

THIS FILING IS

Item 1:

An Initial (Original) Submission

OR

Resubmission No.



**FERC FINANCIAL REPORT  
FERC FORM No. 1: Annual Report of  
Major Electric Utilities, Licensees  
and Others and Supplemental  
Form 3-Q: Quarterly Financial Report**

These reports are mandatory under the Federal Power Act, Sections 3, 4(a), 304 and 309, and 18 CFR 141.1 and 141.400. Failure to report may result in criminal fines, civil penalties and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider these reports to be of confidential nature

**Exact Legal Name of Respondent (Company)**

AEP Generating Company

**Year/Period of Report**

End of: 2023/ Q4

FERC FORM NO. 1 (REV. 02-04)

# INSTRUCTIONS FOR FILING FERC FORM NOS. 1 and 3-Q

## GENERAL INFORMATION

FERC Forms 1 and 3-Q must be filed by the following schedule:

- a. FERC Form 1 for each year ending December 31 must be filed by April 18th of the following year (18 CFR § 141.1), and
- b. FERC Form 3-Q for each calendar quarter must be filed within 60 days after the reporting quarter (18 C.F.R. § 141.400).

### V. Where to Send Comments on Public Reporting Burden.

The public reporting burden for the FERC Form 1 collection of information is estimated to average 1,168 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. The public reporting burden for the FERC Form 3-Q collection of information is estimated to average 168 hours per response.

Send comments regarding these burden estimates or any aspect of these collections of information, including suggestions for reducing burden, to the Federal Energy Regulatory Commission, 888 First Street NE, Washington, DC 20426 (Attention: Information Clearance Officer); and to the Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, DC 20503 (Attention: Desk Officer for the Federal Energy Regulatory Commission). No person shall be subject to any penalty if any collection of information does not display a valid control number (44 U.S.C. § 3512 (a)).

## GENERAL INSTRUCTIONS

- I. Prepare this report in conformity with the Uniform System of Accounts (18 CFR Part 101) (USoFA). Interpret all accounting words and phrases in accordance with the USoFA.
- II. Enter in whole numbers (dollars or MWH) only, except where otherwise noted. (Enter cents for averages and figures per unit where cents are important. The truncating of cents is allowed except on the four basic financial statements where rounding is required.) The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances at the end of the current reporting period, and use for statement of income accounts the current year's year to date amounts.
- III. Complete each question fully and accurately, even if it has been answered in a previous report. Enter the word "None" where it truly and completely states the fact.
- IV. For any page(s) that is not applicable to the respondent, omit the page(s) and enter "NA," "NONE," or "Not Applicable" in column (d) on the List of Schedules, pages 2 and 3.
- V. Enter the month, day, and year for all dates. Use customary abbreviations. The "Date of Report" included in the header of each page is to be completed only for resubmissions (see VII. below).
- VI. Generally, except for certain schedules, all numbers, whether they are expected to be debits or credits, must be reported as positive. Numbers having a sign that is different from the expected sign must be reported by enclosing the numbers in parentheses.
- VII. For any resubmissions, please explain the reason for the resubmission in a footnote to the data field.
- VIII. Do not make references to reports of previous periods/years or to other reports in lieu of required entries, except as specifically authorized.
- IX. Wherever (schedule) pages refer to figures from a previous period/year, the figures reported must be based upon those shown by the report of the previous period/year, or an appropriate explanation given as to why the different figures were used.
- X. Schedule specific instructions are found in the applicable taxonomy and on the applicable blank rendered form.

Definitions for statistical classifications used for completing schedules for transmission system reporting are as follows:

FNS - Firm Network Transmission Service for Self. "Firm" means service that can not be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Network Service" is Network Transmission Service as described in Order No. 888 and the Open Access Transmission Tariff. "Self" means the respondent.

FNO - Firm Network Service for Others. "Firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Network Service" is Network Transmission Service as described in Order No. 888 and the Open Access Transmission Tariff.

LFP - for Long-Term Firm Point-to-Point Transmission Reservations. "Long-Term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Point-to-Point Transmission Reservations" are described in Order No. 888 and the Open Access Transmission Tariff. For all transactions identified as LFP, provide in a footnote the termination date of the contract defined as the earliest date either buyer or seller can unilaterally cancel the contract.

OLF - Other Long-Term Firm Transmission Service. Report service provided under contracts which do not conform to the terms of the Open Access Transmission Tariff. "Long-Term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. For all transactions identified as OLF, provide in a footnote the termination date of the contract defined as the earliest date either buyer or seller can unilaterally get out of the contract.

SFP - Short-Term Firm Point-to-Point Transmission Reservations. Use this classification for all firm point-to-point transmission reservations, where the duration of each period of reservation is less than one-year.

NF - Non-Firm Transmission Service, where firm means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions.

OS - Other Transmission Service. Use this classification only for those services which can not be placed in the above-mentioned classifications, such as all other service regardless of the length of the contract and service FERC Form. Describe the type of service in a footnote for each entry.

AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment.

### I. Purpose

FERC Form No. 1 (FERC Form 1) is an annual regulatory requirement for Major electric utilities, licensees and others (18 C.F.R. § 141.1). FERC Form No. 3-Q (FERC Form 3-Q) is a quarterly regulatory requirement which supplements the annual financial reporting requirement (18 C.F.R. § 141.400). These reports are designed to collect financial and operational information from electric utilities, licensees and others subject to the jurisdiction of the Federal Energy Regulatory Commission. These reports are also considered to be non-confidential public use forms.

### II. Who Must Submit

Each Major electric utility, licensee, or other, as classified in the Commission's Uniform System of Accounts Prescribed for Public Utilities, Licensees, and Others Subject To the Provisions of The Federal Power Act (18 C.F.R. Part 101), must submit FERC Form 1 (18 C.F.R. § 141.1), and FERC Form 3-Q (18 C.F.R. § 141.400).

Note: Major means having, in each of the three previous calendar years, sales or transmission service that exceeds one of the following:

1. one million megawatt hours of total annual sales,
2. 100 megawatt hours of annual sales for resale,
3. 500 megawatt hours of annual power exchanges delivered, or
4. 500 megawatt hours of annual wheeling for others (deliveries plus losses).

### III. What and Where to Submit

- a. Submit FERC Form Nos. 1 and 3-Q electronically through the eCollection portal at <https://eCollection.ferc.gov>, and according to the specifications in the Form 1 and 3-Q taxonomies.
- b. The Corporate Officer Certification must be submitted electronically as part of the FERC Forms 1 and 3-Q filings.
- c. Submit immediately upon publication, by either eFiling or mail, two (2) copies to the Secretary of the Commission, the latest Annual Report to Stockholders. Unless eFiling the Annual Report to Stockholders, mail the stockholders report to the Secretary of the Commission at:  
Secretary  
Federal Energy Regulatory Commission 888 First Street, NE  
Washington, DC 20426
- d. For the CPA Certification Statement, submit within 30 days after filing the FERC Form 1, a letter or report (not applicable to filers classified as Class C or Class D prior to January 1, 1984). The CPA Certification Statement can be either eFiled or mailed to the Secretary of the Commission at the address above.

The CPA Certification Statement should:

- a. Attest to the conformity, in all material aspects, of the below listed (schedules and pages) with the Commission's applicable Uniform System of Accounts (including applicable notes relating thereto and the Chief Accountant's published accounting releases), and
- b. Be signed by independent certified public accountants or an independent licensed public accountant certified or licensed by a regulatory authority of a State or other political subdivision of the U. S. (See 18 C.F.R. §§ 41.10-41.12 for specific qualifications.)

Schedules	Pages
Comparative Balance Sheet	110-113
Statement of Income	114-117
Statement of Retained Earnings	118-119
Statement of Cash Flows	120-121
Notes to Financial Statements	122-123

- e. The following format must be used for the CPA Certification Statement unless unusual circumstances or conditions, explained in the letter or report, demand that it be varied. Insert parenthetical phrases only when exceptions are reported.

"In connection with our regular examination of the financial statements of [COMPANY NAME] for the year ended on which we have reported separately under date of [DATE], we have also reviewed schedules [NAME OF SCHEDULES] of FERC Form No. 1 for the year filed with the Federal Energy Regulatory Commission, for conformity in all material respects with the requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases. Our review for this purpose included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

Based on our review, in our opinion the accompanying schedules identified in the preceding paragraph (except as noted below) conform in all material respects with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases." The letter or report must state which, if any, of the pages above do not conform to the Commission's requirements. Describe the discrepancies that exist.

- f. Filers are encouraged to file their Annual Report to Stockholders, and the CPA Certification Statement using eFiling. Further instructions are found on the Commission's website at <https://www.ferc.gov/ferc-online/ferc-online/frequently-asked-questions-faqs-efilingferc-online>.
- g. Federal, State, and Local Governments and other authorized users may obtain additional blank copies of FERC Form 1 and 3-Q free of charge from <https://www.ferc.gov/general-information-0/electric-industry-forms>.

### IV. When to Submit

## DEFINITIONS

- I. Commission Authorization (Comm. Auth.) -- The authorization of the Federal Energy Regulatory Commission, or any other Commission. Name the commission whose authorization was obtained and give date of the authorization.
- II. Respondent -- The person, corporation, licensee, agency, authority, or other Legal entity or instrumentality in whose behalf the report is made.

## EXCERPTS FROM THE LAW

### Federal Power Act, 16 U.S.C. § 791a-825r

Sec. 3. The words defined in this section shall have the following meanings for purposes of this Act, to with:

3. 'Corporation' means any corporation, joint-stock company, partnership, association, business trust, organized group of persons, whether incorporated or not, or a receiver or receivers, trustee or trustees of any of the foregoing. It shall not include 'municipalities, as hereinafter defined;
4. 'Person' means an individual or a corporation;
5. 'Licensee, means any person, State, or municipality Licensed under the provisions of section 4 of this Act, and any assignee or successor in interest thereof;
7. 'municipality means a city, county, irrigation district, drainage district, or other political subdivision or agency of a State competent under the Laws thereof to carry and the business of developing, transmitting, unitizing, or distributing power; .....
11. 'project' means. a complete unit of improvement or development, consisting of a power house, all water conduits, all dams and appurtenant works and structures (including navigation structures) which are a part of said unit, and all storage, diverting, or fore bay reservoirs directly connected therewith, the primary line or lines transmitting power there from to the point of junction with the distribution system or with the interconnected primary transmission system, all miscellaneous structures used and useful in connection with said unit or any part thereof, and all water rights, rights-of-way, ditches, dams, reservoirs, Lands, or interest in Lands the use and occupancy of which are necessary or appropriate in the maintenance and operation of such unit;

### FERC FORM NO. 1 (ED. 03-07)

"Sec. 4. The Commission is hereby authorized and empowered

- a. "To make investigations and to collect and record data concerning the utilization of the water resources of any region to be developed, the water-power industry and its relation to other industries and to interstate or foreign commerce, and concerning the location, capacity, development costs, and relation to markets of power sites; ... to the extent the Commission may deem necessary or useful for the purposes of this Act."

"Sec. 304.

- a. Every Licensee and every public utility shall file with the Commission such annual and other periodic or special\* reports as the Commission may by rules and regulations or other prescribe as necessary or appropriate to assist the Commission in the proper administration of this Act. The Commission may prescribe the manner and FERC Form in which such reports shall be made, and require from such persons specific answers to all questions upon which the Commission may need information. The Commission may require that such reports shall include, among other things, full information as to assets and Liabilities, capitalization, net investment, and reduction thereof, gross receipts, interest due and paid, depreciation, and other reserves, cost of project and other facilities, cost of maintenance and operation of the project and other facilities, cost of renewals and replacement of the project works and other facilities, depreciation, generation, transmission, distribution, delivery, use, and sale of electric energy. The Commission may require any such person to make adequate provision for currently determining such costs and other facts. Such reports shall be made under oath unless the Commission otherwise specifies\*. 10

"Sec. 309.

The Commission shall have power to perform any and all acts, and to prescribe, issue, make, and rescind such orders, rules and regulations as it may find necessary or appropriate to carry out the provisions of this Act. Among other things, such rules and regulations may define accounting, technical, and trade terms used in this Act; and may prescribe the FERC Form or FERC Forms of all statements, declarations, applications, and reports to be filed with the Commission, the information which they shall contain, and the time within which they shall be filed..."

## GENERAL PENALTIES

The Commission may assess up to \$1 million per day per violation of its rules and regulations. See FPA § 316(a) (2005), 16 U.S.C. § 825o(a).

**FERC FORM NO. 1  
REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHER**

**IDENTIFICATION**

01 Exact Legal Name of Respondent AEP Generating Company		02 Year/ Period of Report End of: 2023/ Q4
03 Previous Name and Date of Change (If name changed during year) /		
04 Address of Principal Office at End of Period (Street, City, State, Zip Code) 1 Riverside Plaza, Columbus, OH 43215-2373		
05 Name of Contact Person Jason M. Johnson		06 Title of Contact Person Accountant
07 Address of Contact Person (Street, City, State, Zip Code) 1 Riverside Plaza, Columbus, OH 43215-2373		
08 Telephone of Contact Person, Including Area Code 614- 716-1000	09 This Report is An Original / A Resubmission (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da, Yr) 04/09/2024
<b>Annual Corporate Officer Certification</b>		
The undersigned officer certifies that: I have examined this report and to the best of my knowledge, information, and belief all statements of fact contained in this report are correct statements of the business affairs of the respondent and the financial statements, and other financial information contained in this report, conform in all material respects to the Uniform System of Accounts.		
01 Name Jeffrey W. Hoersdig	03 Signature Jeffrey W. Hoersdig	04 Date Signed (Mo, Da, Yr) 04/09/2024
02 Title Assistant Controller		
Title 18, U.S.C. 1001 makes it a crime for any person to knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.		

Name of Respondent: AEP Generating Company	This report is: (1) <input checked="" type="checkbox"/> An Original  (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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**LIST OF SCHEDULES (Electric Utility)**

Enter in column (c) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the respondents are "none," "not applicable," or "NA".

Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
	Identification	<a href="#">1</a>	
	List of Schedules	<a href="#">2</a>	
1	General Information	<a href="#">101</a>	
2	Control Over Respondent	<a href="#">102</a>	
3	Corporations Controlled by Respondent	<a href="#">103</a>	
4	Officers	<a href="#">104</a>	
5	Directors	<a href="#">105</a>	
6	Information on Formula Rates	<a href="#">106</a>	NA
7	Important Changes During the Year	<a href="#">108</a>	
8	Comparative Balance Sheet	<a href="#">110</a>	
9	Statement of Income for the Year	<a href="#">114</a>	
10	Statement of Retained Earnings for the Year	<a href="#">118</a>	
12	Statement of Cash Flows	<a href="#">120</a>	
12	Notes to Financial Statements	<a href="#">122</a>	
13	Statement of Accum Other Comp Income, Comp Income, and Hedging Activities	<a href="#">122a</a>	
14	Summary of Utility Plant & Accumulated Provisions for Dep, Amort & Dep	<a href="#">200</a>	
15	Nuclear Fuel Materials	<a href="#">202</a>	NA
16	Electric Plant in Service	<a href="#">204</a>	
17	Electric Plant Leased to Others	<a href="#">213</a>	NA
18	Electric Plant Held for Future Use	<a href="#">214</a>	
19	Construction Work in Progress-Electric	<a href="#">216</a>	
20	Accumulated Provision for Depreciation of Electric Utility Plant	<a href="#">219</a>	
21	Investment of Subsidiary Companies	<a href="#">224</a>	NA
22	Materials and Supplies	<a href="#">227</a>	
23	Allowances	<a href="#">228</a>	NA
24	Extraordinary Property Losses	<a href="#">230a</a>	NA
25	Unrecovered Plant and Regulatory Study Costs	<a href="#">230b</a>	NA
26	Transmission Service and Generation Interconnection Study Costs	<a href="#">231</a>	NA
27	Other Regulatory Assets	<a href="#">232</a>	
28	Miscellaneous Deferred Debits	<a href="#">233</a>	
29	Accumulated Deferred Income Taxes	<a href="#">234</a>	
30	Capital Stock	<a href="#">250</a>	
31	Other Paid-in Capital	<a href="#">253</a>	
32	Capital Stock Expense	<a href="#">254b</a>	
33	Long-Term Debt	<a href="#">256</a>	
34	Reconciliation of Reported Net Income with Taxable Inc for Fed Inc Tax	<a href="#">261</a>	
35	Taxes Accrued, Prepaid and Charged During the Year	<a href="#">262</a>	
36	Accumulated Deferred Investment Tax Credits	<a href="#">266</a>	
37	Other Deferred Credits	<a href="#">269</a>	
38	Accumulated Deferred Income Taxes-Accelerated Amortization Property	<a href="#">272</a>	
39	Accumulated Deferred Income Taxes-Other Property	<a href="#">274</a>	
40	Accumulated Deferred Income Taxes-Other	<a href="#">276</a>	
41	Other Regulatory Liabilities	<a href="#">278</a>	
42	Electric Operating Revenues	<a href="#">300</a>	
43	Regional Transmission Service Revenues (Account 457.1)	<a href="#">302</a>	NA
44	Sales of Electricity by Rate Schedules	<a href="#">304</a>	NA
45	Sales for Resale	<a href="#">310</a>	

Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
46	Electric Operation and Maintenance Expenses	<a href="#">320</a>	
47	Purchased Power	<a href="#">326</a>	NA
48	Transmission of Electricity for Others	<a href="#">328</a>	NA
49	Transmission of Electricity by ISO/RTOs	<a href="#">331</a>	NA
50	Transmission of Electricity by Others	<a href="#">332</a>	NA
51	Miscellaneous General Expenses-Electric	<a href="#">335</a>	
52	Depreciation and Amortization of Electric Plant (Account 403, 404, 405)	<a href="#">336</a>	
53	Regulatory Commission Expenses	<a href="#">350</a>	NA
54	Research, Development and Demonstration Activities	<a href="#">352</a>	NA
55	Distribution of Salaries and Wages	<a href="#">354</a>	
56	Common Utility Plant and Expenses	<a href="#">356</a>	
57	Amounts included in ISO/RTO Settlement Statements	<a href="#">397</a>	NA
58	Purchase and Sale of Ancillary Services	<a href="#">398</a>	
59	Monthly Transmission System Peak Load	<a href="#">400</a>	NA
60	Monthly ISO/RTO Transmission System Peak Load	<a href="#">400a</a>	NA
61	Electric Energy Account	<a href="#">401a</a>	
62	Monthly Peaks and Output	<a href="#">401b</a>	
63	Steam Electric Generating Plant Statistics	<a href="#">402</a>	
64	Hydroelectric Generating Plant Statistics	<a href="#">406</a>	NA
65	Pumped Storage Generating Plant Statistics	<a href="#">408</a>	NA
66	Generating Plant Statistics Pages	<a href="#">410</a>	NA
66.1	Energy Storage Operations (Large Plants)	<a href="#">414</a>	NA
66.2	Energy Storage Operations (Small Plants)	<a href="#">419</a>	NA
67	Transmission Line Statistics Pages	<a href="#">422</a>	NA
68	Transmission Lines Added During Year	<a href="#">424</a>	NA
69	Substations	<a href="#">426</a>	NA
70	Transactions with Associated (Affiliated) Companies	<a href="#">429</a>	
71	Footnote Data	<a href="#">450</a>	
	<b>Stockholders' Reports (check appropriate box)</b>		
	Stockholders' Reports Check appropriate box:  <input type="checkbox"/> Two copies will be submitted  <input type="checkbox"/> No annual report to stockholders is prepared		

Page 2

Name of Respondent: AEP Generating Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
<b>GENERAL INFORMATION</b>			
1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept, and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.  Jeffrey W. Hoersdig Assistant Controller 1 Riverside Plaza, Columbus, OH 43215-2373			
2. Provide the name of the State under the laws of which respondent is incorporated, and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized.  State of Incorporation: OH Date of Incorporation: 1982-03-16 Incorporated Under Special Law:			
3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.  (a) Name of Receiver or Trustee Holding Property of the Respondent: (b) Date Receiver took Possession of Respondent Property: (c) Authority by which the Receivership or Trusteeship was created: (d) Date when possession by receiver or trustee ceased:			
4. State the classes or utility and other services furnished by respondent during the year in each State in which the respondent operated.  Electric - Indiana			
5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements? (1) <input type="checkbox"/> Yes (2) <input checked="" type="checkbox"/> No			

Name of Respondent: AEP Generating Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
<b>CONTROL OVER RESPONDENT</b>			
1. If any corporation, business trust, or similar organization or a combination of such organizations jointly held control over the respondent at the end of the year, state name of controlling corporation or organization, manner in which control was held, and extent of control. If control was in a holding company organization, show the chain of ownership or control to the main parent company or organization. If control was held by a trustee(s), state name of trustee(s), name of beneficiary or beneficiaries for whom trust was maintained, and purpose of the trust.			
American Electric Power Company, Inc. - Ownership of 100% of Respondent's Common Stock			



Name of Respondent: AEP Generating Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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**CORPORATIONS CONTROLLED BY RESPONDENT**

1. Report below the names of all corporations, business trusts, and similar organizations, controlled directly or indirectly by respondent at any time during the year. If control ceased prior to end of year, give particulars (details) in a footnote.
2. If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any intermediaries involved.
3. If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.

Definitions


1. See the Uniform System of Accounts for a definition of control.
2. Direct control is that which is exercised without interposition of an intermediary.
3. Indirect control is that which is exercised by the interposition of an intermediary which exercises direct control.
4. Joint control is that in which neither interest can effectively control or direct action without the consent of the other, as where the voting control is equally divided between two holders, or each party holds a veto power over the other. Joint control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the Uniform System of Accounts, regardless of the relative voting rights of each party.

Line No.	Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
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Name of Respondent: AEP Generating Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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**OFFICERS**

1. Report below the name, title and salary for each executive officer whose salary is \$50,000 or more. An "executive officer" of a respondent includes its president, secretary, treasurer, and vice president in charge of a principal business unit, division or function (such as sales, administration or finance), and any other person who performs similar policy making functions.
2. If a change was made during the year in the incumbent of any position, show name and total remuneration of the previous incumbent, and the date the change in incumbency was made.

Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)	Date Started in Period (d)	Date Ended in Period (e)
1	 Footnote				

Name of Respondent: AEP Generating Company	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
	(2) <input type="checkbox"/> A Resubmission		

**FOOTNOTE DATA**

**(a) Concept: OfficerTitle**

The following table provides summary information concerning compensation earned by our Chief Executive Officer, our two Chief Financial Officers during 2023, the three other most highly compensated executive officers and one additional former executive officer whose compensation would have been among the three most highly compensated executive officers other than the CEO and CFOs if he had been an executive officer at year end. We refer collectively to this group as the named executive officers (NEOs).

Name and Principal Position	Year	Salary \$(1)	Bonus \$(2)	Stock Awards \$(3)	Non-Equity Incentive Plan Compensation \$(4)	Change in Pension Value and Nonqualified Deferred Compensation Earnings \$(5)	All Other Compensation \$(6)	Total \$(9)
<b>Julia A. Sloat</b> Chair of the Board, President and Chief Executive Officer	2023	1,200,000	—	8,321,524	787,503	210,263	114,555	10,633,745
<b>Charles E. Zebula</b> Executive Vice President and Chief Financial Officer	2023	639,625	—	2,852,248	240,500	181,438	73,170	3,986,981
<b>David M. Feinberg</b> Executive Vice President, General Counsel and Secretary	2023	746,000	—	1,560,286	263,500	151,597	109,767	2,831,150
<b>Christian T. Beam</b> Executive Vice President - Energy Services	2023	585,000	—	1,248,229	220,500	123,014	170,900	2,347,643
<b>Peggy I. Simmons</b> Executive Vice President - Utilities	2023	585,000	—	1,248,229	220,500	86,652	87,482	2,227,863
<b>Nicholas K. Akins</b> Former Executive Chair of the Board	2023	862,500	—	2,000,000	696,149	729,068	359,384	4,647,101
<b>Ann P. Kelly</b> Former Executive Vice President and Chief Financial Officer	2023	525,000	250,000	2,042,588	—	—	550,866	3,368,454

(1) Amounts in the salary column are composed of executive salaries earned for the year shown, which include 260 days of pay for 2023, which is the number of workdays and holidays in a standard year.

(2) The amount in the bonus column for Ms. Kelly is a negotiated hire bonus paid in 2023 following her November 2022 hire into the EVP and CFO position.

(3) The amounts reported in this column reflect the aggregate grant date fair value calculated in accordance with FASB ASC Topic 718 of the performance shares, restricted stock units (RSUs) and unrestricted shares granted under our Long-Term Incentive Plan. See Note 15 to the Consolidated Financial Statements included in our Form 10-K for the year ended December 31, 2023 for a discussion of the relevant assumptions used in calculating these amounts. The number of shares realized and the value of the performance shares, if any, will depend on the Company's performance during a 3-year performance period. The potential payout can range from 0 percent to 200 percent of the target number of performance shares, plus any dividend equivalents. The value of the performance shares will be based on three measures: a Board approved cumulative operating earnings per share measure (Cumulative EPS 50%), a total shareholder return relative to peer companies (Relative TSR 40%) and a carbon free generation capacity additions (Carbon Free Additions 10%). The grant date fair value of the 2023, 2022 and 2021 performance shares that are based on Cumulative EPS was computed in accordance with FASB ASC Topic 718 and was measured based on the closing price of AEP's common stock on the grant date. The maximum amount payable for the 2023 performance shares that are based on Cumulative EPS measured on the grant date is \$3,000,000 for Ms. Sloat, \$487,500 for Mr. Zebula, \$62,500 for Mr. Feinberg, \$450,000 for Mr. Beam, \$450,000 for Ms. Simmons, \$0 for Mr. Akins, and \$652,495 for Ms. Kelly. The maximum amount payable for the 2023 performance shares that are based on Carbon Free Capacity additions is \$600,000 for Ms. Sloat, \$97,500 for Mr. Zebula, \$112,500 for Mr. Feinberg, \$90,000 for Mr. Beam, \$90,000 for Ms. Simmons, \$0 Mr. Akins, and \$130,499 for Ms. Kelly. The grant date fair value of the 2023 performance shares that are based on Relative TSR is calculated using a Monte-Carlo model as of the date of grant, in accordance with FASB ASC Topic 718. Because the performance shares that are based on Relative TSR are subject to market conditions as defined under FASB ASC Topic 718, they did not have a maximum value on the grant date that differed from the grant date fair values presented in the table. Instead, the maximum value is factored into the calculation of the grant date fair value. The values realized from the 2021 performance shares are included in the Option Exercises and Stock Vested for 2023 table.

(4) The amounts shown in this column reflect annual incentive compensation paid for the year shown.

(5) The amounts shown in this column are attributable to the increase in the actuarial values of each of the named executive officer's combined benefits under AEP's qualified and non-qualified defined benefit pension plans determined using interest rate and mortality assumptions consistent with those used in the Company's financial statements. See the Pension Benefits for 2023 table and related footnotes for additional information. See Note 8 to the Consolidated Financial Statements included in our Form 10-K for the year ended December 31, 2023 for a discussion of the relevant assumptions. None of the named executive officers received preferential or above-market earnings on deferred compensation.

(6) Amounts shown in the All Other Compensation column for 2023 include: (a) Company matching contributions to the Company's Retirement Savings Plan, (b) Company matching contributions to the Company's Supplemental Retirement Savings Plan, (c) relocation, (d) perquisites, and (e) vacation payout. The 2023 values for these items are listed in the following table:

Type	Julia A. Sloat	Charles E. Zebula	David M. Feinberg	Christian T. Beam	Peggy I. Simmons	Nicholas K. Akins	Ann P. Kelly
Retirement Savings Plan Match	\$ 14,85	\$ 14,85	\$ 14,85	\$ 14,85	\$ 14,85	\$ 14,85	\$ 14,85
Supplemental Retirement Savings Plan Match	84,297	45,565	54,917	30,349	22,275	188,169	7,043
Relocation	—	—	—	111,156	35,812	—	238,006
Perquisites	15,308	12,755	40,000	14,545	14,545	20,632	264,717
Vacation Payout	—	—	—	—	—	135,733	26,250
<b>Total</b>	<b>\$ 114,45</b>	<b>\$ 73,17</b>	<b>\$ 109,76</b>	<b>\$ 170,90</b>	<b>\$ 87,48</b>	<b>\$ 359,38</b>	<b>\$ 550,86</b>

Perquisites provided in 2023 included: financial counseling and tax preparation services and, for Ms. Sloat and Mr. Akins, director's group travel accident insurance premium. Executive officers may also have the occasional personal use of event tickets when such tickets are not being used for business purposes, however, there is no associated incremental cost. From time-to-time executive officers may receive customary gifts from third parties that sponsor events (subject to our policies on conflicts of interest).

Provided Ms. Kelly complies with the terms of her Executive Severance, Noncompetition and Release of All Claims Agreement, she will receive \$1,260,000 in cash severance benefits and up to \$15,650 in outplacement services in 2024 in connection with her 2023 separation from AEP employment.

Ms. Sloat and Mr. Akins prior to his retirement were parties to Aircraft Time Sharing Agreements with the Company that allowed her or him to use our corporate aircraft for personal use for a limited number of hours each year. As required under these Aircraft Time Sharing Agreement Ms. Sloat and Mr. Akins to reimburse the Company for the cost of her or his personal use of corporate aircraft in accordance with limits set forth in Federal Aviation Administration regulations. Ms. Sloat and Mr. Akins reimbursed the Company all incremental costs incurred in connection with personal flights under their Aircraft Timesharing Agreement including fuel, oil, hangar costs, crew travel expenses, catering, landing fees and other incremental airport fees. Accordingly, no value is shown for these amounts in the Summary Compensation Table. If the aircraft flew empty to pick up or after dropping off Ms. Sloat or Mr. Akins at a destination on a personal flight, the cost of the empty flight was included in the incremental cost for which Ms. Sloat or Mr. Akins was required to reimburse the Company.

Name of Respondent: AEP Generating Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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**DIRECTORS**

1. Report below the information called for concerning each director of the respondent who held office at any time during the year. Include in column (a), name and abbreviated titles of the directors who are officers of the respondent.  
2. Provide the principle place of business in column (b), designate members of the Executive Committee in column (c), and the Chairman of the Executive Committee in column (d).

Line No.	Name (and Title) of Director (a)	Principal Business Address (b)	Member of the Executive Committee (c)	Chairman of the Executive Committee (d)
1	Julia A. Sloat, Chair of the Board, Chief Executive Officer and President	Columbus, Ohio	false	false
2	Paul Chodak - Vice President	Columbus, Ohio	false	false
3	David M. Feinberg, Vice President and Secretary	Columbus, Ohio	false	false
4	Ann P. Kelly, Vice President and Chief Financial Officer	Columbus, Ohio	false	false
5	Christian T. Beam, Vice President	Columbus, Ohio	false	false
6	Charles E. Zebula, Vice President and Chief Financial Officer	Columbus, Ohio	false	false
7	Note: The Respondent does not have an Executive Committee.			

Name of Respondent: AEP Generating Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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**INFORMATION ON FORMULA RATES**

Does the respondent have formula rates?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
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1. Please list the Commission accepted formula rates including FERC Rate Schedule or Tariff Number and FERC proceeding (i.e. Docket No) accepting the rate(s) or changes in the accepted rate.

Line No.	FERC Rate Schedule or Tariff Number (a)	FERC Proceeding (b)
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Name of Respondent: AEP Generating Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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**INFORMATION ON FORMULA RATES - FERC Rate Schedule/Tariff Number FERC Proceeding**

Does the respondent file with the Commission annual (or more frequent) filings containing the inputs to the formula rate(s)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
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2. If yes, provide a listing of such filings as contained on the Commission's eLibrary website.

Line No.	Accession No. (a)	Document Date / Filed Date (b)	Docket No. (c)	Description (d)	Formula Rate FERC Rate Schedule Number or Tariff Number (e)
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Line No.	Accession No. (a)	Document Date / Filed Date (b)	Docket No. (c)	Description (d)	Formula Rate FERC Rate Schedule Number or Tariff Number (e)
45					
46					
Page 106a					

Name of Respondent: AEP Generating Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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**INFORMATION ON FORMULA RATES - Formula Rate Variances**

1. If a respondent does not submit such filings then indicate in a footnote to the applicable Form 1 schedule where formula rate inputs differ from amounts reported in the Form 1.
2. The footnote should provide a narrative description explaining how the "rate" (or billing) was derived if different from the reported amount in the Form 1.
3. The footnote should explain amounts excluded from the ratebase or where labor or other allocation factors, operating expenses, or other items impacting formula rate inputs differ from amounts reported in Form 1 schedule amounts.
4. Where the Commission has provided guidance on formula rate inputs, the specific proceeding should be noted in the footnote.

Line No.	Page No(s). (a)	Schedule (b)	Column (c)	Line No. (d)
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Name of Respondent: AEP Generating Company	This report is: (1) <input checked="" type="checkbox"/> An Original  (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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**IMPORTANT CHANGES DURING THE QUARTER/YEAR**

Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none," "not applicable," or "NA" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.

1. Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.
2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.
3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission.
4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other condition. State name of Commission authorizing lease and give reference to such authorization.
5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc.
6. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity of one year or less. Give reference to FERC or State Commission authorization, as appropriate, and the amount of obligation or guarantee.
7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.
8. State the estimated annual effect and nature of any important wage scale changes during the year.
9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.
10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on Pages 104 or 105 of the Annual Report Form No. 1, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.
11. (Reserved.)
12. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by Instructions 1 to 11 above, such notes may be included on this page.
13. Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period.
14. In the event that the respondent participates in a cash management program(s) and its proprietary capital ratio is less than 30 percent please describe the significant events or transactions causing the proprietary capital ratio to be less than 30 percent, and the extent to which the respondent has amounts loaned or money advanced to its parent, subsidiary, or affiliated companies through a cash management program(s). Additionally, please describe plans, if any to regain at least a 30 percent proprietary ratio.

None

None

None

None

None

6. None

None

8. Cook Coal Terminal employees represented by UMW 2463 were provided with a 3.5% wage increase effective Jan 1, 2023

9. Please refer to the Notes to Financial Statements pages 122-123

None

Not Used

13. Julia A Sloat elected as Chair of the Board, Chief Executive Officer and President effective on 01/01/2023  
Dana M Koenig elected as Assistant Vice President - Tax effective on 04/11/2023  
Kate Sturgess elected as Chief Accounting Officer and Controller effective on 05/09/2023  
Christian T Beam elected as Director effective on 07/27/2023  
Charles E Zebula elected as Director and Chief Financial Officer effective on 10/03/2023  
Paul III Chodak resigned as Director effective on 07/26/2023  
Ann P Kelly resigned as Vice President effective on 08/29/2023, Chief Financial Officer and Director effective on 09/29/2023  
Joseph M Buonaiuto resigned as Chief Accounting Officer and Controller effective on 05/08/2023  
Mark J.Leskowitz resigned as Vice President effective on 10/13/2023  
Paul III Chodak resigned as Vice President effective on 10/13/2023

Proprietary capital ratio exceeds 30%

Name of Respondent: AEP Generating Company	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
	(2) <input type="checkbox"/> A Resubmission		

**COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)**

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	<b>UTILITY PLANT</b>			
2	Utility Plant (101-106, 114)	200	1,903,942,746	1,876,250,267
3	Construction Work in Progress (107)	200	8,095,330	9,214,684
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		1,912,038,076	1,885,464,951
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200	1,636,576,164	1,587,672,492
6	Net Utility Plant (Enter Total of line 4 less 5)		275,461,912	297,792,459
7	Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab. (120.1)	202		
8	Nuclear Fuel Materials and Assemblies-Stock Account (120.2)			
9	Nuclear Fuel Assemblies in Reactor (120.3)			
10	Spent Nuclear Fuel (120.4)			
11	Nuclear Fuel Under Capital Leases (120.6)			
12	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202		
13	Net Nuclear Fuel (Enter Total of lines 7-11 less 12)			
14	Net Utility Plant (Enter Total of lines 6 and 13)		275,461,912	297,792,459
15	Utility Plant Adjustments (116)			
16	Gas Stored Underground - Noncurrent (117)			
17	<b>OTHER PROPERTY AND INVESTMENTS</b>			
18	Nonutility Property (121)		44,211,121	56,365,084
19	(Less) Accum. Prov. for Depr. and Amort. (122)		38,741,235	46,819,083
20	Investments in Associated Companies (123)			
21	Investment in Subsidiary Companies (123.1)	224		
23	Noncurrent Portion of Allowances	228		
24	Other Investments (124)		2,317,430	2,317,430
25	Sinking Funds (125)			
26	Depreciation Fund (126)			
27	Amortization Fund - Federal (127)			
28	Other Special Funds (128)			
29	Special Funds (Non Major Only) (129)		16,921,347	9,833,038
30	Long-Term Portion of Derivative Assets (175)			
31	Long-Term Portion of Derivative Assets - Hedges (176)			
32	TOTAL Other Property and Investments (Lines 18-21 and 23-31)		24,708,663	21,696,470
33	<b>CURRENT AND ACCRUED ASSETS</b>			
34	Cash and Working Funds (Non-major Only) (130)			
35	Cash (131)			
36	Special Deposits (132-134)		943	683
37	Working Fund (135)			
38	Temporary Cash Investments (136)			
39	Notes Receivable (141)			
40	Customer Accounts Receivable (142)		750	330
41	Other Accounts Receivable (143)		10	
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)			
43	Notes Receivable from Associated Companies (145)			
44	Accounts Receivable from Assoc. Companies (146)		17,967,619	37,300,138
45	Fuel Stock (151)	227	84,069,957	44,876,293
46	Fuel Stock Expenses Undistributed (152)	227	3,988,710	1,646,490
47	Residuals (Elec) and Extracted Products (153)	227		
48	Plant Materials and Operating Supplies (154)	227	18,551,195	18,194,987
49	Merchandise (155)	227		
50	Other Materials and Supplies (156)	227		

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
51	Nuclear Materials Held for Sale (157)	202/227		
52	Allowances (158.1 and 158.2)	228		
53	(Less) Noncurrent Portion of Allowances	228		
54	Stores Expense Undistributed (163)	227		
55	Gas Stored Underground - Current (164.1)			
56	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)			
57	Prepayments (165)		565,502	569,085
58	Advances for Gas (166-167)			
59	Interest and Dividends Receivable (171)			
60	Rents Receivable (172)			
61	Accrued Utility Revenues (173)			
62	Miscellaneous Current and Accrued Assets (174)			5,258,220
63	Derivative Instrument Assets (175)			
64	(Less) Long-Term Portion of Derivative Instrument Assets (175)			
65	Derivative Instrument Assets - Hedges (176)			
66	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)			
67	Total Current and Accrued Assets (Lines 34 through 66)		125,144,686	107,846,227
68	<b>DEFERRED DEBITS</b>			
69	Unamortized Debt Expenses (181)		520,415	668,087
70	Extraordinary Property Losses (182.1)	230a		
71	Unrecovered Plant and Regulatory Study Costs (182.2)	230b		
72	Other Regulatory Assets (182.3)	232	(9,748,631)	(3,846,222)
73	Prelim. Survey and Investigation Charges (Electric) (183)		6	
74	Preliminary Natural Gas Survey and Investigation Charges 183.1)			
75	Other Preliminary Survey and Investigation Charges (183.2)			
76	Clearing Accounts (184)			
77	Temporary Facilities (185)			
78	Miscellaneous Deferred Debits (186)	233	626,556	236,590
79	Def. Losses from Disposition of Utility Plt. (187)			
80	Research, Devel. and Demonstration Expend. (188)	352		
81	Unamortized Loss on Reaquired Debt (189)		276,864	451,726
82	Accumulated Deferred Income Taxes (190)	234	16,411,452	17,214,202
83	Unrecovered Purchased Gas Costs (191)			
84	Total Deferred Debits (lines 69 through 83)		8,086,662	14,724,382
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		433,401,923	442,059,537

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Name of Respondent: AEP Generating Company	This report is: (1) <input checked="" type="checkbox"/> An Original  (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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**COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)**

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	<b>PROPRIETARY CAPITAL</b>			
2	Common Stock Issued (201)	250	1,000,000	1,000,000
3	Preferred Stock Issued (204)	250		
4	Capital Stock Subscribed (202, 205)			
5	Stock Liability for Conversion (203, 206)			
6	Premium on Capital Stock (207)			
7	Other Paid-In Capital (208-211)	253	127,157,876	142,684,037
8	Installments Received on Capital Stock (212)	252		
9	(Less) Discount on Capital Stock (213)	254		
10	(Less) Capital Stock Expense (214)	254b		
11	Retained Earnings (215, 215.1, 216)	118	18,952,522	13,138,840
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118		
13	(Less) Reacquired Capital Stock (217)	250		
14	Noncorporate Proprietorship (Non-major only) (218)			
15	Accumulated Other Comprehensive Income (219)	122(a)(b)		
16	Total Proprietary Capital (lines 2 through 15)		147,110,398	156,822,877
17	<b>LONG-TERM DEBT</b>			
18	Bonds (221)	256		
19	(Less) Reacquired Bonds (222)	256		
20	Advances from Associated Companies (223)	256		
21	Other Long-Term Debt (224)	256	155,000,000	155,000,000
22	Unamortized Premium on Long-Term Debt (225)			
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)			
24	Total Long-Term Debt (lines 18 through 23)		155,000,000	155,000,000
25	<b>OTHER NONCURRENT LIABILITIES</b>			
26	Obligations Under Capital Leases - Noncurrent (227)		5,060,368	12,109,563
27	Accumulated Provision for Property Insurance (228.1)			
28	Accumulated Provision for Injuries and Damages (228.2)		23,383	235
29	Accumulated Provision for Pensions and Benefits (228.3)			
30	Accumulated Miscellaneous Operating Provisions (228.4)		12,740,000	12,442,000
31	Accumulated Provision for Rate Refunds (229)			
32	Long-Term Portion of Derivative Instrument Liabilities			
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges			
34	Asset Retirement Obligations (230)		31,992,643	25,328,394
35	Total Other Noncurrent Liabilities (lines 26 through 34)		49,816,394	49,880,192
36	<b>CURRENT AND ACCRUED LIABILITIES</b>			
37	Notes Payable (231)			
38	Accounts Payable (232)		3,220,336	2,427,629
39	Notes Payable to Associated Companies (233)		36,366,564	3,695,384
40	Accounts Payable to Associated Companies (234)		8,412,432	25,627,329
41	Customer Deposits (235)			
42	Taxes Accrued (236)	262	10,868,343	2,650,414
43	Interest Accrued (237)		1,529,113	1,110,975
44	Dividends Declared (238)			
45	Matured Long-Term Debt (239)			
46	Matured Interest (240)			
47	Tax Collections Payable (241)			
48	Miscellaneous Current and Accrued Liabilities (242)		1,809,182	1,336,902
49	Obligations Under Capital Leases-Current (243)		10,600,042	6,554,539

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
50	Derivative Instrument Liabilities (244)			
51	(Less) Long-Term Portion of Derivative Instrument Liabilities			
52	Derivative Instrument Liabilities - Hedges (245)			
53	(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges			
54	Total Current and Accrued Liabilities (lines 37 through 53)		72,806,012	43,403,172
55	<b>DEFERRED CREDITS</b>			
56	Customer Advances for Construction (252)			
57	Accumulated Deferred Investment Tax Credits (255)	266		
58	Deferred Gains from Disposition of Utility Plant (256)			
59	Other Deferred Credits (253)	269		650,236
60	Other Regulatory Liabilities (254)	278	17,092,527	17,737,584
61	Unamortized Gain on Reacquired Debt (257)			
62	Accum. Deferred Income Taxes-Accel. Amort.(281)	272	4,026,002	5,280,629
63	Accum. Deferred Income Taxes-Other Property (282)		(5,145,025)	14,525,371
64	Accum. Deferred Income Taxes-Other (283)		(7,304,386)	(1,240,524)
65	Total Deferred Credits (lines 56 through 64)		8,669,118	36,953,296
66	TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65)		433,401,923	442,059,537

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Name of Respondent: AEP Generating Company	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
	(2) <input type="checkbox"/> A Resubmission		

**STATEMENT OF INCOME**

Quarterly

- Report in column (c) the current year to date balance. Column (c) equals the total of adding the data in column (g) plus the data in column (i) plus the data in column (k). Report in column (d) similar data for the previous year. This information is reported in the annual filing only.
- Enter in column (e) the balance for the reporting quarter and in column (f) the balance for the same three month period for the prior year.
- Report in column (g) the quarter to date amounts for electric utility function; in column (i) the quarter to date amounts for gas utility, and in column (k) the quarter to date amounts for other utility function for the current year quarter.
- Report in column (h) the quarter to date amounts for electric utility function; in column (j) the quarter to date amounts for gas utility, and in column (l) the quarter to date amounts for other utility function for the prior year quarter.
- If additional columns are needed, place them in a footnote.

Annual or Quarterly if applicable

- Do not report fourth quarter data in columns (e) and (f)
- Report amounts for accounts 412 and 413, Revenues and Expenses from Utility Plant Leased to Others, in another utility column in a similar manner to a utility department. Spread the amount(s) over Lines 2 thru 26 as appropriate. Include these amounts in columns (c) and (d) totals.
- Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.
- Use page 122 for important notes regarding the statement of income for any account thereof.
- Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in material refund to the utility with respect to power or gas purchases. State for each year effected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power or gas purchases.
- Give concise explanations concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.
- If any notes appearing in the report to stockholders are applicable to the Statement of Income, such notes may be included at page 122.
- Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also, give the appropriate dollar effect of such changes.
- Explain in a footnote if the previous year's/quarter's figures are different from that reported in prior reports.
- If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles report the information in a footnote to this schedule.

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended - Quarterly Only - No 4th Quarter (e)	Prior 3 Months Ended - Quarterly Only - No 4th Quarter (f)	Electric Utility Current Year to Date (in dollars) (g)	Electric Utility Previous Year to Date (in dollars) (h)	Gas Utility Current Year to Date (in dollars) (i)	Gas Utility Previous Year to Date (in dollars) (j)	Other Utility Current Year to Date (in dollars) (k)	Other Utility Previous Year to Date (in dollars) (l)
1	UTILITY OPERATING INCOME											
2	Operating Revenues (400)	300	181,407,097	334,943,076			181,407,097	334,943,076				
3	Operating Expenses											
4	Operation Expenses (401)	320	76,745,085	213,890,885			76,745,085	213,890,885				
5	Maintenance Expenses (402)	320	13,340,564	13,362,275			13,340,564	13,362,275				
6	Depreciation Expense (403)	336	52,802,950	82,541,775			52,802,950	82,541,775				
7	Depreciation Expense for Asset Retirement Costs (403.1)	336	2,577,346	1,086,663			2,577,346	1,086,663				
8	Amort. & Depl. of Utility Plant (404-405)	336	2,922,412	11,564,242			2,922,412	11,564,242				
9	Amort. of Utility Plant Acq. Adj. (406)	336										
10	Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)											
11	Amort. of Conversion Expenses (407.2)											
12	Regulatory Debits (407.3)											
13	(Less) Regulatory Credits (407.4)											
14	Taxes Other Than Income Taxes (408.1)	262	3,952,783	4,575,848			3,952,783	4,575,848				
15	Income Taxes - Federal (409.1)	262	23,351,673	12,770,096			23,351,673	12,770,096				
16	Income Taxes - Other (409.1)	262	4,953,195	2,438,075			4,953,195	2,438,075				

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended - Quarterly Only - No 4th Quarter (e)	Prior 3 Months Ended - Quarterly Only - No 4th Quarter (f)	Electric Utility Current Year to Date (in dollars) (g)	Electric Utility Previous Year to Date (in dollars) (h)	Gas Utility Current Year to Date (in dollars) (i)	Gas Utility Previous Year to Date (in dollars) (j)	Other Utility Current Year to Date (in dollars) (k)	Other Utility Previous Year to Date (in dollars) (l)
17	Provision for Deferred Income Taxes (410.1)	234, 272	25,403,995	92,288,082			25,403,995	92,288,082				
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272	48,004,580	114,544,738			48,004,580	114,544,738				
19	Investment Tax Credit Adj. - Net (411.4)	266										
20	(Less) Gains from Disp. of Utility Plant (411.6)											
21	Losses from Disp. of Utility Plant (411.7)											
22	(Less) Gains from Disposition of Allowances (411.8)											
23	Losses from Disposition of Allowances (411.9)											
24	Accretion Expense (411.10)		1,642,972	765,312			1,642,972	765,312				
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		159,688,395	320,738,515			159,688,395	320,738,515				
27	Net Util Oper Inc (Enter Tot line 2 less 25)		21,718,702	14,204,561			21,718,702	14,204,561				
28	Other Income and Deductions											
29	Other Income											
30	Nonutility Operating Income											
31	Revenues From Merchandising, Jobbing and Contract Work (415)											
32	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)											
33	Revenues From Nonutility Operations (417)		13,940,288	13,031,832								
34	(Less) Expenses of Nonutility Operations (417.1)		14,922,476	9,714,415								
35	Nonoperating Rental Income (418)											
36	Equity in Earnings of Subsidiary Companies (418.1)	119										
37	Interest and Dividend Income (419)		51,021	2,429,986								
38	Allowance for Other Funds Used During Construction (419.1)		3,579	172,290								
39	Miscellaneous Nonoperating Income (421)		5,169	72,644								
40	Gain on Disposition of Property (421.1)											
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		(922,419)	5,992,337								
42	Other Income Deductions											
43	Loss on Disposition of Property (421.2)											



Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended - Quarterly Only - No 4th Quarter (e)	Prior 3 Months Ended - Quarterly Only - No 4th Quarter (f)	Electric Utility Current Year to Date (in dollars) (g)	Electric Utility Previous Year to Date (in dollars) (h)	Gas Utility Current Year to Date (in dollars) (i)	Gas Utility Previous Year to Date (in dollars) (j)	Other Utility Current Year to Date (in dollars) (k)	Other Utility Previous Year to Date (in dollars) (l)
44	Miscellaneous Amortization (425)											
45	Donations (426.1)		2,741	26,459								
46	Life Insurance (426.2)											
47	Penalties (426.3)		73	133								
48	Exp. for Certain Civic, Political & Related Activities (426.4)		30,847	54,692								
49	Other Deductions (426.5)		54,800	37,121								
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		88,461	118,405								
51	Taxes Applic. to Other Income and Deductions											
52	Taxes Other Than Income Taxes (408.2)	262	9,280	735,019								
53	Income Taxes-Federal (409.2)	262	1,067,664	1,226,627								
54	Income Taxes-Other (409.2)	262	235,174	302,484								
55	Provision for Deferred Inc. Taxes (410.2)	234, 272	55,575	1,842,379								
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272	27,164	1,847,187								
57	Investment Tax Credit Adj.-Net (411.5)			(1,805,882)								
58	(Less) Investment Tax Credits (420)											
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		1,340,529	453,439								
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		(2,351,409)	5,420,493								
61	Interest Charges											
62	Interest on Long-Term Debt (427)		7,402,390	5,171,043								
63	Amort. of Debt Disc. and Expense (428)		201,285	312,807								
64	Amortization of Loss on Reaquired Debt (428.1)		174,861	207,405								
65	(Less) Amort. of Premium on Debt-Credit (429)											
66	(Less) Amortization of Gain on Reaquired Debt-Credit (429.1)											
67	Interest on Debt to Assoc. Companies (430)		1,298,880	3,300								
68	Other Interest Expense (431)		160,813	294,536								
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		684,618	35,313								

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended - Quarterly Only - No 4th Quarter (e)	Prior 3 Months Ended - Quarterly Only - No 4th Quarter (f)	Electric Utility Current Year to Date (in dollars) (g)	Electric Utility Previous Year to Date (in dollars) (h)	Gas Utility Current Year to Date (in dollars) (i)	Gas Utility Previous Year to Date (in dollars) (j)	Other Utility Current Year to Date (in dollars) (k)	Other Utility Previous Year to Date (in dollars) (l)
70	Net Interest Charges (Total of lines 62 thru 69)		8,553,611	5,953,778								
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		10,813,682	13,671,276								
72	Extraordinary Items											
73	Extraordinary Income (434)											
74	(Less) Extraordinary Deductions (435)											
75	Net Extraordinary Items (Total of line 73 less line 74)											
76	Income Taxes- Federal and Other (409.3)	262										
77	Extraordinary Items After Taxes (line 75 less line 76)											
78	Net Income (Total of line 71 and 77)		10,813,682	13,671,276								

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Name of Respondent: AEP Generating Company	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 04/09/2024	Year/Period of Report  End of: 2023/ Q4
	(2) <input type="checkbox"/> A Resubmission		

**STATEMENT OF RETAINED EARNINGS**

1. Do not report Lines 49-53 on the quarterly report.
2. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.
3. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436-439 inclusive). Show the contra primary account affected in column (b).
4. State the purpose and amount for each reservation or appropriation of retained earnings.
5. List first Account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items, in that order.
6. Show dividends for each class and series of capital stock.
7. Show separately the State and Federal income tax effect of items shown for Account 439, Adjustments to Retained Earnings.
8. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.
9. If any notes appearing in the report to stockholders are applicable to this statement, attach them at page 122.

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)			
1	Balance-Beginning of Period		13,138,840	27,235,869
2	Changes			
3	Adjustments to Retained Earnings (Account 439)			
4	Adjustments to Retained Earnings Credit			
9	TOTAL Credits to Retained Earnings (Acct. 439)			
10	Adjustments to Retained Earnings Debit			
15	TOTAL Debits to Retained Earnings (Acct. 439)			
16	Balance Transferred from Income (Account 433 less Account 418.1)		10,813,682	13,671,276
17	Appropriations of Retained Earnings (Acct. 436)			
22	TOTAL Appropriations of Retained Earnings (Acct. 436)			
23	Dividends Declared-Preferred Stock (Account 437)			
29	TOTAL Dividends Declared-Preferred Stock (Acct. 437)			
30	Dividends Declared-Common Stock (Account 438)			
30.1	Dividend Declared Common Stock		(5,000,000)	(27,768,305)
36	TOTAL Dividends Declared-Common Stock (Acct. 438)		(5,000,000)	(27,768,305)
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings			
38	Balance - End of Period (Total 1,9,15,16,22,29,36,37)		18,952,522	13,138,840
39	APPROPRIATED RETAINED EARNINGS (Account 215)			
45	TOTAL Appropriated Retained Earnings (Account 215)			
	APPROP. RETAINED EARNINGS - AMORT. Reserve, Federal (Account 215.1)			
46	TOTAL Approp. Retained Earnings-Amort. Reserve, Federal (Acct. 215.1)			
47	TOTAL Approp. Retained Earnings (Acct. 215, 215.1) (Total 45,46)			
48	TOTAL Retained Earnings (Acct. 215, 215.1, 216) (Total 38, 47) (216.1)		18,952,522	13,138,840
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account Report only on an Annual Basis, no Quarterly)			
49	Balance-Beginning of Year (Debit or Credit)			
50	Equity in Earnings for Year (Credit) (Account 418.1)			
51	(Less) Dividends Received (Debit)			
52	TOTAL other Changes in unappropriated undistributed subsidiary earnings for the year			
53	Balance-End of Year (Total lines 49 thru 52)			

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Name of Respondent: AEP Generating Company	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
	(2) <input type="checkbox"/> A Resubmission		

**STATEMENT OF CASH FLOWS**

- Codes to be used:(a) Net Proceeds or Payments;(b)Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.
- Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.
- Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.
- Investing Activities: Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.

Line No.	Description (See Instructions No.1 for explanation of codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
1	Net Cash Flow from Operating Activities		
2	Net Income (Line 78(c) on page 117)	10,813,682	13,671,276
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	55,380,296	83,628,438
5	Amortization of (Specify) (footnote details)		
5.1	Amortization of Limited Electric Plant	2,922,412	11,564,242
8	Deferred Income Taxes (Net)	(22,572,175)	(22,261,464)
9	Investment Tax Credit Adjustment (Net)		(1,805,882)
10	Net (Increase) Decrease in Receivables	19,332,089	(5,692,154)
11	Net (Increase) Decrease in Inventory	(41,892,091)	12,700,631
12	Net (Increase) Decrease in Allowances Inventory		
13	Net Increase (Decrease) in Payables and Accrued Expenses	(7,829,265)	15,190,352
14	Net (Increase) Decrease in Other Regulatory Assets	821,527	253,731
15	Net Increase (Decrease) in Other Regulatory Liabilities	(2,751,406)	(8,578,578)
16	(Less) Allowance for Other Funds Used During Construction	3,579	172,290
17	(Less) Undistributed Earnings from Subsidiary Companies		
18	Other (provide details in footnote):		
18.1	Other (provide details in footnote):	*(13,157,670)	61,875,249
18.2	Payments for Rockport Plant Unit 2		(124,358,288)
18.3	Accrued Rents - Rockport Plant Unit 2		
22	Net Cash Provided by (Used in) Operating Activities (Total of Lines 2 thru 21)	1,063,821	36,015,262
24	Cash Flows from Investment Activities:		
25	Construction and Acquisition of Plant (including land):		
26	Gross Additions to Utility Plant (less nuclear fuel)	(12,005,125)	(13,739,570)
27	Gross Additions to Nuclear Fuel		
28	Gross Additions to Common Utility Plant		
29	Gross Additions to Nonutility Plant	(1,168,518)	(617,603)
30	(Less) Allowance for Other Funds Used During Construction	(3,579)	(172,290)
31	Other (provide details in footnote):		
31.1	Deferred Lease Assets		(38,993)
31.2	Acquired Assets		
34	Cash Outflows for Plant (Total of lines 26 thru 33)	(13,170,064)	(14,223,876)
36	Acquisition of Other Noncurrent Assets (d)		
37	Proceeds from Disposal of Noncurrent Assets (d)		887,160
39	Investments in and Advances to Assoc. and Subsidiary Companies		
40	Contributions and Advances from Assoc. and Subsidiary Companies		
41	Disposition of Investments in (and Advances to)		
42	Disposition of Investments in (and Advances to) Associated and Subsidiary Companies		
44	Purchase of Investment Securities (a)		
45	Proceeds from Sales of Investment Securities (a)		
46	Loans Made or Purchased		
47	Collections on Loans		
49	Net (Increase) Decrease in Receivables		

Line No.	Description (See Instructions No.1 for explanation of codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
50	Net (Increase) Decrease in Inventory		
51	Net (Increase) Decrease in Allowances Held for Speculation		
52	Net Increase (Decrease) in Payables and Accrued Expenses		
53	Other (provide details in footnote):		
53.1	Other (provide details in footnote):		
53.2	(Increase)Decrease in Other Special Deposits	(260)	204
53.3	Notes Receivable from Associated Companies		64,689,814
57	Net Cash Provided by (Used in) Investing Activities (Total of lines 34 thru 55)	(13,170,324)	51,353,302
59	Cash Flows from Financing Activities:		
60	Proceeds from Issuance of:		
61	Long-Term Debt (b)		45,000,000
62	Preferred Stock		
63	Common Stock		
64	Other (provide details in footnote):		
64.1	Other (provide details in footnote):		
64.2	Long Term Issuance Costs	(53,614)	(516,298)
66	Net Increase in Short-Term Debt (c)		
67	Other (provide details in footnote):		
67.1	Proceeds on Capital Leaseback	15,099	23,894
67.2	Capital Contribution From Parent	(15,526,161)	(22,803,240)
67.3	Notes Payable to Associated Companies	32,671,180	3,695,383
70	Cash Provided by Outside Sources (Total 61 thru 69)	17,106,503	25,399,739
72	Payments for Retirement of:		
73	Long-term Debt (b)		(85,000,000)
74	Preferred Stock		
75	Common Stock		
76	Other (provide details in footnote):		
76.1	Other (provide details in footnote):		
78	Net Decrease in Short-Term Debt (c)		
80	Dividends on Preferred Stock		
81	Dividends on Common Stock	(5,000,000)	(27,768,305)
83	Net Cash Provided by (Used in) Financing Activities (Total of lines 70 thru 81)	12,106,503	(87,368,566)
85	Net Increase (Decrease) in Cash and Cash Equivalents		
86	Net Increase (Decrease) in Cash and Cash Equivalents (Total of line 22, 57 and 83)		(1)
88	Cash and Cash Equivalents at Beginning of Period	(1)	
90	Cash and Cash Equivalents at End of Period		(1)

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Name of Respondent: AEP Generating Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
FOOTNOTE DATA			

(a) Concept: OtherAdjustmentsToCashFlowsFromOperatingActivities

	2023 Cash Flow Incr / (Decr)	2022 Cash Flow Incr / (Decr)
Utility Plant, Net	(20,359,793)	(57,769,613)
Property and Investments, Net	5,192,156	8,694,822
Prepayments	(3,213,457)	(2,038,606)
Unamortized Debt Expense	201,285	287,806
Other Deferred Debts, Net	(230,209)	265,028
Accumulated Provisions - Misc	23,149	70
Current and Accrued Liabilities, Net	472,280	116,936,622
Other Deferred Credits, Net	(501,301)	757,340
Miscellaneous Current and Accr Assets	5,258,220	(5,258,220)
<b>Total</b>	<b>\$ (13,157,670) \$</b>	<b>61,875,249</b>

Name of Respondent: AEP Generating Company	This report is: (1) <input checked="" type="checkbox"/> An Original  (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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**NOTES TO FINANCIAL STATEMENTS**

1. Use the space below for important notes regarding the Balance Sheet, Statement of Income for the year, Statement of Retained Earnings for the year, and Statement of Cash Flows, or any account thereof. Classify the notes according to each basic statement, providing a subheading for each statement except where a note is applicable to more than one statement.
2. Furnish particulars (details) as to any significant contingent assets or liabilities existing at end of year, including a brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or of a claim for refund of income taxes of a material amount initiated by the utility. Give also a brief explanation of any dividends in arrears on cumulative preferred stock.
3. For Account 116, Utility Plant Adjustments, explain the origin of such amount, debits and credits during the year, and plan of disposition contemplated, giving references to Commission orders or other authorizations respecting classification of amounts as plant adjustments and requirements as to disposition thereof.
4. Where Accounts 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatment given these items. See General Instruction 17 of the Uniform System of Accounts.
5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.
6. If the notes to financial statements relating to the respondent company appearing in the annual report to the stockholders are applicable and furnish the data required by instructions above and on pages 114-121, such notes may be included herein.
7. For the 3Q disclosures, respondent must provide in the notes sufficient disclosures so as to make the interim information not misleading. Disclosures which would substantially duplicate the disclosures contained in the most recent FERC Annual Report may be omitted.
8. For the 3Q disclosures, the disclosures shall be provided where events subsequent to the end of the most recent year have occurred which have a material effect on the respondent. Respondent must include in the notes significant changes since the most recently completed year in such items as: accounting principles and practices; estimates inherent in the preparation of the financial statements; status of long-term contracts; capitalization including significant new borrowings or modifications of existing financing agreements; and changes resulting from business combinations or dispositions. However were material contingencies exist, the disclosure of such matters shall be provided even though a significant change since year end may not have occurred.
9. Finally, if the notes to the financial statements relating to the respondent appearing in the annual report to the stockholders are applicable and furnish the data required by the above instructions, such notes may be included herein.

**INDEX OF NOTES TO FINANCIAL STATEMENTS**

Glossary of Terms for Notes

1. Organization and Summary of Significant Accounting Policies
2. New Accounting Standards
3. Rate Matters
4. Effects of Regulation
5. Commitments, Guarantees and Contingencies
6. Benefit Plans
7. Fair Value Measurements
8. Income Taxes
9. Leases
10. Financing Activities
11. Related Party Transactions
12. Property, Plant and Equipment
13. Revenue from Contracts with Customers

**GLOSSARY OF TERMS FOR NOTES**

When the following terms and abbreviations appear in the text of this report, they have the meanings indicated below.

Term	Meaning
AEGCo	AEP Generating Company, an AEP electric utility subsidiary.
AEP	American Electric Power Company, Inc., an investor-owned electric public utility holding company which includes American Electric Power Company, Inc. (Parent) and majority owned subsidiaries and affiliates.
AEP System	American Electric Power System, an electric system, owned and operated by AEP subsidiaries.
AEPSC	American Electric Power Service Corporation, an AEP service subsidiary providing management and professional services to AEP and its subsidiaries.
AFUDC	Allowance for Funds Used During Construction.
ARO	Asset Retirement Obligations.
ASU	Accounting Standards Update.
CCT	Cook Coal Terminal.
CWIP	Construction Work in Progress.
EIS	Energy Insurance Services, Inc., a nonaffiliated captive insurance company.
Excess ADIT	Excess accumulated deferred income taxes.
FASB	Financial Accounting Standards Board.
Federal EPA	United States Environmental Protection Agency.
FERC	Federal Energy Regulatory Commission.
GAAP	Accounting Principles Generally Accepted in the United States of America.
I&M	Indiana Michigan Power Company, an AEP electric utility subsidiary.
IRS	Internal Revenue Service.
ITC	Investment Tax Credit.
KPCo	Kentucky Power Company, an AEP electric utility subsidiary.
MW	Megawatt.
NOL	Net operating losses.
OPEB	Other Postretirement Benefits.
Parent	American Electric Power Company, Inc., the equity owner of AEP subsidiaries.
PSO	Public Service Company of Oklahoma, an AEP electric utility subsidiary.
Rockport Plant	A generation plant, jointly-owned by AEGCo and I&M, consisting of two 1,310 MW coal-fired generating units near Rockport, Indiana.
SWEPCo	Southwestern Electric Power Company, an AEP electric utility subsidiary.
Tax Reform	On December 22, 2017, President Trump signed into law legislation referred to as the "Tax Cuts and Jobs Act" (the TCJA). The TCJA includes significant changes to the Internal Revenue Code of 1986, including a reduction in the corporate federal income tax rate from 35% to 21% effective January 1, 2018.
UMWA	United Mine Workers of America.
UPA	Unit Power Agreement.
Utility Money Pool	Centralized funding mechanism AEP uses to meet the short-term cash requirements of certain utility subsidiaries.

## 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### ORGANIZATION

AEGCo engages in the generation and wholesale sale of electric power to I&M. AEGCo and I&M co-own Rockport Plant, Unit 1. Prior to December 8, 2022, Rockport Plant, Unit 2 was owned by a third-party and leased to I&M and AEGCo. At the expiration of the lease in December 2022, AEGCo and I&M purchased 100% of the interests in Rockport Plant, Unit 2, each having 50% ownership. I&M operates the Rockport Plant.

