the projected or actual period, distinguished between utility and non-utility balances, will be filed and posted as part of the information filing.
- E Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission, as shown on line 78. It excludes:
1) Load Scheduling & Dispatch Charges in account 561 that are collected in the OATT Ancillary Services Revenue, as shown on line 75.
2) Costs of Transmission of Electricity by Others, as described in Note H.
3) The impact of state regulatory deferrals and amortizations, as shown on line 77
4) All A&G Expenses, as shown on line 93.
- F Consistent with Paragraph 657 of Order 2003-A, the amount on line 67 is equal to the balance of IPP System Upgrade Credits owed to transmission customers that made contributions toward the construction of System upgrades, and includes accrued interest and unreturned balance of contributions. The annual interest expense is included on line 127.
- G Removes from the cost of service the Load Scheduling and Dispatch expenses booked to accounts 561.1 through 561.8. Expenses recorded in these accounts, with the exception of 561.4 & 561.8 (lines 16 & 17 above) are recovered in Schedule 1A, OATT ancillary services rates. See Worksheet F, lines 5 through 14, for descriptions and the Form 1 Source of these accounts' balances.
- H Removes cost of transmission service provided by others to determine the basis of cash working capital on line 78. To the extent such service is incurred to provide the PJM service at issue, e.g. lease payments to affiliates, such cost is added back on line 95 to determine the total O&M collected in the formula. The amounts on line 95 is also excluded in the calculation of the FCR percentage calculated on lines 6 through 12.
The addbacks on line 95 of activity recorded in 565 represents inter-company sales or purchases of transmission capacity necessary to meet each AEP company's transmission load relative to their available transmission capacity.
The company records referenced on line 95 is the WHEELING POWER COMPANY general ledger.
- I Removes the impact of state regulatory deferrals or their amortization from Transmission O&M expense.
- J General Plant and Administrative & General expenses, other than in accounts 924, 928, and 930, will be functionalized based on the Wages & Salaries "W/S" allocator. The allocation basis for accounts 924, 928 and 930 are separately presented in the formula. A change in the allocation method for an account must be approved via a 205 filing with the FERC.
- K These deductions on lines 81 through 83 are to remove from the cost of service the expenses recorded by the company for Postemployment Benefits Other than Pensions (PBOP). See Note M below for the recoverable PBOP expense.
- L Expenses recorded in FERC Accounts 928 (Regulatory Commission Expense), 930.1 (Safety Related Advertising) and 930.2 (Miscellaneous General Expenses) that are not directly related to or properly allocable to transmission service will be removed from the TCOS. If AEP includes any expenses booked to these accounts in future ATRR updates, AEP must provide supporting information demonstrating that the underlying activities are directly related to providing transmission service. Account 930.2 includes the expenses incurred by the transmission function for Associated Business Development revenues given as a credit to the TCOS on Worksheet E.
- M See Note K above. Per the settlement in Docket ER08-1329, recoverable PBOP expense is based on an annual total for the operating companies that is ratioed to them based on the total of actual annual PBOP costs, including charges from the AEP Service Corporation. The calculation of the recoverable amount for each company is shown on Worksheet O.
- N Includes only FICA, unemployment, highway, property and other assessments charged in the current year. Gross receipts, sales & use and taxes related to income are excluded.
- O The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = the percentage of federal income tax deductible for state income taxes. See Worksheet G for the development of the Company's composite SIT.
A utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f)
(ln 118) multiplied by (1/(1-T)) . If the applicable tax rates are zero enter 0.
Inputs Required: FIT = 21.00%
SIT= 6.44% (State Income Tax Rate or Composite SIT, Worksheet G)
p = 0.00% (percent of federal income tax deductible for state purposes)
- The formula rate shall reflect the applicable state and federal statutory tax rates in effect during the period the calculated estimated unit charges are applicable.
If the statutory tax rates change during such period, the effective tax rates used in the formula shall be weighted by the number of days the pre-change rate and post-change rate each is in effect.
- P Removes plant excluded from the OATT because it does not meet the PJM's definition of Transmission Facilities or is otherwise ineligible to be recovered under the OATT.
- Q Removes transmission plant (e.g. step-up transformers) included in the development of OATT ancillary service rates and not already removed for reasons indicated in Note P.
- R Includes functional wages & salaries billed by AEP Service Corporation for support of the operating company.
- S Long Term Debt cost rate = Long-Term Interest (ln 145) / Long-Term Debt (ln 154). Preferred Stock cost rate = preferred dividends (ln 146) / preferred outstanding (ln 155). Common Stock cost rate (ROE) = 10.35%, the rate accepted by FERC in Docket No. ER08-1329. It includes an additional 50 basis points for PJM RTO Membership. The amount of eligible hedging gains or losses included in total interest expense is limited to five basis points of the capital structure. Details and calculations of the weighted average cost of capital are shown on Worksheet M. Eligible Hedging Gains and Losses are computed on Worksheet M. The unamortized balance of eligible hedge gains/losses and related ADIT amounts shall not flow through the formula rate.
- T The Long Term Debt balance for I&M includes the accumulated balance of principle and related interest for Spent Nuclear Fuel Disposal Costs collected prior to April 7, 1983. This total balance of \$265,249,280 at 12/31/12 is not included in the balance in line 154 above. The cost rates for long-term debt shall include interest expense and related periodic expenses (such as remarketing and letter of credit fees) as recorded in FERC Account 427 or 430, amortization of issuance costs (including insurance) and discounts as recorded in FERC Account 428, issuance premiums as recorded in FERC Account 429 and losses or gains on reacquired debt as recorded in FERC Accounts 428.1 or 429.1, respectively. The cost rates for preferred stock (if applicable) shall include the dividends.
- U Excess / (Deficit) Deferred Income Taxes will be amortized over the average remaining life of the assets to which it relates, unless the Commission requires a different amortization period. The Tax Effect of Permanent Differences captures the differences in the income taxes due under the Federal and State tax calculations that are not the result of a timing difference, including but not limited to depreciation related to capitalized AFUDC equity and meals and entertainment deductions. The Tax Effect of Flow-Through differences captures current tax expense related to timing differences on items for which tax deductions were used to reduce customer rates through the use of flow-through accounting in a prior period. Transmission balances for the projected or actual period, will be filed and posted as part of the informational filing.
- V Cash investment in prepaid pension and benefits recorded in FERC Account 165 is permitted to be included in the formula. A labor expense allocation factor will be used to allocate total company costs. All other prepayments recorded in FERC Account 165 are directly assigned to the transmission function, allocated or excludable balances detailed on Worksheet C.
- W The formula rate shall allocate property tax expense based on the as filed net plant cost allocation method detailed on Worksheet H.
- X Under Section 30.9 of the PJM OATT, a network customer that owns existing transmission facilities that are integrated with the Transmission Provider's Transmission System may be eligible to receive consideration either through a billing credit or some other mechanism. Calculation of any credit under this subsection, pursuant to approval by FERC for inclusion in this formula rate for collection on behalf of the network customer, shall be addressed in either the Network Customer's Service Agreement or any other agreement between the parties.
- Y The cost of service will make a rate base adjustment to remove unfunded reserves associated with contingent liabilities recorded to Accounts 228.1-228.4 from rate base.

Z Per the settlement in EL17-13, equity is limited to 55% in of the Company's capital structure. If the percentage of actual equity exceeds the cap, the excess is included as long term debt in the capital structure.

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Cost of Service Formula Rate Using Actual/Projected FF1 Balances
Worksheet A Rate Base
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Line No	Month (a)	Gross Plant In Service								
		Production (b)	Production ARO (c)	Transmission (d)	Transmission ARO (e)	Distribution (f)	Distribution ARO (g)	General (h)	General ARO (i)	Intangible (j)
		FF1, page 205 Col.(g) & pg. 204 Col. (b), In 46	FF1, page 205&204, Col.(g)&(b), Ins 15,24,34,44	FF1, page 207 Col.(g) & pg. 206 Col. (b), In 58	Acct. 359.1 FF1, page 207 Col.(g) & pg. 206 Col. (b), In 57	FF1, page 207 Col.(g) & pg. 206 Col. (b), In 75	FF1, page 207 Col.(g) & pg. 206 Col. (b), In 74	FF1, page 207 Col.(g) & pg. 206 Col. (b), In 99	Acct. 399.1 FF1, page 207 Col.(g) & pg. 206 Col. (b), In 98	FF1, page 205 Col.(g) & pg. 204 Col. (b), In 5
1	December Prior to Rate Year	1,014,378,698	5,673,637	145,890,664	-	179,608,736	-	5,906,040	151,295	4,629,377
2	January	1,014,347,549	5,673,637	145,862,907	-	179,869,300	-	5,932,361	151,295	4,676,853
3	February	1,014,552,328	5,673,637	146,040,342	-	180,209,380	-	5,932,361	151,295	4,725,114
4	March	1,014,999,559	5,673,637	146,055,865	-	180,997,660	-	5,957,233	151,295	4,779,389
5	April	1,015,302,159	5,673,637	146,057,204	-	182,419,234	-	5,956,843	151,295	4,833,402
6	May	1,018,063,839	5,673,637	146,057,282	-	183,128,367	-	5,956,843	151,295	4,890,005
7	June	1,017,764,524	5,673,637	146,060,622	-	183,994,373	-	5,961,595	151,295	4,962,496
8	July	1,017,958,760	5,673,637	146,085,602	-	184,410,052	-	5,967,579	151,295	5,117,696
9	August	1,018,148,889	5,673,637	146,436,627	-	188,311,867	-	5,967,579	151,295	5,167,650
10	September	1,018,811,270	5,673,637	146,468,988	-	198,405,952	-	5,992,277	151,295	5,245,108
11	October	1,020,457,389	5,673,637	149,772,284	-	203,496,936	-	5,992,277	151,295	5,345,439
12	November	1,020,403,425	5,673,637	149,816,335	-	205,397,117	-	6,011,512	151,295	5,436,921
13	December of Rate Year	1,020,346,212	5,613,570	149,847,363	-	207,174,393	-	6,385,158	151,295	5,334,575
14	Average of the 13 Monthly Balances	1,017,348,815	5,669,016	146,957,853	-	189,032,567	-	5,993,820	151,295	5,011,079

Line No	Month (a)	Accumulated Depreciation								
		Production (b)	Production ARO (c)	Transmission (d)	Transmission ARO (e)	Distribution (f)	Distribution ARO (g)	General (h)	General ARO (i)	Intangible (j)
		Company Records (Included in total in Column FF1, page 219, In 25, Col. (b))			Company Records (Included in total in Column FF1, page 219, In 26, Col. (d))		Company Records (Included in total in Column FF1, page 219, In 28, Col. (f))		Company Records (Included in total in Column FF1, page 200, In 21, Col. (h))	
15	December Prior to Rate Year	385,562,252	2,453,361	35,211,691	-	50,135,574	-	2,826,637	35,205	2,019,161
16	January	387,569,051	2,467,711	35,369,729	-	50,512,030	-	2,833,862	35,907	2,092,514
17	February	389,675,857	2,482,062	35,577,165	-	50,876,718	-	2,841,087	36,609	2,166,658
18	March	391,134,099	2,496,413	35,789,109	-	51,264,792	-	2,848,311	37,310	2,234,447
19	April	392,472,409	2,510,763	35,992,318	-	51,658,010	-	2,855,574	38,012	2,310,301
20	May	394,275,650	2,525,114	36,201,024	-	52,012,380	-	2,862,836	38,714	2,387,054
21	June	394,812,253	2,539,465	36,394,066	-	52,375,964	-	2,868,088	39,415	2,463,866
22	July	396,629,791	2,553,815	36,627,223	-	52,728,201	-	2,875,368	40,117	2,542,771
23	August	398,932,755	2,568,166	36,510,935	-	53,055,234	-	2,881,372	40,819	2,624,739
24	September	401,278,871	2,582,517	36,777,098	-	53,454,231	-	2,895,793	41,520	2,695,943
25	October	402,265,611	2,596,867	36,580,831	-	53,520,902	-	2,903,097	42,222	2,779,713
26	November	404,536,761	2,611,218	36,655,935	-	53,796,153	-	2,902,278	42,924	2,865,156
27	December of Rate Year	406,915,120	2,625,569	36,051,916	-	54,386,504	-	2,902,568	43,625	2,571,553
28	Average of the 13 Monthly Balances	395,850,806	2,539,465	36,133,772	-	52,290,515	-	2,868,990	39,415	2,442,606

