

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 Kentucky Transmission Company, Inc.

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 Kentucky Transmission Company, Inc. | | 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) AEP Service Corp, 1 Riverside Plaza, 26th Flr, 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) 04/08/2024 |
| Annual Corporate Officer Certification | | |
| 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) 04/08/2024 |
| 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 Kentucky Transmission Company, Inc. | This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report: 04/08/2024 | Year/Period of Report End of: 2023/ Q4 |
|--|---|-------------------------------|---|

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 | 1 | |
| | List of Schedules | 2 | |
| 1 | General Information | 101 | |
| 2 | Control Over Respondent | 102 | |
| 3 | Corporations Controlled by Respondent | 103 | N/A |
| 4 | Officers | 104 | |
| 5 | Directors | 105 | |
| 6 | Information on Formula Rates | 106 | |
| 7 | Important Changes During the Year | 108 | |
| 8 | Comparative Balance Sheet | 110 | |
| 9 | Statement of Income for the Year | 114 | |
| 10 | Statement of Retained Earnings for the Year | 118 | |
| 12 | Statement of Cash Flows | 120 | |
| 12 | Notes to Financial Statements | 122 | |
| 13 | Statement of Accum Other Comp Income, Comp Income, and Hedging Activities | 122a | |
| 14 | Summary of Utility Plant & Accumulated Provisions for Dep, Amort & Dep | 200 | |
| 15 | Nuclear Fuel Materials | 202 | N/A |
| 16 | Electric Plant in Service | 204 | |
| 17 | Electric Plant Leased to Others | 213 | N/A |
| 18 | Electric Plant Held for Future Use | 214 | N/A |
| 19 | Construction Work in Progress-Electric | 216 | |
| 20 | Accumulated Provision for Depreciation of Electric Utility Plant | 219 | |
| 21 | Investment of Subsidiary Companies | 224 | N/A |
| 22 | Materials and Supplies | 227 | |
| 23 | Allowances | 228 | N/A |
| 24 | Extraordinary Property Losses | 230a | N/A |
| 25 | Unrecovered Plant and Regulatory Study Costs | 230b | N/A |
| 26 | Transmission Service and Generation Interconnection Study Costs | 231 | N/A |
| 27 | Other Regulatory Assets | 232 | |
| 28 | Miscellaneous Deferred Debits | 233 | |
| 29 | Accumulated Deferred Income Taxes | 234 | |
| 30 | Capital Stock | 250 | N/A |
| 31 | Other Paid-in Capital | 253 | |
| 32 | Capital Stock Expense | 254b | N/A |
| 33 | Long-Term Debt | 256 | |
| 34 | Reconciliation of Reported Net Income with Taxable Inc for Fed Inc Tax | 261 | |
| 35 | Taxes Accrued, Prepaid and Charged During the Year | 262 | |
| 36 | Accumulated Deferred Investment Tax Credits | 266 | N/A |
| 37 | Other Deferred Credits | 269 | |
| 38 | Accumulated Deferred Income Taxes-Accelerated Amortization Property | 272 | N/A |
| 39 | Accumulated Deferred Income Taxes-Other Property | 274 | |
| 40 | Accumulated Deferred Income Taxes-Other | 276 | |
| 41 | Other Regulatory Liabilities | 278 | |
| 42 | Electric Operating Revenues | 300 | |
| 43 | Regional Transmission Service Revenues (Account 457.1) | 302 | N/A |
| 44 | Sales of Electricity by Rate Schedules | 304 | N/A |
| 45 | Sales for Resale | 310 | N/A |

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

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|--|---|-------------------------------|---|
| Name of Respondent: AEP Kentucky Transmission Company, Inc. | This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report: 04/08/2024 | Year/Period of Report End of: 2023/ Q4 |
| GENERAL INFORMATION | | | |
| 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. Kentucky October 2, 2009 State of Incorporation: KY Date of Incorporation: 2009-10-02 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 - Kentucky | | | |
| 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 | | | |

| | | | |
|--|---|-------------------------------|---|
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| CONTROL OVER RESPONDENT | | | |
| 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. | | | |
| AEP Transmission Company, LLC, controls 100% of the Respondent as of December 31, 2023. AEP Transmission Holding Company, LLC, controls 100% of AEP Transmission Company, LLC as of December 31, 2023. American Electric Power Company, Inc., a registered holding company, controls 100% of AEP Transmission Holding Company, LLC as of December 31, 2023. | | | |

| | | | |
|--|---|-------------------------------|---|
| Name of Respondent: AEP Kentucky Transmission Company, Inc. | This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report: 04/08/2024 | Year/Period of Report End of: 2023/ Q4 |
|--|---|-------------------------------|---|

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) |
|----------|--------------------------------|----------------------|--------------------------------|-------------------|
| 1 | Not Applicable | | | |

| | | | |
|--|---|-------------------------------|---|
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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 | See Footnote | | | | |

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| | | | |
|--|---|-------------------------------|---|
| Name of Respondent: AEP Kentucky Transmission Company, Inc. | This report is: (1) <input checked="" type="checkbox"/> An Original | Date of Report: 04/08/2024 | Year/Period of Report End of: 2023/ Q4 |
| | (2) <input type="checkbox"/> A Resubmission | | |
| FOOTNOTE DATA | | | |

(a) Concept: OfficerTitle

Summary Compensation Table

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 \$(8) |
|---|------|--------------|-------------|--------------------|--|---|------------------------------|-------------|
| Julia A. Sloat 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 |
| Charles E. Zebula Executive Vice President and Chief Financial Officer | 2023 | 639,625 | — | 2,852,248 | 240,500 | 181,438 | 73,170 | 3,986,981 |
| David M. Feinberg Executive Vice President, General Counsel and Secretary | 2023 | 746,000 | — | 1,560,286 | 263,500 | 151,597 | 109,767 | 2,831,150 |
| Christian T. Beam Executive Vice President - Energy Services | 2023 | 585,000 | — | 1,248,229 | 220,500 | 123,014 | 170,900 | 2,347,643 |
| Peggy I. Simmons Executive Vice President - Utilities | 2023 | 585,000 | — | 1,248,229 | 220,500 | 86,652 | 87,482 | 2,227,863 |
| Nicholas K. Akins Former Executive Chair of the Board | 2023 | 862,500 | — | 2,000,000 | 696,149 | 729,068 | 359,384 | 4,647,101 |
| Ann P. Kelly 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 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 for 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 |
| Total | \$ 114,45 | \$ 73,17 | \$ 109,76 | \$ 170,90 | \$ 87,48 | \$ 359,38 | \$ 550,86 |

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 reimbursed 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.

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| Name of Respondent: AEP Kentucky Transmission Company, Inc. | This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report: 04/08/2024 | 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 and Chief Executive Officer | Columbus, Ohio | false | false |
| 2 | David M. Feinberg, Vice President and Secretary | Columbus, Ohio | false | false |
| 3 | Charles E. Zebula, Vice President and Chief Financial Officer | Columbus, Ohio | false | false |
| 4 | Christian T. Beam, President and Chief Operating Officer | Columbus, Ohio | false | false |
| 5 | Toby L. Thomas, President and Chief Operating Officer | Columbus, Ohio | false | false |
| 6 | Ann P. Kelly, Vice President and Chief Financial Officer | Columbus, Ohio | false | false |
| 7 | Scott P. Moore, Vice President | Columbus, Ohio | false | false |
| 8 | Note: Respondent does not have an Executive Committee | | | |

| | | | |
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INFORMATION ON FORMULA RATES

| | |
|---|--|
| Does the respondent have formula rates? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
|---|--|

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) |
|----------|--|---------------------|
| 1 | FERC OATT, PJM Interconnection LLC - Attachment H-20 | ER17-406 |

| | | | |
|--|---|-------------------------------|---|
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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 checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
|--|--|

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) |
|----------|-------------------|--------------------------------|----------------|----------------------------------|---|
| 1 | 20230525-5204 | 05/25/2023 | ER17-406 | AEP PJM OATT Annual Formula Rate | PJM OATT Attachment H-20 |
| 2 | 20231031-5282 | 10/31/2023 | ER17-406 | AEP PJM OATT Annual Formula Rate | PJM OATT Attachment H-20 |
| 3 | 20231218-5308 | 12/18/2023 | ER17-406 | AEP PJM OATT Annual Formula Rate | PJM OATT Attachment H-20 |

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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) |
|----------|--------------------|-----------------|---------------|-----------------|
| 1 | | | | |
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| Name of Respondent: AEP Kentucky Transmission Company, Inc. | This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report: 04/08/2024 | Year/Period of Report End of: 2023/ Q4 |
|--|---|-------------------------------|---|

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

None

None

None

None

None

Julia A. Sloat elected as Chair and Chief Executive Officer on Jan 01, 2023.
Dana M Koenig elected as Assistant Vice President - Tax on Apr 11, 2023.
Joseph M. Buonaiuto resigned as Chief Accounting Officer and Controller on May 08, 2023.
Kate Sturgess elected as Chief Accounting Officer and Controller on May 09, 2023.
Christian T Beam elected as Director and Vice President on August 18, 2023.
Daniel E Mueller elected as Assistant Vice President - Tax on September 28, 2023.
Scott N Smith resigned as Vice President on July 14, 2023.
Scott P Moore resigned as Director on July 26, 2023.
Michael L Deggendorf resigned as Vice President on August 18, 2023
Daniel E Mueller resigned as Assistant Vice President - Tax on August 18, 2023.
Scott P Moore resigned as Vice President on August 18, 2023.
Charles E Zebula resigned as Vice President on August 18, 2023.
Ann P Kelly resigned as Vice President, Chief Financial Officer and Director on September 29, 2023.
Charles E Zebula elected as Vice President, Chief Financial Officer and Director on October 3, 2023.
Christian T Beam elected as Chief Operating Officer and President on November 30, 2023.
Toby L Thomas resigned as Chief Operating Officer, President and Director on November 29, 2023.
Christian T Beam resigned as Director on November 29, 2023

Proprietary capital ratio exceeds 30%

| | | | |
|--|---|-------------------------------|---|
| Name of Respondent: AEP Kentucky Transmission Company, Inc. | This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report: 04/08/2024 | Year/Period of Report End of: 2023/ Q4 |
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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 | UTILITY PLANT | | | |
| 2 | Utility Plant (101-106, 114) | 200 | 185,546,219 | 177,084,220 |
| 3 | Construction Work in Progress (107) | 200 | 2,566,981 | 7,629,452 |
| 4 | TOTAL Utility Plant (Enter Total of lines 2 and 3) | | 188,113,200 | 184,713,672 |
| 5 | (Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115) | 200 | 22,107,228 | 17,606,220 |
| 6 | Net Utility Plant (Enter Total of line 4 less 5) | | 166,005,972 | 167,107,452 |
| 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) | | 166,005,972 | 167,107,452 |
| 15 | Utility Plant Adjustments (116) | | | |
| 16 | Gas Stored Underground - Noncurrent (117) | | | |
| 17 | OTHER PROPERTY AND INVESTMENTS | | | |
| 18 | Nonutility Property (121) | | | |
| 19 | (Less) Accum. Prov. for Depr. and Amort. (122) | | | |
| 20 | Investments in Associated Companies (123) | | | |
| 21 | Investment in Subsidiary Companies (123.1) | 224 | | |
| 23 | Noncurrent Portion of Allowances | 228 | | |
| 24 | Other Investments (124) | | | |
| 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) | | | |
| 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) | | | |
| 33 | CURRENT AND ACCRUED ASSETS | | | |
| 34 | Cash and Working Funds (Non-major Only) (130) | | | |
| 35 | Cash (131) | | | |
| 36 | Special Deposits (132-134) | | | |
| 37 | Working Fund (135) | | | |
| 38 | Temporary Cash Investments (136) | | | |
| 39 | Notes Receivable (141) | | | |
| 40 | Customer Accounts Receivable (142) | | 182,052 | 216,041 |
| 41 | Other Accounts Receivable (143) | | 774 | |
| 42 | (Less) Accum. Prov. for Uncollectible Acct.-Credit (144) | | | |
| 43 | Notes Receivable from Associated Companies (145) | | | 4,418,423 |
| 44 | Accounts Receivable from Assoc. Companies (146) | | 1,733,629 | 1,580,978 |
| 45 | Fuel Stock (151) | 227 | | |
| 46 | Fuel Stock Expenses Undistributed (152) | 227 | | |
| 47 | Residuals (Elec) and Extracted Products (153) | 227 | | |
| 48 | Plant Materials and Operating Supplies (154) | 227 | | |
| 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) | | 19,513 | 10,368 |
| 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) | | | |
| 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) | | 1,935,968 | 6,225,810 |
| 68 | DEFERRED DEBITS | | | |
| 69 | Unamortized Debt Expenses (181) | | 423,114 | 450,828 |
| 70 | Extraordinary Property Losses (182.1) | 230a | | |
| 71 | Unrecovered Plant and Regulatory Study Costs (182.2) | 230b | | |
| 72 | Other Regulatory Assets (182.3) | 232 | 2,568,318 | 2,231,760 |
| 73 | Prelim. Survey and Investigation Charges (Electric) (183) | | | |
| 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 | 1,675,681 | 1,637,300 |
| 79 | Def. Losses from Disposition of Utility Plt. (187) | | | |
| 80 | Research, Devel. and Demonstration Expend. (188) | 352 | | |
| 81 | Unamortized Loss on Reaquired Debt (189) | | | |
| 82 | Accumulated Deferred Income Taxes (190) | 234 | 2,971,114 | 2,517,257 |
| 83 | Unrecovered Purchased Gas Costs (191) | | | |
| 84 | Total Deferred Debits (lines 69 through 83) | | 7,638,227 | 6,837,145 |
| 85 | TOTAL ASSETS (lines 14-16, 32, 67, and 84) | | 175,580,167 | 180,170,407 |

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| | | | |
|--|---|-------------------------------|---|
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| FOOTNOTE DATA | | | |

| | |
|---|------------------|
| (a) Concept: AccumulatedDeferredIncomeTaxes | |
| Line 18 | |
| Reconciliation of details applicable to Account 190, Line 18, Columns (b) and (c) : | |
| Balance at Beginning of Year | 2,517,257 |
| (Less) Amounts Debited to: | |
| (a) Account 410.1 | (118,605) |
| (b) Account 410.2 | (35,632) |
| (c) 1823/254/219/129/427 | (10,481) |
| (Plus) Amounts Credited to: | |
| (a) Account 411.1 | 472,633 |
| (b) Account 411.2 | 32,873 |
| (c) 1823/254/219/129/427 | 113,070 |
| Balance at End of Year | <u>2,971,114</u> |