AEGCo's operating revenues were derived from the sale of Rockport Plant energy and capacity to I&M and KPCo pursuant to FERC-approved long-term UPAs through December 7, 2022. Under the terms of its UPA between AEGCo and I&M, I&M agreed to purchase all of AEGCo's Rockport Plant energy and capacity unless it is sold to another utility. I&M assigned 30% of its rights to AEGCo's energy and capacity to KPCo. Pursuant to I&M's assignment, AEGCo and KPCo entered into a UPA that expired at the end of the Rockport Plant, Unit 2 lease term on December 7, 2022. Beginning on December 8, 2022, all of AEGCo's Rockport Plant energy and capacity is sold to I&M under the UPA.

The AEGCo and I&M UPAs provide for a FERC-approved rate of return on common equity, a return on other capital (net of temporary cash investments) and recovery of costs including operation and maintenance, fuel and taxes. Under the terms of the UPAs, AEGCo accumulates all expenses monthly and bills I&M. In the month the expenses are incurred, AEGCo recognizes the billing revenues and establishes a receivable from I&M.

AEGCo also owns CCT which performs coal transloading services for I&M and railcar maintenance services for I&M, PSO and SWEPCo.

### SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### *Rates and Service Regulation*

The FERC regulates AEGCo's rates and affiliated transactions, including AEPSC intercompany service billings which are generally at cost, under the 2005 Public Utility Holding Company Act and the Federal Power Act. The FERC also has jurisdiction over certain issuances and acquisitions of securities of public utility subsidiaries, the acquisition or sale of certain utility assets and mergers with another electric utility or holding company. For non-power goods and services, the FERC requires a nonregulated affiliate to bill an affiliated public utility company at no more than market while a public utility must bill the higher of cost or market to a nonregulated affiliate. Both the FERC and state regulatory commissions are permitted to review and audit the relevant books and records of companies within a public utility holding company system.

The FERC regulates wholesale power markets and wholesale power transactions. AEGCo's wholesale power transactions are generally cost-based regulated under FERC-approved UPAs.

#### *Basis of Accounting*

AEGCo's accounting is subject to the requirements of the FERC. The financial statements have been prepared in accordance with the Uniform System of Accounts prescribed by the FERC. The principal differences from GAAP include:

- The requirement to report deferred tax assets and liabilities separately rather than as a single amount.
- The classification of accrued taxes as a single amount rather than as assets and liabilities.
- The exclusion of current maturities of long-term debt from current liabilities.
- The classification of accrued non-ARO asset removal costs as accumulated depreciation rather than regulatory liabilities.
- The classification of finance lease payments as operating activities instead of financing activities.
- The classification of regulatory assets and liabilities related to the accounting guidance for "Accounting for Income Taxes" as separate assets and liabilities rather than as a single amount.
- The presentation of finance leased assets and their associated accumulated amortization as a single amount instead of as separate amounts.
- The classification of certain nonoperating revenues as miscellaneous nonoperating income instead of as operating revenue.
- The classification of certain nonoperating expenses as miscellaneous nonoperating expense instead of as operating expense.
- The separate classification of income tax expense for operating and nonoperating activities instead of as a single income tax expense.
- The classification of unamortized loss on reacquired debt in deferred debits rather than in regulatory assets.
- The classification of certain other assets and liabilities as current instead of noncurrent.
- The classification of certain other assets and liabilities as noncurrent instead of current.
- The classification of debt issuance costs as noncurrent assets instead of noncurrent liabilities.
- The classification of expenses related to Cook Coal Terminal as operating expenses rather than maintenance, depreciation & amortization and tax expense.
- The classification of Non-Service Cost Components of Net Periodic Benefit Cost as Operating Expense instead of Other Income (Expense).
- The classification of operating lease assets as Utility Plant rather than as a noncurrent asset.
- The classification of operating lease assets as Other Property and Investments rather than as noncurrent assets.
- The presentation of obligations under finance and operating leases as a single amount in Obligations Under Capital Leases rather than as separate items.
- The classification of certain expenses in operating income rather than operating expenses.
- The classification of interest on regulated finance leases as operating expense instead of Other Income (Expense).
- The classification of cloud computing implementation costs as Utility Plant rather than as a noncurrent asset.
- The classification of the amortization of certain finance leases as depreciation and amortization rather than as operating expenses.
- The presentation of certain property balances on a net basis in gross property rather than split between gross property and accumulated depreciation.

#### *Accounting for the Effects of Cost-Based Regulation*

As a rate-regulated electric public utility company, AEGCo's financial statements reflect the actions of regulators that result in the recognition of certain revenues and expenses in different time periods than enterprises that are not rate-regulated. In accordance with accounting guidance for "Regulated Operations," AEGCo records regulatory assets (deferred expenses) and regulatory liabilities (deferred revenue reductions or refunds) to reflect the economic effects of regulation in the same accounting period by matching expenses with their recovery through regulated revenues and by matching income with its passage to customers in cost-based regulated rates.

#### *Use of Estimates*

The preparation of these financial statements requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. These estimates include, but are not limited to, inventory valuation, long-lived asset impairment, the effects of regulation, long-lived asset recovery and the effects of contingencies. The estimates and assumptions used are based upon management's evaluation of the relevant facts and circumstances as of the date of the financial statements. Actual results could ultimately differ from those estimates.

#### *Supplementary Information*

	2023		2022
	(in thousands)		
<b>For the Years Ended December 31,</b>			
Cash was Paid for:			
Interest (Net of Capitalized Amounts)	\$	7,594	\$ 5,009
Income Taxes (Net of Refunds)		22,159	10,965
Noncash Acquisitions Under Finance Leases		1,803	45
<b>As of December 31,</b>			
Construction Expenditures Included in Current and Accrued Liabilities		8	(35)

#### *Inventory*

Fossil fuel inventories and materials and supplies inventories are carried at average cost.



### **Property, Plant and Equipment**

Electric utility property, plant and equipment are stated at original cost. Additions, major replacements and betterments are added to the plant accounts. Under the group composite method of depreciation, continuous interim routine replacements of items such as boiler tubes, pumps, motors, etc. result in original cost retirements, less salvage, being charged to accumulated depreciation. The group composite method of depreciation assumes that on average, asset components are retired at the end of their useful lives and thus there is no gain or loss. The equipment in each primary electric plant account is identified as a separate group. The depreciation rates that are established take into account the past history of interim capital replacements and the amount of removal cost incurred and salvage received. These rates and the related lives are subject to periodic review. Removal costs accrued are charged to accumulated depreciation.

The costs of labor, materials and overhead incurred to operate and maintain plant and equipment are included in operating expenses.

Long-lived assets are required to be tested for impairment when it is determined that the carrying value of the assets may no longer be recoverable or when the assets meet the held-for-sale criteria under the accounting guidance for "Impairment or Disposal of Long-Lived Assets." When it becomes probable that an asset in-service or an asset under construction will be abandoned and regulatory cost recovery has been disallowed or is not probable, the cost of that asset shall be written down to its then current estimated fair value, with the change charged to expense, and the asset is removed from plant-in-service or CWIP.

The fair value of an asset is the amount at which that asset could be bought or sold in a current transaction between willing parties, as opposed to a forced or liquidation sale. Quoted market prices in active markets are the best evidence of fair value and are used as the basis for the measurement, if available. In the absence of quoted prices for identical or similar assets in active markets, fair value is estimated using various internal and external valuation methods including cash flow analysis and appraisals.

### **Allowance for Funds Used During Construction**

AFUDC represents the estimated cost of borrowed and equity funds used to finance construction projects that is capitalized and recovered through depreciation over the service life of regulated electric utility plant.

### **Asset Retirement Obligations**

AEGCo records ARO in accordance with the accounting guidance for "Asset Retirement and Environmental Obligations" for legal obligations for asbestos removal and for the retirement of certain ash disposal facilities. AROs are computed as the present value of the estimated costs associated with the future retirement of an asset and are recorded in the period in which the liability is incurred. Estimates of the timing and amounts of future cash outlays are based on projections of when and how the assets will be decommissioned, inflation, and discount rate, which may change significantly over time. The estimated costs are capitalized as part of the related long-lived asset and depreciated over the asset's useful life.

### **Valuation of Nonderivative Financial Instruments**

The book values of Notes Receivable from Associated Companies, Accounts Receivable and Accounts Payable approximate fair value because of the short-term maturity of these instruments.

### **Fair Value Measurements of Assets and Liabilities**

The accounting guidance for "Fair Value Measurements and Disclosures" establishes a fair value hierarchy that prioritizes the inputs used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurement) and the lowest priority to unobservable inputs (Level 3 measurement). Where observable inputs are available for substantially the full term of the asset or liability, the instrument is categorized in Level 2. When quoted market prices are not available, pricing may be completed using comparable securities, dealer values, operating data and general market conditions to determine fair value. Valuation models utilize various inputs such as commodity, interest rate and, to a lesser degree, volatility and credit that include quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in inactive markets, market corroborated inputs (i.e. inputs derived principally from, or correlated to, observable market data) and other observable inputs for the asset or liability.

AEP utilizes its trustee's external pricing service to estimate the fair value of the underlying investments held in the benefit plan trusts. AEP's investment managers review and validate the prices utilized by the trustee to determine fair value. AEP's management performs its own valuation testing to verify the fair values of the securities. AEP receives audit reports of the trustee's operating controls and valuation processes.

Assets in the benefits trusts are classified using the following methods. Equities are classified as Level 1 holdings if they are actively traded on exchanges. Items classified as Level 1 are investments in money market funds, fixed income and equity mutual funds and equity securities. They are valued based on observable inputs primarily

unadjusted quoted prices in active markets for identical assets. Items classified as Level 2 are primarily investments in individual fixed income securities. Fixed income securities generally do not trade on exchanges and do not have an official closing price but their valuation inputs are based on observable market data. Pricing vendors calculate bond valuations using financial models and matrices. The models use observable inputs including yields on benchmark securities, quotes by securities brokers, rating agency actions, discounts or premiums on securities compared to par prices, changes in yields for U.S. Treasury securities, corporate actions by bond issuers, prepayment schedules and histories, economic events and, for certain securities, adjustments to yields to reflect changes in the rate of inflation. Other securities with model-derived valuation inputs that are observable are also classified as Level 2 investments. Investments with unobservable valuation inputs are classified as Level 3 investments. Investments classified as Other are valued using Net Asset Value as a practical expedient. Items classified as Other are primarily cash equivalent funds, common collective trusts, commingled funds, structured products, private equity, real estate, infrastructure and alternative credit investments. These investments do not have a readily determinable fair value or they contain redemption restrictions which may include the right to suspend redemptions under certain circumstances. Redemption restrictions may also prevent certain investments from being redeemed at the reporting date for the underlying value.

### **Revenue Recognition and Accounts Receivable**

Under terms of the UPAs, AEGCo accumulates all expenses monthly and prepares bills for its affiliates. In the month the expenses are incurred, AEGCo recognizes the billing revenues and establishes receivables from the affiliate companies. On December 7, 2022, the UPA between AEGCo and KPCo ended upon termination of the Rockport Plant, Unit 2 lease. Beginning December 8, 2022, AEGCo billed 100% of its share of power and capacity costs related to the Rockport Plant to I&M and ceased billing to KPCo.

AEGCo also accumulates costs for its CCT division and prepares bills monthly for both affiliated and nonaffiliated companies.

### **Maintenance**

Maintenance costs are expensed as incurred.

### **Income Taxes and Investment Tax Credits**

AEGCo uses the liability method of accounting for income taxes. Under the liability method, deferred income taxes are provided for all temporary differences between the book and tax basis of assets and liabilities which will result in a future tax consequence. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which the temporary differences are expected to be recovered or settled.

When the flow-through method of accounting for temporary differences is reflected in regulated revenues (that is, when deferred taxes are not included in the cost-of-service for determining regulated rates for electricity), deferred income taxes are recorded and related regulatory assets and liabilities are established to match the regulated revenues and tax expense.

AEGCo applies deferral methodology for the recognition of ITC. Deferred ITC is amortized to income tax expense over the life of the asset. Amortization of deferred ITC begins when the asset is placed into service, except where regulatory commissions reflect ITC in the rate-making process, then amortization begins when AEGCo is able to utilize the ITC on a stand-alone basis.

AEGCo accounts for uncertain tax positions in accordance with the accounting guidance for "Income Taxes." AEGCo classifies interest expense or income related to uncertain tax positions as interest expense or income as appropriate and classifies penalties as Penalties.

AEGCo joins in the filing of a consolidated federal income tax return with its affiliates in the AEP System. The benefit of current tax loss of the parent company (Parent Company Loss Benefit) to the AEP System subsidiaries is accounted for as an allocation through equity. The consolidated NOL of the AEP System is allocated for each company in the consolidated group with taxable loss. With the exception of the allocation of the consolidated AEP System NOL, the loss of the Parent and tax credits, the method of allocation reflects a separate return result for each company in the consolidated group.

### **Debt**

Gains and losses from the reacquisition of debt used to finance AEGCo's plants are deferred and amortized over the remaining term of the reacquired debt in accordance with their rate-making treatment unless the debt is refinanced. If the reacquired debt is refinanced, the reacquisition costs are generally deferred and amortized over the term of the replacement debt consistent with its recovery in rates.

Debt discounts, premiums and debt issuance expenses are deferred and amortized generally utilizing the straight-line method over the term of the related debt. The straight-line method approximates the effective interest method and is consistent with the treatment in rates for regulated operations.

### **Pension and OPEB Plans**

AEGCo participates in an AEPSC sponsored qualified pension plan. Substantially all of AEGCo's employees who are not UMWA members are covered by the qualified pension plan. UMWA pension benefits are provided through the United Mine Workers of America 1974 Pension Plan, a multiemployer plan, to CCT employees who are not covered by the qualified plan. AEGCo also participates in OPEB plans sponsored by AEPSC to provide health and life insurance benefits for retired employees. AEGCo accounts for its participation in the AEPSC sponsored pension and OPEB plans using multiple-employer accounting. See Note 6 - Benefit Plans for additional information including significant accounting policies associated with the plans.

### **Investments Held in Trust for Future Liabilities**

AEP has several trust funds with significant investments intended to provide for future payments of pension and OPEB benefits. All of the trust funds' investments are diversified and managed in compliance with all laws and regulations. The investment strategy for the trust funds is to use a diversified portfolio of investments to achieve an acceptable rate of return while managing the investment risk of the assets relative to the associated liabilities. To minimize investment risk, the trust funds are broadly diversified among classes of assets, investment strategies and investment managers. Management regularly reviews the actual asset allocations and periodically rebalances the investments to targeted allocations when appropriate. Investment policies and guidelines allow investment managers in approved strategies to use financial derivatives to obtain or manage market exposures and to hedge assets and liabilities. The investments are reported at fair value under the "Fair Value Measurements and Disclosures" accounting guidance.

### **Benefit Plans**

All benefit plan assets are invested in accordance with each plan's investment policy. The investment policy outlines the investment objectives, strategies and target asset allocations by plan.

The investment philosophies for AEP's benefit plans support the allocation of assets to minimize risks and optimize net returns. Strategies used include:

- Maintaining a long-term investment horizon.
- Diversifying assets to help control volatility of returns at acceptable levels.
- Managing fees, transaction costs and tax liabilities to maximize investment earnings.
- Using active management of investments where appropriate risk/return opportunities exist.
- Keeping portfolio structure style-neutral to limit volatility compared to applicable benchmarks.
- Using alternative asset classes such as real estate and private equity to maximize return and provide additional portfolio diversification.

The objective of the investment policy for the pension fund is to maintain the funded status of the plan while providing for growth in the plan assets to offset the growth in the plan liabilities. The current target asset allocations are as follows:

<u>Pension Plan Assets</u>	<u>Target</u>
Equity	30 %
Fixed Income	54 %
Other Investments	15 %
Cash and Cash Equivalents	1 %

<u>OPEB Plans Assets</u>	<u>Target</u>
Equity	58 %
Fixed Income	41 %
Cash and Cash Equivalents	1 %

The investment policy for each benefit plan contains various investment limitations. The investment policies establish concentration limits for securities and prohibit the purchase of securities issued by AEP (with the exception of proportionate and immaterial holdings of AEP securities in passive index strategies or certain commingled funds). However, the investment policies do not preclude the benefit trust funds from receiving contributions in the form of AEP securities, provided that the AEP securities acquired by each plan may not exceed the limitations imposed by law.

For equity investments, the concentration limits are generally as follows:

- No security in excess of 5% of all equities.
- Cash equivalents must be less than 10% of an investment manager's equity portfolio.
- No individual stock may be more than 10% and 7% for pension and OPEB investments, respectively, of each manager's equity portfolio.
- No securities may be bought or sold on margin or other use of leverage.

For fixed income investments, each investment manager's portfolio is compared to investment grade, diversified long and intermediate benchmark indices.

A portion of the pension assets is invested in real estate funds to provide diversification, add return and hedge against inflation. Real estate properties are illiquid, difficult to value and not actively traded. The pension plan uses external real estate investment managers to invest in commingled funds that hold real estate properties. To mitigate investment risk in the real estate portfolio, commingled real estate funds are used to ensure that holdings are diversified by region, property type and risk classification. Real estate holdings include core, value-added and opportunistic classifications.

A portion of the pension assets is invested in private equity. Private equity investments add return and provide diversification and typically require a long-term time horizon to evaluate investment performance. Private equity is classified as an alternative investment because it is illiquid, difficult to value and not actively traded. The pension plan uses limited partnerships to invest across the private equity investment spectrum. The private equity holdings are with multiple general partners who help monitor the investments and provide investment selection expertise. The holdings are currently comprised of venture capital, buyout and hybrid debt and equity investments.

AEP participates in a securities lending program with BNY Mellon to provide incremental income on idle assets and to provide income to offset custody fees and other administrative expenses. AEP lends securities to borrowers approved by BNY Mellon in exchange for collateral. All loans are collateralized by at least 102% of the loaned asset's market value and the collateral is invested. The difference between the rebate owed to the borrower and the collateral rate of return determines the earnings on the loaned security. The securities lending program's objective is to provide modest incremental income with a limited increase in risk. As of December 31, 2023 and 2022, the fair value of securities on loan as part of the program was \$62 million and \$83 million, respectively. Cash and securities obtained as collateral exceeded the fair value of the securities loaned as of December 31, 2023 and 2022.

Trust owned life insurance (TOLI) underwritten by The Prudential Insurance Company is held in the OPEB plan trusts. The strategy for holding life insurance contracts in the taxable Voluntary Employees' Beneficiary Association trust is to minimize taxes paid on the asset growth in the trust. Earnings on plan assets are tax-deferred within the TOLI contract and can be tax-free if held until claims are paid. Life insurance proceeds remain in the trust and are used to fund future retiree medical benefit liabilities. With consideration to other investments held in the trust, the cash value of the TOLI contracts is invested in two diversified funds. A portion is invested in a commingled fund with underlying investments in stocks that are actively traded on major international equity exchanges. The other portion of the TOLI cash value is invested in a diversified, commingled fixed income fund with underlying investments in government bonds, corporate bonds and asset-backed securities.

Cash and cash equivalents are held in each trust to provide liquidity and meet short-term cash needs. Cash equivalent funds are used to provide diversification and preserve principal. The underlying holdings in the cash funds are investment grade money market instruments including commercial paper, certificates of deposit, treasury bills and other types of investment grade short-term debt securities. The cash funds are valued each business day and provide daily liquidity.

#### **Out of Period Adjustments**

In the first quarter of 2022, AEG recorded out of period correcting entries related to Deferred Income Taxes resulting in a \$2.1 million increase in Income Before Income Tax Expense, a \$1.7 million increase in Income Tax Expense and a \$401 thousand increase in Net Income. Management concluded the error and subsequent correction was not material to prior or current period financial statements.

#### **Subsequent Events**

Management has evaluated the impact of events occurring after December 31, 2023 through February 26, 2024, the date that AEGCo's 2023 annual report was available to be issued and has updated such evaluation for disclosure purposes through April 9, 2024. These financial statements include all necessary adjustments and disclosures resulting from these evaluations.

#### **2. NEW ACCOUNTING STANDARDS**

During the FASB's standard-setting process and upon issuance of final standards, management reviews the new accounting literature to determine its relevance, if any, to AEGCo's business. The following standard will impact AEGCo's financial statements.

##### **ASU 2023-09 "Improvements to Income Tax Disclosures" (ASU 2023-09)**

In December 2023, the FASB issued ASU 2023-09, to address investors' suggested enhancements to (a) better understand an entity's exposure to potential changes in jurisdictional tax legislation and the ensuing risks and opportunities, (b) assess income tax information that affects cash flow forecasts and capital allocation decisions and (c) identify potential opportunities to increase future cash flows.

The new standard requires an annual rate reconciliation disclosure of the following categories regardless of materiality: state and local income tax net of federal income tax effect, foreign tax effects, effect of changes in tax laws or rates enacted in the current period, effect of cross-border tax laws, tax credits, changes in valuation allowances, nontaxable or nondeductible items and changes in unrecognized tax benefits.

The new standard also requires an annual disclosure of the amount of income taxes paid (net of refunds received) disaggregated by federal, state and foreign taxes and by individual jurisdictions that are equal to or greater than 5 percent of total income taxes paid. Disclosure of income (loss) from continuing operations before income tax expense (benefit) disaggregated between domestic and foreign jurisdictions and income tax expense (benefit) from continuing operations disaggregated by federal, state, and foreign jurisdictions is required.

The new standard removes the requirement to disclose the cumulative amount of each type of temporary difference when a deferred tax liability is not recognized because of the exceptions to comprehensive recognition of deferred taxes related to subsidiaries and corporate joint ventures.

The amendments in the new standard may be applied on either a prospective or retrospective basis for public business entities for fiscal years beginning after December 15, 2024 with early adoption permitted. Management has not yet made a decision to early adopt the amendments to this standard or how to apply them.

#### **3. RATE MATTERS**

##### **Request to Update AEGCo Depreciation Rates**

In October 2022, AEP, on behalf of AEGCo, submitted proposed revisions to AEGCo's depreciation rates for its 50% ownership interest in Rockport Plant, Unit 1 and Unit 2, reflected in the UPA between AEGCo and I&M. The proposed depreciation rates for these assets reflect an estimated 2028 retirement date for the Rockport Plant. AEGCo's previous FERC-approved depreciation rates for Rockport Plant, Unit 1 were based upon a December 31, 2028 estimated retirement date while AEGCo's previous FERC-approved depreciation rates for Rockport Plant, Unit 2 leasehold improvements were based upon a December 31, 2022 estimated retirement date in conjunction with the termination of the Rockport Plant, Unit 2 lease.

In December 2022, the FERC issued an order approving the proposed AEGCo Rockport depreciation rates effective January 1, 2023, subject to further review and a potential refund. The FERC established a separate proceeding to review: (a) AEGCo's acquisition value for the Rockport Plant, Unit 2 base generating asset (original cost and accumulated depreciation), (b) the appropriateness of including future capital additions as stated components in proposed depreciation rates, in light of the UPA's formula rate mechanism, (c) the appropriateness of applying two different depreciation rates to a single asset common to both units and (d) the accounting and regulatory treatment of Rockport Plant, Unit 2 costs of removal and related AROs. In August 2023, AEGCo reached a settlement agreement with the FERC Trial Staff that resolves all issues set for hearing. In September 2023, the settlement agreement was certified to the FERC as uncontested. An order from the FERC on this settlement agreement is expected in 2024. If the FERC finalizes the settlement agreement as proposed, management anticipates the results of the order will not have a material impact on financial condition, results of operations or cash flows.

#### **4. EFFECTS OF REGULATION**

Regulatory assets and liabilities are comprised of the following items:

Regulatory Assets:	December 31,		Remaining Recovery Period
	2023	2022	
(in thousands)			
Regulatory assets approved for recovery:			
<u>Regulatory Assets Currently Earning a Return</u>			
Asset Retirement Obligation	\$ 1,197	\$ 2,019	5 years
<b>Total Regulatory Assets Currently Earning a Return</b>	<b>1,197</b>	<b>2,019</b>	
<u>Regulatory Assets Currently Not Earning a Return</u>			
Income Tax Assets	(10,946)	(5,865)	(a)
<b>Total Regulatory Assets Currently Not Earning a Return</b>	<b>(10,946)</b>	<b>(5,865)</b>	
<b>Total Regulatory Assets Approved for Recovery</b>	<b>(9,749)</b>	<b>(3,846)</b>	
<b>Total FERC Account 182.3 Regulatory Assets</b>	<b>\$ (9,749)</b>	<b>\$ (3,846)</b>	

(a) Recovered over the period for which the related deferred income tax reverse, which is generally based on the expected life for the underlying assets.

Regulatory Liabilities:	December 31,		Remaining Refund Period
	2023	2022	
(in thousands)			
Regulatory liabilities approved for payment:			
<u>Regulatory Liabilities Currently Not Paying a Return</u>			
Pension and OPEB Funded Status	\$ 7,267	\$ 3,396	12 years
UMWA Pension Withdrawal	2,453	5,503	2 years
<b>Total Regulatory Liabilities Currently Not Paying a Return</b>	<b>9,720</b>	<b>8,899</b>	
<u>Regulatory Liabilities Currently Paying a Return</u>			
Income Tax Liabilities (a)	7,372	8,839	(b)
<b>Total Regulatory Liabilities Approved for Payment</b>	<b>17,092</b>	<b>17,738</b>	
<b>Total FERC Account 254 Regulatory Liabilities</b>	<b>\$ 17,092</b>	<b>\$ 17,738</b>	

(a) Predominately pays a return due to the inclusion of Excess ADIT in rate base.

(b) Refunded over the period for which the related deferred income tax reverse, which is generally based on the expected life for the underlying assets. Excess ADIT Associated with Certain Depreciable Property is refunded over the remaining depreciable life of the underlying assets.

## 5. COMMITMENTS, GUARANTEES AND CONTINGENCIES

AEGCo is subject to certain claims and legal actions arising in its ordinary course of business. In addition, AEGCo's business activities are subject to extensive governmental regulation related to public health and the environment. The ultimate outcome of such pending or potential litigation against AEGCo cannot be predicted. Management accrues contingent liabilities only when management concludes that it is both probable that a liability has been incurred at the date of the financial statements and the amount of loss can be reasonably estimated. When management determines that it is not probable, but rather reasonably possible that a liability has been incurred at the date of the financial statements, management discloses such contingencies and the possible loss or range of loss if such estimate can be made. Any estimated range is based on currently available information and involves elements of judgment and significant uncertainties. Any estimated range of possible loss may not represent the maximum possible loss exposure. Circumstances change over time and actual results may vary significantly from estimates.

For current proceedings not specifically discussed below, management does not anticipate that the liabilities, if any, arising from such proceedings would have a material effect on the financial statements.

### COMMITMENTS

In accordance with the accounting guidance for "Commitments", AEGCo had no contractual commitments as of December 31, 2023.

### GUARANTEES

Liabilities for guarantees are recorded in accordance with the accounting guidance for "Guarantees." There is no collateral held in relation to any guarantees. In the event any guarantee is drawn, there is no recourse to third-parties unless specified below.

#### Indemnifications and Other Guarantees

##### Contracts

AEGCo enters into certain types of contracts which require indemnifications. Typically these contracts include, but are not limited to, sale agreements, lease agreements, purchase agreements and financing agreements. Generally, these agreements may include, but are not limited to, indemnifications around certain tax, contractual and environmental matters. With respect to sale agreements, exposure generally does not exceed the sale price. As of December 31, 2023, there were no material liabilities recorded for any indemnifications.

##### Lease Obligations

AEGCo leases certain equipment under master lease agreements. See "Master Lease Agreements" section of Note 9 for additional information.

### CONTINGENCIES

#### Insurance and Potential Losses

AEGCo maintains insurance coverage normal and customary for electric utilities, subject to various deductibles. AEGCo also maintains property and casualty insurance that may cover certain physical damage or third-party injuries caused by cyber security incidents. Insurance coverage includes all risks of physical loss or damage to assets, subject to insurance policy conditions and exclusions. Covered property generally includes power plants, substations, facilities and inventories. The insurance programs also generally provide coverage against loss arising from certain claims made by third-parties and are in excess of AEGCo's retentions. Coverage is generally provided by a combination of the protected cell of EIS and/or various industry mutual and/or commercial insurance carriers.

Some potential losses or liabilities may not be insurable or the amount of insurance carried may not be sufficient to meet potential losses and liabilities, including, but not limited to, liabilities relating to a cyber security incident. Future losses or liabilities, if they occur, which are not completely insured, unless recovered from customers, could reduce future net income and cash flows and impact financial condition.

#### The Comprehensive Environmental Response Compensation and Liability Act (Superfund) and State Remediation

By-products from the generation of electricity include materials such as ash, slag and sludge. Coal combustion by-products, which constitute the overwhelming percentage of these materials, are typically treated and deposited in captive disposal facilities or are beneficially utilized. In addition, the generation plants and transmission facilities have used asbestos, polychlorinated biphenyls and other hazardous and non-hazardous materials. AEGCo currently incurs costs to dispose of these substances safely.

Superfund addresses clean-up of hazardous substances that are released to the environment. The Federal EPA administers the clean-up programs. Several states enacted similar laws. Superfund does not recognize compliance as a defense, but imposes strict liability on parties who fall within its broad statutory categories. Present estimates do not anticipate material clean-up costs.

## 6. BENEFIT PLANS

For a discussion of investment strategy, investment limitations, target asset allocations and the classification of investments within the fair value hierarchy, see "Fair Value Measurements of Assets and Liabilities" and "Investments Held in Trust for Future Liabilities" sections of Note 1.

AEGCo participates in an AEPSC sponsored qualified pension plan. Substantially all of AEGCo's employees who are not UMWA members are covered by the qualified plan. AEGCo also participates in OPEB plans sponsored by AEPSC to provide health and life insurance benefits for retired employees.

AEGCo recognizes its funded status associated with defined benefit pension and OPEB plans on its balance sheets. Disclosures about the plans are required by the "Compensation - Retirement Benefits" accounting guidance. AEGCo recognizes an asset for a plan's overfunded status or a liability for a plan's underfunded status and recognizes, as a component of other comprehensive income, the changes in the funded status of the plan that arise during the year that are not recognized as a component of net periodic benefit cost. AEGCo records a regulatory asset or regulatory liability instead of other comprehensive income for qualifying benefit costs of regulated operations that for rate-making purposes are deferred for future recovery. The cumulative funded status adjustment is equal to the remaining unrecognized deferrals for unamortized actuarial losses or gains, prior service costs and transition obligations, such that remaining deferred costs result in a regulatory asset and deferred gains result in a regulatory liability.

#### Actuarial Assumptions for Benefit Obligations

The weighted-average assumptions used in the measurement of benefit obligations are shown in the following table:

Assumption	Pension Plan		OPEB	
	December 31,			
	2023	2022	2023	2022
Discount Rate	5.15 %	5.50 %	5.15 %	5.50 %
Interest Crediting Rate	4.00 %	4.25 %	NA	NA
Rate of Compensation Increase	4.80 % (a)	4.75 % (a)	NA	NA

(a) Rates are for base pay only. In addition, an amount is added to reflect target incentive compensation for exempt employees and overtime and incentive pay for nonexempt employees.  
NA Not applicable.

A duration-based method is used to determine the discount rate for the plans. A hypothetical portfolio of high quality corporate bonds is constructed with cash flows matching the benefit plan liability. The composite yield on the hypothetical bond portfolio is used as the discount rate for the plan.

For 2023, the rate of compensation increase assumed varies with the age of the employee, ranging from 3% per year to 11.5% per year, with an average increase of 4.8%.

#### Actuarial Assumptions for Net Periodic Benefit Costs

The weighted-average assumptions used in the measurement of benefit costs are shown in the following table:

Assumption	Pension Plan		OPEB	
	Year Ended December 31,			
	2023	2022	2023	2022
Discount Rate	5.50 %	2.90 %	5.50 %	2.90 %
Interest Crediting Rate	4.25 %	4.00 %	NA	NA
Expected Return on Plan Assets	7.50 %	5.25 %	7.25 %	5.50 %
Rate of Compensation Increase	4.80 % (a)	4.75 % (a)	NA	NA

(a) Rates are for base pay only. In addition, an amount is added to reflect target incentive compensation for exempt employees and overtime and incentive pay for nonexempt employees.  
NA Not applicable.

The expected return on plan assets was determined by evaluating historical returns, the current investment climate (yield on fixed income securities and other recent investment market indicators), rate of inflation, third-party forecasts and current prospects for economic growth.

The health care trend rate assumptions used for OPEB plans measurement purposes are shown below:

Health Care Trend Rates	December 31,	
	2023	2022
Initial	7.00 %	7.50 %
Ultimate	4.50 %	4.50 %
Year Ultimate Reached	2030	2029

#### Significant Concentrations of Risk within Plan Assets

In addition to establishing the target asset allocation of plan assets, the investment policy also places restrictions on securities to limit significant concentrations within plan assets. The investment policy establishes guidelines that govern maximum market exposure, security restrictions, prohibited asset classes, prohibited types of transactions, minimum credit quality, average portfolio credit quality, portfolio duration and concentration limits. The guidelines were established to mitigate the risk of loss due to significant concentrations in any investment. The plans are monitored to control security diversification and ensure compliance with the investment policy. As of December 31, 2023, the assets were invested in compliance with all investment limits. See "Investments Held in Trust for Future Liabilities" section of Note 1 for limit details.

