

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 West Virginia Transmission Company, Inc.

Year/Period of Report
End of: 2025/ Q4

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

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

GENERAL INFORMATION

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

- 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.
- The Corporate Officer Certification must be submitted electronically as part of the FERC Forms 1 and 3-Q filings.
- 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
- 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:

- 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
- 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

- 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.

- 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>.
- 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

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

- FERC Form 1 for each year ending December 31 must be filed by April 18th of the following year (18 CFR § 141.1), and
- 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

- 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.
- 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.
- 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.
- 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.
- 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).
- 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.
- For any resubmissions, please explain the reason for the resubmission in a footnote to the data field.
- Do not make references to reports of previous periods/years or to other reports in lieu of required entries, except as specifically authorized.
- 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.
- 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.

DEFINITIONS

- 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;

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

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

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 field..."

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 West Virginia Transmission Company, Inc.	02 Year/ Period of Report End of: 2025/ Q4
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03 Previous Name and Date of Change (If name changed during year)
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04 Address of Principal Office at End of Period (Street, City, State, Zip Code)
1 Riverside Plaza, 26th Flr, Columbus, Ohio 43215-2373

05 Name of Contact Person Jason M Johnson	06 Title of Contact Person Accountant
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07 Address of Contact Person (Street, City, State, Zip Code)
1 Riverside Plaza, 26th Flr, Columbus, Ohio 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) 04/14/2026
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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 Michael D. Piatt	03 Signature Michael D. Piatt	04 Date Signed (Mo, Da, Yr) 04/14/2026
02 Title VP 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 West Virginia Transmission Company, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/14/2026	Year/Period of Report End of: 2025/ Q4
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LIST OF SCHEDULES (Electric Utility)

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

Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
	Identification	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 and Environmental Credits	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
46	Electric Operation and Maintenance Expenses	320	

Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
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
63.1	Renewable Generating Plant Statistics	404	
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	
66.2	Energy Storage Operations (Small Plants)	419	
67	Transmission Line Statistics Pages	422	
68	Transmission Lines Added During Year	424	
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		

Name of Respondent: AEP West Virginia Transmission Company, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/14/2026	Year/Period of Report End of: 2025/ 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. Michael D. Piatt, VP Controller 1 Riverside Plaza, 26th Flr, Columbus, Ohio 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. West Virginia - October 2, 2009 State of Incorporation: Date of Incorporation: 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 - West Virginia			
5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements? (1) <input type="checkbox"/> Yes (2) <input checked="" type="checkbox"/> No			

Name of Respondent: AEP West Virginia Transmission Company, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/14/2026	Year/Period of Report End of: 2025/ Q4
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, 2025. AEP Transmission Holding Company, LLC, controls 100% of AEP Transmission Company, LLC as of December 31, 2025. American Electric Power Company, Inc., a registered holding company, controls 100% of AEP Transmission Holding Company, LLC as of December 31, 2025.			

Name of Respondent: AEP West Virginia Transmission Company, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/14/2026	Year/Period of Report End of: 2025/ Q4
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CORPORATIONS CONTROLLED BY RESPONDENT

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

Definitions

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

Line No.	Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
1	Not Applicable			

Name of Respondent: AEP West Virginia Transmission Company, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/14/2026	Year/Period of Report End of: 2025/ Q4
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OFFICERS

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

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

Page 104

Name of Respondent: AEP West Virginia Transmission Company, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 04/14/2026	Year/Period of Report End of: 2025/ 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 Chief Financial Officer, the three other most highly compensated executive officers. We refer collectively to this group as the named executive officers (NEOs).

Name and Principal Position	Year	Salary \$(1)	Bonus \$(2)	Stock Awards \$(3)	Non-Equity Incentive Plan Compensation \$(4)	Change in Pension Value and Nonqualified Deferred Compensation Earnings \$(5)	All Other Compensation \$(6)	Total \$(9)
William J. Fehrman President and Chief Executive Officer	2025	1,505,769	1,150,000	29,339,782	4,290,000	35,685	280,288	36,601,524
Trevor I. Mihalik Executive Vice President and Chief Financial Officer	2025	930,000	—	10,883,680	1,525,000	—	142,619	13,481,299
Douglas A. Cannon President - AEP Transmission	2025	449,231	1,230,000	4,085,684	665,232	—	262,628	6,692,775
Robert B. Berntsen Executive Vice President, General Counsel, and Secretary	2025	378,462	1,187,000	3,305,432	492,200	—	102,135	5,465,229
Alicia R. Knapp President - Nuclear Development	2025	209,231	1,100,000	2,749,837	282,989	—	26,923	4,368,980

- Amounts in the salary column are composed of executive salaries earned for the year 2025, which include 261 days of pay for 2025, due to 1 additional workday in 2025 compared to a standard 260-day year.
- The 2025 amount in the bonus column for Mr. Fehrman reflects a negotiated payment in March 2025 to replace the value of his 2024 year-to-date short-term incentive compensation from his prior employer that he forfeited by accepting AEP employment. The amounts shown for Messrs. Cannon and Berntsen, and Ms. Knapp all reflect amounts negotiated pursuant to their AEP employment that offset compensation from their prior employers that they forfeited to accept AEP employment and also served as an inducement to accept AEP employment.
- The amounts reported in this column reflect the aggregate grant date fair value calculated in accordance with FASB ASC Topic 718, disregarding the effect of estimated forfeitures, for the performance shares and restricted stock units (RSUs) 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, 2025, 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 three-year performance and vesting period, or for Mr. Fehrman, also a five-year performance and vesting period, and generally the participant's continued AEP employment through this period. The potential payout can range from 0% to 200% of the target number of performance shares, plus any dividend equivalents. The value of the three-year performance shares is based on two measures: a Board-approved cumulative operating earnings per share measure (Cumulative EPS 50%) and total shareholder return relative to peer companies (Relative TSR 50%). The grant date fair value of the 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 2025 performance shares that are based on Cumulative EPS, measured on the grant date, is \$8,325,000 for Mr. Fehrman, \$2,850,000 for Mr. Mihalik, \$1,513,025 for Mr. Cannon, \$1,199,313 for Mr. Berntsen and \$1,400,000 for Ms. Knapp. The grant date fair value of the three-year performance shares and five-year 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. The maximum amount payable for the 2025 performance shares that are based on Relative TSR, measured on the grant date is \$8,325,000 for Mr. Fehrman, \$2,850,000 for Mr. Mihalik, \$1,513,025 for Mr. Cannon, \$1,199,313 for Mr. Berntsen, and \$1,400,000 for Ms. Knapp. The values realized from the 2023-2025 performance shares are included in the Option Exercises and Stock Vested for 2025 table.
- The amounts shown in this column reflect annual incentive compensation paid for the year shown.
- 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 nonqualified 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 2025 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, 2025, for a discussion of the relevant assumptions. None of the named executive officers received preferential or above-market earnings on deferred compensation.
- Amounts shown in the All Other Compensation column for 2025 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) Company-paid relocation (including tax gross-ups of \$26,762 for Mr. Mihalik, \$83,991 for Mr. Cannon, and \$20,069 for Mr. Berntsen); (d) the incremental cost to the Company of personal use of Company-provided aircraft; (e) perquisites; and (f) vacation payout. The value of each item included in 2025 All Other Compensation column is listed in the following table:

Type	William J. Fehrman (7)	Trevor I. Mihalik	Douglas A. Cannon	Robert B. Berntsen	Alicia R. Knapp	Charles E. Zebula
Retirement Savings Plan Match	\$ 15,75	\$ 15,75	\$ 15,75	\$ 15,05	\$ 6,92	\$ 15,75
Supplemental Retirement Savings Plan Match	101,250	24,750	—	—	—	18,899
Relocation	—	78,529	241,757	78,893	20,000	—
Personal Use of Company Aircraft	140,507	—	—	—	—	—
Perquisites	22,781	23,590	5,121	8,184	—	8,991
Vacation Payout	—	—	—	—	—	90,276
Total	\$ 280,28	\$ 142,61	\$ 262,62	\$ 102,13	\$ 26,92	\$ 133,91

- Perquisites provided in 2025 included financial counseling and tax preparation services and, for Mr. Fehrman, \$632 as his allocated share of a group premium for travel accident insurance provided to all AEP board members. 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 to the Company. From time to time, executive officers also may receive customary gifts from third parties that sponsor events (subject to our policies on conflicts of interest).

Mr. Fehrman was a party to an Aircraft Time Sharing Agreement (Aircraft TSA) with the Company, which he used for his personal flights prior to July 22, 2025. As required under this Agreement, Mr. Fehrman reimbursed the Company for the full incremental cost of his personal use under his Aircraft TSA (but not the fixed cost), calculated in accordance with federal aviation regulations governing reimbursement for flight expenses to non-commercial aircraft operators. Accordingly, no value is shown for these personal flights in the Summary Compensation Table. If the aircraft flew empty to pick up or to return after dropping off Mr. Fehrman at a destination on a personal flight, the cost of the empty flight was included in the incremental cost for which Mr. Fehrman reimbursed the Company.

Effective July 22, 2025, the HR Committee adopted a policy that requires Mr. Fehrman to use a Company-provided aircraft for all business and personal air travel. In conjunction with this policy, Mr. Fehrman is no longer required to use his Aircraft TSA for personal trips or to reimburse the Company for its incremental cost. This change was made, in part, due to a comprehensive independent security assessment that recommended that Mr. Fehrman use a Company-provided aircraft for all air travel, including personal travel. See footnote 6 to the Summary Compensation Table for further information. Mr. Fehrman's spouse also accompanied him on the Company aircraft used for business travel, but there was no incremental cost to the Company for those trips.

Name of Respondent: AEP West Virginia Transmission Company, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 04/14/2026	Year/Period of Report End of: 2025/ Q4
	(2) <input type="checkbox"/> A Resubmission		

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	David B.Stader , Chief Transmission Development Officer	Columbus, Ohio	false	false
2	Douglas A.Cannon , President and Vice President	Columbus, Ohio	false	false
3	Trevor I.Mihalik ,Chief Financial Officer and Vice President	Columbus, Ohio	false	false
4	Kamran . Ali , Vice President	Columbus, Ohio	false	false
5	David R.Ball , Vice President	Columbus, Ohio	false	false
6	Robert B.Berntsen , Vice President and Secretary	Columbus, Ohio	false	false
7	Stacey L.Burbure , Vice President	Columbus, Ohio	false	false
8	Ryan J.Forbes , Vice President	Columbus, Ohio	false	false
9	Douglas.Wlodarski , Assistant Vice President - Tax	Columbus, Ohio	false	false
10	Michael D . Piatt , Cheif Accounting Officer and Controller	Columbus, Ohio	false	false
11	Note: Respondent does not have an Executive Committee			

Name of Respondent: AEP West Virginia Transmission Company, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/14/2026	Year/Period of Report End of: 2025/ Q4
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INFORMATION ON FORMULA RATES

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

Line No.	FERC Rate Schedule or Tariff Number (a)	FERC Proceeding (b)
1	FERC OATT, PJM Interconnection LLC - Attachment H-20	ER17-406

Name of Respondent: AEP West Virginia Transmission Company, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/14/2026	Year/Period of Report End of: 2025/ Q4
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INFORMATION ON FORMULA RATES - FERC Rate Schedule/Tariff Number FERC Proceeding

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

Line No.	Accession No. (a)	Document Date / Filed Date (b)	Docket No. (c)	Description (d)	Formula Rate FERC Rate Schedule Number or Tariff Number (e)
1	20251031-5168	10/31/2025	ER17-406	AEP PJM OATT Annual Formula Rate	PJM OATT Attachment H-20
2	20250527-5222	05/27/2025	ER17-406	AEP PJM OATT Annual Formula Rate	PJM OATT Attachment H-20

Name of Respondent: AEP West Virginia Transmission Company, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/14/2026	Year/Period of Report End of: 2025/ Q4
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INFORMATION ON FORMULA RATES - Formula Rate Variances

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

Line No.	Page No(s). (a)	Schedule (b)	Column (c)	Line No. (d)
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Name of Respondent: AEP West Virginia Transmission Company, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/14/2026	Year/Period of Report End of: 2025/ Q4
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IMPORTANT CHANGES DURING THE QUARTER/YEAR

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

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

None
None
None
None
None
None
None
None
None
None
None
None

Trevor I. Mihalik elected as Vice President, Chief Financial Officer and Director on January 20, 2025.
Robert B. Bernsten elected as Vice President and Director on July 14, 2025. Elected as Secretary on August 30, 2025.
David B. Stader elected as Chief Transmission Development Office on December 15, 2025.
Kamran Ali elected as Vice President on May 21, 2025.
Stacy L. Burbure elected as Vice President on August 26, 2025.
Ryan J. Forbes elected as Vice President on August 30, 2025.
Michael D. Piatt elected as Controller and Chief Financial Officer on August 2, 2025.
Marc B. Hunter elected Assistant Treasurer on April 12, 2025.
Franz D. Messner elected Assistant Treasurer on April 12, 2025.
Douglass Wlodarski elected as Assistant Vice President - Tax on August 26, 2025.
David M. Feinberg resigned as Secretary on March 14, 2025. Also resigned as Director and Vice President on July 14, 2025.
Dana M. Koenig resigned as Assistant Vice President - Tax on March 22, 2025.
Christian T. Beam resigned as Director, Chief Operating Officer and President on January 17, 2025.
Charles E. Zebula resigned as Vice President, Chief Financial Officer, and Director on January 19, 2025.
Noah K. Hollis resigned as Assistant Treasurer on March 28, 2025.
Antonio P. Smyth resigned as Vice President on April 1, 2025.
Kate Dixon resigned as Chief Financial Officer and Controller on August 1, 2025
Douglass A. Cannon resigned as Vice President on August 26, 2025
Christen M. Blend resigned as Secretary on August 29, 2025.

Proprietary capital ratio exceeds 30%

Name of Respondent: AEP West Virginia Transmission Company, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 04/14/2026	Year/Period of Report End of: 2025/ Q4
	(2) <input type="checkbox"/> A Resubmission		

COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	UTILITY PLANT			
2	Utility Plant (101-106, 114)	200	3,150,690,045	2,759,268,436
3	Construction Work in Progress (107)	200	247,342,558	439,566,846
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		3,398,032,603	3,198,835,282
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200	379,455,751	306,336,818
6	Net Utility Plant (Enter Total of line 4 less 5)		3,018,576,852	2,892,498,464
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)		3,018,576,852	2,892,498,464
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 and Environmental Credits	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)		1,681,939	2,615,995
41	Other Accounts Receivable (143)			1,265,774
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)			
43	Notes Receivable from Associated Companies (145)			
44	Accounts Receivable from Assoc. Companies (146)		26,859,638	25,672,130
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 and Environmental Credits (158.1, 158.2, 158.3, and 158.4)	228		
53	(Less) Noncurrent Portion of Allowances and Environmental Credits	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)		465,044	484,042
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)		29,006,621	30,037,941
68	DEFERRED DEBITS			
69	Unamortized Debt Expenses (181)		9,391,504	9,119,345
70	Extraordinary Property Losses (182.1)	230a		
71	Unrecovered Plant and Regulatory Study Costs (182.2)	230b		
72	Other Regulatory Assets (182.3)	232	118,251,828	52,977,444
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	48,645,264	34,642,053
79	Def. Losses from Disposition of Utility P/L (187)			
80	Research, Devel. and Demonstration Expend. (188)	352		
81	Unamortized Loss on Reaquired Debt (189)			
82	Accumulated Deferred Income Taxes (190)	234	36,982,293	35,477,976
83	Unrecovered Purchased Gas Costs (191)			
84	Total Deferred Debits (lines 69 through 83)		213,270,889	132,216,818
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		3,260,854,362	3,054,753,223