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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 | PROPRIETARY CAPITAL | | | |
| 2 | Common Stock Issued (201) | 250 | | |
| 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 | 48,754,298 | 48,876,279 |
| 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 | 26,351,104 | 36,570,300 |
| 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) | | 75,105,402 | 85,446,579 |
| 17 | LONG-TERM DEBT | | | |
| 18 | Bonds (221) | 256 | | |
| 19 | (Less) Reacquired Bonds (222) | 256 | | |
| 20 | Advances from Associated Companies (223) | 256 | 64,000,000 | 64,000,000 |
| 21 | Other Long-Term Debt (224) | 256 | | |
| 22 | Unamortized Premium on Long-Term Debt (225) | | 7,942 | 10,665 |
| 23 | (Less) Unamortized Discount on Long-Term Debt-Debit (226) | | 179,160 | 187,602 |
| 24 | Total Long-Term Debt (lines 18 through 23) | | 63,828,782 | 63,823,063 |
| 25 | OTHER NONCURRENT LIABILITIES | | | |
| 26 | Obligations Under Capital Leases - Noncurrent (227) | | | |
| 27 | Accumulated Provision for Property Insurance (228.1) | | | |
| 28 | Accumulated Provision for Injuries and Damages (228.2) | | | |
| 29 | Accumulated Provision for Pensions and Benefits (228.3) | | | |
| 30 | Accumulated Miscellaneous Operating Provisions (228.4) | | | |
| 31 | Accumulated Provision for Rate Refunds (229) | | 464,543 | 485,721 |
| 32 | Long-Term Portion of Derivative Instrument Liabilities | | | |
| 33 | Long-Term Portion of Derivative Instrument Liabilities - Hedges | | | |
| 34 | Asset Retirement Obligations (230) | | | |
| 35 | Total Other Noncurrent Liabilities (lines 26 through 34) | | 464,543 | 485,721 |
| 36 | CURRENT AND ACCRUED LIABILITIES | | | |
| 37 | Notes Payable (231) | | | |
| 38 | Accounts Payable (232) | | 271,743 | 799,685 |
| 39 | Notes Payable to Associated Companies (233) | | 2,265,880 | |
| 40 | Accounts Payable to Associated Companies (234) | | 626,642 | 1,108,986 |
| 41 | Customer Deposits (235) | | | |
| 42 | Taxes Accrued (236) | 262 | 2,705,306.00 | 2,080,150.00 |
| 43 | Interest Accrued (237) | | | |
| 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) | | 8,680 | 626 |
| 49 | Obligations Under Capital Leases-Current (243) | | | |

| 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) | | 5,878,251 | 3,989,447 |
| 55 | DEFERRED CREDITS | | | |
| 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 | 2,568,130 | 377,148 |
| 60 | Other Regulatory Liabilities (254) | 278 | 7,455,345 | 7,437,198 |
| 61 | Unamortized Gain on Reacquired Debt (257) | | | |
| 62 | Accum. Deferred Income Taxes-Accel. Amort.(281) | 272 | | |
| 63 | Accum. Deferred Income Taxes-Other Property (282) | | 16,634,776 | 15,660,618 |
| 64 | Accum. Deferred Income Taxes-Other (283) | | 3,644,939 | 2,950,632 |
| 65 | Total Deferred Credits (lines 56 through 64) | | 30,303,190 | 26,425,596 |
| 66 | TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65) | | 175,580,167 | 180,170,406 |
| Page 112-113 | | | | |

| | | | |
|--|---|-------------------------------|---|
| Name of Respondent: AEP Kentucky Transmission Company, Inc. | This report is: (1) <input checked="" type="checkbox"/> An Original | Date of Report: 04/08/2024 | 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 | 19,713,567 | 21,775,386 | | | 19,713,567 | 21,775,386 | | | | |
| 3 | Operating Expenses | | | | | | | | | | | |
| 4 | Operation Expenses (401) | 320 | 1,883,962 | 2,374,057 | | | 1,883,962 | 2,374,057 | | | | |
| 5 | Maintenance Expenses (402) | 320 | 280,182 | 276,952 | | | 280,182 | 276,952 | | | | |
| 6 | Depreciation Expense (403) | 336 | 4,479,174 | 4,259,120 | | | 4,479,174 | 4,259,120 | | | | |
| 7 | Depreciation Expense for Asset Retirement Costs (403.1) | 336 | | | | | | | | | | |
| 8 | Amort. & Depl. of Utility Plant (404-405) | 336 | 372,249 | 336,101 | | | 372,249 | 336,101 | | | | |
| 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 | 940,876 | 879,328 | | | 940,876 | 879,328 | | | | |
| 15 | Income Taxes - Federal (409.1) | 262 | 1,227,179 | 1,836,467 | | | 1,227,179 | 1,836,467 | | | | |
| 16 | Income Taxes - Other (409.1) | 262 | 63,327 | 187,756 | | | 63,327 | 187,756 | | | | |

| 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 | 1,939,605 | 2,170,755 | | | 1,939,605 | 2,170,755 | | | | |
| 18 | (Less) Provision for Deferred Income Taxes-Cr. (411.1) | 234, 272 | 1,162,853 | 1,549,830 | | | 1,162,853 | 1,549,830 | | | | |
| 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) | | | | | | | | | | | |
| 25 | TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24) | | 10,023,701 | 10,770,705 | | | 10,023,701 | 10,770,705 | | | | |
| 27 | Net Util Oper Inc (Enter Tot line 2 less 25) | | 9,689,866 | 11,004,681 | | | 9,689,866 | 11,004,681 | | | | |
| 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) | | | | | | | | | | | |
| 34 | (Less) Expenses of Nonutility Operations (417.1) | | | | | | | | | | | |
| 35 | Nonoperating Rental Income (418) | | | | | | | | | | | |
| 36 | Equity in Earnings of Subsidiary Companies (418.1) | 119 | | | | | | | | | | |
| 37 | Interest and Dividend Income (419) | | 264,757 | 64,091 | | | | | | | | |
| 38 | Allowance for Other Funds Used During Construction (419.1) | | (63,781) | 414,638 | | | | | | | | |
| 39 | Miscellaneous Nonoperating Income (421) | | 137 | 418 | | | | | | | | |
| 40 | Gain on Disposition of Property (421.1) | | | | | | | | | | | |
| 41 | TOTAL Other Income (Enter Total of lines 31 thru 40) | | 201,113 | 479,146 | | | | | | | | |
| 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) | | 353 | 144,889 | | | | | | | | |
| 46 | Life Insurance (426.2) | | | | | | | | | | | |
| 47 | Penalties (426.3) | | | 17 | | | | | | | | |
| 48 | Exp. for Certain Civic, Political & Related Activities (426.4) | | 4,618 | 9,814 | | | | | | | | |
| 49 | Other Deductions (426.5) | | 1,405 | 8,695 | | | | | | | | |
| 50 | TOTAL Other Income Deductions (Total of lines 43 thru 49) | | 6,376 | 163,415 | | | | | | | | |
| 51 | Taxes Applic. to Other Income and Deductions | | | | | | | | | | | |
| 52 | Taxes Other Than Income Taxes (408.2) | 262 | | | | | | | | | | |
| 53 | Income Taxes-Federal (409.2) | 262 | 50,856 | (35,580) | | | | | | | | |
| 54 | Income Taxes-Other (409.2) | 262 | 12,707 | (8,918) | | | | | | | | |
| 55 | Provision for Deferred Inc. Taxes (410.2) | 234, 272 | 37,202 | 17,065 | | | | | | | | |
| 56 | (Less) Provision for Deferred Income Taxes-Cr. (411.2) | 234, 272 | 31,691 | 9,731 | | | | | | | | |
| 57 | Investment Tax Credit Adj.-Net (411.5) | | | | | | | | | | | |
| 58 | (Less) Investment Tax Credits (420) | | | | | | | | | | | |
| 59 | TOTAL Taxes on Other Income and Deductions (Total of lines 52-58) | | 69,074 | (37,164) | | | | | | | | |
| 60 | Net Other Income and Deductions (Total of lines 41, 50, 59) | | 125,662 | 352,896 | | | | | | | | |
| 61 | Interest Charges | | | | | | | | | | | |
| 62 | Interest on Long-Term Debt (427) | | | | | | | | | | | |
| 63 | Amort. of Debt Disc. and Expense (428) | | 36,155 | 36,155 | | | | | | | | |
| 64 | Amortization of Loss on Reaquired Debt (428.1) | | | | | | | | | | | |
| 65 | (Less) Amort. of Premium on Debt-Credit (429) | | 2,723 | 2,723 | | | | | | | | |
| 66 | (Less) Amortization of Gain on Reaquired Debt-Credit (429.1) | | | | | | | | | | | |
| 67 | Interest on Debt to Assoc. Companies (430) | | 2,397,249 | 2,380,201 | | | | | | | | |
| 68 | Other Interest Expense (431) | | 73,163 | 155,482 | | | | | | | | |
| 69 | (Less) Allowance for Borrowed Funds Used During Construction-Cr. (432) | | (30,880) | 117,858 | | | | | | | | |

| 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) | | 2,534,724 | 2,451,258 | | | | | | | | |
| 71 | Income Before Extraordinary Items (Total of lines 27, 60 and 70) | | 7,280,804 | 8,906,319 | | | | | | | | |
| 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) | | 7,280,804 | 8,906,319 | | | | | | | | |

Page 114-117

| | | | |
|--|---|-------------------------------|---|
| Name of Respondent: AEP Kentucky Transmission Company, Inc. | This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report: 04/08/2024 | Year/Period of Report End of: 2023/ Q4 |
| FOOTNOTE DATA | | | |

| | |
|--|------------|
| (a) Concept: NetIncomeLoss | |
| | \$ in '000 |
| Net Income for the Year per Page 117 | 7,281 |
| Federal Income Taxes | 2,010 |
| State Income Taxes | 127 |
| Pre-Tax Book Income | 9,418 |
| Excess Tax Vs Book Depreciation | (4,734) |
| AFUDC/Interest Capitalized | 33 |
| Removal Costs | (33) |
| Provision for Possible Revenue Refund | 1,677 |
| Book Deferrals | 114 |
| Other | 53 |
| Taxable Income before State Taxes | 6,528 |
| State & Local Current Tax | 200 |
| Federal Taxable Income | 6,328 |
| FIT on Current Year Taxable Income | 1,329 |
| Adjustment due to System Consolidation (a) | — |
| NOL Deferred Tax Asset | — |
| Tax Credits | — |
| Audit Settlement Adjustments | — |
| Alt Min | — |
| Tax Provision Adjustments | — |
| Estimated Tax Currently Payable (b) | 1,329 |
| Adjustments of Prior Year's Accruals | (50) |
| Tax Expense for R/C of Net Operating Loss (Prior Yr) | — |
| Estimated Current Federal Income Taxes | 1,279 |

Foot Notes:
(a) Represents the allocation of estimated current year net operating tax income of American Electric Power Company, Inc.
(b) The Company joins in the filing of a consolidated Federal income tax return with its affiliated companies in the AEP system.
The allocation of the AEP System's consolidated Federal income tax to the System companies allocates the benefit of the current tax losses to the System companies giving rise to them in determining their current tax expense. The tax loss of the System parent company, American Electric Power Company, Inc. is allocated to its subsidiaries with taxable income. With exception of the loss of the parent company, the method of allocation approximates a separate return result for each company in the consolidating group.

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 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 Kentucky Transmission Company, Inc. | This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report: 04/08/2024 | Year/Period of Report End of: 2023/ Q4 |
|--|---|-------------------------------|---|

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 | | 36,570,300 | 27,663,981 |
| 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) | | 7,280,804 | 8,906,319 |
| 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 | Distributions to AEP Transmission Co. | | (17,500,000) | |
| 36 | TOTAL Dividends Declared-Common Stock (Acct. 438) | | (17,500,000) | |
| 37 | Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings | | | |
| 38 | Balance - End of Period (Total 1,9,15,16,22,29,36,37) | | 26,351,104 | 36,570,300 |
| 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) | | 26,351,104 | 36,570,300 |
| | 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 Kentucky Transmission Company, Inc. | This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report: 04/08/2024 | Year/Period of Report End of: 2023/ Q4 |
|--|---|-------------------------------|---|

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) | \$7,280,804 | 8,906,319 |
| 3 | Noncash Charges (Credits) to Income: | | |
| 4 | Depreciation and Depletion | 4,851,423 | 4,595,221 |
| 5 | Amortization of (Specify) (footnote details) | | |
| 5.1 | Amortization of | | |
| 8 | Deferred Income Taxes (Net) | 782,263 | 628,258 |
| 9 | Investment Tax Credit Adjustment (Net) | | |
| 10 | Net (Increase) Decrease in Receivables | (119,435) | (302,381) |
| 11 | Net (Increase) Decrease in Inventory | | |
| 12 | Net (Increase) Decrease in Allowances Inventory | | |
| 13 | Net Increase (Decrease) in Payables and Accrued Expenses | (129,221) | (113,069) |
| 14 | Net (Increase) Decrease in Other Regulatory Assets | 113,935 | (346,389) |
| 15 | Net Increase (Decrease) in Other Regulatory Liabilities | | |
| 16 | (Less) Allowance for Other Funds Used During Construction | (63,782) | 414,638 |
| 17 | (Less) Undistributed Earnings from Subsidiary Companies | | |
| 18 | Other (provide details in footnote): | | |
| 18.1 | Other (provide details in footnote): | \$2,130,931 | 134,010 |
| 22 | Net Cash Provided by (Used in) Operating Activities (Total of Lines 2 thru 21) | 14,974,482 | 13,087,331 |
| 24 | Cash Flows from Investment Activities: | | |
| 25 | Construction and Acquisition of Plant (including land): | | |
| 26 | Gross Additions to Utility Plant (less nuclear fuel) | (3,973,022) | (8,358,189) |
| 27 | Gross Additions to Nuclear Fuel | | |
| 28 | Gross Additions to Common Utility Plant | | |
| 29 | Gross Additions to Nonutility Plant | | |
| 30 | (Less) Allowance for Other Funds Used During Construction | 63,782 | (414,638) |
| 31 | Other (provide details in footnote): | | |
| 31.1 | Other (provide details in footnote): | | |
| 34 | Cash Outflows for Plant (Total of lines 26 thru 33) | (4,036,804) | (7,943,551) |
| 36 | Acquisition of Other Noncurrent Assets (d) | | |
| 37 | Proceeds from Disposal of Noncurrent Assets (d) | | |
| 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 | | |
| 50 | Net (Increase) Decrease in Inventory | | |
| 51 | Net (Increase) Decrease in Allowances Held for Speculation | | |
| 52 | Net Increase (Decrease) in Payables and Accrued Expenses | | |

| 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) |
|----------|--|--|---|
| 53 | Other (provide details in footnote): | | |
| 53.1 | Other (provide details in footnote): | | |
| 53.2 | Notes Receivable from Associated Companies | 4,418,423 | (4,418,423) |
| 57 | Net Cash Provided by (Used in) Investing Activities (Total of lines 34 thru 55) | 381,619 | (12,361,974) |
| 59 | Cash Flows from Financing Activities: | | |
| 60 | Proceeds from Issuance of: | | |
| 61 | Long-Term Debt (b) | | |
| 62 | Preferred Stock | | |
| 63 | Common Stock | | |
| 64 | Other (provide details in footnote): | | |
| 64.1 | Other (provide details in footnote): | | |
| 64.2 | Long Term Issuances Costs | | 3,000 |
| 66 | Net Increase in Short-Term Debt (c) | | |
| 67 | Other (provide details in footnote): | | |
| 67.1 | Other (provide details in footnote): | | |
| 67.2 | Notes Payable to Associated Companies - Issued | 2,265,880 | |
| 67.3 | Capital Contributions from Parent | (121,981) | 168,779 |
| 70 | Cash Provided by Outside Sources (Total 61 thru 69) | 2,143,899 | 171,779 |
| 72 | Payments for Retirement of: | | |
| 73 | Long-term Debt (b) | | |
| 74 | Preferred Stock | | |
| 75 | Common Stock | | |
| 76 | Other (provide details in footnote): | | |
| 76.1 | Other (provide details in footnote): | | |
| 76.2 | Notes Payable to Associated Companies - Retired | | (897,136) |
| 78 | Net Decrease in Short-Term Debt (c) | | |
| 80 | Dividends on Preferred Stock | | |
| 81 | Dividends on Common Stock | (17,500,000) | |
| 83 | Net Cash Provided by (Used in) Financing Activities (Total of lines 70 thru 81) | (15,356,101) | (725,357) |
| 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) | | |
| 88 | Cash and Cash Equivalents at Beginning of Period | | |
| 90 | Cash and Cash Equivalents at End of Period | | |