#### Benefit Plan Obligations, Plan Assets and Funded Status

For the year ended December 31, 2023, the pension plans had an actuarial gain primarily due to a favorable demographic experience (updated census data on January 1, 2023) and decreasing the cash balance account interest crediting rate. For the year ended December 31, 2023, the OPEB plans had an actuarial gain primarily due to favorable demographic experience (updated census data on January 1, 2023) and updated per capita cost assumptions. These gains were partially offset by the decrease in discount rates. For the year ended December 31, 2022, the pension plans had an actuarial gain primarily due to an increase in the discount rate and was partially offset by increases in the assumed lump sum conversion rate and cash balance account interest crediting rate. For the year ended December 31, 2022, the OPEB plans had an actuarial gain primarily due to the increase in the discount rate and updated per capita cost assumptions. The gains were partially offset by a projected reduction in the Employer Group Waiver Program catastrophic reinsurance offset provided to AEP, resulting from the Inflation Reduction Act as well as an increase in the health care cost trend assumption. The following table provides a reconciliation of the changes in the plans' benefit obligations, fair value of plan assets, funded status and the presentation on the balances sheets. The benefit obligation for the defined benefit pension and OPEB plans are the projected benefit obligation and the accumulated benefit obligation, respectively.

Change in Benefit Obligation	Pension Plan		OPEB	
	2023	2022	2023	2022
	(in thousands)			
Benefit Obligation as of January 1,	\$ 2,585	\$ 3,486	\$ 38,410	\$ 55,062
Service Cost	61	90	291	790
Interest Cost	124	92	2,011	1,607
Actuarial Gain	(133)	(897)	(715)	(17,535)
Benefit Payments	(349)	(186)	(2,359)	(1,602)
Participant Contributions	—	—	36	38
Medicare Subsidy	—	—	153	50
<b>Benefit Obligation as of December 31,</b>	<b>\$ 2,288</b>	<b>\$ 2,585</b>	<b>\$ 37,827</b>	<b>\$ 38,410</b>
	(in thousands)			
<b>Change in Fair Value of Plan Assets</b>				
Fair Value of Plan Assets as of January 1,	\$ 4,126	\$ 5,302	\$ 46,702	\$ 55,845
Actual Gain (Loss) on Plan Assets	176	(990)	6,444	(9,071)
Company Contributions	—	—	2,260	1,492
Participant Contributions	—	—	36	38
Benefit Payments	(349)	(186)	(2,359)	(1,602)
<b>Fair Value of Plan Assets as of December 31,</b>	<b>\$ 3,953</b>	<b>\$ 4,126</b>	<b>\$ 53,083</b>	<b>\$ 46,702</b>
<b>Funded Status as of December 31,</b>	<b>\$ 1,665</b>	<b>\$ 1,541</b>	<b>\$ 15,256</b>	<b>\$ 8,292</b>

#### Amounts Recognized on the Balance Sheets

	Pension Plan		OPEB	
	December 31,			
	2023	2022	2023	2022
	(in thousands)			
Deferred Charges and Other Noncurrent Assets – Prepaid Benefit Costs	\$ 1,665	\$ 1,541	\$ 15,256	\$ 8,292
<b>Funded Status</b>	<b>\$ 1,665</b>	<b>\$ 1,541</b>	<b>\$ 15,256</b>	<b>\$ 8,292</b>

#### Amounts Included in Regulatory Assets and Regulatory Liabilities

The following tables show the components of the plans included in Regulatory Assets and the items attributable to the change in these components:

Components	Pension Plan				OPEB			
	2023		2022		2023		2022	
	(in thousands)							
Net Actuarial Gain	\$	(1,177)	\$	(1,193)	\$	(6,070)	\$	(2,120)
Prior Service Credit		—		—		(21)		(83)
<b>Recorded as</b>								
Regulatory Liabilities	\$	(1,177)	\$	(1,193)	\$	(6,091)	\$	(2,203)
Components	Pension Plan				OPEB			
	2023		2022		2023		2022	
	(in thousands)							
Actuarial (Gain) Loss During the Year	\$	16	\$	330	\$	(3,939)	\$	(5,700)
Amortization of Actuarial Loss		—		(37)		(11)		—
Amortization of Prior Service Credit		—		—		62		69
<b>Change for the Year Ended December 31,</b>	<b>\$</b>	<b>16</b>	<b>\$</b>	<b>293</b>	<b>\$</b>	<b>(3,888)</b>	<b>\$</b>	<b>(5,631)</b>

#### Determination of Pension Expense

The determination of pension expense or income is based on a market-related valuation of assets which reduces year-to-year volatility. This market-related valuation recognizes investment gains or losses over a five-year period from the year in which they occur. Investment gains or losses for this purpose are the difference between the expected return calculated using the market-related value of assets and the actual return.

#### Pension and OPEB Assets

The fair value tables within Pension and OPEB Assets present the classification of assets for AEP within the fair value hierarchy. All Level 1, 2, 3 and Other amounts can be allocated to AEGCo using the percentages in the table below:

Components	Pension Plan		OPEB	
	December 31,		December 31,	
	2023	2022	2023	2022
	0.1 %	0.1 %	3.2 %	3.0 %

The following table presents the classification of pension plan assets for AEP within the fair value hierarchy as of December 31, 2023:

Asset Class	Pension Plan				Other	Total	Year End Allocation
	Level 1	Level 2	Level 3	Other			
	(in millions)						
Equities (a):							
Domestic	\$ 411.3	\$ —	\$ —	\$ —	\$ 411.3		10.0 %
International	389.8	—	—	—	389.8		9.5 %
Common Collective Trusts (b)	—	—	—	420.9	420.9		10.2 %
Subtotal – Equities	801.1	—	—	420.9	1,222.0		29.7 %
Fixed Income (a):							
United States Government and Agency Securities	8.3	1,099.2	—	—	1,107.5		26.9 %
Corporate Debt	—	894.8	—	—	894.8		21.7 %
Foreign Debt	—	167.1	—	—	167.1		4.1 %
State and Local Government	—	38.7	—	—	38.7		0.9 %
Other – Asset Backed	—	1.3	—	—	1.3		— %
Subtotal – Fixed Income	8.3	2,201.1	—	—	2,209.4		53.6 %
Infrastructure (b)	—	—	—	101.4	101.4		2.5 %
Real Estate (b)	—	—	—	239.3	239.3		5.8 %
Alternative Investments (b)	—	—	—	241.8	241.8		5.8 %
Cash and Cash Equivalents (b)	—	51.0	—	33.8	84.8		2.1 %
Other – Pending Transactions and Accrued Income (c)	—	—	0.1	19.4	19.5		0.5 %
<b>Total</b>	<b>\$ 809.4</b>	<b>\$ 2,252.1</b>	<b>\$ 0.1</b>	<b>\$ 1,056.6</b>	<b>\$ 4,118.2</b>		<b>100.0 %</b>

(a) Includes investment securities loaned to borrowers under the securities lending program. See the "Investments Held in Trust for Future Liabilities" section of Note 1 for additional information.

(b) Amounts in "Other" column represent investments for which fair value is measured using net asset value per-share.

(c) Amounts in "Other" column primarily represent accrued interest, dividend receivables and transactions pending settlement.

The following table presents the classification of OPEB plan assets for AEP within the fair value hierarchy as of December 31, 2023:

Asset Class	OPEB				Other	Total	Year End Allocation
	Level 1	Level 2	Level 3	Other			
	(in millions)						
Equities:							
Domestic	\$ 540.6	\$ —	\$ —	\$ —	\$ 540.6		32.3 %
International	288.4	—	—	—	288.4		17.2 %
Common Collective Trusts (a)	—	—	—	131.6	131.6		7.9 %
Subtotal – Equities	829.0	—	—	131.6	960.6		57.4 %
Fixed Income:							
Common Collective Trust – Debt (a)	—	—	—	146.7	146.7		8.8 %
United States Government and Agency Securities	1.4	163.3	—	—	164.7		9.8 %
Corporate Debt	—	149.0	—	—	149.0		8.9 %
Foreign Debt	—	28.6	—	—	28.6		1.7 %
State and Local Government	41.5	7.8	—	—	49.3		3.0 %
Other – Asset Backed	—	0.2	—	—	0.2		— %
Subtotal – Fixed Income	42.9	348.9	—	146.7	538.5		32.2 %
Trust Owned Life Insurance:							
International Equities	—	22.3	—	—	22.3		1.3 %
United States Bonds	—	130.0	—	—	130.0		7.8 %
Subtotal – Trust Owned Life Insurance	—	152.3	—	—	152.3		9.1 %
Cash and Cash Equivalents (a)	25.9	—	—	2.9	28.8		1.7 %
Other – Pending Transactions and Accrued Income (b)	—	—	—	(6.9)	(6.9)		(0.4)%
<b>Total</b>	<b>\$ 897.8</b>	<b>\$ 501.2</b>	<b>\$ —</b>	<b>\$ 274.3</b>	<b>\$ 1,673.3</b>		<b>100.0 %</b>

(a) Amounts in "Other" column represent investments for which fair value is measured using net asset value per-share.

(b) Amounts in "Other" column primarily represent accrued interest, dividend receivables and transactions pending settlement.

The following table presents the classification of pension plan assets for AEP within the fair value hierarchy as of December 31, 2022:

Asset Class	Level 1	Level 2	Level 3	Other	Total	Year End Allocation
	(in millions)					
<b>Equities (a):</b>						
Domestic	\$ 347.6	\$ —	\$ —	\$ —	\$ 347.6	8.4 %
International	398.4	—	—	—	398.4	9.7 %
Common Collective Trusts (b)	—	—	—	379.9	379.9	9.2 %
<b>Subtotal – Equities</b>	<b>746.0</b>	<b>—</b>	<b>—</b>	<b>379.9</b>	<b>1,125.9</b>	<b>27.3 %</b>
<b>Fixed Income (a):</b>						
United States Government and Agency Securities	(0.6)	1,071.4	—	—	1,070.8	26.0 %
Corporate Debt	—	891.7	—	—	891.7	21.6 %
Foreign Debt	—	140.2	—	—	140.2	3.4 %
State and Local Government	—	37.0	—	—	37.0	0.9 %
Other – Asset Backed	—	0.8	—	—	0.8	— %
<b>Subtotal – Fixed Income</b>	<b>(0.6)</b>	<b>2,141.1</b>	<b>—</b>	<b>—</b>	<b>2,140.5</b>	<b>51.9 %</b>
Infrastructure (b)	—	—	—	109.2	109.2	2.6 %
Real Estate (b)	—	—	—	276.9	276.9	6.7 %
Alternative Investments (b)	—	—	—	319.7	319.7	7.8 %
Cash and Cash Equivalents (b)	—	64.9	—	58.3	123.2	3.0 %
Other – Pending Transactions and Accrued Income (c)	—	—	—	29.3	29.3	0.7 %
<b>Total</b>	<b>\$ 745.4</b>	<b>\$ 2,206.0</b>	<b>\$ —</b>	<b>\$ 1,173.3</b>	<b>\$ 4,124.7</b>	<b>100.0 %</b>

(a) Includes investment securities loaned to borrowers under the securities lending program. See the "Investments Held in Trust for Future Liabilities" section of Note 1 for additional information.

(b) Amounts in "Other" column represent investments for which fair value is measured using net asset value per-share.

(c) Amounts in "Other" column primarily represent accrued interest, dividend receivables and transactions pending settlement.

The following table presents the classification of OPEB plan assets for AEP within the fair value hierarchy as of December 31, 2022:

Asset Class	Level 1	Level 2	Level 3	Other	Total	Year End Allocation
	(in millions)					
<b>Equities:</b>						
Domestic	\$ 414.1	\$ —	\$ —	\$ —	\$ 414.1	26.7 %
International	265.0	—	—	—	265.0	17.1 %
Common Collective Trusts (a)	—	—	—	169.1	169.1	10.9 %
<b>Subtotal – Equities</b>	<b>679.1</b>	<b>—</b>	<b>—</b>	<b>169.1</b>	<b>848.2</b>	<b>54.7 %</b>
<b>Fixed Income:</b>						
Common Collective Trust – Debt (a)	—	—	—	120.3	120.3	7.8 %
United States Government and Agency Securities	0.1	155.8	—	—	155.9	10.1 %
Corporate Debt	—	141.5	—	—	141.5	9.1 %
Foreign Debt	—	21.0	—	—	21.0	1.4 %
State and Local Government	62.9	7.8	—	—	70.7	4.6 %
<b>Subtotal – Fixed Income</b>	<b>63.0</b>	<b>326.1</b>	<b>—</b>	<b>120.3</b>	<b>509.4</b>	<b>33.0 %</b>
<b>Trust Owned Life Insurance:</b>						
International Equities	—	46.7	—	—	46.7	3.0 %
United States Bonds	—	110.3	—	—	110.3	7.1 %
<b>Subtotal – Trust Owned Life Insurance</b>	<b>—</b>	<b>157.0</b>	<b>—</b>	<b>—</b>	<b>157.0</b>	<b>10.1 %</b>
Cash and Cash Equivalents (a)	23.2	—	—	6.7	29.9	1.9 %
Other – Pending Transactions and Accrued Income (b)	—	—	—	4.8	4.8	0.3 %
<b>Total</b>	<b>\$ 765.3</b>	<b>\$ 483.1</b>	<b>\$ —</b>	<b>\$ 300.9</b>	<b>\$ 1,549.3</b>	<b>100.0 %</b>

(a) Amounts in "Other" column represent investments for which fair value is measured using net asset value per-share.

(b) Amounts in "Other" column primarily represent accrued interest, dividend receivables and transactions pending settlement.

#### Accumulated Benefit Obligation

As of December 31, 2023 and 2022, the accumulated benefit obligation for the qualified pension plan was \$2.2 million and \$2.5 million, respectively.

#### Estimated Future Benefit Payments and Contributions

Contributions to the pension trust, when needed, are at least the minimum amount required by the Employee Retirement Income Security Act and additional discretionary contributions may also be made to maintain the funded status of the plan.

The table below reflects the total benefits expected to be paid from the plan or from AEGCo's assets. The payments include the participants' contributions to the plan for their share of the cost. Future benefit payments are dependent on the number of employees retiring, whether the retiring employees elect to receive pension benefits as annuities or as lump sum distributions, future integration of the benefit plans with changes to Medicare and other legislation, future levels of interest rates and variances in actuarial results. The estimated payments for pension benefits and OPEB are as follows:

	Pension Plan		OPEB	
	Pension Payments		Benefit Payments	Medicare Subsidy Receipts
	(in thousands)			
2024	\$ 181	\$	1,633	\$ 83
2025	288		1,690	96
2026	169		1,755	107
2027	169		1,857	115
2028	172		1,959	121
Years 2029 to 2033, in Total	972		10,922	683

#### Components of Net Periodic Benefit Cost

The following table provides the components of net periodic benefit cost:

	Pension Plan		OPEB	
	Years Ended December 31,			
	2023	2022	2023	2022
	(in thousands)			
Service Cost	\$ 61	\$ 90	\$ 291	\$ 790
Interest Cost	124	92	2,011	1,607
Expected Return on Plan Assets	(326)	(238)	(3,220)	(2,764)
Amortization of Prior Service Credit	—	—	(62)	(69)
Amortization of Net Actuarial Loss	—	37	11	—
<b>Net Periodic Benefit Credit</b>	<b>\$ (141)</b>	<b>\$ (19)</b>	<b>\$ (969)</b>	<b>\$ (436)</b>
Capitalized Portion	—	(3)	—	(27)
<b>Net Periodic Benefit Credit Recognized in Expense</b>	<b>\$ (141)</b>	<b>\$ (22)</b>	<b>\$ (969)</b>	<b>\$ (463)</b>

#### American Electric Power System Retirement Savings Plan

AEGCo participates in an AEPSC sponsored defined contribution retirement savings plan, the American Electric Power System Retirement Savings Plan, for substantially all employees who are not covered by a retirement savings plan of the UMWA. This qualified plan offers participants an opportunity to contribute a portion of their pay, includes features under Section 401(k) of the Internal Revenue Code and provides for matching contributions. The matching contributions to the plan are 100% of the first 1% of eligible employee contributions and 70% of the next 5% of contributions. The cost for matching contributions totaled \$107 thousand in 2023 and \$73 thousand in 2022.

#### UMWA Benefits

##### Health and Welfare Benefits

AEGCo provides health and welfare benefits negotiated with the UMWA for certain unionized employees, retirees and their survivors who meet eligibility requirements. AEGCo administers the health and welfare benefits and pays them from its general assets.

##### Multiemployer Pension Benefits

UMWA pension benefits are provided through the United Mine Workers of America 1974 Pension Plan (Employer Identification Number: 52-1050282, Plan Number 002), a multiemployer plan. The UMWA pension benefits are administered by a board of trustees appointed in equal numbers by the UMWA and the Bituminous Coal Operators' Association (BCOA), an industry bargaining association. AEP makes contributions to the United Mine Workers of America 1974 Pension Plan based on provisions in its labor agreement and the plan documents. The UMWA pension plan is different from single-employer plans as an employer's contributions may be used to provide benefits to employees of other participating employers. A withdrawing employer may be subject to a withdrawal liability, which is calculated based upon that employer's share of the plan's unfunded benefit obligations. If an employer fails to make required contributions or if its payments in connection with its withdrawal liability fall short of satisfying its share of the plan's unfunded benefit obligations, the remaining employers may be allocated a greater share of the remaining unfunded plan obligations. Under the Pension Protection Act of 2006 (PPA), the UMWA pension plan is in Critical Status for the plan year beginning July 1, 2023 and was in Critical Status for the plan year beginning July 1, 2022. As required under the PPA, the Plan adopted a Rehabilitation Plan in 2015. The Rehabilitation Plan has been updated annually, most recently in April 2023.

The amounts contributed were \$396 thousand, \$329 thousand and \$339 thousand to the United Mine Workers of America 1974 Pension Plan for the years ended December 31, 2023, 2022 and 2021, respectively. The contributions did not include surcharges. An AEP affiliate, Cook Coal Terminal (CCT), was listed in the plan's 2021 Form 5500 as providing more than 5 percent of the total contributions for the plan year ending June 30, 2022. The plan's 2022 Form 5500 is expected to be filed in the second quarter of 2024.

Under the terms of the UMWA pension plan, contributions will be required to continue beyond the January 25, 2025 expiration of the current collective bargaining agreement, whether or not the term of that agreement is extended or a subsequent agreement is entered, so long as both the UMWA pension plan remains in effect and AEGCo continues to operate the CCT facility covered by the current collective bargaining agreement. The contribution rate applicable would be determined in accordance with the terms of the UMWA pension plan by reference to the National Bituminous Coal Wage Agreement, subject to periodic revisions, between the UMWA and the BCOA. If the UMWA pension plan would terminate or AEGCo would cease operation of the facility without arranging for a successor operator to assume its liability, the withdrawal liability obligation would be triggered.

AEGCo records a UMWA pension withdrawal liability on the balance sheet that is re-measured annually and is the estimated value of the company's anticipated contributions toward its proportionate share of the plan's unfunded vested liabilities. As of December 31, 2023 and 2022, the liability balance was \$12.7 million and \$12.4 million, respectively. AEGCo recovers the estimated value of its UMWA pension withdrawal liability through billings for transloading services to regulated affiliates. A regulatory asset is recorded on the balance sheet when the UMWA pension withdrawal liability exceeds the cumulative billings collected from regulated affiliates and a regulatory liability on the balance sheets when the cumulative billings collected exceed the withdrawal liability. As of December 31, 2023 and 2022, AEGCo recorded a regulatory liability on the balance sheets for \$2.5 million and \$5.5 million, respectively. If any portion of the UMWA pension withdrawal liability is not recovered from regulated affiliates, it could reduce AEGCo's future net income and cash flows and impact financial condition.

#### 7. FAIR VALUE MEASUREMENTS

##### Fair Value Measurements of Long-term Debt

For a discussion of fair value accounting and the classification of assets and liabilities within the fair value hierarchy, see the "Fair Value Measurements of Assets and Liabilities" section of Note 1.

The fair values of Long-term Debt are based on quoted market prices, without credit enhancements, for the same or similar issues and the current interest rates offered for instruments with similar maturities classified as Level 2 measurement inputs. These instruments are not marked-to-market. The estimates presented are not necessarily indicative of the amounts that could be realized in a current market exchange.

The book values and fair values of AEGCo's Long-term Debt are summarized in the following table:

	2023		2022	
	Book Value	Fair Value	Book Value	Fair Value
	(in thousands)			
Long-term Debt	\$ 155,000	\$ 151,291	\$ 155,000	\$ 149,895

#### 8. INCOME TAXES

##### Income Tax Expense (Benefit)

The details of AEGCo's Income Tax Expense (Benefit) are as follows:

	Years Ended December 31,	
	2023	2022
	(in thousands)	
<b>Charged (Credited) to Operating Expenses, Net</b>		
Current	\$ 28,305	\$ 15,208
Deferred	(22,600)	(22,256)
<b>Total</b>	<b>5,705</b>	<b>(7,048)</b>
<b>Charged (Credited) to Nonoperating Expenses, Net</b>		
Current	\$ 1,303	1,529
Deferred	28	(1,811)
<b>Total</b>	<b>1,331</b>	<b>(282)</b>
<b>Income Tax Expense (Benefit)</b>	<b>\$ 7,036</b>	<b>\$ (7,330)</b>

The following is a reconciliation between the federal income taxes computed by multiplying pretax income by the federal statutory tax rate and the income taxes reported:

	Years Ended December 31,	
	2023	2022
	(in thousands)	
Net Income	\$ 10,814	\$ 13,671
Income Tax Expense (Benefit)	7,036	(7,330)
<b>Pretax Income</b>	<b>\$ 17,850</b>	<b>\$ 6,341</b>
Income Taxes on Pretax Income at Statutory Rate (21%)	\$ 3,748	\$ 1,332
Increase (Decrease) in Income Taxes Resulting from the Following Items:		
AFUDC	—	(36)
Investment Tax Credit Amortization	—	(1,806)
State and Local Income Taxes, Net	4,118	2,166
Federal Return to Provision	111	371
Tax Reform Excess ADIT Reversal	(1,358)	(10,056)
Depreciation - Flow Through	243	516
Other	174	183
<b>Income Tax Expense (Benefit)</b>	<b>\$ 7,036</b>	<b>\$ (7,330)</b>
<b>Effective Income Tax Rate</b>	39.4 %	(115.6) %

**Net Deferred Tax Asset (Liability)**

The following table shows elements of AEGCo's net deferred tax liability and significant temporary differences:

	December 31,	
	2023	2022
	(in thousands)	
Deferred Tax Assets	\$ 24,835	\$ 17,214
Deferred Tax Liabilities	—	(18,565)
<b>Net Deferred Tax Assets (Liabilities)</b>	<b>\$ 24,835</b>	<b>\$ (1,351)</b>
Property Related Temporary Differences	\$ 12,415	\$ (10,314)
Amounts Due To Customers for Future Income Taxes	1,831	2,240
Deferred State Income Taxes	6,590	2,291
Postretirement Benefits	2,996	3,115
Operating Lease Liability	1,172	1,714
All Other, Net	(169)	(397)
<b>Net Deferred Tax Assets (Liabilities)</b>	<b>\$ 24,835</b>	<b>\$ (1,351)</b>

**Federal Income Tax Audit Status**

The statute of limitations for the IRS to examine AEGCo and other AEP subsidiaries' originally filed federal return has expired for tax years 2016 and earlier. AEGCo and other AEP subsidiaries have agreed to extend the statute of limitations on the 2017-2019 tax returns to October 31, 2024, to allow time for our refund claim to be approved by the Congressional Joint Committee on Taxation. The statute of limitations for the 2020 return is set to naturally expire in October 2024 as well.

The current IRS audit and associated refund claim evolved from a NOL carryback to 2015 that originated in the 2017 return. AEGCo and other AEP subsidiaries have received and agreed to immaterial IRS proposed adjustments on the 2017 tax return. The IRS exam is complete, and AEGCo and other AEP subsidiaries are currently waiting on the IRS to submit the refund claim to the Congressional Joint Committee on Taxation for resolution and final approval.

**9. LEASES**

AEGCo leases property, plant and equipment. AEGCo's lease portfolio also includes fleet and real estate leases. These leases require payments of non-lease components, including related property taxes, operating and maintenance costs. AEGCo does not separate non-lease components from associated lease components. Many of these leases have purchase or renewal options. Leases not renewed are often replaced by other leases. Options to renew or purchase a lease are included in the measurement of lease assets and liabilities if it is reasonably certain that AEGCo will exercise the option.

Lease obligations are measured using the discount rate implicit in the lease when that rate is readily determinable. AEGCo has visibility into the rate implicit in the lease when assets are leased from selected financial institutions under master leasing agreements. When the implicit rate is not readily determinable, AEGCo measures its lease obligation using its estimated secured incremental borrowing rate. Incremental borrowing rates are comprised of an underlying risk-free rate and a secured credit spread relative to the lessee on a matched maturity basis.

Operating and Finance lease rental costs are generally charged to Operation Expense and Maintenance Expense in accordance with rate-making treatment for regulated operations. Interest on finance lease liabilities is generally charged to Interest Expense. Lease costs associated with capital projects are included in Utility Plant on the balance sheets. For regulated operations with finance leases, a finance lease asset and offsetting liability are recorded at the present value of the remaining lease payments for each reporting period. The components of rental costs were as follows:

Lease Rental Costs	Years Ended December 31,	
	2023	2022
	(in thousands)	
Operating Lease Cost	\$ 4,625	\$ 4,155
Finance Lease Cost:		
Amortization of Finance Leases	2,512	74,007
Interest on Finance Leases	801	1,491
<b>Total Lease Rental Costs (a)</b>	<b>\$ 7,938</b>	<b>\$ 79,653</b>

(a) Excludes variable and short-term lease costs, which were immaterial.

Supplemental information related to leases are shown in the tables below.

Lease Type	Years Ended December 31,			
	Weighted-Average Remaining Lease Term (years):		Weighted-Average Discount Rate	
	December 31,		December 31,	
	2023	2022	2023	2022
Operating Leases	2.24	1.93	5.00 %	3.61 %
Finance Leases	0.61	2.11	5.73 %	4.90 %

	Years Ended December 31,	
	2023	2022
	(in thousands)	
<b>Cash Paid for Amounts Included in the Measurement of Lease Liabilities</b>		
Operating Cash Flows Used for Operating Leases	\$ 4,676	\$ 4,163
Operating Cash Flows Used for Finance Leases	3,255	127,551
Non-cash Acquisitions Under Operating Leases	\$ 2,147	\$ 7,712

The following tables show the property, plant and equipment under finance leases and noncurrent assets under operating leases and related obligations recorded on AEGCo's balance sheets. Lease obligations are not recognized on the balance sheets for lease agreements with a lease term of less than twelve months.



	December 31,	
	2023	2022
(in thousands)		
<b>Property, Plant and Equipment Under Finance Leases</b>		
Utility Plant (a)	\$ 9,492	\$ 10,243
Nonutility Property	682	710
Accumulated Amortization for Provision for Depreciation and Amortization Nonutility Property	(536)	(453)
<b>Net Property, Plant and Equipment Under Finance Leases</b>	<b>\$ 9,638</b>	<b>\$ 10,500</b>
<b>Obligations Under Finance Leases</b>		
Noncurrent	\$ 3,512	\$ 8,144
Current	6,279	2,356
<b>Total Obligations Under Finance Leases</b>	<b>\$ 9,791</b>	<b>\$ 10,500</b>

(a) Includes \$17 million and \$14 million of accumulated provision for depreciation and amortization for the years ended December 31, 2023 and 2022, respectively.

	December 31,	
	2023	2022
(in thousands)		
<b>Property, Plant and Equipment Under Operating Leases</b>		
Utility Plant (a)	\$ 1,989	\$ 404
Nonutility Property	7,845	21,030
Accumulated Amortization for Provision for Depreciation and Amortization Nonutility Property	(3,547)	(12,984)
<b>Net Property, Plant and Equipment Under Operating Leases</b>	<b>\$ 6,287</b>	<b>\$ 8,450</b>
<b>Obligations Under Operating Leases</b>		
Noncurrent	\$ 1,549	\$ 3,965
Current	4,321	4,199
<b>Total Obligations Under Operating Leases</b>	<b>\$ 5,870</b>	<b>\$ 8,164</b>

(a) Includes \$195 thousand and \$2 million of accumulated provision for depreciation and amortization for the years ended December 31, 2023 and 2022, respectively.

Future minimum lease payments consisted of the following as of December 31, 2023:

	Finance Leases		Operating Leases	
	(in thousands)			
2024	\$ 6,898	\$	\$	4,510
2025	2,218			500
2026	275			487
2027	260			486
2028	258			249
After 2028	1,042			13
<b>Total Future Minimum Lease Payments</b>	<b>10,951</b>			<b>6,245</b>
Less: Imputed Interest	1,160			375
<b>Estimated Present Value of Future Minimum Lease Payments</b>	<b>\$ 9,791</b>			<b>\$ 5,870</b>

#### Master Lease Agreements

AEGCo leases certain equipment under master lease agreements. Under the lease agreements, the lessor is guaranteed a residual value up to a stated percentage of the equipment cost at the end of the lease term. If the actual fair value of the leased equipment is below the guaranteed residual value at the end of the lease term, AEGCo is committed to pay the difference between the actual fair value and the residual value guarantee. Historically, at the end of the lease term the fair value has been in excess of the amount guaranteed. As of December 31, 2023, the maximum potential loss for these lease agreements was \$25 thousand assuming the fair value of the equipment is zero at the end of the lease term.

#### Lessor Activity

AEGCo's lessor activity was immaterial as of and for the twelve months ended December 31, 2023 and December 31, 2022, respectively.

### 10. FINANCING ACTIVITIES

#### Long-term Debt

The following table details long-term debt outstanding:

Type of Debt	Maturity	Weighted-Average Interest Rate as of December 31, 2023	Interest Rate as of December 31,		Outstanding as of December 31,	
			2023	2022	2023	2022
(in thousands)						
Pollution Control Bonds	2025 (a)	3.13%	3.13%	3.13%	\$ 45,000	\$ 45,000
Notes Payable - Nonaffiliated	2028 (b)	2.43%	2.43%	2.43%	30,000	30,000
Other Long-term Debt	2024	6.82%	6.82%	5.80%	80,000	80,000
<b>Total Long-term Debt</b>					<b>\$ 155,000</b>	<b>\$ 155,000</b>

(a) Certain Pollution Control Bonds are subject to redemption earlier than the maturity date.

(b) Date represents the scheduled final payment date for the note payable. Payments are due annually with the final payment due at maturity in 2028. This note has been classified for maturity and repayment purposes based on the scheduled final payment date.

As of December 31, 2023, outstanding long-term debt was payable as follows:

	2024	2025	2026	2027	2028	After 2028	Total
	(in thousands)						
Principal Amount	\$ 90,000	\$ 50,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ —	\$ 155,000
<b>Total Long-term Debt</b>							<b>\$ 155,000</b>

#### Dividend Restrictions

AEGCo pays dividends to Parent provided funds are legally available. Various financing arrangements may impose certain restrictions on the ability of AEGCo to transfer funds to Parent in the form of dividends.

AEGCo has credit agreements that contain a covenant that limit its debt to capitalization ratio to 67.5%. As of December 31, 2023, AEGCo did not exceed its debt to capitalization limit. The method for calculating outstanding debt and capitalization is contractually-defined in the credit agreements.

As of December 31, 2023, the maximum amount of restricted net assets of AEGCo that may not be distributed to Parent in the form of a loan, advance or dividend was \$97.1 million.

The credit agreement covenant restrictions can limit the ability of AEGCo to pay dividends out of retained earnings. As of December 31, 2023, there were no restrictions on AEGCo's ability to pay dividends out of retained earnings.

#### Corporate Borrowing Program - AEP System

The AEP System uses a corporate borrowing program to meet the short-term borrowing needs of AEP's subsidiaries. The corporate borrowing program includes a Utility Money Pool, which funds AEP's utility subsidiaries. The AEP System Utility Money Pool operates in accordance with the terms and conditions of the AEP System Utility Money Pool agreement filed with the FERC. The amounts of outstanding borrowings from the Utility Money Pool as of December 31, 2023 and 2022 are included in Notes Payable to Associated Companies on AEGCo's balance sheets. AEGCo's Utility Money Pool activity and corresponding authorized borrowing limits are described in the following table:

Years Ended December 31,	Maximum Borrowings from the Utility Money Pool	Maximum Loans to the Utility Money Pool	Average Borrowings from the Utility Money Pool	Average Loans to the Utility Money Pool	Borrowings from the Utility Money Pool as of December 31,	Authorized Short-Term Borrowing Limit
(in thousands)						
2023	\$ 55,232	\$ 12,622	\$ 26,397	\$ 7,510	\$ (36,367)	\$ 150,000
2022	3,695	174,682	1,123	124,089	(3,695)	150,000

Maximum, minimum and average interest rates for funds either borrowed from or loaned to the Utility Money Pool are summarized in the following table:

Years Ended December 31,	Maximum Interest Rate for Funds Borrowed from the Utility Money Pool	Minimum Interest Rate for Funds Borrowed from the Utility Money Pool	Maximum Interest Rate for Funds Loaned to the Utility Money Pool	Minimum Interest Rate for Funds Loaned to the Utility Money Pool	Average Interest Rate for Funds Borrowed from the Utility Money Pool	Average Interest Rate for Funds Loaned to the Utility Money Pool
2023	5.81 %	4.66 %	5.18 %	4.97 %	5.64 %	5.10 %
2022	5.28 %	4.66 %	4.91 %	0.10 %	4.88 %	2.06 %

Interest expense and interest income related to the Utility Money Pool are included in Interest on Debt to Associated Companies and Interest and Dividend Income, respectively, on AEGCo's statements of income. For amounts borrowed from and advances to the Utility Money Pool, AEGCo incurred the following amounts of interest expense and earned the following amounts of interest income:

	Years Ended December 31,	
	2023	2022
	(in thousands)	
Interest Expense	\$ 1,299	\$ 3
Interest Income	51	2,431

## 11. RELATED PARTY TRANSACTIONS

For other related party transactions, also see "Income Taxes and Investment Tax Credits" section of Note 1 and "Corporate Borrowing Program – AEP System" section of Note 10.