Line No	Month (a)	OATT Ancillary Services (GSU) Plant In Service (b)	OATT Ancillary Services (GSU) Accumulated Depreciation (c)	Excluded Plant - Plant In Service (d)	Excluded Plant - Accumulated Depreciation (e)
	(Note A)	Company Records (included in total in column (d) of gross plant above)	Company Records (included in total in column (b) of accumulated depreciation above)	Company Records	Company Records
29	December Prior to Rate Year	9,585,100	5,644,434	-	-
30	January	9,585,100	5,657,952		
31	February	9,585,100	5,671,471		
32	March	9,585,100	5,684,989		
33	April	9,585,100	5,698,507		
34	May	9,585,100	5,712,025		
35	June	9,585,100	5,725,543		
36	July	9,585,100	5,739,062		
37	August	9,585,100	5,752,580		
38	September	9,585,100	5,766,098		
39	October	9,585,100	5,779,616		
40	November	9,585,100	5,793,134		
41	December of Rate Year	9,585,100	5,806,653		
42	Average of the 13 Monthly Balances	9,585,100	5,725,543	-	-
43	Transmission Accum Depreciation net of GSU		30,408,229		

Plant Held For Future Use	Source of Data	Balance @ December 31, 2018 (c)	Balance @ December 31, 2017 (d)	Average Balance for 2018 (e)
44 Plant Held For Future Use (a)	FF1, page 214, ln 47, Col. (d) (b)	-	-	-
45 Transmission Plant Held For Future Use (included in total on line 44)	Company Records - Note 1	-	-	-

Regulatory Assets and Liabilities Approved for Recovery in Ratebase

Note: Regulatory Assets & Liabilities can only be included in ratebase pursuant to a 205 filing with the FERC.

46		-
47		-
48		-
49		-
50		-
51	Total Regulatory Deferrals Included in Ratebase	-

Unfunded Reserves Summary (Company Records)

	Description	Account		
52				
53a	Accum Prv I/D Worker's Com	8,772	19,074	13,923
53b				-
54	Total	8,772	19,074	13,923

NOTE 1: On this worksheet, "Company Records" refers to AEP's property accounting ledger.

NOTE 2: The ratebase should not include the unamortized balance of hedging gains or losses.

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

Line Number	(A) Description	(B) Source	(C) Balance @ December 31, 2018	(D) Balance @ December 31, 2017	(E) Average Balance for 2018
1	Account 281				
2	Year End Utility Deferrals	FF1, p. 272 - 273, In 8, Col. (k)	50,572,329	52,771,599	51,671,964
3	Less: ARO Related Deferrals	WS B-1 - Actual Stmt. AF Ln. 4 (Note 1)	-	-	-
4	Less: Other Excluded Deferrals	WS B-1 - Actual Stmt. AF Ln. 3 (Note 1)	50,572,329	52,771,599	51,671,964
5	Transmission Related Deferrals	Ln 2 - In 3 - In 4	-	-	-
6	Account 282				
7	Year End Utility Deferrals	FF1, p. 274 - 275, In 5, Col. (k)	148,758,032	159,788,337	154,273,185
8	Less: ARO Related Deferrals	WS B-1 - Actual Stmt. AF Ln. 7 (Note 1)	945,383	1,638,858	1,292,120
9	Less: Other Excluded Deferrals	WS B-1 - Actual Stmt. AF Ln. 6 (Note 1)	121,250,765	132,040,376	126,645,571
10	Transmission Related Deferrals	Ln 7 - In 8 - In 9	26,561,884	26,109,103	26,335,493
11	Account 283				
12	Year End Utility Deferrals	FF1, p. 276 - 277, In 9, Col. (k)	26,042,173	30,437,384	28,239,778
13	Less: ARO Related Deferrals	WS B-1 - Actual Stmt. AF Ln. 13 (Note 1)	0	-	0
14	Less: Other Excluded Deferrals	WS B-1 - Actual Stmt. AF Ln. 12 (Note 1)	26,057,595	29,937,966	27,997,780
15	Transmission Related Deferrals	Ln 12 - In 13 - In 14	(15,422)	499,418	241,998
16	Account 190				
17	Year End Utility Deferrals	FF1, p. 234, In 8, Col. (c)	7,419,178	11,067,839	9,243,509
18	Less: ARO Related Deferrals	WS B-2 - Actual Stmt. AG Ln. 4 (Note 1)	1,474,108	2,457,392	1,965,750
19	Less: Other Excluded Deferrals	WS B-2 - Actual Stmt. AG Ln. 3 (Note 1)	5,394,017	7,368,176	6,381,097
20	Transmission Related Deferrals	Ln 17 - In 18 - In 19	551,053	1,242,271	896,662
21	Account 255				
22	Year End ITC Balances	FF1, p. 266-267, In 8, Col. (h)	4	29	17
23	Less: Balances Not Qualified for Ratebase	Company Records - Note 1	-	-	-
24	ITC Balances Includeable Ratebase	Ln 22 - In 23	4	29	17
25	Transmission Related Deferrals	WS B-1 - Actual Stmt. AF Ln. 20 (Note 1)	-	7	4

NOTE 1 On this worksheet, "Company Records" refers to AEP's tax forecast and accounting ledger. The PTRR will use projected ending balances and reflect proration required by IRS Letter Rule Section 1.167(l)-(h)(6)(ii). Line item detail of actual deferred tax items will be included on Worksheets B-1 and B-2.

NOTE 2 ADIT balances should exclude balances related to hedging activity.