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| | | | |
|--|---|-------------------------------|---|
| Name of Respondent: AEP Kentucky Transmission Company, Inc. | This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report: 04/08/2024 | Year/Period of Report End of: 2023/ Q4 |
| FOOTNOTE DATA | | | |

(a) Concept: NetIncomeLoss

| | \$ in '000 |
|--|--------------|
| Net Income for the Year per Page 117 | 7,281 |
| Federal Income Taxes | 2,010 |
| State Income Taxes | 127 |
| Pre-Tax Book Income | 9,418 |
| Excess Tax Vs Book Depreciation | (4,734) |
| AFUDC/Interest Capitalized | 33 |
| Removal Costs | (33) |
| Provision for Possible Revenue Refund | 1,677 |
| Book Deferrals | 114 |
| Other | 53 |
| Taxable Income before State Taxes | 6,528 |
| State & Local Current Tax | 200 |
| Federal Taxable Income | 6,328 |
| FIT on Current Year Taxable Income | 1,329 |
| Adjustment due to System Consolidation (a) | — |
| NOL Deferred Tax Asset | — |
| Tax Credits | — |
| Audit Settlement Adjustments | — |
| Alt Min | — |
| Tax Provision Adjustments | — |
| Estimated Tax Currently Payable (b) | 1,329 |
| Adjustments of Prior Year's Accruals | (50) |
| Tax Expense for R/C of Net Operating Loss (Prior Yr) | — |
| Estimated Current Federal Income Taxes | 1,279 |

Foot Notes:
(a) Represents the allocation of estimated current year net operating tax income of American Electric Power Company, Inc.
(b) The Company joins in the filing of a consolidated Federal income tax return with its affiliated companies in the AEP system.
The allocation of the AEP System's consolidated Federal income tax to the System companies allocates the benefit of the current tax losses to the System companies giving rise to them in determining their current tax expense. The tax loss of the System parent company, American Electric Power Company, Inc. is allocated to its subsidiaries with taxable income. With exception of the loss of the parent company, the method of allocation approximates a separate return result for each company in the consolidating group.

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 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.

(b) Concept: OtherAdjustmentsToCashFlowsFromOperatingActivities

| | 2023 Cash Flow Incr / (Decr) | 2022 Cash Flow Incr / (Decr) |
|--|------------------------------------|------------------------------------|
| Utility Plant, Net | (32,830) | (12,796) |
| Prepayments | (9,145) | 9,205 |
| Unamortized Debt Expense | 27,713 | 27,713 |
| Other Deferred Debits, Net | (38,381) | (593,500) |
| Unamortized Discount/Premium on Long-Term Debt | 5,719 | 2,719 |
| Accumulated Provisions - Misc | (21,178) | 485,721 |
| Current and Accrued Liabilities, Net | 8,053 | (135,547) |
| Other Deferred Credits, Net | 2,190,981 | 350,494 |
| Total | \$ 2,130,932 | \$ 134,009 |

| | | | |
|--|---|-------------------------------|---|
| Name of Respondent: AEP Kentucky Transmission Company, Inc. | This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report: 04/08/2024 | Year/Period of Report End of: 2023/ Q4 |
|--|---|-------------------------------|---|

NOTES TO FINANCIAL STATEMENTS

- 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.
- 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.
- 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.
- 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.
- Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.
- 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.
- 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.
- 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.
- 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
- Organization and Summary of Significant Accounting Policies
 - New Accounting Standards
 - Rate Matters
 - Effects of Regulation
 - Commitments, Guarantees and Contingencies
 - Fair Value Measurements
 - Income Taxes
 - Financing Activities
 - Related Party Transactions
 - Transmission Property
 - 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 |
|---------------------------------|--|
| 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 East Transmission Companies | APTCo, IMTCo, KTCo, OHTCo and WVTCo. |
| AEP System | American Electric Power System, an electric system, owned and operated by AEP subsidiaries. |
| AEP Transmission Holdco | AEP Transmission Holding Company, LLC, a wholly-owned subsidiary of AEP. |
| AEPSC | American Electric Power Service Corporation, an AEP service subsidiary providing management and professional services to AEP and its subsidiaries. |
| AEPTCo | AEP Transmission Company, LLC, and its consolidated State Transcos, a subsidiary of AEP Transmission Holdco. |
| APTCo | AEP Appalachian Transmission Company, Inc., a wholly-owned AEPTCo transmission subsidiary. |
| ARAM | Average Rate Assumption Method, an IRS approved method used to calculate the reversal of Excess ADIT for ratemaking purposes. |
| ATTRR | Annual Transmission Revenue Requirement. |
| Excess ADIT | Excess accumulated deferred income taxes. |
| FASB | Financial Accounting Standards Board. |
| FERC | Federal Energy Regulatory Commission. |
| IMTCo | AEP Indiana Michigan Transmission Company, Inc., a wholly-owned AEPTCo transmission subsidiary. |
| IRS | Internal Revenue Service. |
| KPCo | Kentucky Power Company, an AEP electric utility subsidiary. |
| KPSC | Kentucky Public Service Commission. |
| KTCo | AEP Kentucky Transmission Company, Inc., a wholly-owned AEPTCo transmission subsidiary. |
| NOL | Net Operating Loss. |
| OATT | Open Access Transmission Tariff. |
| OHTCo | AEP Ohio Transmission Company, Inc., a wholly-owned AEPTCo transmission subsidiary. |
| OKTCo | AEP Oklahoma Transmission Company, Inc., a wholly-owned AEPTCo transmission subsidiary. |
| Parent | American Electric Power Company, Inc., the equity owner of AEP subsidiaries within the AEP consolidation. |
| PJM | Pennsylvania - New Jersey - Maryland regional transmission organization. |
| ROE | Return on equity. |
| RTO | Regional Transmission Organization, responsible for moving electricity over large interstate areas. |
| SPP | Southwest Power Pool. |
| State Transcos | Wholly-owned AEPTCo transmission subsidiaries; APTCo, IMTCo, KTCo, OHTCo, OKTCo, SWTCo and WVTCo. |
| Term | Meaning |
| SWTCo | AEP Southwestern Transmission Company, Inc., a wholly-owned AEPTCo transmission 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. |
| Utility Money Pool | Centralized funding mechanism AEP uses to meet the short-term cash requirements of certain utility subsidiaries. |
| WVTCo | AEP West Virginia Transmission Company, Inc., a wholly-owned AEPTCo transmission subsidiary. |

1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

ORGANIZATION

KTCO builds, owns and operates transmission facilities in Kentucky. KTCO is a member of PJM. AEPTCo owns all of KTCO's outstanding equity. Currently, all of KTCO's capital needs are provided by AEPTCo and the Utility Money Pool. AEPSC and other AEP subsidiaries provide services to KTCO through service agreements. KTCO does not have employees.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Rates and Service Regulation

KTCO's rates are regulated by the FERC. Historically, the FERC formula rates for KTCO were established each July based on prior calendar year's financial activity and projected plant balances. Effective January 1, 2017, KTCO implemented the modified PJM OATT formula rate calculation which establishes the annual FERC formula rates on a calendar year basis using the projected calendar year's financial activity and projected plant balances. Refer to Note 3 for additional information. The FERC also regulates KTCO's, AEPSC's and AEPTCo's affiliated transactions, including AEPSC's and AEPTCo's billings 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 KTCO, the acquisition or sale of certain utility assets and mergers with another electric utility or holding company. The FERC is permitted to review and audit the relevant books and records of KTCO.

Basis of Accounting

KTCO's accounting is subject to the requirements of the KPSC and 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 non-ARO asset removal costs as accumulated depreciation rather than regulatory liabilities.
- 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 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 debt issuance costs as noncurrent assets instead of noncurrent liabilities.
- The classification of interest on regulated finance leases as Operating Expense instead of Other Income (Expense).
- The classification of certain expenses in operating income rather than operating expenses.
- The classification of cloud computing implementation costs as Utility Plant rather than as a noncurrent asset.

Accounting for the Effects of Cost-Based Regulation

As a rate-regulated entity, KTCO'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. Under KTCO's formula rate mechanism and in accordance with accounting guidance for "Regulated Operations," KTCO 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, 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

For the Twelve Months Ended December 31,

Cash Was Paid for:

Interest (Net of Capitalized Amounts)

Income Taxes (Net of Refunds)

As of December 31,

Construction Expenditures Included in Current and Accrued Liabilities

| | 2023 | | 2022 |
|--|----------------|-------|----------|
| | (in thousands) | | |
| | \$ | 2,419 | \$ 2,288 |
| | | 1,187 | 1,647 |
| | | 148 | 404 |

Accounts Receivable

Accounts receivable primarily includes receivables from PJM based on the monthly allocation of the tariff rates that were authorized by FERC order and receivables for sales to miscellaneous customers.

Transmission Property

Transmission property is stated at original cost. Additions, major replacements and betterments are added to the property accounts. Under the group composite method of depreciation, continuous interim routine replacements of items such as poles, transformers, 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 salvage received. These rates and the related lives are subject to periodic review. Removal costs are charged to accumulated depreciation. The costs of labor, materials and overhead incurred to operate and maintain the transmission property is included in operation 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, the cost of that asset shall be removed from plant-in-service or CWIP and charged to expense.

The fair value of an asset or investment is the amount at which that asset or investment 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 or investments 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)

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 transmission property.

Valuation of Nonderivative Financial Instruments

The book values of Notes Receivable from Associated Companies, Notes Payable to 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. Where observable inputs are available for substantially the full term of the asset or liability, the instrument is categorized in Level 2.

Revenue Recognition

Regulatory Accounting

KTCO's financial statements reflect the actions of regulators that can result in the recognition of revenues and expenses in different time periods than enterprises that are not rate-regulated. Regulatory assets (deferred expenses or alternative revenues recognized in accordance with the guidance for "Regulated Operations") and regulatory liabilities (deferred revenue reductions or refunds) are recorded to reflect the economic effects of regulation in the same accounting period by matching expenses with their recovery through regulated revenues and by matching revenue with its passage to customers in cost-based regulated rates.

When regulatory assets are probable of recovery through regulated rates, KTCO records them as assets on its balance sheets. KTCO tests for probability of recovery at each balance sheet date or whenever new events occur. Examples of new events include the issuance of a FERC order or passage of new legislation. If it is determined that recovery of a regulatory asset is no longer probable, that regulatory asset is derecognized as a charge against income.

Transmission Revenue Accounting

Pursuant to an order approved by the FERC, the AEP East Transmission Companies are included in the OATT administered by PJM. The FERC order implemented an ATRR for each of the AEP East Transmission Companies. Under this requirement, AEPSC, on behalf of the AEP East Transmission Companies, makes annual filings in order to recover prudently incurred costs and an allowed return on plant in service. An annual formula rate filing is made for each calendar year using projected costs, which is used to determine the billings to PJM ratepayers. The annual rate filing is compared to actual costs with any over- or under-recovery being true-up with interest and recovered in a future year's rates. These annual true-ups meet the definition of alternative revenues in accordance with the accounting guidance for "Regulated Operations". An estimated annual true-up is recorded by KTCO in the fourth quarter of each calendar year and a final annual true-up is recognized by KTCO in the second quarter of each calendar year following the filing of annual FERC reports. Any portion of the true-ups applicable to an affiliated company is recorded as Accounts Receivable from Associated Companies or Accounts Payable to Associated Companies on the balance sheets. Any portion of the true-ups applicable to third parties is recorded as Other Regulatory Assets or Other Regulatory Liabilities on the balance sheets.

Income Taxes

KTCO 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.

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

Long-term Debt

Debt discount or premium 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. The net amortization expense is included in Amortization of Debt Discount and Expense.

Subsequent Events

Management has evaluated the impact of events occurring after December 31, 2023 through February 26, 2024, the date that AEP's Form 10-K was issued, and has updated such evaluation for disclosure purposes through April 8, 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 KTCO's business. The following standard will impact KTCO'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

KTCO is involved in rate and regulatory proceedings at the FERC and the KPSC. This note discusses rate matters and related regulatory proceedings that could have a material effect on KTCO's results of operations, financial position and cash flows.

Formula Rate

The AEP East Transmission Companies, including KTCO, submit an annual filing with the FERC and PJM which establishes their projected transmission revenue requirement (PTRR). The new rates become effective at the beginning of the year and are subject to refund and true-up.

KTCO's 2022 PTRR was \$21 million. KTCO refunded \$743 thousand, including carrying charges, of 2020 over-recovered revenues in 2022. In 2022, KTCO had an under-recovery of revenues totaling \$783 thousand, including carrying charges that were subject to true-up. The 2022 true-up of revenues was incorporated in the 2024 PTRR discussed below.

KTCO's 2023 PTRR was \$21 million plus an additional \$1 million of 2021 under-recovered revenues. The 2023 true-up of revenues will be incorporated in the 2025 PTRR.

KTCO's 2024 PTRR is \$21.4 million plus an additional \$783 thousand of 2022 under-recovered revenues. The 2024 true-up of revenues will be incorporated in the 2026 PTRR.

FERC 2021 PJM Transmission Formula Rate Challenge

KTCO and other AEP subsidiaries transitioned to stand-alone treatment of NOLCs in its PJM transmission formula rates beginning with the 2022 projected transmission revenue requirements and 2021 true-up to actual transmission revenue requirements and provided notice of this change in informational filings made with the FERC. Stand-alone treatment of the NOLCs for transmission formula rates increased the annual revenue requirements for years 2023, 2022 and 2021 by \$881 thousand, \$865 thousand and \$977 thousand, respectively.

In March 2023, certain joint customers submitted a complaint and a formal challenge at the FERC related to the 2022 Annual Update of the 2021 Transmission Formula Rates of the AEP transmission owning subsidiaries within PJM. This challenge primarily relates to stand-alone treatment of NOLCs in the transmission formula rates of the AEP transmission owning subsidiaries. AEPSC, on behalf of the AEP transmission owning subsidiaries within PJM, filed answers to the joint formal challenge and complaint with the FERC in the second quarter of 2023.

In January 2024, the FERC issued an order, granting the joint customers' challenges related to stand-alone treatment of NOLCs in the 2021 Transmission Formula Rates of the AEP transmission owning subsidiaries within PJM. The FERC directed the AEP transmission owning subsidiaries within PJM to provide refunds with interest on all amounts collected for the 2021 rate year, and for such refunds to be reflected in the annual update for the next rate year. In February 2024, AEPSC on behalf of the AEP transmission owning subsidiaries within PJM filed a request with the FERC that it grant rehearing and reverse findings in its January 2024 order or establish a hearing procedure to address outstanding factual issues. In March 2024, the FERC denied AEPSC's requests for rehearing of the January 2024 orders by operation of law and stated it may address the requests for rehearing in future orders.