Page 110-111

Name of Respondent: AEP West Virginia Transmission Company, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/14/2026	Year/Period of Report End of: 2025/ Q4
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COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	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	658,266,000	653,725,908
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	833,063,040	711,244,814
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)		1,491,329,040	1,364,970,722
17	LONG-TERM DEBT			
18	Bonds (221)	256		
19	(Less) Reacquired Bonds (222)	256		
20	Advances from Associated Companies (223)	256	1,228,300,000	1,117,800,000
21	Other Long-Term Debt (224)	256		
22	Unamortized Premium on Long-Term Debt (225)		22,464	46,970
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		4,360,109	4,047,996
24	Total Long-Term Debt (lines 18 through 23)		1,223,962,355	1,113,798,974
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases - Noncurrent (227)			46,898
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)		1,564,449	5,952,636
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)		1,564,449	5,999,534
36	CURRENT AND ACCRUED LIABILITIES			
37	Notes Payable (231)			
38	Accounts Payable (232)		35,768,860	58,733,597
39	Notes Payable to Associated Companies (233)		10,057,922	37,476,816
40	Accounts Payable to Associated Companies (234)		21,050,071	17,070,689
41	Customer Deposits (235)			
42	Taxes Accrued (236)	262	51,697,420	57,020,666
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)		2,578,868	6,167,537
49	Obligations Under Capital Leases-Current (243)		46,898	201,953

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)		121,200,039	176,671,258
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	7,471,886	30,384,716
60	Other Regulatory Liabilities (254)	278	76,472,858	73,111,008
61	Unamortized Gain on Reacquired Debt (257)			
62	Accum. Deferred Income Taxes-Accel. Amort.(281)	272		
63	Accum. Deferred Income Taxes-Other Property (282)		246,136,949	208,853,854
64	Accum. Deferred Income Taxes-Other (283)		92,716,786	80,963,156
65	Total Deferred Credits (lines 56 through 64)		422,798,479	393,312,734
66	TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65)		3,260,854,362	3,054,753,222

Page 112-113

Name of Respondent: AEP West Virginia Transmission Company, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 04/14/2026	Year/Period of Report End of: 2025/ 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 affected 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	383,271,840	310,608,693			383,271,840	310,608,693				
3	Operating Expenses											
4	Operation Expenses (401)	320	25,804,558	23,585,801			25,804,558	23,585,801				
5	Maintenance Expenses (402)	320	3,576,876	2,821,049			3,576,876	2,821,049				
6	Depreciation Expense (403)	336	78,382,085	65,717,236			78,382,085	65,717,236				
7	Depreciation Expense for Asset Retirement Costs (403.1)	336										
8	Amort. & Depl. of Utility Plant (404-405)	336		4,757,897				4,757,897				
9	Amort. of Utility Plant Acq. Adj. (406)	336	282,906	282,906			282,906	282,906				
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	22,506,210	18,380,691			22,506,210	18,380,691				
15	Income Taxes - Federal (409.1)	262	22,163,634	11,725,647			22,163,634	11,725,647				
16	Income Taxes - Other (409.1)	262	7,401,096	3,558,790			7,401,096	3,558,790				

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	131,475,405	37,870,565			131,475,405	37,870,565				
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272	103,477,482	12,768,773			103,477,482	12,768,773				
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)											
24.1	(Less) Gains from Disposition of Environmental Credits (411.11)											
24.2	Losses from Disposition of Environmental Credits (411.12)											
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24.2)		188,115,288	155,931,809			188,115,288	155,931,809				
27	Net Util Oper Inc (Enter Tot line 2 less 25)		195,156,552	154,676,884			195,156,552	154,676,884				
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)		270,031	451,794								
38	Allowance for Other Funds Used During Construction (419.1)		19,242,985	19,359,005								
39	Miscellaneous Nonoperating Income (421)		40,646,331	2,397,986								
40	Gain on Disposition of Property (421.1)											

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)
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		60,159,347	22,208,785								
42	Other Income Deductions											
43	Loss on Disposition of Property (421.2)											
44	Miscellaneous Amortization (425)											
45	Donations (426.1)		299,884	7,090								
46	Life Insurance (426.2)											
47	Penalties (426.3)		98,980	2,505								
48	Exp. for Certain Civic, Political & Related Activities (426.4)		112,023	97,890								
49	Other Deductions (426.5)		229,508	58,192								
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		740,395	165,677								
51	Taxes Applic. to Other Income and Deductions											
52	Taxes Other Than Income Taxes (408.2)	262										
53	Income Taxes-Federal (409.2)	262	(120,591)	533,196								
54	Income Taxes-Other (409.2)	262	(34,348)	167,755								
55	Provision for Deferred Inc. Taxes (410.2)	234, 272										
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272										
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)		(154,939)	700,951								
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		59,573,892	21,342,157								
61	Interest Charges											
62	Interest on Long-Term Debt (427)											
63	Amort. of Debt Disc. and Expense (428)		756,142	642,315								
64	Amortization of Loss on Reaquired Debt (428.1)											
65	(Less) Amort. of Premium on Debt-Credit (429)		24,506	24,506								
66	(Less) Amortization of Gain on Reaquired Debt-Credit (429.1)											
67	Interest on Debt to Assoc. Companies (430)		48,863,544	46,164,661								
68	Other Interest Expense (431)		338,133	346,719								

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)
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		7,021,095	7,939,147								
70	Net Interest Charges (Total of lines 62 thru 69)		42,912,218	39,190,042								
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		211,818,226	136,828,999								
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)		211,818,226	136,828,999								

Page 114-117

Name of Respondent: AEP West Virginia Transmission Company, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/14/2026	Year/Period of Report End of: 2025/ Q4
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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		711,244,814	574,415,815
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)		211,818,226	136,828,999
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.		(90,000,000)	
36	TOTAL Dividends Declared-Common Stock (Acct. 438)		(90,000,000)	
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings			
38	Balance - End of Period (Total 1,9,15,16,22,29,36,37)		833,063,040	711,244,814
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)		833,063,040	711,244,814
	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)			

Name of Respondent: AEP West Virginia Transmission Company, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 04/14/2026	Year/Period of Report End of: 2025/ Q4
	(2) <input type="checkbox"/> A Resubmission		

STATEMENT OF CASH FLOWS

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

Line No.	Description (See Instructions No.1 for explanation of codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
1	Net Cash Flow from Operating Activities		
2	Net Income (Line 78(c) on page 117)	211,818,226	136,828,999
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	78,664,990	70,758,039
5	Amortization of (Specify) (footnote details)		
5.1	Amortization of		
8	Deferred Income Taxes (Net)	27,997,923	25,101,792
9	Investment Tax Credit Adjustment (Net)		
10	Net (Increase) Decrease in Receivables	1,012,322	(4,479,312)
11	Net (Increase) Decrease in Inventory		
12	Net (Increase) Decrease in Allowances and Environmental Credits Inventory		
13	Net Increase (Decrease) in Payables and Accrued Expenses	(5,896,998)	16,147,749
14	Net (Increase) Decrease in Other Regulatory Assets	(59,095,205)	
15	Net Increase (Decrease) in Other Regulatory Liabilities		
16	(Less) Allowance for Other Funds Used During Construction	19,242,985	19,359,005
17	(Less) Undistributed Earnings from Subsidiary Companies		
18	Other (provide details in footnote):		
18.1	Other (provide details in footnote):	®(28,016,804)	(1,487,529)
22	Net Cash Provided by (Used in) Operating Activities (Total of Lines 2 thru 21)	207,241,469	223,510,733
24	Cash Flows from Investment Activities:		
25	Construction and Acquisition of Plant (including land):		
26	Gross Additions to Utility Plant (less nuclear fuel)	(222,594,447)	(326,901,390)
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	(19,242,985)	(19,359,005)
31	Other (provide details in footnote):		
31.1	Other (provide details in footnote):		
31.2	Acquired Assets	(1,936,708)	(150,580)
34	Cash Outflows for Plant (Total of lines 26 thru 33)	(205,288,170)	(307,692,965)
36	Acquisition of Other Noncurrent Assets (d)		
37	Proceeds from Disposal of Noncurrent Assets (d)	1,703,368	1,197,019
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 and Environmental Credits Held for Speculation		

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)
52	Net Increase (Decrease) in Payables and Accrued Expenses		
53	Other (provide details in footnote):		
53.1	Contributions in Aid of Construction		7,790,000
53.2	Notes Receivable from Associated Companies		
57	Net Cash Provided by (Used in) Investing Activities (Total of lines 34 thru 55)	(203,584,802)	(298,705,946)
59	Cash Flows from Financing Activities:		
60	Proceeds from Issuance of:		
61	Long-Term Debt (b)	132,000,000	125,000,000
62	Preferred Stock		
63	Common Stock		
64	Other (provide details in footnote):		
64.1	Other (provide details in footnote):		
64.2	Long Term Issuances Costs	(1,277,864)	(1,200,817)
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		
67.3	Capital Contributions from Parent	4,540,091	29,719,711
70	Cash Provided by Outside Sources (Total 61 thru 69)	135,262,227	153,518,894
72	Payments for Retirement of:		
73	Long-term Debt (b)	(21,500,000)	(22,800,000)
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	(27,418,894)	(55,523,680)
78	Net Decrease in Short-Term Debt (c)		
80	Dividends on Preferred Stock		
81	Dividends on Common Stock	(90,000,000)	
83	Net Cash Provided by (Used in) Financing Activities (Total of lines 70 thru 81)	(3,656,667)	75,195,214
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		

Page 120-121

Name of Respondent: AEP West Virginia Transmission Company, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/14/2026	Year/Period of Report End of: 2025/ Q4
FOOTNOTE DATA			

(a) Concept: OtherAdjustmentsToCashFlowsFromOperatingActivities

	2025 Cash Flow Incr / (Decr)	2024 Cash Flow Incr / (Decr)
Utility Plant, Net	(529,146)	(35,091)
Prepayments	18,998	(91,187)
Unamortized Debt Expense	487,219	477,613
Other Deferred Debits, Net	(14,003,212)	(4,741,967)
Unamortized Discount/Premium on Long-Term Debt	181,867	140,196
Accumulated Provisions - Misc	(4,388,187)	1,024,205
Current and Accrued Liabilities, Net	(3,588,669)	4,701,833
Other Deferred Credits, Net	(6,195,674)	(2,963,131)
Total	\$ (28,016,804)	\$ (1,487,529)

Name of Respondent: AEP West Virginia Transmission Company, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 04/14/2026	Year/Period of Report End of: 2025/ Q4
	(2) <input type="checkbox"/> A Resubmission		

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, where 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
 - FERC Order No. 898

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.
AEPEP	AEP Energy Partners, Inc., a subsidiary of AEP dedicated to wholesale marketing and trading, hedging activities, asset management and commercial and industrial sales in deregulated markets.
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.
APCo	Appalachian Power Company, an AEP electric utility subsidiary.
APTCo	AEP Appalachian Transmission Company, Inc., a wholly-owned AEPTCo transmission subsidiary.
ATRR	Annual Transmission Revenue Requirement.
Excess ADIT	Excess accumulated deferred income taxes.
FASB	Financial Accounting Standards Board.
FERC	Federal Energy Regulatory Commission.
GAAP	Generally Accepted Accounting Principles in the United States of America.
I&M	Indiana Michigan Power Company, an AEP electric utility subsidiary.
IMTCo	AEP Indiana Michigan Transmission Company, Inc., a wholly-owned AEPTCo transmission subsidiary.
IRS	Internal Revenue Service.
KTCO	AEP Kentucky Transmission Company, Inc., a wholly-owned AEPTCo transmission subsidiary.
NOLC	Net operating loss carryforward.
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.
PLR	Private Letter Ruling.
ROE	Return on equity.
RTO	Regional Transmission Organization, responsible for moving electricity over large interstate areas.
Term	Meaning
State Transcos	Wholly-owned AEPTCo transmission subsidiaries; APTCo, IMTCo, KTCO, OHTCo, OKTCO, SWTCO and WVTCo.
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.
WPCo	Wheeling Power Company, an AEP electric utility subsidiary.
WVTCo	AEP West Virginia Transmission Company, Inc., a wholly-owned AEPTCo transmission subsidiary.

1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

ORGANIZATION

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

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Rates and Service Regulation

WVTCO's rates are regulated by the FERC. Historically, the FERC formula rates for WVTCO were established each July based on prior calendar year's financial activity and projected plant balances. Effective January 1, 2017, WVTCO 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 WVTCO'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 WVTCO, 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 WVTCO.

Basis of Accounting

WVTCO's accounting is subject to the requirements of WVPC 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 exclusion of current maturities of long-term debt from current liabilities.
- The classification of accrued non-ARO asset removal costs as accumulated depreciation rather than regulatory liabilities.
- The classification of 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 certain other assets and liabilities as noncurrent instead of current.
- The classification of debt issuance costs as noncurrent assets instead of noncurrent liabilities.
- The classification of operating lease assets as utility plant rather than as a noncurrent asset.
- The presentation of obligations under operating leases as obligations under capital leases.

- 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.
- The classification of depreciation of cloud computing as depreciation and amortization rather than as operating expenses.
- The classification of the reduced Excess ADIT regulatory liabilities resulting from the June 2025 FERC orders as non-operating income rather than as deferred income tax.
- The classification of global borrowing interest payable to affiliated companies as accounts payable rather than accrued interest.
- The classification of gain on disposition of property and certain miscellaneous expenses as nonutility income rather than operating expenses.

Accounting for the Effects of Cost-Based Regulation

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

	2025	2024
	(in thousands)	
For the Twelve Months Ended December 31,		
Cash Was Paid for:		
Interest (Net of Capitalized Amounts)	\$ 41,798	\$ 36,772
As of December 31,		
Construction Expenditures Included in Current and Accrued Liabilities	15,632	34,044

Inventory

Materials and supplies inventories are carried at average cost.

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 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

WVTC'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, WVTC records them as assets on its balance sheets. WVTC 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 WVTC in the fourth quarter of each calendar year and a final annual true-up is recognized by WVTC 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

WVTC 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.

WVTC accounts for uncertain tax positions in accordance with the accounting guidance for "Income Taxes." WVTC 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, 2025 through February 12, 2026, the date that AEP's Form 10-K was issued, and has updated such evaluation for disclosure purposes through April 14, 2026. 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 WVTC's business. The following standard will impact WVTC'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.

Management adopted ASU 2023-09 and its related implementation guidance effective January 1, 2025 for the annual reporting period and applied the amendments retrospectively to all prior periods presented in the annual consolidated financial statements. The adoption of the new standard did not impact the results of operations, statements of financial position or cash flows. See Note 7 - Income Taxes for additional information.

ASU 2025-06 "Intangibles—Goodwill and Other—Internal-Use Software" (ASU 2025-06)

In September 2025, the FASB issued ASU 2025-06, the intent of which is to modernize the cost capitalization threshold for internal-use software development costs by removing all references to software project development stages and providing new guidance on how to evaluate whether the probable-to-complete recognition threshold has been met for the commencement of capitalization of eligible costs.

The amendments in the new standard may be applied on either a retrospective, prospective or modified prospective basis for public business entities for fiscal years beginning after December 15, 2027 with early adoption permitted. Management elected to early adopt this standard prospectively beginning on January 1, 2026. The adoption of the new standard is not expected to have a material impact on the results of operations, statements of financial position or cash flows.

3. RATE MATTERS

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

Formula Rate

The AEP East Transmission Companies, including WVTC, 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.

WVTC's 2024 PTRR was \$325.3 million. WVTC refunded \$3.3 million, including carrying charges, of 2022 over-recovered revenues in 2024. In 2024, WVTC had an over-recovery of revenues totaling \$15.6 million, including carrying charges that were subject to refund and true-up. The 2024 true-up of revenues was incorporated in the 2026 PTRR discussed below.

WVTC's 2025 PTRR was \$352 million. WVTC refunded \$15 million, including carrying charges, of 2023 over-recovered revenues in 2025. Also in 2025, WVTC refunded \$11.6 million of NOLC-related revenues, including interest, collected for rate year 2021, as ordered by the FERC in January 2024. The 2025 true-up of revenues will be incorporated in the 2027 PTRR.

WVTC's 2026 PTRR is \$378.1 million. WVTC will refund \$15.6 million, including carrying charges, of 2024 over-recovered revenues in 2026. The 2026 true-up of revenues will be incorporated in the 2028 PTRR.