WHEELING POWER COMPANY
SPECIFIED DEFERRED CREDITS - Actual Cycle Only
PERIOD ENDED DECEMBER 31, 2018

(DEBIT) CREDIT

COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F	COLUMN G	COLUMN H	COLUMN I	COLUMN J	COLUMN K	COLUMN L	COLUMN M	COLUMN N	COLUMN O
	PER BOOKS	NON-APPLICABLE/NON-UTILITY	AVERAGE ELECTRIC UTILITY	FUNCTIONALIZATION AVERAGE	FUNCTIONALIZATION AVERAGE	FUNCTIONALIZATION AVERAGE	FUNCTIONALIZATION AVERAGE	FUNCTIONALIZATION AVERAGE	FUNCTIONALIZATION AVERAGE	FUNCTIONALIZATION AVERAGE	FUNCTIONALIZATION AVERAGE	FUNCTIONALIZATION AVERAGE	FUNCTIONALIZATION AVERAGE	FUNCTIONALIZATION AVERAGE
	12/31/2017	12/31/2018	12/31/2017	12/31/2018	12/31/2018	12/31/2017	12/31/2018	12/31/2018	12/31/2017	12/31/2018	12/31/2017	12/31/2018	12/31/2018	12/31/2018
ACCUMULATED DEFERRED FIT ITEMS	12/31/2017	12/31/2018	12/31/2017	12/31/2018	12/31/2018	12/31/2017	12/31/2018	12/31/2018	12/31/2017	12/31/2018	12/31/2017	12/31/2018	12/31/2018	12/31/2018
1.00 ACCOUNT 281:														
2.01 TX AMORT POLLUTION CONT EQPT	52,771,599	50,572,329			51,671,964	51,671,964	0	0	52,771,599	-	-	50,572,329	-	-
2.03 NON-UTILITY DEFERRED FIT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2.04 SFAS 109 FLOW-THRU 281.3	(21,108,640)	(20,229,333)	21,108,640	20,229,333	0	0	0	0	0	0	0	0	0	0
2.06 SFAS 109 EXCESS DFT 281.4														
3 TOTAL ACCOUNT 281	31,662,959	30,342,996	21,108,640	20,229,333	51,671,964	51,671,964	0	0	52,771,599	0	0	50,572,329	0	0
4 ACCOUNT 281 - ARO-Related Deferrals	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5 ACCOUNT 282:														
5.01 BOOK VS. TAX DEPRECIATION	105,108,720	60,727,070			82,917,895	46,304,629	20,213,483	16,399,784	57,314,615	25,440,802	22,353,303	35,294,643	14,986,163	10,446,264
5.02 CAPD INTEREST - SECTION 481(a) - CHANGE IN METHD	1,946	877			1,411	0	688	724	-	948	998	-	428	450
5.03 R & D DEDUCTION - SECTION 174	2,539	1,523			2,031	0	2,031	0	-	2,539	-	-	1,523	-
5.04 RELOCATION COST - SECTION 481(a) - CHANGE IN METH	3,262	1,489			2,375	0	0	2,375	-	-	3,262	-	-	1,489
5.05 BK PLANT IN SERVICE-SFAS 143-ARO	1,638,858	945,383			1,292,120	1,266,128	27,507	(1,514)	1,605,263	35,411	(1,815)	926,994	19,603	(1,214)
5.06 NORMALIZED BASIS DIFFS - TRANSFERRED PLANTS	4,377,089	2,512,854			3,444,971	0	0	0	4,377,089	-	-	2,512,854	-	-
5.07 DFT GENERATION PLANT	0	0			0	0	0	0	-	-	-	-	-	-
5.08 GAIN/LOSS ON ACS/MA/CS PROPERTY	5,495,040	3,460,198			4,477,619	2,599,255	204,670	1,673,694	3,148,676	242,961	2,103,403	2,049,834	166,379	1,243,984
5.09 GAIN/LOSS ON ACS/MA/CS-BKTX UNIT PROP	529,141	353,157			441,149	0	0	0	529,141	-	-	353,157	-	-
5.10 ABFUDC	403,521	302,293			352,507	80,125	67,716	205,965	76,944	83,216	243,361	83,307	52,217	166,769
5.11 BOOK/TAX UNIT OF PROPERTY ADJ	7,022,140	6,983,869			7,003,005	6,010,754	120,471	871,780	6,735,796	-	286,344	5,285,711	240,943	1,457,216
5.12 BK/TAX UNIT OF PROPERTY ADJ-SEC 481 ADJ	3,796,450	5,292,044			4,544,247	0	483,327	4,060,920	-	296,450	3,500,000	-	670,204	4,621,840
5.13 BOOK/TAX UNIT OF PROPERTY ADJ-AGR TRANSFER	9,010,989	5,190,309			7,100,649	0	0	0	9,010,989	-	-	5,190,309	-	-
5.14 BK/TX UNIT OF PROPERTY ADJ-SEC 481 ADJ-AGR TRANSFER	21,964,780	12,315,910			17,140,345	17,140,345	0	0	21,964,780	-	-	12,315,910	-	-
5.15 SEC 481 PERS/OPER ADJUSTMENT	1	1			1	0	4	(3)	-	5	(4)	-	0	(3)
5.16 TX ACCEL. AMORT - CAPITALIZED SOFTWARE	81,699	55,147			68,423	0	10,591	57,833	-	12,646	69,054	-	5,536	46,611
5.17 CAPITALIZED RELOCATION COSTS	335,002	235,357			285,180	0	29,510	255,670	-	29,536	305,496	-	29,484	205,874
5.18 EXTRAORDINARY LOSS ON DISP OF PROP	17,161	7,128			12,144	0	0	12,144	-	-	17,161	-	-	7,128
5.19 CAPITALIZED LEASES - A/C 1011 ASSETS	0	0			0	0	0	0	-	-	-	-	-	-
5.20 EXCESS ADFT	0	50,373,424			25,186,172	14,861,742	5,203,003	5,121,967	-	-	-	29,723,483	10,408,006	10,243,935
5.21 NON-UTILITY DEFERRED FIT	-	-			0	0	0	0	-	-	-	-	-	-
5.22 SFAS 109 FLOW-THRU 282.3	3,756,133	5,377,354	(3,756,133)	(5,377,354)	0	0	0	0	-	-	-	-	-	-
5.23 SFAS 109 EXCESS DFT 282.4	(64,073,118)	(50,373,424)	64,073,118	50,373,424	0	0	0	0	-	-	-	-	-	-
6 TOTAL ACCOUNT 282	99,471,352	103,761,962	60,316,985	44,996,070	154,273,184	99,249,747	26,363,000	28,660,437	104,763,292	26,144,513	28,860,532	93,736,203	26,581,487	28,440,343
7 ACCOUNT 282 - ARO-Related Deferrals	1,638,858	945,383	0	0	1,292,120	1,266,128	27,507	(1,514)	1,605,263	35,411	(1,815)	926,994	19,603	(1,214)
8 ACCOUNT 283:														
9.01 ACCRUED BK PENSION EXPENSE	2,123,482	1,242,939			1,693,211	0	241,899	1,441,342	-	300,169	1,823,313	-	183,568	1,059,371
9.02 ACCRUED BK PENSION COSTS - SFAS 158	(2,096,330)	(1,238,048)			(1,667,189)	0	182,718	1,484,471	-	(218,925)	(1,877,405)	-	(146,512)	(1,091,536)
9.03 SW - UNDER RECOVERY FUEL COST	7,657,683	6,054,042			6,855,862	6,855,862	0	0	7,657,683	-	-	6,054,042	-	-
9.04 PROP TX-STATE 2 OLD METHOD-TX	0	0			0	0	0	0	0	-	-	0	-	-
9.05 NTM BK GAIN - AL - TAX DEFL	537,593	694,398			615,996	615,996	0	0	537,593	-	-	694,398	-	-
9.06 MARK & SPREAD - DEFL - 283 AL	0	77,583			38,791	38,791	0	0	0	-	-	77,583	-	-
9.07 DEPD RTO EXPENSES	0	0			0	0	0	0	-	-	-	-	-	-
9.08 DEPD STORM DAMAGE	566,204	0			283,102	0	0	283,102	-	-	566,204	-	-	-
9.09 BOOK > TAX - EMA - A/C 283	891,320	534,773			713,046	713,046	0	0	891,320	-	-	534,773	-	-
9.10 DEPD BK LOSS-NON AFF SALE-EMA	108,000	64,800			86,400	86,400	0	0	108,000	-	-	64,800	-	-
9.11 DEPD TX GAIN - INTERIOR SALE - EMA	(216,899)	(131,250)			(175,190)	(175,190)	0	0	(216,899)	-	-	(131,250)	-	-
9.12 DEPD TAX GAIN - EPA AUCTION	(8,301)	(6,981)			(6,641)	(6,641)	0	0	(8,301)	-	-	(6,981)	-	-
9.13 DEPD BOOK GAIN-EPA AUCTION	87,239	52,343			69,791	69,791	0	0	87,239	-	-	52,343	-	-
9.14 REG ASSET-REGULATORY ADJ-MITCHELL PLANT	6,214,738	3,567,303			4,891,021	4,891,021	0	0	6,214,738	-	-	3,567,303	-	-
9.15 REG ASSET-SFAS 143 - ARO	0	0			0	0	0	0	-	-	-	-	-	0
9.16 REG ASSET-SFAS 158 - PENSIONS	2,096,330	1,238,048			1,667,189	0	182,718	1,484,471	-	218,925	1,877,405	-	146,512	1,091,536
9.17 REG ASSET-DEPD DEVERANCE COSTS	8,237	0			4,118	0	0	4,118	-	-	8,237	-	0	-
9.18 REG ASSET-WV VMP (VEGETATION MGMT) COSTS	0	0			0	0	0	0	-	-	-	-	-	-
9.19 REG ASSET-CARRYING CHARGES-WV VMP	24,602	0	(0)		12,301	0	0	12,301	-	-	24,602	-	-	(0)
9.20 REG ASSET-DEPD DEPREC-WV VEG MGT PROG	5,619	0			2,810	0	0	2,810	-	-	5,619	-	-	-
9.21 REG ASSET-CAR CHGS-WV VMP/INREG EQ	(7,636)	0			(3,918)	0	0	(3,918)	-	-	(7,636)	-	-	-
9.22 REG ASSET-WV BASE REVENUES	193,883	(903)			96,490	0	0	96,490	-	-	193,883	-	-	(903)
9.23 REG ASSET-WV BASE REVENUES-CAR CHGS	8,524	0			4,262	0	0	4,262	-	-	8,524	-	-	0
9.24 REG ASSET-CAR CHGS-WV VMP RESERVE	(8,185)	0			(4,093)	0	0	(4,093)	-	-	(8,185)	-	-	-
9.25 REG ASSET-WV EEO/COMPANY FUNDED	59,728	0			29,864	0	0	29,864	-	-	59,728	-	-	-
9.26 REG ASSET-WV PROV SURCREDIT-SPEC CTRECT	0	0			0	0	0	0	-	-	-	-	-	-
9.27 REG ASSET-WV PROV SURCREDIT-CONTRA	0	0			0	0	0	0	-	-	-	-	-	-
9.28 REG ASSET-BASE REV EQUITY CAR CHG-WV	(4,179)	0			(2,090)	0	0	(2,090)	-	-	(4,179)	-	-	0
9.29 REG ASSET-CAR CHGS-CAPITAL-WV VMP	15,865	0			7,932	0	0	7,932	-	-	15,865	-	-	-
9.30 BOOK LEASES CAPITALIZED FOR TAX	180,744	109,069			144,906	62,461	847	81,498	74,191	1148	105,404	50,732	746	57,591
9.31 CAPITALIZED SOFTWARE COST - BOOK	802,716	569,129			685,923	84,462	167,320	434,140	120,177	192,879	489,660	48,747	141,762	378,621
9.32 POST RETIREMENT BEN - PAYMENT	0	0			0	0	0	0	-	-	-	-	-	-
9.33 DEPD SFAS 106 BOOK COSTS	(0)	(0)			0	0	0	(0)	-	-	-	-	-	(0)
9.34 SFAS 106-MEDICARE SUBSIDY-PPACA-REG ASSET	94,907	48,809			71,858	0	3,954	67,904	-	5,222	89,685	-	2,686	46,124
9.35 REG ASSET - ACCRUED SFAS 112	(0)	(0)			(0)	(0)	0	(0)	-	-	(0)	-	-	(0)
9.36 EXCESS ADIT	0	953,683			478,832	565,819	(172,092)	83,105	-	-	-	1,131,637	(344,184)	166,210
9.37 NON-UTILITY DEFERRED FIT	27,570	27,570	(27,570)	(27,570)	0	0	0	0	-	-	-	-	-	-
9.38 SFAS 109 FLOW-THRU 283.3	10,242,842	10,506,745	(10,242,842)	(10,506,745)	0	0	0	0	-	-	-	-	-	-
9.39 SFAS 109 EXCESS DFT 283.4	(3,151,603)	(7,718,112)	3,151,603	7,718,112	0	0	0	0	-	-	-	-	-	-
9.40 SFAS 133 ADIT FED - SFAS 133 NONAFFIL 2830006	0	0			0	0	0	0	-	-	-	-	-	-
10 TOTAL ACCOUNT 283	26,451,402	16,847,778	(7,718,809)	(2,816,203)	16,582,084	13,801,819	241,998	2,538,267	15,483,853	499,418	3,369,522	12,138,984	(15,422)	1,707,013
11 DEFED STATE INCOME TAXES	11,104,791	12,210,598			11,657,695	11,657,695	0	0	11,104,791	-	-	12,210,598	-	-
11.01 SFAS 109 - DEFED STATE INCOME TAXES	39,577,943	38,859,028	(39,577,943)	(38,859,028)	0	0	0	0	-	-	-	-	-	-
12 TOTAL ACCOUNT 283	77,134,136	67,717,404	(46,696,752)	(41,675,231)	29,239,778	25,459,513	241,998	2,538,267	26,568,444	499,418	3,369,522	24,350,582	(15,422)	1,707,013
13 ACCOUNT 283 - ARO-Related Deferrals	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 JURISDICTIONAL AMOUNTS FUNCTIONALIZED														
15 TOTAL COMPANY AMOUNTS FUNCTIONALIZED														
16 REFUNCTORIALIZED BASED ON JURISDICTIONAL PLANT														
17 NOTE: POST 1970 ACCUMULATED DEFERRED														
18 INV TAX CRED (JDOT) IN A/C 255														
18.01 DEFERRED ITC - 46(F)(1)	29	4			17	0	4	13	-	7	22	-	-	4
18.02	0	0			0	0	0	0	-	-	-	-	-	-
19														
20 TOTAL ACCOUNT 255	29	4	0	0	17	0	4	13	0	7	22	0	0	4

WHEELING POWER COMPANY
ACCUMULATED DEFERRED INCOME TAX IN ACCOUNT 190 - Actual Cycle Only
PERIOD ENDED DECEMBER 31, 2018

DEBIT (CREDIT)

COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F	COLUMN G	COLUMN H	COLUMN I	COLUMN J	COLUMN K	COLUMN L	COLUMN M	COLUMN N	COLUMN O	
	PER BOOKS		NON-APPLICABLE/NON-UTILITY		AVERAGE ELECTRIC UTILITY	FUNCTIONALIZATION AVERAGE			FUNCTIONALIZATION 12/31/2017			FUNCTIONALIZATION 12/31/2018			
	BALANCE AS OF 12-31-2017	BALANCE AS OF 12-31-2018	BALANCE AS OF 12-31-2017	BALANCE AS OF 12-31-2018	(B+C+D+E)	GENERATION	TRANSMISSION	DISTRIBUTION	GENERATION	TRANSMISSION	DISTRIBUTION	GENERATION	TRANSMISSION	DISTRIBUTION	
1	ACCOUNT 190:														
2.01	NOL & TAX CREDIT C/F - DEF TAX ASSET	15,938	0	7,969	1	2,855	5,113		2	5,710	10,226	-	-	-	
2.02	ICCG REVENUES	785,262	632,697	708,980	708,980	0	0		785,262	-	-	632,697	-	-	
2.03	INT EXP CAPITALIZED FOR TAX	979,049	690,185	834,617	126,371	239,058	469,189		125,539	294,574	558,936	127,202	183,542	379,441	
2.04	CIAC - BOOK RECEIPTS	1,135,444	858,464	996,954	0	363,239	633,715		-	473,246	862,198	-	253,232	605,232	
2.05	SW OVER RECOVERY OF FUEL	0	0	0	0	0	0		-	-	-	-	-	-	
2.06	SW UNDER RECOVERY OF FUEL	0	0	0	0	0	0		-	-	-	-	-	-	
2.07	PROVS POSS REV REFDS	482,439	78,431	280,435	0	280,435	0		-	482,439	-	-	78,431	-	
2.08	PROV WORKERS COMP	154,364	77,589	115,977	0	0	115,977		-	-	154,364	-	-	77,589	
2.09	ACCURED PSI PLAN EXP	0	0	0	0	0	0		-	-	-	-	-	-	
2.10	BK PROV UNCOLL ACCTS	47,155	27,925	37,540	0	0	37,540		-	-	47,155	-	-	27,925	
2.11	MARK & SPREAD-DEFL-150-AL	91,438	(40,809)	25,315	0	0	0		91,438	-	-	(40,809)	-	-	
2.12	PROV-TRADING CREDIT RISK -AL	68	166	117	117	0	0		68	-	-	166	-	-	
2.13	PROV-FAS 157 -AL	0	0	0	0	0	0		-	-	-	-	-	-	
2.14	ACCRD COMPANY INCENT PLAN-ENGAGE TO GAIN	0	0	0	0	0	0		-	-	-	-	-	-	
2.15	ACCRD COMPANYWIDE INCENTY PLAN	192,576	157,634	175,105	0	2,046	173,059		-	(47)	192,623	-	4,139	153,495	
2.16	ACCURED BOOK VACATION PAY	94,985	49,283	72,134	0	(3,325)	75,459		-	(4,156)	99,141	-	(2,494)	51,777	
2.17	ACCURED BK SEVERANCE BENEFITS	0	0	0	0	0	0		-	-	-	-	-	-	
2.18	ACCURED INTEREST-LONG-TERM - FIN 48	(46,772)	(31,823)	(38,298)	0	(47,636)	8,339		-	(59,014)	12,242	-	(36,258)	4,435	
2.19	ACCURED INTEREST-SHORT-TERM - FIN 48	755	543	649	0	33	616		-	36	717	-	28	515	
2.20	PROV LOSS-CAR CHG-PURCHASED EMA	127,199	76,319	101,759	0	0	0		127,199	-	-	76,319	-	-	
2.21	FEDERAL MITIGATION PROGRAMS	175,713	105,428	140,571	0	0	0		175,713	-	-	105,428	-	-	
2.22	STATE MITIGATION PROGRAMS	0	0	0	0	0	0		-	-	-	-	-	-	
2.23	TAX - BOOK BASIS - EMA-AIC 190	102,544	61,617	82,081	82,081	0	0		102,544	-	-	61,617	-	-	
2.24	DEFD TX LOSS-INTERCO SALE-EMA	7,751	4,651	6,201	6,201	0	0		-	-	-	-	-	-	
2.25	ADVANCE RENTAL INC (CUR MO)	40,385	27,230	33,808	0	0	33,808		-	-	40,385	-	-	27,230	
2.26	DEFD REV-BONUS LEASE SHORT-TERM	151,047	30,209	90,628	0	0	0		151,047	-	-	30,209	-	-	
2.27	DEFD REV-BONUS LEASE LONG-TERM	50,349	0	25,175	25,175	0	0		-	-	-	-	-	-	
2.28	REG LIAB-UNABN MTM GAIN-DEFL	349,765	738,875	544,320	544,320	0	0		349,765	-	-	738,875	-	-	
2.29	CAPITALIZED SOFTWARE COSTS-TAX	461	(110)	176	(497)	0	672		(609)	-	1,070	(384)	-	274	
2.30	ACCRD SFAS 106 PST RETIRE EXP	(484,807)	(305,847)	(395,227)	0	7,135	(402,362)		-	9,461	(404,268)	-	4,809	(310,456)	
2.31	SFAS 106 PST RETIRE EXP - NON-DEDUCT CONT	271,336	162,802	217,069	0	16,510	200,560		-	20,637	250,699	-	12,382	150,420	
2.32	ACCRD SFAS 112 PST EMPLOY BEN	0	0	0	0	0	0		-	-	-	-	-	-	
2.33	ACCRD OPER COSTS - SFAS 158	0	(20,352)	(10,176)	0	(953)	(9,224)		-	-	-	-	(1,505)	(18,447)	
2.34	ACCRD BOOK ARO EXPENSE - SFAS 143	2,457,392	1,474,108	1,965,750	1,900,169	25,737	39,845		2,377,171	31,579	48,642	1,423,166	19,895	31,047	
2.35	FIN 48 - DEFD STATE INCOME TAXES	(3,538)	(2,122)	(2,630)	0	(153)	(2,678)		-	(191)	(3,347)	-	(114)	(2,008)	
2.36	DEFD STATE INCOME TAXES	3,886,676	2,564,226	3,225,451	2,888,611	37,204	299,637		3,621,285	19,269	246,112	2,155,926	55,138	353,162	
2.37	ACCRD SIT/FRANCHISE TAX RESERVE	0	0	0	0	0	0		-	-	-	-	-	-	
2.38	ACCRD SIT TX RESERVE-LNG-TERM-FIN 48	1,706	1,024	1,365	0	79	1,287		-	98	1,608	-	59	965	
2.39	ACCRD SIT TX RESERVE-SHRT-TERM-FIN 48	2,093	1,256	1,675	0	85	1,590		-	106	1,597	-	64	1,192	
2.40	1991-1998 IRS AUDIT SETTLEMENT	2,369	1,421	1,895	0	0	1,895		-	-	2,369	-	-	1,421	
2.41	IRS CAPITALIZATION ADJUSTMENT	(3,435)	(2,061)	(2,748)	0	0	(2,748)		-	-	(3,435)	-	-	(2,061)	
2.42	RESTRICTED STOCK PLAN	31	19	25	0	0	25		-	-	31	-	-	19	
2.43	AMT CREDIT - DEFERRED	101	0	51	0	51	0		-	101	-	-	-	-	
2.44	NON-UTILITY DEFERRED FIT	85,151	24,378	(85,151)	(24,378)	0									
2.45	SFAS 109 FLOW-THRU 190.3	8,311,862	8,160,863	(8,311,862)	(8,160,863)	0									
2.46	SFAS 109 EXCESS DFT 190.4	23,481,020	19,621,327	(23,481,020)	(19,621,327)	0									
2.47	SFAS 133 ADIT FED - Non-UMWA PRW OCI 1900011	(145,367)	20,163	145,367	(20,163)	0									
2.48	ADIT FED - PENSION OCI NAF 1900009	-	-	0	0	0									
3	TOTAL ACCOUNT 190	42,800,505	34,645,929	(31,732,686)	(27,226,751)	9,243,513	6,639,799	922,399	1,681,311	7,964,534	1,273,850	1,829,455	5,315,063	670,948	1,533,167
4	ACCOUNT 190 - ARO-Related Deferrals	2,457,392	1,474,108	0	0	1,965,750	1,900,169	25,737	39,845	2,377,171	31,579	48,642	1,423,166	19,895	31,047

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

(A)

(B)

(C)

(D)

(E)

(F)

(G)

(H)

(I)

Materials & Supplies

Line Number		Source	Balance @ December 31, 2018	Balance @ December 31, 2017	Average Balance for 2018
1					
2	Transmission Materials & Supplies	FF1, p. 227, ln 8, Col. (c) & (b)	307	(6,440)	(3,067)
3	General Materials & Supplies	FF1, p. 227, ln 11, Col. (c) & (b)	637	802	720
4	Stores Expense (Undistributed) - Account 163	FF1, p. 227, ln 16, Col. (c) & (b)			-

Prepayment Balance Summary (Note 1)

	Average of YE Balance	Excludable Balances	100% Transmission Related	Transmission Plant Related	Transmission Labor Related	Total Included in Ratebase (E)+(F)+(G)
5						
6	Totals as of December 31, 2018	1,009,592	(8,323,705)	0	566,292	8,767,005
7	Totals as of December 31, 2017	1,004,198	(7,991,605)		505,094	8,490,710
8	Average Balance	1,006,895	(8,157,655)	-	535,693	8,628,858

Prepayments Account 165 - Balance @ 12/31/2018

9	Acc. No.	Description	2018 YE Balance	Excludable Balances	100% Transmission Related	Transmission Plant Related	Transmission Labor Related	Total Included in Ratebase (E)+(F)+(G)	Explanation
10	1650001	Prepaid Insurance	305,957	-		305,957		305,957	Plant Related Insurance Policies
11	165000218	Prepaid Taxes	443,300	443,300				-	Prepaid Taxes - Distribution
12	165000219	Prepaid Taxes	115,063			115,063		115,063	Prepaid Taxes
13	1650009	Prepaid Carrying Costs - Factored AR	0	-				-	
14	1650010	Prepaid Pension Benefits	6,992,674				6,992,674	6,992,674	Prefunded Pension Expense
15	1650014	FAS 158 Qual Contra Asset	(6,992,674)	(6,992,674)				-	SFAS 158 Offset
16	1650016	FAS 112 ASSETS	0	-				-	
17	1650021	Prepaid Insurance - EIS	145,272	-		145,272		145,272	EIS Insurance
18	1650035	PRW Without Med-D Benefits	1,774,331	-			1,774,331	1,774,331	Medical Benefits
19	1650036	PRW for Med-D Benefits	0	-				-	
20	1650037	FAS158 Contra-PRW Exc Med-D	(1,774,331)	(1,774,331)				-	SFAS 158 Offset
	Subtotal - Form 1, p 111.57.c		1,009,592	(8,323,705)	0	566,292	8,767,005	9,333,298	

Prepayments Account 165 - Balance @ 12/31/ 2017

21	Acc. No.	Description	2017 YE Balance	Excludable Balances	100% Transmission Related	Transmission Plant Related	Transmission Labor Related	Total Included in Ratebase (E)+(F)+(G)	Explanation
22	1650001	Prepaid Insurance	279,005	-		279,005		279,005	Plant Related Insurance Policies
23	165000217	Prepaid Taxes	499,105	499,105				-	Prepaid Taxes - Distribution
24	165000218	Prepaid Taxes	132,000			132,000		132,000	Property Fees
25	1650005	Prepaid Employee Benefits	0	-				-	Prepaid Benefits-Distribution
26	1650006	Other Prepayments	0	-				-	Prepayments-Other
27	1650010	Prepaid Pension Benefits	7,142,392				7,142,392	7,142,392	Prefunded Pension Expense
28	1650014	FAS 158 Qual Contra Asset	(7,142,392)	(7,142,392)				-	SFAS 158 Offset
29	1650016	FAS 112 ASSETS	0	-				-	
30	1650021	Prepaid Insurance - EIS	94,089	-		94,089		94,089	EIS Insurance
31	1650035	PRW Without Med-D Benefits	1,348,318	-			1,348,318	1,348,318	Medical Benefits
32	1650036	PRW for Med-D Benefits	0	-				-	
33	1650037	FAS158 Contra-PRW Exc Med-D	(1,348,318)	(1,348,318)				-	SFAS 158 Offset
	Subtotal - Form 1, p 111.57.d		1,004,198	(7,991,605)		505,094	8,490,710	8,995,804	

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

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

<u>Line Number</u>	<u>(A) Description</u>	<u>(B) 2018</u>
1	Net Funds from IPP Customers 12/31/2017 (2018 FORM 1, P269)	0
2	Interest Accrual (Company Records - Note 1)	0
3	Revenue Credits to Generators (Company Records - Note 1)	
4	<u>Other Adjustments</u>	
5	Accounting Adjustment (Company Records - Note 1)	
6		-
7	Net Funds from IPP Customers 12/31/2018 (2018 FORM 1, P269)	-
8	Average Balance for Year as Indicated in Column B $((\ln 1 + \ln 7)/2)$	-
Note 1 On this worksheet Company Records refers to WHEELING POWER COMPANY's general ledger.		