As a result of the January 2024 FERC order, KTCO's 2022 and 2023 income statements cumulatively reflect a provision for refund for the probable refund of all NOLC revenues included in transmission formula rates for years 2023, 2022 and 2021. The probable refunds to affiliated and nonaffiliated customers are reflected as Accumulated Provision for Rate Refunds on the balance sheet. The FERC directed cash refunds with interest related to the 2021 rate year to occur through the annual update for the next rate year, which will be invoiced by PJM primarily in 2025. KTCO has not yet been directed to make cash refunds related to the 2022 or 2023 rate years.

The FERC's January 2024 order reduced KTCO's 2023 pretax net income by approximately \$1.7 million.

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 Not Earning a Return</u> | | | |
| Income Tax Assets | \$ 2,336 | \$ 1,885 | (a) |
| PJM Annual Formula Rate True-Up | 232 | 347 | 2 years |
| Total Regulatory Assets Currently Not Earning a Return | 2,568 | 2,232 | |
| Total Regulatory Assets Approved for Recovery | 2,568 | 2,232 | |
| Total FERC Account 182.3 Regulatory Assets | \$ 2,568 | \$ 2,232 | |

| Regulatory Liabilities: | December 31, | | Remaining Refund Period |
|---|-----------------|-----------------|-------------------------|
| | 2023 | 2022 | |
| (in thousands) | | | |
| Regulatory liabilities approved for payment: | | | |
| <u>Regulatory Liabilities Currently Paying a Return</u> | | | |
| Income Tax Liabilities (b) | \$ 7,455 | \$ 7,437 | (c) |
| Total Regulatory Liabilities Currently Paying a Return | 7,455 | 7,437 | |
| Total Regulatory Liabilities Approved for Payment | 7,455 | 7,437 | |
| Total FERC Account 254 Regulatory Liabilities | \$ 7,455 | \$ 7,437 | |

(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.

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

(c) 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. Excess ADIT that is not Subject to Rate Normalization Requirements were \$82 thousand and \$102 thousand for the years ended December 31, 2023 and 2022, respectively. The remaining balance of Excess ADIT that is Not Subject to Normalization Requirements as of December 31, 2023 is to be refunded over 5 years.

5. COMMITMENTS, GUARANTEES AND CONTINGENCIES

KTCO is subject to certain claims and legal actions arising in its ordinary course of business. In addition, KTCO'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 cannot be predicted. KTCO 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, KTCO 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

KTCO has construction commitments to support its operations and investments. In managing the overall construction program and in the normal course of business, AEPSC provides project development services and KTCO contractually commits to third-party construction vendors for certain material purchases and other construction services. KTCO purchases materials, supplies, services and property, plant and equipment under contract as part of its normal course of business. Certain supply contracts contain penalty provisions for early termination.

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

GUARANTEES

Indemnifications

KTCO enters into certain types of contracts which require indemnifications. Typically these contracts include, but are not limited to, 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. As of December 31, 2023, there were no material liabilities recorded for any indemnifications.

CONTINGENCIES

Insurance and Potential Losses

KTCO maintains property insurance coverage normal and customary for an electric utility, subject to various deductibles. Insurance includes coverage for all risks of physical loss or damage to KTCO property, subject to insurance policy conditions and exclusions. Covered property generally includes substations, facilities and inventories. Excluded property generally includes transmission lines, poles and towers. KTCO's insurance program also generally provides coverage against loss arising from certain claims made by third parties in excess of retentions absorbed by KTCO. Coverage is generally provided by a combination of 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. 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.

6. FAIR VALUE MEASUREMENTS

Fair Value Measurements of Long-term Debt

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 value and fair value of Long-term Debt are summarized in the following table:

| | December 31, 2023 | | December 31, 2022 | |
|-----------------------|-------------------|------------|-------------------|------------|
| | Book Value | Fair Value | Book Value | Fair Value |
| | (in thousands) | | | |
| Long-term Debt | \$ 63,829 | \$ 55,155 | \$ 63,823 | \$ 52,819 |

7. INCOME TAXES

Income Tax Expense

The details of KTCO's income taxes as reported are as follows:

| | Years Ended December 31, | |
|--|--------------------------|-----------------|
| | 2023 | 2022 |
| | (in thousands) | |
| Charged to Operating Expenses, Net: | | |
| Current | \$ 1,291 | \$ 2,024 |
| Deferred | 775 | 621 |
| Total | 2,066 | 2,645 |
| Charged (Credited) to Non-Operating Income, Net: | | |
| Current | 64 | (44) |
| Deferred | 6 | 7 |
| Total | 70 | (37) |
| Total Income Taxes | \$ 2,136 | \$ 2,608 |

The following is a reconciliation of the difference between the amount of federal income taxes computed by multiplying book income before income taxes by the federal statutory tax rate and the amount of income taxes reported:

| | Years Ended December 31, | |
|---|--------------------------|------------------|
| | 2023 | 2022 |
| | (in thousands) | |
| Net Income | \$ 7,281 | \$ 8,906 |
| Income Tax Expense | 2,136 | 2,608 |
| Pretax Income | \$ 9,417 | \$ 11,514 |
| Income Taxes on Pretax Income at Statutory Rate (21%) | \$ 1,978 | \$ 2,418 |
| Increase (Decrease) in Income Taxes Resulting from the Following Items: | | |
| State and Local Income Taxes, Net | 100 | 240 |
| Allowance for Funds Used During Construction | 13 | (87) |
| Depreciation | 32 | 30 |
| Tax Reform Excess ADIT Reversal | 13 | 13 |
| Other | — | (6) |
| Income Tax Expense | \$ 2,136 | \$ 2,608 |
| Effective Income Tax Rate | 22.7 % | 22.7 % |

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

| | December 31, | |
|--|--------------------|--------------------|
| | 2023 | 2022 |
| | (in thousands) | |
| Deferred Tax Assets | \$ 2,971 | \$ 2,517 |
| Deferred Tax Liabilities | (20,280) | (18,611) |
| Net Deferred Tax Liabilities | \$ (17,309) | \$ (16,094) |
| Property Related Temporary Differences | \$ (16,226) | \$ (16,065) |
| Amounts Due to Customers for Future Income Taxes | 1,859 | 1,855 |
| Deferred State Income Taxes | (3,106) | (2,588) |
| All Other, Net | 164 | 704 |
| Net Deferred Tax Liabilities | \$ (17,309) | \$ (16,094) |

Federal and State Income Tax Audit Status

The statute of limitations for the IRS to examine KTCO and other AEP subsidiaries originally filed federal return has expired for tax years 2016 and earlier. KTCO 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 net operating loss carryback to 2015 that originated in the 2017 return. KTCO and other AEP subsidiaries have received and agreed to immaterial IRS proposed adjustments on the 2017 tax return. The IRS exam is complete, and KTCO 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.

8. FINANCING ACTIVITIES

Long-term Debt

The following table details Long-term Debt outstanding as follows:

| Type of Debt | Maturity | Weighted Average Interest Rate as of December 31, 2023 | Interest Rate Ranges as of December 31, | | Outstanding as of December 31, | |
|-----------------------------|-------------|---|--|---------------|-----------------------------------|------------------|
| | | | 2023 | 2022 | 2023 | 2022 |
| Notes Payable - Affiliated | 2025 - 2050 | 3.72% | 3.10% - 4.05% | 3.10% - 4.05% | \$ 64,000 | \$ 64,000 |
| Unamortized Discount, Net | | | | | (171) | (177) |
| Total Long-term Debt | | | | | \$ 63,829 | \$ 63,823 |

Long-term Debt outstanding as of December 31, 2023 is payable as follows:

| | (in thousands) |
|-----------------------------|------------------|
| 2024 | \$ — |
| 2025 | 7,000 |
| 2026 | 7,000 |
| 2027 | — |
| 2028 | — |
| After 2028 | 50,000 |
| Principal Amount | 64,000 |
| Unamortized Discount, Net | (171) |
| Total Long-term Debt | \$ 63,829 |

Dividend Restrictions

KTCO pays dividends to AEPTCo provided funds are legally available. Various financing arrangements and regulatory requirements may impose certain restrictions on the ability of KTCO to transfer funds to AEPTCo in the form of dividends.

All of the dividends declared by KTCO are subject to a Federal Power Act restriction that prohibits the payment of dividends out of capital accounts without regulatory approval; payment of dividends is allowed out of retained earnings only.

The most restrictive dividend limitation for KTCO is through the Federal Power Act restriction. As of December 31, 2023, the maximum amount of restricted net assets of KTCO that may not be distributed to the AEPTCo in the form of a loan, advance or dividend was \$48.8 million.

Corporate Borrowing Program

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.

KTCO's amounts of outstanding loans to (borrowings from) the Utility Money Pool as of December 31, 2023 and 2022 are included in Notes Receivable from Associated Companies and Notes Payable to Associated Companies, respectively, on the balance sheets. KTCO's money pool activity and its 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 | | Loans to (Borrowings from) the Utility Money Pool | Authorized Short-term Borrowing Limit |
|-----------------------------|--|-----------|---|----------|--|-----------|--|----|--|--|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | | |
| | (in thousands) | | | | | | | | | |
| 2023 | \$ 4,787 | \$ 10,885 | \$ 3,633 | \$ 5,189 | \$ (2,266) | \$ 75,000 | | | | |
| 2022 | 2,159 | 5,708 | 1,118 | 2,341 | 4,418 | 75,000 | | | | |

Maximum, minimum and average interest rates for funds borrowed from and loaned to the Utility Money Pool were as follows:

| 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 | 5.79% | 5.72% | 5.81% | 4.66% | 5.76% | 5.52% |
| 2022 | 1.13% | 0.10% | 5.28% | 0.62% | 0.53% | 3.45% |

Interest expense and interest income related to the direct financing relationship to the Utility Money Pool are included in Interest on Debt to Associated Companies and Interest and Dividend Income, respectively, on KTCO's statements of income. For amounts borrowed from and advanced to the Utility Money Pool, KTCO 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 | \$ 18 | \$ 1 |
| Interest Income | 265 | 64 |

9. RELATED PARTY TRANSACTIONS

For other related party transactions, also see "Corporate Borrowing Program" section of Note 8.

Affiliated Transmission Revenues

For the years ended December 31, 2023 and 2022, subsidiaries of AEP that are load serving entities within the PJM region incurred \$15.7 million and \$17.9 million, respectively, in PJM transmission services related to KTCO that were billed to them in accordance with the OATT and Transmission Agreement. For the year ended December 31, 2023, KTCO derived other revenue of \$214 thousand. KTCO recorded these affiliated revenues in Operating Revenues.

Services Provided by AEP Subsidiaries

AEPSC provides certain managerial and professional services to AEP's subsidiaries. The costs of the services are based on a direct charge or on a prorated basis and billed to the AEP subsidiary companies at AEPSC's cost. AEPSC and its billings are subject to regulation by the FERC.

Other AEP subsidiaries perform certain transmission services for each other when necessary or practical. The costs of these services are billed on a direct-charge basis, whenever possible, or on reasonable basis of proration for services that benefit multiple companies. The billings for services are made at cost and included no compensation for the use of equity capital.

KTCO's net billings from AEP's subsidiaries were as follows:

| Billing Company | Years Ended December 31, | |
|-----------------|--------------------------|----------|
| | 2023 | 2022 |
| | (in thousands) | |
| AEPSC | \$ 2,106 | \$ 2,424 |
| KPCo | 499 | 707 |
| All other | 17 | 126 |

Joint License Agreement

In February 2011, KTCO and KPCo entered into a 50-year joint license agreement allowing either party to occupy the granting party's facilities or real property. After the expiration of the agreement, the term shall automatically renew for successive one-year terms unless either party provides notice. The joint license billing provides compensation to the granting party for the cost of carrying assets, including depreciation expense, property taxes, interest expense, ROE and income taxes. KTCO recorded costs of \$459 thousand and \$575 thousand in Operation Expenses for the years ended December 31, 2023 and 2022, respectively.

10. TRANSMISSION PROPERTY

Depreciation

KTCO provides for depreciation of transmission property on a straight-line basis over the estimated useful lives of property. KTCO's composite depreciation rates were as follows:

| | 2023 | 2022 |
|-----------------------|--------|--------|
| Transmission Property | 2.26 % | 2.22 % |

Asset Retirement Obligations (ARO)

KTCO has identified, but not recognized, ARO liabilities related to electric transmission assets, as a result of certain easements on property on which assets are owned. Generally, such easements are perpetual and require only the retirement and removal of assets upon the cessation of the property's use. The retirement obligation is not estimable for such easements since KTCO plans to use its facilities indefinitely. The retirement obligation would only be recognized if and when KTCO abandons or ceases the use of specific easements, which is not expected.

11. REVENUE FROM CONTRACTS WITH CUSTOMERS

Disaggregated Revenues from Contracts with Customers

KTCO's statements of income represent revenues from contracts with customers by type of revenue. KTCO had \$(290) thousand and \$2 million of alternative revenues for the years ended December 31, 2023 and 2022, respectively.

Performance Obligations

KTCO 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. KTCO 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 KTCO are summarized as follows:

Wholesale Revenues - Transmission

KTCO has performance obligations to transmit electricity to wholesale customers through assets owned and operated by KTCO and other AEP subsidiaries. The performance obligation of KTCO to provide transmission services in each RTO is partially fixed for a period of one year or less. Payments from PJM for transmission services are typically received within one week from the issuance of the invoice, which is issued weekly.

KTCO collects revenues through transmission formula rates charged to affiliates and nonaffiliates. The FERC-approved rates establish the ATRR and transmission service rates for transmission owners. The formula rates establish rates for a one year period and also include a true-up calculation for the prior year's billings, allowing for over/under-recovery of the transmission owner's ATRR. The annual true-ups meet the definition of alternative revenues in accordance with the accounting guidance for "Regulated Operations."

Contract Assets and Liabilities

Contract assets are recognized when KTCO 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. KTCO did not have any material contract assets as of December 31, 2023 and 2022.

When KTCO 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 sheets 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. KTCO did not have any material contract liabilities as of December 31, 2023 and 2022.

Accounts Receivable from Contracts with Customers

Accounts receivable from contracts with customers are presented on KTCO's balance sheets within the Customer Accounts Receivable line item. KTCO'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 were not material as of December 31, 2023 and 2022.

The amount of affiliated accounts receivable from contracts with customers included in Accounts Receivable from Associated Companies on KTCO's balance sheets were \$1.5 million and \$1.4 million, respectively, as of December 31, 2023 and 2022.

Contract Costs

Contract costs to obtain or fulfill a contract for KTCO 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 assets and deferred debits on the 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 Operation Expenses on the statements of income. KTCO did not have material contract costs as of December 31, 2023 and 2022.