FERC 2021 PJM Transmission Formula Rate Challenge

WVTC 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. The annual revenue requirement increase as a result of the transition to stand-alone treatment of NOLCs for transmission formula rates is shown in the table below:

	2021	2022	2023	2024	2025	Total
				(in millions)		
\$	9.0	\$ 7.8	\$ 6.7	\$ 5.5	\$ 4.4	\$ 33.4

In January 2024, the FERC issued two orders granting formal challenges by certain unaffiliated customers 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. Accordingly, AEP transmission owning subsidiaries within PJM are providing refunds for the 2021 rate year, primarily through 2025 projected transmission revenue requirements. AEP transmission owning subsidiaries within PJM have not been directed to make cash refunds related to 2022 through 2025 rate years. As a result of the January 2024 FERC orders, WVTC's balance sheet reflected a liability for the probable refund of all NOLC revenues included in transmission formula rates, with interest.

In February 2024, AEPSC on behalf of the AEP transmission owning subsidiaries within PJM filed a request for rehearing. In March 2024, the FERC denied AEPSC's request for rehearing of the January 2024 order by operation of law and stated it may address the request for rehearing in future orders. In March 2024, AEPSC submitted a refund compliance report to the FERC, which preserves the non-finality of the FERC's January 2024 order pending further proceedings on rehearing and appeal. In April 2024, AEPSC made a filing with the FERC which requested that the FERC: (a) reopen the record so that the FERC may take the IRS PLRs received in April 2024 regarding the treatment of stand-alone NOLCs in ratemaking into evidence and consider them in a substantive order on rehearing and (b) stay its January 2024 order and related compliance filing and refunds to provide time for consideration of the April 2024 IRS PLRs. In May 2024, AEPSC filed a petition for review with the United States Court of Appeals for the District of Columbia Circuit seeking review of the FERC's January 2024 and March 2024 decisions. In July 2024, the FERC issued orders approving AEPSC's request to reopen the record for the limited purpose of accepting into the record the IRS PLRs and establish additional briefing procedures. In August 2024, AEPSC filed briefs with the FERC requesting the commission modify or overturn their initial orders.

In June 2025, the FERC issued 2 orders, partially reversing its January 2024 decisions on the basis of IRS PLRs accepted into the record, and concluding that the accelerated depreciation-related NOLC adjustments should be included in rate base and should also be included in the computation of Excess ADIT regulatory liabilities to be refunded to customers. Requests for rehearing were filed by intervenors in July 2025 and were rejected by FERC on the merits in November 2025. In March 2026, an intervenor filed a formal challenge and complaint regarding the NOLC adjustments in the 2025 annual update covering the transmission formula rates for 2024 in PJM. Intervenors have filed petitions for review of the FERC's orders in this matter with the United States Court of Appeals for the District of Columbia Circuit. The appeals have been consolidated and are pending the establishment of a procedural schedule.

As directed by the FERC in its June 2025 order, AEP transmission owning subsidiaries within PJM submitted compliance filings in August 2025 that revised the March 2024 refund compliance reports and permit the collection of excess refunds provided to customers, with interest, in the annual update for the 2025 rate year. In October 2025, intervenors filed comments in response to the compliance filings, which remain pending before the FERC.

As a result of the June 2025 FERC orders, WVTCo recognized revenues, with interest, attributable to accelerated depreciation-related NOLCs included in transmission formula rates for years 2021 through 2025 and reduced Excess ADIT regulatory liabilities. The net income impact to the statements of income recorded by WVTCo in the second quarter of 2025 was \$68 million.

4. EFFETS OF REGULATION

Regulatory assets and liabilities are comprised of the following items:

Regulatory Assets:	December 31,	December 31,	Remaining
	2025	2024	Recovery
	(in thousands)		Period
Regulatory assets approved for recovery:			
<u>Regulatory Assets Currently Not Earning a Return</u>			
Income Tax Assets	\$ 116,520	\$ 52,977	(a)
PJM Annual Formula Rate True-Up	1,732	—	2 years
Total Regulatory Assets Currently Not Earning a Return	<u>118,252</u>	<u>52,977</u>	
Total Regulatory Assets Approved for Recovery	<u>118,252</u>	<u>52,977</u>	
Total FERC Account 182.3 Regulatory Assets	<u>\$ 118,252</u>	<u>\$ 52,977</u>	
Regulatory Liabilities:			
Regulatory liabilities pending final regulatory determination:			
<u>Regulatory Liabilities Currently Not Paying a Return</u>			
Income Tax Liabilities (b)	\$ 4,990	\$ 49	
Total Regulatory Liabilities Pending Final Regulatory Determination	<u>4,990</u>	<u>49</u>	
Regulatory liabilities approved for payment:			
<u>Regulatory Liabilities Currently Paying a Return</u>			
Income Tax Liabilities (b)	\$ 71,483	\$ 73,062	(c)
Total Regulatory Liabilities Approved for Payment	<u>71,483</u>	<u>73,062</u>	
Total FERC Account 254 Regulatory Liabilities	<u>\$ 76,473</u>	<u>\$ 73,111</u>	

- (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. Excess ADIT associated with certain depreciable property is recovered over the remaining depreciable life of the underlying assets. Excess ADIT that is Not Subject to Rate Normalization Requirements was \$1.3 million for the year ended December 31, 2025.
- (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 \$152 thousand and \$2.2 million for the years ended December 31, 2025 and 2024, respectively. The remaining balance of Excess ADIT that is Not Subject to Normalization Requirements as of December 31, 2025 is to be refunded over 3 years.

5. COMMITMENTS, GUARANTEES AND CONTINGENCIES

WVTCo is subject to certain claims and legal actions arising in its ordinary course of business. In addition, WVTCo'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. WVTCo 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, WVTCo 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

WVTCo 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 WVTCo contractually commits to third-party construction vendors for certain material purchases and other construction services. WVTCo 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", WVTCo had no actual contractual commitments as of December 31, 2025.

GUARANTEES

Letters of Credit

Standby letters of credit are entered into with third parties. These letters of credit are issued in the ordinary course of business and cover items such as construction contracts, insurance programs, security deposits and debt service reserves.

An uncommitted facility gives the issuer of the facility the right to accept or decline each request made under the facility. AEP issues letters of credit on behalf of subsidiaries under six uncommitted facilities totaling \$450 million. As of December 31, 2025, WVTCo's maximum future payments for letters of credit issued under the uncommitted facilities were \$926 thousand which will mature in June 2026.

Indemnifications

WVTCo 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, 2025, there were no material liabilities recorded for any indemnifications.

CONTINGENCIES

Insurance and Potential Losses

WVTCo 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 WVTCo 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. WVTCo's insurance program also generally provides coverage against loss arising from certain claims made by third parties in excess of retentions absorbed by WVTCo. 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, including, but not limited to, liabilities relating to a cybersecurity incident, extreme weather or wildfire related liabilities. Future losses or liabilities, if they occur, which are not completely insured, unless recovered through the rate-making process, 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, 2025		December 31, 2024	
	Book Value	Fair Value	Book Value	Fair Value
	(in thousands)			
Long-term Debt	\$ 1,223,962	\$ 1,040,312	\$ 1,113,799	\$ 905,921

7. INCOME TAXES

Income Tax Expense (Benefit)

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

	Years Ended December 31,	
	2025	2024
	(in thousands)	
Charged to Operating Expenses, Net:		
Current	\$ 29,565	\$ 15,284
Deferred	27,998	25,102
Total	57,563	40,386
Charged (Credited) to Non-Operating Income, Net:		
Current	(155)	701
Deferred	—	—
Total	(155)	701
Income Tax Expense (Benefit)	\$ 57,408	\$ 41,087

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

	Years Ended December 31,		Percent	Percent
	2025	2024		
	(dollars in thousands)			
Net Income	\$ 211,818	\$ 136,829	21.0%	21.0%
Income Tax Expense (Benefit)	57,408	41,087		
Pretax Income	\$ 269,226	\$ 177,916		
	Amount	Amount	Percent	Percent
U.S Federal Statutory Tax Rate	\$ 56,537	\$ 37,362	21.0%	21.0%
State and Local Income Taxes, Net (a)	12,183	6,803	4.5%	3.8%
Tax Credits	(1)	(13)	—%	—%
Non-Taxable or Non-Deductible Items	23	6	—%	—%
Other Adjustments:				
AFUDC Equity	(3,440)	(3,523)	(1.3)%	(2.0)%
Other	(7,894)	452	(2.9)%	0.3%
Income Tax Expense (Benefit)	\$ 57,408	\$ 41,087		
Effective Income Tax Rate	21.3 %	23.1 %		

(a) State taxes in West Virginia contributed to the majority of the tax effect.

Income Taxes Paid

WVTCO paid \$39 million and \$4 million to tax authorities in 2025 and 2024, respectively.

Net Deferred Tax Liability

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

	December 31,	
	2025	2024
	(in thousands)	
Deferred Tax Assets	\$ 36,982	\$ 35,478
Deferred Tax Liabilities	(338,853)	(289,817)
Net Deferred Tax Liabilities	\$ (301,871)	\$ (254,339)
Property Related Temporary Differences	\$ (307,686)	\$ (276,554)
Amounts Due to Customers for Future Income Taxes	4,989	18,983
All Other, Net	826	3,232
Net Deferred Tax Liabilities	\$ (301,871)	\$ (254,339)

Federal and State Income Tax Audit Status

WVTCO and other AEP Subsidiaries are not currently under IRS audit and the statute of limitations (SOL) for the IRS to examine WVTCO and other AEP Subsidiaries originally filed federal return has expired for tax years prior to 2022. In July 2025, WVTCO and other AEP Subsidiaries received notification that its 2023 federal income tax return was selected for IRS examination. However, this examination has yet to begin.

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, 2025	Interest Rate Ranges as of December 31,		Outstanding as of December 31,	
			2025	2024	2025	2024
Notes Payable - Affiliated	2026 - 2053	4.13%	2.75% - 5.52%	2.75% - 5.52%	\$ 1,187,800	\$ 1,117,800
Other Long-term Debt	2028	4.83%	4.83%	—%	40,500	—
Unamortized Discount, Net					(4,338)	(4,001)
Total Long-term Debt					\$ 1,223,962	\$ 1,113,799

Long-term Debt outstanding as of December 31, 2025 is payable as follows:

	(in thousands)
2026	\$ 56,000
2027	—
2028	40,500
2029	13,200
2030	15,000
After 2030	1,103,600
Principal Amount	1,228,300
Unamortized Discount, Net	(4,338)
Total Long-term Debt	\$ 1,223,962

Long-term Debt Subsequent Events

In February 2026, WVTCo issued \$20 million of Intercompany Notes Payable to AEPTCo.

Dividend Restrictions

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

All of the dividends declared by WVTCo 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 WVTCo is through the Federal Power Act restriction. As of December 31, 2025, the maximum amount of restricted net assets of WVTCo that may not be distributed to the AEPTCo in the form of a loan, advance or dividend was \$658.3 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.

WVTCo's amounts of outstanding borrowings from the Utility Money Pool as of December 31, 2025 and 2024 are included in Notes Payable to Associated Companies on the balance sheets. WVTCo'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		Average Borrowings from the Utility Money Pool		Average Loans to the Utility Money Pool		Borrowings from the Utility Money Pool		Authorized Short-term Borrowing Limit	
2025	\$ 79,658	\$ 56,068	\$ 35,637	\$ 15,827	\$ 10,058	\$ 150,000				
2024	141,186	42,426	53,338	19,238	37,477	150,000				

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	
2025	4.76%	3.40%	4.83%	3.89%	4.67%	4.33%						
2024	5.79%	4.74%	5.70%	5.14%	5.50%	5.60%						

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 WVTCo's statements of income. For amounts borrowed from and advanced to the Utility Money Pool, WVTCo incurred the following amounts of interest expense and earned the following amounts of interest income:

	Years Ended December 31,			
	2025		2024	
	(in thousands)			
Interest Expense	\$ 1,035	\$ 1,791		
Interest Income	270	452		

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, 2025 and 2024, subsidiaries of AEP that are load serving entities within the PJM region incurred \$312.1 million and \$251.6 million, respectively, in PJM transmission services related to WVTCo that were billed to them in accordance with the OATT and Transmission Agreement. For the years ended December 31, 2025 and 2024, WVTCo derived other revenue of \$8 million and \$7.4 million, respectively. WVTCo 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.

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

Billing Company	Years Ended December 31,			
	2025		2024	
	(in thousands)			
AEPSC	\$ 55,145	\$ 59,061		
All other	8,344	10,313		

Purchases and Sales of Property

WVTCo purchased \$486 thousand and \$151 thousand of transmission property at book value from APCo during the years ended December 31, 2025 and 2024, respectively, and WVTCo purchased transmission property at book value for \$1.5 million from WPCo during the year ended December 31, 2025. There were no gains or losses recorded on these transactions.

Joint License Agreement

Effective October, 2018, WVTCo and APCo 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. WVTCo recorded costs of \$830 thousand and \$982 thousand in Operation Expenses for the years ended December 31, 2025 and 2024, respectively.

10. TRANSMISSION PROPERTY

Depreciation

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

	2025	2024
Transmission Property	2.39 %	2.46 %

Asset Retirement Obligations (ARO)

WVTCO 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 WVTCO plans to use its facilities indefinitely. The retirement obligation would only be recognized if and when WVTCO abandons or ceases the use of specific easements, which is not expected.

11. REVENUE FROM CONTRACTS WITH CUSTOMERS

Disaggregated Revenues from Contracts with Customers

WVTCO's statements of income represent revenues from contracts with customers by type of revenue. WVTCO had \$16.3 million and \$(10.9) million of alternative revenues for the years ended December 31, 2025 and 2024, respectively.

Performance Obligations

WVTCO 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. WVTCO 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 WVTCO are summarized as follows:

Wholesale Revenues - Transmission

WVTCO has performance obligations to transmit electricity to wholesale customers through assets owned and operated by WVTCO and other AEP subsidiaries. The performance obligation of WVTCO 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.

WVTCO 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 WVTCO 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. WVTCO did not have any material contract assets as of December 31, 2025 and 2024.

When WVTCO 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. WVTCO did not have any material contract liabilities as of December 31, 2025 and 2024.

Accounts Receivable from Contracts with Customers

Accounts receivable from contracts with customers are presented on WVTCO's balance sheets within the Customer Accounts Receivable line item. WVTCO'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, 2025 and 2024.

The amount of affiliated accounts receivable from contracts with customers included in Accounts Receivable from Associated Companies on WVTCO's balance sheets were \$23.1 million and \$22.4 million, respectively, as of December 31, 2025 and 2024.

Contract Costs

Contract costs to obtain or fulfill a contract for WVTCO 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. WVTCO did not have material contract costs as of December 31, 2025 and 2024.

12. FERC ORDER NO. 898

On June 29, 2023, the FERC issued Order No. 898 that revised certain aspects of the accounting and reporting requirements under the Uniform System of Accounts. The order created new accounts for wind, solar, and other renewable generating assets, created a new functional class for energy storage accounts, codified the accounting treatment of environmental credits and created new accounts within existing functions for computer hardware, software, and communication equipment. The order is effective January 1, 2025.