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

<u>Line Number</u>	<u>Description</u>	<u>Total Company</u>	<u>Non- Transmission</u>	<u>Transmission</u>
1	Account 450, Forfeited Discounts (FF1 p.300.16.(b); Company Records - Note 1)	161,157	161,157	-
2	Account 451, Miscellaneous Service Revenues (FF1 p.300.17.(b); Company Records - Note 1)	30,328	30,328	-
3	Account 454, Rent from Electric Property (FF1 p.300.19.(b); Company Records - Note 1)	896,080	825,750	70,330
4	Account 4560015, Associated Business Development - (Company Records - Notes 1, 2)	138,396	120,345	18,051
5	Account 456 - Other Electric Revenues - (Company Records - Notes 1,2)	4,567,664	1,888,694	2,678,970
5a	Account 457.1, Regional Control Service Revenues (FF1 p.300.23.(b); Company Records - Note 1)		-	
5b	Account 457.2, Miscellaneous Revenues (FF1 p.300.24.(b); Company Records - Note 1)		-	
6	Subtotal - Other Operating Revenues (Company Total equals (FF1 p. 300.26.(b))	5,793,625	3,026,273	2,767,351
7	Accounts 4470004 & 5, Revenues from Grandfathered Transmission Contracts - (Company Records - Note 1)		-	
8	Total Other Operating Revenues To Reduce Revenue Requirement	5,793,625	3,026,273	2,767,351

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

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

9	Facility Credits under PJM OATT Section 30.9			-
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AEP East Companies
Cost of Service Formula Rate Using Actual/Projected FF1 Balances
Worksheet F Supporting Allocation of Specific O&M or A&G Expenses
WHEELING POWER COMPANY

<u>Line</u> <u>Number</u>	<u>(A)</u> <u>Item No.</u>	<u>(B)</u> <u>Description</u>	<u>(C)</u> <u>2018</u> <u>Expense</u>	<u>(D)</u> <u>100%</u> <u>Non-Transmission</u>	<u>(E)</u> <u>100%</u> <u>Transmission</u> <u>Specific</u>	<u>(F)</u> <u>Explanation</u>
<u>Regulatory O&M Deferrals & Amortizations</u>						
1			-			
2						
3						
4		Total	0			
<u>Detail of Account 561 Per FERC Form 1</u>						
5						
6	FF1 p 321.85.b	561.1 - Load Dispatch - Reliability	5			
7	FF1 p 321.86.b	561.2 - Load Dispatch - Monitor & Operate Trans System	30,221			
8	FF1 p 321.87.b	561.3 - Load Dispatch - Trans Service & Scheduling	0			
9	FF1 p 321.88.b	561.4 - Scheduling, System Control & Dispatch	1,109,013			
10	FF1 p 321.89.b	561.5 - Reliability, Planning and Standards Development	14,068			
11	FF1 p 321.90.b	561.6 - Transmission Service Studies	2			
12	FF1 p 321.91.b	561.7 - Generation Interconnection Studies	0			
13	FF1 p 321.92.b	561.8 - Reliability, Planning and Standards Development Services	238,402			
14		Total of Account 561	1,391,711			
<u>Account 928</u>						
15	9280000	Regulatory Commission Exp	673	673	-	
16	9280001	Regulatory Commission Exp-Adm	(12)	(12)	-	
17	9280002	Regulatory Commission Exp-Case	165,889	165,889	-	
18	9280005	Reg Com Exp-FERC Trans Cases	3,762	-	3,762	
19						
20		Total (FERC Form 1 p.323.189.b)	170,311	166,549	3,762	
<u>Account 930.1</u>						
21	9301000	General Advertising Expenses	27	27	-	
22	9301001	Newspaper Advertising Space	13	13	-	
23	9301010	Publicity	89	89	-	
24	9301012	Public Opinion Surveys	2,803	2,803	-	
25	9301015	Other Corporate Comm Exp	1,926	1,926	-	
26						
27						
37		Total (FERC Form 1 p.323.191.b)	4,858	4,858	-	
<u>Account 930.2</u>						
38	9302000	Misc General Expenses	550,838	550,838	-	
39	9302003	Corporate & Fiscal Expenses	12,070	12,070	-	
40	9302004	Research, Develop&Demonstr Exp	357	357	-	
41	9302006	Assoc Business Development Materials Sold	-	-	-	
42	9302007	Assoc Business Development Exp	44,796	32,489	12,307	
43		Total (FERC Form 1 p.323.192.b)	608,061	595,754	12,307	

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

West Virginia Corporate Income Tax	6.5000%	
Apportionment Factor - Note 2	96.4836%	
Effective State Tax Rate		6.27%
Illinois Corporation Income Tax	9.5000%	
Apportionment Factor - Note 2	1.7683%	
Effective State Tax Rate		0.17%
Michigan Business Income Tax	6.0000%	
Apportionment Factor - Note 2	0.0643%	
Effective State Tax Rate		0.00%
Kentucky Business Income Tax	0.0000%	
Apportionment Factor - Note 2	0.0000%	
Effective State Tax Rate		0.00%
Ohio Municipal Net Income Tax	0.0000%	
Apportionment Factor - Note 2	0.0000%	
Effective State Tax Rate		0.00%
Ohio Franchise Tax Rate	0.0000%	
Phase-out Factor Note 1	0.0000%	
Apportionment Factor - Note 2	0.0000%	
Effective State Tax Rate		0.00%
Total Effective State Income Tax Rate		6.44%

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

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

Line No.	(A) Account	(B) Total Company NOTE 1	(C) Property	(D) Labor	(E) Other	(F) Non-Allocable
1	<u>Revenue Taxes</u>					
2	Gross Receipts Tax	6,263,267				6,263,267
3	<u>Real Estate and Personal Property Taxes</u>					
4	Real and Personal Property - West Virginia	6,594,937	6,594,937			
5	Real and Personal Property - Other Jurisdictions	-	-			
6	<u>Payroll Taxes</u>					
7	Federal Insurance Contribution (FICA)	993,373		993,373		
8	Federal Unemployment Tax	5,911		5,911		
9	State Unemployment Insurance	25,395		25,395		
10	<u>Production Taxes</u>					
11	State Severance Taxes	-				-
12	<u>Miscellaneous Taxes</u>					
13	State Business & Occupation Tax	2,363,267				2,363,267
14	State Public Service Commission Fees	1,189,472			1,189,472	
15	State Franchise Taxes	-			-	
16	State Lic/Registration Fee	26			26	
17	Misc. State and Local Tax	-			-	
18	Sales & Use	-			-	
19	Federal Excise Tax	-			-	
20	Michigan Single Business Tax	-			-	
21						
22	Total Taxes by Allocable Basis	17,435,648	6,594,937	1,024,679	1,189,498	8,626,534

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

NOTE 1: The detail of each total company number and its source in the FERC Form 1 is shown on WS H-1.

Functional Property Tax Allocation					
	Production	Transmission	Distribution	General	Total
23 Functionalized Net Plant (TCOS, Lns 41 thru 46)	618,368,457	110,824,080	136,742,052	3,012,950	868,947,540
24 WEST VA JURISDICTION					
24 Percentage of Plant in WEST VA JURISDICTION	100.00%	100.00%	100.00%	100.00%	
25 Net Plant in WEST VA JURISDICTION (Ln 23 * Ln 24)	618,368,457	110,824,080	136,742,052	3,012,950	868,947,540
26 Less: Net Value of Exempted Generation Plant	467,475,272				
27 Taxable Property Basis (Ln 25 - Ln 26)	150,893,185	110,824,080	136,742,052	3,012,950	401,472,268
28 Relative Valuation Factor	100%	100%	100%	100%	
29 Weighted Net Plant (Ln 27 * Ln 28)	150,893,185	110,824,080	136,742,052	3,012,950	
30 General Plant Allocator (Ln 29 / (Total - General Plant))	37.87%	27.81%	34.32%	-100.00%	
31 Functionalized General Plant (Ln 30 * General Plant)	1,140,979	837,996	1,033,975	(3,012,950)	-
32 Weighted WEST VA JURISDICTION Plant (Ln 29 + 31)	152,034,164	111,662,077	137,776,027	0	401,472,268
33 Functional Percentage (Ln 32/Total Ln 32)	37.87%	27.81%	34.32%		

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

Line No.	(A) Annual Tax Expenses by Type (Note 1)	(B) Total Company	(C) FERC FORM 1 Tie-Back	(D) FERC FORM 1 Reference
1	Revenue Taxes			
2	Gross Receipts Tax	6,263,267	(1,330) 6,774 88,221 6,169,602	pg. 263.1, Ln. 10(i) pg. 263.1, Ln. 11(i) pg. 263, Ln. 34(i) pg. 263, Ln. 35(i)

Line No.	(A) Real Estate and Personal Property Tax Detail Annual Tax Expenses by Type (Note 1)	(B) Tax Year	(C) Total Company	(D) FERC FORM 1 Tie-Back	(E) FERC FORM 1 Reference	(F) Tax Year Factor (Note 2)	(G) Transmission Function (Note 2)
3	Real Estate and Personal Property Taxes Total (Ln 4 + Ln 5 + Ln 6 + Ln 7)		6,594,937				1,790,835
4	Real and Personal Property - West Virginia	2016 2017 2016 2017	6,594,937	3,337,414 3,238,525 3,200 15,798	pg. 263, Ln. 24(i) pg. 263, Ln. 25(i) pg. 263, Ln. 28(i) pg. 263, Ln. 29(i)	26.73% 27.59% 26.73% 27.59%	1,790,835 892,087 893,533 855 4,359
5	Real and Personal Property - Other		-	-		0.00%	- - - - - - -
6	Real and Personal Property - Tennessee		-				- - - - -
7	Real and Personal Property - Other Jurisdictions		-				- - -

Line No.	(A) Annual Tax Expenses by Type (Note 1)	(B) Total Company	(C) FERC FORM 1 Tie-Back	(D) FERC FORM 1 Reference
8	Payroll Taxes			
9	Federal Insurance Contribution (FICA)	993,373	993,373	pg. 263, Ln. 5(i)
10	Federal Unemployment Tax	5,911	5,911	pg. 263, Ln. 6(i)
11	State Unemployment Insurance	25,395	25,395	pg. 263, Ln. 37(i)
12	Production Taxes	-		
13	State Severance Taxes			
14	Miscellaneous Taxes			
15	Muni B&O Tax	2,363,267	2,363,197 70	pg. 263.1, Ln. 7(i) pg. 263.1, Ln. 8(i)
16	State Public Service Commission Fees	1,189,472	499,105 690,367	pg. 263, Ln. 39(i) pg. 263, Ln. 40(i)
17	State Franchise Taxes	-	-	
18	State Lic/Registration Fee	26	26	pg. 263.1, Ln. 3(i)
19	Misc. State and Local Tax	-		
20	Sales & Use	-		
21	Federal Excise Tax	-		
22	Michigan Single Business Tax	-		
23	Total Taxes by Allocable Basis (Total Company Amount Ties to FFI p.114, Ln 14,(c))	17,435,648	17,435,648	

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

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

AEP East Companies
Cost of Service Formula Rate Using 2018 FF1 Balances
Worksheet I RESERVED FOR FUTURE USE
WHEELING POWER COMPANY

ROE w/o incentives (TCOS, Ins 156) 10.35%

Project ROE Incentive Adder 0

ROE with additional 0 basis point incentive 10.35%

Determine R (cost of long term debt, cost of preferred stock and equity percentage is from the TCOS, Ins 154 through 156)

	%	Cost	Weighted cost
Long Term Debt	45.64%	3.56%	1.623%
Preferred Stock	0.00%	0.00%	0.000%
Common Stock	54.36%	10.35%	5.627%
		R =	7.250%

SUMMARY OF TRUED-UP ANNUAL REVENUE REQUIREMENTS FOR RTEPROJECTS				
TRUE-UP YEAR		Rev Require	W Incentives	Incentive Amount
2018				
As Projected in Prior Year WS J	\$	130,159	\$	130,159
Actual after True-up	\$	123,449	\$	123,449
True-up of ARR for 2018		(6,710)		(6,710)

Rate Base (TCOS, ln 68)	81,863,733
R (from A. above)	7.250%
Return (Rate Base x R)	5,934,813

Return (from B. above)	5,934,813
Effective Tax Rate (TCOS, ln 114)	27.40%
Income Tax Calculation (Return x CIT)	1,626,017
ITC Adjustment	-
Excess Deferred Income Tax	(65,630)
Tax Affect of Permanent Differences	<u>66,967</u>
Income Taxes	1,627,354

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

Annual Revenue Requirement (TCOS, ln 1)	13,144,383
Lease Payments (TCOS, ln 95)	-
Return (TCOS, ln 126)	5,934,813
Income Taxes (TCOS, ln 125)	<u>1,627,354</u>
Annual Revenue Requirement, Less Lease Payments, Return and Taxes	5,582,216

Annual Revenue Requirement, Less Lease Payments, Return and Taxes	5,582,216
Return (from I.B. above)	5,934,813
Income Taxes (from I.C. above)	1,627,354
Annual Revenue Requirement, with 0 Basis Point ROE increase	13,144,383
Depreciation (TCOS, in 100)	2,191,649
Annual Rev. Req. w/ 0 Basis Point ROE increase, less Depreciation	10,952,689

Net Transmission Plant (TCOS, In 42)	106,964,524
Annual Revenue Requirement, with 0 Basis Point ROE increase	13,144,383
FCR with 0 Basis Point increase in ROE	12.29%