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|--|---|-------------------------------|---|
| Name of Respondent: AEP Kentucky Transmission Company, Inc. | This report is: (1) <input checked="" type="checkbox"/> An Original | Date of Report: 04/08/2024 | 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) | | | | | | | | 8,906,319 | 8,906,319 |
| 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) | | | | | | | | 7,280,804 | 7,280,804 |
| 10 | Balance of Account 219 at End of Current Quarter/Year | | | | | | | | | |

Page 122 (a)(b)

| | | | |
|--|---|-------------------------------|---|
| Name of Respondent: AEP Kentucky Transmission Company, Inc. | This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report: 04/08/2024 | Year/Period of Report End of: 2023/ Q4 |
| FOOTNOTE DATA | | | |

(a) Concept: NetIncomeLoss

| | \$ in '000 |
|--|--------------|
| Net Income for the Year per Page 117 | 7,281 |
| Federal Income Taxes | 2,010 |
| State Income Taxes | 127 |
| Pre-Tax Book Income | 9,418 |
| Excess Tax Vs Book Depreciation | (4,734) |
| AFUDC/Interest Capitalized | 33 |
| Removal Costs | (33) |
| Provision for Possible Revenue Refund | 1,677 |
| Book Deferrals | 114 |
| Other | 53 |
| Taxable Income before State Taxes | 6,528 |
| State & Local Current Tax | 200 |
| Federal Taxable Income | 6,328 |
| FIT on Current Year Taxable Income | 1,329 |
| Adjustment due to System Consolidation (a) | — |
| NOL Deferred Tax Asset | — |
| Tax Credits | — |
| Audit Settlement Adjustments | — |
| Alt Min | — |
| Tax Provision Adjustments | — |
| Estimated Tax Currently Payable (b) | 1,329 |
| Adjustments of Prior Year's Accruals | (50) |
| Tax Expense for R/C of Net Operating Loss (Prior Yr) | — |
| Estimated Current Federal Income Taxes | 1,279 |

Foot Notes:

(a) Represents the allocation of estimated current year net operating tax income of American Electric Power Company, Inc.

(b) The Company joins in the filing of a consolidated Federal income tax return with its affiliated companies in the AEP system.

The allocation of the AEP System's consolidated Federal income tax to the System companies allocates the benefit of the current tax losses to the System companies giving rise to them in determining their current tax expense. The tax loss of the System parent company, American Electric Power Company, Inc. is allocated to its subsidiaries with taxable income. With exception of the loss of the parent company, the method of allocation approximates a separate return result for each company in the consolidating group.

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 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.

FERC FORM No. 1 (NEW 06-02)

| | | | |
|--|---|-------------------------------|---|
| Name of Respondent: AEP Kentucky Transmission Company, Inc. | This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report: 04/08/2024 | Year/Period of Report End of: 2023/ Q4 |
|--|---|-------------------------------|---|

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) | 173,546,163 | 173,546,163 | | | | | |
| 4 | Property Under Capital Leases | | | | | | | |
| 5 | Plant Purchased or Sold | | | | | | | |
| 6 | Completed Construction not Classified | 12,000,056 | 12,000,056 | | | | | |
| 7 | Experimental Plant Unclassified | | | | | | | |
| 8 | Total (3 thru 7) | 185,546,219 | 185,546,219 | | | | | |
| 9 | Leased to Others | | | | | | | |
| 10 | Held for Future Use | | | | | | | |
| 11 | Construction Work in Progress | 2,566,981 | 2,566,981 | | | | | |
| 12 | Acquisition Adjustments | | | | | | | |
| 13 | Total Utility Plant (8 thru 12) | 188,113,200 | 188,113,200 | | | | | |
| 14 | Accumulated Provisions for Depreciation, Amortization, & Depletion | 22,107,228 | 22,107,228 | | | | | |
| 15 | Net Utility Plant (13 less 14) | 166,005,972 | 166,005,972 | | | | | |
| 16 | DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION | | | | | | | |
| 17 | In Service: | | | | | | | |
| 18 | Depreciation | 21,136,116 | 21,136,116 | | | | | |
| 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 | 971,112 | 971,112 | | | | | |
| 22 | Total in Service (18 thru 21) | 22,107,228 | 22,107,228 | | | | | |
| 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) | 22,107,228 | 22,107,228 | | | | | |

| | | | |
|--|---|-------------------------------|---|
| Name of Respondent: AEP Kentucky Transmission Company, Inc. | This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report: 04/08/2024 | Year/Period of Report End of: 2023/ Q4 |
|--|---|-------------------------------|---|

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 Kentucky Transmission Company, Inc. | This report is: (1) <input checked="" type="checkbox"/> An Original | Date of Report: 04/08/2024 | 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 | | | | | | |
| 3 | (302) Franchise and Consents | | | | | | |
| 4 | (303) Miscellaneous Intangible Plant | 2,065,532 | 308,696 | 307,852 | | | 2,066,376 |
| 5 | TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4) | 2,065,532 | 308,696 | 307,852 | | | 2,066,376 |
| 6 | 2. PRODUCTION PLANT | | | | | | |
| 7 | A. Steam Production Plant | | | | | | |
| 8 | (310) Land and Land Rights | | | | | | |
| 9 | (311) Structures and Improvements | | | | | | |
| 10 | (312) Boiler Plant Equipment | | | | | | |
| 11 | (313) Engines and Engine-Driven Generators | | | | | | |
| 12 | (314) Turbogenerator Units | | | | | | |
| 13 | (315) Accessory Electric Equipment | | | | | | |
| 14 | (316) Misc. Power Plant Equipment | | | | | | |
| 15 | (317) Asset Retirement Costs for Steam Production | | | | | | |
| 16 | TOTAL Steam Production Plant (Enter Total of lines 8 thru 15) | | | | | | |
| 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) | | | | | | |
| 47 | 3. Transmission Plant | | | | | | |
| 48 | (350) Land and Land Rights | 642,858 | | | | | 642,858 |
| 48.1 | (351) Energy Storage Equipment - Transmission | | | | | | |
| 49 | (352) Structures and Improvements | 4,191,773 | 4,793,107 | | | | 8,984,880 |
| 50 | (353) Station Equipment | 119,053,338 | 439,983 | 9,733 | | | 119,483,588 |
| 51 | (354) Towers and Fixtures | | | | | | |
| 52 | (355) Poles and Fixtures | 101,995 | (1,887) | | | | 100,108 |
| 53 | (356) Overhead Conductors and Devices | 24,683,959 | 836,477 | | | | 25,520,436 |
| 54 | (357) Underground Conduit | 2,821,756 | 59,660 | | | | 2,881,416 |
| 55 | (358) Underground Conductors and Devices | 650,957 | 11,637 | | | | 662,594 |
| 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) | 152,146,636 | 6,138,977 | 9,733 | | | 158,275,880 |
| 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 | | 2,205,736 | | | | 2,205,736 |
| 87 | (390) Structures and Improvements | 20,974,725 | 114,823 | | | | 21,089,548 |
| 88 | (391) Office Furniture and Equipment | 1,119,947 | 13,327 | | | | 1,133,274 |
| 89 | (392) Transportation Equipment | | | | | | |
| 90 | (393) Stores Equipment | | | | | | |

| 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 | | | | | | |
| 92 | (395) Laboratory Equipment | | | | | | |
| 93 | (396) Power Operated Equipment | | | | | | |
| 94 | (397) Communication Equipment | 777,380 | (1,975) | | | | 775,405 |
| 95 | (398) Miscellaneous Equipment | | | | | | |
| 96 | SUBTOTAL (Enter Total of lines 86 thru 95) | 22,872,052 | 2,331,911 | | | | 25,203,963 |
| 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) | 22,872,052 | 2,331,911 | | | | 25,203,963 |
| 100 | TOTAL (Accounts 101 and 106) | 177,084,220 | 8,779,584 | 317,585 | | | 185,546,219 |
| 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) | 177,084,220 | 8,779,584 | 317,585 | | | 185,546,219 |

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| Name of Respondent: AEP Kentucky Transmission Company, Inc. | This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report: 04/08/2024 | 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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| 47 | TOTAL | | | | | |

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| Name of Respondent: AEP Kentucky Transmission Company, Inc. | This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report: 04/08/2024 | 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: | | | |
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| 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) |
|----------|--|--|---|----------------------------|
| 47 | TOTAL | | | |

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|--|---|-------------------------------|---|
| Name of Respondent: AEP Kentucky Transmission Company, Inc. | This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report: 04/08/2024 | 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 | Capital Blanket - KYTCo | 160,817 |
| 2 | Corp Prgrm Billing - AEP KY Tr | 236,873 |
| 3 | KY TRANSCo Pre Eng Parent | 156,442 |
| 4 | KYTC BlntProj Under \$3M | 343,706 |
| 5 | KYTC/NERC Physical Security | 503,836 |
| 6 | Transco/KY/Kentucky TTMP 2021 | 933,633 |
| 7 | Other Minor Projects under \$1,000,000 | 231,674 |
| 43 | Total | 2,566,981 |

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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) |
|--|---|-----------------------|-------------------------------|--|-------------------------------------|
| Section A. Balances and Changes During Year | | | | | |
| 1 | Balance Beginning of Year | 16,699,506 | 16,699,506 | | |
| 2 | Depreciation Provisions for Year, Charged to | | | | |
| 3 | (403) Depreciation Expense | 4,479,174 | 4,479,174 | | |
| 4 | (403.1) Depreciation Expense for Asset Retirement Costs | | | | |
| 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): | | | | |
| 10 | TOTAL Deprec. Prov for Year (Enter Total of lines 3 thru 9) | 4,479,174 | 4,479,174 | | |
| 11 | Net Charges for Plant Retired: | | | | |
| 12 | Book Cost of Plant Retired | (9,733) | (9,733) | | |
| 13 | Cost of Removal | (32,831) | (32,831) | | |
| 14 | Salvage (Credit) | | | | |
| 15 | TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14) | (42,564) | (42,564) | | |
| 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) | 21,136,116 | 21,136,116 | | |
| Section B. Balances at End of Year According to Functional Classification | | | | | |
| 20 | Steam Production | | | | |
| 21 | Nuclear Production | | | | |
| 22 | Hydraulic Production-Conventional | | | | |
| 23 | Hydraulic Production-Pumped Storage | | | | |
| 24 | Other Production | | | | |
| 25 | Transmission | 18,774,211 | 18,774,211 | | |
| 26 | Distribution | | | | |
| 27 | Regional Transmission and Market Operation | | | | |
| 28 | General | 2,361,905 | 2,361,905 | | |
| 29 | TOTAL (Enter Total of lines 20 thru 28) | 21,136,116 | 21,136,116 | | |

FOOTNOTE DATA

(a) Concept: CostOfRemovalOfPlant

Includes \$7,436 of removal cost in retirement work in progress (RWIP).

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

1. Report below investments in Account 123.1, Investments in Subsidiary Companies.
2. 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.
3. Report separately the equity in undistributed subsidiary earnings since acquisition. The TOTAL in column (e) should equal the amount entered for Account 418.1.
4. 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.
5. 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.
6. Report column (f) interest and dividend revenues from investments, including such revenues from securities disposed of during the year.
7. 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).
8. 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) |
|----------|-------------------------------|-------------------|----------------------|---|---|-----------------------|---|--|
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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 | | | | | |
| Page 224-225 | | | | | | | | |

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| Name of Respondent: AEP Kentucky Transmission Company, Inc. | This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report: 04/08/2024 | Year/Period of Report End of: 2023/ Q4 |
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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) | | | |
| 2 | Fuel Stock Expenses Undistributed (Account 152) | | | |
| 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) | | | |
| 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) | | | |
| 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 | | | | |
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| 20 | TOTAL Materials and Supplies | | | |

| | | | |
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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 Kentucky Transmission Company, Inc. | This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report: 04/08/2024 | Year/Period of Report End of: 2023/ Q4 |
|--|---|-------------------------------|---|

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 Kentucky Transmission Company, Inc. | This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report: 04/08/2024 | Year/Period of Report End of: 2023/ Q4 |
|--|---|-------------------------------|---|

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 Kentucky Transmission Company, Inc. | This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report: 04/08/2024 | Year/Period of Report End of: 2023/ Q4 |
|--|---|-------------------------------|---|

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 Kentucky Transmission Company, Inc. | This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report: 04/08/2024 | Year/Period of Report End of: 2023/ Q4 |
|--|---|-------------------------------|---|

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 Kentucky Transmission Company, Inc. | This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report: 04/08/2024 | Year/Period of Report End of: 2023/ Q4 |
|--|---|-------------------------------|---|

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 | 2021 PJM Transmission True-up, Amortization Period: 01/2023 - 12/2023 | 237,958 | | 456 | 237,948 | 10 |
| 2 | 2022 PJM Transmission True-up, Amortization Period: 01/2024 - 12/2024 | 108,431 | 132,957 | 456 | 108,431 | 132,957 |
| 3 | SFAS 109 Deferred FIT | 1,885,371 | 190,117 | 282, 283 | 206,590 | 1,868,898 |
| 4 | SFAS 109 Deferred SIT | | 471,363 | 283 | 4,397 | 466,966 |
| 5 | 2023 PJM Transmission True-up, , Amortization Period: 01/2025 - 12/2025 | | 99,487 | | | 99,487 |
| 44 | TOTAL | 2,231,760 | 893,924 | | 557,366 | 2,568,318 |

| | | | |
|--|---|-------------------------------|---|
| Name of Respondent: AEP Kentucky Transmission Company, Inc. | This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report: 04/08/2024 | Year/Period of Report End of: 2023/ Q4 |
|--|---|-------------------------------|---|

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 | Deferred Property Taxes | 931,168 | 1,044,847 | 408 | 931,167 | 1,044,848 |
| 2 | Unamortized Credit Line FeesAmortized through March 2027 | 124,038 | 29,656 | 431 | 70,620 | 83,074 |
| 3 | S-3 Filing FeesAmortized through April 2024 | 1,150 | | 431 | 864 | 286 |
| 4 | PJM Transmission True-up | 580,944 | 852,516 | 146 | 885,987 | 547,473 |
| 47 | Miscellaneous Work in Progress | | | | | |
| 48 | Deferred Regulatory Comm. Expenses (See pages 350 - 351) | | | | | |
| 49 | TOTAL | 1,637,300 | | | | 1,675,681 |

| | | | |
|--|---|-------------------------------|---|
| Name of Respondent: AEP Kentucky Transmission Company, Inc. | This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report: 04/08/2024 | Year/Period of Report End of: 2023/ Q4 |
|--|---|-------------------------------|---|

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 | ACRS BENEFIT NORMALIZED | 734,553 | 784,943 |
| 3 | PROVS POSS REV REFDS-A/L | 102,219 | 436,795 |
| 4 | State Property Mod - KY | (235,033) | (181,122) |
| 5 | AOFUDC | 104,275 | 107,342 |
| 6 | EXCESS ADFIT 282 - PROTECTED. | 1,854,699 | 1,859,225 |
| 7 | Other | (1,907,731) | (1,993,357) |
| 8 | TOTAL Electric (Enter Total of lines 2 thru 7) | 652,982 | 1,013,826 |
| 9 | Gas | | |
| 15 | Other | | |
| 16 | TOTAL Gas (Enter Total of lines 10 thru 15) | | |
| 17.1 | Other (Specify) | 1,864,275 | 1,957,288 |
| 17 | Other (Specify) | | |
| 18 | TOTAL (Acct 190) (Total of lines 8, 16 and 17) | 2,517,257 | 2,971,114 |

| | | | |
|--|---|-------------------------------|---|
| Name of Respondent: AEP Kentucky Transmission Company, Inc. | This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report: 04/08/2024 | Year/Period of Report End of: 2023/ Q4 |
| FOOTNOTE DATA | | | |

(a) Concept: AccumulatedDeferredIncomeTaxes

| Line 17 Other - Detail | Balance at Beginning of Year | Balance at End of Year |
|---|------------------------------|------------------------|
| Acc Def Income Taxes - Federal - Hdg-CF-Int Rate | — | — |
| Non Utility Items - 190.2 | 9,575 | — |
| SFAS 109-Regulatory Assets - 190.3, 190.4 & 190.6 | 1,854,699 | 1,957,288 |
| SFAS 133 | — | — |
| Accu Def Income Taxes Pension-OCI | — | — |
| Total | 1,864,275 | 1,957,288 |