The historical balances were transferred to the new accounts in the first quarter of 2025 without restating balances for prior years. The following table presents WVTCO's balances transferred as of December 31, 2025, as required by FERC Order No. 898:

Utility Account	Transfers (in thousands)
30300 - Intangible Property	\$ (26,036)
35120 - Computer Software	151
35130 - Communication Equipment	51
39700 - Communication Equipment	(2,201)
39721 - Computer Software	25,885
39730 - Communication Equipment	2,150
Net Transfers	\$ —

Name of Respondent: AEP West Virginia Transmission Company, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 04/14/2026	Year/Period of Report End of: 2025/ 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)								136,828,999	136,828,999
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)								211,818,226	211,818,226
10	Balance of Account 219 at End of Current Quarter/Year									

Name of Respondent: AEP West Virginia Transmission Company, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/14/2026	Year/Period of Report End of: 2025/ Q4
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SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION

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

Line No.	Classification (a)	Total Company For the Current Year/Quarter Ended (b)	Electric (c)	Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)
1	UTILITY PLANT							
2	In Service							
3	Plant in Service (Classified)	2,345,372,711	2,345,372,711					
4	Property Under Capital Leases	46,899	46,899					
5	Plant Purchased or Sold							
6	Completed Construction not Classified	800,743,939	800,743,939					
7	Experimental Plant Unclassified							
8	Total (3 thru 7)	3,146,163,549	3,146,163,549					
9	Leased to Others							
10	Held for Future Use							
11	Construction Work in Progress	247,342,558	247,342,558					
12	Acquisition Adjustments	4,526,496	4,526,496					
13	Total Utility Plant (8 thru 12)	3,398,032,603	3,398,032,603					
14	Accumulated Provisions for Depreciation, Amortization, & Depletion	379,455,751	379,455,751					
15	Net Utility Plant (13 less 14)	3,018,576,852	3,018,576,852					
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION							
17	In Service:							
18	Depreciation	377,209,006	377,209,006					
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							
22	Total in Service (18 thru 21)	377,209,006	377,209,006					
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	2,246,745	2,246,745					
33	Total Accum Prov (equals 14) (22,26,30,31,32)	379,455,751	379,455,751					

Name of Respondent: AEP West Virginia Transmission Company, Inc.	This report is: (1)	Date of Report: 04/14/2026	Year/Period of Report End of: 2025/ Q4
	<input checked="" type="checkbox"/> An Original		
	(2)		
	<input type="checkbox"/> A Resubmission		

NUCLEAR FUEL MATERIALS (Account 120.1 through 120.6 and 157)

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

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

Name of Respondent: AEP West Virginia Transmission Company, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 04/14/2026	Year/Period of Report End of: 2025/ 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	25,780,476	255,229			(26,035,705)	
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	25,780,476	255,229			(26,035,705)	
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						
13.1	(315.1) Computer Hardware						
13.2	(315.2) Computer Software						
13.3	(315.3) Communication 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						
22.1	(324.1) Computer Hardware						
22.2	(324.2) Computer Software						
22.3	(324.3) Communication 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						
31.1	(334.1) Computer Hardware						

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
31.2	(334.2) Computer Software						
31.3	(334.3) Communication 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)						
35.1	D. Solar Production Plant						
35.2	(338.1) Land and Land Rights						
35.3	(338.2) Structures and Improvements						
35.5	(338.4) Solar Panels						
35.6	(338.5) Collector System						
35.7	(338.6) Generator Step-up Transformers (GSU)						
35.8	(338.7) Inverters						
35.9	(338.8) Other Accessory Electrical Equipment						
35.10	(338.9) Computer Hardware						
35.11	(338.10) Computer Software						
35.12	(338.11) Communication Equipment						
35.13	(338.12) Miscellaneous Power Plant Equipment						
35.14	(338.13) Asset Retirement Costs for Solar Production						
35.15	TOTAL Solar Production Plant (Enter Total of lines 35.2 thru 35.14)						
35.16	E. Wind Production Plant						
35.17	(338.20) Land and Land Rights						
35.18	(338.21) Structures and Improvements						
35.20	(338.23) Wind Turbines						
35.21	(338.24) Wind Towers and Fixtures						
35.23	(338.26) Collector System						
35.24	(338.27) Generator Step-up Transformers (GSU)						
35.25	(338.28) Inverters						
35.26	(338.29) Other Accessory Electrical Equipment						
35.27	(338.30) Computer Hardware						
35.28	(338.31) Computer Software						
35.29	(338.32) Communication Equipment						
35.30	(338.33) Miscellaneous Power Plant Equipment						
35.31	(338.34) Asset Retirement Costs for Wind Production						
35.32	TOTAL Wind Production Plant (Enter Total of lines 35.17 thru 35.31)						
35.33	F. Other Renewable Production Plant						
35.34	(339.1) Land and Land Rights						
35.35	(339.2) Structures and Improvements						
35.36	(339.3) Fuel Holders						
35.37	(339.4) Boilers						
35.39	(339.6) Generators						
35.41	(339.8) Other Accessory Electrical Equipment						
35.42	(339.9) Computer Hardware						
35.43	(339.10) Computer Software						
35.44	(339.11) Communication Equipment						
35.45	(339.12) Miscellaneous Power Plant Equipment						
35.46	(339.13) Asset Retirement Costs for Other Renewable Production						
35.47	TOTAL Other Renewable Production Plant (Enter Total of lines 35.34 thru 35.46)						
36	G. Other Production Plant						
37	(340) Land and Land Rights						
38	(341) Structures and Improvements						
39	(342) Fuel Holders, Products, and Accessories						
40	(343) Prime Movers						
41	(344) Generators						

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
42	(345) Accessory Electric Equipment						
42.1	(345.1) Computer Hardware						
42.2	(345.2) Computer Software						
42.3	(345.3) Communication Equipment						
43	(346) Misc. Power Plant Equipment						
44	(347) Asset Retirement Costs for Other Production						
45	TOTAL Other Prod. Plant (Enter Total of lines 37 thru 44)						
46	TOTAL Prod. Plant (Enter Total of lines 16, 25, 35, 35.15, 35.32, 35.47, and 45)						
47	3. Transmission Plant						
48	(350) Land and Land Rights	39,725,318	14,090,940				53,816,258
48.2	(351.1) Computer Hardware						
48.3	(351.2) Computer Software		6,109,443			150,961	6,260,404
48.4	(351.3) Communication Equipment		1,523,403			50,893	1,574,296
49	(352) Structures and Improvements	94,921,750	14,527,742				109,449,492
50	(353) Station Equipment	954,164,454	49,579,994	2,235,922			1,001,508,526
51	(354) Towers and Fixtures	389,621,653	26,450,708				416,072,361
52	(355) Poles and Fixtures	538,621,317	132,589,169	1			671,210,485
53	(356) Overhead Conductors and Devices	624,891,172	142,414,935	239,578			767,066,529
54	(357) Underground Conduit	15,958,380	3,017,789	19,640			18,956,529
55	(358) Underground Conductors and Devices	8,653,412	713,602	26,497			9,340,517
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)	2,666,557,456	391,017,725	2,521,638		201,854	3,055,255,397
59	4. Distribution Plant						
60	(360) Land and Land Rights						
61	(361) Structures and Improvements						
62	(362) Station Equipment						
63.1	(363.1) Computer Hardware						
63.2	(363.2) Computer Software						
63.3	(363.3) Communication Equipment						
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)						
84.1	6. ENERGY STORAGE PLANT						
84.2	(387.1) Land and Land Rights						
84.3	(387.2) 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)
84.4	(387.3) Energy Storage Equipment						
84.6	(387.5) Collector System						
84.7	(387.6) Generator Step-up Transformers (GSU)						
84.8	(387.7) Inverters						
84.9	(387.8) Computer Hardware						
84.10	(387.9) Computer Software						
84.11	(387.10) Communication Equipment						
84.12	(387.11) Miscellaneous Energy Storage Equipment						
84.13	(387.12) Asset Retirement Costs for Energy Storage						
84.14	TOTAL Energy Storage Plant (Total lines 84.2 thru 84.13)						
85	7. General Plant						
86	(389) Land and Land Rights	3,641,509					3,641,509
87	(390) Structures and Improvements	55,349,870	(86,205)				55,263,665
88	(391) Office Furniture and Equipment	695,732					695,732
89	(392) Transportation Equipment						
90	(393) Stores Equipment						
91	(394) Tools, Shop and Garage Equipment	196,422	2,744,178				2,940,600
92	(395) Laboratory Equipment						
93	(396) Power Operated Equipment						
94	(397.1) Computer Hardware						
94.1	(397.2) Computer Software		4,888,859	4,198,642		25,884,744	26,574,961
94.2	(397.3) Communication Equipment	2,201,716	(475,945)			(50,893)	1,674,878
95	(398) Miscellaneous Equipment	69,908					69,908
96	SUBTOTAL (Enter Total of lines 86 thru 95)	62,155,157	7,070,887	4,198,642		25,833,851	90,861,253
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)	62,155,157	7,070,887	4,198,642		25,833,851	90,861,253
100	TOTAL (Accounts 101 and 106)	2,754,493,089	398,343,841	6,720,280			3,146,116,650
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)	2,754,493,089	398,343,841	6,720,280			3,146,116,650

Page 204-207

Name of Respondent: AEP West Virginia Transmission Company, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/14/2026	Year/Period of Report End of: 2025/ 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)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
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33						
34						
35						
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39						
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41						
42						
43						
44						
45						
46						
47	TOTAL					

Name of Respondent: AEP West Virginia Transmission Company, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/14/2026	Year/Period of Report End of: 2025/ Q4
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ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)

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

Line No.	Description and Location of Property (a)	Date Originally Included in This Account (b)	Date Expected to be used in Utility Service (c)	Balance at End of Year (d)
1	Land and Rights:			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21	Other Property:			
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	TOTAL			

Name of Respondent: AEP West Virginia Transmission Company, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 04/14/2026	Year/Period of Report End of: 2025/ Q4
	(2) <input type="checkbox"/> A Resubmission		

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	138 KV Ext Kenna to Sisson	7,238,288
2	138 KV ROW-Sisson to Kenna	3,836,601
3	Baseline Transco	4,406,298
4	Bradley-Layland Transco	1,767,652
5	T/WVTC/TransCo Work	22,048,843
6	Transco Work Baseline	3,859,385
7	Victor 69 KV Loop (Transco)	1,007,191
8	WV Transco	5,781,804
9	WV TransCo CI	2,180,458
10	WV Transco Nauvoo	28,271,109
11	WV TRANSCo Pre Eng Parent	9,426,734
12	WV Transco work 1	24,382,431
13	WV Transco work 2	18,134,392
14	WV Transco work 3	12,876,304
15	WV Transco work 4	12,228,246
16	WV Transco work 5	11,241,087
17	WV Transco work 6	8,588,614
18	WV Transco work 7	8,209,191
19	WV Transco work 8	1,422,446
20	WV Transco Work Baseline 1	4,757,339
21	WV Transco Work Baseline 2	1,247,062
22	WV Transco Work Supplemental 1	25,515,268
23	WV Transco Work Supplemental 2	6,367,059
24	WV Transco-Natrium Supplementl	7,162,408
25	WVTC BlnktProj Under \$3M	1,773,725
26	WVTC TTMP 2025 CI	3,491,444
27	Other Minor Projects Under \$1,000,000	10,121,179
43	Total	247,342,558

Name of Respondent: AEP West Virginia Transmission Company, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 04/14/2026	Year/Period of Report End of: 2025/ Q4
	(2) <input type="checkbox"/> A Resubmission		

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	292,008,438	292,008,438		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	78,382,085	78,382,085		
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):	(398,419)	(398,419)		
10	TOTAL Deprec. Prov for Year (Enter Total of lines 3 thru 9)	77,983,666	77,983,666		
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	(6,720,279)	(6,720,279)		
13	Cost of Removal	(529,145)	(529,145)		
14	Salvage (Credit)	1,703,367	1,703,367		
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	(5,546,057)	(5,546,057)		
16	Other Debit or Cr. Items (Describe, details in footnote):				
17.1	Other Debit or Cr. Items (Describe, details in footnote):	12,762,959	12,762,959		
18	Book Cost or Asset Retirement Costs Retired				
19	Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18)	377,209,006	377,209,006		
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				
23.1	Solar Production				
23.2	Wind Production				
23.3	Other Renewable Production				
24	Other Production				
25	Transmission	360,034,375	360,034,375		
26	Distribution				
27	Regional Transmission and Market Operation				
27.1	Energy Storage				
28	General	17,174,631	17,174,631		
29	TOTAL (Enter Total of lines 20 thru 28)	377,209,006	377,209,006		

FOOTNOTE DATA

(a) Concept: CostOfRemovalOfPlant

IAmorization reclass due to FERC 898 update (398,419)

Name of Respondent: AEP West Virginia Transmission Company, Inc.	This report is: (1)	Date of Report: 04/14/2026	Year/Period of Report End of: 2025/ Q4
	<input checked="" type="checkbox"/> An Original		
	(2)		
	<input type="checkbox"/> A Resubmission		

INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1)

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

Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Amount of Investment at Beginning of Year (d)	Equity in Subsidiary Earnings of Year (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)
1								
2								
3								
4								
5								
6								
7								
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9								
10								
11								
12								
13								
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41								

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								

Name of Respondent: AEP West Virginia Transmission Company, Inc.	This report is:	Date of Report: 04/14/2026	Year/Period of Report End of: 2025/ Q4
	(1) <input checked="" type="checkbox"/> An Original		
	(2) <input type="checkbox"/> A Resubmission		

MATERIALS AND SUPPLIES

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

Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments which Use Material (d)
1	Fuel Stock (Account 151)			
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)			Electric
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)			
8	Transmission Plant (Estimated)			Electric
9	Distribution Plant (Estimated)			
10	Regional Transmission and Market Operation Plant (Estimated)			
10.1	Energy Storage 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				
18				
19				
20	TOTAL Materials and Supplies			

Name of Respondent: AEP West Virginia Transmission Company, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/14/2026	Year/Period of Report End of: 2025/ Q4
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Allowances and Environmental Credits (Accounts 158.1, 158.2, 158.3, and 158.4)

1. Report below the details related to allowances and environmental credits. Additional information about the type of allowances/environmental credits required by other regulatory bodies can be disclosed within the footnote data.
2. Report all acquisitions of allowances and environmental credits at cost.
3. Report allowances and environmental credits 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 and environmental credits transactions by the period they are first eligible for use: the current year's allowances and environmental credits in columns (b)-(c), allowances and environmental credits for the three succeeding years in columns (d)-(i), starting with the following year, and allowances and environmental credits for the remaining succeeding years in columns (j)-(k).
5. Report on Line 4 authoritative agency issued allowances. Report withheld portions Lines 36-40.
6. Report on Line 5 allowances returned by an authoritative agency. Report on Line 39 the authoritative agency's sales of the withheld allowances. Report on Lines 43-46 the net sales proceeds and gains/losses resulting from the authoritative agency's sale or auction of the withheld allowances.
7. Report on Lines 8-14 the names of vendors/transferees of allowances and environmental credits 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 and environmental credits 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 and environmental credits sales.

Line No.	Allowances and Environmental Credits Inventory (Accounts 158.1, 158.3, and 158.4) (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 authoritative agency												
6													
7													
8	Purchases/Transfers:												
9													
10													
11													
12													
13													
14													
15	Total												
16													
17	Relinquished During Year:												
18	Charges to Account 509, 555.2, and 555.3												
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 authoritative agency												

Line No.	Allowances and Environmental Credits Inventory (Accounts 158.1, 158.3, and 158.4) (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 authoritative agency												
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												

Page 228

Name of Respondent: AEP West Virginia Transmission Company, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/14/2026	Year/Period of Report End of: 2025/ Q4
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EXTRAORDINARY PROPERTY LOSSES (Account 182.1)

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

Name of Respondent: AEP West Virginia Transmission Company, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/14/2026	Year/Period of Report End of: 2025/ Q4
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UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2)

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

Name of Respondent: AEP West Virginia Transmission Company, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/14/2026	Year/Period of Report End of: 2025/ Q4
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Transmission Service and Generation Interconnection Study Costs

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

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

Name of Respondent: AEP West Virginia Transmission Company, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/14/2026	Year/Period of Report End of: 2025/ Q4
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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	SFAS 109 Deferred FIT	40,156,370	61,338,881	282,283	3,332,512	98,162,739
2	SFAS 109 Deferred SIT	12,821,074	6,185,070		648,797	18,357,347
3	2021 PJM Transmission True Up		1,731,742			1,731,742
44	TOTAL	52,977,444	69,255,693		3,981,309	118,251,828

Name of Respondent: AEP West Virginia Transmission Company, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 04/14/2026	Year/Period of Report End of: 2025/ Q4
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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	34,287,097	28,122,339	107,408	24,709,022	37,700,414
2	S-3 Filing Fees Amortized through April 2024			181,428.431	11,588	(11,588)
3	DOE LPO advisory fees.	20,147	304,252	923	2,900	321,499
4	Unamortized Credit Line Fees Amortized through March 2027	301,680	121,918	146,234.431	107,402	316,196
5	Billings and Deferred Projects	33,129				33,129
6	PJM TRANSCO 2021 NOL REV		48,437,747	456	38,152,133	10,285,614
47	Miscellaneous Work in Progress					
48	Deferred Regulatory Comm. Expenses (See pages 350 - 351)					
49	TOTAL	34,642,053				48,645,264

Name of Respondent: AEP West Virginia Transmission Company, Inc.	This report is:	Date of Report: 04/14/2026	Year/Period of Report End of: 2025/ Q4
	(1) <input checked="" type="checkbox"/> An Original		
	(2) <input type="checkbox"/> A Resubmission		