Annual Rev. Req. w / 0 Basis Point ROE increase, less Dep.	10,952,689
FCR with 0 Basis Point ROE increase, less Depreciation	10.24%
FCR less Depreciation (TCOS, In 10)	<u>10.24%</u>
Incremental FCR with 0 Basis Point ROE increase, less Depreciation	0.00%

Average Transmission Plant Balance for 2018 (TCOS, in 21)	137,372,753
Annual Depreciation and Amortization Expense (TCOS, in 100)	2,191,694
Composite Depreciation Rate	1.60%
Depreciable Life for Composite Depreciation Rate	62.68
Round to nearest whole year	63

Worksheet K - ATRR TRUE-UP Calculation for PJM Projects Charged to Benefiting Zones

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

A. Base Plan Facilities

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

Project Description: RTEP ID: B1864.2 (West Bellaire-Brues 138kV Circuit)

2018	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	130,159	130,159	-
Prior Yr True-Up	123,449	123,449	-
True-Up Adjustment	(6,710)	(6,710)	-

Details	2018
Investment	1,115,334
Service Year (yyyy)	2013
Service Month (1-12)	10
Useful life	63
CIAC (Yes or No)	No

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

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

Investment	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement #	RTEP Projected Rev. Req't. From Prior Year WS J w/o Incentives	RTEP Rev Req't True-up w/o Incentives	RTEP Projected Rev. Req't. From Prior Year WS J with Incentives **	RTEP Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
2013	1,115,334	2,951	1,112,383	1,113,859	117,005	117,005	-	\$ 44,166	\$ 72,839	\$ 44,166	\$ 72,839	\$ -
2014	1,112,383	17,704	1,094,680	1,103,532	130,700	130,700	-	\$ 33,234	\$ 97,466	\$ 33,234	\$ 97,466	\$ -
2015	1,094,680	17,704	1,076,976	1,085,828	128,888	128,888	-	\$ 58,699	\$ 70,189	\$ 58,699	\$ 70,189	\$ -
2016	1,076,976	17,704	1,059,272	1,068,124	127,075	127,075	-	\$ 107,095	\$ 19,980	\$ 107,095	\$ 19,980	\$ -
2017	1,059,272	17,704	1,041,569	1,050,420	125,262	125,262	-	\$ 154,474	\$ (29,212)	\$ 154,474	\$ (29,212)	\$ -
2018	1,041,569	17,704	1,023,865	1,032,717	123,449	123,449	-	\$ 130,159	\$ (6,710)	\$ 130,159	\$ (6,710)	\$ -
2019	1,023,865	17,704	1,006,161	1,015,013	121,637	121,637	-	\$ -	\$ -	\$ -	\$ -	\$ -
2020	1,006,161	17,704	988,457	997,309	119,824	119,824	-	\$ -	\$ -	\$ -	\$ -	\$ -
2021	988,457	17,704	970,754	979,606	118,011	118,011	-	\$ -	\$ -	\$ -	\$ -	\$ -
2022	970,754	17,704	953,050	961,902	116,198	116,198	-	\$ -	\$ -	\$ -	\$ -	\$ -
2023	953,050	17,704	935,346	944,198	114,385	114,385	-	\$ -	\$ -	\$ -	\$ -	\$ -
2024	935,346	17,704	917,643	926,494	112,573	112,573	-	\$ -	\$ -	\$ -	\$ -	\$ -
2025	917,643	17,704	899,939	908,791	110,760	110,760	-	\$ -	\$ -	\$ -	\$ -	\$ -
2026	899,939	17,704	882,235	891,087	108,947	108,947	-	\$ -	\$ -	\$ -	\$ -	\$ -
2027	882,235	17,704	864,531	873,383	107,134	107,134	-	\$ -	\$ -	\$ -	\$ -	\$ -
2028	864,531	17,704	846,828	855,680	105,321	105,321	-	\$ -	\$ -	\$ -	\$ -	\$ -
2029	846,828	17,704	829,124	837,976	103,509	103,509	-	\$ -	\$ -	\$ -	\$ -	\$ -
2030	829,124	17,704	811,420	820,272	101,696	101,696	-	\$ -	\$ -	\$ -	\$ -	\$ -
2031	811,420	17,704	793,717	802,568	99,883	99,883	-	\$ -	\$ -	\$ -	\$ -	\$ -
2032	793,717	17,704	776,013	784,865	98,070	98,070	-	\$ -	\$ -	\$ -	\$ -	\$ -
2033	776,013	17,704	758,309	767,161	96,258	96,258	-	\$ -	\$ -	\$ -	\$ -	\$ -
2034	758,309	17,704	740,605	749,457	94,445	94,445	-	\$ -	\$ -	\$ -	\$ -	\$ -
2035	740,605	17,704	722,902	731,754	92,632	92,632	-	\$ -	\$ -	\$ -	\$ -	\$ -
2036	722,902	17,704	705,198	714,050	90,819	90,819	-	\$ -	\$ -	\$ -	\$ -	\$ -
2037	705,198	17,704	687,494	696,346	89,006	89,006	-	\$ -	\$ -	\$ -	\$ -	\$ -
2038	687,494	17,704	669,791	678,642	87,194	87,194	-	\$ -	\$ -	\$ -	\$ -	\$ -
2039	669,791	17,704	652,087	660,939	85,381	85,381	-	\$ -	\$ -	\$ -	\$ -	\$ -
2040	652,087	17,704	634,383	643,235	83,568	83,568	-	\$ -	\$ -	\$ -	\$ -	\$ -
2041	634,383	17,704	616,679	625,531	81,755	81,755	-	\$ -	\$ -	\$ -	\$ -	\$ -
2042	616,679	17,704	598,976	607,828	79,943	79,943	-	\$ -	\$ -	\$ -	\$ -	\$ -
2043	598,976	17,704	581,272	590,124	78,130	78,130	-	\$ -	\$ -	\$ -	\$ -	\$ -
2044	581,272	17,704	563,568	572,420	76,317	76,317	-	\$ -	\$ -	\$ -	\$ -	\$ -
2045	563,568	17,704	545,865	554,716	74,504	74,504	-	\$ -	\$ -	\$ -	\$ -	\$ -
2046	545,865	17,704	528,161	537,013	72,691	72,691	-	\$ -	\$ -	\$ -	\$ -	\$ -
2047	528,161	17,704	510,457	519,309	70,879	70,879	-	\$ -	\$ -	\$ -	\$ -	\$ -
2048	510,457	17,704	492,753	501,605	69,066	69,066	-	\$ -	\$ -	\$ -	\$ -	\$ -
2049	492,753	17,704	475,050	483,902	67,253	67,253	-	\$ -	\$ -	\$ -	\$ -	\$ -
2050	475,050	17,704	457,346	466,198	65,440	65,440	-	\$ -	\$ -	\$ -	\$ -	\$ -
2051	457,346	17,704	439,642	448,494	63,628	63,628	-	\$ -	\$ -	\$ -	\$ -	\$ -
2052	439,642	17,704	421,939	430,790	61,815	61,815	-	\$ -	\$ -	\$ -	\$ -	\$ -
2053	421,939	17,704	404,235	413,087	60,002	60,002	-	\$ -	\$ -	\$ -	\$ -	\$ -
2054	404,235	17,704	386,531	395,383	58,189	58,189	-	\$ -	\$ -	\$ -	\$ -	\$ -
2055	386,531	17,704	368,827	377,679	56,376	56,376	-	\$ -	\$ -	\$ -	\$ -	\$ -
2056	368,827	17,704	351,124	359,976	54,564	54,564	-	\$ -	\$ -	\$ -	\$ -	\$ -
2057	351,124	17,704	333,420	342,272	52,751	52,751	-	\$ -	\$ -	\$ -	\$ -	\$ -
2058	333,420	17,704	315,716	324,568	50,938	50,938	-	\$ -	\$ -	\$ -	\$ -	\$ -
2059	315,716	17,704	298,013	306,864	49,125	49,125	-	\$ -	\$ -	\$ -	\$ -	\$ -
2060	298,013	17,704	280,309	289,161	47,312	47,312	-	\$ -	\$ -	\$ -	\$ -	\$ -
2061	280,309	17,704	262,605	271,457	45,500	45,500	-	\$ -	\$ -	\$ -	\$ -	\$ -
2062	262,605	17,704	244,901	253,753	43,687	43,687	-	\$ -	\$ -	\$ -	\$ -	\$ -
2063	244,901	17,704	227,198	236,050	41,874	41,874	-	\$ -	\$ -	\$ -	\$ -	\$ -
2064	227,198	17,704	209,494	218,346	40,061	40,061	-	\$ -	\$ -	\$ -	\$ -	\$ -
2065	209,494	17,704	191,790	200,642	38,249	38,249	-	\$ -	\$ -	\$ -	\$ -	\$ -
2066	191,790	17,704	174,087	182,938	36,436	36,436	-	\$ -	\$ -	\$ -	\$ -	\$ -
2067	174,087	17,704	156,383	165,235	34,623	34,623	-	\$ -	\$ -	\$ -	\$ -	\$ -
2068	156,383	17,704	138,679	147,531	32,810	32,810	-	\$ -	\$ -	\$ -	\$ -	\$ -
2069	138,679	17,704	120,975	129,827	30,997	30,997	-	\$ -	\$ -	\$ -	\$ -	\$ -
2070	120,975	17,704	103,272	112,124	29,185	29,185	-	\$ -	\$ -	\$ -	\$ -	\$ -
2071	103,272	17,704	85,568	94,420	27,372	27,372	-	\$ -	\$ -	\$ -	\$ -	\$ -
2072	85,568	17,704	67,864	76,716	25,559	25,559	-	\$ -	\$ -	\$ -	\$ -	\$ -
Project Totals		1,047,470			4,726,660	4,726,660	-					

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

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

AEP East Companies
Cost of Service Formula Rate Using 2018 FF1 Balances
Worksheet L Reserved for Future Use
WHEELING POWER COMPANY

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

Line No	Month (a)	Average Balance of Common Equity				Average Balance of Common Equity (f)=(b)-(c)-(d)-(e)
		Proprietary Capital (b)	Less: Preferred Stock (c)	Sub Earnings (Acct 216.1) (d)	Less AOCI (Acct 219.1) (e)	
	(Note A)	(FF1 112.16)	(FF1 250-251)	(FF1 112.12)	(FF1 112.15)	
1	December Prior to Rate Year	415,196,764			449,945	414,746,819
2	January	420,399,376			449,945	419,949,431
3	February	413,059,525			449,945	412,609,580
4	March	415,329,305			502,940	414,826,365
5	April	416,060,773			502,940	415,557,834
6	May	411,035,588			502,940	410,532,648
7	June	414,045,250			459,023	413,586,227
8	July	418,055,830			459,023	417,596,807
9	August	419,721,118			459,023	419,262,095
10	September	422,585,983			415,107	422,170,877
11	October	423,385,240			415,107	422,970,134
12	November	415,630,357			415,107	415,215,250
13	December of Rate Year	421,269,095			(75,850)	421,344,945
14	Average of the 13 Monthly Balances	417,367,246	-	-	415,784	416,951,462

Line No	Month (a)	Average Balance of Long Term Debt					Gross Proceeds Outstanding Long-Term Debt (g)=(b)-(c)+(d)+(e)-(f)
		Acct 221 Bonds (b)	Less: Acct 222 Reacquired Bonds (c)	LT Advances from Assoc. Companies (d)	Acct 224 Senior Unsecured Notes (e)	Less: Fair Value Hedges (f)	
	(Note A)	(FF1 112.18)	(FF1 112.19)	(FF1 112.20)	(FF1 112.21)	FF1, page 257, Col. (h) - Note 1	
15	December Prior to Rate Year				350,000,000		350,000,000
16	January				350,000,000		350,000,000
17	February				350,000,000		350,000,000
18	March				350,000,000		350,000,000
19	April				350,000,000		350,000,000
20	May				350,000,000		350,000,000
21	June				350,000,000		350,000,000
22	July				350,000,000		350,000,000
23	August				350,000,000		350,000,000
24	September				350,000,000		350,000,000
25	October				350,000,000		350,000,000
26	November				350,000,000		350,000,000
27	December of Rate Year				350,000,000		350,000,000
28	Average of the 13 Monthly Balances	-	-	-	350,000,000	-	350,000,000