(b) Concept: AccumulatedDeferredIncomeTaxes

| Line 18 | | |
|---|------------------|--|
| Reconciliation of details applicable to Account 190, Line 18, Columns (b) and (c) : | | |
| Balance at Beginning of Year | 2,517,257 | |
| (Less) Amounts Debited to: | | |
| (a) Account 410.1 | (118,605) | |
| (b) Account 410.2 | (35,632) | |
| (c) 1823/254/219/129/427 | (10,481) | |
| (Plus) Amounts Credited to: | | |
| (a) Account 411.1 | 472,633 | |
| (b) Account 411.2 | 32,873 | |
| (c) 1823/254/219/129/427 | 113,070 | |
| Balance at End of Year | <u>2,971,114</u> | |

| | | | |
|--|---|-------------------------------|---|
| Name of Respondent: AEP Kentucky Transmission Company, Inc. | This report is: (1) <input checked="" type="checkbox"/> An Original | Date of Report: 04/08/2024 | 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 | | | | | | | | | | |
| 3 | | | | | | | | | | |
| 4 | | | | | | | | | | |
| 5 | Total | | | | | | | | | |
| 6 | Preferred Stock (Account 204) | | | | | | | | | |
| 7 | | | | | | | | | | |
| 8 | | | | | | | | | | |
| 9 | | | | | | | | | | |
| 10 | Total | | | | | | | | | |
| 1 | Capital Stock (Accounts 201 and 204) - Data Conversion | | | | | | | | | |
| 2 | | | | | | | | | | |
| 3 | | | | | | | | | | |
| 4 | | | | | | | | | | |
| 5 | Total | | | | | | | | | |

| | | | |
|--|---|-------------------------------|---|
| Name of Respondent: AEP Kentucky Transmission Company, Inc. | This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report: 2024-04-08 | Year/Period of Report End of: 2023/ Q4 |
|--|---|-------------------------------|---|

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 | Donations Received from Stockholders (Account 208) | |
| 2 | Beginning Balance Amount | 48,707,500 |
| 3.1 | Increases (Decreases) from Donations Received from Stockholders | |
| 4 | Ending Balance Amount | 48,707,500 |
| 5 | Reduction in Par or Stated Value of Capital Stock (Account 209) | |
| 6 | Beginning Balance Amount | |
| 7.1 | Increases (Decreases) Due to Reductions in Par or Stated Value of Capital Stock | |
| 8 | Ending Balance Amount | |
| 9 | Gain or Resale or Cancellation of Reacquired Capital Stock (Account 210) | |
| 10 | Beginning Balance Amount | |
| 11.1 | Increases (Decreases) from Gain or Resale or Cancellation of Reacquired Capital Stock | |
| 12 | Ending Balance Amount | |
| 13 | Miscellaneous Paid-In Capital (Account 211) | |
| 14 | Beginning Balance Amount | 168,779 |
| 15.1 | Increases (Decreases) Due to Miscellaneous Paid-In Capital | (121,981) |
| 16 | Ending Balance Amount | 46,798 |
| 17 | Historical Data - Other Paid in Capital | |
| 18 | Beginning Balance Amount | |
| 19.1 | Increases (Decreases) in Other Paid-In Capital | |
| 20 | Ending Balance Amount | |
| 40 | Total | 48,754,298 |

| | | | |
|--|---|-------------------------------|---|
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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 | |

| | | | |
|--|---|-------------------------------|---|
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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 | Senior Notes, Series C, Tranche H, 4.05% | | 4,000,000 | | | | | 11/14/2014 | 11/14/2034 | 11/14/2014 | 11/14/2034 |
| 13 | Senior Notes, Series C, Tranche D, 3.66% | | 5,000,000 | | | | | 03/16/2015 | 03/16/2025 | 03/16/2015 | 03/16/2025 |
| 14 | Senior Notes, Series C, Tranche E, 3.76% | | 2,000,000 | | | | | 06/15/2015 | 06/15/2025 | 06/15/2015 | 06/15/2025 |
| 15 | Senior Notes, Series M 3.65% | | 21,000,000 | | | | | 04/01/2020 | 04/01/2050 | 04/01/2020 | 04/01/2050 |
| 16 | Senior Notes, Series C, Tranche G, 4.01% | | 3,000,000 | | | | | 06/15/2015 | 06/15/2030 | 06/15/2015 | 06/15/2030 |
| 17 | Senior Notes, Series D, Tranche G 3.10% | | 4,000,000 | | | | | 11/21/2016 | 12/21/2026 | 11/21/2016 | 12/21/2026 |
| 18 | Senior Notes, Series E, Tranche G 4.00% | | 12,000,000 | | | | | 11/21/2016 | 12/01/2046 | 11/21/2016 | 12/01/2046 |
| 19 | Senior Notes, Series D 3.10% | | 3,000,000 | | | | | 09/28/2017 | 12/01/2026 | 09/28/2017 | 12/01/2026 |
| 20 | Senior Notes, Series H 3.75% | | 10,000,000 | | | | | 09/28/2017 | 12/01/2047 | 08/28/2017 | 12/01/2047 |
| 21 | Subtotal | | 64,000,000 | | | | | | | | |
| 22 | Other Long Term Debt (Account 224) | | | | | | | | | | |
| 23 | | | | | | | | | | | |
| 24 | | | | | | | | | | | |
| 25 | | | | | | | | | | | |
| 26 | Subtotal | | | | | | | | | | |
| 33 | TOTAL | | 64,000,000 | | | | | | | | |

| 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 | | 162,000 |
| 13 | | 183,000 |
| 14 | | 75,200 |
| 15 | | 766,500 |
| 16 | | 120,300 |
| 17 | | 124,000 |
| 18 | | 480,000 |
| 19 | | 93,000 |
| 20 | | 375,000 |
| 21 | | 2,379,000 |
| 22 | | |
| 23 | | |
| 24 | | |
| 25 | | |
| 26 | | |
| 33 | 64,000,000 | 2,379,000 |
| Page 256-257 Part 2 of 2 | | |

| | | | |
|--|---|-------------------------------|---|
| Name of Respondent: AEP Kentucky Transmission Company, Inc. | This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report: 04/08/2024 | Year/Period of Report End of: 2023/ Q4 |
| FOOTNOTE DATA | | | |

(a) Concept: InterestExpenseOnLongTermDebtIssued
The difference between the total interest on this schedule and the total of account 430 is due to interest on short-term advances from the AEP Money Pool.

| | | | |
|--|---|-------------------------------|---|
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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) | 7,280,804 |
| 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 | 6,327,693 |
| 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 | | |

| | | | |
|--|---|-------------------------------|---|
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| FOOTNOTE DATA | | | |

(a) Concept: NetIncomeLoss

| | \$ in '000 |
|--|--------------|
| Net Income for the Year per Page 117 | 7,281 |
| Federal Income Taxes | 2,010 |
| State Income Taxes | 127 |
| Pre-Tax Book Income | 9,418 |
| Excess Tax Vs Book Depreciation | (4,734) |
| AFUDC/Interest Capitalized | 33 |
| Removal Costs | (33) |
| Provision for Possible Revenue Refund | 1,677 |
| Book Deferrals | 114 |
| Other | 53 |
| Taxable Income before State Taxes | 6,528 |
| State & Local Current Tax | 200 |
| Federal Taxable Income | 6,328 |
| FIT on Current Year Taxable Income | 1,329 |
| Adjustment due to System Consolidation (a) | — |
| NOL Deferred Tax Asset | — |
| Tax Credits | — |
| Audit Settlement Adjustments | — |
| Alt Min | — |
| Tax Provision Adjustments | — |
| Estimated Tax Currently Payable (b) | 1,329 |
| Adjustments of Prior Year's Accruals | (50) |
| Tax Expense for R/C of Net Operating Loss (Prior Yr) | — |
| Estimated Current Federal Income Taxes | 1,279 |

Foot Notes:

(a) Represents the allocation of estimated current year net operating tax income of American Electric Power Company, Inc.

(b) The Company joins in the filing of a consolidated Federal income tax return with its affiliated companies in the AEP system.

The allocation of the AEP System's consolidated Federal income tax to the System companies allocates the benefit of the current tax losses to the System companies giving rise to them in determining their current tax expense. The tax loss of the System parent company, American Electric Power Company, Inc. is allocated to its subsidiaries with taxable income. With exception of the loss of the parent company, the method of allocation approximates a separate return result for each company in the consolidating group.

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 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.

| | | | |
|--|---|-------------------------------|---|
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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 (Include in Account 165) (f) | | | | Taxes Accrued (Account 236) (j) | Prepaid Taxes (Included in Account 165) (k) |
| 1 | Federal Tax | Income Tax | | | 251,873 | | 1,400,016 | 1,308,598 | | 343,291.00 | |
| 2 | Subtotal Federal Tax | | | | 251,873 | | 1,400,016 | 1,308,598 | | 343,291.00 | |
| 3 | Franchise Tax | Franchise Tax | KY | 2017 | 175 | | | | | 175.00 | |
| 4 | Franchise Tax | Franchise Tax | KY | 2019 | 175 | | | | | 175.00 | |
| 5 | Franchise Tax | Franchise Tax | KY | 2020 | 175 | | | | | 175.00 | |
| 6 | Subtotal Franchise Tax | | | | 525 | | | | | 525.00 | |
| 7 | Property Tax | Property Tax | KY | 2019 | 8,445 | | (8,445) | | | | |
| 8 | Property Tax | Property Tax | KY | 2021 | 578,805 | | 131,278 | 710,083 | | | |
| 9 | Property Tax | Property Tax | KY | 2022 | 931,168 | | | | | 931,168.00 | |
| 10 | Property Tax | Property Tax | KY | 2023 | | | 1,044,847 | | | 1,044,847.00 | |
| 11 | Property Tax | Property Tax | TX | 2021 | | | (8,362) | (8,362) | | | |
| 12 | Subtotal Property Tax | | | | 1,518,418 | | 1,159,318 | 701,721 | | 1,976,015 | |
| 13 | Sales & Use Tax | Sales And Use Tax | KY | 2022 | 34 | | 36 | 70 | | | |
| 14 | Sales & Use Tax | Sales And Use Tax | KY | 2023 | | | 2,685 | 2,544 | | 141.00 | |
| 15 | Subtotal Sales And Use Tax | | | | 34 | | 2,721 | 2,614 | | 141.00 | |
| 16 | State Tax | Income Tax | KY | 2016 | (540) | | | | | (540.00) | |
| 17 | State Tax | Income Tax | KY | 2017 | (83,650) | | | | | (83,650.00) | |
| 18 | State Tax | Income Tax | KY | 2018 | (14,518) | | | | | (14,518.00) | |
| 19 | State Tax | Income Tax | KY | 2019 | 152,232 | | | | | 152,232.00 | |
| 20 | State Tax | Income Tax | KY | 2020 | 3,224 | | | | | 3,224.00 | |
| 21 | State Tax | Income Tax | KY | 2021 | 73,715 | | | | | 73,715.00 | |
| 22 | State Tax | Income Tax | KY | 2022 | 178,837 | | | | | 178,837.00 | |
| 23 | State Tax | Income Tax | KY | 2023 | | | 76,034 | | | 76,034.00 | |
| 24 | Subtotal State Tax | | | | 309,300 | | 76,034 | | | 385,334 | |
| 40 | TOTAL | | | | 2,080,150.00 | | 2,638,089.00 | 2,012,933.00 | | 2,705,306.00 | |

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 | 1,227,179 | | | 172,837 |
| 2 | 1,227,179 | | | 172,837 |
| 3 | | | | |
| 4 | | | | |
| 5 | | | | |
| 6 | | | | |
| 7 | (8,445) | | | |
| 8 | 131,278 | | | |
| 9 | 811,068 | | | (811,068) |
| 10 | | | | 1,044,847 |
| 11 | | | | (8,362) |
| 12 | 933,901 | | | 225,417 |
| 13 | | | | 36 |
| 14 | 6,974 | | | (4,289) |
| 15 | 6,974 | | | (4,253) |
| 16 | | | | |
| 17 | | | | |
| 18 | | | | |
| 19 | | | | |
| 20 | | | | |
| 21 | | | | |
| 22 | | | | |
| 23 | 63,327 | | | 12,707 |
| 24 | 63,327 | | | 12,707 |
| 40 | 2,231,381 | | | 406,708 |

| | | | |
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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% | | | | | | | | | |
| 3 | 4% | | | | 411 | | | | | |
| 4 | 7% | | | | 411 | | | | | |
| 5 | 10% | | 411 | | 411 | | | | | |
| 6 | State DITC | | 411 | | 411 | | | | | |
| 7 | 30 | | | | 411 | | | | | |
| 8 | TOTAL Electric (Enter Total of lines 2 thru 7) | | | | | | | | | |
| 9 | Other (List separately and show 3%, 4%, 7%, 10% and TOTAL) | | | | | | | | | |
| 10 | | | | | | | | | | |
| 47 | OTHER TOTAL | | | | | | | | | |
| 48 | GRAND TOTAL | | | | | | | | | |

| | | | |
|--|---|-------------------------------|---|
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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 | NERC Penalty | 26,654 | 242 | 2,736 | | 23,918 |
| 2 | PJM Provision for Refund | 350,494 | 449 | 350,497 | 2,544,215 | 2,544,212 |
| 47 | TOTAL | 377,148 | | 353,233 | 2,544,215 | 2,568,130 |

| | | | |
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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 | | | | | | | | | | |
| 5 | Other | | | | | | | | | | |
| 5.1 | Other (provide details in footnote): | | | | | | | | | | |
| 8 | TOTAL Electric (Enter Total of lines 3 thru 7) | | | | | | | | | | |
| 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 | Other | | | | | | | | | | |
| 16.2 | Other | | | | | | | | | | |
| 17 | TOTAL (Acct 281) (Total of 8, 15 and 16) | | | | | | | | | | |
| 18 | Classification of TOTAL | | | | | | | | | | |
| 19 | Federal Income Tax | | | | | | | | | | |
| 20 | State Income Tax | | | | | | | | | | |
| 21 | Local Income Tax | | | | | | | | | | |

| | | | |
|--|---|-------------------------------|---|
| Name of Respondent: AEP Kentucky Transmission Company, Inc. | This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report: 04/08/2024 | Year/Period of Report End of: 2023/ Q4 |
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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 | 20,095,734 | 1,087,117 | 128,141 | | | | | 190 | | 21,054,710 |
| 3 | Gas | | | | | | | | | | |
| 4 | Other (Specify) | | | | | | | | | | |
| 5 | Total (Total of lines 2 thru 4) | 20,095,734 | 1,087,117 | 128,141 | | | | | | | 21,054,710 |
| 6 | Other | ^{8/} (4,435,116) | | | | 1823/254 | 57,072 | 1823/254 | 72,254 | | (4,419,934) |
| 9 | TOTAL Account 282 (Total of Lines 5 thru 8) | 15,660,618 | 1,087,117 | 128,141 | | | 57,072 | | 72,254 | | 16,634,776 |
| 10 | Classification of TOTAL | | | | | | | | | | |
| 11 | Federal Income Tax | 15,660,618 | 1,087,117 | 128,141 | | | 57,072 | | 72,254 | | 16,634,776 |
| 12 | State Income Tax | | | | | | | | | | |
| 13 | Local Income Tax | | | | | | | | | | |