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	PT Method/Life - NORM	11,719,028	13,257,020
3	PROVS POSS REV REFDS-A/L	2,441,312	868,991
4	PT Repairs UOP - NORM	298,676	315,706
5	PROPERTY TAX-Book - NORM	232,555	295,088
6	PT CPI - NORM	(1,431,446)	(1,660,483)
7	Other	552,564	43,261,848
8	TOTAL Electric (Enter Total of lines 2 thru 7)	13,812,689	56,338,170
9	Gas		
15	Other		
16	TOTAL Gas (Enter Total of lines 10 thru 15)		
17.1	Other (Specify)	*21,665,287	(19,355,877)
17	Other (Specify)		
18	TOTAL (Acct 190) (Total of lines 8, 16 and 17)	35,477,976	36,982,293

Notes

Name of Respondent: AEP West Virginia Transmission Company, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/14/2026	Year/Period of Report End of: 2025/ Q4
FOOTNOTE DATA			

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

Notes	Balance at Beginning of Year	Balance at End of Year
Line 17 Other - Detail		
Non Utility Items - 190.2	—	—
SFAS 109-Regulatory Assets	21,665,287	(19,355,877)
Total	\$ 21,665,287	\$ (19,355,877)
Line 18		
Reconciliation of details applicable to Account 190, Line 18, Columns (b) and (c) :		
Balance at Beginning of Year	\$	35,477,976
(Less) Amounts Debited to:		
(a) Account 410.1	\$	(2,558,242)
(b) Account 410.2	\$	—
(c) 1823/254/219/129/427	\$	(59,904,685)
(Plus) Amounts Credited to:		
(a) Account 411.1	\$	45,083,723
(b) Account 411.2	\$	—
(c) 1823/254/219/129/427	\$	18,883,521
Balance at End of Year	\$	36,982,293

Name of Respondent: AEP West Virginia Transmission Company, Inc.	This report is: (1)	Date of Report: 04/14/2026	Year/Period of Report End of: 2025/ Q4
	<input checked="" type="checkbox"/> An Original		
	(2)		
	<input type="checkbox"/> A Resubmission		

CAPITAL STOCKS (Account 201 and 204)

- 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.
- Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.
- 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.
- The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.
- State in a footnote if any capital stock that has been nominally issued is nominally outstanding at end of year.
- 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									

Name of Respondent: AEP West Virginia Transmission Company, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 2026-04-14	Year/Period of Report End of: 2025/ Q4
	(2) <input type="checkbox"/> A Resubmission		

Other Paid-in Capital

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

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

Line No.	Item (a)	Amount (b)
1	Donations Received from Stockholders (Account 208)	
2	Beginning Balance Amount	647,800,000
3.1	Increases (Decreases) from Donations Received from Stockholders	
4	Ending Balance Amount	647,800,000
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	5,925,908
15.1	Increases (Decreases) Due to Miscellaneous Paid-In Capital	4,540,091
16	Ending Balance Amount	10,466,000
17	Other Paid in Capital	
18	Beginning Balance Amount	
19.1	Increases (Decreases) in Other Paid-In Capital	
20	Ending Balance Amount	
40	Total	658,266,000

Name of Respondent: AEP West Virginia Transmission Company, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/14/2026	Year/Period of Report End of: 2025/ Q4
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CAPITAL STOCK EXPENSE (Account 214)

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

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

Name of Respondent: AEP West Virginia Transmission Company, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 04/14/2026	Year/Period of Report End of: 2025/ Q4
	(2) <input type="checkbox"/> A Resubmission		

LONG-TERM DEBT (Account 221, 222, 223 and 224)

- 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.
- 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.
- 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.
- 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.
- 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.
- 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.
- 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.
- 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.
- 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)	Outstanding (Total amount outstanding without reduction for amounts held by respondent) (l)	Interest for Year Amount (m)
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 B, Tranche F, 5.52%		35,000,000					10/30/2014	10/30/2044	10/30/2014	10/30/2044	35,000,000	1,932,000
13	Senior Notes, Series C, Tranche F, 3.81%		13,200,000					11/14/2014	11/14/2029	11/14/2014	11/14/2029	13,200,000	502,920
14	Senior Notes, Series C, Tranche H, 4.05%		5,000,000					11/14/2014	11/14/2034	11/14/2014	11/14/2034	5,000,000	202,500
15	Senior Notes, Series C, Tranche I, 4.53%		9,600,000					11/14/2014	11/14/2044	11/14/2014	11/14/2044	9,600,000	434,880
16	Senior Notes, Series C, Tranche G, 4.01%		15,000,000					06/15/2015	06/15/2030	06/15/2015	06/15/2030	15,000,000	601,500
17	Senior Notes, Series E, 4.00%		81,000,000					11/21/2016	12/01/2046	11/21/2016	12/01/2046	81,000,000	3,240,000
18	Senior Notes, Series D, 3.10%		29,000,000					11/21/2016	12/01/2026	11/21/2016	12/01/2026	29,000,000	899,000
19	Senior Notes, Series D, 3.10%		27,000,000					09/28/2017	12/01/2026	09/28/2017	12/01/2026	27,000,000	837,000
20	Senior Notes, Series H, 3.75%		110,000,000					09/28/2017	12/01/2047	09/28/2017	12/01/2047	110,000,000	4,125,000
21	Senior Notes, Series J, 4.25%		56,000,000					09/07/2018	09/15/2048	09/07/2018	09/15/2048	56,000,000	2,380,000
22	Senior Notes, Series K, 3.80%		87,000,000					06/12/2019	06/15/2049	06/12/2019	06/15/2049	87,000,000	3,306,000
23	Senior Notes, Series L, 3.15%		90,000,000					09/11/2019	09/15/2049	09/11/2019	09/15/2049	90,000,000	2,835,000

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)	Outstanding (Total amount outstanding without reduction for amounts held by respondent) (l)	Interest for Year Amount (m)
24	Senior Notes, Series N, 2.75%		200,000,000					08/04/2021	08/15/2051	08/04/2021	08/15/2051	200,000,000	5,500,000
25	Senior Notes, Series O, 4.5%		70,000,000					06/09/2022	06/15/2052	06/09/2022	06/15/2052	70,000,000	3,150,000
26	Senior Notes, Series P, 5.4%		145,000,000					03/13/2023	03/15/2053	03/13/2023	03/15/2053	145,000,000	7,830,000
27	Senior Notes, Series Q, 5.15%		125,000,000					03/13/2024	04/01/2034	03/13/2024	04/01/2034	125,000,000	6,437,500
28	Senior Notes, Series R, 5.15%		90,000,000					05/14/2025	06/15/2035	05/14/2025	06/15/2035	90,000,000	3,050,313
29	Credit Facility - 5.27%		40,500,000					09/29/2025	09/25/2028	09/29/2025	09/25/2028	40,500,000	565,128
30	Subtotal		1,228,300,000									1,228,300,000	47,828,741
31	Other Long Term Debt (Account 224)												
32													
33													
34													
35	Subtotal												
33	TOTAL		1,228,300,000	16,978,242								1,228,300,000	47,828,741

Page 256-257

Name of Respondent: AEP West Virginia Transmission Company, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/14/2026	Year/Period of Report End of: 2025/ 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.

Name of Respondent: AEP West Virginia Transmission Company, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/14/2026	Year/Period of Report End of: 2025/ Q4
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RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES

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

Line No.	Particulars (Details) (a)	Amount (b)
1	Net Income for the Year (Page 117)	211,818,226
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	145,557,573
28	Show Computation of Tax:	
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
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41		
42		
43		
44		

Name of Respondent: AEP West Virginia Transmission Company, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/14/2026	Year/Period of Report End of: 2025/ Q4
FOOTNOTE DATA			

(a) Concept: FederalTaxNetIncome

	In (000's)
Net Income for the year per Page 117	211,818
Federal Income Taxes	41,986
State Income Taxes	15,421
Pretax Book Income	269,225
Increase (Decrease) in Taxable Income resulting from:	
Excess Tax vs Book Depreciation	(98,810)
AFUDC / INTEREST CAPITALIZED	(9,577)
BOOK ACCRUALS/DEFERRAL	(1,667)
REMOVAL COST	1,185
PROVISION FOR REVENUE REFUNDS	(7,981)
PROPERTY TAX ADJUSTMENT	0
OTHER	181
Estimated Current Year Taxable Income Before State Income Tax (Separate Return Basis)	152,558
Less: State Income Tax	7,367
Federal Taxable Income	145,191
Computation of Tax *	
Federal Income Tax on Current Year Taxable Income (Separate Return Basis) at the Statutory Rate of 21%	30,490
NOL Deferred Tax Asset	0
Tax Credits	3
Miscellaneous Credits	0
Estimated Tax Currently Payable	30,487
Tax Provision Adjustment	0
Adjustments of Prior Year's Accruals (Net)	(8,444)
Estimated Current Federal Income Taxes (Net)	22,043

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

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 2022 System Federal income taxes will not be available until the consolidated Federal income tax return is completed and filed by October 2023. 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 West Virginia Transmission Company, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 04/14/2026	Year/Period of Report End of: 2025/ Q4
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TAXES ACCRUED, PREPAID AND CHARGES DURING YEAR

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

Line No.	Kind of Tax (See Instruction 5) (a)	Type of Tax (b)	State (c)	Tax Year (d)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (g)	Taxes Paid During Year (h)	Adjustments (i)	BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED				
					Taxes Accrued (Account 236) (e)	Prepaid Taxes (Include in Account 165) (f)				Taxes Accrued (Account 236) (j)	Prepaid Taxes (Included in Account 165) (k)	Electric (Account 408.1, 409.1) (l)	Extraordinary Items (Account 409.3) (m)	Adjustment to Ret. Earnings (Account 439) (n)	Other (o)	
1	Real & Pers Prop	Property Tax	WV		36,589,758	0	28,122,339	24,038,216		40,673,880	0	22,506,209				5,616,130
2	Subtotal Property Tax				36,589,758	0	28,122,339	24,038,216		40,673,880	0	22,506,209				5,616,130
3	Use Tax	Sales And Use Tax	WV		5,700	0	48,471	46,645		7,526	0	0				48,471
4	Subtotal Sales And Use Tax				5,700	0	48,471	46,645		7,526	0	0				48,471
5	Federal Income	Income Tax			8,092,924	0	17,502,952	23,046,094		2,549,782	0	22,163,634				(4,660,681)
6	State Income Tax	Income Tax	WI		0	0	(50)	0		(50)	0	0				(50)
7	State Income Tax	Income Tax	WV		12,332,284	0	(3,866,003)	0		8,466,282	0	7,401,096				(11,267,099)
8	Subtotal Income Tax				20,425,208	0	13,636,900	23,046,094		11,016,014	0	29,564,730				(15,927,831)
9	Ohio CAT Tax	Other State Tax	OH		0	0	1	1		0	0	1				0
10	Subtotal Other State Tax				0	0	1	1		0	0	1				0
40	TOTAL				57,020,666	0	41,807,711	47,130,956		51,697,420	0	52,070,940				(10,263,229)

Name of Respondent: AEP West Virginia Transmission Company, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 04/14/2026	Year/Period of Report End of: 2025/ Q4
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ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)

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

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

Name of Respondent: AEP West Virginia Transmission Company, Inc.	This report is:	Date of Report: 04/14/2026	Year/Period of Report End of: 2025/ Q4
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OTHER DEFERRED CREDITS (Account 253)

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

Line No.	Description and Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Contra Account (c)	Amount (d)		
1	Other Deferred Credits					
2	NERC Penalty	275,079	426,242,	128,675	136,987	283,391
3	PJM PROV FOR REFUND	19,221,093	449	30,686,742	11,558,087	92,438
4	CONTR IN AID OF CONSTR		107	734,197	734,197	
5	PJM TRANSCO 2025 TRUE-UP ESTIM		234,449		7,096,057	7,096,057
6	PJM 2024 Transmission True-upAmortization Period 1/2026 - 12/2026	10,888,544	234,449	19,805,648	8,917,104	
47	TOTAL	30,384,716		51,355,262	28,442,432	7,471,886

Name of Respondent: AEP West Virginia Transmission Company, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 04/14/2026	Year/Period of Report End of: 2025/ Q4
	(2) <input type="checkbox"/> A Resubmission		

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 relating 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 - SFAS 109						254		254		
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 West Virginia Transmission Company, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 04/14/2026	Year/Period of Report End of: 2025/ Q4
	(2) <input type="checkbox"/> A Resubmission		

ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating 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	233,061,507	75,355,217	56,361,642			1	190			252,055,081
3	Gas										
4	Other (Specify)										
5	Total (Total of lines 2 thru 4)	233,061,507	75,355,217	56,361,642			1				252,055,081
6	SFAS 109										
7	Other	(24,207,653)				1823/254	43,159,017	1823/254	61,448,538		(5,918,132)
9	TOTAL Account 282 (Total of Lines 5 thru 8)	208,853,854	75,355,217	56,361,642			43,159,018		61,448,538		246,136,949
10	Classification of TOTAL										
11	Federal Income Tax	208,853,854	75,355,217	56,361,642			43,159,017		61,448,538		246,136,950
12	State Income Tax										
13	Local Income Tax										

Name of Respondent: AEP West Virginia Transmission Company, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 04/14/2026	Year/Period of Report End of: 2025/ Q4
	(2) <input type="checkbox"/> A Resubmission		

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	PT Method/Life - NORM	55,804,872	7,957,857	634,065							63,128,664
4	PROPERTY TAX-Book - NORM	4,808,410	1,161,238								5,969,648
5	PT AFUDC Debt - NORM	3,530,347	558,668	2,872							4,086,143
6	EXCESS ADFIT 283 - UNPROTECTED.	(1,839,156)	1,601,902								(237,254)
7	PT CPI - NORM	(6,816,406)		1,090,657							(7,907,063)
8	Other	(264,287)	1,635,975	304,523					283		1,067,165
9	TOTAL Electric (Total of lines 3 thru 8)	55,223,780	12,915,640	2,032,117							66,107,303
10	Gas										
11											
12											
13											
14											
15											
16											
17	TOTAL Gas (Total of lines 11 thru 16)										
18	TOTAL Other	25,739,376					1823/254	19,280,969	1823/254	20,151,076	26,609,483
19	TOTAL (Acct 283) (Enter Total of lines 9, 17 and 18)	80,963,156	12,915,640	2,032,117				19,280,969		20,151,076	92,716,786
20	Classification of TOTAL										
21	Federal Income Tax	14,770,468	2,829,026					2,915,407		17,587,167	32,271,254
22	State Income Tax	66,192,688	10,086,614	2,032,117				16,365,562		2,563,909	60,445,532
23	Local Income Tax										

NOTES

Name of Respondent: AEP West Virginia Transmission Company, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/14/2026	Year/Period of Report End of: 2025/ Q4
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OTHER REGULATORY LIABILITIES (Account 254)

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

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Current Quarter/Year (b)	DEBITS		Credits (e)	Balance at End of Current Quarter/Year (f)
			Account Credited (c)	Amount (d)		
1	SFAS 109 Deferred FIT/SIT	73,111,008	190,282	58,013,349	61,375,199	76,472,858
41	TOTAL	73,111,008		58,013,349	61,375,199	76,472,858

Name of Respondent: AEP West Virginia Transmission Company, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 04/14/2026	Year/Period of Report End of: 2025/ 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	(18,509,580)	21,886,449				
14	TOTAL Revenues Before Prov. for Refunds	18,509,580	(21,886,449)				
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	8,045,970	7,430,718				
20	(455) Interdepartmental Rents						
21	(456) Other Electric Revenues						
22	(456.1) Revenues from Transmission of Electricity of Others	356,716,291	325,064,424				
23	(457.1) Regional Control Service Revenues						
24	(457.2) Miscellaneous Revenues						
25	Other Miscellaneous Operating Revenues						
26	TOTAL Other Operating Revenues	364,762,261	332,495,142				
27	TOTAL Electric Operating Revenues	383,271,841	310,608,693				

Line12, column (b) includes \$ of unbilled revenues.
Line12, column (d) includes MWH relating to unbilled revenues

Name of Respondent: AEP West Virginia Transmission Company, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/14/2026	Year/Period of Report End of: 2025/ Q4
FOOTNOTE DATA			