### Affiliated Revenues

AEGCo's revenues derived from sales to affiliates for the years ended December 31, 2023 and 2022 were \$181.2 million and \$334.8 million, respectively.

### Unit Power Agreements

A UPA between AEGCo and I&M (the I&M Power Agreement) provides for the sale by AEGCo to I&M of all the power (and the energy associated therewith) available to AEGCo at the Rockport Plant unless it is sold to another utility. I&M is obligated, whether or not power is available from AEGCo, to pay as a demand charge for the right to receive such power (and as an energy charge for any associated energy taken by I&M) net of amounts received by AEGCo from any other sources, sufficient to enable AEGCo to pay all of its operating and other expenses, including a rate of return on the common equity of AEGCo as approved by the FERC. The UPA will continue in effect until the debt obligations of AEGCo secured by the Rockport Plant have been satisfied and discharged (currently expected to be December 2028).

### Cook Coal Terminal

Cook Coal Terminal performs coal transloading and storage services at cost for I&M. AEGCo recorded revenues of \$8.8 million and \$9.2 million for the years ended December 31, 2023 and 2022, respectively, for transloading services provided. AEGCo included revenues for these services in Revenues from Nonutility Operations on the statements of income.

Cook Coal Terminal also performs railcar maintenance services at cost for I&M, PSO and SWEPCo. AEGCo recorded revenues of \$5.1 million and \$3.8 million for the years ended December 31, 2023 and 2022, respectively, for railcar maintenance provided. AEGCo included revenues for these services in Revenues from Nonutility Operations on the statements of income.

### I&M Barging and Other Services

I&M provides barging and other transportation services to affiliates. AEGCo recorded expenses of \$9.3 million and \$11.3 million for the years ended December 31, 2023 and 2022, respectively, for barging services provided by I&M. These expenses were recorded in Operation Expenses on AEGCo's statements of income.

### Charitable Contributions to AEP Foundation

The American Electric Power Foundation is funded by American Electric Power and its utility operating units. The Foundation provides a permanent, ongoing resource for charitable initiatives and multi-year commitments in the communities served by AEP and initiatives outside of AEP's 11-state service area. In 2022, AEGCo made a \$17 thousand charitable contribution to the AEP Foundation recorded in Other Income Deductions on the statements of income. In 2023, there were no charitable contributions made to the AEP Foundation.

## 12. PROPERTY, PLANT AND EQUIPMENT

### Depreciation

AEGCo provides for depreciation of Utility Plant on a straight-line basis over the estimated useful lives of property, generally using composite rates by functional class. The following table provides total regulated annual composite depreciation rates and depreciable lives for AEGCo.

Year	Steam	General
(in percentages)		
2023	4.4 %	4.8 %
2022	7.3 %	3.7 %

The composite depreciation rate generally includes a component for non-asset retirement obligation (non-ARO) removal costs, which is credited to accumulated depreciation. Actual removal costs incurred are charged to accumulated depreciation.

### Asset Retirement Obligations (ARO)

In September 2022, AEGCo recorded a \$7.7 million revision due to an increase in estimated ash pond closure costs at the Rockport Plant.

In October 2023, AEGCo recorded an additional ARO liability of \$4.8 million due to the East Pond being repurposed as a wastewater pond at the Rockport Plant.

The following is a reconciliation of the 2023 and 2022 aggregate carrying amounts of ARO for AEGCo:

Year	ARO as of January 1,	Accretion Expense	Liabilities Incurred	Liabilities Settled	Revisions in Cash Flow Estimates (a)	ARO as of December 31,
(in thousands)						
2023	\$ 25,328	\$ 1,134	\$ 4,761	\$ (985)	\$ 1,754	\$ 31,992
2022	17,552	707	—	(600)	7,669	25,328

(a) Primarily related to ash pond closure.

### Jointly-owned Electric Facilities

AEGCo, jointly with I&M, owns the Rockport Plant. AEGCo and I&M each have a 50% ownership share of the Rockport Plant. Using its own financing, each participating company is obligated to pay its share of the costs in the same proportion as its ownership interest. AEGCo's proportionate share of the operating costs associated with this facility is included in its statements of income and the investment and accumulated depreciation are reflected in its balance sheets under Utility Plant as follows:

	Fuel Type	Percent of Ownership	Utility Plant in Service	Construction Work In Progress (in thousands)	Accumulated Depreciation
<b>AEGCo's Share as of December 31, 2023</b>					
Rockport Generating Plant (a)	Coal	50.0 %	\$ 1,336,067	\$ 7,893	\$ 1,041,033
<b>AEGCo's Share as of December 31, 2022</b>					
Rockport Generating Plant (a)	Coal	50.0 %	\$ 1,351,920	\$ 9,205	\$ 1,025,078

(a) Operated by I&M.

**13. REVENUE FROM CONTRACTS WITH CUSTOMERS**

**Disaggregated Revenues from Contracts with Customers**

AEGCo's statements of income represent revenues from contracts with customers by type of revenue. AEGCo did not have alternative revenues for the years ended December 31, 2023 and 2022, respectively.

**Performance Obligations**

AEGCo has performance obligations as part of its normal course of business. A performance obligation is a promise to transfer a distinct good or service, or a series of distinct goods or services that are substantially the same and have the same pattern of transfer to a customer. The invoice practical expedient within the accounting guidance for "Revenue from Contracts with Customers" allows for the recognition of revenue from performance obligations in the amount of consideration to which there is a right to invoice the customer and when the amount for which there is a right to invoice corresponds directly to the value transferred to the customer.

The purpose of the invoice practical expedient is to depict an entity's measure of progress toward completion of the performance obligation within a contract and can only be applied to performance obligations that are satisfied over time and when the invoice is representative of services provided to date. AEGCo elected to apply the invoice practical expedient to recognize revenue for performance obligations satisfied over time as the invoices from the respective revenue streams are representative of services or goods provided to date to the customer. Performance obligations for AEGCo are summarized as follows:

**Wholesale Revenues - Generation Affiliated**

AEGCo engages in the generation and wholesale sale of electric power to its affiliate, I&M. AEGCo derives operating revenues from the sale of Rockport Plant energy and capacity to I&M pursuant to a FERC-approved long-term UPA. Under the UPA, AEGCo has a performance obligation to supply wholesale generation electricity to I&M.

The UPA provides a FERC-approved rate of return on common equity, a return on capital (net of temporary cash investments) and recovery of costs including operation and maintenance, fuel and taxes. Under the terms of the UPA, AEGCo accumulates all expenses monthly and prepares bills for I&M. In the month the expenses are incurred, AEGCo recognizes the billing revenues and establishes a receivable from I&M. The costs of operating the plant is billed to I&M receiving the benefits under the UPA on a monthly basis. AEGCo's performance obligations under the UPA are satisfied over time as I&M simultaneously receives and consumes the wholesale electricity.

**Fixed Performance Obligations**

As of December 31, 2023, there were no fixed performance obligations related to AEGCo.

**Contract Assets and Liabilities**

Contract assets are recognized when AEGCo has a right to consideration that is conditional upon the occurrence of an event other than the passage of time, such as future performance under a contract. AEGCo did not have material contract assets as of December 31, 2023 and 2022, respectively.

When AEGCo receives consideration, or such consideration is unconditionally due from a customer prior to transferring goods or services to the customer under the terms of a sales contract, they recognize a contract liability on the balance sheet in the amount of that consideration. Revenue for such consideration is subsequently recognized in the period or periods in which the remaining performance obligations in the contract are satisfied. AEGCo did not have material contract liabilities as of December 31, 2023 and 2022, respectively.

**Accounts Receivable from Contracts with Customers**

Accounts receivable from contracts with customers are presented on AEGCo's balance sheets within the Customer Accounts Receivable and Accounts Receivable from Associated Companies line items. AEGCo's balances for receivables from contracts that are not recognized in accordance with the accounting guidance for "Revenue from Contracts with Customers" included in Customer Accounts Receivable and Accounts Receivable from Associated Companies were not material as of December 31, 2023 and 2022, respectively.

**Contract Costs**

Contract costs to obtain or fulfill a contract are accounted for under the guidance for "Other Assets and Deferred Costs" and presented as a single asset and neither bifurcated nor reclassified between current and noncurrent assets on AEGCo's balance sheets. Contract costs to acquire a contract are amortized in a manner consistent with the transfer of goods or services to the customer in Other Operation on AEGCo's statements of income. AEGCo did not have material contract costs as of December 31, 2023 and 2022, respectively.

Name of Respondent: AEP Generating Company	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
	(2) <input type="checkbox"/> A Resubmission		

**STATEMENTS OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES**

1. Report in columns (b),(c),(d) and (e) the amounts of accumulated other comprehensive income items, on a net-of-tax basis, where appropriate.
2. Report in columns (f) and (g) the amounts of other categories of other cash flow hedges.
3. For each category of hedges that have been accounted for as "fair value hedges", report the accounts affected and the related amounts in a footnote.
4. Report data on a year-to-date basis.

Line No.	Item (a)	Unrealized Gains and Losses on Available-For-Sale Securities (b)	Minimum Pension Liability Adjustment (net amount) (c)	Foreign Currency Hedges (d)	Other Adjustments (e)	Other Cash Flow Hedges Interest Rate Swaps (f)	Other Cash Flow Hedges [Specify] (g)	Totals for each category of items recorded in Account 219 (h)	Net Income (Carried Forward from Page 116, Line 78) (i)	Total Comprehensive Income (j)
1	Balance of Account 219 at Beginning of Preceding Year									
2	Preceding Quarter/Year to Date Reclassifications from Account 219 to Net Income									
3	Preceding Quarter/Year to Date Changes in Fair Value									
4	Total (lines 2 and 3)								13,671,276	13,671,276
5	Balance of Account 219 at End of Preceding Quarter/Year									
6	Balance of Account 219 at Beginning of Current Year									
7	Current Quarter/Year to Date Reclassifications from Account 219 to Net Income									
8	Current Quarter/Year to Date Changes in Fair Value									
9	Total (lines 7 and 8)								10,813,682	10,813,682
10	Balance of Account 219 at End of Current Quarter/Year									

Name of Respondent: AEP Generating Company	This report is: (1) <input checked="" type="checkbox"/> An Original  (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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**SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION**

Report in Column (c) the amount for electric function, in column (d) the amount for gas function, in column (e), (f), and (g) report other (specify) and in column (h) common function.

Line No.	Classification (a)	Total Company For the Current Year/Quarter Ended (b)	Electric (c)	Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)
1	UTILITY PLANT							
2	In Service							
3	Plant in Service (Classified)	1,864,275,101	1,864,275,101					
4	Property Under Capital Leases	11,633,520	11,633,520					
5	Plant Purchased or Sold							
6	Completed Construction not Classified	27,000,026	27,000,026					
7	Experimental Plant Unclassified							
8	Total (3 thru 7)	1,902,908,647	1,902,908,647					
9	Leased to Others							
10	Held for Future Use	1,034,099	1,034,099					
11	Construction Work in Progress	8,095,330	8,095,330					
12	Acquisition Adjustments							
13	Total Utility Plant (8 thru 12)	1,912,038,076	1,912,038,076					
14	Accumulated Provisions for Depreciation, Amortization, & Depletion	1,636,576,164	1,636,576,164					
15	Net Utility Plant (13 less 14)	275,461,912	275,461,912					
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION							
17	In Service:							
18	Depreciation	1,543,966,666	1,543,966,666					
19	Amortization and Depletion of Producing Natural Gas Land and Land Rights							
20	Amortization of Underground Storage Land and Land Rights							
21	Amortization of Other Utility Plant	92,609,498	92,609,498					
22	Total in Service (18 thru 21)	1,636,576,164	1,636,576,164					
23	Leased to Others							
24	Depreciation							
25	Amortization and Depletion							
26	Total Leased to Others (24 & 25)							
27	Held for Future Use							
28	Depreciation							
29	Amortization							
30	Total Held for Future Use (28 & 29)							
31	Abandonment of Leases (Natural Gas)							
32	Amortization of Plant Acquisition Adjustment							
33	Total Accum Prov (equals 14) (22,26,30,31,32)	1,636,576,164	1,636,576,164					

Name of Respondent: AEP Generating Company	This report is: (1)	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
	<input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		

**NUCLEAR FUEL MATERIALS (Account 120.1 through 120.6 and 157)**

- Report below the costs incurred for nuclear fuel materials in process of fabrication, on hand, in reactor, and in cooling; owned by the respondent.
- If the nuclear fuel stock is obtained under leasing arrangements, attach a statement showing the amount of nuclear fuel leased, the quantity used and quantity on hand, and the costs incurred under such leasing arrangements.

Line No.	Description of item (a)	Balance Beginning of Year (b)	Changes during Year Additions (c)	Changes during Year Amortization (d)	Changes during Year Other Reductions (Explain in a footnote) (e)	Balance End of Year (f)
1	Nuclear Fuel in process of Refinement, Conv, Enrichment & Fab (120.1)					
2	Fabrication					
3	Nuclear Materials					
4	Allowance for Funds Used during Construction					
5	(Other Overhead Construction Costs, provide details in footnote)					
6	SUBTOTAL (Total 2 thru 5)					
7	Nuclear Fuel Materials and Assemblies					
8	In Stock (120.2)					
9	In Reactor (120.3)					
10	SUBTOTAL (Total 8 & 9)					
11	Spent Nuclear Fuel (120.4)					
12	Nuclear Fuel Under Capital Leases (120.6)					
13	(Less) Accum Prov for Amortization of Nuclear Fuel Assem (120.5)					
14	TOTAL Nuclear Fuel Stock (Total 6, 10, 11, 12, less 13)					
15	Estimated Net Salvage Value of Nuclear Materials in Line 9					
16	Estimated Net Salvage Value of Nuclear Materials in Line 11					
17	Est Net Salvage Value of Nuclear Materials in Chemical Processing					
18	Nuclear Materials held for Sale (157)					
19	Uranium					
20	Plutonium					
21	Other (Provide details in footnote)					
22	TOTAL Nuclear Materials held for Sale (Total 19, 20, and 21)					

Name of Respondent: AEP Generating Company	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
	(2) <input type="checkbox"/> A Resubmission		

**ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106)**

- Report below the original cost of electric plant in service according to the prescribed accounts.
- In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified-Electric.
- Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.
- For revisions to the amount of initial asset retirement costs capitalized, included by primary plant account, increases in column (c) additions and reductions in column (e) adjustments.
- Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.
- Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of the prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.
- Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.
- For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirement of these pages.
- For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchase, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date.

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1	1. INTANGIBLE PLANT						
2	(301) Organization	64,475					64,475
3	(302) Franchise and Consents						
4	(303) Miscellaneous Intangible Plant	186,185					186,185
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	250,660					250,660
6	2. PRODUCTION PLANT						
7	A. Steam Production Plant						
8	(310) Land and Land Rights	6,508,712					6,508,712
9	(311) Structures and Improvements	178,367,408	14,832,039	569,153			192,630,294
10	(312) Boiler Plant Equipment	1,303,902,088	9,776,574	3,290,780			1,310,387,882
11	(313) Engines and Engine-Driven Generators						
12	(314) Turbogenerator Units	132,853,375	954,789	1,574,869			132,233,295
13	(315) Accessory Electric Equipment	95,155,411	26,155	7,240			95,174,326
14	(316) Misc. Power Plant Equipment	127,955,855	45,711	2,943			127,998,623
15	(317) Asset Retirement Costs for Steam Production	18,895,531	6,515,314				25,410,845
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)	1,863,638,380	32,150,582	5,444,985			1,890,343,977
17	B. Nuclear Production Plant						
18	(320) Land and Land Rights						
19	(321) Structures and Improvements						
20	(322) Reactor Plant Equipment						
21	(323) Turbogenerator Units						
22	(324) Accessory Electric Equipment						
23	(325) Misc. Power Plant Equipment						
24	(326) Asset Retirement Costs for Nuclear Production						
25	TOTAL Nuclear Production Plant (Enter Total of lines 18 thru 24)						
26	C. Hydraulic Production Plant						
27	(330) Land and Land Rights						
28	(331) Structures and Improvements						
29	(332) Reservoirs, Dams, and Waterways						
30	(333) Water Wheels, Turbines, and Generators						
31	(334) Accessory Electric Equipment						
32	(335) Misc. Power Plant Equipment						
33	(336) Roads, Railroads, and Bridges						
34	(337) Asset Retirement Costs for Hydraulic Production						
35	TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 34)						
36	D. Other Production Plant						
37	(340) Land and Land Rights						
38	(341) Structures and Improvements						

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
39	(342) Fuel Holders, Products, and Accessories						
40	(343) Prime Movers						
41	(344) Generators						
42	(345) Accessory Electric Equipment						
43	(346) Misc. Power Plant Equipment						
44	(347) Asset Retirement Costs for Other Production						
44.1	(348) Energy Storage Equipment - Production						
45	TOTAL Other Prod. Plant (Enter Total of lines 37 thru 44)						
46	TOTAL Prod. Plant (Enter Total of lines 16, 25, 35, and 45)	1,863,638,380	32,150,582	5,444,985			1,890,343,977
47	3. Transmission Plant						
48	(350) Land and Land Rights						
48.1	(351) Energy Storage Equipment - Transmission						
49	(352) Structures and Improvements						
50	(353) Station Equipment						
51	(354) Towers and Fixtures						
52	(355) Poles and Fixtures						
53	(356) Overhead Conductors and Devices						
54	(357) Underground Conduit						
55	(358) Underground Conductors and Devices						
56	(359) Roads and Trails						
57	(359.1) Asset Retirement Costs for Transmission Plant						
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)						
59	4. Distribution Plant						
60	(360) Land and Land Rights						
61	(361) Structures and Improvements						
62	(362) Station Equipment						
63	(363) Energy Storage Equipment -- Distribution						
64	(364) Poles, Towers, and Fixtures						
65	(365) Overhead Conductors and Devices						
66	(366) Underground Conduit						
67	(367) Underground Conductors and Devices						
68	(368) Line Transformers						
69	(369) Services						
70	(370) Meters						
71	(371) Installations on Customer Premises						
72	(372) Leased Property on Customer Premises						
73	(373) Street Lighting and Signal Systems						
74	(374) Asset Retirement Costs for Distribution Plant						
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)						
76	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT						
77	(380) Land and Land Rights						
78	(381) Structures and Improvements						
79	(382) Computer Hardware						
80	(383) Computer Software						
81	(384) Communication Equipment						
82	(385) Miscellaneous Regional Transmission and Market Operation Plant						
83	(386) Asset Retirement Costs for Regional Transmission and Market Oper						
84	TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83)						
85	6. General Plant						
86	(389) Land and Land Rights						
87	(390) Structures and Improvements	66,586					66,586
88	(391) Office Furniture and Equipment	135,761					135,761
89	(392) Transportation Equipment	6,168					6,168
90	(393) Stores Equipment	10,152					10,152



Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
91	(394) Tools, Shop and Garage Equipment	205,690					205,690
92	(395) Laboratory Equipment	1,657					1,657
93	(396) Power Operated Equipment						
94	(397) Communication Equipment	114,991					114,991
95	(398) Miscellaneous Equipment	139,485					139,485
96	SUBTOTAL (Enter Total of lines 86 thru 95)	680,490					680,490
97	(399) Other Tangible Property						
98	(399.1) Asset Retirement Costs for General Plant						
99	TOTAL General Plant (Enter Total of lines 96, 97, and 98)	680,490					680,490
100	TOTAL (Accounts 101 and 106)	1,864,569,530	32,150,582	5,444,985			1,891,275,127
101	(102) Electric Plant Purchased (See Instr. 8)						
102	(Less) (102) Electric Plant Sold (See Instr. 8)						
103	(103) Experimental Plant Unclassified						
104	TOTAL Electric Plant in Service (Enter Total of lines 100 thru 103)	1,864,569,530	32,150,582	5,444,985			1,891,275,127

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Name of Respondent: AEP Generating Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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**ELECTRIC PLANT LEASED TO OTHERS (Account 104)**

Line No.	Name of Lessee (a)	* (Designation of Associated Company) (b)	Description of Property Leased (c)	Commission Authorization (d)	Expiration Date of Lease (e)	Balance at End of Year (f)
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42						
43						
44						
45						
46						
47	TOTAL					

Name of Respondent: AEP Generating Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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**ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)**

1. Report separately each property held for future use at end of the year having an original cost of \$250,000 or more. Group other items of property held for future use.
2. For property having an original cost of \$250,000 or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.

Line No.	Description and Location of Property (a)	Date Originally Included in This Account (b)	Date Expected to be used in Utility Service (c)	Balance at End of Year (d)
1	Land and Rights:			
2	Additional land at Rockport Plant near Rockport, IN	11/30/1984		1,034,099.00
21	Other Property:			
22				
23				
24				
25				
26				
27				
28				
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44				
45				
46				
47	TOTAL			1,034,099

Name of Respondent: AEP Generating Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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**CONSTRUCTION WORK IN PROGRESS - - ELECTRIC (Account 107)**

1. Report below descriptions and balances at end of year of projects in process of construction (107).
2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstrating (see Account 107 of the Uniform System of Accounts).
3. Minor projects (5% of the Balance End of the Year for Account 107 or \$1,000,000, whichever is less) may be grouped.

Line No.	Description of Project (a)	Construction work in progress - Electric (Account 107) (b)
1	Aeg Ppb - Rockport	5,138,305
2	RKP05CIAEG Horitz RH ReplaceU1	2,997,650
3	Other Minor Projects Which is under 5% or \$1,000,000	(40,625)
43	Total	8,095,330

Name of Respondent: AEP Generating Company	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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**ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)**

1. Explain in a footnote any important adjustments during year.
2. Explain in a footnote any difference between the amount for book cost of plant retired, Line 12, column (c), and that reported for electric plant in service, page 204, column (d), excluding retirements of non-depreciable property.
3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.
4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.

Line No.	Item (a)	Total (c + d + e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased To Others (e)
<b>Section A. Balances and Changes During Year</b>					
1	Balance Beginning of Year	1,497,125,219	1,497,125,219		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	52,802,950	52,802,950		
4	(403.1) Depreciation Expense for Asset Retirement Costs	2,577,346	2,577,346		
5	(413) Exp. of Elec. Plt. Leas. to Others				
6	Transportation Expenses-Clearing				
7	Other Clearing Accounts				
8	Other Accounts (Specify, details in footnote):				
9.1	Other Accounts (Specify, details in footnote):	(312,281)	<sup>(a)</sup> (312,281)		
10	TOTAL Deprec. Prov for Year (Enter Total of lines 3 thru 9)	55,068,015	55,068,015		
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	(5,444,985)	(5,444,985)		
13	Cost of Removal	(2,787,353)	<sup>(b)</sup> (2,787,353)		
14	Salvage (Credit)	5,770	5,770		
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	(8,226,568)	(8,226,568)		
16	Other Debit or Cr. Items (Describe, details in footnote):				
17.1	Other Debit or Cr. Items (Describe, details in footnote):				
18	Book Cost or Asset Retirement Costs Retired				
19	Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18)	1,543,966,666	1,543,966,666		
<b>Section B. Balances at End of Year According to Functional Classification</b>					
20	Steam Production	1,543,677,506	1,543,677,506		
21	Nuclear Production				
22	Hydraulic Production-Conventional				
23	Hydraulic Production-Pumped Storage				
24	Other Production				
25	Transmission				
26	Distribution				
27	Regional Transmission and Market Operation				
28	General	289,160	289,160		
29	TOTAL (Enter Total of lines 20 thru 28)	1,543,966,666	1,543,966,666		

FOOTNOTE DATA

(a) Concept: OtherAccounts

Amortize Rockport ash pond ARO assets per FERC Docket ER 13-286-000 and ER 13-286-001

\$(312,281.00)

(b) Concept: CostOfRemovalOfPlant

Includes \$ 692,833 of removal cost in retirement work in progress (RWIP).

Name of Respondent: AEP Generating Company	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
	(2) <input type="checkbox"/> A Resubmission		

**INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1)**

- Report below investments in Account 123.1, Investments in Subsidiary Companies.
- Provide a subheading for each company and list thereunder the information called for below. Sub-TOTAL by company and give a TOTAL in columns (e), (f), (g) and (h). (a) Investment in Securities - List and describe each security owned. For bonds give also principal amount, date of issue, maturity, and interest rate. (b) Investment Advances - Report separately the amounts of loans or investment advances which are subject to repayment, but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. List each note giving date of issuance, maturity date, and specifying whether note is a renewal.
- Report separately the equity in undistributed subsidiary earnings since acquisition. The TOTAL in column (e) should equal the amount entered for Account 418.1.
- For any securities, notes, or accounts that were pledged designate such securities, notes, or accounts in a footnote, and state the name of pledgee and purpose of the pledge.
- If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of authorization, and case or docket number.
- Report column (f) interest and dividend revenues from investments, including such revenues from securities disposed of during the year.
- In column (h) report for each investment disposed of during the year, the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost) and the selling price thereof, not including interest adjustment includible in column (f).
- Report on Line 42, column (a) the TOTAL cost of Account 123.1.

Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Amount of Investment at Beginning of Year (d)	Equity in Subsidiary Earnings of Year (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)
1								
2								
3								
4								
5								
6								
7								
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9								
10								
11								
12								
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Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Amount of Investment at Beginning of Year (d)	Equity in Subsidiary Earnings of Year (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)
42	Total Cost of Account 123.1 \$		Total					
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Name of Respondent: AEP Generating Company	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
	(2) <input type="checkbox"/> A Resubmission		

**MATERIALS AND SUPPLIES**

- For Account 154, report the amount of plant materials and operating supplies under the primary functional classifications as indicated in column (a); estimates of amounts by function are acceptable. In column (d), designate the department or departments which use the class of material.
- Give an explanation of important inventory adjustments during the year (in a footnote) showing general classes of material and supplies and the various accounts (operating expenses, clearing accounts, plant, etc.) affected debited or credited. Show separately debit or credits to stores expense clearing, if applicable.

Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments which Use Material (d)
1	Fuel Stock (Account 151)	44,876,293	84,069,957	Electric
2	Fuel Stock Expenses Undistributed (Account 152)	1,646,490	3,988,710	Electric
3	Residuals and Extracted Products (Account 153)			
4	Plant Materials and Operating Supplies (Account 154)			
5	Assigned to - Construction (Estimated)			
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)	18,194,987	18,551,195	Electric
8	Transmission Plant (Estimated)			
9	Distribution Plant (Estimated)			
10	Regional Transmission and Market Operation Plant (Estimated)			
11	Assigned to - Other (provide details in footnote)			
12	TOTAL Account 154 (Enter Total of lines 5 thru 11)	18,194,987	18,551,195	
13	Merchandise (Account 155)			
14	Other Materials and Supplies (Account 156)			
15	Nuclear Materials Held for Sale (Account 157) (Not applic to Gas Util)			
16	Stores Expense Undistributed (Account 163)			
17				
18				
19				
20	TOTAL Materials and Supplies	64,717,770	106,609,862	

Name of Respondent: AEP Generating Company	This report is: (1) <input checked="" type="checkbox"/> An Original  (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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**Allowances (Accounts 158.1 and 158.2)**

1. Report below the particulars (details) called for concerning allowances.
2. Report all acquisitions of allowances at cost.
3. Report allowances in accordance with a weighted average cost allocation method and other accounting as prescribed by General Instruction No. 21 in the Uniform System of Accounts.
4. Report the allowances transactions by the period they are first eligible for use: the current year's allowances in columns (b)-(c), allowances for the three succeeding years in columns (d)-(i), starting with the following year, and allowances for the remaining succeeding years in columns (j)-(k).
5. Report on Line 4 the Environmental Protection Agency (EPA) issued allowances. Report withheld portions Lines 36-40.
6. Report on Line 5 allowances returned by the EPA. Report on Line 39 the EPA's sales of the withheld allowances. Report on Lines 43-46 the net sales proceeds and gains/losses resulting from the EPA's sale or auction of the withheld allowances.
7. Report on Lines 8-14 the names of vendors/transfersors of allowances acquired and identify associated companies (See "associated company" under "Definitions" in the Uniform System of Accounts).
8. Report on Lines 22 - 27 the name of purchasers/ transferees of allowances disposed of and identify associated companies.
9. Report the net costs and benefits of hedging transactions on a separate line under purchases/transfers and sales/transfers.
10. Report on Lines 32-35 and 43-46 the net sales proceeds and gains or losses from allowance sales.

Line No.	SO2 Allowances Inventory (Account 158.1) (a)	Current Year		Year One		Year Two		Year Three		Future Years		Totals	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)	No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)
1	Balance-Beginning of Year												
2													
3	Acquired During Year:												
4	Issued (Less Withheld Allow)												
5	Returned by EPA												
6													
7													
8	Purchases/Transfers:												
9													
10													
11													
12													
13													
14													
15	Total												
16													
17	Relinquished During Year:												
18	Charges to Account 509												
19	Other:												
20	Allowances Used												
20.1	Allowances Used												
21	Cost of Sales/Transfers:												
22													
23													
24													
25													
26													
27													
28	Total												
29	Balance-End of Year												
30													
31	Sales:												
32	Net Sales Proceeds(Assoc. Co.)												
33	Net Sales Proceeds (Other)												
34	Gains												
35	Losses												
	Allowances Withheld (Acct 158.2)												
36	Balance-Beginning of Year												
37	Add: Withheld by EPA												

Line No.	SO2 Allowances Inventory (Account 158.1) (a)	Current Year		Year One		Year Two		Year Three		Future Years		Totals	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)	No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)
38	Deduct: Returned by EPA												
39	Cost of Sales												
40	Balance-End of Year												
41													
42	Sales												
43	Net Sales Proceeds (Assoc. Co.)												
44	Net Sales Proceeds (Other)												
45	Gains												
46	Losses												

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Name of Respondent: AEP Generating Company	This report is: (1) <input checked="" type="checkbox"/> An Original  (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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**Allowances (Accounts 158.1 and 158.2)**

1. Report below the particulars (details) called for concerning allowances.
2. Report all acquisitions of allowances at cost.
3. Report allowances in accordance with a weighted average cost allocation method and other accounting as prescribed by General Instruction No. 21 in the Uniform System of Accounts.
4. Report the allowances transactions by the period they are first eligible for use: the current year's allowances in columns (b)-(c), allowances for the three succeeding years in columns (d)-(i), starting with the following year, and allowances for the remaining succeeding years in columns (j)-(k).
5. Report on Line 4 the Environmental Protection Agency (EPA) issued allowances. Report withheld portions Lines 36-40.
6. Report on Line 5 allowances returned by the EPA. Report on Line 39 the EPA's sales of the withheld allowances. Report on Lines 43-46 the net sales proceeds and gains/losses resulting from the EPA's sale or auction of the withheld allowances.
7. Report on Lines 8-14 the names of vendors/transfersors of allowances acquired and identify associated companies (See "associated company" under "Definitions" in the Uniform System of Accounts).
8. Report on Lines 22 - 27 the name of purchasers/ transferees of allowances disposed of and identify associated companies.
9. Report the net costs and benefits of hedging transactions on a separate line under purchases/transfers and sales/transfers.
10. Report on Lines 32-35 and 43-46 the net sales proceeds and gains or losses from allowance sales.