Page 274-275

| | | | |
|--|---|-------------------------------|---|
| Name of Respondent: AEP Kentucky Transmission Company, Inc. | This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report: 04/08/2024 | Year/Period of Report End of: 2023/ Q4 |
| FOOTNOTE DATA | | | |

| (a) Concept: AccumulatedDeferredIncomeTaxesOtherProperty | | |
|--|---------------------------------|---------------------------|
| | Balance at Beginning of year | Balance at End of year |
| SFAS 109 | (4,435,116.00) | (4,419,934.00) |
| | <hr/> (4,435,116.00) | <hr/> (4,419,934.00) |

| | | | |
|--|---|-------------------------------|---|
| Name of Respondent: AEP Kentucky Transmission Company, Inc. | This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report: 04/08/2024 | Year/Period of Report End of: 2023/ Q4 |
|--|---|-------------------------------|---|

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 | NOL-STATE C/F-DEF STATE TAX AS | (375,313) | 75,070 | | | | | | | | (300,243) |
| 4 | DSIT ENTRY - NORMALIZED | 3,497,870 | 250,097 | 10,144 | | | | | | | 3,737,823 |
| 5 | NOL-STATE C/F-DEF TAX ASSET-L/ | (223,399) | 5,186 | 1,459 | | | | | | | (219,672) |
| 6 | Excess ADIT - Unprotected | (25,619) | 74 | 83,594 | | | | | | | (109,139) |
| 7 | | (1,119,207) | 256,719 | | | | | | | | (862,488) |
| 8 | Other | 458,311 | 146,737 | 466,882 | 1,570 | (1,182) | | | 283 | | 140,918 |
| 9 | TOTAL Electric (Total of lines 3 thru 8) | 2,212,643 | 733,883 | 562,079 | 1,570 | (1,182) | | | | | 2,387,199 |
| 10 | Gas | | | | | | | | | | |
| 11 | | | | | | | | | | | |
| 12 | | | | | | | | | | | |
| 13 | | | | | | | | | | | |
| 14 | | | | | | | | | | | |
| 15 | | | | | | | | | | | |
| 16 | | | | | | | | | | | |
| 17 | TOTAL Gas (Total of lines 11 thru 16) | | | | | | | | | | |
| 18 | TOTAL Other | 737,989 | | | | | 1823/254 | 143,504 | 1823/254 | 663,255 | 1,257,740 |
| 19 | TOTAL (Acct 283) (Enter Total of lines 9, 17 and 18) | 2,950,632 | 733,883 | 562,079 | 1,570 | (1,182) | | 143,504 | | 663,255 | 3,644,939 |
| 20 | Classification of TOTAL | | | | | | | | | | |
| 21 | Federal Income Tax | 362,676 | 67,157 | 435,454 | (4,062) | (394,799) | | 99,366 | | 253,597 | 539,347 |
| 22 | State Income Tax | 2,587,956 | 666,726 | 126,625 | 5,632 | 393,617 | | 44,138 | | 409,658 | 3,105,592 |
| 23 | Local Income Tax | | | | | | | | | | |

NOTES

FOOTNOTE DATA

(a) Concept: AccumulatedDeferredIncomeTaxesOther

| | Balance at Beginning of Year | Balance at End of Year |
|------------------------|------------------------------|------------------------|
| Line 18 Other - Detail | — | 122,749.00 |
| Provision Optimization | — | — |
| SFAS 109 | 737,989.00 | 1,134,991.00 |
| Total | <u>737,989.00</u> | <u>1,257,740.00</u> |

| | | | |
|--|---|-------------------------------|---|
| Name of Respondent: AEP Kentucky Transmission Company, Inc. | This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report: 04/08/2024 | Year/Period of Report End of: 2023/ Q4 |
|--|---|-------------------------------|---|

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 109 Deferred FIT | 7,437,198 | 282,410,411,190 | 84,510 | 102,657 | 7,455,345 |
| 41 | TOTAL | 7,437,198 | | 84,510 | 102,657 | 7,455,345 |

| | | | |
|--|---|-------------------------------|---|
| Name of Respondent: AEP Kentucky Transmission Company, Inc. | This report is: (1) <input checked="" type="checkbox"/> An Original | Date of Report: 04/08/2024 | 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 | | | | | | |
| 12 | TOTAL Sales of Electricity | | | | | | |
| 13 | (Less) (449.1) Provision for Rate Refunds | 2,180,363 | 828,392 | | | | |
| 14 | TOTAL Revenues Before Prov. for Refunds | (2,180,363) | (828,392) | | | | |
| 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 | 220,327 | | | | | |
| 20 | (455) Interdepartmental Rents | | | | | | |
| 21 | (456) Other Electric Revenues | | | | | | |
| 22 | (456.1) Revenues from Transmission of Electricity of Others | 21,673,603 | 22,603,778 | | | | |
| 23 | (457.1) Regional Control Service Revenues | | | | | | |
| 24 | (457.2) Miscellaneous Revenues | | | | | | |
| 25 | Other Miscellaneous Operating Revenues | | | | | | |
| 26 | TOTAL Other Operating Revenues | 21,893,930 | 22,603,778 | | | | |
| 27 | TOTAL Electric Operating Revenues | 19,713,567 | 21,775,386 | | | | |

Line 12, 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 Kentucky Transmission Company, Inc. | This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report: 04/08/2024 | Year/Period of Report End of: 2023/ Q4 |
| FOOTNOTE DATA | | | |

[\(a\)](#) Concept: RevenuesFromTransmissionOfElectricityOfOthers
See Page 328 for Revenue details

| | | | |
|--|---|-------------------------------|---|
| Name of Respondent: AEP Kentucky Transmission Company, Inc. | This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report: 04/08/2024 | Year/Period of Report End of: 2023/ Q4 |
|--|---|-------------------------------|---|

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) |
|----------|----------------------------|---------------------------------|---------------------------------|---------------------------------|----------------------------|
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| 46 | TOTAL | | | | |

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| Name of Respondent: AEP Kentucky Transmission Company, Inc. | This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report: 04/08/2024 | 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) |
|----------|---|--------------|-------------|---------------------------------|-------------------------------|--------------------------|
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| 39 | | | | | | |
| 40 | | | | | | |
| 41 | TOTAL Billed Provision For Rate Refunds | | | | | |
| 42 | TOTAL Unbilled Rev. (See Instr. 6) | | | | | |
| 43 | TOTAL | | 2,180,363 | | | |

| | | | |
|--|---|-------------------------------|---|
| Name of Respondent: AEP Kentucky Transmission Company, Inc. | This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report: 04/08/2024 | Year/Period of Report End of: 2023/ Q4 |
|--|---|-------------------------------|---|

SALES OF ELECTRICITY BY RATE SCHEDULES

1. 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.
2. 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.
3. 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.
4. 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).
5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. 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 | | | | | | |
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| 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 Kentucky Transmission Company, Inc. | This report is: (1) <input checked="" type="checkbox"/> An Original | Date of Report: 04/08/2024 | 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 | | | | | | | | | | | |
| 2 | | | | | | | | | | | |
| 3 | | | | | | | | | | | |
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| 12 | | | | | | | | | | | |
| 13 | | | | | | | | | | | |
| 14 | | | | | | | | | | | |
| 15 | Subtotal - RQ | | | | | | | | | | |
| 16 | Subtotal-Non-RQ | | | | | | | | | | |
| 17 | Total | | | | | | | | | | |

| | | | |
|--|---|-------------------------------|---|
| Name of Respondent: AEP Kentucky Transmission Company, Inc. | This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report: 04/08/2024 | Year/Period of Report End of: 2023/ Q4 |
|--|---|-------------------------------|---|

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 | | |
| 5 | (501) Fuel | | |
| 6 | (502) Steam Expenses | | |
| 7 | (503) Steam from Other Sources | | |
| 8 | (Less) (504) Steam Transferred-Cr. | | |
| 9 | (505) Electric Expenses | | |
| 10 | (506) Miscellaneous Steam Power Expenses | | |
| 11 | (507) Rents | | |
| 12 | (509) Allowances | | |
| 13 | TOTAL Operation (Enter Total of Lines 4 thru 12) | | |
| 14 | Maintenance | | |
| 15 | (510) Maintenance Supervision and Engineering | | |
| 16 | (511) Maintenance of Structures | | |
| 17 | (512) Maintenance of Boiler Plant | | |
| 18 | (513) Maintenance of Electric Plant | | |
| 19 | (514) Maintenance of Miscellaneous Steam Plant | | |
| 20 | TOTAL Maintenance (Enter Total of Lines 15 thru 19) | | |
| 21 | TOTAL Power Production Expenses-Steam Power (Enter Total of Lines 13 & 20) | | |
| 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) (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 | | (5) |
| 67 | TOTAL Operation (Enter Total of Lines 62 thru 67) | | (5) |
| 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) | | (5) |
| 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 | | |
| 78 | (557) Other Expenses | | |
| 79 | TOTAL Other Power Supply Exp (Enter Total of Lines 76 thru 78) | | |
| 80 | TOTAL Power Production Expenses (Total of Lines 21, 41, 59, 74 & 79) | | (5) |
| 81 | 2. TRANSMISSION EXPENSES | | |
| 82 | Operation | | |
| 83 | (560) Operation Supervision and Engineering | 503,054 | 658,668 |
| 85 | (561.1) Load Dispatch-Reliability | | |
| 86 | (561.2) Load Dispatch-Monitor and Operate Transmission System | 81,054 | 82,217 |
| 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 | 15,846 | 15,860 |
| 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 | 58,931 | 55,995 |
| 93.1 | (562.1) Operation of Energy Storage Equipment | | |
| 94 | (563) Overhead Lines Expenses | 5,493 | 5,731 |
| 95 | (564) Underground Lines Expenses | | |
| 96 | (565) Transmission of Electricity by Others | | |
| 97 | (566) Miscellaneous Transmission Expenses | 190,224 | 238,392 |
| 98 | (567) Rents | 458,862 | 574,646 |
| 99 | TOTAL Operation (Enter Total of Lines 83 thru 98) | 1,313,464 | 1,631,509 |

| Line No. | Account (a) | Amount for Current Year (b) | Amount for Previous Year (c) (c) |
|----------|--|-----------------------------|----------------------------------|
| 100 | Maintenance | | |
| 101 | (568) Maintenance Supervision and Engineering | 35 | 254 |
| 102 | (569) Maintenance of Structures | 1,412 | 2,313 |
| 103 | (569.1) Maintenance of Computer Hardware | 2,454 | 1,278 |
| 104 | (569.2) Maintenance of Computer Software | 39,546 | 25,151 |
| 105 | (569.3) Maintenance of Communication Equipment | (55,214) | 90,143 |
| 106 | (569.4) Maintenance of Miscellaneous Regional Transmission Plant | | |
| 107 | (570) Maintenance of Station Equipment | 234,478 | 112,540 |
| 107.1 | (570.1) Maintenance of Energy Storage Equipment | | |
| 108 | (571) Maintenance of Overhead Lines | (683) | 1,117 |
| 109 | (572) Maintenance of Underground Lines | | |
| 110 | (573) Maintenance of Miscellaneous Transmission Plant | 196 | 1,064 |
| 111 | TOTAL Maintenance (Total of Lines 101 thru 110) | 222,224 | 233,860 |
| 112 | TOTAL Transmission Expenses (Total of Lines 99 and 111) | 1,535,687 | 1,865,369 |
| 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) (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 | 262,541 | 328,578 |
| 182 | (921) Office Supplies and Expenses | 15,306 | 16,924 |
| 183 | (Less) (922) Administrative Expenses Transferred-Credit | 7,362 | |
| 184 | (923) Outside Services Employed | 227,611 | 329,963 |
| 185 | (924) Property Insurance | 46,390 | 39,228 |
| 186 | (925) Injuries and Damages | 14,850 | 14,050 |
| 187 | (926) Employee Pensions and Benefits | 156 | 401 |
| 188 | (927) Franchise Requirements | | |
| 189 | (928) Regulatory Commission Expenses | 3,582 | 2,415 |
| 190 | (929) (Less) Duplicate Charges-Cr. | | |
| 191 | (930.1) General Advertising Expenses | 18 | 57 |
| 192 | (930.2) Miscellaneous General Expenses | 7,176 | 9,759 |
| 193 | (931) Rents | 231 | 1,178 |
| 194 | TOTAL Operation (Enter Total of Lines 181 thru 193) | 570,499 | 742,553 |
| 195 | Maintenance | | |
| 196 | (935) Maintenance of General Plant | 57,958 | 43,092 |
| 197 | TOTAL Administrative & General Expenses (Total of Lines 194 and 196) | 628,457 | 785,645 |
| 198 | TOTAL Electric Operation and Maintenance Expenses (Total of Lines 80, 112, 131, 156, 164, 171, 178, and 197) | 2,164,145 | 2,651,009 |

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| | | | |
|--|---|-------------------------------|---|
| Name of Respondent: AEP Kentucky Transmission Company, Inc. | This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report: 04/08/2024 | Year/Period of Report End of: 2023/ Q4 |
|--|---|-------------------------------|---|

PURCHASED POWER (Account 555)

- 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.
- 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.
- 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.
- 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.
- 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.
- 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.
- 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.
- 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.
- 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 | | | | | | | | | | |
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| 10 | | | | | | | | | | |
| 11 | | | | | | | | | | |
| 12 | | | | | | | | | | |
| 13 | | | | | | | | | | |
| 14 | | | | | | | | | | |
| 15 | TOTAL | | | | | | 0 | 0 | 0 | 0 |

COST/SETTLEMENT OF POWER

| Line No. | Demand Charges (\$) (k) | Energy Charges (\$) (l) | Other Charges (\$) (m) | Total (k+l+m) of Settlement (\$) (n) |
|----------|-------------------------|-------------------------|------------------------|--------------------------------------|
| 1 | | | | |
| 2 | | | | |
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| 7 | | | | |
| 8 | | | | |
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| 11 | | | | |
| 12 | | | | |
| 13 | | | | |
| 14 | | | | |
| 15 | | | | |

| | | | |
|--|---|-------------------------------|---|
| Name of Respondent: AEP Kentucky Transmission Company, Inc. | This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report: 04/08/2024 | Year/Period of Report End of: 2023/ Q4 |
|--|---|-------------------------------|---|

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 | PJM | | | FNO | PJM OATT | | | | | |
| 35 | TOTAL | | | | | | | | | |

| REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS | | | | |
|---|-------------------------|-------------------------|------------------------|---------------------------------|
| Line No. | Demand Charges (\$) (k) | Energy Charges (\$) (l) | Other Charges (\$) (m) | Total Revenues (\$) (k+l+m) (n) |
| 1 | | | 21,673,603 | 21,673,603 |
| 35 | | | 21,673,603 | 21,673,603 |
| Page 328-330 Part 2 of 2 | | | | |

| | | | |
|--|---|-------------------------------|---|
| Name of Respondent: AEP Kentucky Transmission Company, Inc. | This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report: 04/08/2024 | Year/Period of Report End of: 2023/ Q4 |
| FOOTNOTE DATA | | | |

(a) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Revenue earned from PJM per the revenue requirement for transmission services filed with FERC

| | | | |
|--|---|-------------------------------|---|
| Name of Respondent: AEP Kentucky Transmission Company, Inc. | This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report: 04/08/2024 | Year/Period of Report End of: 2023/ Q4 |
|--|---|-------------------------------|---|

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) |
|----------|--|-----------------------------------|--|---|----------------------|
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| 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 | | | | | |
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| 49 | | | | | |
| 40 | TOTAL | | | | |