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

See page 328 for Revenue details

Name of Respondent: AEP West Virginia Transmission Company, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/14/2026	Year/Period of Report End of: 2025/ Q4
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REGIONAL TRANSMISSION SERVICE REVENUES (Account 457.1)

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

Line No.	Description of Service (a)	Balance at End of Quarter 1 (b)	Balance at End of Quarter 2 (c)	Balance at End of Quarter 3 (d)	Balance at End of Year (e)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
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32					
33					
34					
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40					
41					
42					
43					
44					
45					
46	TOTAL				

Name of Respondent: AEP West Virginia Transmission Company, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/14/2026	Year/Period of Report End of: 2025/ Q4
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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						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
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33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL Billed Provision For Rate Refunds					
42	TOTAL Unbilled Rev. (See Instr. 6)					
43	TOTAL		(18,509,580)			

Name of Respondent: AEP West Virginia Transmission Company, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 04/14/2026	Year/Period of Report End of: 2025/ Q4
	(2) <input type="checkbox"/> A Resubmission		

SALES OF ELECTRICITY BY RATE SCHEDULES

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

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
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35						
36						
37						
38						
39						
40						
41	TOTAL Billed - All Accounts					
42	TOTAL Unbilled Rev. (See Instr. 6) - All Accounts					
43	TOTAL - All Accounts					

Name of Respondent: AEP West Virginia Transmission Company, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 04/14/2026	Year/Period of Report End of: 2025/ 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											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
15	Subtotal - RQ										
16	Subtotal-Non-RQ										
17	Total										

Name of Respondent: AEP West Virginia Transmission Company, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/14/2026	Year/Period of Report End of: 2025/ Q4
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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		
18.1	(513.1) Maintenance of Computer Hardware		
18.2	(513.2) Maintenance of Computer Software		
18.3	(513.3) Maintenance of Communication Equipment		
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		
38.1	(531.1) Maintenance of Computer Hardware	78	
38.2	(531.2) Maintenance of Computer Software		
38.3	(531.3) Maintenance of Communication Equipment		
39	(532) Maintenance of Miscellaneous Nuclear Plant		
40	TOTAL Maintenance (Enter Total of lines 35 thru 39)	78	
41	TOTAL Power Production Expenses-Nuclear Power (Enter Total of lines 33 & 40)	78	
42	C. Hydraulic Power Generation		

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
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		
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		
56.1	(544.1) Maintenance of Computer Hardware		
56.2	(544.2) Maintenance of Computer Software		
56.3	(544.3) Maintenance of Communication Equipment		
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		
65	(549) Miscellaneous Other Power Generation Expenses		
66	(550) Rents		
67	TOTAL Operation (Enter Total of Lines 62 thru 67)		
68	Maintenance		
69	(551) Maintenance Supervision and Engineering		
70	(552) Maintenance of Structures		
71	(553) Maintenance of Generating and Electric Plant		
71.1	(553.1) Maintenance of Computer Hardware		
71.2	(553.2) Maintenance of Computer Software		
71.3	(553.3) Maintenance of Communication Equipment		
72	(554) Maintenance of Miscellaneous Other Power Generation Plant		
73	TOTAL Maintenance (Enter Total of Lines 69 thru 72)		
74	TOTAL Power Production Expenses-Other Power (Enter Total of Lines 67 & 73)		
75	E. Other Power Supply Expenses		
76	(555) Purchased Power		
76.1	(555.1) Power Purchased for Storage Operations		
76.2	(555.2) Bundled Environmental Credits		
76.3	(555.3) Unbundled Environmental Credits		
77	(556) System Control and Load Dispatching		
78	(557) Other Expenses		
79	TOTAL Other Power Supply Exp (Enter Total of Lines 76 thru 78)		
79.1	F. Solar Generation		
79.2	Operation		
79.3	(558.1) Operation Supervision and Engineering	39	
79.4	(558.2) Solar Panel Generation and Other Plant Operating Expenses		
79.6	(558.4) Rents		
79.7	TOTAL Operation (Enter Total of lines 79.3 thru 79.6)	39	
79.8	Maintenance		
79.9	(558.6) Maintenance Supervision and Engineering		
79.10	(558.7) Maintenance of Solar Panels, Structures, and Equipment		

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
79.11	(558.8) Maintenance of Computer Hardware		
79.12	(558.9) Maintenance of Computer Software		
79.13	(558.10) Maintenance of Communication Equipment		
79.14	(558.11) Maintenance of Miscellaneous Solar Generation Plant		
79.15	TOTAL Maintenance (Enter Total of lines 79.9 thru 79.14)		
79.16	TOTAL Power Production Expenses-Solar (total of lines 79.7 & 79.15)	39	
79.17	G. Wind Generation		
79.18	Operation		
79.19	(558.13) Operation Supervision and Engineering	264	
79.20	(558.14) Wind Turbine Generation and Other Plant Operating Expenses	145	
79.21	(558.16) Rents	25	
79.22	TOTAL Operation (Enter Total of lines 79.19 thru 79.21)	434	
79.23	Maintenance		
79.24	(558.18) Maintenance Supervision and Engineering		
79.25	(558.19) Maintenance of Wind Turbines, Structures, and Equipment		
79.26	(558.20) Maintenance of Computer Hardware		
79.27	(558.21) Maintenance of Computer Software		
79.28	(558.22) Maintenance of Communication Equipment		
79.29	(558.23) Maintenance of Miscellaneous Wind Generation Plant		
79.30	TOTAL Maintenance (Enter Total of lines 79.24 thru 79.29)		
79.31	TOTAL Power Production Expenses-Wind (total of lines 79.22 & 79.30)	434	
79.32	H. Other Renewable Generation		
79.33	Operation		
79.34	(559.1) Operation Supervision and Engineering		
79.35	(559.2) Other Miscellaneous Generation and Other Plant Operating Expenses		
79.36	(559.3) Fuel		
79.37	(559.4) Rents		
79.38	TOTAL Operation (Enter Total of lines 79.34 thru 79.37)		
79.39	Maintenance		
79.40	(559.6) Maintenance Supervision and Engineering		
79.41	(559.7) Maintenance of Structures		
79.42	(559.9) Maintenance of Boilers		
79.43	(559.10) Maintenance of Generating and Electric Equipment		
79.44	(559.12) Maintenance of Computer Hardware		
79.45	(559.13) Maintenance of Computer Software		
79.46	(559.14) Maintenance of Communication Equipment		
79.47	(559.15) Maintenance of Miscellaneous Renewable Production Plant		
79.48	TOTAL Maintenance (Enter Total of lines 79.40 thru 79.47)		
79.49	TOTAL Power Production Expenses-Other Renewable (total of lines 79.38 & 79.48)		
80	TOTAL Power Production Expenses (Total of Lines 21, 41, 59, 74, 79, 79.16, 79.31, & 79.49)	552	
81	2. TRANSMISSION EXPENSES		
82	Operation		
83	(560) Operation Supervision and Engineering	8,265,210	6,084,256
85	(561.1) Load Dispatch-Reliability		
86	(561.2) Load Dispatch-Monitor and Operate Transmission System	2,500,061	1,471,445
87	(561.3) Load Dispatch-Transmission Service and Scheduling	(31)	37
88	(561.4) Scheduling, System Control and Dispatch Services		
89	(561.5) Reliability, Planning and Standards Development	167,734	229,695
90	(561.6) Transmission Service Studies	18	
91	(561.7) Generation Interconnection Studies		
92	(561.8) Reliability, Planning and Standards Development Services		
93	(562) Station Expenses	1,121,819	1,000,243
94	(563) Overhead Lines Expenses	46,862	38,096
95	(564) Underground Lines Expenses		62
96	(565) Transmission of Electricity by Others		

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
97	(566) Miscellaneous Transmission Expenses	3,285,048	2,789,750
98	(567) Rents	3,624,572	3,948,132
99	TOTAL Operation (Enter Total of Lines 83 thru 98)	19,011,293	15,561,716
100	Maintenance		
101	(568) Maintenance Supervision and Engineering	35,299	76,864
102	(569) Maintenance of Structures	39,162	52,614
103	(569.1) Maintenance of Computer Hardware	8,678	30,511
104	(569.2) Maintenance of Computer Software	427,822	715,842
105	(569.3) Maintenance of Communication Equipment	38,442	41,270
106	(569.4) Maintenance of Miscellaneous Regional Transmission Plant		
107	(570) Maintenance of Station Equipment	1,381,878	1,044,697
108	(571) Maintenance of Overhead Lines	1,226,149	690,997
109	(572) Maintenance of Underground Lines		
110	(573) Maintenance of Miscellaneous Transmission Plant	73,670	34,682
111	TOTAL Maintenance (Total of Lines 101 thru 110)	3,231,100	2,687,477
112	TOTAL Transmission Expenses (Total of Lines 99 and 111)	22,242,393	18,249,193
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)		
131.1	4. ENERGY STORAGE EXPENSES		
131.2	Operation		
131.3	(577.1) Operation Supervision and Engineering		
131.4	(577.2) Operation of Energy Storage Equipment		
131.5	(577.3) Storage Fuel		
131.6	(577.4) Rents		
131.7	Total Operation (Lines 131.3 thru 131.6)		
131.8	Maintenance		
131.9	(578.1) Maintenance Supervision and Engineering		
131.10	(578.2) Maintenance of Energy Storage Equipment and Structures		
131.11	(578.3) Maintenance of Computer Hardware		
131.12	(578.4) Maintenance of Computer Software		
131.13	(578.5) Maintenance of Communication Equipment		
131.14	(578.6) Maintenance of Miscellaneous Other Energy Storage Plant		
131.15	Total Maintenance (Lines 131.9 thru 131.14)		
131.16	TOTAL Energy Storage Expenses (Total of 131.7 and 131.15)		
132	5. DISTRIBUTION EXPENSES		
133	Operation		
134	(580) Operation Supervision and Engineering		
135	(581) Load Dispatching		

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
136	(582) Station Expenses		
137	(583) Overhead Line Expenses		
138	(584) Underground Line Expenses		
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 Computer Hardware		
148.2	(592.3) Maintenance of Computer Software		
148.3	(592.4) Maintenance of Communication Equipment		
149	(593) Maintenance of Overhead Lines		
150	(594) Maintenance of Underground Lines		
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	6. 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	7. 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	8. 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	9. ADMINISTRATIVE AND GENERAL EXPENSES		
180	Operation		
181	(920) Administrative and General Salaries	3,868,281	4,132,199
182	(921) Office Supplies and Expenses	389,115	203,416
183	(Less) (922) Administrative Expenses Transferred-Credit	102,623	99,127
184	(923) Outside Services Employed	1,476,595	2,701,862
185	(924) Property Insurance	583,914	601,945
186	(925) Injuries and Damages	369,451	270,705
187	(926) Employee Pensions and Benefits	438	1,996

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
188	(927) Franchise Requirements		
189	(928) Regulatory Commission Expenses	65,091	90,948
190	(929) (Less) Duplicate Charges-Cr.		
191	(930.1) General Advertising Expenses	1,266	211
192	(930.2) Miscellaneous General Expenses	139,944	116,897
193	(931) Rents	1,320	3,033
194	TOTAL Operation (Enter Total of Lines 181 thru 193)	6,792,792	8,024,085
195	Maintenance		
196	(935) Maintenance of General Plant	89,868	133,573
196.1	(935.1) Maintenance of Computer Hardware	9,572	
196.2	(935.2) Maintenance of Computer Software	245,703	
196.3	(935.3) Maintenance of Communication Equipment	555	
196.4	TOTAL Maintenance (Enter Total of lines 196 thru 196.3)	345,698	133,573
197	TOTAL Administrative & General Expenses (Total of Lines 194 and 196.4)	7,138,490	8,157,658
198	TOTAL Electric Operation and Maintenance Expenses (Total of Lines 80, 112, 131, 131.16, 156, 164, 171, 178, and 197)	29,381,435	26,406,851

Page 320-323

Name of Respondent: AEP West Virginia Transmission Company, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/14/2026	Year/Period of Report End of: 2025/ Q4
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PURCHASED POWER (Account 555)

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

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

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

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

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

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

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

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

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

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

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

Name of Respondent: AEP West Virginia Transmission Company, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 04/14/2026	Year/Period of Report End of: 2025/ Q4
	(2) <input type="checkbox"/> A Resubmission		

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")

- 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.
- Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).
- 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).
- 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.
- 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.
- 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.
- 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.
- Report in column (i) and (j) the total megawatthours received and delivered.
- 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.
- 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.
- 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		REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS			
									Megawatt Hours Received (i)	Megawatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total Revenues (\$) (k+l+m) (n)
1	PJM			FNO	PJM OATT								356,716,291 ^(g)	356,716,291
35	TOTAL												356,716,291	356,716,291

Name of Respondent: AEP West Virginia Transmission Company, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/14/2026	Year/Period of Report End of: 2025/ Q4
FOOTNOTE DATA			

(a) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers

Revenue earned from PJM per the revenue requirement for transmission services filed with the FERC.

Name of Respondent: AEP West Virginia Transmission Company, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/14/2026	Year/Period of Report End of: 2025/ Q4
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TRANSMISSION OF ELECTRICITY BY ISO/RTOs

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

Line No.	Payment Received by (Transmission Owner Name) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Total Revenue by Rate Schedule or Tariff (d)	Total Revenue (e)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					

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)
44					
45					
46					
47					
48					
49					
40	TOTAL				

Page 331

Name of Respondent: AEP West Virginia Transmission Company, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 04/14/2026	Year/Period of Report End of: 2025/ Q4
	(2) <input type="checkbox"/> A Resubmission		

TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)

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

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

Name of Respondent: AEP West Virginia Transmission Company, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/14/2026	Year/Period of Report End of: 2025/ Q4
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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	33,060
7	Travel Expenses	12,367
8	Trustee Fees	12,933
9	Miscellaneous Expenses	81,584
46	TOTAL	139,944

Name of Respondent: AEP West Virginia Transmission Company, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 04/14/2026	Year/Period of Report End of: 2025/ Q4
	(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					
2	Steam Production Plant					
3	Nuclear Production Plant					
4	Hydraulic Production Plant- Conventional					
5	Hydraulic Production Plant- Pumped Storage					
5.1	Solar Production Plant					
5.2	Wind Production Plant					
5.3	Other Renewable Production Plant					
6	Other Production Plant					
7	Transmission Plant	72,468,625				72,468,625
8	Distribution Plant					
9	Regional Transmission and Market Operation					
9.1	Energy Storage Plant					
10	General Plant	5,913,460				5,913,460
11	Common Plant-Electric					
12	TOTAL	78,382,085				78,382,085

B. Basis for Amortization Charges

C. Factors Used in Estimating Depreciation Charges							
Line No.	Account No. (a)	Depreciable Plant Base (in Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. Rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	TRANSMISSION						
13	350.1						
14	351.2	5.631			20%	Z0	
15	351.3	0.938	24 years	15%	5%	SQ	
16	352	97.857	59 years	28%	2.23%	L3	
17	353	950.104	43 years	12%	2.8%	R2	
18	353.16	20.393	43 years	12%	2.8%	R2	
19	354	416.022	78 years	22%	1.62%	R4	
20	355	654.037	35 years	21%	3.79%	L1.5	
21	356	620.68	69 years	28%	2%	R3.5	
22	356.16	138.302	69 years	28%	2%	R3.5	
23	357	18.156	42 years		2.34%	S6	
24	358	5.057	24 years		4.4%	L3.5	
25	358.16	4.088	24 years		4.4%	L3.5	
26	TOTAL TRANSMISSION	2,931.265					
27	GENERAL PLANT						
28	390	55.264	46 years	(3)%	2.09%	R2.5	
29	391	0.696	30 years		3.27%	SQ	
30	394	1.726	43 years	10%	2.57%	SQ	
31	397.2	20.774			20%	Z0	
32	397.2 Max	2.182			6.67%	Z0	
33	397.2 Oracle	0.842			10%	Z0	
34	397.3	1.695	24 years	15%	5%	SQ	
35	398	0.07	35 years		2.74%	SQ	
36	TOTAL GENERAL PLANT	83.249					
37	DEPRECIABLE SUM	3,014.514					

Name of Respondent: AEP West Virginia Transmission Company, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/14/2026	Year/Period of Report End of: 2025/ Q4
FOOTNOTE DATA			