NOTE 1: The balance of fair value hedges on outstanding long term debt are to be excluded from the balance of long term debt included in the formula's capital structure. (Page 257 Column H of the FF1)

Development of Cost of Long Term Debt Based on Average Outstanding Balance

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
29	Annual Interest Expense for 2018						
30	Interest on Long Term Debt - Accts 221 - 224 (256-257.33.i)			12,129,414			
31	Less: Total Hedge Gain/Expense Accumulated from p 256-257, col. (i) of FERC Form 1 included in Ln 30 and shown in 50 below.			-			
32	Plus: Allowed Hedge Recovery From Ln 55 below.			-			
33	Amort of Debt Discount & Expense - Acct 428 (117.63.c)			317,210			
34	Amort of Loss on Recquired Debt - Acct 428.1 (117.64.c)			-			
35	Less: Amort of Premium on Debt - Acct 429 (117.65.c)			-			
36	Less: Amort of Gain on Recquired Debt - Acct 429.1 (117.66.c)			-			
37	Total Interest Expense (Ln 30 - 31 + 33 + 34 - 35 - 36)			12,446,624			
38	Average Cost of Debt for 2018 (Ln 37/ Ln 28 (g))			3.56%			

CALCULATION OF RECOVERABLE HEDGE GAINS/LOSSES

39 NOTE: The net amount of hedging gains or losses recorded in account 427 to be recovered in this formula rate should be limited to the effective portion of pre-issuance cash flow hedges that are amortized over the life of the underlying debt issuances. The recovery of a net loss or passback of a net gain will be limited to five basis points of the total Capital Structure. Amounts related to the ineffective portion of pre-issuance hedges, cash settlements of fair value hedges issued on Long Term Debt, post-issuance cash flow hedges, and cash flow hedges of variable rate debt issuances are not recoverable in this formula and are to be recorded in the "Excludable" column below.

				Amortization Period		
HEDGE AMOUNTS BY ISSUANCE (FROM p. 256-257 (i) of the FERC Form 1)		Total Hedge (Gain)/Loss for 2018	Less Excludable Amounts (See NOTE on Line 39)	Net Includable Hedge Amount	Remaining Unamortized Balance	Beginning Ending
40	SUN Cash Flow Hedge - 6.000%	-	0	-		
41	SUN Cash Flow Hedge - 5.375%	-	0	-		
42				-		
43				-		
44				-		
45				-		
46				-		
47				-		
48				-		
49				-		
50	Total Hedge Amortization	-	-	-		
51	Hedge Gain or Loss Prior to Application of Recovery Limit (Sum of Lines 40 to 48)			-		
52	Total Average Capital Structure Balance for 2018 (TCOS, Ln 157)			766,951,462		
53	Financial Hedge Recovery Limit - Five Basis Points of Total Capital			0.0005		
54	Limit of Recoverable Amount			383,476		
55	Recoverable Hedge Amortization (Lesser of Ln 51 or Ln 54)			-		

Development of Cost of Preferred Stock

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

- Year End Total Agrees to FF1 p.112, Ln 3, col (c) & (d)

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

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

Line	(A) Date	(B) Property Description	(C) Function (T) or (G) T = Transmission G = General	(D) Basis	(E) Proceeds	(F) (Gain) / Loss	(G) Functional Allocator	(H) Functionalized Proceeds (Gain) / Loss	(I) FERC Account
1						-	0.000%	-	
2						-	0.000%	-	
3						-	0.000%	-	
4				Net (Gain) or Loss for 2018		-		-	

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

1 Total AEP East Operating Company PBOP Settlement Amount (127,041,505)

Allocation of PBOP Settlement Amount for 2018

Total Company Amount

Line#	Company	Actual Expense (Including AEPSC Billed OPEB)	Ratio of Company Actual to Total	Allocation of PBOB Recovery Allowance	Labor Allocator for 2018	Actual Expense	Allowable Expense	One Year Functional Expense (Over)/Under
		(A) (Line 14)	(B)=(A)/Total (A)	(C)=(B) * -127041505	(D)	(E)=(A) * (D)	(F)=(C) * (D)	(G)=(E) - (F)
2	APCo	(21,243,233)	36.83%	(46,793,855)	9.272%	(1,969,696)	(4,338,779)	2,369,082
3	I&M	(14,970,273)	25.96%	(32,975,997)	4.367%	(653,716)	(1,439,983)	786,267
4	KPCo	(4,775,930)	8.28%	(10,520,253)	7.919%	(378,188)	(833,058)	454,871
5	KNGP	(455,895)	0.79%	(1,004,230)	12.123%	(55,270)	(121,748)	66,477
6	OPCo	(15,305,203)	26.54%	(33,713,769)	11.486%	(1,757,897)	(3,872,235)	2,114,338
7	WPCo	(923,113)	1.60%	(2,033,401)	2.686%	(24,793)	(54,613)	29,820
8	Sum of Lines 2 to 7	(57,673,647)		(127,041,505)		(4,839,561)	(10,660,416)	5,820,855

Detail of Actual PBOP Expenses to be Removed in Cost of Service

	APCo	I&M	KPCo	KNGSPT	OPCo	WPCo	AEP East Total
9 Direct Charged PBOP Expense per Actuarial Report	(16,451,990)	(12,482,067)	(3,951,629)	(344,539)	(11,517,600)	(427,831)	(45,175,656)
10 Additional PBOP Ledger Entries (from Company Records)	460,632	518,852	427,533			(385,001)	
11 Medicare Subsidy							-
12 Net Company Expense (Ln 9 + Ln 10 + Ln 11)	(15,991,358)	(11,963,215)	(3,524,096)	(344,539)	(11,517,600)	(812,832)	(44,153,640)
13 PBOP Expenses From AEP Service Corporation (from Company Records)	(5,251,875)	(3,007,058)	(1,251,834)	(111,356)	(3,787,603)	(110,281)	(13,520,007)
14 Company PBOP Expense (Ln 12 + Ln 13)	(21,243,233)	(14,970,273)	(4,775,930)	(455,895)	(15,305,203)	(923,113)	(57,673,647)

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

AEP EAST COMPANIES
Worksheet - P CALCULATION OF
TOTAL WEIGHTED AVERAGE DEPRECIATION RATES
FOR TRANSMISSION PLANT PROPERTY ACCOUNT
EFFECTIVE AS OF 6/1/2015
FOR MULTIPLE JURISDICTION COMPANIES
APPALACHIAN POWER COMPANY

	VIRGINIA			WEST VIRGINIA			FERC WHOLESALE			FERC KINGSFORT			COMPANY
	(1)			(2)			(3)			(4)			
PLANT ACCT.	VA SCC RATES	ALLOCATION FACTOR (5)	WTD AVG. DEPREC. RATE	PSC OF WV APPROVED RATES	ALLOCATION FACTOR (5)	WTD AVG. DEPREC. RATE	FERC RATES	ALLOCATION FACTOR (5)	WTD AVG. DEPREC. RATE	FERC RATES	ALLOCATION FACTOR (5)	WTD AVG. DEPREC. RATE	WTD AVG. DEPREC. RATE
TRANSMISSION PLANT													
Land Rights - Va.	350.1	0.66%	1.000000										0.66%
Energy Storage Equip	351.0			6.67%	1.000000	6.67%							6.67%
Structures & Improvements	352.0	1.55%	0.469583	1.52%	0.437847	0.67%	2.19%	0.036426	0.08%	2.19%	0.056144	0.12%	1.60%
Station Equipment	353.0	1.95%	0.469583	1.68%	0.437847	0.74%	2.19%	0.036426	0.08%	2.19%	0.056144	0.12%	1.86%
Towers & Fixtures	354.0	1.14%	0.469583	1.54%	0.437847	0.67%	2.19%	0.036426	0.08%	2.19%	0.056144	0.12%	1.41%
Poles & Fixtures	355.0	2.77%	0.469583	2.64%	0.437847	1.16%	2.19%	0.036426	0.08%	2.19%	0.056144	0.12%	2.66%
Overhead Conductor	356.0	1.01%	0.469583	1.19%	0.437847	0.52%	2.19%	0.036426	0.08%	2.19%	0.056144	0.12%	1.19%
Underground Conduit	357.0	1.23%	0.469583	1.45%	0.437847	0.63%	2.19%	0.036426	0.08%	2.19%	0.056144	0.12%	1.41%
Underground Conductors	358.0	3.18%	0.469583	7.23%	0.437847	3.17%	2.19%	0.036426	0.08%	2.19%	0.056144	0.12%	4.86%

(1) As approved in VA Case No. PUE 2011-00037 on Nov. 30, 2011.
Depreciation rates were made effective on January 1, 2012.

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

(2) Approved by PSC of WV Order dated May 26, 2015 in
Case No. 14-1151-E-D effective June 1, 2015.

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

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

(6) Energy Storage Equipment is a new account established per FERC Order 784.

GENERAL NOTES:

The rates for each AEP company have been approved by their respective regulatory commissions.

APCo falls under the authority of Virginia, West Virginia and the FERC. Therefore, APCo's rates are a composite of the jurisdictions under which it operates. Each jurisdiction's rate is multiplied by an allocation factor, and the product for each jurisdiction is added with the other jurisdictions to derive the composite rate for the company.

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

AEP EAST COMPANIES
Worksheet - P CALCULATION OF
TOTAL WEIGHTED AVERAGE DEPRECIATION RATES
FOR TRANSMISSION PLANT PROPERTY ACCOUNT
EFFECTIVE AS OF July 1, 2014
FOR MULTIPLE JURISDICTION COMPANIES
INDIANA MICHIGAN POWER COMPANY

	INDIANA				MICHIGAN			FERC WHOLESALE			COMPANY
	(1)				(2)			(3)			
PLANT ACCT.	IURC RATES	ALLOCATION FACTOR (4)	WTD AVG. DEPREC. RATE		MPSC APPROVED RATES	ALLOCATION FACTOR (4)	WTD AVG. DEPREC. RATE	FERC RATES	ALLOCATION FACTOR (4)	WTD AVG. DEPREC. RATE	WTD AVG. DEPREC. RATE
TRANSMISSION PLANT											
Land Improvements	350.1	1.4800%	0.652103	0.9651%	1.4400%	0.144206	0.2077%	1.4400%	0.203691	0.2933%	1.47%
Structures & Improvements	352.0	1.5500%	0.652103	1.0108%	1.5000%	0.144206	0.2163%	1.5000%	0.203691	0.3055%	1.53%
Station Equipment	353.0	1.8600%	0.652103	1.2129%	1.8400%	0.144206	0.2653%	1.8400%	0.203691	0.3748%	1.85%
Towers & Fixtures	354.0	1.6900%	0.652103	1.1021%	1.5700%	0.144206	0.2264%	1.5700%	0.203691	0.3198%	1.65%
Poles & Fixtures	355.0	2.8500%	0.652103	1.8585%	2.8300%	0.144206	0.4081%	2.8300%	0.203691	0.5764%	2.84%
Overhead Conductors	356.0	1.9700%	0.652103	1.2846%	1.8900%	0.144206	0.2725%	1.8900%	0.203691	0.3850%	1.94%
Underground Conduit	357.0	1.8600%	0.652103	1.2129%	1.7700%	0.144206	0.2552%	1.7700%	0.203691	0.3605%	1.83%
Underground Conductors	358.0	1.7000%	0.652103	1.1086%	1.6600%	0.144206	0.2394%	1.6600%	0.203691	0.3381%	1.69%
Trails & Roads	359.0	1.5000%	0.652103	0.9782%	1.4800%	0.144206	0.2134%	1.4800%	0.203691	0.3015%	1.49%

(1) As approved in Indiana Case No. 44075.

(2) As approved in MICHIGAN Case No. U16801.

(3) FERC wholesale formula rate agreements specify that the depreciation rates in the formula rates change upon approval of MPSC rates in the Michigan jurisdiction.