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|--|---|-------------------------------|---|
| Name of Respondent: AEP Kentucky Transmission Company, Inc. | This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report: 04/08/2024 | Year/Period of Report End of: 2023/ Q4 |
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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 | | | | | | | | |
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| | TOTAL | | | | | | | |

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| Name of Respondent: AEP Kentucky Transmission Company, Inc. | This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report: 04/08/2024 | Year/Period of Report End of: 2023/ Q4 |
|--|---|-------------------------------|---|

MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)

| Line No. | Description (a) | Amount (b) |
|----------|---|------------|
| 1 | Industry Association Dues | |
| 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 | Corporate Memberships | 3,231 |
| 7 | Travel Expenses | 1,976 |
| 8 | Trustee Fees | 488 |
| 9 | Miscellaneous Expenses | 1,481 |
| 46 | TOTAL | 7,176 |

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| | (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 | | | 372,249 | | 372,249 |
| 2 | Steam Production Plant | | | | | |
| 3 | Nuclear Production Plant | | | | | |
| 4 | Hydraulic Production Plant- Conventional | | | | | |
| 5 | Hydraulic Production Plant- Pumped Storage | | | | | |
| 6 | Other Production Plant | | | | | |
| 7 | Transmission Plant | 3,562,340 | | | | 3,562,340 |
| 8 | Distribution Plant | | | | | |
| 9 | Regional Transmission and Market Operation | | | | | |
| 10 | General Plant | 916,834 | | | | 916,834 |
| 11 | Common Plant-Electric | | | | | |
| 12 | TOTAL | 4,479,174 | | 372,249 | | 4,851,423 |

B. Basis for Amortization Charges

Section A Line 1 Column D represents amortization of capitalized software development costs over a 5 year life and costs associated with the Oracle strategic partnership which are over a 10 year life.

| Line No. | C. Factors Used in Estimating Depreciation Charges | | | | | | |
|----------|--|---|---------------------------------|---------------------------|-----------------------------------|--------------------------|----------------------------|
| | 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 | TRANSMISSION | | | | | | |
| 13 | 350 (Rights) | (0.035) | | | | | |
| 14 | 352 | 8.971 | | | | | |
| 15 | 353 | 118.95 | | | | | |
| 16 | 353.16 | 0.669 | | | | | |
| 17 | 355 | 0.096 | | | | | |
| 18 | 356 | 4.293 | | | | | |
| 19 | 356.16 | 21.24 | | | | | |
| 20 | 357 | 2.878 | | | | | |
| 21 | 358.16 | 0.658 | | | | | |
| 22 | TOTAL TRANSMISSION | 157.72 | | | | | |
| 23 | GENERAL PLANT | | | | | | |
| 24 | 390 | 21.09 | | | | | |
| 25 | 391 | 1.133 | | | | | |
| 26 | 397 | 0.775 | | | | | |
| 27 | TOTAL GENERAL PLANT | 22.998 | | | | | |
| 28 | DEPRECIABLE SUM | 180.718 | | | | | |

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| FOOTNOTE DATA | | | |

(a) Concept: DepreciablePlantBase
The depreciable plant base is the November 30, 2023 total company depreciable plant.

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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 | FERC 205 Filing | | 382 | 382 | | Electric | 928 | 382 | | | | |
| 2 | FERC Formula Rate Filing | | 3,124 | 3,124 | | Electric | 928 | 3,124 | | | | |
| 3 | Minor items < 25,000 | | 76 | 76 | | Electric | 928 | 76 | | | | |
| 46 | TOTAL | | 3,582 | 3,582 | | | | 3,582 | | | | |

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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 | A(6): Other | 2 items under \$50,000 | 8 | | 566 | 8 | |
| 2 | A(6)g: Other | 1 items under \$50,000 | 51 | | 566 | 51 | |
| 3 | B: Electric, R, D & D Performed Externally | 1 item under \$50,000 | | 72 | 566 | 72 | |
| 4 | B(1): Research Support to the electrical | 6 items under \$50,000 | | 1,749 | 566 | 1,749 | |
| 5 | Research Council or the Electric | | | | | | |
| 6 | Power Research Institute | | | | | | |
| 7 | B(4): Transmission | 1 item under \$50,000 | | 22 | 566 | 22 | |

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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 | Transmission | | | |
| 5 | Regional Market | | | |
| 6 | Distribution | | | |
| 7 | Customer Accounts | | | |
| 8 | Customer Service and Informational | | | |
| 9 | Sales | | | |
| 10 | Administrative and General | | | |
| 11 | TOTAL Operation (Enter Total of lines 3 thru 10) | | | |
| 12 | Maintenance | | | |
| 13 | Production | | | |
| 14 | Transmission | | | |
| 15 | Regional Market | | | |
| 16 | Distribution | | | |
| 17 | Administrative and General | | | |
| 18 | TOTAL Maintenance (Total of lines 13 thru 17) | | | |
| 19 | Total Operation and Maintenance | | | |
| 20 | Production (Enter Total of lines 3 and 13) | | | |
| 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) | | | |
| 28 | TOTAL Oper. and Maint. (Total of lines 20 thru 27) | | | |
| 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) | | | |
| 66 | Utility Plant | | | |
| 67 | Construction (By Utility Departments) | | | |
| 68 | Electric Plant | | | 0 |
| 69 | Gas Plant | | | |
| 70 | Other (provide details in footnote): | | | |
| 71 | TOTAL Construction (Total of lines 68 thru 70) | | | |
| 72 | Plant Removal (By Utility Departments) | | | |
| 73 | Electric Plant | | | |
| 74 | Gas Plant | | | |
| 75 | Other (provide details in footnote): | | | |
| 76 | TOTAL Plant Removal (Total of lines 73 thru 75) | | | |
| 77 | Other Accounts (Specify, provide details in footnote): | | | |
| 78 | Other Accounts (Specify, provide details in footnote): | | | |
| 79 | 152 - Fuel Stock Undistributed | | | |
| 80 | 163 - Stores Expense Undistributed | | | |
| 81 | 183 - Prelim Survey | | | |
| 82 | 184 - Clearing Accounts | | | |
| 83 | 185 - ODD Temporary Facilities | | | |
| 84 | 186 - Misc Deferred Debits | | | |
| 85 | 426 - Political Activities | | | |
| 86 | | | | |
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| 93 | | | | |
| 94 | | | | |
| 95 | TOTAL Other Accounts | | | |
| 96 | TOTAL SALARIES AND WAGES | | | |

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| COMMON UTILITY PLANT AND EXPENSES | | | |
| <ol style="list-style-type: none"> 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. 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. 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. 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. | | | |

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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 | | | | | |

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|--|---|-------------------------------|---|
| Name of Respondent: AEP Kentucky Transmission Company, Inc. | This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report: 04/08/2024 | Year/Period of Report End of: 2023/ Q4 |
|--|---|-------------------------------|---|

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) | | | | | | |

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| Name of Respondent: AEP Kentucky Transmission Company, Inc. | This report is: (1) <input checked="" type="checkbox"/> An Original | Date of Report: 04/08/2024 | 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 |

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| Name of Respondent: AEP Kentucky Transmission Company, Inc. | This report is: (1) <input checked="" type="checkbox"/> An Original | Date of Report: 04/08/2024 | 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 |

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| Name of Respondent: AEP Kentucky Transmission Company, Inc. | This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report: 2024-04-08 | 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 | | 23 | Requirements Sales for Resale (See instruction 4, page 311.) | |
| 4 | Nuclear | | 24 | Non-Requirements Sales for Resale (See instruction 4, page 311.) | |
| 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) | 0 | 28 | TOTAL (Enter Total of Lines 22 Through 27.1) MUST EQUAL LINE 20 UNDER SOURCES | 0 |
| 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) | 0 | | | |

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| Name of Respondent: AEP Kentucky Transmission Company, Inc. | This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report: 04/08/2024 | Year/Period of Report End of: 2023/ Q4 |
|--|---|-------------------------------|---|

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 | | | | 0 | |
| 30 | February | | | | 0 | |
| 31 | March | | | | 0 | |
| 32 | April | | | | 0 | |
| 33 | May | | | | 0 | |
| 34 | June | | | | 0 | |
| 35 | July | | | | 0 | |
| 36 | August | | | | 0 | |
| 37 | September | | | | 0 | |
| 38 | October | | | | 0 | |
| 39 | November | | | | 0 | |
| 40 | December | | | | 0 | |
| 41 | Total | 0 | | 0 | | |

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| Name of Respondent: AEP Kentucky Transmission Company, Inc. | This report is: (1) <input checked="" type="checkbox"/> An Original | Date of Report: 04/08/2024 | 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 |
|----------|---|------------------|
| 1 | Kind of Plant (Internal Comb, Gas Turb, Nuclear) | |
| 2 | Type of Constr (Conventional, Outdoor, Boiler, etc) | |
| 3 | Year Originally Constructed | |
| 4 | Year Last Unit was Installed | |
| 5 | Total Installed Cap (Max Gen Name Plate Ratings-MW) | |
| 6 | Net Peak Demand on Plant - MW (60 minutes) | |
| 7 | Plant Hours Connected to Load | |
| 8 | Net Continuous Plant Capability (Megawatts) | |
| 9 | When Not Limited by Condenser Water | |
| 10 | When Limited by Condenser Water | |
| 11 | Average Number of Employees | |
| 12 | Net Generation, Exclusive of Plant Use - kWh | |
| 13 | Cost of Plant: Land and Land Rights | |
| 14 | Structures and Improvements | |
| 15 | Equipment Costs | |
| 16 | Asset Retirement Costs | |
| 17 | Total cost (total 13 thru 20) | |
| 18 | Cost per KW of Installed Capacity (line 17/5) Including | |
| 19 | Production Expenses: Oper, Supv, & Engr | |
| 20 | Fuel | |
| 21 | Coolants and Water (Nuclear Plants Only) | |
| 22 | Steam Expenses | |
| 23 | Steam From Other Sources | |
| 24 | Steam Transferred (Cr) | |
| 25 | Electric Expenses | |
| 26 | Misc Steam (or Nuclear) Power Expenses | |
| 27 | Rents | |
| 28 | Allowances | |
| 29 | Maintenance Supervision and Engineering | |
| 30 | Maintenance of Structures | |
| 31 | Maintenance of Boiler (or reactor) Plant | |
| 32 | Maintenance of Electric Plant | |
| 33 | Maintenance of Misc Steam (or Nuclear) Plant | |
| 34 | Total Production Expenses | 0 |
| 35 | Expenses per Net kWh | 0 |

| | |
|----|---|
| 35 | Plant Name |
| 36 | Fuel Kind |
| 37 | Fuel Unit |
| 38 | Quantity (Units) of Fuel Burned |
| 39 | Avg Heat Cont - Fuel Burned (btu/indicate if nuclear) |
| 40 | Avg Cost of Fuel/unit, as Delvd f.o.b. during year |
| 41 | Average Cost of Fuel per Unit Burned |
| 42 | Average Cost of Fuel Burned per Million BTU |
| 43 | Average Cost of Fuel Burned per kWh Net Gen |
| 44 | Average BTU per kWh Net Generation |

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| Name of Respondent: AEP Kentucky Transmission Company, Inc. | This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report: 04/08/2024 | 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 | Net Plant Capability (in megawatts) | |
| 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 | Cost of Plant | |
| 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 | Production Expenses | |
| 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 | |

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|--|---|-------------------------------|---|
| Name of Respondent: AEP Kentucky Transmission Company, Inc. | This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report: 04/08/2024 | Year/Period of Report End of: 2023/ Q4 |
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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 | Cost of Plant | |
| 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 | Production Expenses | |
| 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 |

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| Name of Respondent: AEP Kentucky Transmission Company, Inc. | This report is: (1) | Date of Report: 04/08/2024 | 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 | | | | | | | | | | | | | |
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| Name of Respondent: AEP Kentucky Transmission Company, Inc. | This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report: 04/08/2024 | 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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| 34 | | | | | | | | | | | | |
| 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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| 35 | 0 | 0 | 0 | | 0 | 0 | 0 |

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| Name of Respondent: AEP Kentucky Transmission Company, Inc. | This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report: 04/08/2024 | Year/Period of Report End of: 2023/ Q4 |
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ENERGY STORAGE OPERATIONS (Small Plants)

1. Small Plants are plants less than 10,000 Kw.
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 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.
4. 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.
5. 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) |
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| 35 | | | | | | | | | |
| 36 | TOTAL | | | | | | | | |

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| Name of Respondent: AEP Kentucky Transmission Company, Inc. | This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report: 04/08/2024 | 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 | | | | |

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| Name of Respondent: AEP Kentucky Transmission Company, Inc. | This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report: 04/08/2024 | Year/Period of Report End of: 2023/ Q4 |
| TRANSMISSION LINES ADDED DURING YEAR | | | |
| <ol style="list-style-type: none"> 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. 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). 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. | | | |

| 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 (q) |
|-----------------------------|-----------------------------|-----------------------------------|-------------------------------|----------------------------|--------------|---------------------|
| | 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 | | | | | | |

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| Name of Respondent: AEP Kentucky Transmission Company, Inc. | This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report: 04/08/2024 | 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) | | | |
| 1 | BAKER 765KV - KY | Transmission | | 765.00 | 345.00 | 34.50 | 7500.00 | 10 | 0 |
| 2 | BAKER 765KV - KY | Transmission | | 765.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 3 | BAKER 765KV - KY | Transmission | | 345.00 | 138.00 | 34.50 | 675.00 | 1 | 0 |
| 4 | BELLEFONTE - KY | Transmission | | 138.00 | 70.50 | 36.20 | 200.00 | 1 | 0 |
| 5 | BREAKS - KY | Transmission | | 69.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 6 | CHADWICK - KY | Transmission | | 138.00 | 70.50 | 36.20 | 12.00 | 1 | 0 |
| 7 | CHADWICK - KY | Transmission | | 138.00 | 70.50 | 36.20 | 200.00 | 0 | 1 |
| 8 | STANVILLE - KY | Transmission | | 69.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 9 | STANVILLE - KY | Transmission | | 138 | 71 | 46 | 208 | 2 | 0 |
| 10 | TotalTransmissionSubstationMember | | | | | | | | |
| 11 | Total | | | | | | | | |

| Line No. | Conversion Apparatus and Special Equipment | | |
|-----------------------------|--|---------------------|-----------------------------|
| | Type of Equipment (i) | Number of Units (j) | Total Capacity (In MVA) (k) |
| 1 | | 0 | 0 |
| 2 | REACTOR | 2 | 200 |
| 3 | | 0 | 0 |
| 4 | | 0 | 0 |
| 5 | STATCAP | 1 | 14 |
| 6 | | 0 | 0 |
| 7 | | 0 | 0 |
| 8 | STATCAP | 1 | 14 |
| 9 | | 0 | 0 |
| 10 | | | 229 |
| 11 | | | 229 |
| Page 426-427 Part 2 of 2 | | | |

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| Name of Respondent: AEP Kentucky Transmission Company, Inc. | This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report: 04/08/2024 | 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 | Non-power Goods or Services Provided by Affiliated | | | |
| 2 | Construction Services | AEPSC | 107, 108 | 797,620 |
| 3 | Transmission Expenses - Operation | AEPSC | 560, 561.2, 561.5, 562, 563, 566, 920, 923 | 729,991 |
| 4 | Use of Jointly Owned Facility | KPCo | 567 | 458,862 |
| 19 | | | | |
| 20 | Non-power Goods or Services Provided for Affiliated | | | |
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