(a) Concept: DepreciablePlantBase

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

Name of Respondent: AEP West Virginia Transmission Company, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 04/14/2026	Year/Period of Report End of: 2025/ Q4
	(2) <input type="checkbox"/> A Resubmission		

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 Formula Rate Filing		66,835	66,835		Electric	928	66,835				
2	FERC 205/206 Filing		90	90		Electric	928	90				
3	Minor Items < \$25,000		(1,834)	(1,834)		Electric	928	(1,834)				
46	TOTAL		65,091	65,091				65,091				

Name of Respondent: AEP West Virginia Transmission Company, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 04/14/2026	Year/Period of Report End of: 2025/ Q4
	(2) <input type="checkbox"/> A Resubmission		

RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES

- Describe and show below costs incurred and accounts charged during the year for technological research, development, and demonstration (R, D and D) project initiated, continued or concluded during the year. Report also support given to others during the year for jointly-sponsored projects. (Identify recipient regardless of affiliation.) For any R, D and D work carried with others, show separately the respondent's cost for the year and cost chargeable to others (See definition of research, development, and demonstration in Uniform System of Accounts).
- Indicate in column (a) the applicable classification, as shown below:
Classifications:

A. Electric R, D and D Performed Internally: <ol style="list-style-type: none"> 1. Generation <ol style="list-style-type: none"> a. hydroelectric <ol style="list-style-type: none"> i. Recreation fish and wildlife ii. Other hydroelectric b. Fossil-fuel steam c. Internal combustion or gas turbine d. Nuclear e. Solar f. Wind g. Other renewable h. Unconventional generation i. Siting and heat rejection 2. Transmission 	<ol style="list-style-type: none"> a. Overhead b. Underground 3. Distribution 4. Regional Transmission and Market Operation 5. Energy Storage 6. Environment (other than equipment) 7. Other (Classify and include items in excess of \$50,000.) 8. Total Cost Incurred B. Electric, R, D and D Performed Externally: <ol style="list-style-type: none"> 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
---	--
- 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.
- 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).
- 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.
- 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.""
- 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 (2): Transmission	1 item under \$50,000	246		566	246	
2	A (6): Other	2 items under \$50,000	(130)		566	(130)	
3	A (6)g: Other	1 items under \$50,000	700		566	700	
4	B: Electric, RD&D Performed External	2 items under \$50,000	161		566	161	
5	B(1): Research Support to the electrical	3 items under \$50,000		29,795	566	29,795	
6	Research Council or the Electric						
7	Power Research Institute						
8	B(4): Transmission	1 item under \$50,000					

Name of Respondent: AEP West Virginia Transmission Company, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 04/14/2026	Year/Period of Report End of: 2025/ Q4
	(2) <input type="checkbox"/> A Resubmission		

DISTRIBUTION OF SALARIES AND WAGES

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

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
1	Electric			
2	Operation			
3	Production			
4	Transmission			
5	Regional Market			
5.1	Energy Storage			
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			
15.1	Energy Storage			
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)			
22.1	Energy Storage (Enter Total of Lines 5.1 and 15.1)			
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)			

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
45	Other Gas Supply			
46	Storage, LNG Terminaling and Processing			
47	Transmission			
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			
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				
80				
81				
82				
83				
84				
85				
86				
87				
88				
89				
90				
91				
92				
93				
94				
95	TOTAL Other Accounts			
96	TOTAL SALARIES AND WAGES			

Name of Respondent: AEP West Virginia Transmission Company, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/14/2026	Year/Period of Report End of: 2025/ Q4
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. 			

Name of Respondent: AEP West Virginia Transmission Company, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/14/2026	Year/Period of Report End of: 2025/ Q4
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AMOUNTS INCLUDED IN ISO/RTO SETTLEMENT STATEMENTS

1. The respondent shall report below the details called for concerning amounts it recorded in Account 555, Purchase Power, and Account 447, Sales for Resale, for items shown on ISO/RTO Settlement Statements. Transactions should be separately netted for each ISO/RTO administered energy market for purposes of determining whether an entity is a net seller or purchaser in a given hour. Net megawatt hours are to be used as the basis for determining whether a net purchase or sale has occurred. In each monthly reporting period, the hourly sale and purchase net amounts are to be aggregated and separately reported in Account 447, Sales for Resale, or Account 555, Purchase 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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45					

Line No.	Description of Item(s) (a)	Balance at End of Quarter 1 (b)	Balance at End of Quarter 2 (c)	Balance at End of Quarter 3 (d)	Balance at End of Year (e)
46	TOTAL				
Page 397					

Name of Respondent: AEP West Virginia Transmission Company, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/14/2026	Year/Period of Report End of: 2025/ Q4
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PURCHASES AND SALES OF ANCILLARY SERVICES

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

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

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

Name of Respondent: AEP West Virginia Transmission Company, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 04/14/2026	Year/Period of Report End of: 2025/ Q4
	(2) <input type="checkbox"/> A Resubmission		

MONTHLY TRANSMISSION SYSTEM PEAK LOAD

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

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

Name of Respondent: AEP West Virginia Transmission Company, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/14/2026	Year/Period of Report End of: 2025/ Q4
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Monthly ISO/RTO Transmission System Peak Load

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

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

Name of Respondent: AEP West Virginia Transmission Company, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 2026-04-14	Year/Period of Report End of: 2025/ 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)	
6.1	Solar		27	Total Energy Losses	
6.2	Wind		27.1	Total Energy Stored	
6.3	Other Renewable		28	TOTAL (Enter Total of Lines 22 Through 27.1) MUST EQUAL LINE 20 UNDER SOURCES	0
7	Other				
8	Less Energy for Pumping				
9	Net Generation (Enter Total of lines 3 through 8)	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			

Name of Respondent: AEP West Virginia Transmission Company, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/14/2026	Year/Period of Report End of: 2025/ Q4
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MONTHLY PEAKS AND OUTPUT

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

Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirement Sales for Resale & Associated Losses (c)	Monthly Peak - Megawatts (d)	Monthly Peak - Day of Month (e)	Monthly Peak - Hour (f)
	NAME OF SYSTEM: 0					
29	January				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			

Name of Respondent: AEP West Virginia Transmission Company, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 04/14/2026	Year/Period of Report End of: 2025/ 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)	0
6	Net Peak Demand on Plant - MW (60 minutes)	0
7	Plant Hours Connected to Load	0
8	Net Continuous Plant Capability (Megawatts)	0
9	When Not Limited by Condenser Water	0
10	When Limited by Condenser Water	0
11	Average Number of Employees	0
12	Net Generation, Exclusive of Plant Use - kWh	0
13	Cost of Plant: Land and Land Rights	0
14	Structures and Improvements	0
15	Equipment Costs	
16	Asset Retirement Costs	0
17	Total Cost (10-23)	
18	Cost per KW of Installed Capacity (line 17/5) Including	
19	Production Expenses: Oper, Supv, & Engr	0
20	Fuel	0
21	Coolants and Water (Nuclear Plants Only)	0
22	Steam Expenses	0
23	Steam From Other Sources	0
24	Steam Transferred (Cr)	0
25	Electric Expenses	0
26	Misc Steam (or Nuclear) Power Expenses	0
27	Rents	0
28	Allowances	0
29	Maintenance Supervision and Engineering	0
30	Maintenance of Structures	0
31	Maintenance of Boiler (or reactor) Plant	0
32	Maintenance of Electric Plant	0
33	Maintenance of Misc Steam (or Nuclear) Plant	0
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

Name of Respondent: AEP West Virginia Transmission Company, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/14/2026	Year/Period of Report End of: 2025/ 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 (10-23)	
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	

Name of Respondent: AEP West Virginia Transmission Company, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 04/14/2026	Year/Period of Report End of: 2025/ Q4
	(2) <input type="checkbox"/> A Resubmission		

Pumped Storage Generating Plant Statistics

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

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

Name of Respondent: AEP West Virginia Transmission Company, Inc.	This report is: (1)	Date of Report: 04/14/2026	Year/Period of Report End of: 2025/ Q4
	<input checked="" type="checkbox"/> An Original		
	(2)		
	<input type="checkbox"/> A Resubmission		

GENERATING PLANT STATISTICS (Small Plants)

1. Small generating plants are steam plants of, less than 25,000 Kw; internal combustion and gas turbine-plants, conventional hydro plants, pumped storage plants, and renewable plants of less than 10,000 Kw installed capacity (name plate rating).
2. 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.
3. List plants appropriately under subheadings for steam, hydro, nuclear, renewable, internal combustion and gas turbine plants. For nuclear, see instruction 11, Page 402.
4. If net peak demand for 60 minutes is not available, give the which is available, specifying period.
5. 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)			
1													
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
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41													

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)			
42													
43													
44													
45													
46													

Name of Respondent: AEP West Virginia Transmission Company, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/14/2026	Year/Period of Report End of: 2025/ 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) and (b) report the name of the energy storage project and location.
3. In column (c), report Megawatt hours (MWH) purchased, generated, or received in exchange transactions for storage.
4. In column (d) report MWHs delivered to the grid to support production, transmission and distribution. The amount reported in column (c) should include MWHs delivered/provided to a generator's own load requirements or used for the provision of ancillary services.
5. In column (e) report MWHs lost during conversion, storage and discharge of energy.
6. In column (f) report the MWHs sold.
7. In column (g), 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 (h), 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 (i) and (j), report fuel costs for storage operations associated with self-generated power and other costs associated with self-generated power.
9. In column (l) 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)	Location of the Project (b)	MWHs (c)	MWHs delivered to the grid (d)	MWHs Lost During Conversion, Storage and Discharge of Energy (e)	MWHs Sold (f)	Revenues from Energy Storage Operations (g)	Power Purchased for Storage Operations (555.1) (Dollars) (h)	Fuel Costs from associated fuel accounts for Storage Operations Associated with Self-Generated Power (Dollars) (i)	Other Costs Associated with Self-Generated Power (Dollars) (j)	Account for Project Costs (k)	Total Project Plant Costs (l)
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29												
30												
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32												
33												
34												
35	TOTAL		0	0	0	0	0	0	0	0	0	0

Name of Respondent: AEP West Virginia Transmission Company, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 04/14/2026	Year/Period of Report End of: 2025/ Q4
	(2) <input type="checkbox"/> A Resubmission		

ENERGY STORAGE OPERATIONS (Small Plants)

1. Small Plants are plants less than 10,000 Kw.
2. In columns (a) and (b) report the name of the energy storage project, and location.
3. In column (c), 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 (d), report operation expenses excluding fuel, (e), maintenance expenses, (f) fuel costs for storage operations and (g) 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 (h) and footnote the nature of the item(s).

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

Name of Respondent: AEP West Virginia Transmission Company, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/14/2026	Year/Period of Report End of: 2025/ 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	LENGTH (Pole miles) - (In the case of underground lines report circuit miles)		Number of Circuits	Size of Conductor and Material	COST OF LINE (Include in column (j) Land, Land rights, and clearing right-of-way)		
	From	To	Operating	Designated		On Structure of Line Designated	On Structures of Another Line			Land	Construction Costs	Total Costs
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1	0042 Amos	North Proctorville	765.00	765.00	3	2.50	0	1	1351 KCM ACSR			
2	0025 Mountaineer	Sporn	345.00	345.00	1	1.30	0	1	(2)1590 KCM ACSS			
3	0004 Amos	Chemical	138.00	138.00	1	0.80	0	2	1590 KCM ACSR			
4	0004 Amos	Chemical	138.00	138.00	3	10.80	0	2	1590 KCM ACSR			
5	0005 Amos Extension		138.00	138.00	1	0.33	0	2	1590 KCM ACSR			
6	0005 Amos Extension		138.00	138.00	3	1.19	0	2	1590 KCM ACSR			
7	0006 Chesterfield Ave. Exte		138.00	138.00	3	5.80	0	2	1590 KCM ACSR			
8	0007 Cabin Creek	Turner	138.00	138.00	1	0.20	0	2	1590 KCM ACSR			
9	0007 Cabin Creek	Turner	138.00	138.00	3	24.10	0	2	1590 KCM ACSR			
10	0009 Mollys Creek	Nuttall	138.00	138.00	2	11.75	0	1	1158 KCM ACSR			
11	0009 Mollys Creek	Nuttall	138.00	138.00	3	0.50	0	2	1158 KCM ACSR			
12	0012 Quinwood Extension		138.00	138.00	2	13.75	0	1	1158 KCM ACSR			
13	0013 Faraday	Tazewell	138.00	138.00	2	1.70	0	1	1033 KCM ACSR			
14	0014 Bearwallow	Faraday	138.00	138.00	1	0.24	0	1	1033 KCM ACSR			
15	0014 Bearwallow	Faraday	138.00	138.00	2	2.36	0	1	1033 KCM ACSR			
16	0015 Berwind	Faraday	138.00	138.00	2	3.80	0	1	1033 KCM ACSR			
17	0015 Berwind	Faraday	138.00	138.00	1	0.20	0	1	1033 KCM ACSR			
18	0016 Jim Branch	Yukon	138.00	138.00	2	3.90	0	1	1033 KCM ACSR			
19	0016 Jim Branch	Yukon	138.00	138.00	3	1.81	0	2	1033 KCM ACSR			
20	0017 Gary Extension		138.00	138.00	1	0.09	0	2	1033 KCM ACSR			
21	0017 Gary Extension		138.00	138.00	3	1.16	0	2	1033 KCM ACSR			
22	0018 Berwind	Yukon	138.00	138.00	2	5.44	0	1	1033 KCM ACSR			
23	0018 Berwind	Yukon	138.00	138.00	3	0.86	0	2	1033 KCM ACSR			
24	0019 Sheridan 138kV Extension		138.00	138.00	1	0.11	0	1	1033 KCM ACSR			
25	0019 Sheridan 138kV Extension		138.00	138.00	3	7.27	0	1	1033 KCM ACSR			
26	0026 Warton Hill	Calis	138.00	138.00	1	0.27	0	1	795 KCM ACSR			
27	0027 Cherry Creek	Pemberton	138.00	138.00	1	3.90	0	1	795 KCM ACSR			
28	0028 Brues	Sand Hill	138.00	138.00	1	5.75	0	1	959 KCM ACSS			
29	0029 Town Creek	South Bluefield	138.00	138.00	1	0.21	0	1	1033 KCM ACSR			
30	0029 Town Creek	South Bluefield	138.00	138.00	3	0.53	0	1	1033 KCM ACSR			

Line No.	DESIGNATION		VOLTAGE (KV) - (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure	LENGTH (Pole miles) - (In the case of underground lines report circuit miles)		Number of Circuits	Size of Conductor and Material	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)
31	0030 Bim Tap		138.00	138.00	2	5.40	0	1	556 KCM ACSR			
32	0031 Darrah	East Huntington	138.00	138.00	1	2.70	0	1	1033 KCM ACSR			
33	0039 Mariett Extension		138.00	138.00	1	0.10	0	2	1590 KCM ACSR			
34	0049 Stink Run	Walhonde	138.00	138.00	1	0.04	0	1	556 KCM ACSR			
35	0054 Balls Gap Extension		138.00	138.00	1	0.03	0	2	1033 KCM ACSR			
36	0054 Balls Gap Extension		138.00	138.00	2	0.15	0	2	1033 KCM ACSR			
37	0054 Balls Gap Extension		138.00	138.00	3	3.47	0	2	1033 KCM ACSR			
38	0055 Bullitt St	Chesterfield Ave	138.00	138.00	1	3.44	0	2	1033 KCM ACSR			
39	0055 Bullitt St	Chesterfield Ave	138.00	138.00	3	1.16	0	2	1033 KCM ACSR			
40	0061 Grassy Falls	Quinwood	138.00	138.00	2	0.16	0	1	1158 KCM ACSR			
41	0064 Lacey Branch Extension		138.00	138.00	3	3.14	0	2	1033 KCM ACSR			
42	0064 Lacey Branch Extension		138.00	138.00	1	0.19	0	2	1033 KCM ACSR			
43	0067 George Washington	Dilles Bottom	138.00	138.00	3	0.20	0	2	1233 KCM ACSS/TW			
44	0067 George Washington	Dilles Bottom	138.00	138.00	1	1.00	0	2	1233 KCM ACSS/TW			
45	0071 Boone	Fields Creek	138.00	138.00	3	9.59	0	2	1033 KCM ACSR			
46	0071 Boone	Fields Creek	138.00	138.00	2	0.50	0	1	1033 KCM ACSR			
47	0071 Boone	Fields Creek	138.00	138.00	1	1.21	0	1	1033 KCM ACSR			
48	0072 Fields Creek Extension		138.00	138.00	1	0.06	0	2	1590 KCM ACSR			
49	0072 Fields Creek Extension		138.00	138.00	3	2.20	0	2	1590 KCM ACSR			
50	0073 Leon	Ripley	138.00	138.00	1	0.48	0	1	1033 KCM ACSR			
51	0073 Leon	Ripley	138.00	138.00	2	12.96	0	1	1033 KCM ACSR			
52	0087 Kaiser	Sporn No. 1	138.00	138.00	3	2.44	0	2	795 KCM ACSR			
53	0088 Kaiser	Sporn No. 2	138.00	138.00	3	2.52	0	2	795 KCM ACSR			
54	0089 Interplant Tie Line		138.00	138.00	3	0.92	0	1	556 KCM ACSR			
55	0113 Gosney Hill	Nauvoo Ridge	138.00	138.00	1	4.75	0	1	1033 KCM ACSR			
56	0108 Mabscott Extension		138.00	138.00	1	1.60	0	2	1033 KCM ACSR			
57	0010 Nuttall Extension		69.00	138.00	3	2.90	0	2	1158 KCM ACSR			
58	0010 Nuttall Extension		69.00	138.00	1	0.20	0	2	1158 KCM ACSR			
59	0046 Kammer	Moundsville	69.00	138.00	1	0.96	0	2	1033 KCM ACSR			