Line No.	NOx Allowances Inventory (Account 158.1) (a)	Current Year		Year One		Year Two		Year Three		Future Years		Totals	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)	No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)
1	Balance-Beginning of Year												
2													
3	Acquired During Year:												
4	Issued (Less Withheld Allow)												
5	Returned by EPA												
6													
7													
8	Purchases/Transfers:												
9													
10													
11													
12													
13													
14													
15	Total												
16													
17	Relinquished During Year:												
18	Charges to Account 509												
19	Other:												
20	Allowances Used												
20.1	Allowances Used												
21	Cost of Sales/Transfers:												
22													
23													
24													
25													
26													
27													
28	Total												
29	Balance-End of Year												
30													
31	Sales:												
32	Net Sales Proceeds(Assoc. Co.)												
33	Net Sales Proceeds (Other)												
34	Gains												
35	Losses												
	Allowances Withheld (Acct 158.2)												
36	Balance-Beginning of Year												
37	Add: Withheld by EPA												

Line No.	NOx Allowances Inventory (Account 158.1) (a)	Current Year		Year One		Year Two		Year Three		Future Years		Totals	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)	No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)
38	Deduct: Returned by EPA												
39	Cost of Sales												
40	Balance-End of Year												
41													
42	Sales												
43	Net Sales Proceeds (Assoc. Co.)												
44	Net Sales Proceeds (Other)												
45	Gains												
46	Losses												

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Name of Respondent: AEP Generating Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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**EXTRAORDINARY PROPERTY LOSSES (Account 182.1)**

Line No.	Description of Extraordinary Loss [Include in the description the date of Commission Authorization to use Acc 182.1 and period of amortization (mo, yr to mo, yr.)] (a)	Total Amount of Loss (b)	Losses Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
20	TOTAL					

Name of Respondent: AEP Generating Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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**UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2)**

Line No.	Description of Unrecovered Plant and Regulatory Study Costs [Include in the description of costs, the date of Commission Authorization to use Acc 182.2 and period of amortization (mo, yr to mo, yr)] (a)	Total Amount of Charges (b)	Costs Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49	TOTAL					

Name of Respondent: AEP Generating Company	This report is: (1) <input checked="" type="checkbox"/> An Original  (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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**Transmission Service and Generation Interconnection Study Costs**

1. Report the particulars (details) called for concerning the costs incurred and the reimbursements received for performing transmission service and generator interconnection studies.
2. List each study separately.
3. In column (a) provide the name of the study.
4. In column (b) report the cost incurred to perform the study at the end of period.
5. In column (c) report the account charged with the cost of the study.
6. In column (d) report the amounts received for reimbursement of the study costs at end of period.
7. In column (e) report the account credited with the reimbursement received for performing the study.

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
1	Transmission Studies				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20	Total				
21	Generation Studies				
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39	Total				
40	Grand Total				



Name of Respondent: AEP Generating Company	This report is: (1)	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
	<input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		

**OTHER REGULATORY ASSETS (Account 182.3)**

1. Report below the particulars (details) called for concerning other regulatory assets, including rate order docket number, if applicable.
2. Minor items (5% of the Balance in Account 182.3 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes.
3. For Regulatory Assets being amortized, show period of amortization.

Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS		Balance at end of Current Quarter/Year (f)
				Written off During Quarter/Year Account Charged (d)	Written off During the Period Amount (e)	
1	Asset Retirement Obligation, Amortization Period: 01/2013 - 12/2028	2,018,610		403, 411	821,527	1,197,083
2	SFAS 109 Deferred FIT	(4,525,928)	8,338,495	190, 236, 254, 281, 282, 283, 409, 410, 411	9,095,937	(5,283,370)
3	SFAS 109 Deferred SIT	(1,338,904)	2,158,130	283	6,481,570	(5,662,344)
44	TOTAL	(3,846,222)	10,496,625		16,399,034	(9,748,631)

Name of Respondent: AEP Generating Company	This report is: (1)	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
	<input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		

**MISCELLANEOUS DEFFERED DEBITS (Account 186)**

1. Report below the particulars (details) called for concerning miscellaneous deferred debits.
2. For any deferred debit being amortized, show period of amortization in column (a)
3. Minor item (1% of the Balance at End of Year for Account 186 or amounts less than \$100,000, whichever is less) may be grouped by classes.

Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)
				Credits Account Charged (d)	Credits Amount (e)	
1	Unamortized Credit Line Fees	248,074	76,983	431	158,910	166,147
2	Deferred Expenses - Current	17	18	152/183/234	1,187	(1,152)
3	Cook Coal Terminal - Oper Exp		480,560	930	18,999	461,561
4	Def Exp Selling Price Variance					
5	Deferred Property Taxes	(26,600)	26,600			
6	Def Lease Assets - Non Taxable	15,099		143	15,099	
47	Miscellaneous Work in Progress					
48	Deferred Regulatory Comm. Expenses (See pages 350 - 351)					
49	TOTAL	236,590				626,556

Name of Respondent: AEP Generating Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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**ACCUMULATED DEFERRED INCOME TAXES (Account 190)**

1. Report the information called for below concerning the respondent's accounting for deferred income taxes.  
2. At Other (Specify), include deferrals relating to other income and deductions.

Line No.	Description and Location (a)	Balance at Beginning of Year (b)	Balance at End of Year (c)
1	Electric		
2	Accrued Book Removal Costs - ACRS	2,407,677	2,408,548
3	Book Operating Lease	1,717,356	1,236,898
4	Interest Expense Capitalized for Tax	2,583,229	2,707,618
5	Book Provision - UMWA Pension Withdrawal	2,982,071	3,042,589
6	Accrued Book ARO Expense - SFAS 143	5,055,293	6,375,888
7	Other	1,161,096	671,798
8	TOTAL Electric (Enter Total of lines 2 thru 7)	15,906,722	16,443,339
9	Gas		
15	Other		
16	TOTAL Gas (Enter Total of lines 10 thru 15)		
17.1	Other (Specify)	1,307,480	(31,887)
17	Other (Specify)		
18	TOTAL (Acct 190) (Total of lines 8, 16 and 17)	17,214,202	16,411,452





Name of Respondent: AEP Generating Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
FOOTNOTE DATA			

(a) Concept: DescriptionOfAccumulatedDeferredIncomeTax

	Notes	Balance at Beginning of Year	Balance at End of Year
Line 17 Other - Detail			
Non Utility Items-190.2		22,896	861
Sfas 109-Regulatory Assets - 190.3 & 190.4		1,284,584	(32,748)
Total		\$ 1,307,480	\$ (31,887)
Line 18			
Reconciliation of details applicable to Account 190, Line 18, Columns (b) and (c) :			
Balance at Beginning of Year		\$	17,214,202
(Less) Amounts Debited to:			
(a) Account 410.1			(3,293,557)
(b) Account 410.2			(49,198)
(c) 1823/254/219/129/427			(3,206,940)
(Plus) Amounts Credited to:			
(a) Account 411.1			3,830,175
(b) Account 411.2			27,164
(c) 1823/254/219/129/427			1,889,606
Balance at End of Year		\$	16,411,452

Name of Respondent: AEP Generating Company	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
	(2) <input type="checkbox"/> A Resubmission		

**CAPITAL STOCKS (Account 201 and 204)**

1. Report below the particulars (details) called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock. If information to meet the stock exchange reporting requirement outlined in column (a) is available from the SEC 10-K Report Form filing, a specific reference to report form (i.e., year and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible.
2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.
3. Give details concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.
4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.
5. State in a footnote if any capital stock that has been nominally issued is nominally outstanding at end of year.
6. Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purpose of pledge.

Line No.	Class and Series of Stock and Name of Stock Series (a)	Number of Shares Authorized by Charter (b)	Par or Stated Value per Share (c)	Call Price at End of Year (d)	Outstanding per Bal. Sheet (Total amount outstanding without reduction for amounts held by respondent) Shares (e)	Outstanding per Bal. Sheet (Total amount outstanding without reduction for amounts held by respondent) Amount (f)	Held by Respondent As Reacquired Stock (Acct 217) Shares (g)	Held by Respondent As Reacquired Stock (Acct 217) Cost (h)	Held by Respondent In Sinking and Other Funds Shares (i)	Held by Respondent In Sinking and Other Funds Amount (j)
1	Common Stock (Account 201)									
2	Common Stock	1,000	1,000.00		1,000	1,000,000				
7	Total	1,000			1,000	1,000,000				
8	Preferred Stock (Account 204)									
9										
10										
11										
12	Total									
1	Capital Stock (Accounts 201 and 204) - Data Conversion									
2										
3										
4										
5	Total									

Name of Respondent: AEP Generating Company	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 2024-04-09	Year/Period of Report End of: 2023/ Q4
	(2) <input type="checkbox"/> A Resubmission		

**Other Paid-in Capital**

1. Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as a total of all accounts for reconciliation with the balance sheet, page 112. Explain changes made in any account during the year and give the accounting entries effecting such change.

- a. Donations Received from Stockholders (Account 208) - State amount and briefly explain the origin and purpose of each donation.
- b. Reduction in Par or Stated Value of Capital Stock (Account 209) - State amount and briefly explain the capital changes that gave rise to amounts reported under this caption including identification with the class and series of stock to which related.
- c. Gain or Resale or Cancellation of Reacquired Capital Stock (Account 210) - Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.
- d. Miscellaneous Paid-In Capital (Account 211) - Classify amounts included in this account according to captions that, together with brief explanations, disclose the general nature of the transactions that gave rise to the reported amounts.

Line No.	Item (a)	Amount (b)
1	<b>Donations Received from Stockholders (Account 208)</b>	
2	Beginning Balance Amount	140,987,277
3.1	Increases (Decreases) from Donations Received from/(Returned to) Stockholders	(17,500,000)
4	Ending Balance Amount	123,487,277
5	<b>Reduction in Par or Stated Value of Capital Stock (Account 209)</b>	
6	Beginning Balance Amount	
7.1	Increases (Decreases) Due to Reductions in Par or Stated Value of Capital Stock	
8	Ending Balance Amount	
9	<b>Gain or Resale or Cancellation of Reacquired Capital Stock (Account 210)</b>	
10	Beginning Balance Amount	
11.1	Increases (Decreases) from Gain or Resale or Cancellation of Reacquired Capital Stock	
12	Ending Balance Amount	
13	<b>Miscellaneous Paid-In Capital (Account 211)</b>	
14	Beginning Balance Amount	1,696,760
15.1	Increases (Decreases) Due to Miscellaneous Paid-In Capital	1,973,839
16	Ending Balance Amount	3,670,599
17	<b>Historical Data - Other Paid in Capital</b>	
18	Beginning Balance Amount	
19.1	Increases (Decreases) in Other Paid-In Capital	
20	Ending Balance Amount	
40	Total	127,157,876



Name of Respondent: AEP Generating Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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**CAPITAL STOCK EXPENSE (Account 214)**

1. Report the balance at end of the year of discount on capital stock for each class and series of capital stock.
2. If any change occurred during the year in the balance in respect to any class or series of stock, attach a statement giving particulars (details) of the change. State the reason for any charge-off of capital stock expense and specify the account charged.

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22	TOTAL	

Name of Respondent: AEP Generating Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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**LONG-TERM DEBT (Account 221, 222, 223 and 224)**

1. Report by Balance Sheet Account the details concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt.
2. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds, and in column (b) include the related account number.
3. For Advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received, and in column (b) include the related account number.
4. For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued, and in column (b) include the related account number.
5. In a supplemental statement, give explanatory details for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.
6. If the respondent has pledged any of its long-term debt securities, give particulars (details) in a footnote, including name of the pledgee and purpose of the pledge.
7. If the respondent has any long-term securities that have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.
8. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (m). Explain in a footnote any difference between the total of column (m) and the total Account 427, Interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.
9. Give details concerning any long-term debt authorized by a regulatory commission but not yet issued.

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give commission Authorization numbers and dates) (a)	Related Account Number (b)	Principal Amount of Debt Issued (c)	Total Expense, Premium or Discount (d)	Total Expense (e)	Total Premium (f)	Total Discount (g)	Nominal Date of Issue (h)	Date of Maturity (i)	AMORTIZATION PERIOD Date From (j)	AMORTIZATION PERIOD Date To (k)
1	Bonds (Account 221)										
2											
3											
4											
5	Subtotal										
6	Reacquired Bonds (Account 222)										
7											
8											
9											
10	Subtotal										
11	Advances from Associated Companies (Account 223)										
12											
13											
14											
15	Subtotal										
16	Other Long Term Debt (Account 224)										
17	Installment Purchase Contracts										
18	City of Rockport, 1995 Series A		35,000,000		583,408		234,000	07/18/1995	07/01/2025	07/18/1995	07/01/2025
19					260,128					09/01/2019	08/01/2022
20					164,996					09/01/2022	07/01/2025
21	City of Rockport, 1995 Series B		35,000,000		583,408		234,000	07/18/1995	07/01/2025	07/18/1995	07/01/2025
22					260,129					09/01/2019	08/01/2022
23					164,996					09/01/2022	07/01/2025
24	Local Bank Term Loan, Variable Rate / FERC Case No. ES16-4-000		120,000,000		218,891			12/08/2016	10/20/2024	12/08/2016	12/08/2018
25					212,486					12/04/2018	11/30/2020
26					341,678					10/30/2020	09/30/2022
27					29,137					10/30/2022	10/20/2024
28	Senior Secured Notes-2.43% Interest rate		30,000,000		465,199			10/30/2020	12/31/2028	10/30/2020	11/30/2028
22	Subtotal										
33	TOTAL		220,000,000								

Line No.	Outstanding (Total amount outstanding without reduction for amounts held by respondent) (l)	Interest for Year Amount (m)
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18	22,500,000	703,125
19		
20		
21	22,500,000	703,125
22		
23		
24	80,000,000	5,267,140
25		
26		
27		
28	30,000,000	729,000
22	155,000,000	
33	155,000,000	7,402,390
<b>Page 256-257</b> Part 2 of 2		



Name of Respondent: AEP Generating Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
FOOTNOTE DATA			

[\(a\)](#) Concept: ClassAndSeriesOfObligationCouponRateDescription

Remarketed on Sep 1 2022, interest rate of 3.125% with the maturity date 7/1/2025

Name of Respondent: AEP Generating Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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**RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES**

1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.
2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group member, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.
3. A substitute page, designed to meet a particular need of a company, may be used as long as the data is consistent and meets the requirements of the above instructions. For electronic reporting purposes complete Line 27 and provide the substitute Page in the context of a footnote.

Line No.	Particulars (Details) (a)	Amount (b)
1	Net Income for the Year (Page 117)	10,813,682
2	Reconciling Items for the Year	
3		
4	Taxable Income Not Reported on Books	
5		
6		
7		
8		
9	Deductions Recorded on Books Not Deducted for Return	
10		
11		
12		
13		
14	Income Recorded on Books Not Included in Return	
15		
16		
17		
18		
19	Deductions on Return Not Charged Against Book Income	
20		
21		
22		
23		
24		
25		
26		
27	Federal Tax Net Income	36,747,070
28	Show Computation of Tax:	
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40		
41		
42		
43		

Line No.	Particulars (Details) (a)	Amount (b)
44		
Page 261		



Name of Respondent: AEP Generating Company	This report is: (1)	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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FOOTNOTE DATA

(a) Concept: FederalTaxNetIncome

Description	Amount ('000)
Net Income for the Year per Page 117	10,814
Federal Income Taxes	1,823
State Income Taxes	5,213
Pre-Tax Book Income	17,850
Increase (Decrease) in Taxable Income resulting from:	
Excess Tax vs Book Depreciation	15,200
AFUDC/Capitalized Interest	(69)
Book/Tax Unit of Property Adjustment	(2,807)
Removal Costs	(3,651)
State Mitigation Programs	—
Litigation Accrual	—
SFAS 143 Asset Retirement Obligation	6,663
Loss of Reacquired Debt (Net)	175
Accelerated Amortization	6,810
Tax Accruals and Deferrals	685
Book Accruals and Deferrals	(2,811)
Other (Net)	(176)
OPEB and Pension	209
Total Schedule M's	20,228
Federal Taxable Income Before State Income Taxes	38,078
Less: State Income Taxes	1,331
Federal Tax Net Income - Estimated Current Year	36,747
Taxable Income (Separate Return Basis)	
*Computation of Tax	
Federal Income Tax on Current Year Taxable Income (Separate Return Basis) at the Statutory Rate of 21%	7,717
TAX CREDIT C/F	—
ETR adjustment	—
NOL - RECLASS TO/FROM DEFED TAX ASSET	—
R & D CREDIT - CURRENT	—
Estimated Tax Currently Payable	7,717
Adjustments of Prior Year's Accruals	16,702
Estimated Current Federal Income Taxes (Net)	24,419

FOOTNOTE DATA

INSTRUCTION 2.

\* The tax computation above represents an estimate of the Company's allocated portion of the System consolidated Federal income tax. The computation of actual 2023 System Federal income taxes will not be available until the consolidated Federal income tax return is completed and filed by October 2024. The actual allocation of the System consolidated Federal income tax to the members of the consolidated group will not be available until after the consolidated federal income tax return is filed.

Name of Respondent: AEP Generating Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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**TAXES ACCRUED, PREPAID AND CHARGES DURING YEAR**

1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual, or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.
2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes.) Enter the amounts in both columns (g) and (h). The balancing of this page is not affected by the inclusion of these taxes.
3. Include in column (g) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.
5. If any tax (exclude Federal and State income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (d).
6. Enter all adjustments of the accrued and prepaid tax accounts in column (i) and explain each adjustment in a foot- note. Designate debit adjustments by parentheses.
7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.
8. Report in columns (l) through (o) how the taxes were distributed. Report in column (o) only the amounts charged to Accounts 408.1 and 409.1 pertaining to electric operations. Report in column (l) the amounts charged to Accounts 408.1 and 409.1 pertaining to other utility departments and amounts charged to Accounts 408.2 and 409.2. Also shown in column (o) the taxes charged to utility plant or other balance sheet accounts.
9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

Line No.	Kind of Tax (See Instruction 5) (a)	Type of Tax (b)	State (c)	Tax Year (d)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (g)	Taxes Paid During Year (h)	Adjustments (i)	BALANCE AT END OF YEAR	
					Taxes Accrued (Account 236) (e)	Prepaid Taxes (Included in Account 165) (f)				Taxes Accrued (Account 236) (j)	Prepaid Taxes (Included in Account 165) (k)
1		Federal Tax		2022	(2,847,949)		22,445,498	18,792,579		804,970	
2	<b>Subtotal Federal Tax</b>				(2,847,949)	0	22,445,498	18,792,579		804,970	0
3	State Tax	State Tax	IL	2017	(649,475)	0				(649,475)	0
4	State Tax	State Tax	IL	2018	19,702	0				19,702	0
5	State Tax	State Tax	IL	2019	17,739	0				17,739	0
6	State Tax	State Tax	IL	2020	(599,702)	0				(599,702)	0
7	State Tax	State Tax	IL	2021	18,516	0				18,516	0
8	State Tax	State Tax	IL	2023		0	4,072	1,393,000		(1,388,928)	0
9	State Tax	State Tax	IN	2017	1,856,533	0				1,856,533	0
10	State Tax	State Tax	IN	2018	808,385	0				808,385	0
11	State Tax	State Tax	IN	2019	1,357,570	0				1,357,570	0
12	State Tax	State Tax	IN	2020	(725,806)	0				(725,806)	0
13	State Tax	State Tax	IN	2021	(3,764,922)					(3,764,922)	
14	State Tax	State Tax	IN	2022	1,961,801	0				1,961,801	0
15	State Tax	State Tax	IN	2023		0	3,888,535			3,888,535	0
16	State Tax	State Tax	KY	2020	444,122					444,122	
17	State Tax	State Tax	KY	2021	(414,889)	0				(414,889)	0
18	State Tax	State Tax	KY	2022	774,395	0				774,395	0
19	State Tax	State Tax	KY	2023			1,290,851			1,290,851	
20	State Tax	State Tax	MI	2017	139,259	0				139,259	0
21	State Tax	State Tax	MI	2018	324,000	0				324,000	0
22	State Tax	State Tax	MI	2021	(463,259)	0				(463,259)	0
23	State Tax	State Tax	MULTI	2017	0					0	
24	State Tax	State Tax	MULTI	2018	0	0				0	0
25	State Tax	State Tax	MULTI	2019	1,555,351	0				1,555,351	0
26	State Tax	State Tax	MULTI	2020	26	0				26	0
27	State Tax	State Tax	MULTI	2021	(26)	0				(26)	0
28	State Tax	State Tax	MULTI	2022						0	
29	State Tax	State Tax	TX	2021	(4,363)					(4,363)	
30	State Tax	State Tax	TX	2022	4,363					4,363	
31	State Tax	State Tax	TX	2023			4,911			4,911	
32	State Tax	State Tax	WV	2017	(3,740,204)					(3,740,204)	
33	State Tax	State Tax	WV	2018	156					156	
34	State Tax	State Tax	WV	2019	1,333					1,333	
35	State Tax	State Tax	WV	2020	(945)					(945)	
36	State Tax	State Tax	WV	2021	3,739,660	0				3,739,660	0
37	<b>Subtotal State Tax</b>				2,659,320	0	5,188,369	1,393,000		6,454,689	0
38	Property Tax	Property Tax	IL	2022	735,700	0	9,281	744,981		0	0
39	Property Tax	Property Tax	IL	2023		0	730,000			730,000	0
40	Property Tax	Property Tax	IN	2022	3,645,000	0	(906,127)	2,738,873		0	0
41	Property Tax	Property Tax	IN	2023	0	0	4,364,000			4,364,000	0
42	Property Tax	Property Tax	WV	2022			2,730	2,730			
43	<b>Subtotal Property Tax</b>				4,380,700	0	4,199,883	3,486,583		5,094,000	0
44	UNEMPLOYMENT 2023	Unemployment Tax			10,335		(7,768)	1,865		703	
45	STATE UNEMPLOYMENT 2023	Unemployment Tax	IL		2,141		25,567	24,921		2,787	
46	STATE UNEMPLOYMENT 2023	Unemployment Tax	IN		0					0	
47	<b>Subtotal Unemployment Tax</b>				12,476	0	17,799	26,786		3,490	0

Line No.	Kind of Tax (See Instruction 5) (a)	Type of Tax (b)	State (c)	Tax Year (d)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (g)	Taxes Paid During Year (h)	Adjustments (i)	BALANCE AT END OF YEAR	
					Taxes Accrued (Account 236) (e)	Prepaid Taxes (Included in Account 165) (f)				Taxes Accrued (Account 236) (j)	Prepaid Taxes (Included in Account 165) (k)
					48	Sales & Use Tax				Sales And Use Tax	IL
49	Sales & Use Tax	Sales And Use Tax	IL	2023	0		85,961	41,106		44,855	0
50	Sales & Use Tax	Sales And Use Tax	IN	2002	0	0				0	0
51	Sales & Use Tax	Sales And Use Tax	OH	2002	0	0				0	0
52	Sales & Use Tax	Sales And Use Tax	WV	2002	0	0				0	0
53	<b>Subtotal Sales And Use Tax</b>				1,190	0	85,417	41,752		44,855	0
54		Income Tax									
55		Excise Tax		2019	(1,555,351)					(1,555,351)	
56	Excise Tax	Excise Tax		2022	0	0	3,548	3,548		0	0
57	Excise Tax	Excise Tax		2023	0	0	6,072	6,072		0	0
58	<b>Subtotal Excise Tax</b>				(1,555,351)		9,620	9,620		(1,555,351)	
59	FICA 2023	Federal Insurance Tax			27,224		378,409	384,117		21,515	
60	<b>Subtotal Federal Insurance Tax</b>				27,224		378,409	384,117		21,515	
61	Franchise Tax	Franchise Tax	KY	2020	175	0				175	0
62	<b>Subtotal Franchise Tax</b>				175	0				175	0
63	State License Registration	Other License And Fees Tax	IL	2020	(11,066)	0	11,066			0	0
64	State License Registration	Other License And Fees Tax	IL	2021	(8,261)	0	8,261			0	0
65	State License Registration	Other License And Fees Tax	IL	2022	(8,044)		8,044			0	
66	State License Registration	Other License And Fees Tax	IL	2023			8,220	8,220		0	
67	<b>Subtotal Other License And Fees Tax</b>				(27,371)	0	35,591	8,220		0	0
68		Payroll Tax			0	0				0	0
69	<b>Subtotal Payroll Tax</b>				0	0				0	0
40	<b>TOTAL</b>				2,650,414	0	32,360,586	24,142,657		10,868,343	0

DISTRIBUTION OF TAXES CHARGED

Line No.	Electric (Account 408.1, 409.1) (l)	Extraordinary Items (Account 409.3) (m)	Adjustment to Ret. Earnings (Account 439) (n)	Other (o)
1	23,351,673			(906,175)
2	23,351,673			(906,175)
3				
4				
5				
6				
7				
8	3,895			178
9				
10				
11				
12				
13				
14				
15	3,699,111			189,424
16				
17				
18				
19	1,245,279			45,572
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31	4,911			
32				
33				
34				
35				
36				
37	4,953,196			235,174
38				9,281
39				730,000
40	(932,727)			26,600
41	4,343,800			20,200
42	2,730			
43	3,413,803			786,081
44	3,001			(10,769)
45				25,567
46	16,678			(16,678)
47	19,679			(1,880)
48				(544)
49				85,961
50				
51				
52				
53				85,417

**DISTRIBUTION OF TAXES CHARGED**

Line No.	Electric (Account 408.1, 409.1) (l)	Extraordinary Items (Account 409.3) (m)	Adjustment to Ret. Earnings (Account 439) (n)	Other (o)
54				
55				
56				3,548
57				6,072
58				9,620
59	519,301			(140,893)
60	519,301			(140,893)
61				
62				
63	11,066			
64	8,261			
65	8,044			
66	8,220			
67	35,591			
68				
69				
40	32,293,243			67,344



Name of Respondent: AEP Generating Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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**ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)**

Report below information applicable to Account 255. Where appropriate, segregate the balances and transactions by utility and nonutility operations. Explain by footnote any correction adjustments to the account balance shown in column (g). Include in column (i) the average period over which the tax credits are amortized.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments (g)	Balance at End of Year (h)	Average Period of Allocation to Income (i)	ADJUSTMENT EXPLANATION (j)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)				
1	Electric Utility									
2	3%				411.4					
3	4%				411.4					
4	7%				411.4					
5	10%		411.1		411.4					
6	State DITC		411.1		411.4					
7	30				411.4					
8	TOTAL Electric (Enter Total of lines 2 thru 7)									
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)									
10										
11										
12										
13										
14										
15										
16										
17										
18										
19										
20										
21										
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43										



Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments (g)	Balance at End of Year (h)	Average Period of Allocation to Income (i)	ADJUSTMENT EXPLANATION (j)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)				
44										
45										
46										
47										
47	OTHER TOTAL									
48	GRAND TOTAL									

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Name of Respondent: AEP Generating Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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**OTHER DEFERRED CREDITS (Account 253)**

1. Report below the particulars (details) called for concerning other deferred credits.
2. For any deferred credit being amortized, show the period of amortization.
3. Minor items (5% of the Balance End of Year for Account 253 or amounts less than \$100,000, whichever is greater) may be grouped by classes.

Line No.	Description and Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Contra Account (c)	Amount (d)		
1	Cook Coal Terminal Selling Price Normalization	650,236	186	650,236		
47	TOTAL	650,236		650,236		

Name of Respondent: AEP Generating Company	This report is: (1) <input checked="" type="checkbox"/> An Original  (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report  End of: 2023/ Q4
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**ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED AMORTIZATION PROPERTY (Account 281)**

1. Report the information called for below concerning the respondent's accounting for deferred income taxes rating to amortizable property.
2. For other (Specify), include deferrals relating to other income and deductions.
3. Use footnotes as required.

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR				ADJUSTMENTS				Balance at End of Year (k)
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)	Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits		
							Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)	
1	Accelerated Amortization (Account 281)										
2	Electric										
3	Defense Facilities										
4	Pollution Control Facilities	8,286,367	8,479,286	10,293,588							6,472,065
5	Other										
5.1	Other (provide details in footnote):										
8	TOTAL Electric (Enter Total of lines 3 thru 7)	8,286,367	8,479,286	10,293,588							6,472,065
9	Gas										
10	Defense Facilities										
11	Pollution Control Facilities										
12	Other										
12.1	Other (provide details in footnote):										
15	TOTAL Gas (Enter Total of lines 10 thru 14)										
16	Other										
16.1	SFAS 109	(3,005,738)					254	767,183	254	1,326,858	(2,446,063)
17	TOTAL (Acct 281) (Total of 8, 15 and 16)	5,280,629	8,479,286	10,293,588				767,183		1,326,858	4,026,002
18	Classification of TOTAL										
19	Federal Income Tax	5,280,629	8,479,286	10,293,588				767,183		1,326,858	4,026,002
20	State Income Tax										
21	Local Income Tax										

Name of Respondent: AEP Generating Company	This report is: (1)	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
	<input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		

**ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282)**

1. Report the information called for below concerning the respondent's accounting for deferred income taxes rating to property not subject to accelerated amortization.
2. For other (Specify), include deferrals relating to other income and deductions.
3. Use footnotes as required.

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR				ADJUSTMENTS				Balance at End of Year (k)
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)	Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits		
							Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)	
1	Account 282										
2	Electric	24,405,648	12,738,454	32,857,673				190		4,286,429	
3	Gas										
4	Other (Specify)										
5	Total (Total of lines 2 thru 4)	24,405,648	12,738,454	32,857,673						4,286,429	
6	Other	(9,880,277)				1823/254	1,455,944		1,904,767	(9,431,454)	
9	TOTAL Account 282 (Total of Lines 5 thru 8)	14,525,371	12,738,454	32,857,673			1,455,944		1,904,767	(5,145,025)	
10	Classification of TOTAL										
11	Federal Income Tax	14,525,371	12,738,454	32,857,673			1,455,944		1,904,767	(5,145,025)	
12	State Income Tax										
13	Local Income Tax										

Name of Respondent: AEP Generating Company	This report is: (1) <input checked="" type="checkbox"/> An Original  (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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**ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283)**

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.
2. For other (Specify), include deferrals relating to other income and deductions.
3. Provide in the space below explanations for Page 276. Include amounts relating to insignificant items listed under Other.
4. Use footnotes as required.

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR				ADJUSTMENTS				Balance at End of Year (k)
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)	Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits		
							Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)	
1	Account 283										
2	Electric										
3	Reg	(1,590,686)	33,071	262,691							(1,820,306)
4	TAX DEPRECIATION	1,304,184	78,901	22,445							1,360,640
5	DEFERRED INTERCOMPANY TAX G/L	(433,278)	45,606								(387,672)
6	ACRS BENEFIT NORMALIZED	335,823	3,269	5,602							333,490
7	BK PROV-UMWA PENSION WITHDRAWAL	(728,937)	82,562	91,947							(738,322)
8	Others	405,151	649,289	640,459	6,377				283		420,358
9	TOTAL Electric (Total of lines 3 thru 8)	(707,743)	892,698	1,023,144	6,377						(831,812)
10	Gas										
11											
12											
13											
14											
15											
16											
17	TOTAL Gas (Total of lines 11 thru 16)										
18	TOTAL Other	(532,781)					1823/254	14,051,972	1823/254	8,112,179	(6,472,574)
19	TOTAL (Acct 283) (Enter Total of lines 9, 17 and 18)	(1,240,524)	892,698	1,023,144	6,377			14,051,972		8,112,179	(7,304,386)
20	Classification of TOTAL										
21	Federal Income Tax	1,050,815	113,462	262,114				2,974,055		1,357,703	(714,189)
22	State Income Tax	(2,291,341)	779,236	761,030				11,077,917		6,760,853	(6,590,199)
23	Local Income Tax										

**NOTES**

FOOTNOTE DATA

(a) Concept: AccumulatedDeferredIncomeTaxesOther

Line 8 - Other Detail:	Balance at Beginning of the Year	Balance at End of the Year
CAPITALIZED SOFTWARE COST-BOOK	305,347	305,094
CAPITALIZED SOFTWARE COST-BOOKS	(52,370)	(69,745)
EXCESS ADFIT 283 - UNPROTECTED.	1	—
LOSS ON REACQUIRED DEBT	94,862	58,142
NOL-STATE C/F-DEF STATE TAX ASSET-L/T	176	176
NOL-STATE C/F-DEF TAX ASSET-L/T - WV	120	120
PROP TX-RKPT SPARES-WVA-TAX	—	—
REG ASSET-REACQ DEBT-RKPT U2	—	—
REG ASSET-SFAS 143 - ARO	423,908	251,387
ACCRUED BK PENSION COSTS - SFAS 158	52	52
ACCRUED BK PENSION EXPENSE	90,488	126,762
BOOK LEASES CAPITALIZED FOR TAX	(113,661)	(113,678)
REG ASSET-SFAS 158 - OPEB	—	—
REG ASSET-SFAS 158 - PENSIONS	(52)	(52)
SFAS 106 PST RETIRE EXP - NON-DEDUCT CONT	(58,951)	(58,874)
ACCRD COMPANYWIDE INCENTV PLAN	(15,421)	(7,978)
ACCRD SFAS 106 PST RETIRE EXP	189,294	191,257
ACCRUED BOOK VACATION PAY	(17,435)	(14,036)
BK ACCRL- COOK CT RENT HOLIDAY	(13,975)	(4,127)
BK PROV-UMWA COMBINE FUND LIAB	(1,173)	(1,429)
BOOK OPERATING LEASE - ASSET	395,686	211,237
BOOK OPERATING LEASE - LIAB	(381,727)	(190,963)
CAPITALIZED SOFTWARE COSTS-TAX	215	101
GAIN/LOSS ON ACRS/MACRS PROPERTY	(107,010)	(107,528)
INSURANCE PREMIUMS ACCRUED	—	1,247
PROV WORKER'S COMP	(687)	(7,244)
PSI - STOCK BASED COMP	(710)	(805)
REG LIAB-UMWA PENSION WITHDRAWAL	(268,680)	(118,958)
REMOVAL CST	10,105	13,169
RESTRICTED STOCK PLAN	(23)	(47)
State Property Mod - IN	(45,947)	(33,841)
State Property Mod - KY	(24,573)	(13,054)
State Property Mod - TX	(52)	(38)
STOCK BASED COMP-CAREER SHARES	—	316
TX ACCEL AMORT - CAPITALIZED SOFTWARE	3,721	3,695
State Optimization	(6,377)	—
<b>TOTAL</b>	<b>405,151</b>	<b>420,358</b>

Name of Respondent: AEP Generating Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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**OTHER REGULATORY LIABILITIES (Account 254)**

1. Report below the particulars (details) called for concerning other regulatory liabilities, including rate order docket number, if applicable.
2. Minor items (5% of the Balance in Account 254 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes.
3. For Regulatory Liabilities being amortized, show period of amortization.