(4) The rates approved for each jurisdiction are updated when approved by that commission. These demand-based allocation factors for all jurisdictions are updated when new rates are approved in one of the jurisdictions. These allocation factors reflect I&M's 12 monthly Coincident Peaks during test year of the most recent rate case.

GENERAL NOTES:

The rates for each AEP company have been approved by their respective regulatory commissions.

I&M falls under the authority of Indiana, Michigan and the FERC. Therefore, I&M's rates are a composite of the jurisdictions under which it operates. Each jurisdictions' rate is multiplied by an allocation factor, and the product for each jurisdiction is added with the other jurisdictions to derive the composite rate for the company.

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

AEP EAST COMPANIES
PJM FORMULA RATE
WORKSHEET P - TRANSMISSION DEPRECIATION RATES
EFFECTIVE AS OF 09/1/2016
FOR SINGLE JURISDICTION COMPANIES
KINGSPORT POWER COMPANY

	PLANT ACCT.	RATES Note 1
<i>TRANSMISSION PLANT</i>		
Structures & Improvements	352.0	1.04%
Station Equipment	353.0	1.49%
Towers & Fixtures	354.0	0.12%
Poles & Fixtures	355.0	2.14%
Overhead Conductors	356.0	0.77%
Underground Conduit	357.0	Note 2
Underground Conductors	358.0	Note 2
Composite Transmission Depreciation Rate		1.46%
GENERAL PLANT		
Structures & Improvements	390.0	1.71%
Office Furniture & Equipment	391.0	2.82%
Stores Equipment	393.0	2.22%
Tools Shop & Garage Equipment	394.0	3.12%
Laboratory Equipment	395.0	3.17%
Communication Equipment	397.0	3.32%
Miscellaneous Equipment	398.0	4.92%
Total General Plant		3.25%

Reference:

Note 1: Rates Approved In Tennessee Regulatory Authority Docket No. 16-00001.
K

Note 2: Kingsport Power Company does not have investment in plant
accounts 357 or 358. Therefore, there are no depreciation rates approved

General Note

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

AEP EAST COMPANIES
PJM FORMULA RATE
WORKSHEET P - TRANSMISSION DEPRECIATION RATES
EFFECTIVE AS OF 07/1/2015
FOR SINGLE JURISDICTION COMPANIES
KENTUCKY POWER COMPANY

	PLANT ACCT.	RATES Note 1
<i>TRANSMISSION PLANT</i>		
Land Rights	350.1	1.44%
Structures & Improvements	352.0	2.08%
Station Equipment	353.0	2.15%
Towers & Fixtures	354.0	2.61%
Poles & Fixtures	355.0	3.95%
Overhead Conductors	356.0	2.91%
Underground Conduit	357.0	2.99%
Underground Conductors	358.0	2.62%

Reference:

Note 1: Rates Approved in KPSC Case No. 2014-00396.

General Note

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

AEP EAST COMPANIES
PJM FORMULA RATE
WORKSHEET P - TRANSMISSION DEPRECIATION RATES
EFFECTIVE AS OF 1/1/2012
FOR SINGLE JURISDICTION COMPANIES
OHIO POWER COMPANY

	PLANT ACCT.	RATES Note 1
TRANSMISSION PLANT		
Structures & Improvements	352.0	2.02%
Station Equipment	353.0	2.29%
Twrs and Fixtures Above 69 KV	354.0	1.88%
Twrs and Fixtures Below 69 KV	354.0	1.88%
Poles and Fixtures Above 69 KV	355.0	3.52%
Poles and Fixtures Below 69 KV	355.0	3.52%
Overhead Conductor & Devices Above 69KV	356.0	1.91%
Overhead Conductor & Devices MSP	356.0	1.91%
Overhead Conductor & Devices 138KV	356.0	1.91%
Overhead Conductor & Devices 69KV	356.0	1.91%
Overhead Conductor & Devices CLR	356.0	1.91%
Underground Conduit	357.0	2.26%
Underground Conductors	358.0	3.27%

Reference:

Note 1: These are the weighted average of the depreciation rates in effect for Columbus Southern Power and Ohio Power prior to the merger of Columbus Southern into Ohio Power.

General Note:

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

AEP EAST COMPANIES
PJM FORMULA RATE
WORKSHEET P - TRANSMISSION DEPRECIATION RATES
EFFECTIVE AS OF 06/1/2015
FOR SINGLE JURISDICTION COMPANIES
WHEELING POWER COMPANY

	PLANT ACCT.	RATES Note 1
<i>TRANSMISSION PLANT</i>		
Structures & Improvements	352.0	0.69%
Station Equipment	353.0	1.70%
Towers & Fixtures	354.0	0.04%
Poles & Fixtures	355.0	2.65%
Overhead Conductors	356.0	1.12%
Underground Conduit	357.0	2.00%
Underground Conductors	358.0	5.00%
Trails & Roads	359.0	-

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

General Note:

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

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

Reconciliation Revenue Requirement For Year 2016 May 25, 2017		2016 Forecasted Revenue Requirement For Year 2016		True-up Adjustment - Over (Under) Recovery
\$0	-	\$0	=	\$0

Interest Rate on Amount of Refunds or Surcharges from 35.19a	Over (Under) Recovery Plus Interest	Average Monthly Interest Rate	Months	Calculated Interest	Amortization	Surcharge (Refund) Owed
		0.2960%				

An over or under collection will be recovered prorata over 2016, held for 2017 and returned prorata over 2018

<u>Calculation of Interest</u>				Monthly		
January	Year 2016	-	0.2960%	12	-	-
February	Year 2016	-	0.2960%	11	-	-
March	Year 2016	-	0.2960%	10	-	-
April	Year 2016	-	0.2960%	9	-	-
May	Year 2016	-	0.2960%	8	-	-
June	Year 2016	-	0.2960%	7	-	-
July	Year 2016	-	0.2960%	6	-	-
August	Year 2016	-	0.2960%	5	-	-
September	Year 2016	-	0.2960%	4	-	-
October	Year 2016	-	0.2960%	3	-	-
November	Year 2016	-	0.2960%	2	-	-
December	Year 2016	-	0.2960%	1	-	-
					-	-
				Annual		
January through December	Year 2017	-	0.2960%	12	-	-
<u>Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months</u>				Monthly		
January	Year 2018	-	0.2960%		-	-
February	Year 2018	-	0.2960%		-	-
March	Year 2018	-	0.2960%		-	-
April	Year 2018	-	0.2960%		-	-
May	Year 2018	-	0.2960%		-	-
June	Year 2018	-	0.2960%		-	-
July	Year 2018	-	0.2960%		-	-
August	Year 2018	-	0.2960%		-	-
September	Year 2018	-	0.2960%		-	-
October	Year 2018	-	0.2960%		-	-
November	Year 2018	-	0.2960%		-	-
December	Year 2018	-	0.2960%		-	-
					-	-
True-Up Adjustment with Interest					-	-
Less Over (Under) Recovery					-	-
Total Interest					-	-

Note 1: The interest rate to be applied to the over recovery or under recovery amounts will be determined using the average monthly FERC interest rate (as determined pursuant to 18 C.F.R. Section 35.19a) for the twenty (20) months from the beginning of the rate year being trued-up through August 31 of the following year.

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

Reconciliation Revenue Requirement For Year 2016 Available May 25, 2017	-	2016 Forecasted Revenue Requirement For Year 2016	=	True-up Adjustment - Over (Under) Recovery
\$0		\$0		\$0

Interest Rate on Amount of Refunds or Surcharges from 35.19a	Over (Under) Recovery Plus Interest	Average Monthly Interest Rate	Months	Calculated Interest	Amortization	Surcharge (Refund) Owed
		0.2960%				

An over or under collection will be recovered prorata over 2016, held for 2017 and returned prorata over 2018

<u>Calculation of Interest</u>					Monthly	
January	Year 2016	-	0.2960%	12	-	-
February	Year 2016	-	0.2960%	11	-	-
March	Year 2016	-	0.2960%	10	-	-
April	Year 2016	-	0.2960%	9	-	-
May	Year 2016	-	0.2960%	8	-	-
June	Year 2016	-	0.2960%	7	-	-
July	Year 2016	-	0.2960%	6	-	-
August	Year 2016	-	0.2960%	5	-	-
September	Year 2016	-	0.2960%	4	-	-
October	Year 2016	-	0.2960%	3	-	-
November	Year 2016	-	0.2960%	2	-	-
December	Year 2016	-	0.2960%	1	-	-
						-
					Annual	
January through December	Year 2017	-	0.2960%	12	-	-
<u>Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months</u>					Monthly	
January	Year 2018	-	0.2960%		-	-
February	Year 2018	-	0.2960%		-	-
March	Year 2018	-	0.2960%		-	-
April	Year 2018	-	0.2960%		-	-
May	Year 2018	-	0.2960%		-	-
June	Year 2018	-	0.2960%		-	-
July	Year 2018	-	0.2960%		-	-
August	Year 2018	-	0.2960%		-	-
September	Year 2018	-	0.2960%		-	-
October	Year 2018	-	0.2960%		-	-
November	Year 2018	-	0.2960%		-	-
December	Year 2018	-	0.2960%		-	-
						-
True-Up Adjustment with Interest						-
Less Over (Under) Recovery						-
Total Interest						-

Note 1: The interest rate to be applied to the over recovery or under recovery amounts will be determined using the average monthly FERC interest rate (as determined pursuant to 18 C.F.R. Section 35.19a) for the twenty (20) months from the beginning of the rate year being true-up through August 31 of the following year.

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

Reconciliation Revenue Requirement For Year 2016 Available May 25, 2017	-	2016 Forecasted Revenue Requirement For Year 2016	=	True-up Adjustment - Over (Under) Recovery
\$0		\$0		\$0

Interest Rate on Amount of Refunds or Surcharges from 35.19a	Over (Under) Recovery Plus Interest	Average Monthly Interest Rate	Months	Calculated Interest	Amortization	Surcharge (Refund) Owed
		0.2960%				

An over or under collection will be recovered prorata over 2016, held for 2017 and returned prorata over 2018

<u>Calculation of Interest</u>					Monthly		
January	Year 2016	-	0.2960%	12	-	-	-
February	Year 2016	-	0.2960%	11	-	-	-
March	Year 2016	-	0.2960%	10	-	-	-
April	Year 2016	-	0.2960%	9	-	-	-
May	Year 2016	-	0.2960%	8	-	-	-
June	Year 2016	-	0.2960%	7	-	-	-
July	Year 2016	-	0.2960%	6	-	-	-
August	Year 2016	-	0.2960%	5	-	-	-
September	Year 2016	-	0.2960%	4	-	-	-
October	Year 2016	-	0.2960%	3	-	-	-
November	Year 2016	-	0.2960%	2	-	-	-
December	Year 2016	-	0.2960%	1	-	-	-
					Annual		
January through December	Year 2017	-	0.2960%	12	-	-	-
<u>Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months</u>					Monthly		
January	Year 2018	-	0.2960%		-	-	-
February	Year 2018	-	0.2960%		-	-	-
March	Year 2018	-	0.2960%		-	-	-
April	Year 2018	-	0.2960%		-	-	-
May	Year 2018	-	0.2960%		-	-	-
June	Year 2018	-	0.2960%		-	-	-
July	Year 2018	-	0.2960%		-	-	-
August	Year 2018	-	0.2960%		-	-	-
September	Year 2018	-	0.2960%		-	-	-
October	Year 2018	-	0.2960%		-	-	-
November	Year 2018	-	0.2960%		-	-	-
December	Year 2018	-	0.2960%		-	-	-
True-Up Adjustment with Interest						-	
Less Over (Under) Recovery						-	
Total Interest						-	

Note 1: The interest rate to be applied to the over recovery or under recovery amounts will be determined using the average monthly FERC interest rate (as determined pursuant to 18 C.F.R. Section 35.19a) for the twenty (20) months from the beginning of the rate year being trued-up through August 31 of the following year.