Line No.	DESIGNATION		VOLTAGE (KV) - (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure	LENGTH (Pole miles) - (In the case of underground lines report circuit miles)		Number of Circuits	Size of Conductor and Material	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)
60	0046 Kammer	Moundsville	69.00	138.00	1	6.75	0	1	1033 KCM ACSR			
61	0047 George Washington Ext		69.00	138.00	1	2.70	0	1	1033 KCM ACSR			
62	0048 Ireland Mine Extension		69.00	138.00	2	0.20	0	1	1033 KCM ACSR			
63	0050 Carbondale	Tower 117	69.00	138.00	1	0.10	0	1	1158 KCM ACSR			
64	0051 Kincaid	Tower 117	69.00	138.00	1	0.10	0	1	1158 KCM ACSR			
65	0060 Sewell Mining	Tower 117	69.00	138.00	1	0.10	0	1	1158 KCM ACSR			
66	0062 Layland	Quinwood	69.00	138.00	2	0.12	0	1	1158 KCM ACSR			
67	0063 Leivasy	Quinwood	69.00	138.00	1	0.12	0	1	1158 KCM ACSR			
68	0038 Chemical	Turner	46.00	138.00	1	0.18	0	1	795 KCM ACSR			
69	0038 Chemical	Turner	46.00	138.00	1	2.87	0	1	1033 KCM ACSR			
70	0038 Chemical	Turner	46.00	138.00	3	1.11	0	1	1033 KCM ACSR			
71	0038 Chemical	Turner	69.00	138.00	3	0.63	0	2	1033 KCM ACSR			
72	0038 Chemical	Turner	46.00	138.00	2	3.37	0	1	1033 KCM ACSR			
73	0041 Slab Fork	Tams Mountain	46.00	138.00	3	0.70	0	2	1033 KCM ACSR			
74	0041 Slab Fork	Tams Mountain	46	138	2	1.40	0	1	1033 KCM ACSR			
75	0041 Slab Fork	Tams Mountain	46	138	1	0.06	0	2	1033 KCM ACSR			
76	0076 Baileysville	Tams Mountain	46	138	2	5.28	0	1	795 KCM ACSR			
77	0076 Baileysville	Tams Mountain	46	138	1	0.11	0	1	795 KCM ACSR			
78	0080 Marsh Fork Extension		46	138	1	0.20	0	1	795 KCM ACSR			
79	0093 Bradley	Scarbro										
80	0125 Dameron	Trap Hill	138	138	2	5.90	0	1	795 KCM ACSR			
81	0125 Dameron	Trap Hill	138	138	1	0.54	0	1	795 KCM ACSR			
82	0132 Windsor Extension		138	138	3	0.30	0	1	795 KCM ACSR			
83	0132 Windsor Extension		138	138	1	0.10	0	1	795 KCM ACSR			
84	0141 Cranny Road Extension		138	138	3	1.20	0	2	795 KCM ACSR			
85	0146 Chemical	Bus Tie No 1	46	138	1	0.09	0	1	1033 KCM ACSR			
86	0147 Chemical	Bus Tie No 2	46	138	1	0.09	0	1	795 KCM ACSR			
87	0130 Belle	Hernshaw	46	138	3	3.80	0	2	795 KCM ACSR			
88	0128 Kenna	Ripley	138	138	2	11.53	0	1	1033 KCM ACSR			
89	0199 Kera Lakes 138kV Extension		138	138	1	0.03	0	2	795 KCM ACSR			

Line No.	DESIGNATION		VOLTAGE (KV) - (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure	LENGTH (Pole miles) - (In the case of underground lines report circuit miles)		Number of Circuits	Size of Conductor and Material	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)
90	0199 Kera Lakes 138kV Extension		138	138	1	0.07	0	1	795 KCM ACSR			
91	Lines <132KV		0	0		190.63	0	0				
92	Line Costs and expenses are	not available by individual								46,720,353	1,736,137,633	1,782,857,986
93	transmission line.	Total shown in columns J-P										
36	TOTAL					417.47	0.00	126		46,720,353.00	1,736,137,633.00	1,782,857,986.00

Line No.	EXPENSES, EXCEPT DEPRECIATION AND TAXES			
	Operation Expenses	Maintenance Expenses	Rents	Total Expenses
	(m)	(n)	(o)	(p)
1				
2				
3				
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Line No.	EXPENSES, EXCEPT DEPRECIATION AND TAXES			
	Operation Expenses	Maintenance Expenses	Rents	Total Expenses
	(m)	(n)	(o)	(p)
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60				
61				
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80				
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83				
84				
85				
86				
87				
88				
89				
90				
91				
92	46,862	1,226,149		1,273,011
93				
36	46,862.00	1,226,149.00	0.00	1,273,011.00

Name of Respondent: AEP West Virginia Transmission Company, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 04/14/2026	Year/Period of Report End of: 2025/ Q4
	(2) <input type="checkbox"/> A Resubmission		

TRANSMISSION LINES ADDED DURING YEAR

- 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.
- 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).
- 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	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE		CONDUCTORS			Voltage KV (Operating)	LINE COST				
	From (a)	To (b)		Type (d)	Average Number per Miles (e)	Present (f)	Ultimate (g)	Size (h)	Specification (i)	Configuration and Spacing (j)		Land and Land Rights (l)	Poles, Towers and Fixtures (m)	Conductors and Devices (n)	Asset Retire. Costs (o)	Total (p)
1	Kincaid	Whitewater 69kV Line : WVTr : 0135	0.68	1		2	2	556	ACSR		69	2,244,865	23,022,267	7,340,754		32,€
2	Kincaid	Whitewater 69kV Line : WVTr : 0136	3.75	2		1	1	556	ACSR		69					
3	Kincaid	Whitewater 69kV Line : WVTr : 0137	2.84	Lattice		1	1	556	ACSR		69					
4	Kincaid	Whitewater 69kV Line : WVTr : 0138	0.27	Other		1	1	556	ACSR		69					
5	Kincaid	Whitewater 69kV Line : WVTr : 0139	0.18	2		1	1	795	ACSR		69					
6	Kincaid	Whitewater 69kV Line : WVTr : 0140	0.82	Lattice		1	1	795	ACSR		69					
7	Carbondale	Kincaid 69kV Line : WVTr : 0129	0.30	1		1	1	1034	ACSR		46	2,913,913	64,874,447	13,637,930		81,4
8	Carbondale	Kincaid 69kV Line : WVTr : 0129	1.34	2		1	1	1034	ACSR		46					
9	Carbondale	Kincaid 69kV Line : WVTr : 0129	3.12	3		1	1	1034	ACSR		46					
10	Chestnutburg	Whitewater 69kV Extension : WVTr : 0142	2.65	2		1	1	557	ACSR		69	2,511,877	12,224,584	3,767,668		18,€
11	Chestnutburg	Whitewater 69kV Extension : WVTr : 0142	0.26	3		1	1	557	ACSR		69					
12	Carbondale	Alloy 69kV Extension : WVTr : 0159	0.03	1		1	1	1034	ACSR		46		365,259	22,839		€
13	Carbondale	Raynes 69kV Extension WVTr : 0189	0.28	1		2	2	1034	ACSR		46	113,136	2,663,213	1,115,101		3,€
14	Carbondale	Raynes 69kV Extension : WVTr : 0189	0.44	3		2	2	1034	ACSR		46					
44	TOTAL		17		0	17	17					7,783,791	103,149,770	25,884,292		136,€

Name of Respondent: AEP West Virginia Transmission Company, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 04/14/2026	Year/Period of Report End of: 2025/ Q4
	(2) <input type="checkbox"/> A Resubmission		

SUBSTATIONS

- Report below the information called for concerning substations of the respondent as of the end of the year.
- Substations which serve only one industrial or street railway customer should not be listed below.
- 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.
- 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).
- Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.
- 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)	Conversion Apparatus and Special Equipment		
		Transmission or Distribution (b)	Attended or Unattended (b-1)	Primary Voltage (In MVA) (c)	Secondary Voltage (In MVA) (d)	Tertiary Voltage (In MVA) (e)				Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)
1	BAILEYSVILLE - WV	Transmission		138.00	0.00	0.00	0.00	0	0	STATCAP	1	0.00
2	BRADLEY - WV	Transmission		46.00	0.00	0.00	0.00	0	0	STATCAP	1	0.00
3	BRADLEY - WV	Transmission		46.00	0.00	0.00	0.00	0	0	Air Core Reactor	3	0.00
4	CALIS SWITCH - WV	Transmission		138.00	0.00	0.00	0.00	0	0	STATCAP	1	43.20
5	CARBONDALE - WV	Distribution		138.00	70.50	46.00	78.00	1	0		0	0.00
6	CHEMICAL - WV	Distribution		138.00	46.00	0.00	132.00	2	0		0	0.00
7	CHEMICAL - WV	Transmission		46.00	0.00	0.00	0.00	0	0	STATCAP	1	19.20
8	CHEMICAL - WV	Transmission		46.00	0.00	0.00	0.00	0	0	XSLR - 0.4mH / 480A	3	0.00
9	DAMERON - WV	Transmission		138.00	70.50	46.00	54.00	1	0		0	0.00
10	JARRETT - WV	Distribution		138.00	0.00	0.00	0.00	0	0	STATCAP	1	34.60
11	JARRETT - WV	Distribution		138.00	0.00	0.00	0.00	0	0	XSLR - 0.6mH / 480A	3	0.00
12	KAMMER 345KV - WV	Distribution		345.00	138.00	34.50	1755.00	3	0		0	0.00
13	KAMMER 400 YARD - WV	Distribution		765.00	345.00	34.50	750.00	1	0		0	0.00
14	KAMMER 69KV - WV	Distribution		69.00	0.00	0.00	0.00	0	0	STATCAP	1	28.80
15	KAMMER 69KV - WV	Distribution		138.00	70.50	13.09	78.00	1	0		0	0.00
16	KANAWHA RIVER - WV	Transmission		345.00	138.00	13.80	450.00	1	0		0	0.00
17	LAKIN - WV	Transmission		138.00	70.50	13.09	720.00	8	0		0	0.00
18	MOLLYS CREEK - WV	Transmission		138.00	70.50	36.20	30.00	1	0		0	0.00
19	MOUNTAINEER 765KV - WV	Distribution		765.00	345.00	34.50	2250.00	3	0		0	0.00
20	NAUVOO RIDGE - WV	Distribution		138.00	0.00	0.00	0.00	0	0	Air Core Reactor	3	0.00
21	NAUVOO RIDGE - WV	Distribution		138.00	0.00	0.00	0.00	0	0	STATCAP	1	0.00
22	NUTTALL - WV	Transmission		138.00	69.00	13.09	78.00	1	0		0	0.00
23	QUINWOOD - WV	Distribution		138	71	13	624	8	0		0	0
24	SAND HILL SWITCH - WV	Distribution		138	0	0	0	0	0	STATCAP	1	0
25	SCARBRO - WV	Distribution		69	46	0	180	4	0		0	0
26	SHERIDAN (AP) - WV	Distribution		138	36	0	18	2	0		0	0
27	SHERIDAN (AP) - WV	Distribution		138	0	0	0	0	0	STATCAP	1	0
28	SOUTH BLUEFIELD - WV	Distribution		138	0	0	0	0	0	STATCAP	1	0
29	SOUTH BLUEFIELD - WV	Distribution		138	0	0	0	0	0	XSLR - 0.6mH / 480A	3	0
30	SOUTH BUFFALO - WV	Distribution		138	0	0	0	0	0	XSLR - 0.6mH / 480A	3	0
31	SOUTH BUFFALO - WV	Distribution		138	0	0	0	0	0	STATCAP	1	35
32	SOUTH PRINCETON - WV	Distribution		138	0	0	0	0	0	STATCAP	1	58

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)	Conversion Apparatus and Special Equipment		
		Transmission or Distribution (b)	Attended or Unattended (b-1)	Primary Voltage (In MVa) (c)	Secondary Voltage (In MVa) (d)	Tertiary Voltage (In MVa) (e)				Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)
33	TAMS MOUNTAIN - WV	Distribution		138	71	46	216	4	0		0	0
34	TAMS MOUNTAIN - WV	Distribution		138	71	36	216	4	0		0	0
35	TURNER - WV	Distribution		138	71	13	54	1	0		0	0
36	WASHINGTON STREET (AP) - WV	Transmission		46	0	0	0	0	0	STATCAP	1	18
37	WAYMAN SWITCH - WV	Transmission		138	0	0	0	0	0	STATCAP	1	43
38	WEST HUNTINGTON - WV	Transmission		138	0	0	0	0	0	STATCAP	1	58
39	WYOMING - WV	Transmission		14	0	0	0	0	0	Air Core Reactor	6	0
40	WYOMING - WV	Transmission		765	138	14	1200	6	0		0	0
42	TotalTransmissionSubstationMember											337
43	Total											337

Page 426-427

Name of Respondent: AEP West Virginia Transmission Company, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/14/2026	Year/Period of Report End of: 2025/ Q4
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TRANSACTIONS WITH ASSOCIATED (AFFILIATED) COMPANIES

- Report below the information called for concerning all non-power goods or services received from or provided to associated (affiliated) companies.
- 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".
- 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	Administrative and General Expenses - Maintenance	AEPSC	935,935.1,935.2,935.3	313,463
3	Administrative and General Expenses - Operation	AEPSC	920, 921, 923, 924,925, 926, 928, 930.1, 930.2, 931	(613,194)
4	AEP Transmission	AEPSC	920,923	434,749
5	Chief Executive Officer	AEPSC	920,923	2,285,947
6	Chief Financial Officer	AEPSC	920,923	2,386,372
7	Chief Info & Tech Officer	AEPSC	920,923	608,676
8	Civil & Political Activities and Other Svcs	AEPSC	426,426.3,426.4,426.5	345,487
9	Construction Services	AEPSC	107,108	31,955,414
10	Construction Services	APCO	107,108	1,030,267
11	Facility Rent	APCo	567	2,260,530
12	Facility Rent	WPCO	567	533,941
13	Fuel & Storeroom Services	AEPSC	152,163	546,755
14	Materials and Supplies	OPCO	107, 108, 570	3,255,286
15	Transmission Expenses - Maintenance	AEPSC	568,569,570,571,572,573	2,118,901
16	Transmission Expenses - Operation	AEPSC	560,561,562,563,566,567	14,399,046
17	Use of Jointly Owned Facility	APCO	567	830,066
19				
20	Non-power Goods or Services Provided for Affiliated			
21	Building and Property Leases	AEPSC	454	6,816,001
22	Use of Jointly Owned Facility	APCo	454	1,228,074
42				