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Current Quarter/Year (b)	DEBITS		Credits (e)	Balance at End of Current Quarter/Year (f)
			Account Credited (c)	Amount (d)		
1	SFAS 158 Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans	3,396,223	129,228	4,048,713	7,919,983	7,267,493
2	SFAS-109 Deferred FIT	8,838,550	190,281,282	4,054,118	2,587,197	7,371,629
3	UMWA Pension Withdraw Reg Liab	5,502,811	926	4,723,406	1,674,000	2,453,405
41	TOTAL	17,737,584		12,826,237	12,181,180	17,092,527

Name of Respondent: AEP Generating Company	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
	(2) <input type="checkbox"/> A Resubmission		

**Electric Operating Revenues**

- The following instructions generally apply to the annual version of these pages. Do not report quarterly data in columns (c), (e), (f), and (g). Unbilled revenues and MWH related to unbilled revenues need not be reported separately as required in the annual version of these pages.
- Report below operating revenues for each prescribed account, and manufactured gas revenues in total.
- Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.
- If increases or decreases from previous period (columns (c),(e), and (g)), are not derived from previously reported figures, explain any inconsistencies in a footnote.
- Disclose amounts of \$250,000 or greater in a footnote for accounts 451, 456, and 457.2.
- Commercial and industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 of the Uniform System of Accounts. Explain basis of classification in a footnote.)
- See page 108, Important Changes During Period, for important new territory added and important rate increase or decreases.
- For Lines 2,4,5,and 6, see Page 304 for amounts relating to unbilled revenue by accounts.
- Include unmetered sales. Provide details of such Sales in a footnote.

Line No.	Title of Account (a)	Operating Revenues Year to Date Quarterly/Annual (b)	Operating Revenues Previous year (no Quarterly) (c)	MEGAWATT HOURS SOLD Year to Date Quarterly/Annual (d)	MEGAWATT HOURS SOLD Amount Previous year (no Quarterly) (e)	AVG.NO. CUSTOMERS PER MONTH Current Year (no Quarterly) (f)	AVG.NO. CUSTOMERS PER MONTH Previous Year (no Quarterly) (g)
1	Sales of Electricity						
2	(440) Residential Sales						
3	(442) Commercial and Industrial Sales						
4	Small (or Comm.) (See Instr. 4)						
5	Large (or Ind.) (See Instr. 4)						
6	(444) Public Street and Highway Lighting						
7	(445) Other Sales to Public Authorities						
8	(446) Sales to Railroads and Railways						
9	(448) Interdepartmental Sales						
10	TOTAL Sales to Ultimate Consumers						
11	(447) Sales for Resale	181,195,597	334,750,576	1,383,968	2,961,175	1	2
12	TOTAL Sales of Electricity	181,195,597	334,750,576	1,383,968	2,961,175	1	2
13	(Less) (449.1) Provision for Rate Refunds						
14	TOTAL Revenues Before Prov. for Refunds	181,195,597	334,750,576	1,383,968	2,961,175	1	2
15	Other Operating Revenues						
16	(450) Forfeited Discounts						
17	(451) Miscellaneous Service Revenues						
18	(453) Sales of Water and Water Power						
19	(454) Rent from Electric Property						
20	(455) Interdepartmental Rents						
21	(456) Other Electric Revenues	211,500	192,500				
22	(456.1) Revenues from Transmission of Electricity of Others						
23	(457.1) Regional Control Service Revenues						
24	(457.2) Miscellaneous Revenues						
25	Other Miscellaneous Operating Revenues						
26	TOTAL Other Operating Revenues	211,500	192,500				
27	TOTAL Electric Operating Revenues	181,407,097	334,943,076				

Line12, column (b) includes \$ of unbilled revenues.



Line No.	Title of Account (a)	Operating Revenues Year to Date Quarterly/Annual (b)	Operating Revenues Previous year (no Quarterly) (c)	MEGAWATT HOURS SOLD Year to Date Quarterly/Annual (d)	MEGAWATT HOURS SOLD Amount Previous year (no Quarterly) (e)	AVG.NO. CUSTOMERS PER MONTH Current Year (no Quarterly) (f)	AVG.NO. CUSTOMERS PER MONTH Previous Year (no Quarterly) (g)
Line12, column (d) includes MWH relating to unbilled revenues							

Name of Respondent: AEP Generating Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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**REGIONAL TRANSMISSION SERVICE REVENUES (Account 457.1)**

1. The respondent shall report below the revenue collected for each service (i.e., control area administration, market administration, etc.) performed pursuant to a Commission approved tariff. All amounts separately billed must be detailed below.

Line No.	Description of Service (a)	Balance at End of Quarter 1 (b)	Balance at End of Quarter 2 (c)	Balance at End of Quarter 3 (d)	Balance at End of Year (e)
1					
2					
3					
4					
5					
6					
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38					
39					
40					
41					
42					
43					
44					
45					
46	TOTAL				



Name of Respondent: AEP Generating Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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**SALES OF ELECTRICITY BY RATE SCHEDULES**

- Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Page 310.
- Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.
- Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
- The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
- For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
- Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1						
2						
3						
4						
5						
6						
7						
8						
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10						
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28						
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30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL Billed - All Accounts					
42	TOTAL Unbilled Rev. (See Instr. 6) - All Accounts					
43	TOTAL - All Accounts					



Name of Respondent: AEP Generating Company	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
	(2) <input type="checkbox"/> A Resubmission		

**SALES FOR RESALE (Account 447)**

- Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326).
- Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.
- In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:
  - RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.
  - LF - for long-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or setter can unilaterally get out of the contract.
  - IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.
  - SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.
  - LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.
  - IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.
  - OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.
  - AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.
- Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (g) through (k).
- In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.
- For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
- Report in column (g) the megawatt hours shown on bills rendered to the purchaser.
- Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.
- The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.
- Footnote entries as required and provide explanations following all required data.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	ACTUAL DEMAND (MW)		Megawatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)		Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)	
1	Indiana Michigan Power Co. (Associated)	LU	AEG 1				1,383,968	125,859,536	55,028,749		180,888,285
2	Kentucky Power Company (Associated)	LU	AEG 2				0	307,312			307,312
15	Subtotal - RQ										
16	Subtotal-Non-RQ						1,383,968	126,166,848	55,028,749		181,195,597
17	Total						1,383,968	126,166,848	55,028,749		181,195,597

Name of Respondent: AEP Generating Company	This report is: (1)	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
	<input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		

**ELECTRIC OPERATION AND MAINTENANCE EXPENSES**

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
1	1. POWER PRODUCTION EXPENSES		
2	A. Steam Power Generation		
3	Operation		
4	(500) Operation Supervision and Engineering	3,756,773	4,233,448
5	(501) Fuel	55,028,753	116,240,683
6	(502) Steam Expenses	12,058,789	20,588,220
7	(503) Steam from Other Sources		
8	(Less) (504) Steam Transferred-Cr.		
9	(505) Electric Expenses	746,303	1,117,087
10	(506) Miscellaneous Steam Power Expenses	3,079,843	3,508,681
11	(507) Rents	4,942	67,113,580
12	(509) Allowances		
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	74,675,403	212,801,699
14	Maintenance		
15	(510) Maintenance Supervision and Engineering	1,707,706	1,855,558
16	(511) Maintenance of Structures	936,931	833,421
17	(512) Maintenance of Boiler Plant	6,252,416	6,661,487
18	(513) Maintenance of Electric Plant	3,179,285	2,711,792
19	(514) Maintenance of Miscellaneous Steam Plant	796,595	873,449
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	12,872,933	12,935,707
21	TOTAL Power Production Expenses-Steam Power (Enter Total of Lines 13 & 20)	87,548,336	225,737,406
22	B. Nuclear Power Generation		
23	Operation		
24	(517) Operation Supervision and Engineering		
25	(518) Fuel		
26	(519) Coolants and Water		
27	(520) Steam Expenses		
28	(521) Steam from Other Sources		
29	(Less) (522) Steam Transferred-Cr.		
30	(523) Electric Expenses		
31	(524) Miscellaneous Nuclear Power Expenses		
32	(525) Rents		
33	TOTAL Operation (Enter Total of lines 24 thru 32)		
34	Maintenance		
35	(528) Maintenance Supervision and Engineering		
36	(529) Maintenance of Structures		
37	(530) Maintenance of Reactor Plant Equipment		
38	(531) Maintenance of Electric Plant		
39	(532) Maintenance of Miscellaneous Nuclear Plant		
40	TOTAL Maintenance (Enter Total of lines 35 thru 39)		
41	TOTAL Power Production Expenses-Nuclear. Power (Enter Total of lines 33 & 40)		
42	C. Hydraulic Power Generation		
43	Operation		
44	(535) Operation Supervision and Engineering		
45	(536) Water for Power		
46	(537) Hydraulic Expenses		
47	(538) Electric Expenses		
48	(539) Miscellaneous Hydraulic Power Generation Expenses		

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
49	(540) Rents		
50	TOTAL Operation (Enter Total of Lines 44 thru 49)		
51	C. Hydraulic Power Generation (Continued)		
52	Maintenance		
53	(541) Maintenance Supervision and Engineering		
54	(542) Maintenance of Structures		
55	(543) Maintenance of Reservoirs, Dams, and Waterways		
56	(544) Maintenance of Electric Plant		
57	(545) Maintenance of Miscellaneous Hydraulic Plant		
58	TOTAL Maintenance (Enter Total of lines 53 thru 57)		
59	TOTAL Power Production Expenses-Hydraulic Power (Total of Lines 50 & 58)		
60	D. Other Power Generation		
61	Operation		
62	(546) Operation Supervision and Engineering		
63	(547) Fuel		
64	(548) Generation Expenses		
64.1	(548.1) Operation of Energy Storage Equipment		
65	(549) Miscellaneous Other Power Generation Expenses		
66	(550) Rents		
67	TOTAL Operation (Enter Total of Lines 62 thru 67)		
68	Maintenance		
69	(551) Maintenance Supervision and Engineering		
70	(552) Maintenance of Structures		
71	(553) Maintenance of Generating and Electric Plant		
71.1	(553.1) Maintenance of Energy Storage Equipment		
72	(554) Maintenance of Miscellaneous Other Power Generation Plant		
73	TOTAL Maintenance (Enter Total of Lines 69 thru 72)		
74	TOTAL Power Production Expenses-Other Power (Enter Total of Lines 67 & 73)		
75	E. Other Power Supply Expenses		
76	(555) Purchased Power		
76.1	(555.1) Power Purchased for Storage Operations		
77	(556) System Control and Load Dispatching	104,440	103,558
78	(557) Other Expenses	156,571	185,930
79	TOTAL Other Power Supply Exp (Enter Total of Lines 76 thru 78)	261,011	289,488
80	TOTAL Power Production Expenses (Total of Lines 21, 41, 59, 74 & 79)	87,809,347	226,026,894
81	2. TRANSMISSION EXPENSES		
82	Operation		
83	(560) Operation Supervision and Engineering		
85	(561.1) Load Dispatch-Reliability		
86	(561.2) Load Dispatch-Monitor and Operate Transmission System		
87	(561.3) Load Dispatch-Transmission Service and Scheduling		
88	(561.4) Scheduling, System Control and Dispatch Services		
89	(561.5) Reliability, Planning and Standards Development		
90	(561.6) Transmission Service Studies		
91	(561.7) Generation Interconnection Studies		
92	(561.8) Reliability, Planning and Standards Development Services		
93	(562) Station Expenses		
93.1	(562.1) Operation of Energy Storage Equipment		
94	(563) Overhead Lines Expenses		
95	(564) Underground Lines Expenses		
96	(565) Transmission of Electricity by Others		
97	(566) Miscellaneous Transmission Expenses		
98	(567) Rents		
99	TOTAL Operation (Enter Total of Lines 83 thru 98)		



Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
100	Maintenance		
101	(568) Maintenance Supervision and Engineering		
102	(569) Maintenance of Structures		
103	(569.1) Maintenance of Computer Hardware		
104	(569.2) Maintenance of Computer Software		
105	(569.3) Maintenance of Communication Equipment		
106	(569.4) Maintenance of Miscellaneous Regional Transmission Plant		
107	(570) Maintenance of Station Equipment		
107.1	(570.1) Maintenance of Energy Storage Equipment		
108	(571) Maintenance of Overhead Lines		
109	(572) Maintenance of Underground Lines		
110	(573) Maintenance of Miscellaneous Transmission Plant		
111	TOTAL Maintenance (Total of Lines 101 thru 110)		
112	TOTAL Transmission Expenses (Total of Lines 99 and 111)		
113	3. REGIONAL MARKET EXPENSES		
114	Operation		
115	(575.1) Operation Supervision		
116	(575.2) Day-Ahead and Real-Time Market Facilitation		
117	(575.3) Transmission Rights Market Facilitation		
118	(575.4) Capacity Market Facilitation		
119	(575.5) Ancillary Services Market Facilitation		
120	(575.6) Market Monitoring and Compliance		
121	(575.7) Market Facilitation, Monitoring and Compliance Services		
122	(575.8) Rents		
123	Total Operation (Lines 115 thru 122)		
124	Maintenance		
125	(576.1) Maintenance of Structures and Improvements		
126	(576.2) Maintenance of Computer Hardware		
127	(576.3) Maintenance of Computer Software		
128	(576.4) Maintenance of Communication Equipment		
129	(576.5) Maintenance of Miscellaneous Market Operation Plant		
130	Total Maintenance (Lines 125 thru 129)		
131	TOTAL Regional Transmission and Market Operation Expenses (Enter Total of Lines 123 and 130)		
132	4. DISTRIBUTION EXPENSES		
133	Operation		
134	(580) Operation Supervision and Engineering		
135	(581) Load Dispatching		
136	(582) Station Expenses		
137	(583) Overhead Line Expenses		
138	(584) Underground Line Expenses		
138.1	(584.1) Operation of Energy Storage Equipment		
139	(585) Street Lighting and Signal System Expenses		
140	(586) Meter Expenses		
141	(587) Customer Installations Expenses		
142	(588) Miscellaneous Expenses		
143	(589) Rents		
144	TOTAL Operation (Enter Total of Lines 134 thru 143)		
145	Maintenance		
146	(590) Maintenance Supervision and Engineering		
147	(591) Maintenance of Structures		
148	(592) Maintenance of Station Equipment		
148.1	(592.2) Maintenance of Energy Storage Equipment		
149	(593) Maintenance of Overhead Lines		
150	(594) Maintenance of Underground Lines		

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
151	(595) Maintenance of Line Transformers		
152	(596) Maintenance of Street Lighting and Signal Systems		
153	(597) Maintenance of Meters		
154	(598) Maintenance of Miscellaneous Distribution Plant		
155	TOTAL Maintenance (Total of Lines 146 thru 154)		
156	TOTAL Distribution Expenses (Total of Lines 144 and 155)		
157	5. CUSTOMER ACCOUNTS EXPENSES		
158	Operation		
159	(901) Supervision		
160	(902) Meter Reading Expenses		
161	(903) Customer Records and Collection Expenses		
162	(904) Uncollectible Accounts		
163	(905) Miscellaneous Customer Accounts Expenses		
164	TOTAL Customer Accounts Expenses (Enter Total of Lines 159 thru 163)		
165	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
166	Operation		
167	(907) Supervision		
168	(908) Customer Assistance Expenses		
169	(909) Informational and Instructional Expenses		
170	(910) Miscellaneous Customer Service and Informational Expenses		
171	TOTAL Customer Service and Information Expenses (Total Lines 167 thru 170)		
172	7. SALES EXPENSES		
173	Operation		
174	(911) Supervision		
175	(912) Demonstrating and Selling Expenses		
176	(913) Advertising Expenses		
177	(916) Miscellaneous Sales Expenses		
178	TOTAL Sales Expenses (Enter Total of Lines 174 thru 177)		
179	8. ADMINISTRATIVE AND GENERAL EXPENSES		
180	Operation		
181	(920) Administrative and General Salaries	124,466	182,748
182	(921) Office Supplies and Expenses	98,087	117,077
183	(Less) (922) Administrative Expenses Transferred-Credit	(742)	
184	(923) Outside Services Employed	123,902	911,270
185	(924) Property Insurance	912,109	352,353
186	(925) Injuries and Damages	324,533	132,397
187	(926) Employee Pensions and Benefits	52,181	(1,092,261)
188	(927) Franchise Requirements		
189	(928) Regulatory Commission Expenses		
190	(929) (Less) Duplicate Charges-Cr.		
191	(930.1) General Advertising Expenses		
192	(930.2) Miscellaneous General Expenses	170,861	190,321
193	(931) Rents	1,790	5,792
194	TOTAL Operation (Enter Total of Lines 181 thru 193)	1,808,671	799,697
195	Maintenance		
196	(935) Maintenance of General Plant	467,631	426,568
197	TOTAL Administrative & General Expenses (Total of Lines 194 and 196)	2,276,302	1,226,265
198	TOTAL Electric Operation and Maintenance Expenses (Total of Lines 80, 112, 131, 156, 164, 171, 178, and 197)	90,085,649	227,253,159

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Name of Respondent: AEP Generating Company	This report is: (1) <input checked="" type="checkbox"/> An Original  (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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**PURCHASED POWER (Account 555)**

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.
4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent, excluding purchases for energy storage. Report in column (h) the megawatthours shown on bills rendered to the respondent for energy storage purchases. Report in columns (i) and (j) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (k), energy charges in column (l), and the total of any other types of charges, including out-of-period adjustments, in column (m). Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (n) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (m) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in columns (g) through (n) must be totaled on the last line of the schedule. The total amount in columns (g) and (h) must be reported as Purchases on Page 401, line 10. The total amount in column (i) must be reported as Exchange Received on Page 401, line 12. The total amount in column (j) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	Ferc Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)		MegaWatt Hours Purchased (Excluding for Energy Storage) (g)	MegaWatt Hours Purchased for Energy Storage (h)	POWER EXCHANGES	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)			MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15	TOTAL						0	0	0	0

Line No.	COST/SETTLEMENT OF POWER			
	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total (k+l+m) of Settlement (\$) (n)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				



Name of Respondent: AEP Generating Company	This report is: (1) <input checked="" type="checkbox"/> An Original  (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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**TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")**

1. Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter.
2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).
3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c).
4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - "Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.
5. In column (e), identify the FERC Rate Schedule or Tariff Number. On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.
6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.
7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.
8. Report in column (i) and (j) the total megawatthours received and delivered.
9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity Listed in column (a). If no monetary settlement was made, enter zero (0) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
10. The total amounts in columns (i) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only on Page 401, Lines 16 and 17, respectively.
11. Footnote entries and provide explanations following all required data.

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)	Ferc Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY	
									Megawatt Hours Received (i)	Megawatt Hours Delivered (j)
1										
2										
3										
4										
5										
6										
7										
8										
9										
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27										
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29										
30										
31										
32										
33										
34										
35	TOTAL									



Line No.	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS			
	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total Revenues (\$) (k+l+m) (n)
1				
2				
3				
4				
5				
6				
7				
8				
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33				
34				
35				



Name of Respondent: AEP Generating Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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**TRANSMISSION OF ELECTRICITY BY ISO/RTOs**

1. Report in Column (a) the Transmission Owner receiving revenue for the transmission of electricity by the ISO/RTO.
2. Use a separate line of data for each distinct type of transmission service involving the entities listed in Column (a).
3. In Column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO – Firm Network Service for Others, FNS – Firm Network Transmission Service for Self, LFP – Long-Term Firm Point-to-Point Transmission Service, OLF – Other Long-Term Firm Transmission Service, SFP – Short-Term Firm Point-to-Point Transmission Reservation, NF – Non-Firm Transmission Service, OS – Other Transmission Service and AD- Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.
4. In column (c) identify the FERC Rate Schedule or tariff Number, on separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (b) was provided.
5. In column (d) report the revenue amounts as shown on bills or vouchers.
6. Report in column (e) the total revenues distributed to the entity listed in column (a).

Line No.	Payment Received by (Transmission Owner Name) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Total Revenue by Rate Schedule or Tariff (d)	Total Revenue (e)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
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36					
37					
38					
39					
40					
41					
42					

Line No.	Payment Received by (Transmission Owner Name) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Total Revenue by Rate Schedule or Tariff (d)	Total Revenue (e)
43					
44					
45					
46					
47					
48					
49					
40	TOTAL				

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Name of Respondent: AEP Generating Company	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
	(2) <input type="checkbox"/> A Resubmission		

**TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)**

- Report all transmission, i.e. wheeling or electricity provided by other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, and others for the quarter.
- In column (a) report each company or public authority that provided transmission service. Provide the full name of the company, abbreviate if necessary, but do not truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation with the transmission service provider. Use additional columns as necessary to report all companies or public authorities that provided transmission service for the quarter reported.
- In column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows:  
FNS - Firm Network Transmission Service for Self, LFP - Long-Term Firm Point-to-Point Transmission Reservations, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point-to-Point Transmission Reservations, NF - Non-Firm Transmission Service, and OS - Other Transmission Service. See General Instructions for definitions of statistical classifications.
- Report in column (c) and (d) the total megawatt hours received and delivered by the provider of the transmission service.
- Report in column (e), (f) and (g) expenses as shown on bills or vouchers rendered to the respondent. In column (e) report the demand charges and in column (f) energy charges related to the amount of energy transferred. On column (g) report the total of all other charges on bills or vouchers rendered to the respondent, including any out of period adjustments. Explain in a footnote all components of the amount shown in column (g). Report in column (h) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero in column (h). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
- Enter ""TOTAL"" in column (a) as the last line.
- Footnote entries and provide explanations following all required data.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
			MegaWatt Hours Received (c)	MegaWatt Hours Delivered (d)	Demand Charges (\$) (e)	Energy Charges (\$) (f)	Other Charges (\$) (g)	Total Cost of Transmission (\$) (h)
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
	TOTAL							

Name of Respondent: AEP Generating Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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**MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)**

Line No.	Description (a)	Amount (b)
1	Industry Association Dues	62,725
2	Nuclear Power Research Expenses	
3	Other Experimental and General Research Expenses	
4	Pub and Dist Info to Stkhldrs...expn servicing outstanding Securities	
5	Oth Expn greater than or equal to 5,000 show purpose, recipient, amount. Group if less than \$5,000	
6	Intercompany Allocations	85,603
7	Oth Expn >=5,000 show purpose, recipient, amount. Group if < \$5,000	100
8	Corporate Money Pool Allocations	(2,217)
9	Misc. Financing Expenses	24,650
46	TOTAL	170,861

Name of Respondent: AEP Generating Company	This report is: (1)	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
	<input checked="" type="checkbox"/> An Original		
	(2)		
	<input type="checkbox"/> A Resubmission		

**Depreciation and Amortization of Electric Plant (Account 403, 404, 405)**

- Report in section A for the year the amounts for: (b) Depreciation Expense (Account 403); (c) Depreciation Expense for Asset Retirement Costs (Account 403.1); (d) Amortization of Limited-Term Electric Plant (Account 404); and (e) Amortization of Other Electric Plant (Account 405).
- Report in Section B the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute charges and whether any changes have been made in the basis or rates used from the preceding report year.
- Report all available information called for in Section C every fifth year beginning with report year 1971, reporting annually only changes to columns (c) through (g) from the complete report of the preceding year.  
Unless composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each plant subaccount, account or functional classification, as appropriate, to which a rate is applied. Identify at the bottom of Section C the type of plant included in any sub-account used.  
In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional Classifications and showing composite total. Indicate at the bottom of section C the manner in which column balances are obtained. If average balances, state the method of averaging used.  
For columns (c), (d), and (e) report available information for each plant subaccount, account or functional classification listed in column (a). If plant mortality studies are prepared to assist in estimating average service Lives, show in column (f) the type of mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant. If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis.
- If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of section C the amounts and nature of the provisions and the plant items to which related.

**A. Summary of Depreciation and Amortization Charges**

Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Depreciation Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization of Limited Term Electric Plant (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	Total (f)
1	Intangible Plant			12,418		12,418
2	Steam Production Plant	52,773,810	2,577,346	2,909,994		58,261,150
3	Nuclear Production Plant					
4	Hydraulic Production Plant- Conventional					
5	Hydraulic Production Plant- Pumped Storage					
6	Other Production Plant					
7	Transmission Plant					
8	Distribution Plant					
9	Regional Transmission and Market Operation					
10	General Plant	29,140				29,140
11	Common Plant-Electric					
12	<b>TOTAL</b>	<b>52,802,950</b>	<b>2,577,346</b>	<b>2,922,412</b>		<b>58,302,708</b>

**B. Basis for Amortization Charges**

Line 1, Column D represents amortization of capitalized software development cost over a 5 year life , Line 2, Column D represents amortization of individual items of equipment over their estimated remaining lives

C. Factors Used in Estimating Depreciation Charges							
Line No.	Account No. (a)	Depreciable Plant Base (in Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. Rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	Steam Production Plant						
13	311-316	932.677	44 years	2%	4.27%		
14	Total Steam Production	932.677					
15	Rockport U2 Property						
16	311-316	818.524	39 years	3%	1.59%		
17	Total Rockport U2	818.524					
18	GENERAL PLANT						
19	390-399	0.68	44 years		4.27%		
20	TOTAL GENERAL PLANT	0.68					
21	DEPRECIABLE SUM	1,751.881					





Name of Respondent: AEP Generating Company	This report is: (1) <input checked="" type="checkbox"/> An Original  (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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FOOTNOTE DATA

[\(a\)](#) Concept: DepreciablePlantBase

The depreciable plant base is the November 30, 2023 total company depreciable plant.

FERC FORM NO. 1 (REV. 12-03)

Name of Respondent: AEP Generating Company	This report is: (1) <input checked="" type="checkbox"/> An Original  (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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**REGULATORY COMMISSION EXPENSES**

1. Report particulars (details) of regulatory commission expenses incurred during the current year (or incurred in previous years, if being amortized) relating to format cases before a regulatory body, or cases in which such a body was a party.
2. Report in columns (b) and (c), only the current year's expenses that are not deferred and the current year's amortization of amounts deferred in previous years.
3. Show in column (k) any expenses incurred in prior years which are being amortized. List in column (a) the period of amortization.
4. List in columns (f), (g), and (h), expenses incurred during the year which were charged currently to income, plant, or other accounts.
5. Minor items (less than \$25,000) may be grouped.

Line No.	Description (Furnish name of regulatory commission or body the docket or case number and a description of the case) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expenses for Current Year (b) + (c) (d)	Deferred in Account 182.3 at Beginning of Year (e)	EXPENSES INCURRED DURING YEAR			AMORTIZED DURING YEAR			
						CURRENTLY CHARGED TO			Deferred to Account 182.3 (i)	Contra Account (j)	Amount (k)	Deferred in Account 182.3 End of Year (l)
						Department (f)	Account No. (g)	Amount (h)				
1												
2												
3												
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40												

Line No.	Description (Furnish name of regulatory commission or body the docket or case number and a description of the case) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expenses for Current Year (b) + (c) (d)	Deferred in Account 182.3 at Beginning of Year (e)	EXPENSES INCURRED DURING YEAR				AMORTIZED DURING YEAR		
						CURRENTLY CHARGED TO			Deferred to Account 182.3 (l)	Contra Account (j)	Amount (k)	Deferred in Account 182.3 End of Year (l)
						Department (f)	Account No. (g)	Amount (h)				
41												
42												
43												
44												
45												
46	TOTAL											

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Name of Respondent: AEP Generating Company	This report is: (1)	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
	<input checked="" type="checkbox"/> An Original		
	(2)		
	<input type="checkbox"/> A Resubmission		

**RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES**

- Describe and show below costs incurred and accounts charged during the year for technological research, development, and demonstration (R, D and D) project initiated, continued or concluded during the year. Report also support given to others during the year for jointly-sponsored projects. (Identify recipient regardless of affiliation.) For any R, D and D work carried with others, show separately the respondent's cost for the year and cost chargeable to others (See definition of research, development, and demonstration in Uniform System of Accounts).
- Indicate in column (a) the applicable classification, as shown below:  
Classifications:
  - A. Electric R, D and D Performed Internally:
    - 1. Generation
      - a. hydroelectric
        - i. Recreation fish and wildlife
        - ii. Other hydroelectric
      - b. Fossil-fuel steam
      - c. Internal combustion or gas turbine
      - d. Nuclear
      - e. Unconventional generation
      - f. Siting and heat rejection
    - 2. Transmission
  - B. Electric, R, D and D Performed Externally:
    - a. Overhead
    - b. Underground
    - 3. Distribution
    - 4. Regional Transmission and Market Operation
    - 5. Environment (other than equipment)
    - 6. Other (Classify and include items in excess of \$50,000.)
    - 7. Total Cost Incurred
    - 1. Research Support to the electrical Research Council or the Electric Power Research Institute
    - 2. Research Support to Edison Electric Institute
    - 3. Research Support to Nuclear Power Groups
    - 4. Research Support to Others (Classify)
    - 5. Total Cost Incurred
3. Include in column (c) all R, D and D items performed internally and in column (d) those items performed outside the company costing \$50,000 or more, briefly describing the specific area of R, D and D (such as safety, corrosion control, pollution, automation, measurement, insulation, type of appliance, etc.). Group items under \$50,000 by classifications and indicate the number of items grouped. Under Other, (A (6) and B (4)) classify items by type of R, D and D activity.
4. Show in column (e) the account number charged with expenses during the year or the account to which amounts were capitalized during the year, listing Account 107, Construction Work in Progress, first. Show in column (f) the amounts related to the account charged in column (e).
5. Show in column (g) the total unamortized accumulating of costs of projects. This total must equal the balance in Account 188, Research, Development, and Demonstration Expenditures, Outstanding at the end of the year.
6. If costs have not been segregated for R, D and D activities or projects, submit estimates for columns (c), (d), and (f) with such amounts identified by ""Est.""
7. Report separately research and related testing facilities operated by the respondent.

Line No.	Classification (a)	Description (b)	Costs Incurred Internally Current Year (c)	Costs Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)
					Amounts Charged In Current Year: Account (e)	Amounts Charged In Current Year: Amount (f)	
1							
2							
3							
4							
5							
6							
7							
8							
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Line No.	Classification (a)	Description (b)	Costs Incurred Internally Current Year (c)	Costs Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)
					Amounts Charged In Current Year: Account (e)	Amounts Charged In Current Year: Amount (f)	
30							
31							
32							
33							
34							
35							
36							
37							
38							

Name of Respondent: AEP Generating Company	This report is: (1)	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
	<input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		

**DISTRIBUTION OF SALARIES AND WAGES**

Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
1	Electric			
2	Operation			
3	Production	4,175,966		
4	Transmission			
5	Regional Market			
6	Distribution			
7	Customer Accounts			
8	Customer Service and Informational			
9	Sales			
10	Administrative and General	5,110,415		
11	TOTAL Operation (Enter Total of lines 3 thru 10)	9,286,381		
12	Maintenance			
13	Production	3,337,533		
14	Transmission			
15	Regional Market			
16	Distribution			
17	Administrative and General			
18	TOTAL Maintenance (Total of lines 13 thru 17)	3,337,533		
19	Total Operation and Maintenance			
20	Production (Enter Total of lines 3 and 13)	7,513,499		
21	Transmission (Enter Total of lines 4 and 14)			
22	Regional Market (Enter Total of Lines 5 and 15)			
23	Distribution (Enter Total of lines 6 and 16)			
24	Customer Accounts (Transcribe from line 7)			
25	Customer Service and Informational (Transcribe from line 8)			
26	Sales (Transcribe from line 9)			
27	Administrative and General (Enter Total of lines 10 and 17)	5,110,415		
28	TOTAL Oper. and Maint. (Total of lines 20 thru 27)	12,623,914	2,212,073	14,835,987
29	Gas			
30	Operation			
31	Production - Manufactured Gas			
32	Production-Nat. Gas (Including Expl. And Dev.)			
33	Other Gas Supply			
34	Storage, LNG Terminaling and Processing			
35	Transmission			
36	Distribution			
37	Customer Accounts			
38	Customer Service and Informational			
39	Sales			
40	Administrative and General			
41	TOTAL Operation (Enter Total of lines 31 thru 40)			
42	Maintenance			
43	Production - Manufactured Gas			
44	Production-Natural Gas (Including Exploration and Development)			
45	Other Gas Supply			
46	Storage, LNG Terminaling and Processing			
47	Transmission			

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
48	Distribution			
49	Administrative and General			
50	TOTAL Maint. (Enter Total of lines 43 thru 49)			
51	Total Operation and Maintenance			
52	Production-Manufactured Gas (Enter Total of lines 31 and 43)			
53	Production-Natural Gas (Including Expl. and Dev.) (Total lines 32,			
54	Other Gas Supply (Enter Total of lines 33 and 45)			
55	Storage, LNG Terminaling and Processing (Total of lines 31 thru			
56	Transmission (Lines 35 and 47)			
57	Distribution (Lines 36 and 48)			
58	Customer Accounts (Line 37)			
59	Customer Service and Informational (Line 38)			
60	Sales (Line 39)			
61	Administrative and General (Lines 40 and 49)			
62	TOTAL Operation and Maint. (Total of lines 52 thru 61)			
63	Other Utility Departments			
64	Operation and Maintenance			
65	TOTAL All Utility Dept. (Total of lines 28, 62, and 64)	12,623,914	2,212,073	14,835,987
66	Utility Plant			
67	Construction (By Utility Departments)			
68	Electric Plant	299,795	52,533	352,328
69	Gas Plant			
70	Other (provide details in footnote):			
71	TOTAL Construction (Total of lines 68 thru 70)	299,795	52,533	352,328
72	Plant Removal (By Utility Departments)			
73	Electric Plant	111,137	19,474	130,611
74	Gas Plant			
75	Other (provide details in footnote):			
76	TOTAL Plant Removal (Total of lines 73 thru 75)	111,137	19,474	130,611
77	Other Accounts (Specify, provide details in footnote):			
78	Other Accounts (Specify, provide details in footnote):			
79	120 - Nuclr Fuel in Proc of Refinmnt			
80	121 - Nonutility Property - WIP	81		81
81	163 - Stores Expense Undistributed	2,284,161	(2,284,161)	
82	165 - Other Prepayments			
83	182 - Other Regulatory Assets			
84	183 - Prelim Survey			
85	184 - Clearing Accounts	(81)	81	
86	185 - ODD Temporary Facilities			
87	186 - Misc Deferred Debits			
88	188 - Research & Development			
89	228 - RAD Waste Accrual			
90	242 - Misc Current & Accrued Liab			
91	254 - Ohio Reliability			
92	401 - Operation Expense - Nonassociated			
93	402 - Maintenance Exp			
94	407 - Regulatory Debits			
95	417 - Misc Exp			
95	TOTAL Other Accounts	2,284,161	(2,284,080)	81
96	TOTAL SALARIES AND WAGES	15,319,007		15,319,007



Name of Respondent: AEP Generating Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
<b>COMMON UTILITY PLANT AND EXPENSES</b>			
<ol style="list-style-type: none"> <li>1. Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Electric Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.</li> <li>2. Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the common utility plant to which such accumulated provisions relate, including explanation of basis of allocation and factors used.</li> <li>3. Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.</li> <li>4. Give date of approval by the Commission for use of the common utility plant classification and reference to the order of the Commission or other authorization.</li> </ol>			

Name of Respondent: AEP Generating Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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**AMOUNTS INCLUDED IN ISO/RTO SETTLEMENT STATEMENTS**

1. The respondent shall report below the details called for concerning amounts it recorded in Account 555, Purchase Power, and Account 447, Sales for Resale, for items shown on ISO/RTO Settlement Statements. Transactions should be separately netted for each ISO/RTO administered energy market for purposes of determining whether an entity is a net seller or purchaser in a given hour. Net megawatt hours are to be used as the basis for determining whether a net purchase or sale has occurred. In each monthly reporting period, the hourly sale and purchase net amounts are to be aggregated and separately reported in Account 447, Sales for Resale, or Account 555, Purchased Power, respectively.

Line No.	Description of Item(s) (a)	Balance at End of Quarter 1 (b)	Balance at End of Quarter 2 (c)	Balance at End of Quarter 3 (d)	Balance at End of Year (e)
1	Energy				
2	Net Purchases (Account 555)				
2.1	Net Purchases (Account 555.1)				
3	Net Sales (Account 447)				
4	Transmission Rights				
5	Ancillary Services				
6	Other Items (list separately)				
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Line No.	Description of Item(s) (a)	Balance at End of Quarter 1 (b)	Balance at End of Quarter 2 (c)	Balance at End of Quarter 3 (d)	Balance at End of Year (e)
46	TOTAL				
Page 397					

Name of Respondent: AEP Generating Company	This report is: (1)	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
	<input checked="" type="checkbox"/> An Original  (2) <input type="checkbox"/> A Resubmission		

**PURCHASES AND SALES OF ANCILLARY SERVICES**

Report the amounts for each type of ancillary service shown in column (a) for the year as specified in Order No. 888 and defined in the respondents Open Access Transmission Tariff. In columns for usage, report usage-related billing determinant and the unit of measure.

1. On Line 1 columns (b), (c), (d), and (e) report the amount of ancillary services purchased and sold during the year.
2. On Line 2 columns (b), (c), (d), and (e) report the amount of reactive supply and voltage control services purchased and sold during the year.
3. On Line 3 columns (b), (c), (d), and (e) report the amount of regulation and frequency response services purchased and sold during the year.
4. On Line 4 columns (b), (c), (d), and (e) report the amount of energy imbalance services purchased and sold during the year.
5. On Lines 5 and 6, columns (b), (c), (d), and (e) report the amount of operating reserve spinning and supplement services purchased and sold during the period.
6. On Line 7 columns (b), (c), (d), and (e) report the total amount of all other types ancillary services purchased or sold during the year. Include in a footnote and specify the amount for each type of other ancillary service provided.

Line No.	Type of Ancillary Service (a)	Amount Purchased for the Year			Amount Sold for the Year		
		Usage - Related Billing Determinant			Usage - Related Billing Determinant		
		Number of Units (b)	Unit of Measure (c)	Dollar (d)	Number of Units (e)	Unit of Measure (f)	Dollars (g)
1	Scheduling, System Control and Dispatch						
2	Reactive Supply and Voltage						
3	Regulation and Frequency Response						
4	Energy Imbalance						
5	Operating Reserve - Spinning						
6	Operating Reserve - Supplement						
7	Other						
8	Total (Lines 1 thru 7)						

Name of Respondent: AEP Generating Company	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
	(2) <input type="checkbox"/> A Resubmission		

**MONTHLY TRANSMISSION SYSTEM PEAK LOAD**

1. Report the monthly peak load on the respondent's transmission system. If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system.
2. Report on Column (b) by month the transmission system's peak load.
3. Report on Columns (c ) and (d) the specified information for each monthly transmission - system peak load reported on Column (b).
4. Report on Columns (e) through (j) by month the system' monthly maximum megawatt load by statistical classifications. See General Instruction for the definition of each statistical classification.

Line No.	Month (a)	Monthly Peak MW - Total (b)	Day of Monthly Peak (c)	Hour of Monthly Peak (d)	Firm Network Service for Self (e)	Firm Network Service for Others (f)	Long-Term Firm Point-to-point Reservations (g)	Other Long-Term Firm Service (h)	Short-Term Firm Point-to-point Reservation (i)	Other Service (j)
	NAME OF SYSTEM: 0									
1	January									
2	February									
3	March									
4	Total for Quarter 1				0	0	0	0	0	0
5	April									
6	May									
7	June									
8	Total for Quarter 2				0	0	0	0	0	0
9	July									
10	August									
11	September									
12	Total for Quarter 3				0	0	0	0	0	0
13	October									
14	November									
15	December									
16	Total for Quarter 4				0	0	0	0	0	0
17	Total				0	0	0	0	0	0

Name of Respondent: AEP Generating Company	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
	(2) <input type="checkbox"/> A Resubmission		

**Monthly ISO/RTO Transmission System Peak Load**

1. Report the monthly peak load on the respondent's transmission system. If the Respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system.
2. Report on Column (b) by month the transmission system's peak load.
3. Report on Column (c) and (d) the specified information for each monthly transmission - system peak load reported on Column (b).
4. Report on Columns (e) through (i) by month the system's transmission usage by classification. Amounts reported as Through and Out Service in Column (g) are to be excluded from those amounts reported in Columns (e) and (f).
5. Amounts reported in Column (j) for Total Usage is the sum of Columns (h) and (i).

Line No.	Month (a)	Monthly Peak MW - Total (b)	Day of Monthly Peak (c)	Hour of Monthly Peak (d)	Import into ISO/RTO (e)	Exports from ISO/RTO (f)	Through and Out Service (g)	Network Service Usage (h)	Point-to-Point Service Usage (i)	Total Usage (j)
	NAME OF SYSTEM: 0									
1	January									
2	February									
3	March									
4	Total for Quarter 1				0	0	0	0	0	0
5	April									
6	May									
7	June									
8	Total for Quarter 2				0	0	0	0	0	0
9	July									
10	August									
11	September									
12	Total for Quarter 3				0	0	0	0	0	0
13	October									
14	November									
15	December									
16	Total for Quarter 4				0	0	0	0	0	0
17	Total Year to Date/Year				0	0	0	0	0	0

Name of Respondent: AEP Generating Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 2024-04-09	Year/Period of Report End of: 2023/ Q4
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**ELECTRIC ENERGY ACCOUNT**

Report below the information called for concerning the disposition of electric energy generated, purchased, exchanged and wheeled during the year.

Line No.	Item (a)	MegaWatt Hours (b)	Line No.	Item (a)	MegaWatt Hours (b)
1	SOURCES OF ENERGY		21	DISPOSITION OF ENERGY	
2	Generation (Excluding Station Use):		22	Sales to Ultimate Consumers (Including Interdepartmental Sales)	
3	Steam	1,383,968	23	Requirements Sales for Resale (See instruction 4, page 311.)	
4	Nuclear		24	Non-Requirements Sales for Resale (See instruction 4, page 311.)	1,383,968
5	Hydro-Conventional		25	Energy Furnished Without Charge	
6	Hydro-Pumped Storage		26	Energy Used by the Company (Electric Dept Only, Excluding Station Use)	
7	Other		27	Total Energy Losses	
8	Less Energy for Pumping		27.1	Total Energy Stored	
9	Net Generation (Enter Total of lines 3 through 8)	1,383,968	28	TOTAL (Enter Total of Lines 22 Through 27.1) MUST EQUAL LINE 20 UNDER SOURCES	1,383,968
10	Purchases (other than for Energy Storage)	0			
10.1	Purchases for Energy Storage	0			
11	Power Exchanges:				
12	Received	0			
13	Delivered	0			
14	Net Exchanges (Line 12 minus line 13)	0			
15	Transmission For Other (Wheeling)				
16	Received				
17	Delivered				
18	Net Transmission for Other (Line 16 minus line 17)	0			
19	Transmission By Others Losses				
20	TOTAL (Enter Total of Lines 9, 10, 10.1, 14, 18 and 19)	1,383,968			

Name of Respondent: AEP Generating Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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**MONTHLY PEAKS AND OUTPUT**

1. Report the monthly peak load and energy output. If the respondent has two or more power which are not physically integrated, furnish the required information for each non- integrated system.
2. Report in column (b) by month the system's output in Megawatt hours for each month.
3. Report in column (c) by month the non-requirements sales for resale. Include in the monthly amounts any energy losses associated with the sales.
4. Report in column (d) by month the system's monthly maximum megawatt load (60 minute integration) associated with the system.
5. Report in column (e) and (f) the specified information for each monthly peak load reported in column (d).

Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirement Sales for Resale & Associated Losses (c)	Monthly Peak - Megawatts (d)	Monthly Peak - Day of Month (e)	Monthly Peak - Hour (f)
	NAME OF SYSTEM: 0					
29	January	130,661	130,661	704	4	3
30	February	146,499	146,499	899	3	23
31	March	0	0	0		
32	April	0	0	0		
33	May	0	0	0		
34	June	228,961	228,961	1,230	29	18
35	July	178,382	178,382	1,240	27	20
36	August	318,682	318,682	1,207	29	18
37	September	140,244	140,244	1,139	1	17
38	October	48,030	48,030	639	31	24
39	November	60,439	60,439	1,116	2	9
40	December	132,070	132,070	497	13	16
41	Total	1,383,968	1,383,968			



Name of Respondent: AEP Generating Company	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
	(2) <input type="checkbox"/> A Resubmission		

**Steam Electric Generating Plant Statistics**

1. Report data for plant in Service only.
2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report in this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants.
3. Indicate by a footnote any plant leased or operated as a joint facility.
4. If net peak demand for 60 minutes is not available, give data which is available, specifying period.
5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant.
6. If gas is used and purchased on a therm basis report the Btu content or the gas and the quantity of fuel burned converted to Mcf.
7. Quantities of fuel burned (Line 38) and average cost per unit of fuel burned (Line 41) must be consistent with charges to expense accounts 501 and 547 (Line 42) as show on Line 20.
8. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.
9. Items under Cost of Plant are based on USofA accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses Classified as Other Power Supply Expenses.
10. For IC and GT plants, report Operating Expenses, Account Nos. 547 and 549 on Line 25 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants.
11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant.
12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.

Line No.	Item (a)	Plant Name: 0	Plant Name: ROCKPORT TOTAL AEG	Plant Name: ROCKPORT TOTAL PLANT	Plant Name: ROCKPORT UNIT 1 AEG	Plant Name: ROCKPORT UNIT 2 AEG
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear)		Steam	Steam	Steam	Steam
2	Type of Constr (Conventional, Outdoor, Boiler, etc)		Conventional	Conventional	Conventional	Conventional
3	Year Originally Constructed		1984	1984	1984	1989
4	Year Last Unit was Installed		1989	1989	1984	1989
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)		1,310.00	2,620.00	660.00	650.00
6	Net Peak Demand on Plant - MW (60 minutes)					
7	Plant Hours Connected to Load		3,253	3,253	2,416	2,255
8	Net Continuous Plant Capability (Megawatts)		0	0	0	0
9	When Not Limited by Condenser Water		1,310	2,620	660	650
10	When Limited by Condenser Water		1,309	2,619	659	650
11	Average Number of Employees		0	164	0	0
12	Net Generation, Exclusive of Plant Use - kWh		1,383,967,500	2,767,935,000	704,318,000	679,945,500
13	Cost of Plant: Land and Land Rights		6,508,711	13,046,749	6,434,648	74,063
14	Structures and Improvements		180,086,156	311,168,084	100,279,597	79,806,559
15	Equipment Costs		1,665,776,631	2,795,352,967	798,924,309	866,852,322
16	Asset Retirement Costs		25,410,846	50,844,963	12,705,423	12,705,423
17	Total cost (total 13 thru 20)		1,877,782,344	3,170,412,763	918,343,977	959,438,367
18	Cost per KW of Installed Capacity (line 17/5) Including		1,433.4216	1,210.0812	1,391.4303	1,476.0590
19	Production Expenses: Oper, Supv, & Engr		3,756,773	8,307,453	1,882,242	1,874,531
20	Fuel		55,028,753	110,060,433	28,390,213	26,638,540
21	Coolants and Water (Nuclear Plants Only)					
22	Steam Expenses		12,058,789	23,267,770	6,322,709	5,736,080
23	Steam From Other Sources					
24	Steam Transferred (Cr)					
25	Electric Expenses		746,302	2,102,960	348,296	398,006
26	Misc Steam (or Nuclear) Power Expenses		3,079,794	7,076,803	1,574,625	1,505,169
27	Rents		4,942	21,267	2,471	2,471
28	Allowances			3,011,738		
29	Maintenance Supervision and Engineering		1,707,706	3,417,174	853,823	853,883
30	Maintenance of Structures		936,930	1,910,058	450,122	486,808
31	Maintenance of Boiler (or reactor) Plant		6,252,417	12,481,442	3,595,516	2,656,901
32	Maintenance of Electric Plant		3,179,285	6,451,548	1,872,660	1,306,625
33	Maintenance of Misc Steam (or Nuclear) Plant		796,595	1,593,582	405,665	390,930
34	Total Production Expenses	0	87,548,286	179,702,228	45,698,342	41,849,944
35	Expenses per Net kWh		0.0633	0.0649	0.0649	0.0615

35	<b>Plant Name</b>	ROCKPORT TOTAL AEG	ROCKPORT TOTAL AEG	ROCKPORT TOTAL PLANT	ROCKPORT TOTAL PLANT
36	Fuel Kind	Coal	Oil	Coal	Oil
37	Fuel Unit	t	Boe	t	Boe
38	Quantity (Units) of Fuel Burned	850,625	30,794	1,701,250	61,587
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	8,652	137,489	8,652	137,489
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	54.843	121.318	54.843	121.318
41	Average Cost of Fuel per Unit Burned	53.447	132.035	53.447	132.035
42	Average Cost of Fuel Burned per Million BTU	3.089	22.865	3.089	22.865
43	Average Cost of Fuel Burned per kWh Net Gen	0.033	0.000	0.033	0.000
44	Average BTU per kWh Net Generation	10,349.000	0.000	10,349.000	0.000
<b>Page 402-403</b>					



Name of Respondent: AEP Generating Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
FOOTNOTE DATA			

(a) Concept: PlantName

The Rockport Plant is a two unit coal fired generating facility. Unit 1 is jointly owned and Unit 2 was jointly leased by the Respondent and Indiana Michigan Power Company until December 7th , 2022 at which time Unit 2 was purchased by Respondent and Indiana Michigan Power Company. Column (b) represents Respondent's 50% share of Unit 1 and column (c) represents Respondent's 50% share of Unit 2. Column (d) represents Respondent's total share of Rockport Plant and column (e) represents Total Rockport Plant owned and leased by Respondent and Indiana Michigan Power Company.

FERC FORM NO. 1 (REV. 12-03)

Name of Respondent: AEP Generating Company	This report is: (1) <input checked="" type="checkbox"/> An Original  (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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**Hydroelectric Generating Plant Statistics**

1. Large plants are hydro plants of 10,000 Kw or more of installed capacity (name plate ratings).
2. If any plant is leased, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. If licensed project, give project number.
3. If net peak demand for 60 minutes is not available, give that which is available specifying period.
4. If a group of employees attends more than one generating plant, report on line 11 the approximate average number of employees assignable to each plant.
5. The items under Cost of Plant represent accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production Expenses do not include Purchased Power, System control and Load Dispatching, and Other Expenses classified as "Other Power Supply Expenses."
6. Report as a separate plant any plant equipped with combinations of steam, hydro, internal combustion engine, or gas turbine equipment.

Line No.	Item (a)	FERC Licensed Project No. 0 Plant Name: 0
1	Kind of Plant (Run-of-River or Storage)	
2	Plant Construction type (Conventional or Outdoor)	
3	Year Originally Constructed	
4	Year Last Unit was Installed	
5	Total installed cap (Gen name plate Rating in MW)	
6	Net Peak Demand on Plant-Megawatts (60 minutes)	
7	Plant Hours Connect to Load	
8	<b>Net Plant Capability (in megawatts)</b>	
9	(a) Under Most Favorable Oper Conditions	
10	(b) Under the Most Adverse Oper Conditions	
11	Average Number of Employees	
12	Net Generation, Exclusive of Plant Use - kWh	
13	<b>Cost of Plant</b>	
14	Land and Land Rights	
15	Structures and Improvements	
16	Reservoirs, Dams, and Waterways	
17	Equipment Costs	
18	Roads, Railroads, and Bridges	
19	Asset Retirement Costs	
20	Total cost (total 13 thru 20)	
21	Cost per KW of Installed Capacity (line 20 / 5)	
22	<b>Production Expenses</b>	
23	Operation Supervision and Engineering	
24	Water for Power	
25	Hydraulic Expenses	
26	Electric Expenses	
27	Misc Hydraulic Power Generation Expenses	
28	Rents	
29	Maintenance Supervision and Engineering	
30	Maintenance of Structures	
31	Maintenance of Reservoirs, Dams, and Waterways	
32	Maintenance of Electric Plant	
33	Maintenance of Misc Hydraulic Plant	
34	Total Production Expenses (total 23 thru 33)	
35	Expenses per net kWh	

Name of Respondent: AEP Generating Company	This report is: (1)	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
	<input checked="" type="checkbox"/> An Original		
	(2)		
	<input type="checkbox"/> A Resubmission		

**Pumped Storage Generating Plant Statistics**

1. Large plants and pumped storage plants of 10,000 Kw or more of installed capacity (name plate ratings).
2. If any plant is leased, operating under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. Give project number.
3. If net peak demand for 60 minutes is not available, give that which is available, specifying period.
4. If a group of employees attends more than one generating plant, report on Line 8 the approximate average number of employees assignable to each plant.
5. The items under Cost of Plant represent accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production Expenses do not include Purchased Power System Control and Load Dispatching, and Other Expenses classified as "Other Power Supply Expenses."
6. Pumping energy (Line 10) is that energy measured as input to the plant for pumping purposes.
7. Include on Line 36 the cost of energy used in pumping into the storage reservoir. When this item cannot be accurately computed leave Lines 36, 37 and 38 blank and describe at the bottom of the schedule the company's principal sources of pumping power, the estimated amounts of energy from each station or other source that individually provides more than 10 percent of the total energy used for pumping, and production expenses per net MWH as reported herein for each source described. Group together stations and other resources which individually provide less than 10 percent of total pumping energy. If contracts are made with others to purchase power for pumping, give the supplier contract number, and date of contract.

Line No.	Item (a)	FERC Licensed Project No. 0 Plant Name: 0
1	Type of Plant Construction (Conventional or Outdoor)	
2	Year Originally Constructed	
3	Year Last Unit was Installed	
4	Total installed cap (Gen name plate Rating in MW)	
5	Net Peak Demand on Plant-Megawatts (60 minutes)	0
6	Plant Hours Connect to Load While Generating	0
7	Net Plant Capability (in megawatts)	0
8	Average Number of Employees	
9	Generation, Exclusive of Plant Use - kWh	0
10	Energy Used for Pumping	
11	Net Output for Load (line 9 - line 10) - Kwh	0
12	<b>Cost of Plant</b>	
13	Land and Land Rights	
14	Structures and Improvements	0
15	Reservoirs, Dams, and Waterways	0
16	Water Wheels, Turbines, and Generators	0
17	Accessory Electric Equipment	0
18	Miscellaneous Powerplant Equipment	0
19	Roads, Railroads, and Bridges	0
20	Asset Retirement Costs	0
21	Total cost (total 13 thru 20)	
22	Cost per KW of installed cap (line 21 / 4)	
23	<b>Production Expenses</b>	
24	Operation Supervision and Engineering	0
25	Water for Power	0
26	Pumped Storage Expenses	0
27	Electric Expenses	0
28	Misc Pumped Storage Power generation Expenses	0
29	Rents	0
30	Maintenance Supervision and Engineering	0
31	Maintenance of Structures	0
32	Maintenance of Reservoirs, Dams, and Waterways	0
33	Maintenance of Electric Plant	0
34	Maintenance of Misc Pumped Storage Plant	0
35	Production Exp Before Pumping Exp (24 thru 34)	
36	Pumping Expenses	
37	Total Production Exp (total 35 and 36)	
38	Expenses per kWh (line 37 / 9)	
39	Expenses per kWh of Generation and Pumping (line 37/(line 9 + line 10))	0

Name of Respondent: AEP Generating Company	This report is: (1)	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
	<input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		

**GENERATING PLANT STATISTICS (Small Plants)**

- Small generating plants are steam plants of, less than 25,000 Kw; internal combustion and gas turbine-plants, conventional hydro plants and pumped storage plants of less than 10,000 Kw installed capacity (name plate rating).
- Designate any plant leased from others, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, and give a concise statement of the facts in a footnote. If licensed project, give project number in footnote.
- List plants appropriately under subheadings for steam, hydro, nuclear, internal combustion and gas turbine plants. For nuclear, see instruction 11, Page 402.
- If net peak demand for 60 minutes is not available, give the which is available, specifying period.
- If any plant is equipped with combinations of steam, hydro internal combustion or gas turbine equipment, report each as a separate plant. However, if the exhaust heat from the gas turbine is utilized in a steam turbine regenerative feed water cycle, or for preheated combustion air in a boiler, report as one plant.

Line No.	Name of Plant (a)	Year Orig. Const. (b)	Installed Capacity Name Plate Rating (MW) (c)	Net Peak Demand MW (60 min) (d)	Net Generation Excluding Plant Use (e)	Cost of Plant (f)	Plant Cost (Incl Asset Retire. Costs) Per MW (g)	Operation Exc'l. Fuel (h)	Production Expenses		Kind of Fuel (k)	Fuel Costs (in cents per Million Btu) (l)	Generation Type (m)
									Fuel Production Expenses (i)	Maintenance Production Expenses (j)			
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Line No.	Name of Plant (a)	Year Orig. Const. (b)	Installed Capacity Name Plate Rating (MW) (c)	Net Peak Demand MW (60 min) (d)	Net Generation Excluding Plant Use (e)	Cost of Plant (f)	Plant Cost (Incl Asset Retire. Costs) Per MW (g)	Operation Exc'l. Fuel (h)	Production Expenses		Kind of Fuel (k)	Fuel Costs (in cents (per Million Btu) (l))	Generation Type (m)
									Fuel Production Expenses (i)	Maintenance Production Expenses (j)			
41													
42													
43													
44													
45													
46													

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Name of Respondent: AEP Generating Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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**ENERGY STORAGE OPERATIONS (Large Plants)**

1. Large Plants are plants of 10,000 Kw or more.
2. In columns (a) (b) and (c) report the name of the energy storage project, functional classification (Production, Transmission, Distribution), and location.
3. In column (d), report Megawatt hours (MWH) purchased, generated, or received in exchange transactions for storage.
4. In columns (e), (f) and (g) report MWHs delivered to the grid to support production, transmission and distribution. The amount reported in column (d) should include MWHs delivered/provided to a generator's own load requirements or used for the provision of ancillary services.
5. In columns (h), (i), and (j) report MWHs lost during conversion, storage and discharge of energy.
6. In column (k) report the MWHs sold.
7. In column (l), report revenues from energy storage operations. In a footnote, disclose the revenue accounts and revenue amounts related to the income generating activity.
8. In column (m), report the cost of power purchased for storage operations and reported in Account 555.1, Power Purchased for Storage Operations. If power was purchased from an affiliated seller specify how the cost of the power was determined. In columns (n) and (o), report fuel costs for storage operations associated with self-generated power included in Account 501 and other costs associated with self-generated power.
9. In columns (q), (r) and (s) report the total project plant costs including but not exclusive of land and land rights, structures and improvements, energy storage equipment, turbines, compressors, generators, switching and conversion equipment, lines and equipment whose primary purpose is to integrate or tie energy storage assets into the power grid, and any other costs associated with the energy storage project included in the property accounts listed.

Line No.	Name of the Energy Storage Project (a)	Functional Classification (b)	Location of the Project (c)	MWHS (d)	MWHS delivered to the grid to support Production (e)	MWHS delivered to the grid to support Transmission (f)	MWHS delivered to the grid to support Distribution (g)	MWHS Lost During Conversion, Storage and Discharge of Energy Production (h)	MWHS Lost During Conversion, Storage and Discharge of Energy Transmission (i)	MWHS Lost During Conversion, Storage and Discharge of Energy Distribution (j)	MWHS Sold (k)	Revenues from Energy Storage Operations (l)
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35	TOTAL			0	0	0	0	0	0	0	0	0

Line No.	Power Purchased for Storage Operations (555.1) (Dollars) (m)	Fuel Costs from associated fuel accounts for Storage Operations Associated with Self-Generated Power (Dollars) (n)	Other Costs Associated with Self-Generated Power (Dollars) (o)	Account for Project Costs (p)	Production (Dollars) (q)	Transmission (Dollars) (r)	Distribution (Dollars) (s)
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34							
35	0	0	0		0	0	0



Name of Respondent: AEP Generating Company	This report is: (1)	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
	<input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		

**ENERGY STORAGE OPERATIONS (Small Plants)**

- Small Plants are plants less than 10,000 Kw.
- In columns (a), (b) and (c) report the name of the energy storage project, functional classification (Production, Transmission, Distribution), and location.
- In column (d), report project plant cost including but not exclusive of land and land rights, structures and improvements, energy storage equipment and any other costs associated with the energy storage project.
- In column (e), report operation expenses excluding fuel, (f), maintenance expenses, (g) fuel costs for storage operations and (h) cost of power purchased for storage operations and reported in Account 555.1, Power Purchased for Storage Operations. If power was purchased from an affiliated seller specify how the cost of the power was determined.
- If any other expenses, report in column (i) and footnote the nature of the item(s).

Line No.	Name of the Energy Storage Project (a)	Functional Classification (b)	Location of the Project (c)	Project Cost (d)	BALANCE AT BEGINNING OF YEAR				
					Operations (Excluding Fuel used in Storage Operations) (e)	Maintenance (f)	Cost of fuel used in storage operations (g)	Account No. 555.1, Power Purchased for Storage Operations (h)	Other Expenses (i)
1									
2									
3									
4									
5									
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35									
36	TOTAL			0	0	0	0	0	0

Name of Respondent: AEP Generating Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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**TRANSMISSION LINE STATISTICS**

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage. If required by a State commission to report individual lines for all voltages, do so but do not group totals for each voltage under 132 kilovolts.
2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.
3. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
4. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole wood or steel; (2) H-frame wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.
5. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.
6. Do not report the same transmission line structure twice. Report Lower voltage Lines and higher voltage lines as one line. Designate in a footnote if you do not include Lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g).
7. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of Lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the Line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.
8. Designate any transmission line leased to another company and give name of Lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.
9. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Line No.	DESIGNATION		VOLTAGE (KV) - (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) - (In the case of underground lines report circuit miles)		Number of Circuits (h)	Size of Conductor and Material (i)	COST OF LINE (Include in column (j) Land, Land rights, and clearing right-of-way)		
	From (a)	To (b)	Operating (c)	Designated (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)			Land (j)	Construction Costs (k)	Total Costs (l)
1	Nothing to report											
36	TOTAL					0	0	0				

Line No.	EXPENSES, EXCEPT DEPRECIATION AND TAXES			
	Operation Expenses	Maintenance Expenses	Rents	Total Expenses
	(m)	(n)	(o)	(p)
1				
36				
Page 422-423 Part 2 of 2				





Name of Respondent: AEP Generating Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
<b>TRANSMISSION LINES ADDED DURING YEAR</b>			
<ol style="list-style-type: none"> <li>1. Report below the information called for concerning Transmission lines added or altered during the year. It is not necessary to report minor revisions of lines.</li> <li>2. Provide separate subheadings for overhead and under- ground construction and show each transmission line separately. If actual costs of completed construction are not readily available for reporting columns (l) to (o), it is permissible to report in these columns the costs. Designate, however, if estimated amounts are reported. Include costs of Clearing Land and Rights-of-Way, and Roads and Trails, in column (l) with appropriate footnote, and costs of Underground Conduit in column (m).</li> <li>3. If design voltage differs from operating voltage, indicate such fact by footnote; also where line is other than 60 cycle, 3 phase, indicate such other characteristic.</li> </ol>			

Line No.	LINE DESIGNATION		Line Length in Miles (c)	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE		CONDUCTORS			Voltage KV (Operating) (k)
	From (a)	To (b)		Type (d)	Average Number per Miles (e)	Present (f)	Ultimate (g)	Size (h)	Specification (i)	Configuration and Spacing (j)	
1	Nothing to Report										
44	TOTAL		0		0	0	0				

Line No.	LINE COST					Construction
	Land and Land Rights (l)	Poles, Towers and Fixtures (m)	Conductors and Devices (n)	Asset Retire. Costs (o)	Total (p)	
1						
44						
Page 424-425 Part 2 of 2						



Name of Respondent: AEP Generating Company	This report is: (1) <input checked="" type="checkbox"/> An Original  (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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**SUBSTATIONS**

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).
5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.
6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Line No.	Name and Location of Substation (a)	Character of Substation		VOLTAGE (In MVa)			Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)
		Transmission or Distribution (b)	Attended or Unattended (b-1)	Primary Voltage (In MVa) (c)	Secondary Voltage (In MVa) (d)	Tertiary Voltage (In MVa) (e)			
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39									
40									
1	Total								

**Conversion Apparatus and Special Equipment**

Line No.	Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)
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39			
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1			0





Name of Respondent: AEP Generating Company	This report is: (1) <input checked="" type="checkbox"/> An Original  (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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**TRANSACTIONS WITH ASSOCIATED (AFFILIATED) COMPANIES**

1. Report below the information called for concerning all non-power goods or services received from or provided to associated (affiliated) companies.
2. The reporting threshold for reporting purposes is \$250,000. The threshold applies to the annual amount billed to the respondent or billed to an associated/affiliated company for non-power goods and services. The good or service must be specific in nature. Respondents should not attempt to include or aggregate amounts in a nonspecific category such as "general".
3. Where amounts billed to or received from the associated (affiliated) company are based on an allocation process, explain in a footnote.

Line No.	Description of the Good or Service (a)	Name of Associated/Affiliated Company (b)	Account(s) Charged or Credited (c)	Amount Charged or Credited (d)
1	<b>Non-power Goods or Services Provided by Affiliated</b>			
2	Administrative and General Expenses - Operation	AEPSC	920-931	298,646
3	Barging	I&M	151	9,269,281
4	Fuel Carbon Activation	I&M	502	790,477
5	Fuel Consumed - Ammonia	I&M	502	313,106
6	Fuel Consumed Handling	I&M	501	2,862,484
7	Rockport Joint Books	I&M	See Footnote <sup>(b)</sup>	61,625,993
8	Sodium Bicarbonate Activation	I&M	502	3,236,861
9	Deferred Credits	I&M	253	325,873
19				
20	<b>Non-power Goods or Services Provided for Affiliated</b>			
21	Coal Transloading	I&M	456	11,398,147
22	Rail Car Maintenance	I&M	417	343,019
23	Rail Car Maintenance	PSO	417	418,893
24	Rail Car Maintenance	SWEPCo	417	2,785,679
42				

Name of Respondent: AEP Generating Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
FOOTNOTE DATA			

(a) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies

The Rockport Plant is owned 50% by I&M and 50% by AEG. I&M is the operator of the plant and most charges originate on I&M's general ledger. A joint books process then allocates 50% of those charges to AEG .

